

# Office of Accounting Services Newsletter



## Jump to section

[AP & Travel - New Information](#)  
[Bursar Operations](#)  
[Business Managers' Meeting](#)  
[Calendar](#)  
[Financial Accounting & Reporting](#)  
[Payroll](#)  
[Sponsored Program Accounting](#)  
[Trainings](#)

## April 2026 Edition

---

### Accounts Payable & Travel

#### What's New?

1. **Spend Authorization – Warning Validation**

A validation has been added to the Spend Authorization workflow to assist reviewers/approvers in monitoring for the appropriate prior approvals for travel to high-risk regions or a foreign adversary country.

2. **Baton Rouge Airport** will no longer provide itemized receipts automatically.

3. **Christopherson Business Travel (CBT)** has a new dedicated phone number for group bookings.

Please see the Travel section for more information.

# INVOICE PROCESSING

**Spring has sprung! The following is a helpful checklist to assist in the preparation for fiscal yearend:**

1. Monitor direct charge invoices/purchases for non-credit card or electronic payment vendors and forward the invoices to AP & Travel for processing.
2. Monitor purchase orders, make sure the items are received, and receipts have been created in Workday.
3. Monitor e-mail requests to create receipts to process payments for purchase order supplier invoices.
4. Review the Aged Listings of Outstanding Encumbrances to ensure payments have been processed.
5. Monitor LaCarte & CBA transactions as they are loaded into Workday. Create Expense Reports to reconcile transactions in a timely manner.
6. Respond to any e-mail requests from the LaCarte and Travel auditors on LaCarte/CBA transactions requiring additional information.
7. Respond promptly to any pending issue(s) on expense reports sent back to the initiator/department.
8. Run the LaCarte reports periodically to monitor for any outstanding LaCarte/CBA transactions not reconciled.
9. Ensure Travel Expense Reports are being created promptly with the appropriate receipts as travelers return from their trips.

## Supplier Invoices

Direct charge and purchase order invoices should be sent to [aptravel@lsu.edu](mailto: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](mailto:jhodgkins1@lsu.edu) or Valery Sonnier at 578-1531 or [vsonnier@lsu.edu](mailto:vsonnier@lsu.edu).

## Special Handling

As a reminder, LSU has outsourced the check-printing function to JP Morgan. If special handling is requested for a check, it will be returned to LSU via UPS overnight. Please note that there is a 24-hour delay before the check is 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 in the report:

- Search by worktag or multiple worktags
- Search for 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](mailto:dcleme2@lsu.edu)
- Carly Carpenter            578-7828 or [ccarp32@lsu.edu](mailto:ccarp32@lsu.edu)

- Jessica Hodgkins 578-1541 or [jhodgkins1@lsu.edu](mailto:jhodgkins1@lsu.edu)

#### **Purchase Order:**

- Maci Jones 578-1620 or [macijones1@lsu.edu](mailto:macijones1@lsu.edu)
- Austin Ledet 578-1545 or [aledet@lsu.edu](mailto:aledet@lsu.edu)
- Jessica Hodgkins 578-1541 or [jhodgkins1@lsu.edu](mailto: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 invoice, or America-To-Go purchase order.

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

#### Special Meals/Events:

- Maci Jones 578-1620 or [macijones1@lsu.edu](mailto:macijones1@lsu.edu)
- Jessica Hodgkins 578-1541 or [jhodgkins1@lsu.edu](mailto:jhodgkins1@lsu.edu)
- Valery Sonnier 578-1531 or [vsonnier@lsu.edu](mailto:vsonnier@lsu.edu)

#### Travel-related Special Meals:

- DeAnna Landry 578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu)
- Jennifer Driggers 578-1538 or [jdrigg@lsu.edu](mailto:jdrigg@lsu.edu)

## **LACARTE**

**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.

#### **LaCarte Cardholder Reminders**

LaCarte cardholders are reminded to always safeguard their card. Card numbers should never be written on any supporting documentation, communicated through e-mail correspondence, or provided to a supplier or merchant for storage.

LaCarte cards should not be shared or loaned to another person. The cardholder will be held responsible for all transactions. No exceptions!

Cardholders experiencing any issues when using their card should contact Theresa Oubre at 578-1543 or [talber3@lsu.edu](mailto:talber3@lsu.edu).

