

The background of the slide is a collage of three images. The top image shows a tiger walking towards the viewer in a wooded area. The middle image shows a tall, green clock tower with a white face, surrounded by trees. The bottom image shows a large, classical-style building with arches and columns, illuminated at night.

**Accounts Payable  
& Travel  
June 2015**

**FYE 2015  
Accrual  
Procedures**

## Table of Contents

<b>Item</b>	<b>Page</b>
Direct Charge Accruals	3
PRO Unrestricted Encumbrance Accruals	6
PRO Restricted Encumbrance Accruals	6
Receiving Report & Accrual Calculation Examples	7
o Open Market (OMR) & Contract Purchases (CPR)	9
o Personal, Professional, Consulting Services (PSR)	10
o Construction/Renovation (CRR)	14
Reviewing PRO Accruals in GLS	17
Pending Invoices in PRO	19
LSU GeauxShop Accruals	20
Unrestricted and Restricted Travel Accruals	25
LaCarte Procurement Card Accruals	29
Centrally Billed Accounts (CBAs)	33
Key to AP and Travel Transactions	37
Recap of Important Dates and Deadlines	38

# Direct Charge Accruals

## Direct Charge Invoices

Direct charge invoices for the current fiscal year should be processed as expenditures against current fiscal year departmental budgets for both unrestricted and restricted accounts. Current fiscal year direct charge invoices that are not paid by the final June 30 APS check run may be accrued and charged to current fiscal year budgets via departmentally prepared journal vouchers. In order to ensure timely processing of your department's direct charge expenditures, please route approved direct charge invoices to Accounts Payable (AP) in accordance with the following schedule:

- June 1** Invoices for direct charge purchases received by May 31 due in AP
- June 8** Invoices for direct charge purchases received between June 1 and June 7 due in AP
- June 15** Invoices for direct charge purchases received between June 8 and June 14 due in AP
- June 22** Invoices for direct charge purchases received between June 15 and June 21 due in AP
- June 26** Last day for direct charge invoices to be forwarded to AP without an accrual journal voucher
- June 29 & After** Journal vouchers (JVs) are due from departments for University direct charge accruals. A simple journal entry should be processed to accrue direct charge invoices not paid as of June 30 in accordance with the following procedures:

## Steps to create a Direct Charge Simple Journal (SJ) Accrual

On the Initiate Account Entry Screen:

- o Enter SJ for Entry Type
- o Enter the Entry Description – Accrue DC/Invoice Number/Vendor Name
- o Enter Comments that reference why the entry is being made
- o Effective Date = **06302015**
- o 7/1 Reversal = Y

## Example – Initiate Accounting Entry Screen

```
GLSIAE          INITIATE ACCOUNTING ENTRY          04/10/15 08:35:45
REQUIRED DATA
ACTION: A CODE: IAE

SELECT ONE: BA - BUDGET ADJUSTMENT          EO - ENCUMBRANCE ORDER ENTRY
           BT - BANK TRANSFERS             GE - GRANT ESTABLISHMENT
           CJ - COMPOUND JOURNAL VOUCHER   IT - INTERNAL TRANSACTION
           CS - CASH JOURNAL VOUCHER       PC - PETTY CASH REIMBURSEMENT
           DJ - DEPARTMENTAL JOURNAL VOUCHER PO - PURCHASE ORDER ALTERATIONS
           DT - DEPARTMENTAL TRANSMITTAL   SJ - SIMPLE JOURNAL VOUCHER
           EI - ENCUMBER INTERNAL TRANSACTION

ENTRY TYPE      : SJ FORM #          :          IF DT, ACCT RECEIVABLE? (Y,N)
ENTRY DESC      : ACCRUE DC INVOICE 12345 TIGER TAILS
COMMENTS        : TO ACCRUE DIRECT CHARGE INV# 12345 FOR TIGER TAILS

SRCE DOC TYPE/#:          DEPT REF # :
CONTACT NAME    : PATTI M CONTACT
CONTACT PHONE   : 578 - 1550          AREA CODE : ( )
ENTRY TOTAL     : 409.00
EFFECTIVE DATE  : 06302015 ←
7/1 REVERSAL   : Y ←

1=HELP      2=CODEMENU  3=          4=VAEI      5=          6=FORMMENU
7=          8=          9=          10=GLSMENU 11=SYSTEMU 12=LOGOFF
```

On the Simple JV Entry screen:

- o Enter the departmental expenditure account number, transaction type "X", expenditure object code, and debit for the amount of the invoice
- o In the offset section, enter "L" in the transaction type field and "2104" in the object code field
- o Key a "Y" in the Override Errors Field
- o The Item Description will be the Entry Description from the Header screen
- o Press F9 to return to the Header screen and then F9 to print

```

GLSSJE                               SIMPLE JV ENTRY                               04/10/15 08:40:40
ADD SUCCESSFUL                       PLEASE ENTER DATA
ACTION:  A  (A/ADD, C/CHANGE, V/VIEW)  CODE:  SJE  OVERRIDE ERRORS:  Y
ENTRY#:  00126128  FY:  15  TOTAL LINES:  000  ENTRY TOTAL:  409.00
                                           OFFSET
-----
LINES  ACCT  TT  OBJ  PROJ  AMOUNT  D/C  ACCT  TT  OBJ  PROJ
001 002 184350500 X 4250          409.00  D          L 2104
003 004
005 006
007 008
009 010

CALCULATED TOTAL:
-----
ITEM DESCRIPTION                      SRCE DOC TYPE/#
001 002  ACCRUE DC INVOICE 12345 TIGER TAILS
003 004
005 006
007 008
009 010

_1=HELP      2=CODEMENU  3=ENDENTRY  4=VAEI      5=AIAE      6=1STPAGE
7=PREVPAGE  8=NEXTPAGE   9=HEADER   10=GLSMENU 11=SYSTEMU 12=LOGOFF
  
```

**Example GLS Header Screen for Direct Charge Accrual**

```

GLSAEH                               ACCOUNTING ENTRY HEADER                               04/10/15 09:26:01
BALANCE SUCCESSFUL                   ENTER FOR DETAIL
ACTION:  V  (C/CHANGE, D/DELETE, R/REVERSE, S/STATUS CHG, U/UPD, V/VIEW)  CODE:  AEH
ENTRY TYPE/#:  SJ 00126128  FY:  15  TOT LINES:  002  VOUCHER TYP/#:
ENTRY STATUS:  (FOR STATUS CHANGE)  OVERRIDE EFF DTE :
ENTRY DESC :  ACCRUE DC INVOICE 12345 TIGER TAILS          ENTRY TOTAL :  409.00
CONTACT NAME:  PATTI M CONTACT                          CONTACT PHONE:  578-1550
COMMENTS :  TO ACCRUE DIRECT CHARGE INV# 12345 FOR TIGER TAILS
:
:
EFFECT DATE :  06/30/2015
SRCE DOC # :
ORGANIZATION:

----- STATUS INFORMATION -----
I - INCOMPLETE  04/10/2015  ACAP24  W - WORKED
P - PENDING    04/10/2015  ACAP24  A - APPROVED
D - DISAPPROVED
V - VAULT      R - RELEASED
T - TELLER     C - CURRENT
ADD:  ACAP24  04/10/2015  84128  ACAP24  CHG:  ACAP24  04/10/2015  92650  ACAP24
1=HELP      2=CODEMENU  3=IT-ACCT  4=VAEI      5=AIAE      6=VLID
7=          8=          9=PRINT    10=GLSMENU 11=SYSTEMU 12=LOGOFF
  
```

**Note:**

The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.

Once the entry is completed, printed, and signed, please follow these steps to successfully process the entry and invoice in Accounts Payable:

- Make a copy of each direct charge invoice and staple the invoice copy to the corresponding accrual journal voucher.
- Make a copy of the approved accrual journal voucher for the department files.
- Paper clip the original invoice to the accrual journal voucher. This will help to process the original invoices and the accrual JV's separately in the Invoice Processing section.
- Route packet to Accounts Payable for approval and release to GLS.
- Accounts Payable will verify that a copy of the direct charge invoices are attached to the accrual journal voucher. The original invoices will be processed for payment in July. The accrual journal voucher will be approved in GLS to be reflected on the June ledgers.
- The July ledgers will have a debit to the department expenditure account as a result of the direct charge invoice payment in July and a credit to the departmental expenditure account as a result of the automatic reversal (occurring as a result of the "Y" being entered in the "7/1 Reversal Field" of the journal voucher.
- A copy of the accrual journal voucher should be sent to Sponsored Program Accounting if the accrual is being made on a restricted account (i.e. 4, 5, or 6 in the sixth digit of the account number).

# Purchase Order Accruals

## Unrestricted Purchase Orders

All purchases and services received against unrestricted purchase orders must be either (1) paid by June 30, or (2) charged to your current budget via a system accrual prepared by the AP Office. Expenditures should be reported in the period in which they are incurred so it is critical to review ledgers to identify expenditures incurred and not paid by the final June 30 APS check run. For receipts of merchandise and services to be charged to the current fiscal year, the merchandise or service must be delivered by June 30. If a vendor cannot firmly promise delivery by the June 30 deadline, there is no action required by the department because the purchase order balance will be *carried forward* into the next fiscal year. A purchase order alteration must be processed in PRO in order to cancel the balance on the unrestricted encumbrances. The deadline for PO Alterations to the Purchasing Office is **Friday, June 12, 2015**. Unrestricted encumbrance balances after the June 30 APS check run and after the accrual voucher is prepared will be *carried forward* into the next fiscal year. Final 6/30 Aged Listings will be sent to the departments on **Thursday, July 2** for informational purposes only. The Aged Listing will not be used to process the accruals. The accrual will be programmatically calculated based upon the merchandise received as of June 30<sup>th</sup> and not paid as of June 30.

