

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

Code	Description	Detail Definition Text
<b>Faculty/Staff Support Codes</b>		
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.
<b>Research Related Codes</b>		
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.
<b>Other Codes</b>		
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.
<b>Codes Used By Foundation Staff</b>		
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.