## Outstanding FY25 LaCarte Transactions

There are still **215** outstanding transactions (mostly travel-related) for FY25. **It is imperative that immediate attention is given to reconcile any delinquent transactions.** For questions, please contact DeAnna Landry at 578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu).

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

- Theresa Oubre      578-1543 or [talber3@lsu.edu](mailto:talber3@lsu.edu)
- Christian O'Brien    578-1544 or [cobrien2@lsu.edu](mailto:cobrien2@lsu.edu)
- Peyton Delatte      578-1406 or [pdelatte@lsu.edu](mailto:pdelatte@lsu.edu)
- DeAnna Landry      578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu)

## TRAVEL

### Spend Authorization - Warning Validation

The Spend Authorization Questionnaire (SAQ) was updated January 1, 2026, to request detailed traveler information for international travel. Specifically, travel to a high-risk region or foreign adversary country requires prior approval in accordance with FASOP AS-18, High Risk Travel to Restricted Regions and Foreign Adversaries.

To assist reviewers and approvers in monitoring high-risk or foreign adversary travel, a warning validation has been added to the Spend Authorization workflow. This validation is triggered when a “Yes” response is provided to questions indicating travel to:

- A country with a U.S. Department of State Travel Advisory of Level 3 or 4, or
- A foreign adversary country

Warning Validation Messages:

- **Company 10 (LSUAM):**

*High-risk travel has been indicated based on the Spend Authorization Questionnaire responses. Verify that the appropriate approved high-risk travel form (AS295 or AS296) is attached to the spend authorization. This warning will not disappear after the attachment is added.*

- **All Other Companies (non-LSUAM):**

*High-risk travel has been indicated based on the Spend Authorization Questionnaire responses. Verify that the appropriate approval has been obtained.*

Important Notes:

- For international travel to a high-risk region or foreign adversary country, prior approval should be obtained before the spend authorization is created. The approval form/documentation should be attached to the spend authorization.
- While the People’s Republic of China has a U.S. Department of State Travel Advisory at Level 2, China is a foreign adversary and is subject to the FASOP AS-18 prior approval requirement.

## **Baton Rouge Airport Update**

Baton Rouge Airport will no longer provide itemized receipts automatically. If an itemized receipt is required, please e-mail [btrparking@metropolis.io](mailto:btrparking@metropolis.io) and include the following:

- A copy of traveler's parking ticket
- Traveler vehicle's license plate number (must be the vehicle parked at the airport)

***For travelers to obtain a contract rate of \$8.00, they must use the lane where an attendant is present.*** An attendant at Baton Rouge Airport is available 24 hours a day, 7 days a week. Otherwise, they will need to set up an account and be charged the non-contract parking rate, which is higher; reimbursement will still be limited to the contract rate of \$8.00 per day.

Also, please remember to have the BTR airport coupon from the AP & Travel website, along with an official university -issued identification to receive the state contract rate. For questions, please contact a member of the Travel staff listed below.

## **Unused Tickets**

Departments are encouraged to monitor unused tickets and reuse eligible tickets as applicable. For unused tickets where a traveler will not travel prior to the ticket expiration date, departments should apply the eligible unused ticket toward another traveler's airfare. ***Departments are encouraged to have a business process to analyze eligible unused tickets and work with a CBT Travel Advisor to reuse tickets on airfare bookings, regardless of the originator of the unused ticket.*** A summary of the unused tickets is published monthly on the AP & Travel website. For questions, please contact Jennifer Driggers at [jdrigg@lsu.edu](mailto:jdrigg@lsu.edu) or 578-1538.

**Travel Expense Reports** should be created once the travel has been completed/cancelled and should include all expenses related to the trip. *It is recommended that expense reports be created immediately following the trip to ensure all travel transactions are recorded in the fiscal year when the trip was completed.*

## **Cancelled Trips**

Expense reports should be created promptly to ensure all travel transactions are expensed/charged in the correct fiscal year. The expense report should include all expenses, refunds, etc. related to the trip. A justification as to the reason for the trip cancellation should be included in the supporting documentation. If the trip was cancelled by a host/organizer, documentation from the host/organizer must be attached to the expense report. For questions, please contact a member of the Travel staff listed below.

**Non-Worker job aid has been updated and separated into three job aids and can be found on the LSU Workday website:**

- Non-Worker – Create, Update, and View External Committee Member
- Non-Worker – Create Spend Authorization for Non-Worker
- Non-Worker – Create Expense Report for Non-Worker

For employed students, the employee's spend authorization and expense report should be used, and not the ECM as it applies to non-employed students.