## Restricted Purchase Orders

All purchases and services received against restricted purchase orders must be either (1) paid by June 30, or (2) charged to your current budget via a system accrual prepared by the AP Office. GASB 34 and 35 require full accrual accounting effective FYE 06/30/2002. This means that expenditures should be reported in the period in which they are incurred so it is critical to review ledgers to identify expenditures incurred and not paid by the June 30 APS check run. For receipt of merchandise and services to be charged to the current fiscal year, the merchandise or service must be delivered by June 30. Balances on restricted encumbrances after the June 30 APS check run and after the accrual voucher is prepared should reflect items that were not received as of June 30. These balances will be carried forward into FY16. Again, the final 6/30 Aged Listing will be sent to the departments on **Thursday, July 2** for informational purposes only. The Aged Listing will not be used to process the accruals. The accrual will be programmatically calculated based upon the merchandise received as of June 30 and not paid as of June 30.

Please create the PRO Electronic Receiving Reports for merchandise received by June 30 and verify both restricted and unrestricted encumbrance balances in accordance with the following schedule:

- June 1** PRO Electronic Receiving Reports for merchandise and services received by May 31 against restricted and unrestricted encumbrances should be processed
- June 8** PRO Electronic Receiving Reports for merchandise and services received by June 7 against restricted and unrestricted encumbrances should be processed
- June 15** PRO Electronic Receiving Reports for merchandise and services received by June 14 against restricted and unrestricted encumbrances should be processed
- June 22** PRO Electronic Receiving Reports for merchandise and services received by June 21 against restricted and unrestricted encumbrances should be processed
- July 2** Last day to enter PRO Electronic Receiving Reports for merchandise and services received by June 30 against restricted and unrestricted encumbrances. **In order for the accrual to be calculated, the Received Date on the PRO Electronic Receiving Report must be dated on or prior to June 30, 2015.**
- July 6** PO Accruals will be available on-line in GLS (after 3:00pm)
- July 8** Last day to submit any PO Accrual correction JVs to AP

Balances of unrestricted accruals not paid by the statutory deadline (August 15) will be refunded to the State and will be charged against next fiscal year's departmental budgets when paid. Accruals on restricted encumbrances will be reversed and re-encumbered in July.

## **Purchase Order Alterations for PRO**

**June 12** All PO Alterations to unrestricted and restricted encumbrance balances are due in Purchasing. It is critical that alterations to purchase orders be processed as early as possible in order to ensure accurate encumbrance balances on GLS to accommodate invoice payment and expenditure transfers.

## **Receiving Report & Accrual Calculation Examples**

### **Example 1:**

#### **Steps for Entering a Receiving Report for Items (PO Types: OMR and CPR):**

- Start at the Purchase Order Header, scroll to the bottom and click the Receiving Report button.
- Scroll down on the Receiving Report Header and click the Add button, the purchase order information will be displayed
- Click the Continue button at bottom to go to the Items screen
- On the Items screen:
  - Select the item received (marked in purple)
  - Type in the quantity received of that item
  - Type in the date the item was received, click Change
  - Continue to add other items following the steps above
  - Once completed keying in all items received, click Continue button or Header tab
- On Receiving Report Header screen,
  - Enter Order complete: Yes or No flag
  - Enter Additional items ordered/rec'd: Yes or No flag
  - Direct Charge Amount: if small items were received totaling less than \$5,000.00 and department wants to keep the items. The Remark section must be completed to provide a brief justification.
  - Click Change
- Once all is completed on the receiving report, click the Release to AP button at the bottom of the Header screen

## Example PRO Receiving Report Item Screen

**:: Procurement System ::**

**Welcome to Procurement. If you have any questions, please contact your Purchasing Office.**

[Create Requisition](#) | [Vendor](#) | [Search](#) | [Help](#)

**Receiving Report** A

**Header** **Items**

Receiving Report > Header > Items >

**Header Information**

PO Number: 00091990 01      Type: OMR      Status: RLV      09/24/2014  
 PO Title: PRINT AND FULFILL - ENROLLMENT MATERIALS  
 Buyer:                              Fiscal Year: 2015      Attach: Y  
 Campus: LSU  
 Total Cost: 18,707.00      Total Items: 1      Version: 1  
 Requisition Number:      Solicitation Number: 000013076      Order Code: A

**Receiving Report Item Summary**

Item #	Ordered	Received	Returned	Remaining	Item Compl
0001	18,707.00	18,118.41	.00	588.59	
TOTAL BID COST. Single-fold with attached sticker. Print, st					

**Receiving Report Item Detail**

Rpt Nbr: 000095551 30      Item Nbr: 0001  
 Status: INC      04/07/2015      Item Complete:

Quantity Received:	588.59	Received Date:	04/07/2015 ×
Quantity Returned:	.00	Returned Date:	
Reason Returned:	Select One <input type="text"/>		

**Item Description**

UOM: USD      Manufacturer:      Model:  
 Description: TOTAL BID COST. Single-fold with attached sticker. Print, store and fulfill per the attached specifications

**Note: Received Date must be on or before June 30, 2015.**

**How the System Accrual Calculation is determined for an Open Market Requisition (OMR)/ Contract Purchase Requisition (CPR):**

The PO accrual calculation is based on the Number of Items Received (as of June 30, 2015) minus Number of Items Paid (as of June 30, 2015).

To View from PRO Invoice:

- o From the Header screen of the Purchase Order, click the "Invoice" button at the bottom of the page
- o From "Invoice" page, click "Items" tab
- o The accrual amount is calculated based on the Number of Remaining Items (i.e. Net Received minus Processed) times (X) the unit cost
- o If no invoices have been paid, the accrual is calculated based on Total Items Received on the receiving reports times (X) the current unit cost

**Example PRO Invoice Screen**

**Procurement System**

Welcome to Procurement. If you have any questions, please contact your Purchasing Office.

Create Requisition | Vendor | Search | Help

**Invoice**

Header Items Acct Attach

Invoice > Header > Items >

**Header Information**

PO Number: 00092559 02 Type: OMR Status: RLV 03/24/2015  
 PO Title: Apple: MacMini - Eun Jin Cho  
 Buyer: BDANIE4 Fiscal Year: 2015 Attach: Y  
 Campus: LSU  
 Department: 15120 THEATRE  
 Total Cost: 876.00 Total Items: 4 Version: 2  
 Requisition Number: 000106689 Solicitation Number: Order Code:

**Invoice Header Information**

Invoice Number: 000314904 Type: ID Status: INC 04/07/2015  
 Invoice Amount: 0.00 Direct Charge: 0.00  
 Tax Amount: 0.00 Freight Amount: 0.00  
 Item Invoice Total: 0.00 Out of Balance Amount: 0.00

**Invoice Item Summary** Go To:

Item #	Ordered	Net Recd	Processed	Remaining	Qty Inv	Amt Inv	OV
0001	1.00	1.00	.00	1.00	.00	.00	
Computer: Mac mini: Quad-Core Intel Core i7 12.3G							
0002	1.00	1.00	1.00	.00	.00	.00	
Warranty: AppleCare Protection Plan for Mac mini -							
0003	1.00	1.00	1.00	.00	.00	.00	
Keyboard: Apple Keyboard with numeric keypad - US							
0004	1.00	1.00	1.00	.00	.00	.00	
Mouse: Apple Mouse							

**Invoice Item Detail**

Invoice Nbr: 000314904 Item Nbr: 0001  
 Status: INC 04/07/2015 Auth Overage: N  
 Quantity:  Unit Cost: 679.00000  
 PO Invoice Amt: 0.00 Extended Cost:

- In this example the accrual amount for Item 1 would be \$679.00 (1 X unit cost of \$679.00)

## **Example 2:**

### **Steps for Entering a Receiving Report for Personal, Professional, and Consulting Services (PO Types: PSR)**

- Start at the Purchase Order Header, scroll down to the bottom and click Receiving Report
- On the Receiving Report Header,
  - Enter the Begin and End Dates of the service period being authorized for payment – the Work Begin and Work End dates must be within FY15 in order to be included in the accrual calculation
  - Click the Add button (the purchase order information will then be displayed)
  - Enter Contract complete: Yes or No flag
  - Enter Service payment amount and/or Travel amount if applicable
  - Select Pay Routing Information if necessary
  - Click the Change button at the bottom
- No information is required on the Items screen
- Once all is completed on the receiving report, click the Release to AP button at the bottom of the Header screen

Please note: The accrual calculation will not include any travel expenditures (object code 5800). The travel accruals will be processed separately following the travel rules. Please see the Travel Accrual Procedures on page 25 for detailed information.

