

EXPENDITURE OBJECT CODES – Other Charges

OTHER CHARGES

6000 Other Charges (Budget Only)

- 6100 Arbitrage Rebate Payments: Payments to the IRS of excess arbitrage earned on revenue bond issues.
- 6300 Royalties - Books: Royalty payments to authors or their designees for books published by the LSU Press or other University departments.
- 6320 Royalties - Patents: Royalty payments to inventors for patents owned by the University.
- 6400 Licensing Fees: Fees paid for the use of copyrighted music or musical/ dramatic productions; fees for the rights to use and/or reproduce copyrighted written or audio/visual materials; or other similar fees paid.
- 6510 Accounts Receivable Written Off: Used to charge off certain accounts receivable after approval of the Board of Supervisors.
- 6520 Cash Over or Short: Used to record cash overages and shortages in activities having cash operations.
- 6530 Housing Allowances: Housing allowances approved by the Board of Supervisors for housing of certain employees.
- 6531 Dependency Allowances: Federal grant payments to sponsored students for dependents.
- 6540 Depreciation: Depreciation of equipment owned by restricted auxiliaries.
- 6550 Fees and Registrations: Student fees and registrations paid by LSU for specialized training, including both amounts paid to other schools and tuition and fee rebates paid to employees for courses taken at LSU.
- 6560 Matching - NDEA & NDSL: Matching of federal funds for student loans.
- 6570 Office Allowance: Board of Supervisors approved allowance for President Emeritus.
- 6580 Official Functions - Entertainment: Cost of entertaining by LSU employees of other individuals or groups at official functions. Such expenditures cannot be charged to restricted state or federal grants and contracts or to restricted private grants and contracts involving state or federal pass through funds.
- 6581 Recruiting Functions – Special Meals: Cost of meals associated with recruiting functions.
- 6585 Office Functions - Business Meeting Meals: Cost of meals associated with a business meeting that is predominantly for the dissemination of scientific, technical, or administrative information.
- 6590 Cash Premiums, Prizes and Awards: Cash awards in University-sponsored activities (such as rodeos, horse shows, etc.) and other cash awards. (Use object 6640 for payments to students for academic excellence or financial need.)
- 6670 Non-Cash Premiums, Prizes, and Awards: Non-Cash awards, such as blue ribbons, trophies, plaques, etc.
- 6600 Property Assessments & Taxes: Payments for paving, sewerage, etc., improvements of University-owned properties.
- 6610 Property Losses - Uninsured: Portion of casualty losses not covered by insurance.
- 6620 Registration Fees - Local: Payments of registration fees for conferences, seminars or training where no travel is involved.
- 6625 LSU Non-Credit Courses Registration Fees: Registration fees for Continuing Education's non-credit courses.

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- 6630 Student Aid - Graduate Fellowships: Stipends paid to students awarded fellowships, usually in connection with sponsored projects; fellows are not employees of the University.
- 6640 Student Aid - Cash Scholarships & Awards: Payments to students for academic excellence and/or because of financial need.
- 6650 Faculty/Staff Awards: Cash awards recognizing employee excellence and/or other contributions to the University.
- 6670 See after object 6590.
- 6680 Student Aid - Undergraduate Fellowships: Established for summer Research Experiences for Undergraduates (REU) programs to pay stipends to high school or undergraduate students (usually most on National Science Foundation (NSF) grants). Can only be used during the summer.
- 6690 Athletic Guarantees: This is the money paid to an agency or group guaranteeing proceeds for an athletic event.
- 6700 Facilities and Administrative Costs: Used by Accounting Services for recovery from grants and contracts of costs related to use of facilities, administration, etc. (formerly Indirect Costs Recovered).
- 6705 Work Study Function Adjustment - F & A Costs: For use by Accounting Services only.
- 6720 Auxiliary Indirect Charge Surcharge: Overhead costs charged to auxiliary enterprise operations.
- 6750 Expired Fixed Price Balances: For use by Sponsored Program Accounting only.
- 6760 Administrative Fee on Gifts
- 6800 Related Benefits Recovered: Used by Accounting Services for recovery from grants and contracts the cost of group insurance, social security, retirement, unemployment compensation and worker's compensation insurance, etc.
- 6805 Fringe Benefit Recovered – GA's
- 6809 Reimbursements of Benefits: Reimbursements by outside entities for staff benefit expenses.
- 6900 Tuition Remission Recovered: Used by Accounting Services for recovery from grants and contracts of graduate assistantship exemptions from University fees (not charged for expenditures subsequent to July 1, 1986).
- 6940 Federal Income Tax Expense: Payments of Unrelated Business Income Taxes (UBIT) resulting from unrelated business activities of the University.
- 6960 Other Charges - Miscellaneous: Expenditures that are not appropriately charged to other categories and that cannot be classified into specific objects under Other Charges.
- 6965 LSU First Claims Payments: Payment of medical claims for participants enrolled in the LSU System LSU First Health Plan. (This object code is for System use only.)
- 6967 LSU First Administrative Fee: Fees paid to definity Health for third party administration of the LSU System LSU First Health Plan. (This object code is for System use only.)
- 6969 LSU First System Administrative Fee: Fees paid to the LSU System for administration of the LSU System LSU First Health Plan. (This object code is for System use only.)