**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 Travel Agency section on the Accounts Payable & Travel website.

## **CBT UNIVERSITY TRAVEL TEAM**

Monday – Friday  
7a.m. – 7p.m. CT

P: 800-961-0720  
**Group P: 866-371-3580**  
E-mail: [Statelauniv@CBTravel.com](mailto: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.
4. **The dedicated group booking phone number (866-371-3580) should be used for a booking consisting of 10 or more travelers.**

**International Travel**

Departments/employees should contact a CBT agent for assistance with booking international travel as the online booking system has limited search capabilities for international travel destinations.

**Guest Booking Information**

When booking for a guest, the guest's mobile phone number and a valid email address should be included in the booking to ensure the airline can contact the guest directly in case of an emergency and/or flight changes.

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

- Jonathan Fresina 578-3672 or [jfresi1@lsu.edu](mailto:jfresi1@lsu.edu)
- Henry Woodard 578-8928 or [hwooda4@lsu.edu](mailto:hwooda4@lsu.edu)
- Kalyn Lewis 578-2007 or [mayfield1@lsu.edu](mailto:mayfield1@lsu.edu)
- Julian White 578-2780 or [jwhite22@lsu.edu](mailto:jwhite22@lsu.edu)
- DeAnna Landry 578-8593 or [deannal@lsu.edu](mailto:deannal@lsu.edu)

## Bursar Operations

**Important Deadlines  
Spring/Summer 2026**

- LSU Undergrad & Grad
  - **April 2:** Final Day to Drop with "W" Grade for Spring
  - **April 20:** Final Day to Drop with "W" Grade for 2nd Spring
  - **April 29:** Charge Assessment Available for Summer
- LSU Online
  - **April 20:** Final Day to Drop with "W" Grade for Online 2nd Spring
  - **April 27:** Charge Assessment Available for Online 1st & 2nd Summer
- LSU Law
  - **April 24:** Last Day of Classes for Law Spring
  - **April 29:** Charge Assessment Available for Law Summer

- LSU Vet Med
  - **April 26:** Final Day to Drop with “W” Grade for Vet Med Spring
  - **April 29:** Charge Assessment Available for Vet Med Summer

## Reminders

### CARD Entries

CARD entries are no longer manually scanned into [CARDOBO@lsu.edu](mailto:CARDOBO@lsu.edu). The system now automatically routes non-cash entries to FAR. It is recommended that you retain supporting documentation in your files for audit purposes. Cash CARD entries (including cash, checks, and money orders) must be **hand-delivered to the University Cashier**, and the carrier is required to **wait until the entry is confirmed** before leaving. All CARD entries must be **approved, signed, and submitted with the proper supporting documentation** to be accepted for processing. For questions about CARD entries or procedures, you may contact [CARDOBO@lsu.edu](mailto:CARDOBO@lsu.edu).

### University Cashier

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

### Foreign Source Reporting

Federal and state requirements mandate that LSU and affiliate organizations report on any foreign-sourced gifts, contracts, grants, donations, scholarships, and pledges during a calendar year. Reports are filed with the respective agencies semi-annually. The next report date is June 30, 2026, and it is due by July 31, 2026. 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 John Milligan at [jmilligan@lsu.edu](mailto:jmilligan@lsu.edu) or Matthew Nelson at [mnelson1@lsu.edu](mailto:mnelson1@lsu.edu).

### Credit Card Merchants

Any questions concerning the recording of revenue for credit cards should be directed to Jennifer Richard at [jgendr1@lsu.edu](mailto:jgendr1@lsu.edu) or John Milligan at [jmilligan@lsu.edu](mailto: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](mailto:jmilligan@lsu.edu) or Matthew Nelson at [mnelson1@lsu.edu](mailto:mnelson1@lsu.edu).

### International Payment

Transact International Payments offers international students and their parents a secure and seamless way to pay for tuition and fees in your currency of choice. Without leaving the student portal, you can quickly and conveniently make an international payment from over 160 countries, using more than 130 currencies.

### GLBA Training



Annual training runs through May 15. Please be on the lookout for e-mail notifications from our partners at CampusGuard regarding this training. Any questions regarding the training can be sent to John Milligan at [jmilligan@lsu.edu](mailto:jmilligan@lsu.edu) or Matthew Nelson at [mnelson1@lsu.edu](mailto:mnelson1@lsu.edu).

