Office of Accounting Services Monthly Newsletter

LOUISIANA STATE UNIVERSITY

204 Thomas Boyd Hall Baton Rouge, LA 70803 (225) 578-3321 **Issue 397** **November 2017**
www.fas.lsu.edu/AcctServices

Payroll

TAX TOPICS - International Employees

Tax treaty benefits expire December 31, 2017. Any employee who is eligible for treaty benefits for 2017 should attend the tax treaty workshop on one of the following days:

Wednesday, November 8
Thursday, November 9
8:30 am to 4:00 pm
Lobby of Thomas Boyd Hall

Employees must bring their Passport, Visa, I-94, I-20 or DS2019 with them in order to complete the paperwork. Completion of the required forms will take about 20 minutes.

Insurance Coverage at Retirement
Health premiums for retirees are determined by health participation as an active employee prior to retirement. Employees are encouraged to contact Human Resources for a vesting participation audit prior to retirement in order to ensure continuation in the OGB or LSU First Health plans are affordable and fit their changing needs due to retirement. Retiring employees must complete form GB-01 with Human Resources within 30 days of retirement or coverage will be terminated. Employees who do not continue benefits into retirement will not be eligible to return to state coverage as a retiree.

Costing Allocations for Period Activity Pay (PAP)
When processing costing overrides for period activity pay, please be aware that those overrides are not supported in the retroactive pay process. If the period activity pay is submitted late the costing will revert to the worker position costing allocations. In these cases the department will be required to complete a Payroll Accounting Adjustment to correct the costing.

November Business Managers' Meeting

Topics to be discussed include:

- Master Plan Update
- Paying International Employees and Visitors

Tuesday, November 14, 2017
9:30 am—11:00 am
Atchafalaya Room, LSU Union

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Student Deadline Changes For Thanksgiving Holiday

Payroll	Period Ending	Time Locked
♦ Student	November 17, 2017	Sunday, November 19, 2017 at 11:59 p.m.

Compensation for Graduate Assistants

Beginning in the Fall of 2017 **ALL** Graduate Assistants (GAs) were appointed using a 12 month annual work period and disbursement period, with payment on the **last working day** of each month.

Departments had to convert Academic Year (AY) salaries to a Fiscal Basis (FY) for the GA to receive the correct salary amount for the academic year.

All checks are prorated based on beginning and end dates. The proration for fiscal payment is monthly rate/# of working days (M-F).

Example of proration:

GA begins on 8/15/17 and makes $1500/month. The number of working days in August are 23 and using the start date of 8/15/17, the GA will work 13 days.

$1500/23 = $65.22 daily
$65.22 daily x 13 working days = $847.86
The GA will receive $847.86 for August.

Sponsored Program Accounting

Cost Sharing

Please ensure all cost sharing grants have been established for awards that require cost sharing. Cost Sharing letters must be completed and returned to SPA to indicate the funding source that will be used to cost share. If you have not received a cost sharing letter, contact the Grant Manager listed on your grant.

Fabrication

When fabricating a piece of equipment, spend category SC0142: Equipment Components purchased for Fabrication and ledger account 6200: Supplies should be used for all components.

Once the fabrication is completed, departments must process a manual journal to transfer the fabrication costs to the appropriate equipment spend category and ledger account. It is not necessary to transfer line

item by line item. In this case, a lump sum transfer can be done. If the value of the fabricated equipment will be less than $5,000, the journal should credit - SC0142/ ledger account 6200 and debit - the appropriate equipment spend category/ledger account 6200: Supplies. If the fabricated equipment will be more than $5,000, the journal should credit - SC0142/ledger account 6200 and debit - the appropriate equipment spend category/ledger account 6350: Equipment/Major Repairs. Once the journal is posted a notification will be sent to Property Management so the item can be tagged.

Checks

Departments should promptly forward checks for sponsored agreements to Accounting Services, 204 Thomas Boyd, Attn: SPA. Checks for sponsored agreements on the Ag campus should be sent to AgCenter's Sponsored Programs Office who will forward to SPA. Please include all identifying documentation with the check, such as the LSU account number, principal investigator name, proposal number, and a name and phone number to contact, if necessary.

