

# Office of Accounting Services

Accounts Payable and Travel

## **Fiscal Year End 2011 Accrual Procedures**

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June 2011

**LSU**  
LOUISIANA STATE UNIVERSITY



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# Direct Charge Accrual Procedures

## 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<sup>th</sup> 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 6** Invoices for direct charge purchases received by June 5<sup>th</sup> due in AP
- June 13** Invoices for direct charge purchases received between June 6<sup>th</sup> and June 12<sup>th</sup> due in AP
- June 20** Invoices for direct charge purchases received between June 13<sup>th</sup> and June 19<sup>th</sup> due in AP
- June 28** Last day for direct charge invoices to be forwarded to AP without an accrual journal voucher  
LSU Foundation Check Requests due at the LSU Foundation
- 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<sup>th</sup> in accordance with the following procedures:

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

On the Initiate Account Entry Screen:

- Enter SJ for Entry Type
- Enter the Entry description – Accrue DC/Invoice Number/Vendor Name
- Enter comments that reference why the entry is being made
- Effective date = 06302011
- 7/1 Reversal = Y

## Example – Initiate Accounting Entry Screen

```
GLSIAE INITIATE ACCOUNTING ENTRY 04/13/11 11:06:30
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 CHRG INV# 12345 FOR TIGER TAILS INC

SRCE DOC TYPE/#: DEPT REF # :
CONTACT NAME : PATTI M CONTACT
CONTACT PHONE : 578 - 3321 AREA CODE : ( )
ENTRY TOTAL : 409.00
EFFECTIVE DATE : 06302011 7/1 REVERSAL: Y
1=HELP 2=CODEMENU 3= 4=VAEI 5= 6=FORMMENU
7= 8= 9= 10=GLSMENU 11=SYSTEMU 12=LOGOFF

MA + a 04/036
```

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 invoice
- 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 Direct Charge Accrual

```

GLSSJE                SIMPLE JV ENTRY                04/13/11 11:15:53
ADD SUCCESSFUL        PLEASE ENTER DATA
ACTION: A (A/ADD,C/CHANGE,V/VIEW) CODE: SJE  OVERRIDE ERRORS: Y

ENTRY#: 00125707     FY: 11     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=SYSMENU  12=LOGOFF

MFA + a                                           03/075
  
```

### Example GLS Header Screen for Direct Charge Accrual

```

GLSAEH                ACCOUNTING ENTRY HEADER        04/13/11 11:20:53
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 00125707  FY: 11  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: 578-3321
COMMENTS : TO ACCRUE DIRECT CHRG INV# 12345 FOR TIGER TAILS INC
:
:
EFFECT DATE : 06/30/2011 ←
SRCE DOC # : 7/1 REVERSAL: Y ←
ORGANIZATION: DEPT REF # :

----- STATUS INFORMATION -----
I - INCOMPLETE 04/13/2011 ACAP24  W - WORKED
P - PENDING 04/13/2011 ACAP24  A - APPROVED
D - DISAPPROVED  R - RELEASED
V - VAULT  C - CURRENT
T - TELLER
ADD: ACAP24 04/13/2011 111502 ACAP24  CHG: ACAP24 04/13/2011 112002 ACAP24
1=HELP 2=CODEMENU 3=IT-ACCT 4=VAEI 5=AIAE 6=VLID
7= 8= 9=PRINT 10=GLSMENU 11=SYSMENU 12=LOGOFF

MFA + a                                           03/010
  
```

**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 to Accounts Payable:

- Staple a copy of each direct charge invoice to the 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<sup>th</sup>, 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<sup>th</sup> 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<sup>th</sup>. If a vendor cannot firmly promise delivery by the June 30<sup>th</sup> 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 17, 2011**. Unrestricted encumbrance balances after the June 30<sup>th</sup> 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 **Tuesday, July 5<sup>th</sup>** 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<sup>th</sup>.

### **Restricted Purchase Orders**

All purchases and services received against restricted purchase orders must be either (1) paid by June 30<sup>th</sup>, 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<sup>th</sup> 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<sup>th</sup>. Balances on restricted encumbrances after the June 30<sup>th</sup> APS check run and after the accrual voucher is prepared should reflect items that were not received as of June 30<sup>th</sup>. These balances will be carried forward into FY 2012. Again, the final 6/30 Aged Listing will be sent to the departments on **Tuesday, July 5<sup>th</sup>** 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<sup>th</sup>. Please create the PRO Electronic Receiving Reports for merchandise received by June 30<sup>th</sup> and verify both restricted and unrestricted encumbrance balances in accordance with the following schedule:

