# MONTHLY BUSINESS MANAGERS' MEETING

"ADVANCE BILLING SYSTEM AND STUDENT AWARD ENTRY"
"LSU ONLINE"

Tuesday, April 9, 2013
9:30 am – 11:00 am
Student Union – Atchafalaya Room

*Presented by Accounting Services*

# Announcements

May 14, 2013 - Yearend Seminar

Location Change:  Royal Cotillion Ballroom

June 11, 2013 – Records Retention and Geaux Shop

E-mail Maria Cazes at mcazes@lsu.edu in advance with specific questions on records retention

# Advance Billing System (ABS) and Student Award Entry (SAE)

*Larry Butcher, CPA*

# Advance Billing System (ABS)

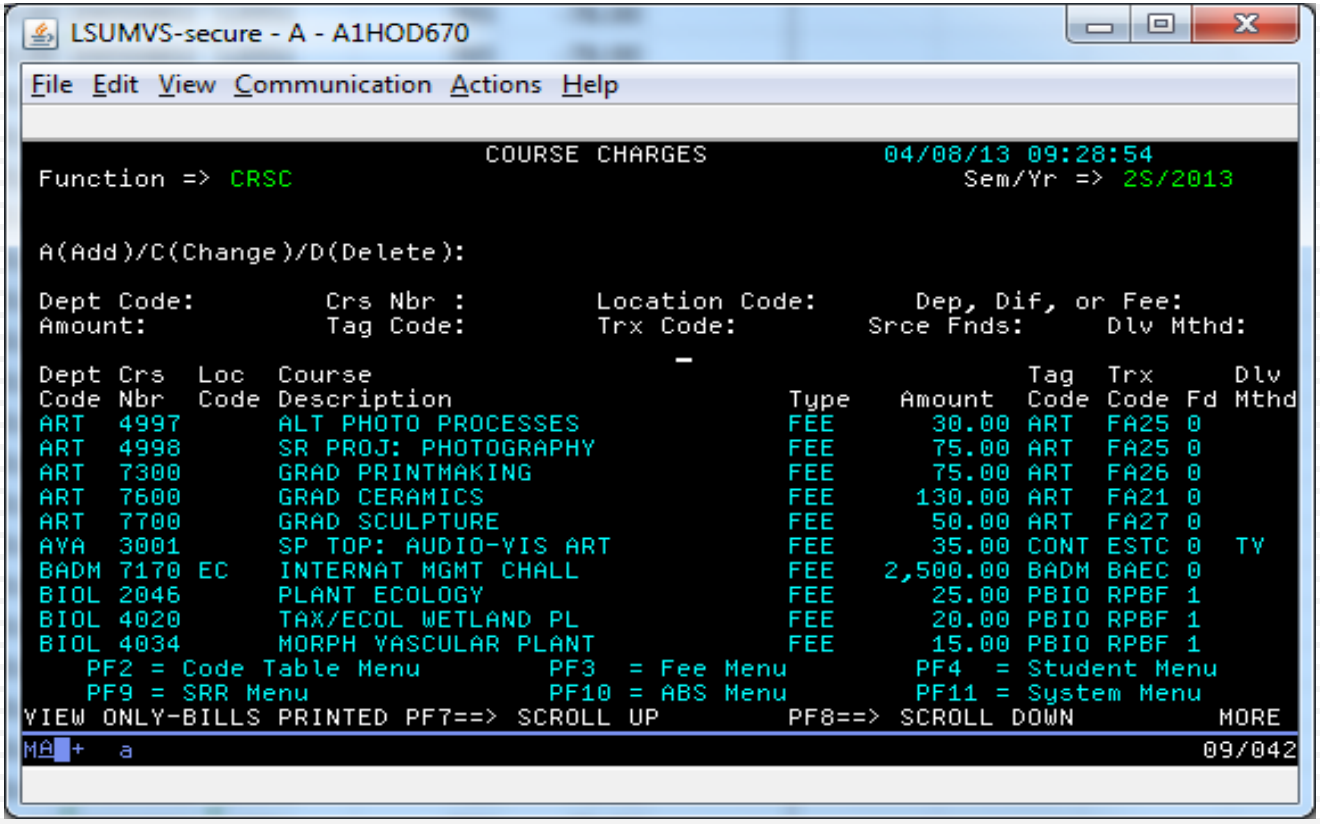
- ABS stores and tracks pertinent information for registration and reporting
  - Tuition and Fees
  - Course Charges
  - Scholarships and Exemptions
  - Loans
  - Deferments

# Course Fees

- Course fees must be approved in accordance with Policy Statement 42:  Course Fee Policies and assessed through ABS
- Course fees should be reviewed by departments to ensure they are appropriate and reasonable
- Revenue should be segregated and appropriately managed to ensure it is expended for its intended purpose
- Course descriptions in the General Catalog should be reviewed

# Course Fees

- ABS Course Charges Table



# Reconciliation

- Must be performed on a monthly basis
- Reporting Tools
  - Accounts Receivable Transaction Activity Report
    - Accounts receivable activity
  - Subsidiary Detail Ledger

