Expenditure Object Codes In Alphabetical Order

Accounting services, performed by sources outside of LSU 5100
Accounts receivable written off 6510
Acquisitions - communications equipment ..... 7400 or 7405
Acquisitions - instructional, research, public service, recreational, and cultural equipment ..... 7340 or 7345
Acquisitions - instructional, research, public service, recreational, and cultural equipment-computers ..... 7341 or 7346
Acquisitions - modular equipment ..... 7440 or 7445
Acquisitions - office equipment ..... 7320 or 7325
Acquisitions - office equipment – computers ..... 7321 or 7326
Advertising 3010
Air filters, autos & trucks 4420
Air filters, buildings 4440
Air filters, other equipment 4430
Aircraft, rentals and leases 3470
Antennae, communications equipment - two-way ..... 7400 or 7405
Architectural fees, buildings 7140
Armored car services 3960
Athletic game officials expenses 5860
Athletic holiday meals/lodging 2800
Auditing services, performed by sources outside of LSU 5100
Auto maintenance supplies, small consumable items 4420
Automobile rental, in travel status 2400
Automobile rental, not in travel status 3400
Automobiles, purchases ..... 7220 or 7225
Automotive repairs, major 7620
Automotive repairs, minor & maintenance, not on service contract 3320
Automotive repairs, minor & maintenance, on service contract 3330
Auxiliary indirect surcharge 6720
Awards, cash - for academic excellence or financial need 6640
Awards, cash - not for academic or financial need 6590
Awards, noncash 6670
Batteries 4420, 4430
Boats, major repairs (not major components - see 7380 or 7385) 7760
Boats, new and major components thereof ..... 7380 or 7385
Books, library 7360
Books, other than library 4250
Building materials, used for minor repair 4440
Buildings, purchases and construction 7140
Buildings, rental and lease 3440
Cameras ..... 7340 or 7345
Car allowance, employee 2530
Cash over and/or short 6520
Charge Outs, Facility Services 3380
Chemicals, agricultural 4300
Cleaning and sanitation supplies 4260
Cleaning solvents, automotive 4420
Cleaning solvents, buildings 4440
Cleaning solvents, other equipment 4430
Compass, clearing payments to 3965
Compensation and salaries ..... 1010 to 1290
Clothing 4330
Communications equipment ..... 7400 or 7405
Components - equipment construction ..... 7490 or 7495
Computer equipment, lease or rent 3430
Computer equipment maintenance not on service contract 3341

Computer equipment maintenance on service contract 3351
Computer equipment major repairs for instruction or research 7740
Computer equipment major repairs for office operations 7720
Computer equipment, purchase for administrative units ..... 7321 or 7326
Computer equipment, purchase for instruction or research ..... 7341 or 7346
Computer equipment, purchase for non-administrative units ..... 7341 or 7346
Computer services, off campus 3420
Computer services on campus, analyst services 3990
Computer services on campus, central campus computer - admin & research 3980
Computer services on campus, central campus computer instructional 3930
Computer services on campus, other 3950
Computer software for administrative units 4101
Computer software for non-administrative units 4251
Concerts and performances 5700
Concession commissions 5710
Concession commissions, shortages 5711
Conferences and conventions, travel, in-state 2140
Conferences and conventions, travel, out-of-state 2240
Consulting, management, performed by sources outside of LSU 5200
Copiers, duplicating equipment 3460
Cultural equipment ..... 7340 or 7345
Cultural equipment, major repairs 7740
Custodial fees 3050
Damaged/obsolete inventory costs 4550
Dental operating supplies, consumable 4220
Dependency allowances 6531
Depreciation of equipment 6540
Depreciation of equipment, Foundation 6545
Diesel fuel - nonautomotive equipment 4210
Diesel fuel - automobiles, trucks, trailers 4200
Diesel fuel, federal excise taxes paid 4180
Drugs and pharmaceuticals 4220
Drugs, hospital 4230
Dues to professional organizations 3550
Duplication services by LSU 3100, 3110
Educational equipment ..... 7340 or 7345
Educational equipment, major repairs 7740
Educational supplies, consumable 4250
Electricity 3801
Employee subject fees 1020
Employee tuition and fee exemptions 1480
Engine replacement, automotive 7620
Entertainment, official functions 6580
Equipment, automotive ..... 7220 or 7225
Equipment, construction components ..... 7490 or 7495
Equipment, cultural ..... 7340 or 7345
Equipment, educational ..... 7340 or 7345
Equipment, for farm ..... 7260 or 7265
Equipment, for grounds ..... 7240 or 7245
Equipment, for heavy maintenance ..... 7260 or 7265
Equipment, housekeeping ..... 7280 or 7285
Equipment, immovable or stationary - major repairs 7640
Equipment, janitorial ..... 7280 or 7285
Equipment, laundry ..... 7280 or 7285
Equipment, medical (including veterinary) ..... 7300 or 7305
Equipment, office, administrative ..... 7320 or 7325