Subawards

Subrecipient invoices should be forwarded to SPA immediately. The Uniform Guidance requires that subaward invoices are paid within 30 days of receipt. SPA will log the subaward invoice and ensure payment is made within 30 days. Also, a separate grant line is established under the award for each subaward. Please note that these grants are for subaward invoice payments only.

Cost Transfers

Cost transfers must be processed within **90 days** from when it was originally recorded. The memo section of the journal must reference a unique identifying number i.e. supplier invoice #, expense report #, etc. The detail ledger from the new Expense by Award report displays these numbers and can be used for backup. The detail ledger is displayed when drilling down into current expenditures. If a partial charge is being transferred, it must be noted on the backup documentation. All expenditures must be in Posted status in order to be transferred. In addition, an AS226 Request for Non-Payroll Cost Transfer must be attached (if required). An AS226 must be completed if expenditures are being transferred to a sponsored agreement. An explanation of how the cost benefits the project receiving the charge must be provided.

Closeout Period

The closeout period for sponsored agreements is usually 30 to 90 days after the expiration date of the award. It is less than 30 days for some agreements. This period is intended for paying outstanding bills. All work must have been completed and all items purchased must have been received by the expiration date of the award.

LA Board of Regents ENH and R&D awards

Prior approval of the Board of Regents (BOR) is required for the purchase of equipment not listed in the approved budget, unless the change in equipment involves no more than a change in make or model number.

Also, prior approval must be obtained from BOR to reduce the amount of salaries for graduate assistants. If approval to rebudget funds from the graduate student category is not received, the remaining balance in the graduate student category will have to be refunded to BOR along with the associated F&A costs.

A complete list of the categories requiring prior approval can be found in Section IX of the contract from BOR titled Rebudgeting. Please be aware that the BOR does not approve such requests after the expiration date of the contract.

Invention/Patent Certifications

All invention/patent certifications must be sent to Andrew J. Maas, Office of Innovation & Technology Commercialization, 206 Louisiana Emerging Technology Center after being signed by the Principal Investigator. For AgCenter, the certifications must be sent to Wade Baumgartner, LSU Agriculture Center, Office of Intellectual Property.

No Cost Extensions

PIs should request no cost extensions if the work (including deliverables) is not completed on sponsored agreements. It does not matter if the agreement is cost reimbursable or fixed price. Requests for extensions must be routed through the appropriate Sponsored Programs Office before submitting to the sponsor. Requests for no cost extensions must be made before the expiration date in accordance with the agency's guidelines.

Tentative Accounts

Projects with tentative account numbers should be monitored and the fully executed agreements for sponsored agreements should be forwarded to OSP upon receipt. Other campuses should route to SPA through their own sponsored programs office. Invoices for expenditures on the tentative account are not prepared until the executed agreements are received. If it is subsequently determined that an award will not be received, please notify Henri Carruthers in writing so that the account can be deactivated. Questions concerning tentative account numbers should be directed to Henri Carruthers at 578-2137 or henrismith@lsu.edu.

Multi-Company Grants

SPA has removed the letters MC from the grant name on all multi-company grants that have been tied to an award. All grants with MC-DNU (multi-company - Do Not Use) in the grant name must be cleared and closed as soon as possible. Any spend on a MC-DNU grant is not billable to the sponsor. Please process appropriate transfers to move charges to the grant that is tied to the award so that the sponsors can be billed.

AS498: Request to Establish Scholarship/Fellowship Form

The AS498 form has been updated to include LSU Online semesters. The updated form can be found on SPA's website at http://www.lsu.edu/administration/ofa/oas/spa/asforms/as498.pdf .

Accounts Payable & Travel

Mark your calendars

The final Settlement run for 2017 will be **Thursday, December 21, 2017**. Please plan accordingly to ensure supplier payments (especially construction payments) are processed and approved by the final settlement run.