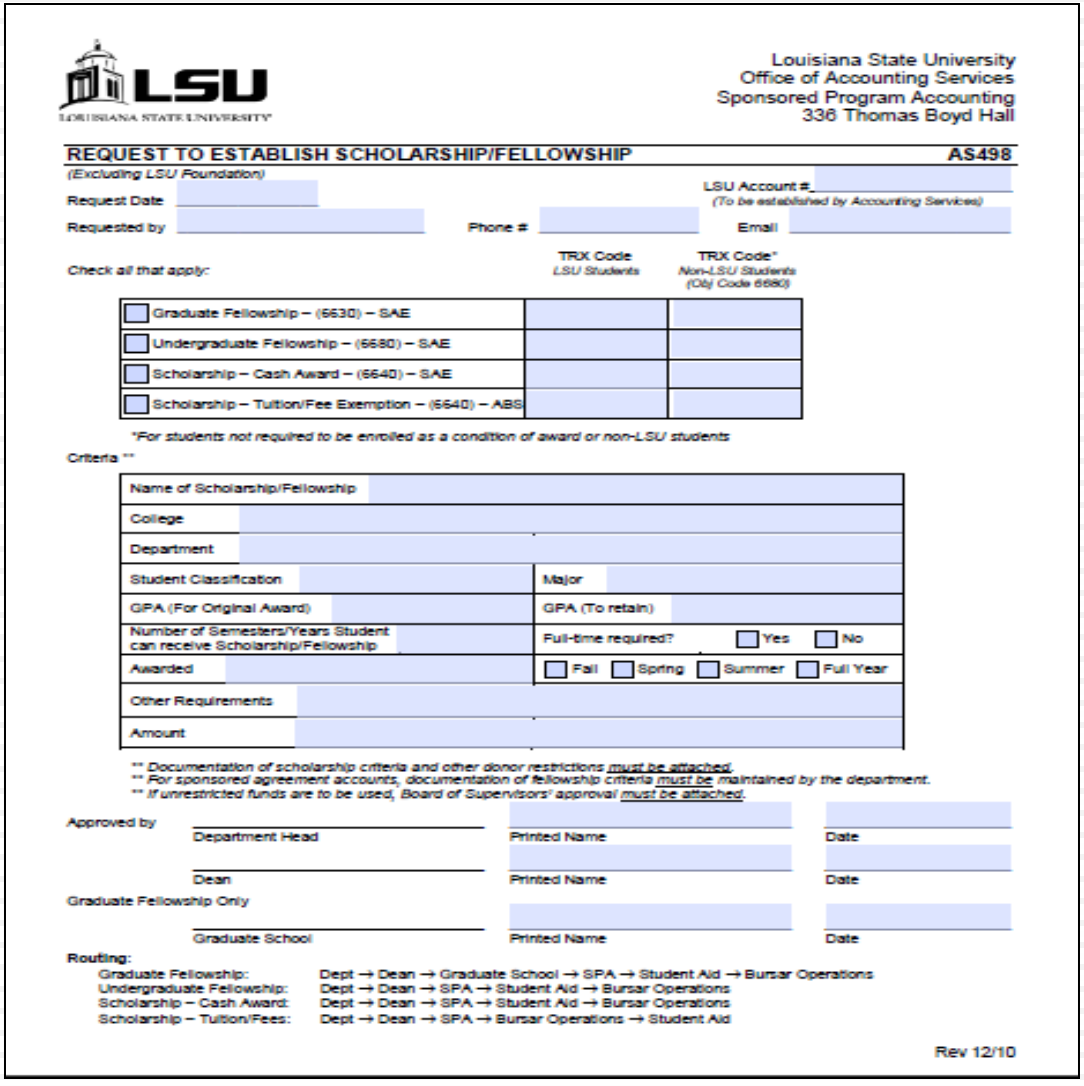
# Exemptions

- Exemption reports are distributed to departments each semester
- A TRX code is required to enter an award
- Exemptions should be entered in ABS to student accounts prior to fee bills being published
- A departmental representative will receive a daily report indicating exemptions requiring approval

# Exemptions

- Exemptions, scholarships, and fellowships must be requested an authorized on an AS498
  - Complete an AS498:  Request to Establish Scholarship/Fellowship
  - Obtain required signatures
  - Route as indicated on the form
- Awards funded by the LSU Foundation are established by completing an AS492:  Request to Establish a University Foundation Account

# Exemptions



LSU
LOUISIANA STATE UNIVERSITY

Louisiana State University
Office of Accounting Services
Sponsored Program Accounting
336 Thomas Boyd Hall

**REQUEST TO ESTABLISH SCHOLARSHIP/FELLOWSHIP** **AS498**

*(Excluding LSU Foundation)*

Request Date _____ LSU Account #_____
*(To be established by Accounting Services)*

Requested by _____ Phone # _____ Email _____

*Check all that apply:*

| | TRX Code *LSU Students* | TRX Code* *Non-LSU Students (Obj Code 6680)* |
|---|---|---|
| ☐ Graduate Fellowship – (6630) – SAE | | |
| ☐ Undergraduate Fellowship – (6680) – SAE | | |
| ☐ Scholarship – Cash Award – (6640) – SAE | | |
| ☐ Scholarship – Tuition/Fee Exemption – (6640) – ABS | | |

**For students not required to be enrolled as a condition of award or non-LSU students*

Criteria **

| | | | |
|---|---|---|---|
| Name of Scholarship/Fellowship | | | |
| College | | | |
| Department | | | |
| Student Classification | | Major | |
| GPA (For Original Award) | | GPA (To retain) | |
| Number of Semesters/Years Student can receive Scholarship/Fellowship | | Full-time required? | ☐ Yes ☐ No |
| Awarded | | ☐ Fall ☐ Spring ☐ Summer ☐ Full Year | |
| Other Requirements | | | |
| Amount | | | |

** *Documentation of scholarship criteria and other donor restrictions must be attached.*
** *For sponsored agreement accounts, documentation of fellowship criteria must be maintained by the department.*
** *If unrestricted funds are to be used, Board of Supervisors' approval must be attached.*

Approved by

| | | | |
|---|---|---|---|
| _____ Department Head | | Printed Name | Date |
| _____ Dean | | Printed Name | Date |
| Graduate Fellowship Only | | | |
| _____ Graduate School | | Printed Name | Date |