# Example PSR Receiving Report

**:: Procurement System ::**

**Add successful**

[Create Requisition](#) | [Vendor](#) | [Search](#) | [Help](#)

**Receiving Report** A

**Header** **Items**

Receiving Report > Header >

**Header Information**

PO Number: 00096497 01      Type: PSR      Status: RLV 04/06/2015  
 PO Title: Consulting - Art&Desgn: Ernst Valery  
 Buyer: CWINEY      Fiscal Year: 2015      Attach: Y  
 Campus: LSU  
 Department: 13020 LANDSCAPE ARCHITECTURE  
 Total Cost: 500.00      Total Items: 1      Version: 1  
 Requisition Number: 000111054      Solicitation Number:      Order Code: 3

**Authorization to Pay (PPCS) Summary**

Auth Number	PO Seq	Status	Date	Auth Payment	Comp.
000098589	01	INC	04/07/2015	500.00	N

**Authorization to Pay (PPCS)**

Auth Nbr: 000098589 01      Status:       04/07/2015  
 Contract Complete:       Payment Code: 00  
 Max Service Amt: 500.00      Max Travel Amt: 0.00  
 Tot Auth to Date: 0.00      Tot Auth to Date: 0.00  
 Available Balance: 500.00      Available Balance: 0.00  
 Service Payment:       Travel Payment:   
 Work Begin Date:       Work End Date:

Travel Voucher is required for payment

**Vendor Information**

Vendor Ref Nbr:  
 Vendor Number: 0045372 01  
 Vendor Name: Ernst Valery Investments Corp  
 Remit Vendor Nbr: 0045372 Loc Nbr:   
 Remit Vendor Name: Ernst Valery Investments Corp

**Pay Routing Information**

Invoice Auth Code:    
 Pay Route Code:    
 Pay Route Desc:

→



←

**How the System Accrual Calculation is determined for Personal, Professional and Consulting Services Requisition (PSR):**

The accrual calculation is based on the Total Authorized to Date minus the Total Invoices Paid. The Order Number Detail (OND) screen in GLS provides a summary of invoices paid to date.


**Example GLS Order Number Detail (OND) screen**

```
GLSOND                                ORDER NUMBER DETAIL                                04/07/15 10:48:35
END OF DATA
ACTION: V (V/VIEW)  CODE: OND  ENC TYPE PO  ENC NBR 00094520  DATE 04/07/2015

      VENDOR 003326301 J M Crouvisier
TYPE ENTRY  EFFDATE  ST  SOURCE DOC                                INVOICED  ORDER AMOUNT
-----
**ACCOUNT/OBJECT: 188060515/5701
PO          91370 20150123 C 000108811                                0.00      3,000.00
              ACCT/OBJ BALANCE                                0.00      3,000.00
              **INVOICE TOTAL/ORDER BALANCE                    0.00      3,000.00

1=HELP      2=          3=ONS      4=          5=ONT      6=
7=PREVPAGE 8=NEXTPAGE 9=PRINT 10=GLSMENU 11=SYSTEMU 12=LOGOFF

03/010
```



tsunmys.sncc.jsu.edu using lu/pool A11P0542 and port 5023

**Example from PRO Receiving Report**

**Procurement System**

**View only-due to status**

[Create Requisition](#) | [Vendor](#) | [Search](#) | [Help](#)

**Receiving Report**

**Header** > **Items**

Receiving Report > Header >

**Header Information**

PO Number: 00094520 01      Type: PSR      Status: RLV 01/23/2015  
 PO Title: Consulting - CUR: JM Crouvisier dba Technical Translation  
 Buyer: JPHIL41      Fiscal Year: 2015      Attach: Y  
 Campus: LSU  
 Department: 18806 OFFICE OF PUBLIC AFFAIRS  
 Total Cost: 3,000.00      Total Items: 1      Version: 1  
 Requisition Number: 000108811      Solicitation Number:      Order Code: 2

**Authorization to Pay (PPCS) Summary**

Auth Number	PO Seq	Status	Date	Auth Payment	Comp.
000097566 01	01	AP	02/23/2015	150.00	N

**Authorization to Pay (PPCS)**

Auth Nbr: 000097566 01      Status: AP 02/23/2015  
 Contract Complete: N      Payment Code: 00  
 Max Service Amt: 3,000.00      Max Travel Amt: 0.00  
 Tot Auth to Date: 150.00      Tot Auth to Date: 0.00  
 Available Balance: 2,850.00      Available Balance: 0.00  
 Service Payment: 150.00      Travel Payment: 0.00

Travel Voucher is required for payment

Work Begin Date: 02/23/2015      Work End Date: 02/23/2015

**Vendor Information**

Vendor Ref Nbr:  
 Vendor Number: 0033263 01  
 Vendor Name: J M Crouvisier  
 Technical Translation Services  
 Remit Vendor Nbr: 0033263Loc Nbr: 01  
 Remit Vendor Name: J M Crouvisier  
 Technical Translation Services

- In this example the accrual amount would be \$150.00 (\$150.00 Authorized - \$0 Invoiced).

### Example 3:

### Steps for Entering a Receiving Report for Construction/Renovation Requisition (CRR)

- Start at the Purchase Order Header, scroll down to the bottom and click Receiving Report
- On the Receiving Report Header:
  - Click the Add button at the bottom of the screen (the purchase order information will then be displayed)
  - Enter Contract complete: Yes or No flag
  - Enter Gross Payment Amount
  - Enter Liquidated Damages if applicable
  - Click the Change button at the bottom
- No information is required on the Items screen
- Once all is completed on the receiving report, click the Release to AP button at the bottom of the Header screen

There is no "Receive Date" on a CRR Receiving Report. If a receiving report is created by the July 2 deadline the receiving report will be included in the accrual calculation. The CRR receiving report is based on the dollar amount of the payment.

### Example CRR Receiving Report

**Procurement System**

Update successful  
Create Requisition | Vendor | Search | Help

#### Receiving Report

Header Items

Receiving Report > Header

#### Header Information

PO Number: 00094141 01 Type: CRR Status: RLV 04/10/2015  
PO Title: INSTALL AWNING & RAMP PUBLIC SAFETY STOORAGE BUILDING  
Buyer: MMORR12 Fiscal Year: 2015 Attach: Y  
Campus: LSU  
Department: 18919 MAINTENANCE ADMINISTRATIO  
Total Cost: 21,450.00 Total Items: 1 Version: 1  
Requisition Number: 000108385 Solicitation Number: Order Code: T

#### Authorization to Pay (Construction) Summary

Report Number	PO Seq	Status	Date	Order Complete
000098692 01	01	INC	04/10/2015	N

#### Authorization to Pay (CRR) Detail

Rec Rpt Nbr: 000098692 01 Status: INC 04/10/2015  
Contract Complete: N Payment Code: 00  
Retainage Percent: 10.00 Retain Bond Flag:  
Gross Payment: 21,450.00 Cumulative Gross: 21,450.00  
Retainage Amount: 2,145.00 Cumulative Retainage: 2,145.00  
Liquidated Damages: 0.00 Cumulative Damages: 0.00  
Payment Amount: 19,305.00

#### Vendor Information

Vendor Ref Nbr:  
Vendor Number: 0019582 01  
Vendor Name: BMR Metal Works LLC  
Remit Vendor Nbr: 0019582Loc Nbr: 01  
Remit Vendor Name: BMR Metal Works LLC

#### Pay Routing Information

Invoice Auth Code: Invoice to be submitted - INVS  
Pay Route Code: Select One  
Pay Route Desc:

Change Delete Release to AP Invoice

**How the System Accrual Calculation is determined for Construction/Renovation Requisition (CRR)**

The accrual calculation is based on Gross Payment minus Liquidated Damages minus Gross Invoices Paid

**Example from PRO Receiving Report:**

**:: Procurement System ::**

**Update successful**

[Create Requisition](#) | [Vendor](#) | [Search](#) | [Help](#)

---

**Receiving Report**

**Header** > **Items**

Receiving Report > Header

**Header Information**

PO Number: 00094141 01      Type: CRR      Status: RLV 04/10/2015  
 PO Title: INSTALL AWNING & RAMP PUBLIC SAFETY STOORAGE BUILDING  
 Buyer: MMORR12      Fiscal Year: 2015      Attach: Y  
 Campus: LSU  
 Department: 18919 MAINTENANCE ADMINISTRATIO  
 Total Cost: 21,450.00      Total Items: 1      Version: 1  
 Requisition Number: 000108385      Solicitation Number:      Order Code: T

---

**Authorization to Pay (Construction) Summary**

Report Number	PO Seq	Status	Date	Order Complete
000098692 01	01	AP	04/10/2015	N

---

**Authorization to Pay (CRR) Detail**

Rec Rpt Nbr: 000098692 01      Status: AP 04/10/2015  
 Contract Complete: N      Payment Code: 00  
 Retainage Percent: 10.00      Retain Bond Flag:  
 Gross Payment: 21,450.00      Cumulative Gross: 21,450.00  
 Retainage Amount: 2,145.00      Cumulative Retainage: 2,145.00  
 Liquidated Damages: 0.00      Cumulative Damages: 0.00  
 Payment Amount: 19,305.00

---

**Vendor Information**

Vendor Ref Nbr:  
 Vendor Number: 0019582 01  
 Vendor Name: BMR Metal Works LLC  
 Remit Vendor Nbr: 0019582Loc Nbr: 01  
 Remit Vendor Name: BMR Metal Works LLC

---

**Pay Routing Information**

Invoice Auth Code: Invoice to be submitted - INVS  
 Pay Route Code: Select One  
 Pay Route Desc:


➔
Add
Return to Department
Invoice

## Example GLS Order Number Detail (OND) screen

```
GLSOND                                ORDER NUMBER DETAIL                04/10/15 14:59:52
END OF DATA
ACTION: V (V/VIEW)  CODE: OND  ENC TYPE PO  ENC NBR 00094141  DATE 04/10/2015

VENDOR 001958201 BMR Metal Works LLC
-----
TYPE ENTRY  EFFDATE  ST  SOURCE DOC                INVOICED  ORDER AMOUNT
-----
**ACCOUNT/OBJECT: 189600656/3380
PO  126196  20150410  R  000108385                0.00      21,450.00
                                ACCT/OBJ BALANCE                0.00      21,450.00
                                **INVOICE TOTAL/ORDER BALANCE    0.00      21,450.00

1=HELP      2=          3=ONS      4=          5=ONT      6=
7=PREVPAGE  8=NEXTPAGE  9=PRINT   10=GLSMENU 11=SYSTEMU 12=LOGOFF
```



- In this example the accrual amount would be \$21,450 [\$21,450 - \$0 (Liquidated Damages) - \$0 (Gross Invoices Paid)].

