

Operating Expenses – Non Payroll

Contractual Services (710000 – 719999)

[711100 – Accounting Services](#)

Payments of fees, incidental charges to vendors that render professional, instructional, or vocational services in accounting to UF. If the vendor is an individual, sole proprietor, or partnership; the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order.

[711200 – Legal Services](#)

Payments of fees, incidental charges to vendors that render professional, instructional for legal services to UF. If the vendor is an individual, sole proprietor, or partnership; the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order.

[711300 – Consulting Firms](#)

Costs incurred for consultants that have contractual agreements in an advisory capacity. Consultants are hired to advise or recommend how functions are being or should be performed. Examples of services include review of management practices or decisions, future purchases or operational systems.

[711500 – Architectural Services](#)

Payments of fees, incidental charges to vendors that render professional, instructional for architectural services to UF. If the vendor is an individual, sole proprietor, or partnership the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order.

[711600 – Engineering Services](#)

Payments of fees, incidental charges to vendors that render professional, instructional for engineering services to UF. If the vendor is an individual, sole proprietor, or partnership the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order.

[711700 – Data Processing Services](#)

Payments of fees, incidental charges to vendors that render professional, instructional for data processing services to UF. If the vendor is an individual, sole proprietor, or partnership the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order.

[711800 – Entertainment Services](#)

Payments of fees, incidental charges to vendors that render professional, instructional for entertainment services to UF. If the vendor is an individual, sole proprietor, or partnership the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order.

[712100 – Subcontract \\$25,000 or less](#)

Payment of the first \$25,000 or less of a sub-grant or subcontract by UF departments to other non-UF institutions (profit or nonprofit) for the performance of a portion of the scope of work on an extramurally funded project. All payments over \$25,000 on a sub-grant or subcontract should be charged to account 712200.

[712200 – Subcontract over \\$25,000](#)

Payments that total over \$25,000 on a sub-grant or subcontract by UF departments for the performance of a portion of the scope of work on an extramurally funded project. All payments less than \$25,000 should be charged to account 712100.

[713000 – Advertising/Marketing](#)

All payments to newspapers, magazines, advertising agencies, radio stations, television stations etc., for promotional advertising, ads for employment of personnel, and displays.

[714000 – Construction Contractors](#)

Payments for construction contractors that agree to furnish materials or perform services at a specified price.

[715000 – Lecturers](#)

Payment for one who delivers lectures professionally.

[715100 – Seminar Expense](#)

Expense related to a seminar that does not involve travel. This includes seminars presented at or by the University of Florida and seminars attended via the Web.

[715200 – Meeting Planning Services](#)

Payment for professional services to prepare and plan a meeting including registration, coordination of food and beverage, program manager responsibilities, audio visual, and on-site coordination. DOCE, IFAS OCI and any college or unit that bills out or pays for Meeting Planning Services will use this account.

[717000 – Laboratory Services](#)

Payment of fees and incidental charges to corporate entities or individuals that render professional laboratory services. If the vendor is an individual, sole proprietor, or partnership the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order.

[718000 – Health Assessments](#)

Payment of fees and incidental charges to perform health assessments required for employment purposes.

[719100 – Janitorial Services](#)

Payment for janitorial services that includes cleaning public areas, removing garbage and doing minor repairs.

719110- Laundry Services

Payments for washing clothes, linens, etc.

719200 – Participant Support

Those costs paid to (or on behalf of) participants in meetings, conferences, symposia, and workshops, when there is a category for participant support costs in the award budget.

719250 – Participant Support– No F&A

Those costs paid to (or on behalf of) participants in meetings, conferences, symposia, and workshops, when there is a category for participant support costs in the award budget but per grantors, F&A costs can not be charged to the awarded grant.

