

EXPENSE CODES-2

Update: July 2010

F.E.	<u>DESCRIPTION</u>		F.E.	<u>DESCRIPTION</u>
4253	Cost of Goods Sold		6300	USM Transfer - Operating Expense
4321	Fundraising Event Expenses		6310	USM Transfer - Salary
5000	Advertising		6320	USM Transfer - Benefits
5050	Schlrshps/Fellowshps (individuals)	(non tax)	6350	Travel in USA (expenses incurred during)
5053	Student Awards		6355	Foreign Travel
5054	Schlrshps/Fellowshps (institution)	(transfers)		
5057	Direct Assistance			
5150	Bldg Repair/Renovation/Maintenance			
5151	Architectural/Engineering Services			
5200	US Conf/Seminar/Registration			<u>GRANT ACCOUNTS ONLY</u>
5201	Foreign Conf/Seminar/Registration		5250	Reimburse Sponsor Programs - Printing
5300	Postage, FedEx, Couriers		5251	Reimburse Sponsor Programs - Benefits
5400	Dues/Memberships		5252	Reimburse Sponsor Programs - Salaries
5450	Educational Program		5253	Reimburse Sponsor Programs - Postage
5454	Campus Sponsored Conf/Seminar		5254	Reimburse Sponsor Programs - Supplies
5455	Campus Spons. Conf/Seminar Travel		5255	Reimburse Sponsor Programs - Telephone
5458	Grants to Related Organizations		5256	Reimburse Sponsor Programs - Overhead
5459	Lab Supplies/Services		5257	Reimburse Sponsor Programs - Advertising
5464	Educational Supplies		5258	Reimburse Sponsor Programs - Equipment
5555	Equipment Rental		5259	Reimburse Sponsor Programs - US Travel
5560	Equipment Purchase		5260	Reimburse Sponsor Programs - Conf/Meetings
5561	Equipment Repair & Maintenance		5261	Reimburse Sponsor Programs - Consultants
5570	Software-Purchase/Lease/Maint.		5262	Reimburse Sponsor Programs - Honorarium
5700	Legal Fees		5263	Reimburse Sponsor Programs - Research Study
5750	Office Supplies		5264	Reimburse Sponsor Programs - Non-US Travel
5765	Visitor Parking Permit		5265	Reimburse Sponsor Programs - Recruitment
5800	Room/Space/Office Rental		5267	Reimburse Sponsor Programs - Equipment Rental
5900	Printing/Reproduction		5268	Reimburse Sponsor Programs - Equipment Maintenance
5910	Books/Printed Material/Subscrp		5269	Reimburse Sponsor Programs - Software
5920	Mailing Service & Processing		5270	Reimburse Sponsor Programs - Education Supplies
5930	Royalties		5271	Reimburse Sponsor Programs - Dues/Memberships
6000	Meetings/Entertaining/Meals		5272	Reimburse Sponsor Programs - Space Rental
6005	Campus Event for Staff		5273	Reimburse Sponsor Programs - Meals
6010	Public Relations/Gifts		5274	Reimburse Sponsor Programs - Outside Services
6020	Tickets - Community Events		5275	Reimburse Sponsor Programs - Staff Meals
6025	Legislative Activities			
6030	Sponsorships			
6050	Recruitment Expense			
6052	Relocation and Living Expense			
6150	Honorarium			
6160	Outside Consultant			
6170	Research Study			
6180	Temp Employment Services			
6190	Performance Awards - Non-student			
6200	Outside & Contractual Services			
6250	Telephone, incldg internet			

UNIVERSITY SYSTEM OF MARYLAND FOUNDATION, INC.

EXPENSE CODE DEFINITIONS

- 4253 COST OF GOODS SOLD - Cost of items purchased for resale (i.e., sweatshirts, tapes, CD's)
- 4321 FUNDRAISING EVENT EXPENSES – Expenses incurred for events held to raise money for the University (i.e., Golf Tournament, dinner for which people pay to attend etc.)
- 5000 ADVERTISING - Newspaper, radio or TV ads for a program or University related event.
- 5050 SCHOLARSHIP / FELLOWSHIP AWARDS (payable to individual)
- 5053 STUDENT AWARDS – Awards given to students directly for individual achievements (i.e., writing contest, photography contest, etc.)
- 5054 TRANSFER - SCHOLARSHIP / FELLOWSHIP (payable to USM institution) – Transferring money from your USM Foundation account to the State for payment of a Scholarship/Fellowship.
- 5057 DIRECT ASSISTANCE - Charitable assistance to individuals (other than scholarship, fellowships, awards, and travel grants).
- 5150 BUILDING REPAIR & RENOVATION / MAINTENANCE – Self explanatory
- 5151 ARCHITECTURAL / ENGINEERING SERVICES - Call the USM Foundation if you plan to use this code as contracts must be on file.
- 5200 U.S. CONFERENCE / SEMINAR - Registration fee a USM employee to attend a conference/seminar within the U.S.
- 5201 NON-U.S. CONFERENCE / SEMINAR - Registration fee a USM employee to attend a conference/seminar in a foreign country.
- 5250 - REIMBURSE SPONSORED PROGRAM - Payments to the University for expenses related to
5275 Grants and Contracts (see code descriptions).
- 5300 POSTAGE – including Federal Express, UPS, and couriers.
- 5400 DUES / MEMBERSHIPS - Payments to outside organizations.
- 5450 EDUCATIONAL PROGRAM - A workshop, field trip, etc
- 5454 CAMPUS SPONSORED CONFERENCE / SEMINAR – Expenses relating to a conference sponsored by the University – either at the University or another location.
- 5455 CAMPUS SPONSORED CONFERENCE / SEMINAR TRAVEL EXPENSE - Expenses Related to travel incurred for anyone who attends as an invited guest or speaker.
- 5458 GRANTS TO RELATED ORGANIZATIONS - Grants to other related non-profit 501 (c)(3) organizations
- 5459 LAB SERVICES / SUPPLIES - Supplies or services used only in a Lab.