## Reviewing the Accrual Amounts in GLS

The PO accruals will be available for viewing in GLS by 3:00 pm on **Monday, July 6**

The view the accrual amounts by account number in GLS,

- Use the Expenditure Detail Ledger (EDL) screen,
- Action Type = V, Code = EDL, ACCT= Dept Account Number, OBJ = Object Code
- Date = **06302015**
- Voucher Type (VT) = AC (For Accrual)
- Select expenditure line to go to Line Item Detail (LID) screen to obtain the PO number
  - If the accrual amount is not correct, departments must create a SJ entry to manually correct the accrual amount. A copy of the GLS screens along with an explanation should be provided.
  - **Wednesday, July 8** is the last day to submit the PO accrual corrections JV's to Accounts Payable.

### Example EDL Screen in GLS with the Accrual (AC) Voucher Type

```
GLSEDL                EXPENDITURE DETAIL LEDGER                04/07/15 12:40:45
END OF DATA
ACTION: V CODE: EDL ACCT: 157308200 OBJ: 4100 DATE: 06302014
(V/VIEW ONLY)                MONTH TO DATE ACTIVITY AS OF 06/30/2014
```

S	ORDER/DESC	VT	PROJ	OBJ	BUDGET	ENCUMBRANCE	EXPENDITURE
**	CURRENT	**		4100			
	LA DIVISION 0	AC		4100			293.14
	P000072998	LQ		4100		293.14CR	
	SUBTOTAL			4100		293.14CR	293.14
	** TOTAL **					293.14CR	293.14

1=HELP 2= 3=ACCTINQ 4= 5=PROJINQ 6=  
7=PREVPAGE 8=NEXTPAGE 9=PRINT 10=GLSMENU 11=SYSTEMU 12=LOGOFF

03/010

Select the Accrual Expenditure for the Line Item Detail (LID) Screen to display the PO number

```
GLSLID                LINE ITEM DETAIL                04/07/15 12:45:57

ACTION:  V  (C/CHANGE,V/VIEW,U/UPDATE FOR BATCH FEED)  CODE:  LID

ENTRY #      : 00164435      FISCAL YEAR   : 14
LINE #       : 291          ACCOUNT      : 157308200
TRANSACTION TYPE : X          OBJECT CODE   : 4100
PROJECT #    : 00000        AMOUNT       : 293.14
REPORT DATE  : 06/30/2014
DESCRIPTION  : LA DIVISION OF ADMI APS FYE ACCRUAL
PRIM SRCE DOC TYPE/#: PO 00072998 ←
ENCUMBER DOC TYPE/# :
ALT SRCE DOC TYPE/# :
ALT SRCE DOC TYPE/# :
ALT SRCE DOC TYPE/# :
ALT SRCE DOC TYPE/# :
BANK CODE    : 0001        PRIOR YR ORDER :
LAST BANK CODE :           LIQUIDATION CDE:
BANK CHG DATE : 00/00/0000   SYS GENERATED  :
BANK CHG TERMID :           BGT ADJUST CODE:
TOTALS UPDATE FLAG :           BGT ADJUST TYPE:
                                           BGT ADJUST POSN:
                                           BANK AMOUNT    :
                                           DR/CR         :
                                           TRANSFER FUND  :
                                           BANK CHG LOGON :
                                           VENDOR NUMBER : 000364825

1=HELP      2=          3=END      4=          5=          6=
7=          8=          9=          10=GLSMENU 11=SYSMENU 12=LOGOFF

03/011
```

## Pending Invoices

Whenever an invoice (not including Personal Services) is received from a vendor for an order that does not have a receiving report, or has a receiving report that does not match the items being invoiced, the contact person on the purchase order and the business manager for the department on the order will be electronically notified. Instructions to view a .pdf image of the invoice will be included with the electronic notification. Once the department creates the receiving report, AP will be electronically notified to process the pending invoice for payment.

Pending Invoices can be monitored in the PRO system using the Document Search screen. At the Document Search screen, select the Document Type of “Invoice” and the Status as “Pending Receiving Reports”. The search can be limited by one or more of the following:

- Five digit Dept Code
- Campus
- Business Manager logon ID

See the PRO Document Screen to search for Pending Invoices below:

**:: Procurement System ::**

Welcome to Procurement. If you have any questions, please contact your Purchasing Office.

[Create Requisition](#) | [Vendor](#) | [Search](#) | [Help](#)

---

**Document Search**

**Search Criteria**

Fields with an \* are required.

\* By Document Type:  \* By Fiscal Year:

By Title:

By Document Number:  By Account Number:

By Status:  By Order Code:  By Type:

By Vendor Number:  By Location Number:   
(7 digits) (2 digits)

By Commodity Code:  By Commodity Group:   
(3 or 5 digits)

By Dept Code:  By Dept Reference:   
(5 digits)

By Buyer:  By Add Logon ID:

By Campus:

By BusMgr:  [Look Up](#)

By Requester Name:

Search Results								
Document Number	Sequence Number	Type	Status	Commodity Code	Commodity Group	Status Date	Buyer	
000314831		OMR	PEND			04/06/2015	CNEWMAN	
	LIQUID HELIUM - TERM CONTRACT - REBID							
000314669		OMR	PEND			04/02/2015	CNEWMAN	
	NITROGEN, LIQUID - TERM CONTRACT							
000314668		OMR	PEND			04/02/2015	CNEWMAN	
	NITROGEN, LIQUID - TERM CONTRACT							
000314627		OMR	PEND			04/01/2015	CNEWMAN	
	NITROGEN, LIQUID - TERM CONTRACT							
000314626		OMR	PEND			04/01/2015	CNEWMAN	
	NITROGEN, LIQUID - TERM CONTRACT							
000313918		OMR	PEND			03/24/2015	AHILL5	
000313402		OMR	PEND			03/18/2015	AHILL5	
000299666		OMR	PEND			02/02/2015	CNEWMAN	
	LIQUID HELIUM - TERM CONTRACT - REBID							

## LSU GeauxShop Accruals

There will be no system-generated accruals for LSU GeauxShop purchase orders.

LSU GeauxShop invoices must be approved by SCI-INVAPPROVERS on or before **June 30, 2015** in order to be charged to FY15 budgets. FY15 invoices not approved by SCI-INVAPPROVERS by close of business at 4:30 pm on June 30, 2015 will be charged to FY16 budgets **unless an accrual JV dated 06/30/15 is processed by the department**. Please follow the same procedure outlined in the Direct Charge Invoices (see page 3) to complete the accrual JV.

PO Alterations and invoice payments will not be processed during July 1 – 9, 2015 in either PRO or LSU GeauxShop to allow for fiscal yearend closeout including encumbrance carryforward. During this period, departments will not receive any LSU GeauxShop invoices to approve.

Departments must plan in advance by assessing their procurement needs for any of the LSU GeauxShop suppliers. To assist departments when making decisions for placing late June orders, the below table, **LSU GeauxShop Supplier Invoice Analysis**, has been developed:

**LSU GeauxShop Supplier Invoice Analysis**

Supplier	Standard Delivery Time	Invoice Turnaround
Agilent Technologies Inc.	2 days	1-3 days
Bio Rad Laboratories Inc.	1-2 days	1-11 days
CDW Government Inc.	1-3 days	1-7 days
Dell	5-7 days	1-4 days
Fisher Scientific Co LLC	1-3 days	1-2 days
Frost Barber Inc.	4-8 weeks	45-50 days
Grainger Industrial Supply	1-3 days	1-9 days
Graybar Electric Co	Depends on the time and availability of items	2-3 days
Hewlett Packard Co	3 business days (3 <sup>rd</sup> party item - 3 weeks)	3-4 days
Life Technologies Corporation	2 days	1-2 days
Office Depot	24 hour delivery	2-7 days
QIAGEN Inc.	2 days	1 day
SIGMA ALDRICH INC	1-3 days	1-2 days
Thomas Scientific	3 days	1-7 days
VWR INTERNATIONAL	1-2 days	1-2 days

Balances of unrestricted accruals made in either PRO or LSU GeauxShop not paid by the statutory deadline will be refunded to the State and will be charged against next fiscal year's departmental budgets when paid. Accruals on restricted encumbrances will be reversed and re-encumbered in July.

### **Purchase Order Alterations for LSU GeauxShop**

**June 12** All LSU GeauxShop PO Alterations for items that will not be received and/or cancelled on a Purchase Order should be submitted via e-mail to [geauxshophelp@lsu.edu](mailto:geauxshophelp@lsu.edu).

