University of Arkansas Foundation, Inc. Expense Codes for Payment Authorizations

| Code | Description | Detail Definition Text |
|--------------------------------|-----------------------------------|---|
| Faculty/Staff Support Codes | | |
| 22 | Salaries Non-Research | Expenditures for salaries not related to research to include academic salaries and all support staff. |
| 18 | Faculty/Staff Scholarly Travel | Expenditures for travel (excluding departmental travel, travel paid from research accounts, and fundraising travel). |
| 19 | Other Faculty Staff Support | Expenditures that benefit a particular faculty/staff member excluding travel. Examples: Professional membership dues, professional journals & trade publications, books/periodicals, prizes/awards, payroll loans. |
| Research Related Codes | | |
| 23 | Salaries Research | Expenditures for salaries directly related for research. |
| 20 | Research Travel | Expenditures for faculty/staff and student travel to conduct or present research. |
| 21 | Other Research | Expenditures excluding salaries and travel to conduct or present research. |
| Other Codes | | |
| 2 | Student Support | Expenditures directly related to the aid of a student or group of students, including: scholarships, fellowships, assistantships, stipends, prizes/awards; student travel (excluding research and athletic team travel); donations to support student organizations. |
| 4 | Recruiting | All expenditures related to the recruitment of faculty, staff, students, residents, interns, athletes, etc. Including all of the following: travel, entertainment, advertisements for vacancies. |
| 5 | Sponsored Programs | All expenditures associated with a sponsored program (i.e. conference, lecture, hosting of an athletic tournament) including honorariums, travel, room rental, printing expense, receptions/banquets. |
| 6 | Equipment/ Technology | All expenditures for equipment and technology excluding those related to research to include all capital expenditures, software expenditures in excess of \$500, library acquisitions, computer networking. |
| 7 | Construction & Renovation | All expenditures for construction and renovation except those paid from research accounts. |
| 8 | Fundraising | Expenditures relating to fundraising activities, including: fundraising consultants, telemarketing services, phonathon, travel/entertainment associated with contacting and visiting donors and potential donors, all expenses associated with fundraising events, donor recognition, planned giving materials. |
| 9 | Other Operating | Any operating expenses not included in categories 1-8. Examples: office supplies, travel for departmental business, printing, cellular phone service, athletic team expenditures, excluding recruitment (i.e. uniforms, team travel, equipment). |
| 10 | Public/Staff Relations | Examples: Flowers/gifts (i.e. get well, sympathy, secretaries day) other than those for a specific function or event; refreshments for dept offices, faculty/staff functions; employee recognition gifts; entertainment expenses except recruiting or fundraising, civic club dues. |
| Codes Used By Foundation Staff | | |
| 11 | Miscellaneous | Expenses that are unusual and non-recurring in nature. |
| 12 | Depreciation | Used for depreciating foundation assets. |
| 13 | Write Down of Property | Used for revaluation of foundation property. |
| 14 | Allowance for Bad Debt | Expense which estimates any uncollectible receivables. |
| 15 | Change in Value Split Interest | To record amortization of discount and adjustment of liability to reflect change in actuarial assumptions on split interest agreements. |
| 17 | Non-Expense | Expenditures not recognized as an expense by the foundation. |