- June 6** PRO Electronic Receiving Reports for merchandise and services received by June 5<sup>th</sup> against restricted and unrestricted encumbrances should be processed
- June 13** PRO Electronic Receiving Reports for merchandise and services received by June 12<sup>th</sup> against restricted and unrestricted encumbrances should be processed
- June 20** PRO Electronic Receiving Reports for merchandise and services received by June 19<sup>th</sup> against restricted and unrestricted encumbrances should be processed
- June 27** PRO Electronic Receiving Reports for merchandise and services received by June 26<sup>th</sup> against restricted and unrestricted encumbrances should be processed
- July 1** Last day to enter PRO Electronic Receiving Reports for merchandise and services received by June 30<sup>th</sup> 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, 2011.**
- July 5** PO Accruals will be available on-line in GLS (after 3:00pm)
- July 7** Last day to submit any PO Accrual correction JVs to AP

Balances of unrestricted accruals not paid by the statutory deadline (August 15<sup>th</sup>) 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 (PO Alterations)**

- June 17** 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**

Update successful

Create Requisition | Vendor | Search | Help

**Receiving Report**

Header > Items

Receiving Report > Header > Items >

**Header Information**

PO Number: 00046451 01 Type: OMR Status: RLV 06/17/2010  
 PO Title: Law Ctr Floor Mat Rental Service 2010-11  
 Buyer: Fiscal Year: 2011 Attach: Y  
 Campus: Paul M. Hebert Law Center  
 Total Cost: 2,184.00 Total Items: 2 Version: 1  
 Requisition Number: Solicitation Number: Order Code: A

**Receiving Report Item Summary**

Item #	Ordered	Received	Returned	Remaining	Item Compl
0001	416.00	424.00	.00	.00	N
This RR ----- 64.00 -----					
Floor mat service, qty: 8/week, 3' x 5', gray, replaced week					
0002	416.00	360.00	.00	56.00	
Floor mat service, qty: 8/week, 4' x 6' replaced weekly for					

**Receiving Report Item Detail**

Rpt Nbr: 000051503 46 Item Nbr: 0001  
 Status: INC 05/09/2011 Item Complete: N

Quantity Received: 64.00 Received Date: 04/06/2011  
 Quantity Returned: .00 Returned Date:  
 Reason Returned: Select One

**Item Description**

UOM: WK Manufacturer: Model:  
 Description: Floor mat service, qty: 8/week, 3' x 5', gray, replaced weekly for approx. 52 weeks: price per mat per week, per the attached specifications.

Change Receive All Return All

CONTINUE

**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, 2011) minus Number of Items Paid (as of June 30, 2011).

To View from PRO Invoice:

- From the Header screen of the Purchase Order, click the "Invoice" button at the bottom of the page
- From "Invoice" page, click "Items" tab

- The accrual amount is calculated based on the Number of Remaining Items (i.e. Net Received minus Processed) times (X) the unit cost
- 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

**Invoice**

Header > Items > Acct > Attach >

Invoice > Header > Items >

**Header Information**

PO Number: 00046451 01 Type: OMR Status: RLV 06/17/2010  
 PO Title: Law Ctr Floor Mat Rental Service 2010-11  
 Buyer: MMORR12 Fiscal Year: 2011 Attach: Y  
 Campus: Paul M. Hebert Law Center  
 Department: 88909 BUILDING OPERATIONS  
 Total Cost: 2,184.00 Total Items: 2 Version: 1  
 Requisition Number: 000055278 Solicitation Number: Order Code:

**Invoice Header Information**

Invoice Number: 000178075 Type: ID Status: INC 04/20/2011  
 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:  Go

Item #	Ordered	Net Recd	Processed	Remaining	Qty Inv	Amt Inv
0001	416.00	376.00	312.00	64.00	.00	.00
Floor mat service, qty: 8/week, 3' x 5', gray, rep						
0002	416.00	376.00	312.00	64.00	.00	.00
Floor mat service, qty: 8/week, 4' x 6' replaced w						

**Invoice Item Detail**

Invoice Nbr: 000178075 Item Nbr: 0001  
 Status: INC 04/20/2011 Auth Overage: N  
 Quantity:  Unit Cost: 2.25000  
 PO Invoice Amt: 0.00 Extended Cost:

**Item Description**

UOM: WK Manufacturer: Model:  
 Description: Floor mat service, qty: 8/week, 3' x 5', gray, replaced weekly for approx. 52 weeks: price per mat per week, per the attached specifications.

**ToDate Information**

- In this example the accrual amount for Item 1 would be \$144.00 (64\*\$2.25)

### 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 FY 2011 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 15 for detailed information.