**Steps to create a LSU GeauxShop Simple Journal (SJ) Accrual:**

On the Initiate Account Entry Screen:

- o Enter SJ for Entry Type
- o Enter the Entry Description – Accrue GeauxShop Invoice Number FY15
- o Enter Comments that reference why the entry is being made
- o Effective Date = **06302015**
- o 7/1 Reversal = Y

**Example – Initiate Accounting Entry Screen**

```
GLSIAE          INITIATE ACCOUNTING ENTRY          04/07/15 12:58:17
REQUIRED DATA
ACTION:  A  CODE:  IAE

SELECT ONE:  BA - BUDGET ADJUSTMENT          EO - ENCUMBRANCE ORDER ENTRY
            BT - BANK TRANSFERS             GE - GRANT ESTABLISHMENT
            CJ - COMPOUND JOURNAL VOUCHER    IT - INTERNAL TRANSACTION
            CS - CASH JOURNAL VOUCHER        PC - PETTY CASH REIMBURSEMENT
            DJ - DEPARTMENTAL JOURNAL VOUCHER PO - PURCHASE ORDER ALTERATIONS
            DT - DEPARTMENTAL TRANSMITTAL    SJ - SIMPLE JOURNAL VOUCHER
            EI - ENCUMBER INTERNAL TRANSACTION

ENTRY TYPE   :  sj  FORM #           :           IF DT, ACCT RECEIVABLE?   (Y,N)
ENTRY DESC   :  Accrue GeauxShop Invoice?????????
COMMENTS     :  Accrue GeauxShop Invoice 1041234 Fiscal Year 15????????????????

SRCE DOC TYPE/#:           DEPT REF #   :
CONTACT NAME  :  John Contact
CONTACT PHONE :  578 - 1234           AREA CODE   :  ( 225 )
ENTRY TOTAL   :
EFFECTIVE DATE :  06302015 ←
1=HELP        2=CODEMENU  3=          4=VAEI      5=          6=FORMMENU
7=            8=          9=          10=GLSMENU 11=SYSMENU 12=LOGOFF

03/011
```

On the Simple JV Entry screen:

- o Enter the departmental expenditure account number, transaction type "X", expenditure object code, and debit for the amount of the invoice
- o In the offset section, enter "L" in the transaction type field and "2104" in the object code field
- o Key a "Y" in the Override Errors Field
- o The Item Description will be the Entry Description from the Header screen
- o Source Doc Type # should be the PO Number
- o Press F9 to return to the Header screen and then F9 to print

```
GLSSJE                               SIMPLE JV ENTRY                               04/07/15 13:01:46
ADD SUCCESSFUL                       PLEASE ENTER DATA
ACTION: A (A/ADD,C/CHANGE,V/VIEW)    CODE: SJE  OVERRIDE ERRORS: Y
ENTRY#: 00125080    FY: 15    TOTAL LINES: 000    ENTRY TOTAL:
                                           OFFSET
-----
LINES  ACCT  TT  OBJ  PROJ  AMOUNT  D/C  ACCT  TT  OBJ  PROJ
001 002 115800100 x 4250 2 558 275.49  D      L 2104
003 004
005 006
007 008
009 010

          CALCULATED TOTAL:
-----
          ITEM DESCRIPTION                      SRCE DOC TYPE/#
001 002  ACCRUE GEauxSHOP INVOICE                PO 01041234
003 004
005 006
007 008
009 010

          1=HELP      2=CODEMENU  3=ENDENTRY  4=VAEI      5=AIAE      6=1STPAGE
          7=PREVPAGE  8=NEXTPAGE  9=HEADER   10=GLSMENU 11=SYSTEMU 12=LOGOFF

09/011
```

**Note:**

The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.

## Example GLS Header Screen for LSU GeauxShop Accrual

```

GLSAEH                      ACCOUNTING ENTRY HEADER                      04/07/15 13:04:57
ENTER FOR DETAIL
ACTION: V (C/CHANGE, D/DELETE, R/REVERSE, S/STATUS CHG, U/UPD, V/VIEW) CODE: AEH

ENTRY TYPE/#: SJ 00125080 FY: 15 TOT LINES: 000 VOUCHER TYP/#:
ENTRY STATUS: (FOR STATUS CHANGE) OVERRIDE EFF DTE :
ENTRY DESC : ACCRUE GEauxSHOP INVOICE ENTRY TOTAL :
CONTACT NAME: JOHN CONTACT CONTACT PHONE: 225 578-1234
COMMENTS : ACCRUE GEauxSHOP INVOICE 1041234 FISCAL YEAR 15
:
:
EFFECT DATE : 06/30/2015 ← 7/1 REVERSAL: Y ←
SRCE DOC # : DEPT REF # :
ORGANIZATION:
----- STATUS INFORMATION -----
I - INCOMPLETE 04/07/2015 VALERYS W - WORKED
P - PENDING A - APPROVED
D - DISAPPROVED R - RELEASED
V - VAULT C - CURRENT
T - TELLER
ADD: VALERYS 04/07/2015 130234 VALERYS CHG: VALERYS 04/07/2015 130234 VALERYS
1=HELP 2=CODEMENU 3=IT-ACCT 4=VAEI 5=AIAE 6=VLID
7= 8= 9=PRINT 10=GLSMENU 11=SYSTEMENU 12=LOGOFF

03/010

```

rs.cncr.lsu.edu using lu/noon A11P0542 and port 5073

A copy of the LSU GeauxShop invoice should be attached to the accrual entry. The accrual JVs should be processed only for invoices with a “Matched” status.

### Comments:

Once the entry is completed, printed, and signed, please follow these steps to successfully process the entry to Accounts Payable:

- Make a copy of the approved accrual journal voucher for the department files.
- Route original documents to Accounts Payable for approval and release to GLS.
- Accounts Payable will verify that a copy of the Matched invoice is attached to the accrual journal voucher. The invoice will be processed for payment in July. The accrual journal voucher will be approved in GLS to be reflected on the June ledgers.
- The July ledgers will have a debit to the department expenditure account as a result of the invoice payment in July and a credit to the departmental expenditure account as a result of the automatic reversal (occurring as a result of the “Y” being entered in the “7/1 Reversal Field” of the journal voucher.
- A copy of the accrual journal voucher should be sent to Sponsored Program Accounting if the accrual is being made on a restricted account (i.e. 4, 5, or 6 in the sixth digit of the account number).



# TRAVEL

## Unrestricted and Restricted Travel Accrual Procedures

Travel Advances issued are not charged to departmental budgets until properly supported travel expense reimbursement requests are filed with Accounts Payable/Travel. **Travel advances should not be accrued.**

In order to ensure all travel expenses are recorded against current fiscal year budgets, please adhere to the cutoffs identified below:

- June 1** Travel expense reimbursements due for all travel completed through May 31
- June 8** Travel expense reimbursements due for all travel completed between June 1 and June 7
- June 15** Travel expense reimbursements due for all travel completed between June 8 and June 14
- June 19** Last day to submit travel expense reimbursements without an accrual JV. The Travel staff will prepare an accrual JV for the travel expense reimbursements not audited and processed for payment by June 30<sup>th</sup>.
- June 22 & after** Travel expense reimbursements submitted on these days must have an accrual JV placed on top. In order to process the accrual JV, the travel expense reimbursement must have the required approved AS292 "Request for Authorization to Travel" form and all original itemized receipts as required by FASOP AS-02, University Travel Regulations.
- July 8** Last day to submit any Travel Accrual JVs to AP

Travel expense vouchers not submitted in accordance with the above cutoffs will be charged to departmental budgets in the next fiscal year.

### **Travel on Personal, Professional and Consulting Services (PPCS) Contracts**

Personal, Professional and Consulting Services (PPCS) Contracts in PRO require travel to be authorized on the receiving report, but the actual travel expense reimbursement must be sent to the Travel Office to be processed.

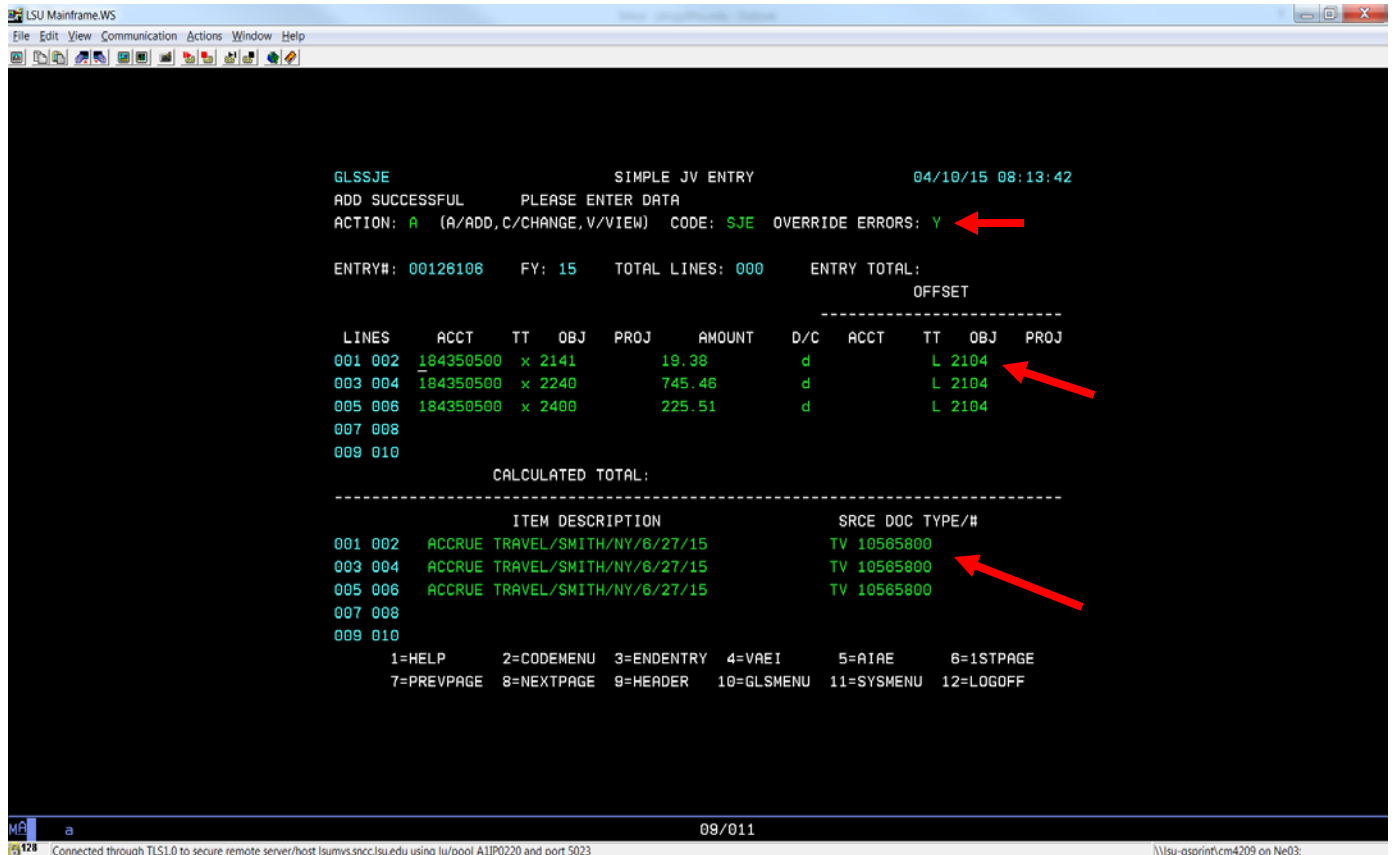
Travel expense reimbursements received in AP on June 22 and after require an accrual JV with the effective date of June 30, 2015 and a "Y" in the 7/1 Reversal field. Please follow the example below for creating a travel accrual journal voucher.