Direct Charge Worksheet (AS580) has been updated to include a Purpose of Purchase field. Please complete all fields of this form to avoid delay in processing. For questions, please contact Patti Bruce at 578-1549 or pmbruce@lsu.edu.

For questions concerning purchase order supplier invoices, please contact the PO Invoice Processing staff:

- Jessica Hodgkins 578-1541 or jhodgkins1@lsu.edu
- Sandy Pavlick 578-1545 or spavlick@lsu.edu

LACARTE

FY17 LaCarte Procurement Transactions Not Expensed
An analysis of outstanding FY17 LaCarte procurement transactions have been performed. Cost Center Managers were sent an e-mail with a list of LaCarte cardholders with outstanding FY17 transactions. It is imperative that immediate attention is given to the list and Expense Reports be created for the procurement transactions and any travel transaction if the travel has been completed. For questions, please contact Patrice Gremillion at pgremill@lsu.edu or 578-3366 for questions.

Annual Cardholder Review were due October 31, 2017
Departments were provided a list of LaCarte cardholders to perform an annual review of the cardholder profiles, spending limits and last usage date to determine if the cardholder should retain his/her card and/or if the cardholder's spending limit should be adjusted. The list should be certified by the Department Head and returned to AP & Travel where the information will be centrally filed.

Expense Reports should be created for LaCarte Procurement and CBA transactions with complete cost documentation no later than 30 days from the date of purchase/transaction. LaCarte transactions related to business travel must be included on the Expense Report for the trip after the travel has been taken. The Travel Expense Report should be submitted by the 15th day of the monthly following the completion of the trip. Cardholder privileges will not be affected for travel expenses paid with LaCarte prior to the travel.

Report Enhancement
The ***Find Expense Reports for Cost Center & Find Credit Card Transactions by Employee Cost Center reports*** were enhanced to display "**Awaiting Action"** and "**Comments"** from the Business Process. By adding these two fields on the reports, end users should save time since they will no longer have to click on the expense reports to review this information.

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

Theresa Oubre 578-1543 or talber3@lsu.edu
Catherine Herman 578-1544 or cherman@lsu.edu
DeAnna Landry 578-8593 or deannal@lsu.edu

TRAVEL

New TSA Screening Rules for U.S. bound flights effective October 26, 2017
Travelers on inbound flights to the U.S. will be subject to new security screening procedures. Passengers will be asked questions about their trip, electronic devices and luggage. Travelers need to allow additional time to get through security due to the new regulations.

Park 'N Fly New Orleans
Park 'N Fly is experiencing some technical issues with the online reservation link. Also, we have been informed that they are resurfacing their parking lots which has limited the number of parking spots. Travelers are encouraged to call 800-325-4863 to make reservation and should be reminded to provide the LSU discount code of 0050056. Travelers without a reservation who are able to park at Park 'N Fly should present their LSUID to ensure they are given the discount rate.

Spend Authorization
We are experiencing Spend Authorizations with incomplete information. As a reminder, the Spend Authorization in Workday must include the following information:

- **Start Date field** – must be the first actual date of travel
- **End Date Field** – must be the last actual date of travel
- **Description Field** – must include the departure destination and business destination in the format of "Departure City, State to Business Destination City, State or City, Country
- **Justification Field** – must include a detailed purpose of travel

Also, the **AS292-A, Spend Authorization Attachment form** is only required if one of the following criteria applies:

- Disclosure of personal travel dates and destination
- Request for US Department State Rates
- High Risk Travel to a Restricted Region
- Travel greater than 30 days