---

## Business Managers' Meeting

- Lod Cook–Corporate Booking Link
- Copier Management Update
- Travel Updates
  - BR Airport Parking
  - Unused Tickets
- Workday Reports

Tuesday, April 14, 2026  
9:30 am - 11:00 am  
Online via Zoom

ACCOUNTING SERVICES SCHEDULE				
April 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
		GLS c/o 10 am	1 Student Payday period ending 3/27/26** Access Online Ledgers	2 Good Friday  University Holiday
6	7 Wage time for period ending 4/3/26 locked @ 11:59 am	8	9	10 Wage Payday period ending 4/3/26
13	14 Student time for period ending 4/10/26 locked @ 11:59 am	15	16	17 Student Payday period ending 4/10/26
20	21 Wage time for period ending 4/17/26 locked @ 11:59 am Academic Payday period ending 4/14/26	22 	23	24 Wage Payday period ending 4/17/26
27	28 Student time for period ending 4/24/26 locked @ 11:59 am	29	30 Professional Payday period ending 4/30/26	
TRAINING OPPORTUNITIES				
Description	Division	Date	Time	Location
Procurement Institute	Procurement	Wed, 4/1	1:30 pm - 3:00 pm	Online via Zoom
Intro to Post Awards	SPA	Wed, 4/8	9:00 am - 11:00 am	Online via Zoom
LaCarte Card	AP & Travel	Thurs, 4/9	1:00 pm - 2:30 pm	Online via Zoom
Business Managers' Meeting	---	Tues, 4/14	9:30 am - 11:00 am	Online via Zoom
Professional, Specialty & Consulting Services	Procurement	Tues, 4/14	2:00 pm - 3:00 pm	Online via Zoom
Effort and Key Personnel	SPA	Wed, 4/15	9:00 am - 11:00 am	Online via Zoom
Specs and More Specs	Procurement	Wed, 4/15	10:00 am - 11:30 am	Online via Zoom
Budget Instructor Led	Budget & Planning	Wed, 4/15	10:00 am - 11:30 am	Online via Zoom
Payroll 101	Payroll	Tues, 4/21	9:00 am - 11:00 am	Online via Zoom
Invoice Processing and Special Meals	AP & Travel	Tues, 4/21	9:30 am - 11:00 am	Online via Zoom
Strategic Sourcing 101	Procurement	Tues, 4/21	2:00 pm - 3:00 pm	Online via Zoom
Workday Reporting & Financial Data Model (FDM)	FAR	Wed, 4/22	10:00 am - 11:00 am	Online via Zoom
Supplier Relationship Management	Procurement	Wed, 4/22	2:00 pm - 3:00 pm	Online via Zoom
Travel	AP & Travel	Thurs, 4/23	1:00 pm - 2:30 pm	Online via Zoom
Sole Source Procurements	Procurement	Fri, 4/24	10:00 am - 11:00 am	Online via Zoom
Post Award Management Reports	SPA	Wed, 4/29	9:00 am - 11:00 am	Online via Zoom
Department Solicitations	Procurement	Wed, 4/29	10:00 am - 11:00 am	Online via Zoom
Customer Accounts Receivable and Deposit (CARD 2.0)	Bursar Operations	Wed, 4/29	10:00 am - 11:00 am	Online via Zoom

To register, go to Training & Events

# Financial Accounting & Reporting

## Yearend Preparation

The following are some reminders in preparation for fiscal yearend:

- Review and reconcile ledgers
- Monitor budget to actual expenses on a quarterly basis
- Process budget adjustments, cost transfers, and internal billings for services rendered
- Process needed correcting entries and payroll accounting adjustments
- Request inactive worktags to be closed

## Monthly Close Dates

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

Month End	Close Date
March	Wednesday, April 1
April	Friday, May 1
May	Monday, June 1

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

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

- Track entries by following the [Find Journal](#) job aid posted on the Workday Training page to find “In Progress” entries
- Initiate entries as early as possible in the month to allow enough time for them to make it through the entire business process prior to closeout. Since July 1, 2016, entries initiated in the last five days of the month typically end up having their accounting date changed to the next month

Cost center managers and all other approvers on journals should:

- Approve any entries in their inbox in a timely manner
- Make an extra effort to clear inboxes the last week of the month

## Reports

A list of the recommended reports for departmental use to assist with reconciliations and management of funds is available on the Workday Training webpage under Reporting. The report is an Excel file called “Finance Reports by Functional Area.” All finance-related job aids are available on the [Workday Training](#) webpage.