On the Simple JV Entry screen:

- o Enter the departmental expenditure account number, transaction type "X", expenditure object code, and debit for the amount of the expense
- o In the offset section, enter "L" in the transaction type field and "2104" in the object code field
- o Key a "Y" in the Override Errors Field
- o The Item Description will be the Entry Description from the Header screen
- o Enter the Source Document Type "TV and the associated travel document number"
- o Press F9 to return to the Header screen and then F9 to print

### Example Simple JV Entry Screen for Travel Accrual



**Note:**

The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.

## Example Header Screen for Travel Accrual

```

LSU Mainframe.WS
File Edit View Communication Actions Window Help
GLSAEH                ACCOUNTING ENTRY HEADER                04/10/15 08:21:00
ENTER FOR DETAIL
ACTION: V (C/CHANGE, D/DELETE, R/REVERSE, S/STATUS CHG, U/UPD, V/VIEW) CODE: AEH

ENTRY TYPE/#: SJ 00128106 FY: 15 TOT LINES: 006 VOUCHER TYP/#:
ENTRY STATUS: (FOR STATUS CHANGE) OVERRIDE EFF DTE :
ENTRY DESC : ACCRUE TRAVEL/SMITH/NY/6/27/15 ENTRY TOTAL :
CONTACT NAME: JENNIFER DRIGGERS CONTACT PHONE: 225 578-3699
COMMENTS : ACCRUE TRAVEL/SMITH/NY/6/27/15
          : REF TV#10565800
          :
EFFECT DATE : 06/30/2015 ← 7/1 REVERSAL: Y ←
SRCE DOC # : DEPT REF # :
ORGANIZATION:
----- STATUS INFORMATION -----
I - INCOMPLETE 04/10/2015 ACAP07 W - WORKED
P - PENDING A - APPROVED
D - DISAPPROVED R - RELEASED
V - VAULT C - CURRENT
T - TELLER
ADD: ACAP07 04/10/2015 81430 ACAP07 CHG: ACAP07 04/10/2015 82139 ACAP07
     1=HELP 2=CODEMENU 3=IT-ACCT 4=VAEI 5=RAIE 6=VLID
     7= 8= 9=PRINT 10=GLSMENU 11=SYSMENU 12=LOGOFF
  
```

Once the entry is completed, printed, and signed, please follow these steps to successfully process the entry and travel expense reimbursement request to Accounts Payable:

- Sign the Travel Accrual JVs.
- Staple the Travel Voucher JV to the top of the original Travel Expense Reimbursement Request.
- Make a copy of the approved accrual journal voucher for the department files.
- Route original documents to Accounts Payable for approval and release to GLS.
- The Travel Expense Reimbursement Request form (AS300) must include the required AS292 or AS516 form and the original supporting cost documentation as required by University Travel Regulations, FASOP AS-02.
- Accounts Payable will verify that a copy of the travel expense reimbursement voucher is attached to the accrual journal voucher. The travel expense reimbursement will be processed for payment in July. The accrual journal voucher will be approved in GLS to be reflected on the June ledgers.
- The July ledgers will have a debit to the department expenditure account as a result of the invoice payment in July and a credit to the departmental expenditure account as a result of the automatic reversal (occurring as a result of the “Y” being entered in the “7/1 Reversal Field” of the journal voucher.
- A copy of the accrual journal voucher should be sent to Sponsored Program Accounting if the accrual is being made on a restricted account (i.e. 4, 5, or 6 in the sixth digit of the account number).

## LaCarte Procurement Card Procedures

All purchases charged on the university LaCarte procurement card (p-card) that are included on LaCarte entries (BFs) dated prior to June 30 should be processed as expenditures against current fiscal year departmental budgets for both unrestricted and restricted accounts.

LaCarte transactions dated in June that are not included on the final June LaCarte entries will be charged against FY15-16 budgets unless departments process accrual JVs. Accrual JVs for LaCarte purchases must be prepared on a separate JV and must be supported by an original itemized receipt. **Do not include LaCarte accruals on any other accrual JVs.** Please attach a copy of the accrual JV and receipts as documentation when the transaction appears on a FY16 LaCarte entry.

In an effort to manage the volume of LaCarte entries, the following is a proposed schedule for reconciling and submitting departmental weekly LaCarte entries to ensure all purchases made on or before June 30 are charged to this current fiscal year:

- June 5** All LaCarte entries dated through June 1 should be released to AP
- June 12** All LaCarte entries dated through June 8 should be released to AP
- June 19** All LaCarte entries dated through June 15 should be released to AP
- June 26** All LaCarte entries dated through June 22 should be released to AP
- June 29** Final FY15 LaCarte entries will be released to the departments
- July 8** All FY15 LaCarte entries should be released to AP. Also, this is the last day to submit accrual JVs for LaCarte purchases on any FY15 entry. The original supporting cost documentation should be attached to the accrual JV.

LaCarte entries not received in AP according to this schedule will be charged to FY15-16 departmental budgets.

### **Important Note:**

Entries in RAPS status must have all appropriate approval and supporting documentation.

Cardholders will have their LaCarte privileges suspended if - -

- LaCarte entries are not released to AP by the **July 8** deadline
- LaCarte entries released to AP but cannot be approved/released to GLS due to incomplete supporting cost documentation

LaCarte privileges will remain in a suspended status until all FY15 entries for the cardholder are approved and released to GLS.

## Steps for creating the Accrual Journal Entry for LaCarte Purchases

On the Initiate Account Entry Screen:

- Enter SJ for Entry Type
- Enter the Entry Description – Accrue Cardholder Name/LaCarte Chgs 15
- Enter comments that reference why the entry is being made
- Effective date = **06302015**
- 7/1 Reversal = Y
- Press Enter

### Example – Initiate Accounting Entry Screen

LSU Mainframe.WS

File Edit View Communication Actions Window Help

GLSIAE INITIATE ACCOUNTING ENTRY 04/06/15 12:49:44

REQUIRED DATA  
ACTION: A CODE: IAE

SELECT ONE: BA - BUDGET ADJUSTMENT EO - ENCUMBRANCE ORDER ENTRY  
BT - BANK TRANSFERS GE - GRANT ESTABLISHMENT  
CJ - COMPOUND JOURNAL VOUCHER IT - INTERNAL TRANSACTION  
CS - CASH JOURNAL VOUCHER PC - PETTY CASH REIMBURSEMENT  
DJ - DEPARTMENTAL JOURNAL VOUCHER PO - PURCHASE ORDER ALTERATIONS  
DT - DEPARTMENTAL TRANSMITTAL SJ - SIMPLE JOURNAL VOUCHER  
EI - ENCUMBER INTERNAL TRANSACTION

ENTRY TYPE : SJ FORM # : IF DT, ACCT RECEIVABLE? (Y,N)  
ENTRY DESC : Accrue J Cardholder LaCarte Chgs 15  
COMMENTS : Accrue Fiscal Year 2015 LaCarte transactions for Jan Cardholder

SRCE DOC TYPE/#: DEPT REF # :  
CONTACT NAME : Kathleen Elders  
CONTACT PHONE : 578 - 8593 AREA CODE : ( 225 )  
ENTRY TOTAL :  
EFFECTIVE DATE : 06302015 ← 7/1 REVERSAL: Y ←

1=HELP 2=CODEMENU 3= 4=VAEI 5= 6=FORMMENU  
7= 8= 9= 10=GLSMENU 11=SYSTEMENU 12=LOGOFF

MA a 03/011  
128 Connected through TLS1.0 to secure remote server/host lsumvs.sncc.lsu.edu using lu/pool A1IP0723 and f:\Tboyd-srv5\Aps4 on Ne08:

On the Simple JV Entry screen:

- Enter the departmental expenditure account number, transaction type “X”, expenditure object code, and debit for the amount of the transaction
- In the offset section, enter “L” in the transaction type field and “2104” in the object code field
- Key a “Y” in the Override Errors Field
- The Item Description will be the Entry Description from the Header screen
- Press F9 to return to the Header screen and then F9 to print

## Example Simple JV Entry Screen for LaCarte Accrual

```

LSU Mainframe.WS
File Edit View Communication Actions Window Help
GLSSJE          SIMPLE JV ENTRY          04/06/15 12:52:11
ADD SUCCESSFUL  PLEASE ENTER DATA
ACTION: A (A/ADD,C/CHANGE,V/VIEW) CODE: SJE  OVERRIDE ERRORS: Y
ENTRY#: 00124697  FY: 15  TOTAL LINES: 000  ENTRY TOTAL:
                                           OFFSET
-----
LINES  ACCT  TT  OBJ  PROJ  AMOUNT  D/C  ACCT  TT  OBJ  PROJ
001 002 184350500 X 4250 200.00 D      L 2104
003 004
005 006
007 008
009 010
CALCULATED TOTAL:
-----
ITEM DESCRIPTION          SRCE DOC TYPE/#
001 002  ACCRUE J CARDHOLDER LACARTE CHGS 15
003 004
005 006
007 008
009 010
1=HELP      2=CODEMENU  3=ENDENTRY  4=VAEI      5=AIAE      6=1STPAGE
7=PREVPAGE  8=NEXTPAGE  9=HEADER    10=GLSMENU  11=SYSMENU  12=LOGOFF
MA a 09/011
128 Connected through TLS1.0 to secure remote server/host lsumvs.sncc.lsu.edu using lu/pool A1IP0723 and f:\Tboyd-srv5\Aps4 on Ne08:

```

**Note:**

The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.