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

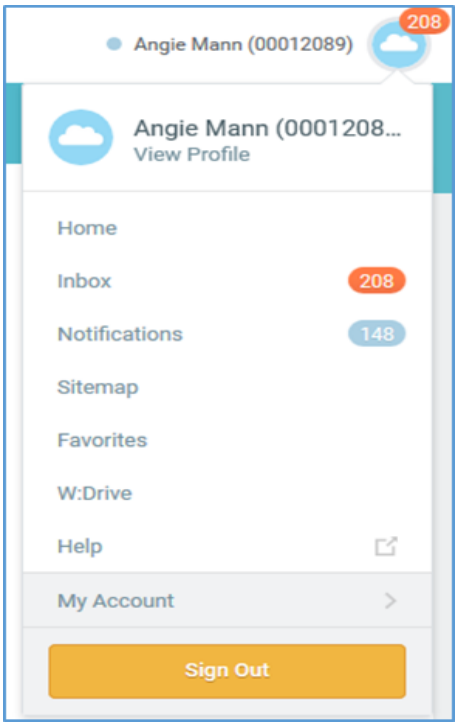
- ✈ Arianna Elwell 578-6052 or acreech@lsu.edu
- ✈ Doris Lee 578-3698 or dorislee@lsu.edu
- ✈ Janise Montgomery 578-3697 or mont41@lsu.edu
- ✈ Kathleen Patrick 578-3699 or kelder1@lsu.edu

Workday Tips

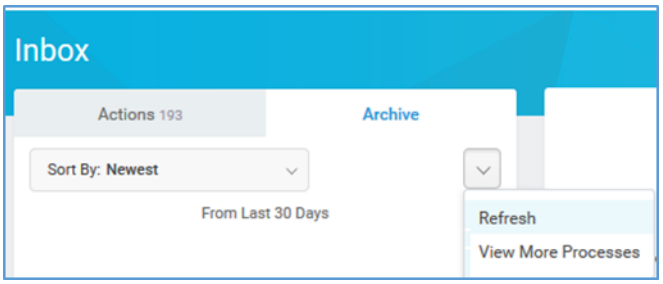
1. ***Search Archives in your Inbox***
   - > Compliments of Marla Jones in Ag Economics and Agribusiness

When a task (i.e., Expense Report, Journal, Supplier Invoice, etc.) is submitted or approved in Workday, the document can located in the Archives tab of your Inbox. Archives can be sorted by 'Newest on Top' or 'Oldest on Top' and only displays tasks from the last 30 days. Using the following instructions to search your Archives and/or find a task that is greater than 30 days old.

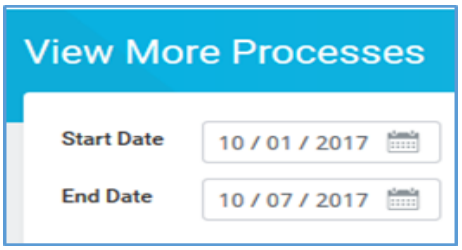
- Select the cloud next to your name at the top right of your screen. Choose 'Inbox' from the drop down menu.



- Select the 'Archive' tab at the top of your Inbox. You will see the list of all Archive documents from the last 30 days. Select the down arrow (v) below the Archive tab and choose 'View More Processes'.

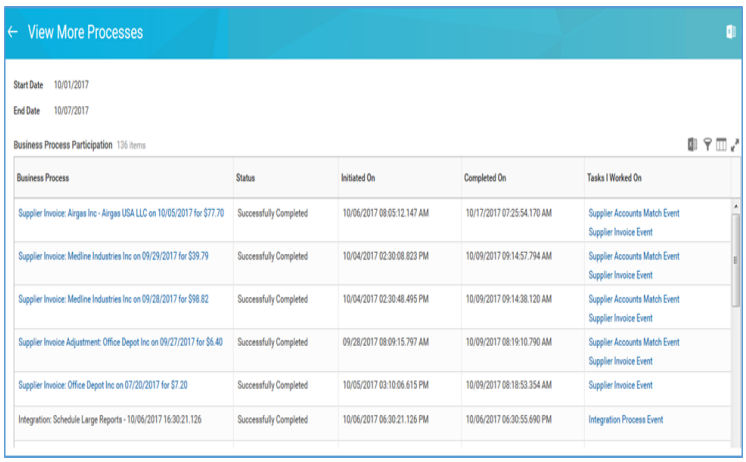


- You can now search by the approval/submission date of your document. Fill in the 'Start Date' and 'End Date' fields.