719300 – Other Payments – Non Employees

Payment of fees and incidental charges to corporate entities or individuals that render services to the University of Florida that is not defined above. If the vendor is an individual, sole proprietor, or partnership the form, consulting and professional services worksheet, must be completed along with the request for payment or purchase order. Examples: Animal Care Services, Artist Fees, Asbestos Decontamination or Removal, Banquet or Catering Services, Biological Control Services, Building Support Services, Car Vehicle Detailing Services, Database Subscriptions, Dead Animal Disposal Services, Distance Learning Services, Document Destruction Services, Elevator Maintenance Service, Fertilizer Application Services, Flooring Service, Forest Monitoring Service, Helicopter Services, Irrigation Systems Management Services, Kennel Services, Lawn Care Services Landscape, Lime Spreading Services, Masonry Tile Services, Medical or Research Services, Painting Wallpaper Services, Plumbing Heating AC Services, Safety Security System Install, Security or Guard Services, See Bed Preparation Services, Seed Harvesting Services, Temp Clerical Services, Temp Info Tech Contractors, Temp Medical Staffing Needs, Temporary Manual Labor, Water Quality Testing

719400 – Moving Contractor

Payment of fees and incidental charges associated with moving expenses incurred for current and prospective employees of the University

Utilities and Communications (720000 – 729999)

721100 – Electricity

This G/L account should be used to record the cost of electricity incurred.

721200 – Natural Gas

This G/L account should be used to record the cost of natural gas incurred.

721300 – Water

This G/L account should be used to record all payments for water service.

721350 – Sewage

This G/L account should be used to record all payments for sewage service.

[721400 – Garbage Collection](#)

This G/L account should be used to record all payments for garbage collection, hazardous waste disposal, nonhazardous waste disposal, and recycling services.

[721500 – Steam](#)

This G/L account should be used to record all payments for steam.

[721600 – Chilled Water](#)

This G/L account should be used to record the cost of chilled water incurred.

[721700 – Cable Television](#)

This G/L account should be used to record the cost of cable television incurred.

[721999 – Utility Reimbursement](#)

This G/L account should be used to reimburse Utility expenses that meet the requirements to benefit the University of Florida.

[722100 – Telephone – Local](#)

This G/L account should be used to record local telephone expenses. This includes analog telephones, digital telephones, special purpose telephone, telephone service, toll free inbound telephone service, two way radios. Do not use this account code for long distance or cellular phone charges.

[722120 – Telephone Install/Maintenance/Repair](#)

This G/L account should be used for non-recurring charges for installations, moves and changes, hookups, and repairs that relate to the telephone.

[722130 – Telephone Leasing](#)

This G/L account should be used to record the leasing of telephone equipment.

[722140 – Telephone Contract](#)

This G/L account should be used by departments that have a contract with the Telecommunications. They are billed by a contract.

[722150 – Telephone – Long Distance](#)

This G/L account should be used to record long distance telephone expenses. Do not use this account code for local or cellular phone charges.

[722200 – Cellular](#)

This G/L account should be used to record cellular telephone expenses. Do not use this account code for local or long distance charges. This account code is for non-recurring expenses that have occurred as a one time item, or if the department has selected to stay with option one of the cellular phone directives of the University of Florida. This includes cellular telephone services, mobile or cell phones, unified messaging platform, and voice messaging portal.

722300 – Pagers

This G/L account should be used to record the expenses of a pager.

722400 – Fax Machines

This G/L account should be used to record fax machine and equipment charges.

729100 – Utilities and Communication – Resale

This G/L account should be used to record the purchase of communication equipment and utilities for resale purposes to departmental customers

729200 – Utilities / Communication – Other

This G/L account code should be used to record other utility and communication expenses that are not described above. This can be used for fuel or heating oil kerosene.

729900 – Attract – Communication Fax and Phone <1,000

This G/L account code should be used to record fax and telephone equipment that is <1,000.