## Example Header Screen for LaCarte Accrual

```

LSU Mainframe.WS
File Edit View Communication Actions Window Help
GLSAEH ACCOUNTING ENTRY HEADER 04/06/15 12:53:44
ENTER FOR DETAIL
ACTION: V (C/CHANGE,D/DELETE,R/REVERSE,S/STATUS CHG,U/UPD,V/VIEW) CODE: AEH
ENTRY TYPE/#: SJ 00124697 FY: 15 TOT LINES: 002 VOUCHER TYP/#:
ENTRY STATUS: (FOR STATUS CHANGE) OVERRIDE EFF DTE :
ENTRY DESC : ACCRUE J CARDHOLDER LACARTE CHGS 15 ENTRY TOTAL :
CONTACT NAME: KATHLEEN ELDERS CONTACT PHONE: 225 578-8593
COMMENTS : ACCRUE FISCAL YEAR 2015 LACARTE TRANSACTIONS FOR JAN
: CARDHOLDER
:
EFFECT DATE : 06/30/2015 ← 7/1 REVERSAL: Y ←
SRCE DOC # : DEPT REF # :
ORGANIZATION:
----- STATUS INFORMATION -----
I - INCOMPLETE 04/06/2015 ACFIN7 W - WORKED
P - PENDING A - APPROVED
D - DISAPPROVED R - RELEASED
V - VAULT C - CURRENT
T - TELLER
ADD: ACFIN7 04/06/2015 125259 ACFIN7 CHG: ACFIN7 04/06/2015 125425 ACFIN7
1=HELP 2=CODEMENU 3=IT-ACCT 4=VAEI 5=AIAE 6=VLID
7= 8= 9=PRINT 10=GLSMENU 11=SYSTEMU 12=LOGOFF
MA a 03/010
128 Connected through TLS1.0 to secure remote server/host lsumvs.sncc.lsu.edu using lu/pool A1IP0723 and f:\Tboyd-srv5\Aps4 on Ne08:

```

The appropriate cost documentation that should be attached to the LaCarte accrual entries:

- o Original itemized receipt
  - o Any other supporting cost documentation
1. Attach the original itemized receipts to the JV accrual
  2. Make a copy of the itemized receipts and JV accrual to attach to the FY15 LaCarte entry

### Important Reminder:

Do not include transactions already reflected on LaCarte entries dated prior to **June 30, 2015** on accrual JVs. Only transactions made on or before June 30, 2015 not reflected on a FY15 LaCarte entry should be accrued by the department.

## Centrally Billed Accounts (CBAs) Procedures

All CBA transactions (airfare and/or conference registration fees) made in June that do not appear on the final June 30<sup>th</sup> CBA entry should be accrued by the department.

The appropriate cost documentation that should be attached to the accrual entries are a copy of the AS292 "Request for Authorization to Travel" or AS516 "Request for Authorization to Reimburse Expenses" and the flight itinerary or conference registration form.

Please see the following proposed schedule for processing all FY2015 CBA entries to ensure all transactions are charged to the current fiscal year.

<b>June 5</b>	All CBA entries dated through June 1 should be released to AP
<b>June 12</b>	All CBA entries dated through June 8 should be released to AP
<b>June 19</b>	All CBA entries dated through June 15 should be released to AP
<b>June 26</b>	All CBA entries dated through June 22 should be released to AP
<b>June 29</b>	Final FY15 CBA entries will be released to the departments
<b>July 8</b>	All FY15 CBA entries should be released to AP. Also, this is the last day to submit accrual JVs for CBA transactions not included on any FY15 CBA entry. Rollover of non-RAPS CBA entries to FY16
<b>July 15</b>	2 <sup>nd</sup> Rollover of non-RGLS CBA entries to FY16

### **Notes:**

Any transactions already reflected on FY15 CBA entries should not be accrued.

CBA entries not received in AP according to this schedule will be charged to FY15-16 departmental budgets.

### **Important Change for FY15:**

AP & Travel will no longer contact departments and/or cardholders for outstanding LaCarte or CBA entries. Departments are responsible for LaCarte and CBA entries not processed in the appropriate fiscal year. **The consequence for noncompliance will be loss of funds to the departmental budgets.**

During the month of June, the 30-day requirement is reduced to 7 days.

### **LaCarte and CBA entries will be rolled over into FY16 as follows:**

#### **•Rollover #1:**

- LaCarte entries not released to AP (i.e., RAPS status) by close of business on the final due date will be rolled over into the next fiscal year. *Accrual entries will not be accepted for any LaCarte entry that is rolled over.*

#### **•Rollover #2:**

- LaCarte entries in RAPS status by the final due date with incomplete cost documentation that cannot be resolved by AP & Travel's final completion date will also be rolled over into the next fiscal year. Cardholder privileges may be suspended or revoked for cardholders with entries that roll over into the next fiscal year.

Departments are strongly encouraged to stay current with all LaCarte and CBA entries throughout the year, especially during the month of June.

## Steps for creating the Accrual Journal Entry for CBA's

On the Initiate Account Entry Screen:

- o Enter SJ for Entry Type
- o Enter the Entry Description – Accrue traveler name/CBA/Year
- o Enter comments that reference why the entry is being made
- o Effective date = **06302015**
- o 7/1 Reversal = Y
- o Press Enter

## Example – Initiate Accounting Entry Screen

```
LSU Mainframe.WS
File Edit View Communication Actions Window Help
GLSIAE INITIATE ACCOUNTING ENTRY 04/06/15 12:57:33
REQUIRED DATA
ACTION: A CODE: IAE

SELECT ONE: BA - BUDGET ADJUSTMENT          EO - ENCUMBRANCE ORDER ENTRY
            BT - BANK TRANSFERS             GE - GRANT ESTABLISHMENT
            CJ - COMPOUND JOURNAL VOUCHER   IT - INTERNAL TRANSACTION
            CS - CASH JOURNAL VOUCHER       PC - PETTY CASH REIMBURSEMENT
            DJ - DEPARTMENTAL JOURNAL VOUCHER PO - PURCHASE ORDER ALTERATIONS
            DT - DEPARTMENTAL TRANSMITTAL   SJ - SIMPLE JOURNAL VOUCHER
            EI - ENCUMBER INTERNAL TRANSACTION

ENTRY TYPE   : SJ FORM # : IF DT, ACCT RECEIVABLE? (Y,N)
ENTRY DESC   : Accrue J Traveler CBA 2015
COMMENTS     : Accrue Fiscal Year 2015 CBA Entry for Jan Traveler

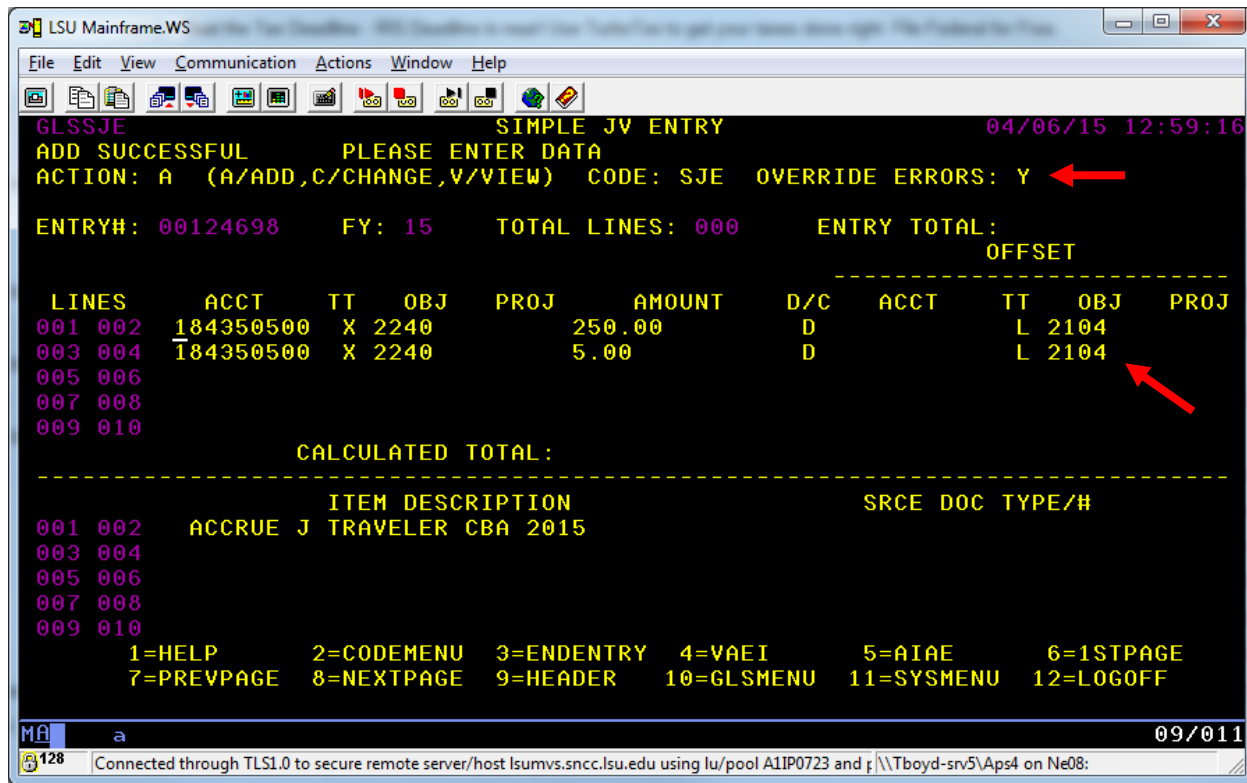
SRCE DOC TYPE/#: DEPT REF # :
CONTACT NAME   : Kathleen Elders
CONTACT PHONE  : 578 - 8593     AREA CODE : ( 225 )
ENTRY TOTAL    :
EFFECTIVE DATE : 06302015 ←
1=HELP        2=CODEMENU 3=          4=VAEI      5=          6=FORMMENU
7=            8=          9=          10=GLSMENU 11=SYSTEMU 12=LOGOFF

MA a 13/045
128 Connected through TLS1.0 to secure remote server/host lsumvs.sncc.lsu.edu using lu/pool A1IP0723 and f:\Tboyd-srv5\Aps4 on Ne08:
```