### Example PSR Receiving Report

**Receiving Report**

[Header](#) > [Items](#) >

Receiving Report > Header >

**Header Information**

PO Number: 00057326 01    Type: PSR    Status: RLV 06/10/2011  
 PO Title: Personal: Mark Carroll  
 Buyer: LFHEBERT    Fiscal Year: 2011    Attach: Y  
 Campus: LSU  
 Department: 18809 RURAL LIFE MUSEUM  
 Total Cost: 125.00    Total Items: 1    Version: 1  
 Requisition Number: 000067145    Solicitation Number:    Order Code: 2

**Authorization to Pay (PPCS) Summary**

Auth Number	PO Seq	Status	Date	Auth Payment	Comp.
000059726 01	01	INC	06/13/2011	125.00	N

**Authorization to Pay (PPCS)**

Auth Nbr: 000059726 01    Status: INC    06/13/2011

Contract Complete: N    Payment Code: 00

Max Service Amt: 125.00    Max Travel Amt: 0.00

Tot Auth to Date: 0.00    Tot Auth to Date: 0.00

Available Balance: 125.00    Available Balance: 0.00

Service Payment: ★ 125.00    Travel Payment: 0.00

Travel Voucher is required for payment

Work Begin Date: ★ 06/06/2011    Work End Date: ★ 06/06/2011

**Vendor Information**

Vendor Ref Nbr:  
 Vendor Number: 0026963 01  
 Vendor Name: Mark Carroll  
 Remit Vendor Nbr: 0026963    Loc Nbr: 01  
 Remit Vendor Name: Mark Carroll

**Pay Routing Information**

Invoice Auth Code: Invoice to be submitted - INVS

Pay Route Code: Select One

Pay Route Desc:

➔
Change
Delete
Release to AP
➔

### How the System Accrual Calculation is determined for Consulting or Professional 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				04/20/11 08:47:42	
END OF DATA							
ACTION: V (V/VIEW)		CODE: OND	ENC TYPE PO	ENC NBR 00055504	DATE 04/20/2011		
VENDOR 002113401 Marvelene C Moore							
TYPE ENTRY	EFFDATE	ST	SOURCE DOC		INVOICED	ORDER AMOUNT	
**ACCOUNT/OBJECT: 192799891/5700							
PO	128782	20110420	R	000065247	0.00	600.00	
				ACCT/OBJ BALANCE	0.00	600.00	
				**INVOICE TOTAL/ORDER BALANCE	0.00	600.00	

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

08/024

## 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:	00055504 01	Type:	PSR	Status:	RLV	04/20/2011
PO Title:	Personal: Marvelene C Moore					
Buyer:	LFHEBERT	Fiscal Year:	2011	Attach:	Y	
Campus:	LSU					
Department:	19279 PERFORMING ARTS FEES					
Total Cost:	600.00	Total Items:	1	Version:	1	
Requisition Number:	000065247	Solicitation Number:	Order Code: 2			
Authorization to Pay (PPCS) Summary						
Auth Number	PO Seq	Status	Date	Auth Payment	Comp.	
000058202 01	01	AP	04/20/2011	600.00	Y	
Authorization to Pay (PPCS)						
Auth Nbr:	000058202 01	Status:	AP	04/20/2011		
Contract Complete:	Y	Payment Code:	00			
Max Service Amt:	600.00	Max Travel Amt:	0.00			
Tot Auth to Date:	600.00	Tot Auth to Date:	0.00			
Available Balance:	0.00	Available Balance:	0.00			
Service Payment:	600.00	Travel Payment:	0.00			
Travel Voucher is required for payment						
Work Begin Date:	04/20/2011	Work End Date:	04/21/2011			
Vendor Information						
Vendor Ref Nbr:						
Vendor Number:	0021134 01					
Vendor Name:	Marvelene C Moore					
Remit Vendor Nbr:	0021134	Loc Nbr:	01			
Remit Vendor Name:	Marvelene C Moore					

- In this example the accrual amount would be \$600.00 (\$600.00 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 July 1<sup>st</sup> 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

**Receiving Report**

Header > Items

Receiving Report > Header

**Header Information**

PO Number: 00045053 01      Type: CRR      Status: RLV      03/29/2010  
 PO Title: "BUILDING REPAIRS & REROOFING", BURDEN CENTER  
 Buyer: JFRAZ12      Fiscal Year: 2010      Attach: Y  
 Campus: LSU  
 Department: 95013 BURDEN CENTER  
 Total Cost: 111,200.00      Total Items: 4      Version: 1  
 Requisition Number:      Solicitation Number: 000008243      Order Code: T

**Authorization to Pay (Construction) Summary**

Report Number	PO Seq	Status	Date	Order Complete
000048294 01	01	INC	03/29/2010	N

**Authorization to Pay (CRR) Detail**

Rec Rpt Nbr: 000048294 01      Status: INC      03/29/2010  
 Contract Complete:  N      Payment Code: 00  
 Retainage Percent: 10.00      Retain Bond Flag:  
 Gross Payment: 20,000.00      Cumulative Gross: 20,000.00  
 Retainage Amount: 2,000.00      Cumulative Retainage: 2,000.00  
 Liquidated Damage:       Cumulative Damages: 0.00  
 Payment Amount: 18,000.00

**Vendor Information**

Vendor Ref Nbr:  
 Vendor Number: 0001076 01  
 Vendor Name: Charles Carter Construction Co Inc  
 Remit Vendor Nbr: 0001076      Loc Nbr:   
 Remit Vendor Name: Charles Carter Construction Co Inc