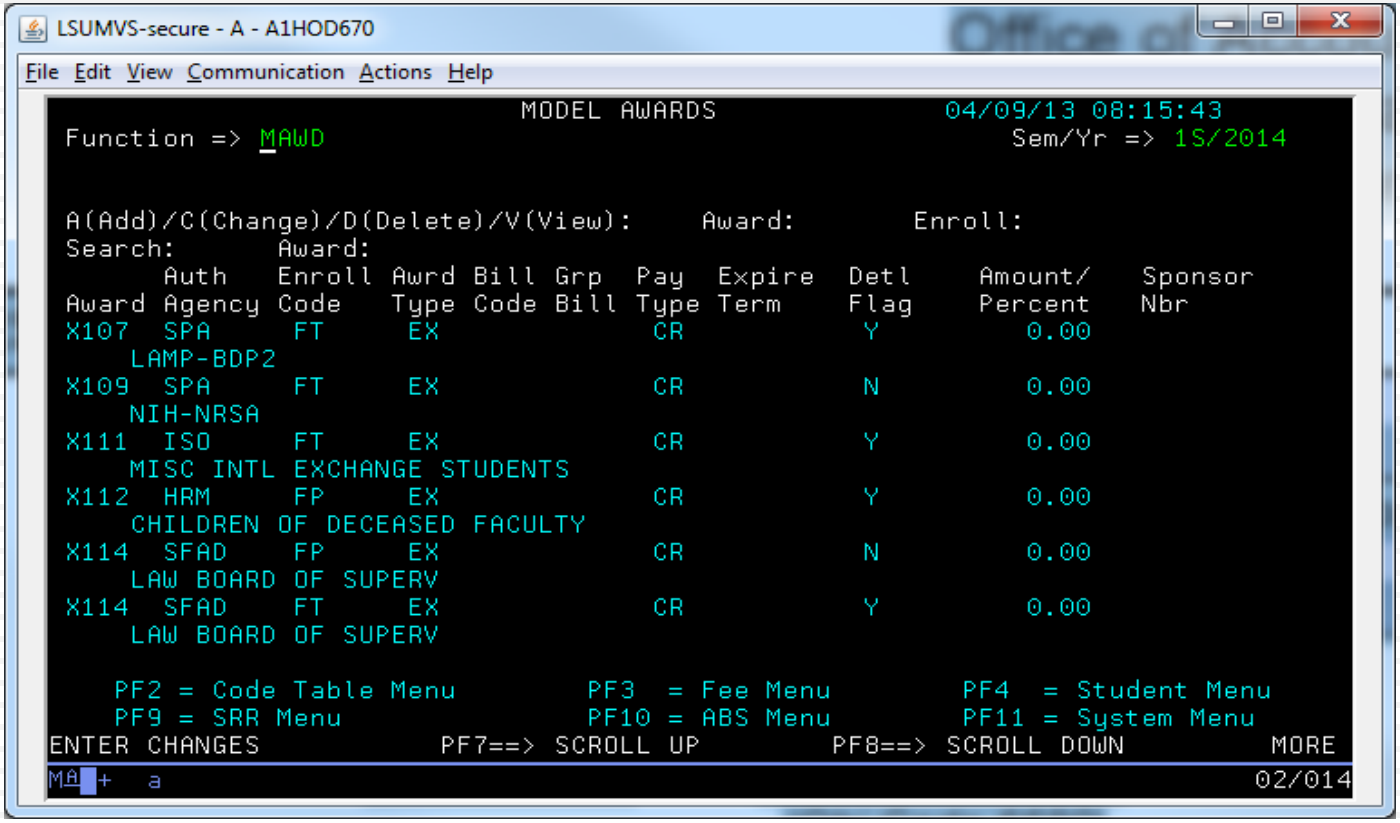
**Routing:**

Graduate Fellowship: Dept → Dean → Graduate School → SPA → Student Aid → Bursar Operations
Undergraduate Fellowship: Dept → Dean → SPA → Student Aid → Bursar Operations
Scholarship – Cash Award: Dept → Dean → SPA → Student Aid → Bursar Operations
Scholarship – Tuition/Fees: Dept → Dean → SPA → Bursar Operations → Student Aid

