LSU Workday Ledger Account 6300: Other Charges

SPEND CATEGORY	LEGACY OBJECT CODE	
Book Royalties (SC0094)	6300	Royalties - Books: Royalty payments to authors or their designees for books published by the LSU Press or other University departments.
Patents (SC0095) **Royalty Payments (SC0350)**	6320	Royalties - Patents: Royalty payments to inventors for patents owned by the University.
Licensing Fees (SC0096)	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.
Cash Over/Short (SC0098)	6520	Cash Over or Short: Used to record cash overages and shortages in activities having cash operations.
Housing Allowances (SC0099)	6530	Housing Allowances: Housing allowances approved by the Board of Supervisors for housing of certain employees.
Dependency Allowances (SC0100)	6531	Dependency Allowances: Federal grant payments to sponsored students for dependents.
Training Fees and Registrations (SC0101)	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.
Matching - NDEA and NDSL (SC0102)	6560	Matching - NDEA & NDSL: Matching of federal funds for student loans.
Official Functions - Entertainment (SC0103)	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.

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Athletics - Special Meals - Recruiting (SC0104)	6581	Recruiting Functions – Special Meals: Cost of meals associated with recruiting functions.
Official Functions - Business Meeting Meals (SC0105)	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.
Premiums, Prizes and Awards - Cash (SC0106)	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.)
Awards/Trophies (SC0303) **Certificates (SC0304)** **Plaques (SC0305)** **Premiums, Prizes and Awards - Non-Cash (SC0113)**	6670	Non-Cash Premiums, Prizes, and Awards: Non-Cash awards, such as blue ribbons, trophies, plaques, etc.
Property Assessments and Tax (SC0107)	6600	Property Assessments & Taxes: Payments for paving, sewerage, etc., improvements of University-owned properties.
Property Losses/Uninsured (SC0108)	6610	Property Losses - Uninsured: Portion of casualty losses not covered by insurance.
Registration Fees/Local (SC0109)	6620	Registration Fees - Local: Payments of registration fees for conferences, seminars or training where no travel is involved.
LSU Non-Credit Registration Fees (SC0110)	6625	LSU Non-Credit Courses Registration Fees: Registration fees for Continuing Education's non-credit courses.
Athletic Guarantees (SC0115)	6690	Athletic Guarantees: This is the money paid to an agency or group guaranteeing proceeds for an athletic event.

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Auxiliary Surcharge (SC0116)	6720	Auxiliary Indirect Charge Surcharge: Overhead costs charged to auxiliary enterprise operations.
Facilities and Administration - Expired Fixed Price Balances (SC0117)	6750	Expired Fixed Price Balances: For use by Sponsored Program Accounting only.
Gift - Administrative Fee (SC0344)	6760	Administrative Fee on Gifts
Federal Income Taxes (SC0121)	6940	Federal Income Tax Expense: Payments of Unrelated Business Income Taxes (UBIT) resulting from unrelated business activities of the University.
Other Charges/Miscellaneous (SC0122)	6960	Other Charges - Miscellaneous: Expenditures that are not appropriately charged to other categories and that cannot be classified into specific objects under Other Charges.
Health Plan Expense - Claims (SC0123)	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.)
Health Plan Expense - Administration Fees (SC0124)	6967	LSU First Administrative Fee: Fees paid to third party administration of the LSU System LSU First Health Plan. (This object code is for System use only.)
Health Plan Expense - Plan Administration Fees (SC0125)	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.)