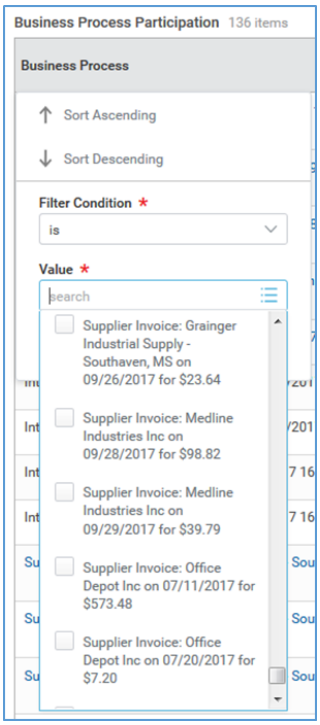


- Select 'OK' at the bottom left of the screen to search.

- Your list of approved/submitted tasks (Business Process Participation) within the date range used on the previous step will populate.



- Click on the 'Business Process' column title to search a drop down menu of all items within the list. In the 'Value' field, you can enter a workers name, supplier name, or specific process type if you do not want to scroll through the entire list.



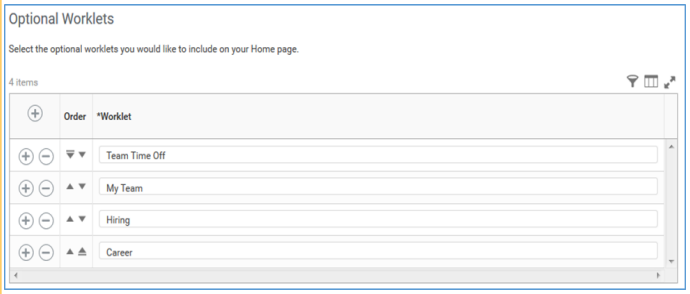
2. ***Create a Favorites Worklet for Commonly used Reports***

   > Compliments of Angie Mann, AP & Travel

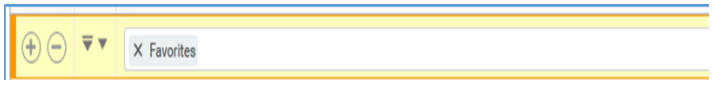
A "Favorites" worklet can be created to store commonly used reports which will eliminate having to search for each report. Use the following instructions to create a Favorites worklet on the home screen:

- Select the round gear at the top right of Workday.

- You have the ability to add Optional Worklets.

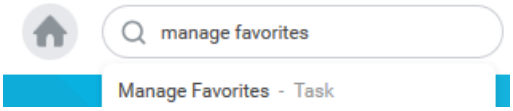


- Select the top left plus (+) sign under Optional Worklets to add a new line and choose 'Favorites'. You can disregard the alert that states "This worklet may not display properly in Mobile applications."

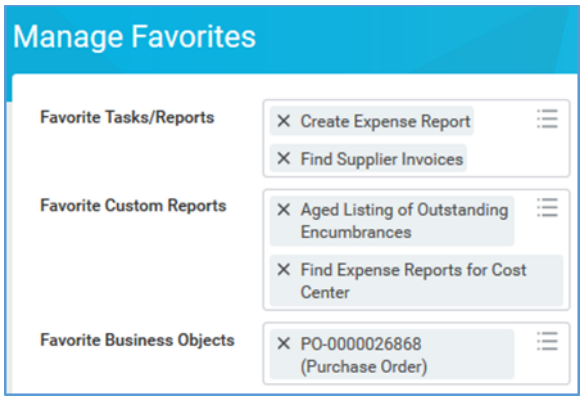


- Select 'OK' at the bottom left of the screen to save your changes.

- In the search bar at the top left of your screen, search for 'Manage Favorites'.

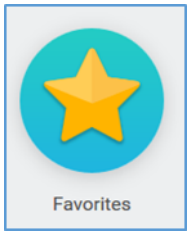


- From the Manage Favorites screen, you have the option to add various reports/tasks/objects to your Favorites. Your Favorites worklet will show only the reports/tasks/objects selected on this screen. Please note that reports may fall under the Favorite Tasks/ Reports or Favorite Custom Reports drop down menus. If you cannot find a report under the Favorite Tasks/Reports menu, search the Favorite Custom Reports menu.