Materials and Supplies (730000 – 739999)

731100 – Lab Supplies

Represents the cost of supplies and materials consumed or used in connection with the operation of a laboratory or for research purposes. Items that can be charged to this account code include: agarose gel making reagents, agriculture aquatic supplies, autopsy supplies, bacteria fungi, binocular telescope < 1000, biochemicals, clinical analyzer reagents, decontamination shower, ergonomic supports aids, face and head protection, fall protection, film badges, gloves, hay, hearing protection earplugs, isotopes radioactive, lab coats or scrubs, lab consumable supplies, lab electrophoresis supplies, lab gene arrays chips, lab PCS supplies, lab pipette tips, lab pipettes, lab primers and linkers, lab reagents or indicators, lab RNA markers, lab test tubs, lab tissue culture supplies, lab vectors, lab washing detergents, microwave oven, nonradioactive labeling kits, protective coveralls, protective gloves, protein expression products, radioactive labeling kit, radioisotope source, reagents for electrophoresis, respiratory dust masks, specimen collection containers, syringes, tank and cylinder accessories, toxins, viruses, vision protection and access.

731110 – Gas, Liquid/Compressed

This G/L account code should be used to record the expenses of gas or liquid purchases. This includes: gas medical grade, gases industrial or specialty, processing chemical, gas cylinder rental or lease.

731200 – Animal for Research

Represents the cost of animals purchased to support research purposes at the University of Florida. This G/L account code should only be for animals that are <1,000.

[731210 – Animal Bedding and Supplies](#)

This G/L account code represents the cost of animal care supplies for animals that have been purchased.

[731220 – Animal Feed](#)

This G/L account code represents the cost of animal feed for animals that have been purchased.

[731300 – Audio/Visual Equipment](#)

This G/L account code represents the purchase of certain audio visual equipment. This includes film and recording media and projector supplies or light bulbs.

[731700 – Medical Equipment <1,000](#)

Represents all medical equipment purchases that are <1,000.

[731800 – Attract – Audio/Visual Equipment <1,000](#)

This G/L account code represents the purchase of audio visual equipment, <1,000. Examples are audio visual equipment, camera video equipment, digital camera camcorder, DVD players recorders, presentation equipment, and camera supplies that are <1,000.

[731900 – Attract – Lab Equip <1,000](#)

This G/L account code represents the purchase of laboratory equipment, <1,000. Examples are lab scientific equipment, refrigerator freezers, microfilm equipment, and lab fume hoods <1,000.

[732100 – Office Supplies \(General\)](#)

Represents the cost of all supplies and materials consumed or used in the general operation of an office. Examples: arts and crafts supplies, calculator, clocks <1,000, envelopes, forms printed, mailing supplies, office accessories, office equipment supplies, office supplies, paper pads or notebooks, phone headsets, picture frames, printer ink cartridges, printer or copier paper, signs or banners <1,000, stationary paper, teacher resource materials, toner cartridges, pens, pencils, staplers, erasers, file folders, paper clips, adding machine tape, and rulers.

[732900 – Attract – Office Equipment \(NOT CAP\)](#)

Equipment and furniture such as, printers, calculators, modems, chairs, tables, printer stands, chair stool, tables that is <1,000.

[733000 – Building Maintenance & Supplies](#)

Supplies used by UF personnel to maintain, repair and operate buildings and equipment. Includes abrasive media sandpapers, acoustic ceiling tiles, adhesives sealants glue, air conditioner <1,000, bags, bed mattress <1,000, building maintenance supplies, cabinetry, carpeting, ceiling materials, circuit breaker panel supplies, cleaning disinfecting chemical, cleaning janitorial supplies, concrete cement plaster, cooking range stoves, cooling AC supplies, dishwasher <1,000, doors, electrical box encl conduit, electrical