Rev 12/10

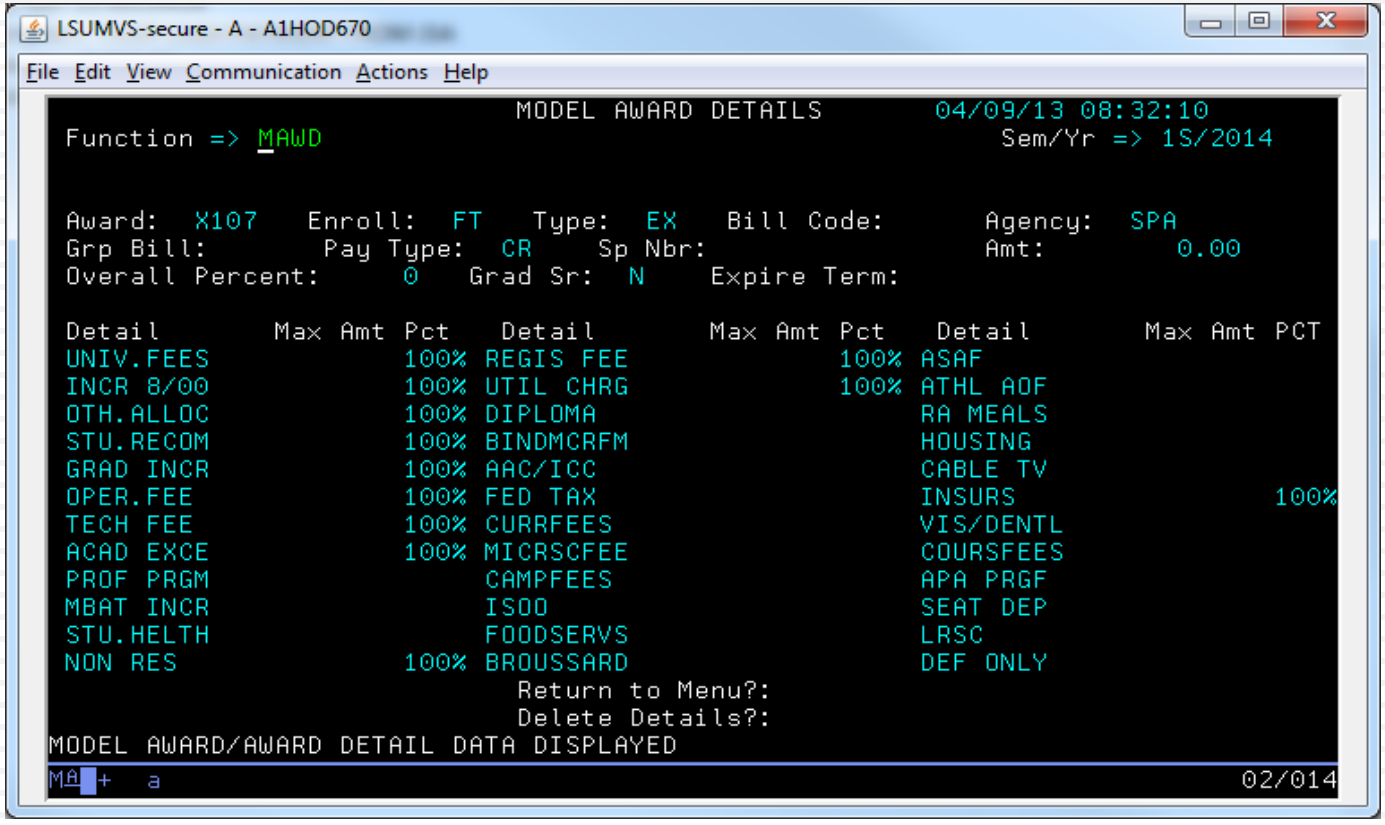
# Exemptions

- ABS – Model Awards



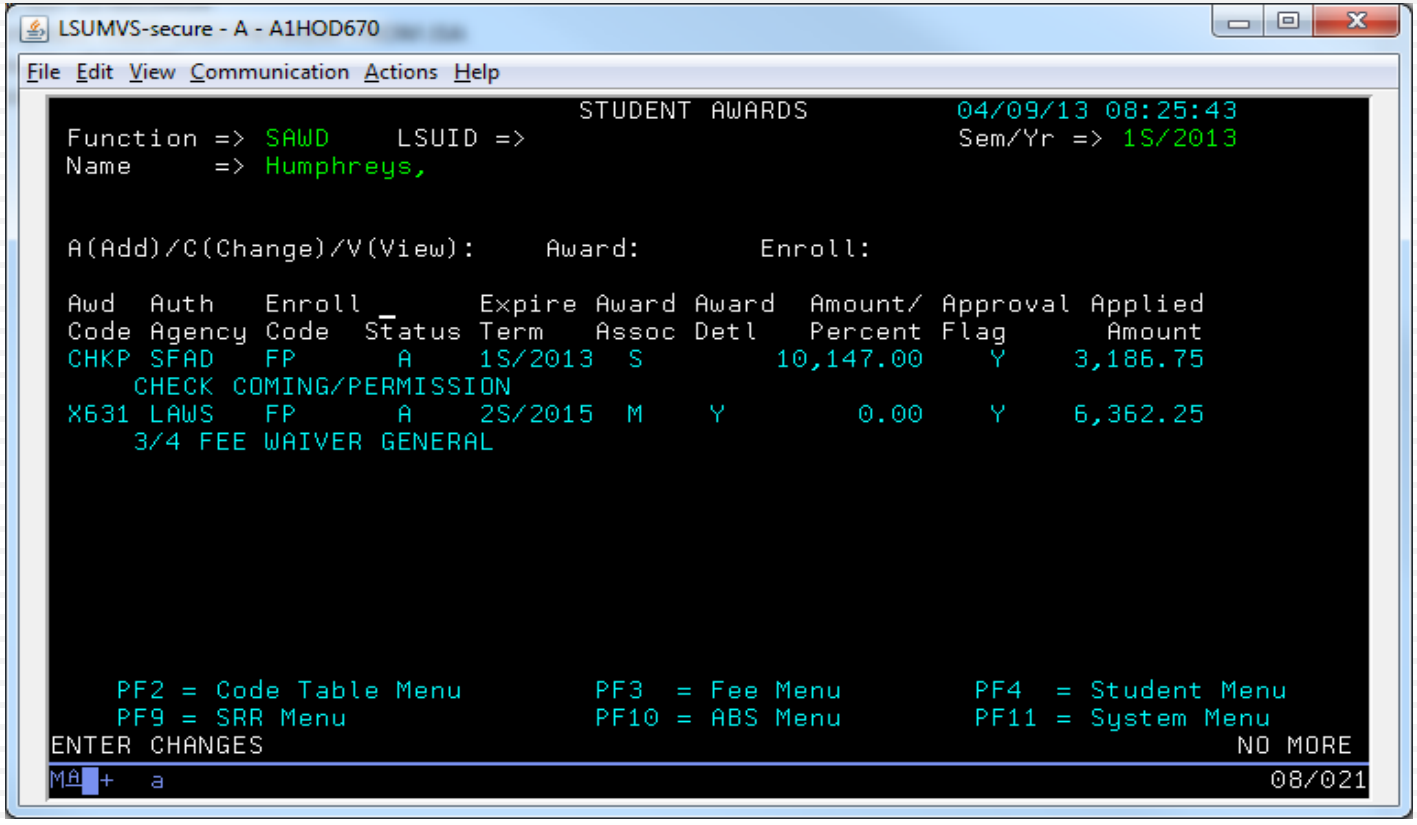
# Exemptions

- ABS – Model Award Detail



# Exemptions

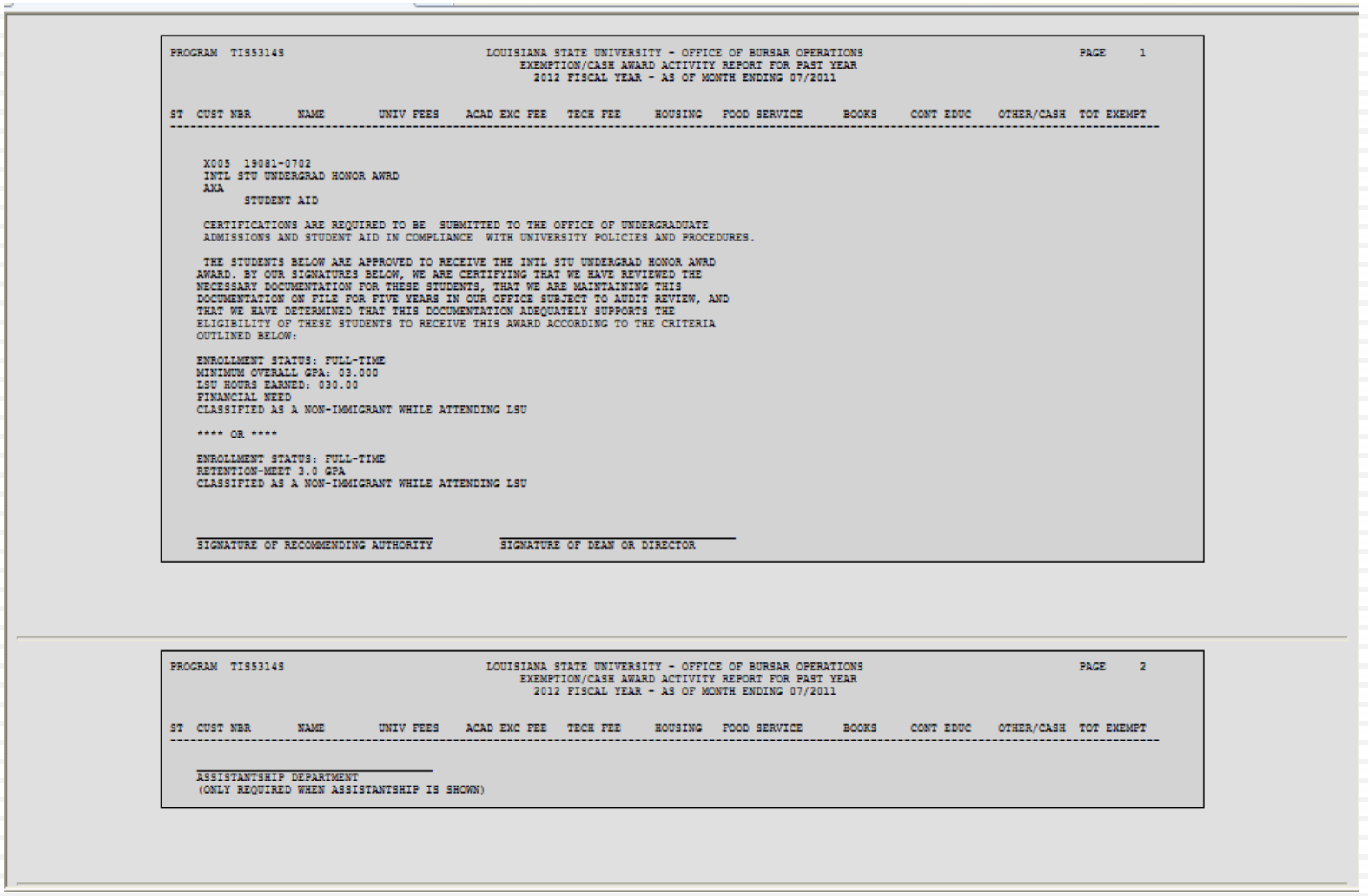
- ABS – Student Awards



# Reconciliation

- Must be performed on a monthly basis by an individual not involved in the process of awarding exemptions
- Reporting Tools
  - Exemption/Cash Award Activity Report
    - Exemption and cash award activity for the current fiscal year
  - Accounts Receivable Transaction Activity Report
    - Accounts receivable activity
  - Subsidiary Detail Ledger

# Exemption/Cash Award Activity



PROGRAM TIS53149 — LOUISIANA STATE UNIVERSITY - OFFICE OF BURSAR OPERATIONS — PAGE 1
EXEMPTION/CASH AWARD ACTIVITY REPORT FOR PAST YEAR
2012 FISCAL YEAR - AS OF MONTH ENDING 07/2011

| ST | CUST NBR | NAME | UNIV FEES | ACAD EXC FEE | TECH FEE | HOUSING | FOOD SERVICE | BOOKS | CONT EDUC | OTHER/CASH | TOT EXEMPT |
|---|---|---|---|---|---|---|---|---|---|---|---|

X005 19081-0702
INTL STU UNDERGRAD HONOR AWRD
AXA
STUDENT AID

CERTIFICATIONS ARE REQUIRED TO BE SUBMITTED TO THE OFFICE OF UNDERGRADUATE ADMISSIONS AND STUDENT AID IN COMPLIANCE WITH UNIVERSITY POLICIES AND PROCEDURES.