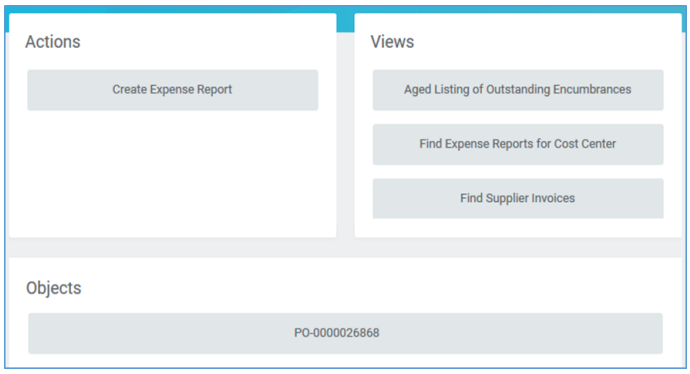


- Select 'OK' at the bottom left of the screen to save your changes.

- On your home screen, open the Favorites worklet that is now visible.



- You now have speedy access to your Favorites.



Financial Accounting & Reporting

Internal Billings

An Internal Billing is a Manual Journal in Workday that enables departments to bill other departments or campuses for services rendered or merchandise sales. Internal Billings should be initiated by the department rendering the service or sale.

A step-by-step Job Aid and How-to Video can be found on the Workday Training webpage at http://www.lsu.edu/workday/finance_training.php.

⇒ Financial Accounting
  * Create Journal Entry: Internal Billing

Important Reminders

⇒ Worktags on Internal Billings must match the attached supporting documentation – please do not use Legacy Account numbers

⇒ Internal Billings should be initiated by the rendering department

⇒ Appropriate documentation, including detailed information about the services or merchandise, must be attached

⇒ There should be no travel spend categories on Internal Billings

⇒ Rendering departments must be an established service center to charge a sponsored agreement account (excluding gift, University Foundation, and expired fixed price)

⇒ **Verify the Company on the line matches the Driving Worktag used –** for example, PG003159 LSUAM | Accounting Services must have Company: Louisiana State University and Agricultural and Mechanical College

Cost Transfers

The following are tips when completing cost transfers:

⇒ The journal source should be "Manual Journal" not "Accounting Journal – Corrections."

⇒ The journal line needing correction must be reversed with all related worktags. All information should be the same as on the original entry, with only the amount moving from debit to credit or vice versa.

⇒ Run the report "Journal Line Details" and print it to PDF to use as backup. Avoid printing, highlighting, and rescanning the report because the size of the text causes it to become illegible. Instead, use the highlight and comment tools in Adobe to note which lines to use or if a partial transfer is being done.

⇒ On partial transfers, note the amount being moved.

⇒ FD940 is not required on an entry – please only use if balancing error is received when submitting the journal.

The "*Create Journal Entry: Correcting Journal*" job aid provides specific instructions on completing a cost transfer and can be found on LSU's Workday training webpage: https://uiswcmsweb.prod.lsu.edu/training/cost_center_manager/create_journal_entry.pdf.

Credit Card Merchant Procedures

Those units who accept Credit Cards for sale of merchandise or services should be completing a ***daily*** CARD entry for their previous day's transactions.

⇒ Please include the transaction date and merchant name in the description and comments.

⇒ Please verify that the correct cart type and MOP are being used. Each merchant should have one MOP for Visa/MasterCard/Discover and one MOP for American Express.

Once approved, the CARD entry and supporting documentation should be brought to the vault in the Bursar's Office, 125 Thomas Boyd Hall.

Reporting

Below is a list of commonly used reports in Workday and can be accessed by typing the Report name into the Workday search box.