**Pay Routing Information**

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

### 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 ::**

**View only-due to status**

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

**Receiving Report**

**Header** **Items**

Receiving Report > Header

**Header Information**

PO Number: 00055240 01      Type: CRR      Status: RLV      04/13/2011  
 PO Title: UREC - REPAIR AUTOMATIC ENTRANCE DOOR  
 Buyer: MSTALLWORTH      Fiscal Year: 2011      Attach: Y  
 Campus: LSU  
 Department: 18920 FACILITY MAINTENANCE  
 Total Cost: 239.69      Total Items: 1      Version: 1  
 Requisition Number: 000064747      Solicitation Number:      Order Code: T

**Authorization to Pay (Construction) Summary**

Report Number	PO Seq	Status	Date	Order Complete
000058160 01	01	AP	04/19/2011	Y

**Authorization to Pay (CRR) Detail**

Rec Rpt Nbr: 000058160 01      Status: AP      04/19/2011  
 Contract Complete: Y      Payment Code: 00  
 Retainage Percent: .00      Retain Bond Flag:  
 Gross Payment: 239.69      Cumulative Gross: 239.69  
 Retainage Amount: 0.00      Cumulative Retainage: 0.00  
 Liquidated Damages: 0.00      Cumulative Damages: 0.00  
 Payment Amount: 239.69

**Vendor Information**

Vendor Ref Nbr:  
 Vendor Number: 0025809 01  
 Vendor Name: Door Controls Inc  
 Remit Vendor Nbr: 0025809      Loc Nbr: 01  
 Remit Vendor Name: Door Controls Inc

**Pay Routing Information**

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

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

```

GLSOND                                ORDER NUMBER DETAIL                                04/20/11 08:56:22
END OF DATA
ACTION: V (V/VIEW)  CODE: OND  ENC TYPE PO  ENC NBR 00058160  DATE 04/20/2011

      VENDOR
TYPE ENTRY  EFFDATE  ST  SOURCE DOC  _  INVOICED  ORDER AMOUNT
-----

```

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

M& + a 06/054

- In this example the accrual amount would be \$239.69 (\$239.69 - \$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 **Tuesday, July 5th**

To 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 = 6/30/2011
- 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.
  - **Thursday, July 7<sup>th</sup>** 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                04/20/11 09:01:41
END OF DATA
ACTION: V CODE: EDL ACCT: 170400012 OBJ: 3920 DATE: 06302010
(V/VIEW ONLY)                MONTH TO DATE ACTIVITY AS OF 06/30/2010
-----
S  ORDER/DESC  VT  PROJ  OBJ          BUDGET  ENCUMBRANCE  EXPENDITURE
-----
**  CURRENT  **                3920
TLC Linen Ser AC                3920                5.46
P000034541  LQ                3920                5.46CR
P000034541  AP                3920                5.47
P000034541  AP                3920                5.47CR
2010 1137359/ JV                3920                5.47CR
P000034541  AP                3920                5.46
P000034541  AP                3920                5.46CR
P000034541  AP                3920                5.47
P000034541  AP                3920                5.47CR
P000034541  PO                3920                12.80
-----
1=HELP      2=          3=ACCTINQ  4=          5=PROJINQ  6=
7=PREVPAGE  8=NEXTPAGE  9=PRINT    10=GLSMENU 11=SYSTEMU 12=LOGOFF
-----
M + a                03/010
    
```

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

```

GLSLID                               LINE ITEM DETAIL                               04/20/11 09:02:46
ACTION:  V  (C/CHANGE, V/VIEW, U/UPDATE FOR BATCH FEED)  CODE:  LID
ENTRY #      : 00165761      FISCAL YEAR   : 10
LINE #      : 260           ACCOUNT       : 170400012
TRANSACTION TYPE : X           OBJECT CODE   : 3920
PROJECT #    : 00000        AMOUNT       :          5.46
REPORT DATE  : 06/30/2010
DESCRIPTION   : TLC Linen Services  APS FYE ACCRUAL
PRIM SRCE DOC TYPE/# : PO 00034541      PRIOR YR ORDER :
ENCUMBER DOC TYPE/# :                LIQUIDATION CDE:
ALT SRCE DOC TYPE/# :                SYS GENERATED :
ALT SRCE DOC TYPE/# :                BGT ADJUST CODE:
ALT SRCE DOC TYPE/# :                BGT ADJUST TYPE:
ALT SRCE DOC TYPE/# :                BGT ADJUST POSN:
BANK CODE    : 0001         BANK AMOUNT   :
LAST BANK CODE :                DR/CR         :
BANK CHG DATE : 00/00/0000  TRANSFER FUND :
BANK CHG TERMID :                BANK CHG LOGON :
TOTALS UPDATE FLAG :                VENDOR NUMBER : 001610501

1=HELP      2=          3=END      4=          5=          6=
7=          8=          9=         10=GLSMENU 11=SYSTEMU 12=LOGOFF
MA + a                                           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:

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

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

By Dept Code:  \* By Dept Reference:

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
000177916		OMR	PEND			04/19/2011	RBOURG
000177915		OMR	PEND			04/19/2011	RBOURG
000177914		OMR	PEND			04/19/2011	RBOURG
000177912		OMR	PEND			04/19/2011	RBOURG

## 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.**

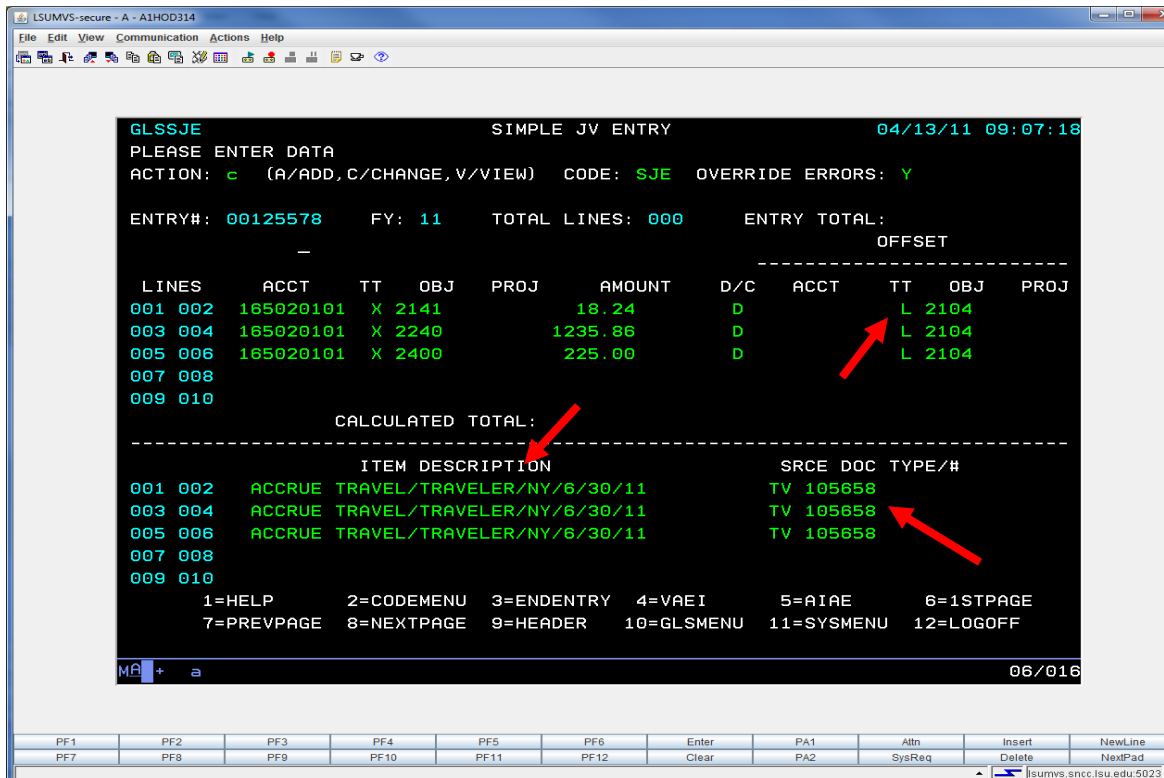
In order to ensure all travel expenses are recorded against current fiscal year budgets, please adhere to the cutoffs identified below:

- June 6** Travel expense reimbursements due for all travel completed through June 5<sup>th</sup>
- June 13** Travel expense reimbursements due for all travel completed between June 6<sup>th</sup> and June 12<sup>th</sup>
- June 20** Travel expense reimbursements due for all travel completed between June 13<sup>th</sup> and June 19<sup>th</sup>
- June 27** Last day to submit travel expense reimbursements for all travel completed between June 20<sup>st</sup> and June 27<sup>th</sup>. 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 28 & 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 original AS292 "Request for Authorization to Travel" form and all original itemized receipts as required by PM-13, University Travel Regulations.