## Payroll Accounting Adjustments (PAA)

The following are some tips when preparing a payroll accounting adjustment:

- Multiple periods can be adjusted at one time

- Please remove any “current journal lines” that are not being corrected
- Verify that correct worktags are populated on the proposed journal lines
- Attach supporting documentation needed
- Job aid: [Create Payroll Accounting Adjustment](#)

### **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
- Internal Billings should be initiated by the rendering department
- Appropriate documentation, including detailed information about the services or merchandise, must be attached
- There should be no travel spend categories on Internal Billings
- Rendering departments must be an established Service Center to charge a Grant (excluding fixed price)
- Verify the Company on the line matches the driving worktag used—for example, PG003159 LSUAM | Accounting Services must have Company: Louisiana State University and Agricultural and Mechanical College

### **Credit Card Reconciliation Process**

Departments that have been assigned a Merchant account to accept credit card payments must timely (daily or weekly) create CARD2.0 transactions to record the revenue received. FAR monitors the credit card merchant activity to ensure there are no errors in reconciliation and may reach out to resolve any discrepancies. As a reminder, please ensure that your CST number on your CARD2.0 entry matches the activity for the Merchant ID you are recording. There is a job aid for [reconciliation of merchant customer accounts](#). If you have any additional questions or would like a more detailed explanation, feel free to contact Jen Richard ([jgendr1@lsu.edu](mailto:jgendr1@lsu.edu)) or Christopher Poore ([cpoore1@lsu.edu](mailto:cpoore1@lsu.edu)).

### **Bank Reconciliation**

Contact us at [bankrecon@lsu.edu](mailto:bankrecon@lsu.edu) for questions/requests related to the following:

- Stop payment requests AS32\*
- Check copy requests AS500\*
- Check status requests
- Unclaimed property
- Unrecorded deposits
- Expected wire or ACH payments

**\* Please ensure the most recent version is used when requesting information, and ALL check information is provided along with the department contact name and number.** Forms can be found at [FAR forms](#) and may be scanned and e-mailed to [bankrecon@lsu.edu](mailto:bankrecon@lsu.edu).

---

# Payroll

## Early Student Payroll Deadline and Pay Date due to Good Friday Holiday

Payroll	Period Ending	Time Locked	Pay Date
Student	Friday, March 27, 2026	Monday, March 30, 2026, at 3:00 pm	Thursday, April 02, 2026

## FY 2026-2027 Payroll Schedules

FY 2026-2027 payroll schedules for professional, academic, wage, and student payrolls are now available on the Payroll website.

Go to the [Payroll](#) website, and click “Payroll Schedules.

## Academic Insurance Premium Changes

Academic employees may see insurance premium adjustments in their April and/or May checks in order to adjust summer accrual balances for newly elected coverage during Annual Enrollment or rate changes that were effective 01/01/2026. Questions may be directed to Candice Lockwood at 578-2023 or [insurancepayroll@lsu.edu](mailto:insurancepayroll@lsu.edu).

## Leaving the University?

Faculty, staff, and student employees (especially graduating students) leaving the university are reminded to update their mailing addresses. Home addresses can be updated in three ways:

1. Update address information via Workday from the **Personal Information** worklet. Click to view current **Contact Information**, then click the **Edit** icon in upper left corner to make any needed changes.
2. E-mail Payroll at [payroll@lsu.edu](mailto:payroll@lsu.edu).
3. Complete and submit to the payroll office a [Change of Address](#) form.

Faculty, staff, and student employees leaving the university should also consider adding an additional e-mail address so there is updated contact information on file if needed. E-mail addresses can be updated as follows:

Update e-mail address information via Workday from the **Personal Information worklet**. Click to view current **Contact Information**, then click the **Edit** icon in upper left corner to make any needed changes to **Additional E-mail**.

## Students Must be Paid for All Hours Worked

PS-33 states that students should not be allowed to work more than 20 hours a week during the fall and spring semesters. However, if the student works over 20 hours per week, per the FLSA (Fair Labor Standards Act), the student must be paid for **all** hours worked. Managers and Timekeepers should ensure students enter time worked each pay period.