⇒ **Data Audit** – Provides a list of values for FDM dimensions (various reports)
⇒ **Journal Line Details** – Provides a list of detail journal entries by period
⇒ **Journal Line Details with Employee Name** – Provides a list of detail journal entries by period, with employee name included
⇒ **Payroll Accounting per Worktag** – Provides payroll detail by organization
⇒ **Trial Balance** – Displays beginning balance, debits, credits, and ending balance for worktags chosen
⇒ **Revenue & Expense** – Provides budget, current month actuals, cumulative encumbrances, tentative and balance (various reports by dimension chosen)

Workday Security Access
Workday Access can be requested through myLSU:
⇒ Financial Service
  * Workday Security Access Request

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

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

In addition, the AS32: Stop Payment Request and AS500: Request for Copy of an LSU Check forms can be found at http://lsu.edu/administration/ofa/oas/far/forms.php. Please ensure the most recent version is used when requesting information. Completed forms can be scanned and e-mailed to bankrecon@lsu.edu.

Petty Cash
The university will no longer accommodate petty cash funds within departments and units. If funds are needed for an event, an AS750: Petty Cash Check Request should be e-mailed to Laurie Wales at llamb18@lsu.edu using **Beth R. Nettles (SPL-23055)** as the supplier. Once received, the check can be cashed at the vault in Bursar Operations, 125 Thomas Boyd Hall. When the event is over and the cash is no longer needed, the deposit of funds should be recorded in the Customer Accounts Receivable and Deposit (CARD) application to record the deposit of the funds. A job aid is available for the CARD application. https://uiswcmsweb.prod.lsu.edu/training/finance/department_transmittal.pdf

Employee reimbursements will be processed by submitting an expense report in Workday. A job aid for this process is posted under Expenses on the Finance Training tab of the Workday web site. https://uiswcmsweb.prod.lsu.edu/training/finance/emp_reimbursement-expense_rpt.pdf

For non-employee reimbursements (non-travel related), an AS541-NW: Expense Reimbursement for Non-Workers should be submitted to Accounts Payable and Travel for processing. The AS541-NW is available on the Accounts Payable & Travel website.

Directory (DIR)
In order to reduce duplicate records in DIR and subsequent merges, departments should verify that an individual does not already have a DIR record prior to adding them. The following search options are available in DIR:

⇒ By Social Security Number (UCHG Screen)

⇒ By 89 ID number (UCHG Screen)

⇒ By name (VNAM Screen)

Any questions related to Directory merge requests or corrections should be directed to Laurie Wales at llamb18@lsu.edu.

Questions related to Workday merges should be directed to Human Resources.

Administration

Finance Trainings

Below is a list of Finance classes that are currently available on the **Training and Event Registration** website at **training.lsu.edu**. Please monitor **training.lsu.edu** as additional classes will be continuously added.

	Start/End Time	Location
Accounts Payable & Travel Instructor Led Business Policies/Processes Training		
Wednesday, November 15, 2017	9:00 am - 11:30 am	225 Peabody
Thursday, December 14, 2017	9:00 am - 11:30 am	225 Peabody
Accounts Payable & Travel Workday Drop-In Lab		
Wednesday, November 15, 2017	1:30 pm - 3:30 pm	169 Coates
Thursday, December 14, 2017	1:30 pm - 3:30 pm	TBD
Budget Instructor Led/Practice Lab Training		
Thursday, November 16, 2017	1:30pm - 3:30pm	230E Middleton Library
Wednesday, December 13, 2017	9:30am - 11:30am	232 Middleton Library
Business Assets Instructor Led/Practice Lab Training		
Monday, November 13, 2017	9:30 am - 11:30 am	230E Middleton Library
Customer Accounts Receivable and Deposit (CARD) Instructor Led Workday Training		
Thursday, November 2, 2017	9:00 am - 10:00 am	169 Coates
Customer Accounts Receivable and Deposit (CARD) Drop-In Lab		
Thursday, November 2, 2017	10:30 am - 11:30 am	169 Coates
Financial Data Model (FDM) and Reporting Instructor Led Workday Training		
Thursday, November 9, 2017	9:30 am to 11:30 am	169 Coates
Tuesday, December 5, 2017	9:30 am to 11:30 am	225 Peabody
Sponsored Program Accounting (SPA) Instructor Led Workday Training		
Thursday, December 7, 2017	9:30 am - 11:30 am	225 Peabody