- 5464 EDUCATIONAL SUPPLIES - Books & other resource materials used for classroom activities or research.
- 5555 EQUIPMENT RENTAL - Self-explanatory
- 5560 EQUIPMENT PURCHASE- Self-explanatory
- 5561 EQUIPMENT REPAIR & MAINTENANCE - Self-explanatory
- 5570 SOFTWARE – PURCHASE / LEASE / MAINTENANCE - Self-explanatory
- 5700 LEGAL FEES - Payments to attorneys.
- 5750 OFFICE SUPPLIES - Self-explanatory
- 5765 VISITOR PARKING PERMIT - When paying for a guest's parking on campus or an off-site location. (This is for VISITORS only.)
- 5800 ROOM / SPACE / OFFICE RENTAL - Payment for use of off-site facilities NOT related to a conference/seminar.
- 5900 PRINTING / REPRODUCTION - Printing, copies of photos, news articles, copies of videos, etc.
- 5910 BOOKS / PRINTED MATERIAL / SUBSCRIPTIONS – Self-explanatory
- 5920 MAILING SERVICE - Payment to a company hired to handle large mailing, zip coding, stuffing envelopes, etc.
- 5930 ROYALTIES - Self-explanatory
- 6000 DEVELOPMENT / ENTERTAINING / MEALS - Lunch, dinner, etc. with a visitor, guest speaker, and/or potential donor.
- 6005 CAMPUS EVENT FOR STAFF - Food for a STAFF meeting or holiday party (i.e., donuts, pizza, etc., taking STAFF to lunch).
- 6010 PUBLIC RELATIONS / GIFTS - Flowers, T-shirts, Pins, Trophies, Employee-of-the-Month, etc. (Gifts, NOT cash)
- 6020 TICKETS - COMMUNITY EVENTS – Expenses related to purchasing tickets or a table(s) to attend a COMMUNITY related event (i.e., Art Show, Dinner, etc.)
- 6025 LEGISLATIVE LIAISON ACTIVITIES - Payments for expenses relating to lobbying activities.
- 6030 SPONSORSHIPS - Sponsorship of events for public relations purposes.
- 6050 RECRUITMENT EXPENSE -Taking a job candidate to dinner, lunch, etc., advertising for a job.
- 6052 RELOCATION AND LIVING EXPENSES - Payment to an individual or company for moving expenses.
- 6150 HONORARIUM - Speaker or participant at a conference, etc. for one time only.
- 6160 OUTSIDE CONSULTANT – Payment to an individual or company for a specific or specialized project (need a contract).

- 6170 RESEARCH STUDY - Payment to an individual company or organization for performance under a contract.
- 6180 TEMPORARY EMPLOYMENT SERVICES (to Agencies) - Payments to an agency for temporary employee.
- 6190 PERFORMANCE AWARDS- NON-STUDENT - Self-explanatory
- 6200 OUTSIDE & CONTRACTUAL SERVICES - Payment for services such as bands, caterers. (Not related to a special fundraising event and for use only if no other sub-code fits.)
- 6250 TELEPHONE - Telephone, car phone, facsimiles, cell phone, pagers.
- 6300 USM TRANSFER – OPERATING EXPENSES (NOT Sponsored Program) -Transfer of funds from the USM Foundation account to the State for operating expenses.
ALWAYS include your State account number and FRS monthly detail.
- 6310 USM TRANSFER – SALARY (NOT Sponsored Program) - Transfer of funds from the USM Foundation account to the State account to pay a salary.
ALWAYS include your State account number and FRS monthly detail.
- 6320 USM TRANSFER – BENEFITS (NOT Sponsored Program) - Transfer of funds from the USM Foundation account to the State account to pay a benefit.
- 6350 U.S. TRAVEL EXPENSES - UNIVERSITY EMPLOYEE travel expenses incurred within the U.S. (expenses NOT associated with UM sponsored conferences or seminars)
- 6355 NON-U.S. TRAVEL EXPENSES - UNIVERSITY EMPLOYEE – Travel expenses incurred while traveling outside the U.S. (expenses NOT associated with UM sponsored conferences or seminars)