Equipment, office, non-administrative ..... 7340 or 7345
Equipment, other (not one of 7240-7405) ..... 7420 or 7425
Equipment, rentals and leases 3400
Equipment, research ..... 7340 or 7345
Extension educational supplies, consumable 4250
Extermination services, not on service contract 3360
Extermination services, on service contract 3370
Extramural teaching and correspondence study, personal services 1280
Facilities and administrative costs 6700
Faculty/staff awards 6650
Farm animals 7269
Farm purchases, heavy equipment ..... 7260 or 7265
Federal income tax expense 6940
Feed for animals, for agriculture 4280
Fees, laboratory 3910
Fees, paid by LSU to other schools and rebates to employees 6550
Fellowships 6630
Fertilizers, for agriculture 4290
Film 4250
Films purchases, library 7360
Films rental 3400
Firearms ammunition 4260
First aid kits, consumable 4220
Food, for human consumption (not for resale) 4240
Forms, office 4100
Foundation service fee 3080
Freight 3600
Fuel, oil, lubrication - in travel status 2400, 2120
Fuel, oil, lubrication - not in travel status 4200, 4210
Gas filters, automotive 4420
Gasoline - automobiles, trucks, trailers 4200
Gasoline, federal excise taxes paid 4190
Gasoline - nonautomotive equipment 4210
Gratis Employment 1010
Group insurance, employer contributions 1460
Heat 3806, 3807
Hoses, automotive 4420
Household equipment (for housekeeping) ..... 7280 or 7285
Household equipment, major repairs 7680
Household supplies 4340
Housing allowances 6530
Inboard and outboard motors ..... 7380 or 7385
Instructional and education supplies (consumable not otherwise classified) 4250
Insurance, casualty, professional liability 3200
Interdepartmental billings 3890
Interviewee expenses, travel 2170
Janitorial equipment ..... 7280 or 7285
Janitorial supplies 4340
Judging fees, non-athletic 5770
Land improvement 7520
Land, purchases 7120
Land, rental or lease 3440
Landscaping projects 7520
Laundry equipment ..... 7280 or 7285
Laundry services 3920
Leased lines, telephone 3701

Legal fees, building purchases and construction 7140
Legal fees, for land acquisitions 7120
Legal services (not related to acquisition of land, buildings, etc.) 5400
Legal settlement payments 5401
Library educational supplies 4250
Library reference materials 7360
Licensing fees 6400
Light bulbs for buildings 4440
Lights, electricity 3801
Livestock purchases, for breeding or milk production 7269
LSU Magazine costs - Foundation 3120
Maintenance - other equipment, noncontract 3340
Maintenance - other equipment, computers non-contract 3341
Maintenance - other equipment, maintenance contracts 3350
Maintenance - other equipment, computers maintenance contracts 3351
Management services distribution 3940
Matching funds, NDEA and NDSL 6560
Meals, office function - business meetings only 6585
Meals, recruiting function 6581
Medical care items, consumable 4220
Medical equipment (including veterinary) used in treatment or diagnosis ..... 7300 or 7305
Medical equipment, major repairs 7700
Medical insurance - Athletic Department 3210
Medical laboratory supplies 4220
Medical services (not veterinary services), performed by sources outside of LSU 5500
Medical supplies, consumable, hospital drugs 4230
Medical supplies, consumable, nondrug 4220
Medicare tax, employer contribution 1380
Memberships (institutional) in professional organizations 3550
Merchandise for resale 4500
Messenger service 3600
Metering machine rentals, postage 3600
Microfilm 4100
Microfilm cameras, for administrative units ..... 7320 or 7325
Microfilm cameras, for non-administrative units ..... 7340 or 7345
Microfilms, Library 7360
Mileage expenses 2141
Mileage expenses, student interviewees 2179
Mileage expenses, Athletic Administrative travel 2811
Mileage expenses, Athletic Recruiting travel 2821
Mileage expenses, Athletic Prospect travel 2831
Mileage expenses, Athletic Team travel 2841
Miscellaneous operating services (not one of the other 3000s) 3960
Miscellaneous individual services 3970
Moving expenses, nontaxable 3650
Moving expenses, taxable 3655
Moving of supplies and equipment (except new) 3960
MRA Charges 3375
Museum acquisitions ..... 7340 or 7345
Newspaper advertising 3010
Office furniture for administrative units ..... 7320 or 7325
Office furniture for non-administrative units ..... 7340 or 7345
Office machines, maintenance & minor repairs - not on service contract 3340
Office machines, maintenance & minor repairs - on service contract 3350
Office machines, major repairs 7720
Office machines, operating supplies - toner cartridge, typing elements, copier supplies, paper 4100