To register for LSU Finance training classes:

⇒ Log in to myLSU
⇒ Click on 'Employee Resources'
⇒ Click on 'LSU Training and Event Registration'
⇒ Locate the appropriate training then click on 'View Classes'
⇒ Click on the appropriate Training Date
⇒ Click 'Register'
⇒ E-mail confirmation of the registered course will be immediately received

Employee Scoop

Welcome **Justin Thornton** to FAR. He can be reached at jthorn5@lsu.edu or 578-1456.

Common Acronyms at LSU

Below is a list of common acronyms affiliated with LSU and used on campus. It is very likely you will come across these acronyms in the Accounting Services newsletter or in training classes.

Common Terms & Documents

AMAF	Award & Award Modification Approval Form
CBA	Central Billed Account
CR	Cost Reimbursable
CSWS	Community Service Work Study
CWSP	College Work Study Program
DT	Departmental Transmittal
EMV	Europay Master Card & Visa
ERP	Enterprise Resource Planning
F&A	Facilities & Administrative Costs
FASOP	Finance and Administration Operating Procedure
FB	Fringe Benefits
FP	Fixed Price
GA	Graduate Assistant
GL	General Ledger
IPARF	Internal Prior Approval Request Form
ITIN	Individual Taxpayer Identification Number
LSUID	LSU's Identification Number (replaces SSN in LSU's computer systems)
NCE	No Cost Extension
OTP	One Time Payment
PAWS	Personal Access Web Service
PCI DSS	Payment Card Industry Data Security Standard
PI	Principal Investigator
PM	Permanent Memorandum
PO	Purchase Order
PO ALT	Purchase Order Alteration
PPCS	Personal, Professional & Consulting Services
PRAF	Proposal Routing & Approval Form
PS	Policy Statement
PSAP	President Student Aid Program
RFP	Request for Proposal
RFQ	Request for Quote
SSN	Social Security Number
STO	Short's Travel Online
WAE	Wages As Earned

Financial Systems

ABS	Advanced Billing System
CARD	Customer Accounts Receivable & Deposit
DIR	Directory System
FAMIS	Facility Services' Computerized Maintenance Management System
FMS	File Management System
SAE	Student Award Entry System
SPS	Sponsored Program System
SWC	Workers' Compensation System
TIS	Treasurer Information System
WD	Workday

Workday Terms

AG	Agency Clearing
AJ	Accounting Journal
AWD	Award
AWDC	Award Conversion
BG	Basic Gift
BP	Business Process
CC	Cost Center
CCH	Cost Center Hierarchy
CCM	Cost Center Manager
CI	Customer Invoice
CO	Change Order
EG	Endowed Gift
FD	Fund
FDM	Financial Data Model
FN	Function
FS	Funding Source
GR	Grant
GRC	Grant Conversion
PAP	Period Activity Pay
PG	Program
PJ	Project
SO	Supervisory Organization
TC	Transfer Company

Departments & Organizations

AP	Accounts Payable & Travel
AS	Accounting Services
BOR	Board of Regents
BOS	Board of Supervisors
DOE	Department of Energy
FAR	Financial Accounting & Reporting
FBI	Federal Bureau of Investigation
FDN	LSU Foundation
FEMA	Federal Emergency Management Agency
NIH	National Institutes of Health
NSF	National Science Foundation
ORED	Office of Research and Economic Development
OSP	Office of Sponsored Programs
OBO	Office of Bursar Operations
PAY	Payroll
PROC	Procurement
PROP	Property Management
SACS-COC	Southern Association of Colleges and Schools Commission on Colleges
SPA	Sponsored Program Accounting
SSA	Social Security Administration
TAF	Tiger Athletic Foundation
UAS	Auxiliary Services
USDA	States Department of Agriculture