

UNIVERSITY OF ARKANSAS FOUNDATION, INC.
REVENUE CODES FOR GIFT/NON-GIFT ENTRY

CODE	DESCRIPTION	DETAIL DEFINITION TEXT
G	GIFT	Assets given voluntarily for the benefit of the University of Arkansas. This code should also be used for funds received from an event (i.e. golf tournament, dinner), the sole purpose of which is to raise funds; silent auction items, sponsorships (where no benefit is received)
PP	Pledge Payment	Funds received from a donor to reduce an outstanding pledge.

NON-GIFT

SP	Sponsored Programs	Fees collected for the attendance of a sponsored program. Examples: conferences, career day, continuing education programs, lectures. Should include all income from the event: cost of meals, lodging, receptions, printing, merchandise related to the program.
SL	Sales	Income received in return for an asset not held by the Foundation. Examples: t-shirt sales, publications, video tapes.
SV	Services	Income received for a service rendered. Examples: Honorariums and consulting fees received as an incident of normal duties, design fees, newspaper articles, tours.
MD	Membership Dues	Dues assessed as a member of a named organization.
OT	Other	Income of an unusual and/or non-recurring nature.
Various	Reimbursement of expense	To be used when money is returned from a previous Foundation check. Examples: travel advances, repayment of a payroll loan, equipment refunds, rebates. Since this is a reduction of a previous expense the expenditure code listed on the original payment authorization is inputted, thus reducing the expense. **** See attached list of expenditure codes for payment authorizations.

Revenue codes used by Foundation/Development staff

GL	Gains/Losses on LT Investments	Realized and Unrealized Gains/Losses on assets held by the Foundation.
ID	Interest/Dividends	Earned interest income and dividends on assets held by the Foundation.
IN	Invest/Divest	Transfer of cash to/from investment pools.
PN	Return of Principal	Funds received for an asset held by the Foundation that was previously recognized as income.
PZ	Pledge/cash move	Movement of cash to/from pledge balances for Non-Ascend users.
TS	Trust	Income received from a trust where the Foundation is a named beneficiary.
WO	Pledge write-off	To be used when an individual pledge is written off.
IT	Intra-foundation Transfer	Movement of funds between Foundation accounts within same hierarchical structure.