## Employee Time Certification

Louisiana Revised Statute 17:3311 (A)(3) requires administrative, professional, and academic personnel to certify that they were either present or absent from their usual duty posts during the usual working day. It further requires that the certification be performed monthly.

Civil Service Rule 15.2 requires classified employees and their supervisors to certify the number of hours of attendance or absence from duty on the time and attendance records.

University Policy Statement 33 requires that time be certified by the student employee and their supervisor.

Certification procedures should be performed with each payroll for student and classified employees and on a monthly basis for administrative, professional, and academic personnel. At the end of each month, employees in these employment categories receive a **Leave Certification** event in Workday. Time off should be requested and approved as the time off is taken.

**Ensuring proper controls are in place** is the first step to preventing payroll fraud. Each department should have payroll processing procedures that cover student employment eligibility and completion processing, approval, and submittal of employee time. Additional tips for preventing payroll fraud are listed below:

**Employee time** should be entered for hours **actually** worked, including dates and times of work.

- **Supervisors** should monitor employee work hours and ensure that the time reported is accurate before approving the employee's time.
- **Never** enter time worked in a previous pay period in the current time period.
- **Process** termination forms immediately for terminated employees so they cannot access time calendars past the termination date.
- **Investigate** unexplained variances in pay, such as a large increase in total pay for an employee or an employee working on non-scheduled workdays.
- **Reconcile** university records such as ledgers and effort certifications on a timely basis and investigate questionable items immediately.
- **Call Payroll** immediately for instructions regarding a current appointment transaction if a new employee does not show up to work.

## **New Items**

### **2026 Tax Withholding Updates Due to OBBBA**

Public Law 119-21, known as the One Big Beautiful Bill Act (OBBBA), was signed into law on July 4, 2025. The OBBBA contains new and enhanced tax deductions, including:

- New income tax deductions for qualified overtime compensation and tips and qualified passenger vehicle loan interest;
- An enhanced deduction for seniors (individuals age 65 and older);
- An increase in the standard deduction and the child tax credit; and
- An increase in the limit on the itemized deduction for state and local taxes.

To account for the above changes, Payroll is encouraging employees to utilize the [withholding estimator](#). To effectively use the estimator, it is helpful to have a copy of the most recent pay statement and tax return.

If employees want to update their withholding, they must update their Federal Tax Withholding elections in Workday. Employees are encouraged to review the 2026 [W-4](#) form and its instructions on the IRS website before completing elections in Workday. Please refer to the [Withholding Elections](#) job aid for detailed instructions on updating the in Workday. Changes will take effect within two business days.

If employees choose to update their withholding for 2026, they should recheck and update their withholding if needed at the beginning of 2027. In most instances, Federal Tax Withholding Elections stays in effect until an update is submitted.

**Check the Profile and Charges for Student Employees:**

- Use the **Student Employment Eligibility Check** to verify the student's Work Study award to know what job profile they should be in.
- Use the **"Payroll Accounting for Work Study"** report to check and track the charges for students using President's Student Aid or Federal Work Study. This report can be accessed by workers in the departments who are assigned the "Accountant - Department" or "Cost Center Manager" role.
- A guide to how to use the report has been added to the [Student Employment Resources Box Folder](#) (Workday Process Guides > How to use Workday Reports).
- If student charging to departmental account error, please contact [stuemployment@lsu.edu](mailto:stuemployment@lsu.edu).

## Sponsored Program Accounting

### LA Board of Regents (BOR) Graduate Fellowships

Principal investigators must forward their annual BOR Graduate Fellowship progress reports to Sponsored Program Accounting by May 13, 2026. SPA will attach the report to the annual financial status reports and forward to BOR. Questions can be directed to Lakedra Fisher at [lfisher@lsu.edu](mailto:lfisher@lsu.edu).

### LA Board of Regents (BOR) Contracts

Requests for no-cost extensions and/or budget revisions for BOR contracts expiring June 30, 2026, must be received by BOR no later than **April 30, 2026**. Please allow time for reviewing and processing. If you have any questions regarding your account, please contact the SPA contact.

### Reminders

#### Tentative Account Number

A tentative account number should be requested when a PI has received notice that an award will be issued, but an official contract has not been processed.

A tentative account number should only be established when a PI is sure of funding.