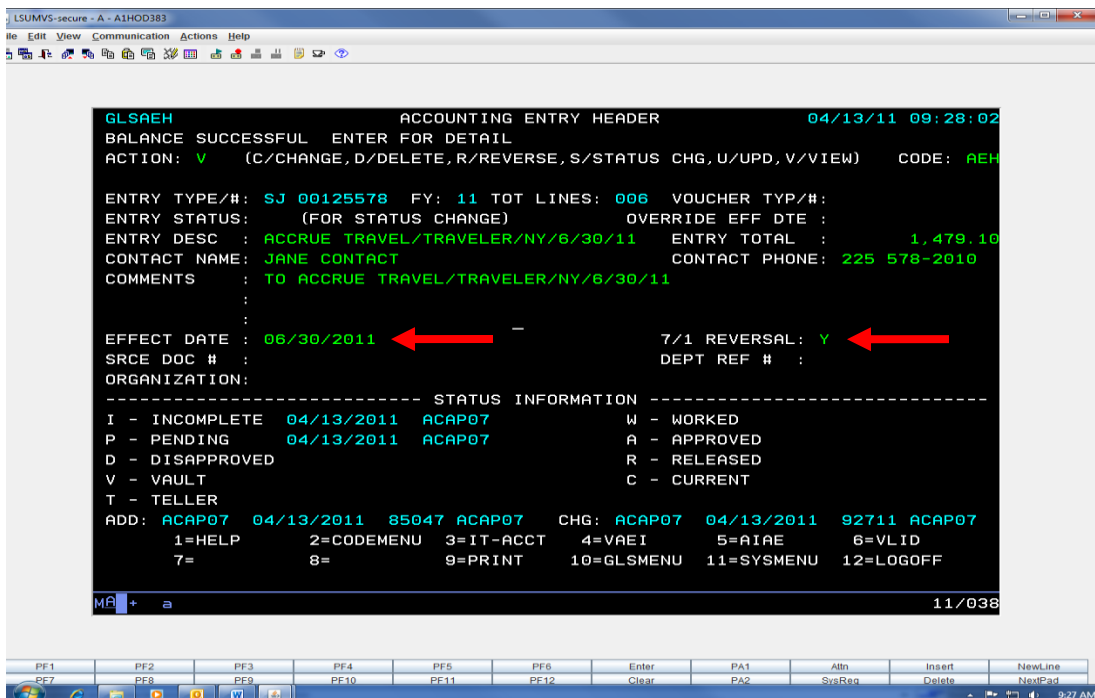
- Press F9 to return to the Header Screen and then F9 to print

### Example Simple JV Entry Screen for Travel Accrual



Note: The accrual JV should be stapled on top of the travel reimbursement request.

### Example Header Screen for Travel Accrual



## 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<sup>th</sup> 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 FY2011-2012 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 FY2012 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<sup>th</sup> are charged to this current fiscal year:

- June 3** All LaCarte entries dated through May 30<sup>th</sup> should be released to AP (RAPS status)
- June 10** All LaCarte entries dated through June 6<sup>th</sup> should be released to AP
- June 17** All LaCarte entries dated through June 13<sup>th</sup> should be released to AP
- June 24** All LaCarte entries dated through June 20<sup>th</sup> should be released to AP
- July 1** All LaCarte entries dated through June 27<sup>th</sup> should be released to AP
- July 5** Final June 30, 2011 LaCarte entries will be available
- July 7** All FY2011 LaCarte entries should be released to AP. Also, this is the last day to submit accrual JVs for LaCarte purchases on any FY2011 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 FY2011-2012 departmental budgets.

### Important Note:

Cardholders will have their LaCarte privileges suspended if - -

- LaCarte entries are not released to AP by the **July 7<sup>th</sup>** 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 FY2011 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 11
- Enter comments that reference why the entry is being made
- Effective date = 06302011
- 7/1 Reversal = Y

- Click Enter

### Example – Initiate Accounting Entry Screen

```

Mainframe.WS
File Edit View Communication Actions Window Help
GLSIAE INITIATE ACCOUNTING ENTRY 04/13/11 10:29:24
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 11
COMMENTS : accrue fiscal year 2011 LaCarte transactions for Jan????
           Cardholder

SRCE DOC TYPE/#: DEPT REF # :
CONTACT NAME : Jan Cardholder
CONTACT PHONE : 578 - 3321 AREA CODE : ( )
ENTRY TOTAL :
EFFECTIVE DATE : 6302011 ←
1=HELP 2=CODEMENU 3= 4=VAEI 5= 6=FORMMENU
7= 8= 9= 10=GLSMENU 11=SYSMENU 12=LOGOFF

MA a 07/034
128 Connected to remote server/host lsumvs.sncc.lsu.edu using lu/pool A11P0037 and port 5023 \\lsu-gsprint\CM4209 on Ne01:

```

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 invoice
- 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

```

Mainframe.WS
File Edit View Communication Actions Window Help
GLSSJE                SIMPLE JV ENTRY                05/09/11 13:05:09
END OF DATA
ACTION: a (A/ADD,C/CHANGE,V/VIEW) CODE: SJE  OVERRIDE ERRORS: y
ENTRY#: 00125670    FY: 11    TOTAL LINES: 002    ENTRY TOTAL: 176.62
                                OFFSET
-----
LINES  ACCT  TT  OBJ  PROJ  AMOUNT  D/C  ACCT  TT  OBJ  PROJ
001 002 184350500 X 4250          176.62 D 184400300 L 2104
003 004
005 006
007 008
009 010
                                -
                                CALCULATED TOTAL: 176.62
-----
                                ITEM DESCRIPTION                                SRCE DOC TYPE/#
001 002  ACCRUE J CARDHOLDER LACARTE CHGS 11
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
MA a                                                12/038
128 Connected to remote server/host lsu-mvs.sncc.lsu.edu using lu/pool A11P0131 and port 5023 \\lsu-gsprint\CM4209 on Ne01:
  
