

## EXPENDITURE OBJECT CODES – Professional Services

**PROFESSIONAL SERVICES** are those services provided in specialized or highly technical fields by sources outside of LSU.

**5000** Professional Services (Budget Only)

5100 Accounting and Auditing: Professional accounting and auditing services performed by sources outside of LSU.

5200 Management Consulting:

5300 Engineering, Architectural and Landscape Architects: Professional engineering, architectural, and landscape architect services performed by sources outside of LSU. Includes payments to Clerks of the Works.

5400 Legal: Professional legal services performed by sources outside of LSU.

5401 Legal Settlement Payments: Professional legal settlement payments made to an attorney on behalf of a claimant.

5402 Employee Legal Settlements: Legal settlement payments made directly to an employee.

5500 Medical: Professional medical services, other than veterinary services, performed by sources outside of LSU.

5600 Veterinary: Professional veterinary services performed by sources outside of LSU.

5700 Personal Services: Personal services performed by sources outside of LSU that are not chargeable to any of the other objects in the 5000 series. Personal services are those requiring use of creative or artistic skills such as graphic artists, musicians, or photographers, or which require use of highly technical or unique skills or talents. Concerts and lecture fees are included in this category.

5701 Consulting Services: Work performed by sources outside of LSU other than professional or personal. Work rendered by either an individual or firm possessing specialized knowledge, experience, or expertise to investigate assigned problems or projects and to provide counsel, review, design, development, analysis, or advice in formulating or implementing programs or services (or improvements in programs and services), including but not limited to management, personnel, finance, planning, data processing, and advertising contracts (except for printing associated therewith).

5705 Subrecipient/Subcontractor Payments - \$25,000 or Less: Includes that portion of sub-awards that is \$25,000 or less. [Note: F&A costs will be charged unless the F&A base is salaries, wages, and fringe benefits.]

5706 Subrecipient/Subcontractor Payments - Greater Than \$25,000: Includes that portion of sub-awards that exceeds \$25,000. [Note: F&A costs will not be charged if MTDC is the base. F&A costs will be charged if TDC is the base.]

5710 Concession Commissions: Commissions paid to groups contracted to work concession stands/booths during University sponsored events.

5711 Concession Commissions - Shortages: Shortages incurred by groups contracted to work concession stands/booths during University sponsored events, the amount of which is deducted from payments to such groups for commissions earned on concession sales.

5715 Non-competitive fee/service payments: Charges for fee/service payments incurred by non-LSU personnel where the fee plus travel expense reimbursement does not exceed \$2,000. LaCarte can be used.

5720 Research Subject Fees: Stipends paid to participants in clinical trials, psychology lab experiments, nutritional research studies, informational surveys, or other similar activities.

5750 Participant Stipend: Incentive payment for participants.

## EXPENDITURE OBJECT CODES – Professional Services

- 5760 Athletic Game Officials Fees: Stipends paid to individuals for officiating at University athletic contests (for use by Athletic Department only).
- 5770 Non-Athletic Judging Fees: Stipends paid to judges for non-athletic competitions.
- 5800 Non-employee travel: Charges for travel expenses incurred by non-LSU personnel where the fee plus travel expense reimbursement does exceed \$2,000. A contract is required. Travel expense reimbursements must be in accordance with University Travel Regulations, PM-13.
- 5815 Speaker fee + travel <\$2,000: Charges for travel expenses incurred by non-LSU personnel where the fee plus the travel expense reimbursement does not exceed \$2,000. Travel expense reimbursements must be in accordance with University Travel Regulations, PM-13.
- 5850 Participant Travel: Travel and/or registration expenses for participants.
- 5860 Athletic Game Officials Expenses: Expenses paid for individuals officiating at University athletic contests (for use by Athletic Department only).
- 5900 Management Outsourcing Services: Expenses for contracted outsourced management services (initially used by LSU-E to pay outsourced management of cafeteria operations).