- AS494/AS495/AS496 Tentative Account Number Request - Obtaining a tentative account number will allow a PI to begin working on a project in anticipation of the award, and costing allocations can be established.
- The tentative account number will be the account number of the agreement when it is received.
- The Request Form must be approved by the PI's department chair/director and OSP.
- The department that certifies the form will be responsible for any unallowable charges or for costs incurred should the project not be funded.

The tentative request forms can be found on the [SPA](#) website.

If your department has a **tentative account** number with a state sponsor (FD 250) and expenditures have been incurred in FY 26, please check with the sponsor or PI on the status of the agreement. Normally FY 26 expenditures for state accounts must be billed by the state deadline of July 15. Please route fully executed agreements through the appropriate channels so that these accounts may be billed to the state sponsors in a timely manner. Questions can be directed to Jessica LeBlanc at [jleblanc2@lsu.edu](mailto:jleblanc2@lsu.edu).

## **National Science Foundation (NSF)**

As a general policy, NSF limits the salary for senior personnel to no more than two months of their regular salary in any one year.

- One year is defined as LSU's fiscal year, 07/01/xx-06/30/xx
- This limit includes salary compensation received from all NSF-funded grants, including NSF pass through funds.
- Salary is to be paid using Institutional Base Salary only.
- Due to expanded authorities and with appropriate justification from the Principal Investigator, LSU can internally approve senior personnel to exceed two months in a fiscal year. Requests should be routed in GeauxGrants or through your Sponsored Programs Office.

## **Key Personnel**

In order to responsibly track Key Personnel on awards, there are some preventative controls that can help the departments monitor these obligations:

1. Meet with faculty when a new award is received and thereafter to plan for appropriate salary distribution consistent with all of the individual's committed effort.
2. Establishing a tracking system to ensure key personnel is met by budget period and updating costing allocations when needed.
3. Running **Award Key Personnel Commitment report** in Workday to review current commitments by award and identify any shortages early. (This report can be run by employee, role, or cost center). Job aids for [Award Key Personnel Commitments](#) and [Award Key Personnel](#) can be found on the Finance Training website.
4. Requesting Sponsor **Prior Approval** through OSP if any changes to key personnel or disengagement if needed.
5. Respond timely to SPA staff when contacted about Key Personnel issues.

## **Fixed Price Agreements**

Fixed price agreements should be treated like cost reimbursable agreements during the agreement period. If the work is not completed by the expiration date, a no cost extension should be requested through the PI's respective Sponsored Programs Office to the sponsor.

Normally, a fixed price agreement should have a **10% or less unexpended balance** when the project is completed. A large unexpended balance could mean that project charges were charged to another sponsored agreement or to state funds. It could also mean that the proposed budget was improper (non-project related costs were included).

## **Progress Reports**

Any financial information included in progress reports to sponsors must be reviewed by SPA. Please allow sufficient time for SPA personnel to review this information before it is submitted to the sponsor. If possible, financial information should not be included in progress reports.

## **Invention Statements**

LSU is required to report inventions to sponsors. In order to ensure inventions are accurately reported, Invention Statements must be certified by the PI and forwarded to their respective Intellectual Property office. If there are no inventions on a particular project, PIs must certify "**NONE**" on the Invention Statement.

## **Proposal Costs**

Individuals working on proposal preparation should **not** be appointed 100% to sponsored agreements.

## Checks Received for Sponsored Agreements

Payments received for sponsored agreements and gifts payable to LSU should be forwarded to Sponsored Program Accounting (SPA) for deposit. Any associated backup should also be forwarded along with the check. SPA will deposit the payment and prepare a budget entry to increase the budget if it is necessary.