Hrdwr supplies, electrical wire or cable, electronic supplies, exterior lighting and fixtures, fans <1,000, fencing, filters, floor lamps, flooring, fluorescent fixtures, fluorescent tubes, furniture fixtures classroom, furniture parts <1,000, gates, glass products, hardware, nails, screws, bolts, heating supplies, HVAC equipment, interior lighting and fixtures, lab bench lights <1,000, lab benches <1,000, ladders and scaffolding, lamp ballasts, light bulbs or lamps, mirrors <1,000, miscellaneous optical components, optical filters, paint brushes, roller sprayers, paint solvents and thinners, paints and primers, paper towels, personal paper products, structural building products, swim pool and spa supplies, table lamps, tape, toilet seat covers, toilet tissue, tool kits, tube and tubing, valves, ventilation equipment, walk in refrigerators cold room, wall finishing materials, washer/dryers <1,000, water waste treatment supplies, welding supplies, window treatments blinds, windows, and wood.

[734100 – Computer Supplies](#)

Represents the cost of supplies and materials used in general operation of computers, related equipment, and input and output (I/O) operations. Examples: floppy disks, computer supplies parts <1,000, media storage devices, PDA accessories <1,000, read write CDs, Read Write DVDs, Removable Storage.

[734200 – Computer Software](#)

Purchase of software including site and recurring licenses below \$1,000 for data/word processing systems including upgrades.

[734250 – Computer Software Technical](#)

This account should be used to purchase services of technical assistance on existing software.

[734800 – Attract-Computer Equipment \(NOT CAP\)](#)

Purchase of computer equipment that is <1,000. Examples: computer monitor, computer PDA, computers, printer copier.

[734900 – Attract – Computer Peripheral <1,000](#)

Purchase of computer peripherals that are <1,000. That is a piece of computer hardware that is added to a host computer, i.e. any hardware except the computer, in order to expand its abilities. Typical examples include zip drive, cd-rom drive, or internal modem.

[735000 – Medical Supplies](#)

Payments for all medical supplies. Examples: dental imaging supplies, dental supplies, dental x-ray film, drugs and pharmaceutical products, medical patient exam products, medical supplies, medical training supplies, and X-ray film.

[735050 – Surgical Supplies](#)

This G/L account code is to be used for all supplies needed in regards to doing any type of surgical procedure.

[735100 – Blood Bank / Blood Products](#)

Represents the cost of all blood bank supplies, blood supplies, and blood bank equipment.

[735200 – Sanitation and Sterilization Supplies](#)

Represents the sanitation supplies, cleaning products and cleaning supplies for sterilization.

[736000 – Motor Fuels and Lubricants](#)

Represents all charges related to motor fuels and lubricants. Examples: diesel fuel, engine motor oil, gasoline fuel, gear oil, general purpose lubricants, greases, hydraulic oil, marine fuel, transmission oil.

[738000 – Miscellaneous Other Supplies](#)

Represents payment of all miscellaneous other supplies not defined elsewhere. Examples: camping outdoor supplies, sports equipment supplies, and bicycles.

[738100 – Uniforms](#)

This G/L account code is to be used for the purchase of uniforms.

[738200 – Linens](#)

Represents the materials and supplies used in the production of bedding and linens.

[739100 – Materials and Supplies – Resale](#)

Represents Materials and Supplies bought solely for resale purposes in those departments that record revenue.

[739110 – Pharmacy – Resale](#)

Represents Pharmacy related purchases acquired solely for resale purposes in those departments that record revenue.

[739300 – Books and Publications <\\$250 Non Library](#)

Represents the cost of subscriptions, periodicals, books, or other types of publications purchased by a department for use in an office or department that are <\$250. Purchases of these items for one of University of Florida's libraries should not be charged to this account code.

[739700 – Attract – Small Handtools <1,000](#)

Represents the cost of purchasing small hand tools <1,000. Examples: compressors, garden tools, mowers, sprayers, hammers, screwdrivers.

[739800 – Attract – Musical Equipment <1,000](#)

This G/L account code is to be used for the purchase of musical supplies and equipment <1,000.