THE STUDENTS BELOW ARE APPROVED TO RECEIVE THE INTL STU UNDERGRAD HONOR AWRD AWARD. BY OUR SIGNATURES BELOW, WE ARE CERTIFYING THAT WE HAVE REVIEWED THE NECESSARY DOCUMENTATION FOR THESE STUDENTS, THAT WE ARE MAINTAINING THIS DOCUMENTATION ON FILE FOR FIVE YEARS IN OUR OFFICE SUBJECT TO AUDIT REVIEW, AND THAT WE HAVE DETERMINED THAT THIS DOCUMENTATION ADEQUATELY SUPPORTS THE ELIGIBILITY OF THESE STUDENTS TO RECEIVE THIS AWARD ACCORDING TO THE CRITERIA OUTLINED BELOW:

ENROLLMENT STATUS: FULL-TIME
MINIMUM OVERALL GPA: 03.000
LSU HOURS EARNED: 030.00
FINANCIAL NEED
CLASSIFIED AS A NON-IMMIGRANT WHILE ATTENDING LSU

**** OR ****

ENROLLMENT STATUS: FULL-TIME
RETENTION-MEET 3.0 GPA
CLASSIFIED AS A NON-IMMIGRANT WHILE ATTENDING LSU

_____ _____
SIGNATURE OF RECOMMENDING AUTHORITY SIGNATURE OF DEAN OR DIRECTOR

PROGRAM TIS53149 — LOUISIANA STATE UNIVERSITY - OFFICE OF BURSAR OPERATIONS — PAGE 2
EXEMPTION/CASH AWARD ACTIVITY REPORT FOR PAST YEAR
2012 FISCAL YEAR - AS OF MONTH ENDING 07/2011

| ST | CUST NBR | NAME | UNIV FEES | ACAD EXC FEE | TECH FEE | HOUSING | FOOD SERVICE | BOOKS | CONT EDUC | OTHER/CASH | TOT EXEMPT |
|---|---|---|---|---|---|---|---|---|---|---|---|

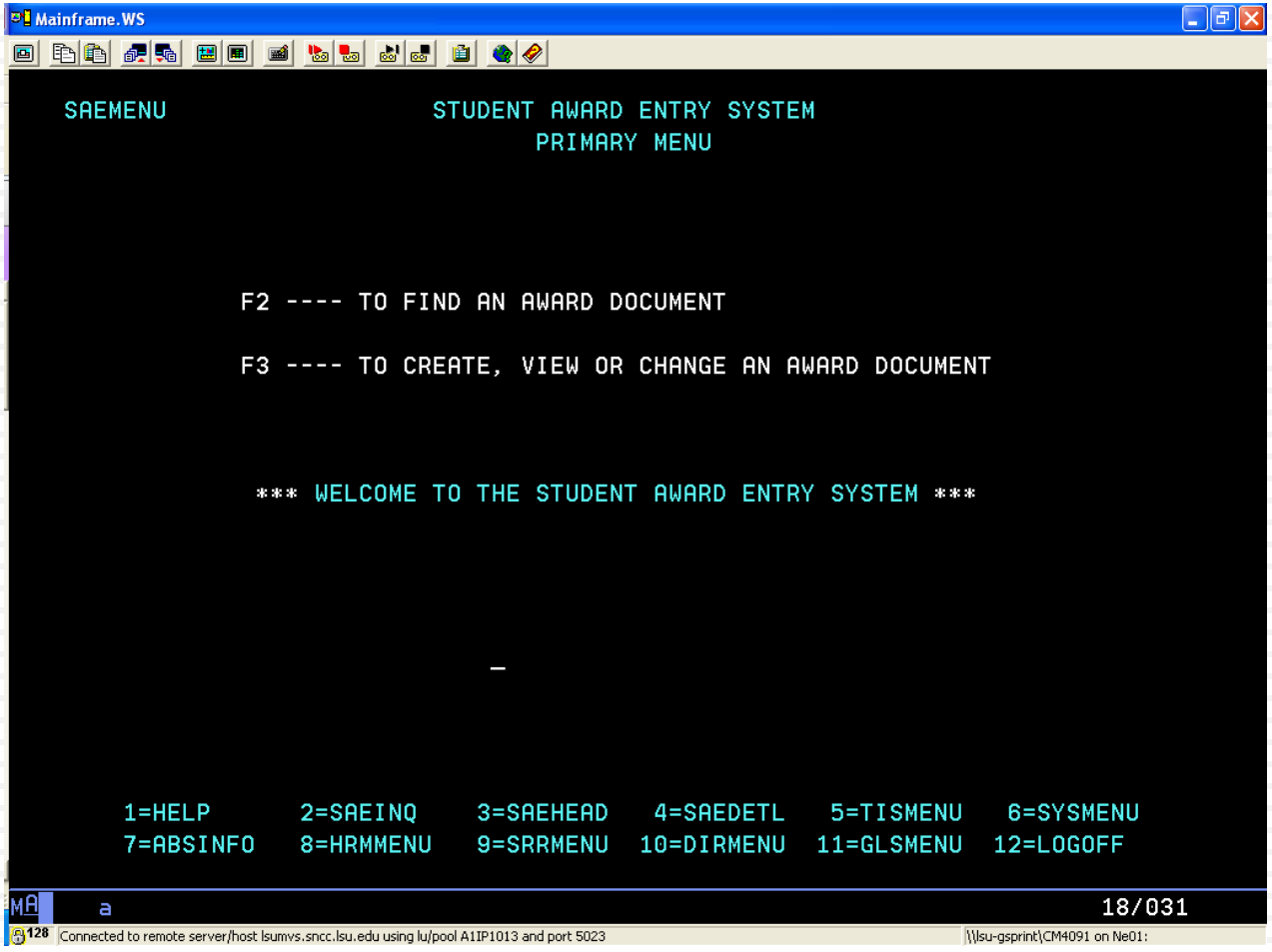
_____
ASSISTANTSHIP DEPARTMENT
(ONLY REQUIRED WHEN ASSISTANTSHIP IS SHOWN)

