

## 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

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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 -