On the Simple JV Entry screen:

- o Enter the departmental expenditure account number, transaction type "X", expenditure object code, and debit for the amount of the transaction
- o In the offset section, enter "L" in the transaction type field and "2104" in the object code field
- o Key a "Y" in the Override Errors Field
- o The Item Description will be the Entry Description from the Header screen
- o Press F9 to return to the Header screen and then F9 to print

### Example Simple JV Entry Screen for CBA Accrual



**Note:**

The system will automatically assign the correct associated mapping account for the expenditure account for simple (JV) journal vouchers.

## Example Header Screen for CBA Accrual

```

LSU Mainframe.WS
File Edit View Communication Actions Window Help
GLSAEH ACCOUNTING ENTRY HEADER 04/06/15 13:00:40
ENTER FOR DETAIL
ACTION: V (C/CHANGE,D/DELETE,R/REVERSE,S/STATUS CHG,U/UPD,V/VIEW) CODE: AEH

ENTRY TYPE/#: SJ 00124698 FY: 15 TOT LINES: 004 VOUCHER TYP/#:
ENTRY STATUS: (FOR STATUS CHANGE) OVERRIDE EFF DTE:
ENTRY DESC : ACCRUE J TRAVELER CBA 2015 ENTRY TOTAL :
CONTACT NAME: KATHLEEN ELDERS CONTACT PHONE: 225 578-8593
COMMENTS : ACCRUE FISCAL YEAR 2015 CBA ENTRY FOR JAN TRAVELER
:
:
EFFECT DATE : 06/30/2015 ← 7/1 REVERSAL: Y ←
SRCE DOC # : DEPT REF # :
ORGANIZATION:
----- STATUS INFORMATION -----
I - INCOMPLETE 04/06/2015 ACFIN7 W - WORKED
P - PENDING A - APPROVED
D - DISAPPROVED R - RELEASED
V - VAULT C - CURRENT
T - TELLER
ADD: ACFIN7 04/06/2015 130005 ACFIN7 CHG: ACFIN7 04/06/2015 130125 ACFIN7
1=HELP 2=CODEMENU 3=IT-ACCT 4=VAEI 5=AIAE 6=VLID
7= 8= 9=PRINT 10=GLSMENU 11=SYSTEMU 12=LOGOFF

MA a 03/010
128 Connected through TLS1.0 to secure remote server/host lsumvs.sncc.lsu.edu using lu/pool A1P0723 and f:\Tboyd-srv5\Aps4 on Ne08:

```

### Important Reminder:

Do not include transactions already reflected on CBA entries dated prior to **June 30, 2015** on accrual JVs. Only transactions made on or before June 30, 2015 not reflected on a FY15 CBA entry should be accrued by the department.

The appropriate cost documentation that should be attached to the accrual entries are a copy of the AS292, Request for Authorization to Travel or the AS516, Request for Authorization to Reimburse Expenses, and the traveler's flight itinerary or conference registration form.

## Key to A/P and Travel Transactions on Ledgers

### June 2015 Ledgers

LaCarte Purchases	DR
DC Invoices Paid	DR
PO Invoices Paid	DR
DC Invoices Accrued	DR
PO Invoices Accrued	DR
LaCarte Accrued	DR
TEV Paid	DR
TEV Accrued	DR
Accrual Encumb Liq	CR
Travel Advance Outstanding	DR

#### *Key to Transactions:*

<u>Transaction</u>	<u>Voucher Type</u>
LaCarte Purchases	MC
LaCarte Accruals	JV
DC Invoices Paid	AP
DC Invoices Accrued	JV
PO Invoices Paid	AP
PO Invoices Accrued	AC
TEV Paid	TS
TEV Accrued	JV
Encumbrances Liquidated	LQ
• Unrestricted accruals	
• Restricted accruals	
• SOF "0" balance not accrued	

### July 2015 Ledgers

Reversal of DC Inv Accrued	CR
DC Invoices Paid July	DR
Reversal of PO Inv Accrued	CR
PO Invoices Paid July	DR
Reversal of LaCarte Accrued	CR
LaCarte Entry Processed	DR
Reversal of TEV Accrued	CR
TEV Processed	DR
Re-Encumbrance of June Accrual	DR
Carryforward Encumbrances	DR

#### *Key to Transactions:*

<u>Transaction</u>	<u>Voucher Type</u>
Reversal of DC Inv Accrued	JV
DC Invoices Paid July	AP
Reversal of PO Inv Accrued	BR
PO Invoices Paid July	AP
Reversal of LaCarte Accrued	JV
LaCarte Entry Processed	JV
Reversal of TEV Accrued	JV
TEV Processed	TS
Encumbrances:	
Re-enc of unrestricted accruals	BR
Re-enc of Prior Year unrest orders	PE
Re-enc of restricted accruals	BR
Carryforward of encumbrances	BD
• Plant fund not accrued	
• source 3 not accrued	
• work in process not accrued	
• unrestricted & restricted encumbrance balances not accrued (balance at 6/30 after accrual is liquidated)TA encumbrances, Travel Advances outstanding	

## RECAP OF IMPORTANT DATES AND DEADLINES FY14-15

- June 1**
- Direct Charge Invoices for purchases through 5/31 due in AP
  - PRO Electronic Receiving Reports for all merchandise received by 5/31 should be processed
  - Travel Expense Reimbursements for all travel completed through 5/31 due in Travel
- June 5**
- LaCarte/CBA entries dated through 6/1 should be released to AP
  - Final FY15 Purchase Orders
- June 8**
- Direct Charge Invoices for purchases actually received between 6/1 – 6/7 due in AP
  - PRO Electronic Receiving Reports for all merchandise received by 6/7 should be processed
  - Travel Expense Reimbursements for travel completed between 6/1 – 6/7 due in Travel
- June 12**
- LaCarte/CBA entries dated through 6/8 should be released to AP
  - Final date for PRO and LSU GeauxShop PO Alterations released in GLS
- June 15**
- Direct Charge Invoices for purchases actually received between 6/8 – 6/14 due in AP
  - PRO Electronic Receiving Reports for all merchandise received by 6/14 should be processed
  - Travel Expense Reimbursements for travel completed between 6/8 – 6/14 due in Travel
- June 16**
- Aged Listings as of 6/15 sent to departments
- June 19**
- LaCarte/CBA entries dated through 6/15 should be released to AP
  - Last day to submit travel expense reimbursements to AP without an accrual JV
- June 22**
- Direct Charge Invoices for purchases actually received between 6/15 – 6/21 due in AP
  - PRO Electronic Receiving Reports for all merchandise received by 6/21 should be processed
  - Travel Expense Reimbursements for travel completed between 6/15 – 6/21 due in Travel
- June 26**
- LaCarte/CBA entries dated through 6/22 should be released to AP
  - Last day to forward Direct Charge Invoices to AP without an accrual JV
- June 29**
- Final FY15 LaCarte/CBA entries will be released to departments
  - Direct Charge Invoices for purchases through 6/28 due in AP
  - PRO Electronic Receiving Reports for all merchandise received by 6/28 should be processed
  - Travel Expense Reimbursements for all travel completed through 6/28 due in Travel
- June 30**
- FY15 LSU GeauxShop invoices should be approved by SCI-Invoice Approver
  - Final 6/30 APS check
  - Final 6/30 Petty Cash Reimbursement Vouchers reimbursed via Misc Check Requests
- July 2**
- Last day to process PRO Electronic Receiving Reports for all merchandise actually received or services rendered by June 30, 2015
  - Final 6/30 Aged Listings sent to departments (informational only)
- July 6**
- PO Accruals available on-line in GLS for review
- July 8**
- Final FY15 LaCarte/CBA BFs must be in RAPS status
  - Rollover of FY15 LaCarte/CBA Entries to FY16 if not in RAPS status by COB
  - Final Accrual JVs for LaCarte/CBA BFs
  - Final Accrual JVs for Direct Charge Invoices are due in AP
  - Final Accrual JVs for PRO PO Accrual JVs and PRO Accrual Corrections are due in AP
  - Final Accrual JVs for LSU GeauxShop are due in AP
  - Final Accrual JVs for Travel Expense Reimbursements are due in AP
- July 15**
- 2<sup>nd</sup> Rollover of FY15 LaCarte/CBA entries to FY16 if not in RGLS status.