# Student Award Entry (SAE)

- SAE entries are initiated to record departmental and external cash awards, fellowships, and scholarships
- A TRX code is required to enter an award
- Access to SAE is granted based upon GLS account access
- Awards can be paid in 5 installments for Fall/Spring and 2 installments for Summer

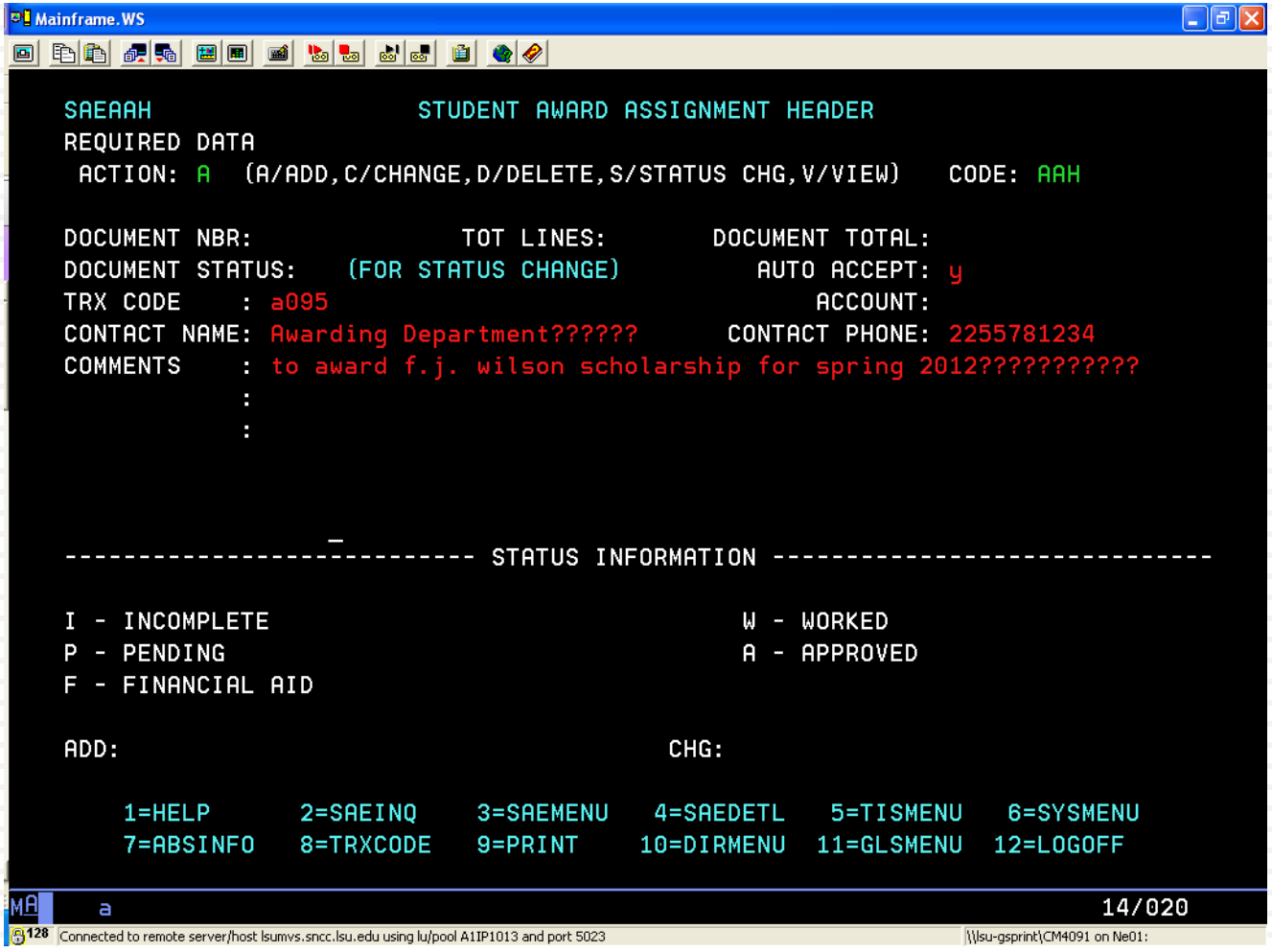
# Student Award Entry (SAE)

From System Menu, Type SAE and <ENTER>



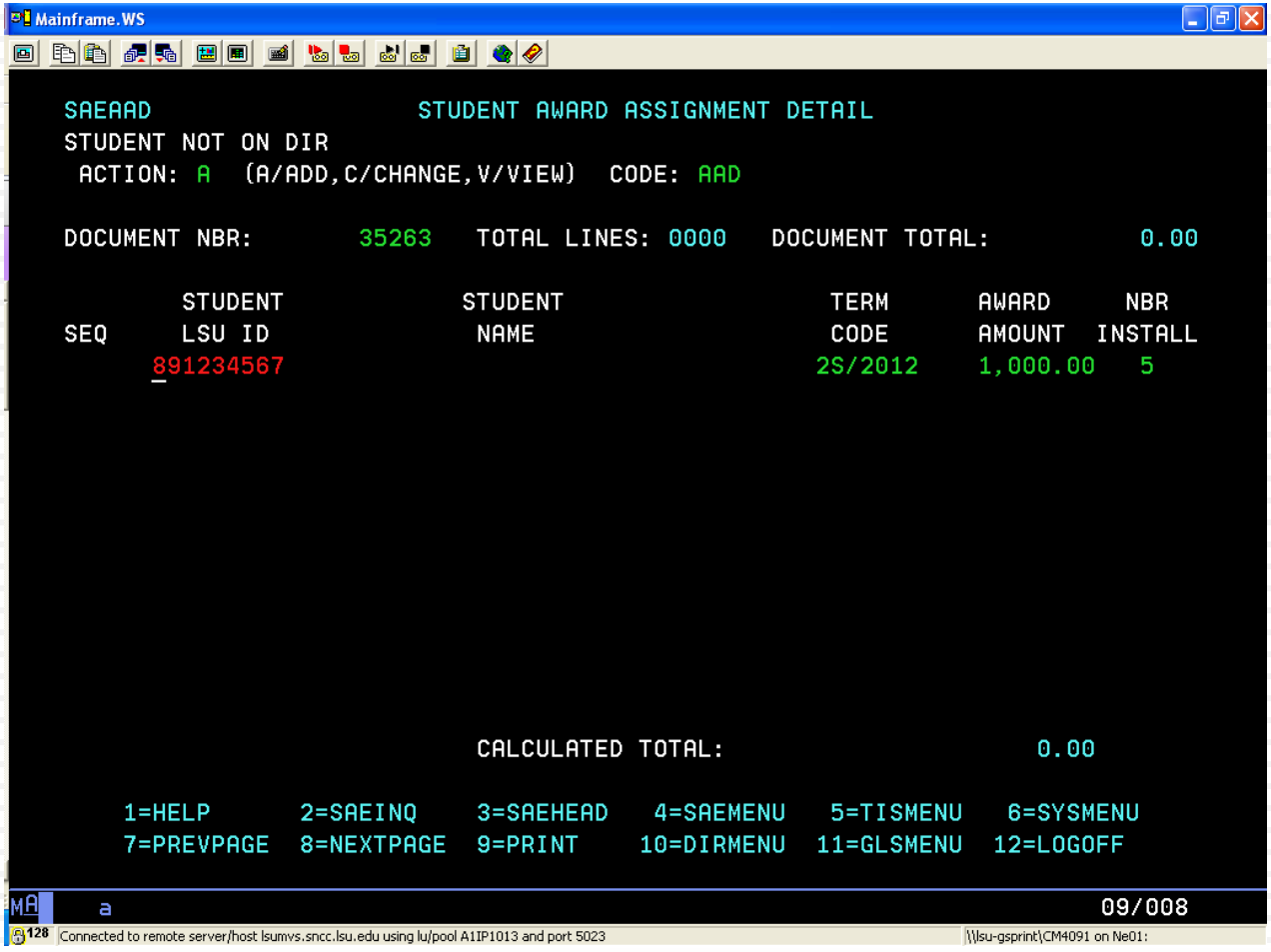
# Student Award Entry (SAE)