```

## Example Header Screen for LaCarte Accrual

```

Mainframe.WS
File Edit View Communication Actions Window Help
GLSAEH                ACCOUNTING ENTRY HEADER        04/13/11 10:32:41
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 00125670  FY: 11  TOT LINES: 002  VOUCHER TYP/#:
ENTRY STATUS: (FOR STATUS CHANGE)  OVERRIDE EFF DTE :
ENTRY DESC : ACCRUE J CARDHOLDER LACARTE CHGS 11  ENTRY TOTAL : 176.62
CONTACT NAME: JAN CARDHOLDER  CONTACT PHONE: 578-3321
COMMENTS : ACCRUE FISCAL YEAR 2011 LACARTE TRANSACTIONS FOR JAN
          : CARDHOLDER
          :
EFFECT DATE : 06/30/2011  7/1 REVERSAL: Y
SRCE DOC # :  DEPT REF # :
ORGANIZATION:
----- STATUS INFORMATION -----
I - INCOMPLETE 04/13/2011 ACFIN9  W - WORKED
P - PENDING 04/13/2011 ACFIN9  A - APPROVED
D - DISAPPROVED  R - RELEASED
V - VAULT  C - CURRENT
T - TELLER
ADD: ACFIN9 04/13/2011 102942 ACFIN9  CHG: ACFIN9 04/13/2011 103150 ACFIN9
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 to remote server/host lsu-mvs.sncc.lsu.edu using lu/pool A11P0037 and port 5023 \\lsu-gsprint\CM4209 on Ne01:
  
```

1. The appropriate cost documentation that should be attached to the LaCarte accrual entries:
  - o Original itemized receipt
  - o Any other supporting cost documentation
2. Attach the original itemized receipt to the JV accrual
3. Make a copy of the itemized receipts and JV accrual to attach to the FY 2012 LaCarte entry

**Important Reminder:**

Do not include transactions already reflected on LaCarte entries dated prior to June 30, 2011 on accrual JVs. Only transactions made on or before June 30, 2011 not reflected on a FY2011 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 FY2011 CBA entries to ensure all transactions are charged to the current fiscal year.

- |                |  |
|----------------|--|
| <b>June 3</b>  | All CBA entries dated through May 30 <sup>th</sup> should be released to AP (RAPS status)  |
| <b>June 10</b> | All CBA entries dated through June 6 <sup>th</sup> should be released to AP  |
| <b>June 17</b> | All CBA entries dated through June 13 <sup>th</sup> should be released to AP   |
| <b>June 24</b> | All CBA entries dated through June 20 <sup>st</sup> should be released to AP   |
| <b>July 1</b>  | All CBA entries dated through June 27 <sup>th</sup> should be released to AP   |
| <b>July 5</b>  | Final June 30, 2011 CBA entries will be available  |
| <b>July 7</b>  | All FY2011 CBA entries should be released to AP. Also, this is the last day to submit accrual JVs for CBA transactions not included on any FY2011 CBA entry. |

CBA entries not received in AP according to this schedule will be charged to FY2011-2012 departmental budgets.

### **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 = 06302011
- o 7/1 Reversal = Y
- o Click Enter

## Example – Initiate Accounting Entry Screen

```

Mainframe.WS
File Edit View Communication Actions Window Help
-----
GLSIAE          INITIATE ACCOUNTING ENTRY          04/13/11 11:44:01
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 2011?????????
COMMENTS        : accrue fiscal year 2011 cba for Jane Traveler?????????????

SRCE DOC TYPE/#: -                        DEPT REF # :
CONTACT NAME    : jane traveler
CONTACT PHONE   : 578 - 3321              AREA CODE : ( )
ENTRY TOTAL     :
EFFECTIVE DATE  : 6302011 ←
                7/1 REVERSAL: y ←
                1=HELP      2=CODEMENU  3=          4=VAEI    5=          6=FORMMENU
                7=          8=          9=          10=GLSMENU 11=SYSMENU 12=LOGOFF

MA a                                                    16/032
128 Connected to remote server/host lsurms.sncc.lsu.edu using lu/pool A11P0037 and port 5023 \\lsu-gsprint\CM4209 on Ne01:
    
```