Office machines, other equipment rental....3400
Office machines, purchase, for administrative units....7320 or 7325
Office machines, purchase, for non-administrative units....7340 or 7345
Office machines, word processors rental....3430
Office supplies, consumable....4100
Office supplies, computer software....4101
Official functions - entertainment....6580
Official functions - business meeting meals hosted by LSU....6585
Oil filters, autos & trucks....4420
Oil filters, other equipment....4430
On call pay....1040
One-time supplement - salary....1091
One-time supplement - wage....1092
Overhauls, automotive....7620
Overhauls, engines of farm and heavy movable equipment....7660
Overhead projectors, classroom....7340 or 7345
Paint - autos, trucks & trailers....4420
Paint - buildings, land....4440
Paint - nonautomotive equipment....4430
Paper clips....4100
Paper - office, copiers, typing....4100
Parking areas- improving, construction....7520
Participant travel/registration fees - sponsored projects....5850
Participant stipend, sponsored projects....5750
Payroll cost reimbursements....1890
Pencils, pens....4100
Periodicals, library....7360
Periodicals, other than library....4250
Pest control, not on service contract....3340
Pest control, on service contract....3350
Photocopies....3100
Plants and shrubbery (except for major landscaping)....4440
Plaques....6670
Plumbing supplies and services (used for minor repairs)....4440
Pool tables....7340 or 7345
Post office box rentals....3600
Postage....3600
Power....3801
Premiums and prizes (LSU sponsored activities)....6590
Printing....3100, 3110
Professional, personal, and consulting travel by sources outside of LSU....5800
Professional services performed by sources outside of LSU, accounting and auditing....5100
Professional services performed by sources outside of LSU, legal....5400
Professional services performed by sources outside of LSU, management....5200
Professional services performed by sources outside of LSU, medical....5500
Professional services performed by sources outside of LSU, other (not other 5000s)....5700
Professional services performed by sources outside of LSU, veterinary....5600
Property assessments and taxes....6600
Property losses, uninsured....6610
Property maintenance - land, buildings - not on service contract....3360
Property maintenance - land, buildings - on service contract....3370
Publication charges....3100, 3110
Publication of grant or contract findings....3110
Radios and communications equipment....7400 or 7405
Recordings, library....7360
Recreational educational supplies, consumable....4250