Hit <F2> to enter student award



# Student Award Entry (SAE)

Enter student information, term code, award amount and installments



# Student Award Entry (SAE)

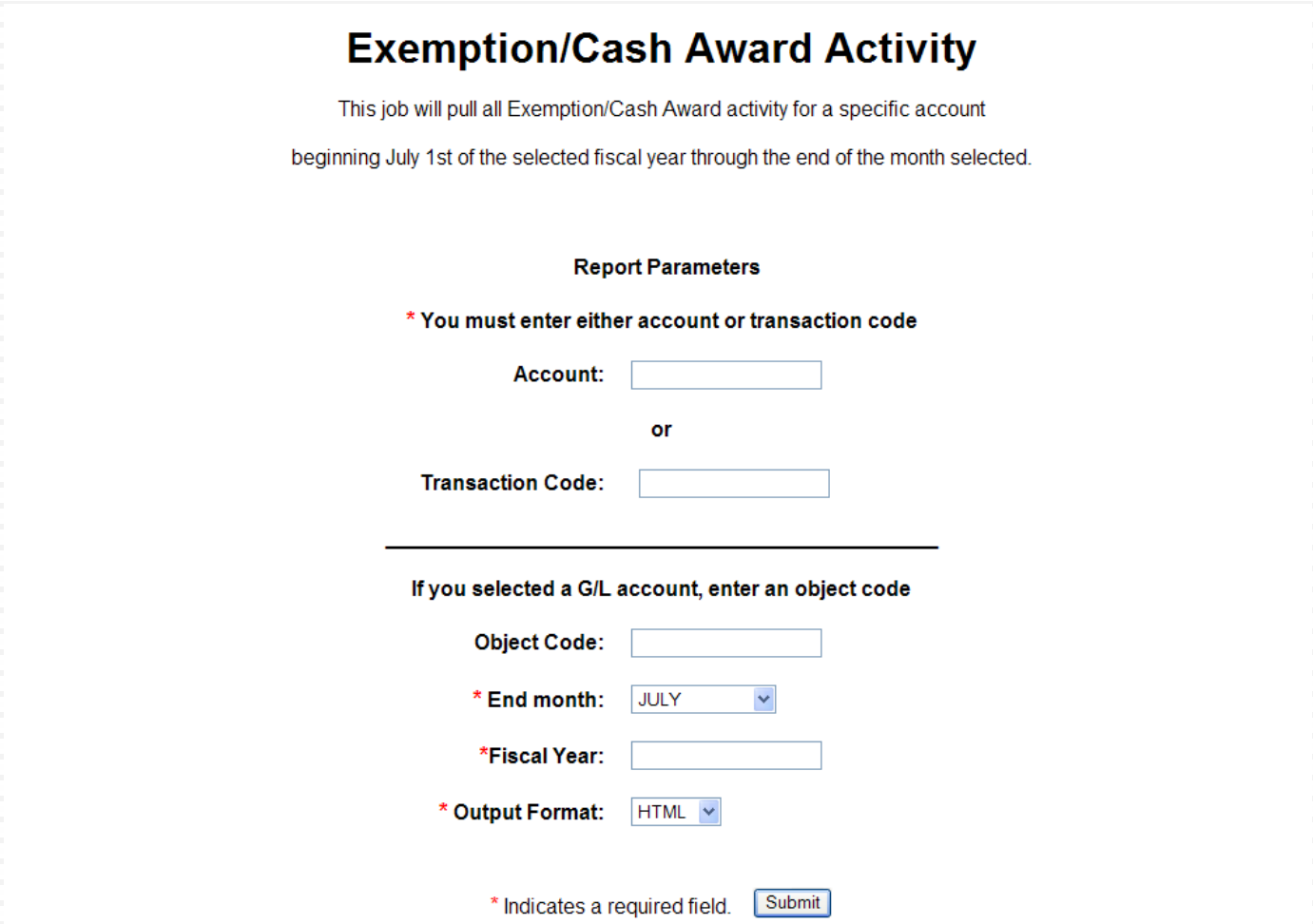
- Hit <F9> to print
- Obtain required signatures
- Route SAE document to the Office of Student Aid and Scholarships

# Reconciliation

- Must be performed on a monthly basis by an individual not involved in the process of awarding cash awards or fellowships

- Reporting Tools
  - Exemption/Cash Award Activity Report
    - Exemption and cash award activity for the current fiscal year
  - Accounts Receivable Transaction Activity Report
    - Accounts receivable activity
  - Subsidiary Detail Ledger

# Exemption/Cash Award Activity



# Exemption/Cash Award Activity

PROGRAM TIS53143 — LOUISIANA STATE UNIVERSITY - OFFICE OF BURSAR OPERATIONS — PAGE 3

EXEMPTION/CASH AWARD ACTIVITY REPORT FOR PAST YEAR

2012 FISCAL YEAR - AS OF MONTH ENDING 07/2011

| ST | CUST NBR | NAME | UNIV FEES | ACAD EXC FEE | TECH FEE | HOUSING | FOOD SERVICE | BOOKS | CONT EDUC | OTHER/CASH | TOT EXEMPT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | X005 | 19081-0702 | | | | | | | | | |
| | INTL STU UNDERGRAD HONOR AWRD | | | | | | | | | | |
| | AXA | | | | | | | | | | |
| | | STUDENT AID | | | | | | | | | |
| | TERM =13/2012 | | | | | | | | | | |
| | | Name | 6,503.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,503.00 |
| | TERM 13/2012 TOTALS | | 6,503.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,503.00 |
| | X005 | 19081-0702 | | | | | | | | | |
| | INTL STU UNDERGRAD HONOR AWRD | | | | | | | | | | |
| | AXA | | | | | | | | | | |
| | | STUDENT AID | | | | | | | | | |
| FY TOTALS | EXPENDITURES | | 6,503.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,503.00 |
| | TENTATIVE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | GRAND TOTAL | | 6,503.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,503.00 |