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 invoice
- 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 CBA Accrual

```

Mainframe.WS
File Edit View Communication Actions Window Help
-----
GLSSJE          SIMPLE JV ENTRY          05/09/11 11:43:21
END OF DATA
ACTION: a (A/ADD,C/CHANGE,V/VIEW) CODE: SJE OVERRIDE ERRORS: y
ENTRY#: 00125718 FY: 11 TOTAL LINES: 004 ENTRY TOTAL: 369.64
OFFSET
-----
LINES ACCT TT OBJ PROJ AMOUNT D/C ACCT TT OBJ PROJ
001 002 184350500 X 2240 364.64 D 184400300 L 2104
003 004 184350500 X 2240 5.00 D 184400300 L 2104
005 006
007 008
009 010
-----
CALCULATED TOTAL: 369.64
-----
ITEM DESCRIPTION SRCE DOC TYPE/#
001 002 ACCRUE J TRAVELER CBA 2011
003 004 ACCRUE J TRAVELER CBA 2011
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                                                    05/060
128 Connected to remote server/host lsurms.sncc.lsu.edu using lu/pool A11P0131 and port 5023 \\lsu-gsprint\CM4209 on Ne01:
    
```

## Example Header Screen for CBA Accrual

```

Mainframe.WS
File Edit View Communication Actions Window Help
GLSRAEH ACCOUNTING ENTRY HEADER 04/13/11 11:46:06
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 00125718 FY: 11 TOT LINES: 004 VOUCHER TYP/#:
ENTRY STATUS: (FOR STATUS CHANGE) OVERRIDE EFF DTE :
ENTRY DESC : ACCRUE J TRAVELER CBA 2011 ENTRY TOTAL : 369.64
CONTACT NAME: JANE TRAVELER CONTACT PHONE: 578-3321
COMMENTS : ACCRUE FISCAL YEAR 2011 CBA FOR JANE TRAVELER
:
:
EFFECT DATE : 06/30/2011 ← 7/1 REVERSAL: Y ←
SRCE DOC # : DEPT REF # :
ORGANIZATION:
----- STATUS INFORMATION -----
I - INCOMPLETE 04/13/2011 ACFIN9 W - WORKED
P - PENDING 04/13/2011 ACFIN9 A - APPROVED
D - DISAPPROVED R - RELEASED
V - VAULT C - CURRENT
T - TELLER
ADD: ACFIN9 04/13/2011 114403 ACFIN9 CHG: ACFIN9 04/13/2011 114515 ACFIN9
1=HELP 2=CODEMENU 3=IT-ACCT 4=VAEI 5=AIAE 6=VLID
7= 8= 9=PRINT 10=GLSMENU 11=SYSTEMENU 12=LOGOFF

MA a 19/053
128 Connected to remote server/host lsumvs.sncc.lsu.edu using lu/pool A1IP0037 and port 5023 \\lsu-gsprint\CM4209 on Ne01:

```

**Note:**

Any transactions already reflected on FY2011 CBA entries should not be accrued.

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

### June 2011 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 2011 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 FY2010-2011

- June 3** • LaCarte/CBA entries dated through 5/30 should be released to AP (RAPS status)
- June 6** • Travel Expense Reimbursements for all travel completed through 6/5 due in Travel  
• Direct Charge Invoices for purchases through 6/5 due in AP  
• PRO Electronic Receiving Reports for all merchandise received by 6/5 should be processed
- June 10** • LaCarte/CBA entries dated through 6/6 should be released to AP
- June 13** • Travel Expense Reimbursements for travel completed between 6/6 – 6/12 due in Travel  
• Direct Charge Invoices for purchases actually received between 6/6 – 6/12 due in AP  
• PRO Electronic Receiving Reports for all merchandise received by 6/12 should be processed
- June 17** • LaCarte/CBA entries dated through 6/13 should be released to AP  
• PO Alterations due in Purchasing
- June 20** • Travel Expense Reimbursements for travel completed between 6/13 – 6/19 due in Travel  
• Direct Charge Invoices for purchases actually received between 6/13 – 6/19 due in AP  
• PRO Electronic Receiving Reports for all merchandise received by 6/19 should be processed
- June 24** • LaCarte/CBA entries dated through 6/20 should be released to AP
- June 27** • Last day to submit travel expense reimbursements for all travel completed between 6/20 – 6/27 to AP without an accrual JV.  
• PRO Electronic Receiving Reports for all merchandise received by 6/26 should be processed
- June 28** • Last day to forward Direct Charge Invoices to AP without an accrual JV  
• LSU Foundation Check Request due at the LSU Foundation
- June 29** • Petty Cash Vouchers reimbursed by check through Accounting Services due in AP  
• Final 6/30 APS check
- June 30** • Final 6/30 APS check
- July 1** • 1<sup>st</sup> 6/30 GLS cutoff @ 10:00 am  
• Last day to process PRO Electronic Receiving Reports for all merchandise actually received by June 30, 2011  
• LaCarte/CBA entries dated through 6/27 should be released to AP
- July 5** • PO Accruals available on-line in GLS for review  
• Final 6/30 Aged Listings sent to departments (informational only)  
• Final 6/30 LaCarte/CBA entries generated
- July 7** • LaCarte/CBA entries for FY2011 must be in released to AP  
• LaCarte/CBA Accrual JVs are due in AP  
• Direct Charge Accrual JVs are due in AP  
• PO Accrual JVs and Accrual Correction JV's are due in AP  
• Travel Expense Reimbursement Accrual JVs are due in AP