# 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
Procurement Institute	Procurement	Wed, 4/1	1:30 pm–3:00 pm	Online via Zoom
Intro to Post Award	SPA	Wed, 4/8	9:00 am–11:00 am	Online via Zoom
LaCarte	AP & Travel	Thurs, 4/9	1:00 pm–2:30 pm	Online via Zoom
Business Managers' Meeting	---	Tues, 4/14	9:30 am–11:00 am	Online via Teams
Professional, Specialty & Consulting Services	Procurement	Tues, 4/14	2:00 pm–3:00 pm	Online via Zoom
Effort and Key Personnel	SPA	Wed, 4/15	9:00 am–11:00 am	Online via Zoom
Specs and More Specs	Procurement	Wed, 4/15	10:00 am–11:30 am	Online via Zoom
Budget Instructor-Led Workday Training	Budget & Planning	Wed, 4/15	10:00 am–11:30 am	Online via Zoom
Payroll 101	Payroll	Tues, 4/21	9:00 am–11:00 am	Online via Zoom
Invoice Processing and Special Meals	AP & Travel	Tues, 4/21	9:30 am–11:00 am	Online via Zoom
Strategic Sourcing 101	Procurement	Tues, 4/21	2:00 pm–3:30 pm	Online via Zoom
Workday Reporting & Financial Data Model (FDM)	FAR	Wed, 4/22	10:00 am–11:00 am	Online via Zoom
Supplier Relationship Management	Procurement	Wed, 4/22	2:00 pm–3:00 pm	Online via Zoom
Participant Support & Fellowships/Subawards	SPA	Thurs, 4/23	9:00am–11:00am	Online via Zoom
Sole Source Procurements	Procurement	Fri, 4/24	10:00 am–11:00 am	Online via Zoom
Post Award Management Reports	SPA	Wed, 4/29	9:00am–11:00am	Online via Zoom
Department Solicitations	Procurement	Wed, 4/29	10:00am–11:00am	Online via Zoom
Customer Accounts Receivable and Deposit (CARD 2.0)	Bursar Operations	Wed, 4/29	10:00am–11:00am	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		Workday Terms	
ASP	Administrators of Sponsored Programs	AG	Agency Clearing
CBA	Central Billed Account	AJ	Accounting Journal
CBT	Person Business Travel	AWD	Award
CR	Cost-Reimbursable	AWDC	Award Conversion
CSWS	Community Service Work Study	BA	Budget Adjustment
CWSP	College Work Study Program	BG	Basic Gift
DT	Departmental Transmittal	BP	Business Process
EMV	Europay Master Card & Visa	CC	Cost Center
ERP	Enterprise Resource Planning	CCH	Cost Center Hierarchy
F&A	Facilities & Administrative Costs	CCM	Cost Center Manager
FASOP	Finance and Administration Operating Procedure	CI	Customer Invoice
FB	Fringe Benefits	CO	Change Order
FP	Fixed Price	EG	Endowed Gift
GA	Graduate Assistant	FD	Fund
GL	General Ledger	FDM	Financial Data Model
ITIN	Individual Taxpayer Identification Number	FN	Function
JE	Journal Entry	FS	Funding Source
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)	GR	Grant
M&IE	Meals and Incidental Expenses	GRC	Grant Conversion
MyLSU	Personalized online resource center for LSU Faculty, Students, and Staff	PAA	Payroll Accounting Adjustment
NCE	No Cost Extension	PAP	Period Activity Pay
OTP	One-Time Payment	PG	Program
PCI DSS	Payment Card Industry Data Security Standard	PJ	Project
PI	Principal Investigator	SO	Supervisory Organization
PM	Permanent Memorandum	TC	Transfer Company

PO	Purchase Order		
PO ALT	Purchase Order Alteration	<b>Departments &amp; Organizations</b>	
PPCS	Personal, Professional & Consulting Services	AP	Accounts Payable
PS	Policy Statement	AS	Accounting Services
PSAP	President Student Aid Program	BOR	Board of Regents
RFP	Request for Proposal	BOS	Board of Supervisors
RFQ	Request for Quote	DOE	Department of Energy
SSN	Social Security Number	FAR	Financial Accounting & Reporting
WAE	Wages As Earned	FBI	Federal Bureau of Investigation
		FDN	Foundation
		FEMA	Federal Emergency Management Agency
<b>Financial Systems</b>		NIH	National Institutes of Health
ABS	Advanced Billing System	NSF	National Science Foundation
CARD	Customer Accounts Receivable & Deposit	ORED	Office of Research and Economic Development
DIR	Directory System	OSP	Office of Sponsored Programs
FAMIS	Facility Services' Computerized Maintenance Management System	OBO	Office of Bursar Operations
FMS	File Management System	Pay	Payroll
GG	GeauxGrants	Proc	Procurement
SAE	Student Award Entry System	PROP	Property Management
SWC	Workers' Compensation System	SACS-COC	Southern Association of Colleges and Schools Commission Colleges
TIS	Treasurer Information System	SPA	Sponsored Program Accounting
WD	Workday	SSA	Social Security Administration
		TAF	Tiger Athletic Foundation
		UAS	Auxiliary Services
		USDA	United States Department of Agriculture