# Accounts Receivable Transaction Activity Report

*LOUISIANA STATE UNIVERSITY*
*SUBSIDIARY DETAIL LEDGER*
*FOR PERIOD 03/01/2011 TO 03/31/2011*

*115605700-U S DEPT OF EDUCATION*
*Expire Date = 08/15/2011*

*Bill Type=CR*
*F&A Cost = /0.0000 Fringe Ben = G/0.3300*

| ACCOUNT | CAT | SUM OBJ | OBJ CODE DESCRIPTION | OBJ CODE | TRANSACTION DESCRIPTION | EFFECTIVE DATE | ENTRY NBR LINE NBR | ENT STAT | VOUCHER TYPE-NBR | SOURCE DOCUMENT | PROJCT | BUDGET | REVENUE EXPENDITURE | ENCUMBERED |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 115605700 | EXP | 6000 | GRADUATE FELLOWSHIPS | 6630 | FELO 0 B210 20110330 FAD5001 | 20110330 | 00119223-0087 | C | TS- 3458 | CR-033011 | 0 | 0.00 | 5,194.08 | 0.00 |
| **115605700** | **EXP** | **6000** | | | | | | | | | | **0.00** | **5,194.08** | **0.00** |
| **115605700** | **EXP** | | | | | | | | | | | **0.00** | **5,194.08** | **0.00** |

***Treasurer Information System***
***Transaction Activity Report***

| TRANSACTION | ACCOUNT | DESCRIPTION | TERM | LSUID | NAME | MONTHLY ACTIVITY | TRX DATE | ENTRY NBR | OBJECT |
|---|---|---|---|---|---|---|---|---|---|
| B210 | 11560-5700 | Grad Asst/Areas of Natl Need | 2S/2011 | [redacted] | | 1,627.07 | 20110330 | 0 | 6630 |
| | 11560-5700 | Grad Asst/Areas of Natl Need | | [redacted] | | 1,424.47 | 20110330 | 0 | 6630 |
| | 11560-5700 | Grad Asst/Areas of Natl Need | | [redacted] | | 804.60 | 20110330 | 0 | 6630 |
| | 11560-5700 | Grad Asst/Areas of Natl Need | | [redacted] | | 1,337.94 | 20110330 | 0 | 6630 |
| **B210** | | | **2S/2011** | | | **5,194.08** | | | |
| **B210** | | | | | | **5,194.08** | | | |

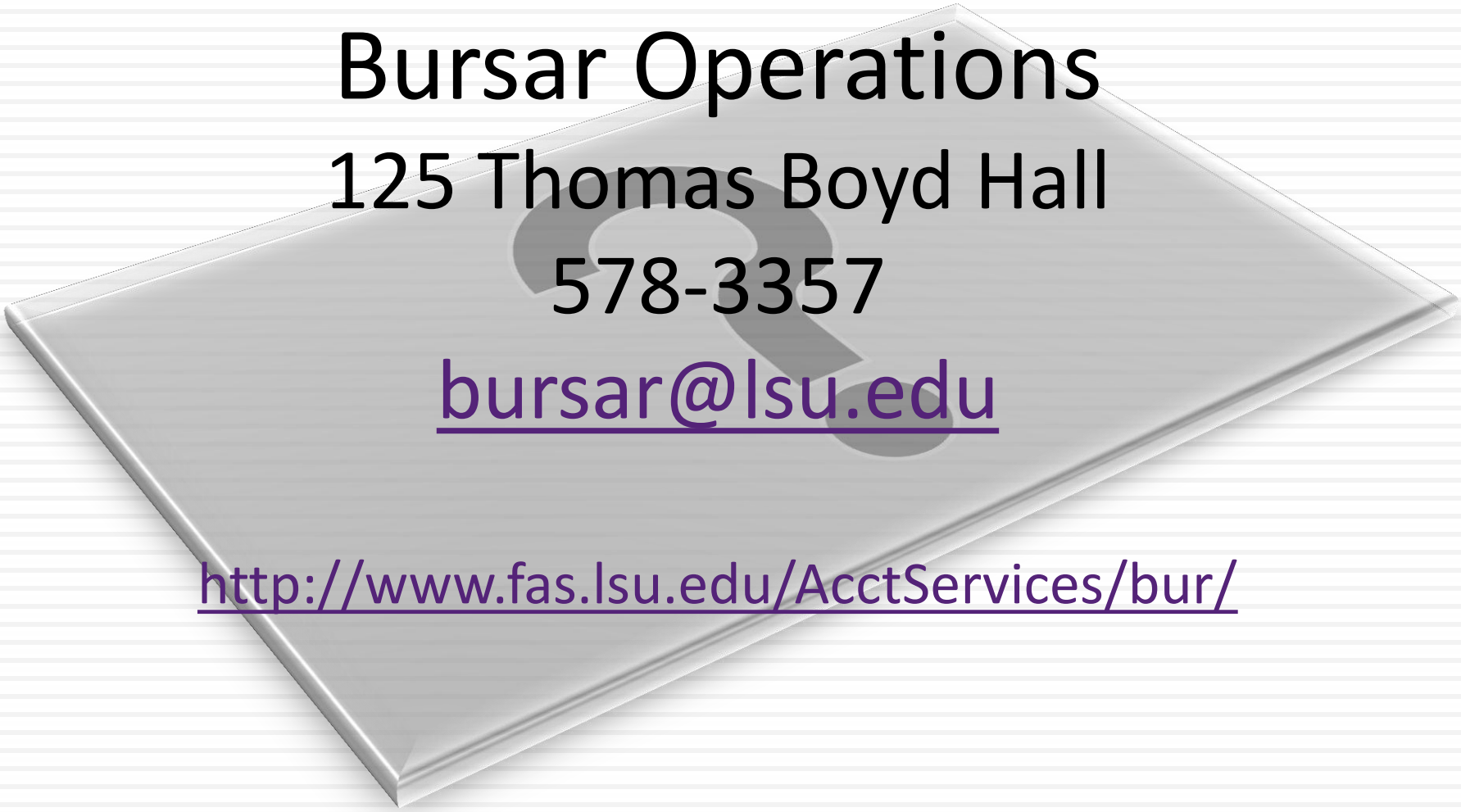
★ The Transaction Activity Report must be reconciled to the ledger **and** the department's list of students who should receive the awards.

# Internal Controls

**Internal controls** – accounting and administrative practices established and maintained by management to provide reasonable assurance that organizational objectives are being met

- Reconciliation
- Segregation of duties
- Appropriate system access

# Questions



Bursar Operations

125 Thomas Boyd Hall

578-3357

bursar@lsu.edu

http://www.fas.lsu.edu/AcctServices/bur/

# LSU Online

*Mary Stebbing*