Recreational equipment ..... 7340 or 7345
Recreational equipment, major repairs 7740
Recruiting function, special meals 6581
Refreshments - meetings/conferences/conventions 4350
Registration fees for conferences, seminars and training (local) 6620
Registration fees for LSU non-credit courses 6625
Registrations paid by LSU to other schools 6550
Reimbursement of Benefits 6809
Reimbursement of Salaries 1892
Reimbursement of Utilities 3809
Reimbursement of Wages 1891
Related benefits recovered 6800
Relocation expenses, nontaxable 3650
Relocation expenses, taxable 3655
Renovations - which physically alter existing buildings & facilities 7540
Repairs, major - plant equipment 7640
Repairs, major - to automotive equipment (overhauls, engines, transmissions, etc.) 7620
Repairs, major - to communications equipment 7780
Repairs, major - to cultural equipment 7740
Repairs, major - to educational equipment 7740
Repairs, major - to farm & heavy movable equipment (overhauls, engines, etc.) 7660
Repairs, major - to household equipment 7680
Repairs, major - to land (also improvements) 7520
Repairs, major - to medical equipment 7700
Repairs, major - to office equipment 7720
Repairs, major - to other equipment (not one of other 7000s) 7800
Repairs, major - to recreational equipment 7740
Repairs, minor, maintenance - to autos, trucks, trailers, not on service contract 3320
Repairs, minor, maintenance - to autos, trucks, trailers, on service contract 3330
Repairs, minor, maintenance - to land & buildings, not on service contract 3360
Repairs, minor, maintenance - to land & buildings, on service contract 3370
Repairs, minor, maintenance - to other equipment, not on service contract 3340
Repairs, minor, maintenance - to other equipment, on service contract 3350
Reproduction charges associated with printing 3100, 3110
Resale, merchandise for 4500
Research purposes, educational supplies used for 4250
Research subject fees 5720
Right-of-way purchases 7120
Roadways - improving, repairing 7520
Royalties, books 6300
Royalties, patents 6320
Safety equipment 1490
Safety supplies 4261
Salaries and compensation ..... 1010 to 1290
Salary savings 1900
Scholarships and awards 6640
Seed, agricultural 4310
Sewerage service 3804
Sick leave termination pay 1170
Social security tax, employer contribution 1390
Spark plugs, autos & trucks 4420
Spark plugs, other equipment 4430
Staff benefits recovered 6800
Staples 4100
State employees retirement system, employer contribution 1320
Student aid, fellowships, scholarships & awards ..... 6630 to 6680

Student compensation - tips collected 1850
Student labor compensation 1240
Subscriptions to periodicals (for library, see 7360) 3500
Supplies, automotive maintenance (autos, trucks, etc.) 4420
Supplies, cleaning and sanitation 4260
Supplies, clothes and uniforms 4330
Supplies, dental 4220
Supplies, extension educational 4250
Supplies, food (human consumption) 4240
Supplies, household (housekeeping) 4260
Supplies, instruction, research and public service 4250
Supplies, instruction, research and public service - computer software 4251
Supplies, library educational 4250
Supplies, medical 4220
Supplies, minor repairs and maintenance - buildings & grounds 4440
Supplies, minor repairs and maintenance - equipment other than auto 4430
Supplies, office 4100
Supplies, participant - sponsored projects 4390
Supplies, recreational educational 4250
Supplies, research purposes educational 4250
Supplies, safety 4261
Supplies, veterinary 4220
Surety bonds, insurance 3200
Survey fees, property 7120
Taxes, on land purchases 7120
Teachers Retirement System of Louisiana, employer contribution 1360
Telecom - Tigernet internet 3705
Telecommunication services - equipment leases and changes 3701
Telecommunications services - long distance services 3702
Telecommunications services - tolls and telegrams 3703
Telecommunications services - network charges 3704
Telecommunications services – cell phone charges and tolls 3709
Teletype machines ..... 7400 or 7405
Temporary employment services 3850
Termination pay, annual leave - biweekly paid employees 1160
Termination pay, annual leave - monthly paid employees 1150
Termination pay, sick leave - monthly only 1170
Tires 4420, 4430
Title registration, new autos ..... 7220 or 7225
Trailer repairs, minor & maintenance - not on service contract 3320
Trailer repairs, minor & maintenance - on service contract 3330
Trailers, new ..... 7220 or 7225
Transient compensation 1220
Transmission replacement, automotive 7620
Travel ..... 2120 to 2530
Travel, Athletic Department ..... 2810 to 2961
Travel advances, encumbered, checks 2101
Travel advances, encumbered, employee direct deposit 2103
Travel expenditures, encumbered, no travel advance issued 2102
Trophies 6670
Truck maintenance supplies, small consumable items 4420
Truck rental, in travel status 2400
Truck rental, not in travel status 3400
Truck repairs, minor & maintenance - not on service contract 3320
Truck repairs, minor & maintenance - on service contract 3330
Trucks, purchases ..... 7220 or 7225

Unemployment compensation insurance....1440
Uniforms....4330
Utilities - electricity....3801
Utilities - gas....3802
Utilities - water....3803
Utilities - sewerage....3804
Utilities - chilled water....3805
Utilities - hot water....3806
Utilities - steam....3807
Video tapes....4250
Walkie talkies....7400 or 7405
Water....3803
Word processor supplies....4100
Work animals....7269
Work study function adjustment....1245
Work study function adjustment - F & A costs....6705
Xerographic copying charges....3100