[739900 – Attract – Firearms <1,000](#)

Represents the cost of purchasing firearms and supplies that are <1,000. Examples: ammunition, explosive materials, firearms, guns.

Repairs and Maintenance (740000 – 749999)

[741100 – Repairs and Maintenance – Buildings](#)

Represents the cost of building repairs and maintenance as well as that for chillers.

[741200 – Maintenance Contracts – Buildings](#)

Represents the cost of maintenance contracts for buildings.

[741300 – Safety Maintenance and Repairs](#)

This G/L account code represents the cost of safety maintenance and repairs including decontamination certification.

[742100 – Repairs and Maintenance – Furniture and Equipment](#)

This G/L account should be charged with the general repairs and maintenance of furniture, furnishings, and equipment. This also includes lab centrifuge maintenance and lab equipment maintenance.

[742200 – Maintenance Contracts – Equipment](#)

This G/L account should be charged with the cost of general repairs and maintenance of office machines and equipment as well as the cost of maintenance contracts. Examples: copier/fax/printer maintenance, equipment maintenance repair and telecom equipment maintenance.

[742300 – Repairs and Maintenance – Vehicles](#)

Parts and supplies used by UF personnel for the repair and maintenance of UF/State-owned, rented or leased vehicles. Includes supplies such as batteries, tires spark plugs, replacement parts, antifreeze, motor oil, lubricating oil and grease. Also includes, tires and tire tubes, transport vehicle cleaning, vehicle body repair painting, vehicle maintenance repair and service.

[742400 – Repairs and Maintenance – Computer/Electronics](#)

This G/L account should be charged with the cost of general repairs and maintenance of computers and support contracts. Examples: repair and maintenance fees for computer equipment and electronics.

[749000 – Repairs and Maintenance – Other](#)

This G/L account should be charged with the cost of repairs and maintenance fees that are not otherwise described above. Examples: batteries, grounds maintenance, irrigation equipment systems, LAN maintenance and support, motors, and generators <1,000.

Scholarships, Fellowships and Student Loans (750000 – 759999)

[751000 – Scholarships](#)

Used by UFS to record financial aid disbursements in Funds 131, 251 & 901.

[751110 – Release to Recipients](#)

[751120 – Paybacks](#)

Used by UFS to record the repayment of financial aid previously disbursed. These payback charges are normally requested by SFA.

[751200 – Loan Advances](#)

Not for departmental use - for use by University Financial Services only.

[751300 – Loan Collections](#)

Not for departmental use - for use by University Financial Services only.

[751601 – NDEA Prin Canc](#)

Not for departmental use - for use by University Financial Services only.

[751602 – PRIN CANC TEACHER](#)

Not for departmental use - for use by University Financial Services only.

[751603 – PRIN CANC MILITARY](#)

Not for departmental use - for use by University Financial Services only.

[751604 – PRIN CANC DEATH](#)

Not for departmental use - for use by University Financial Services only.

[751605 – PRIN CANC DISABILITY](#)

Not for departmental use - for use by University Financial Services only.

[751606 – PRIN CANC BANKRUPTCY](#)

Not for departmental use - for use by University Financial Services only.

[751607 – PRIN CANC WRITE-OFF](#)

Not for departmental use - for use by University Financial Services only.

[751608 – NDEA PRIN ADJUST – OTHER](#)

Not for departmental use - for use by University Financial Services only.

[751609 – PRIN CANC TE 10 PR 070172](#)

Not for departmental use - for use by University Financial Services only.

[751610 – PRIN CANC TE 15 PR 070172](#)

Not for departmental use - for use by University Financial Services only.

[751611 – PRIN CANC OTH ON/AFT 72](#)

Not for departmental use - for use by University Financial Services only.

[751612 – PRIN CANC TE 20 PR 070172](#)

Not for departmental use - for use by University Financial Services only.

[751613 - PRIN CANC TE 30 PR 070172](#)

Not for departmental use - for use by University Financial Services only.

[751614 - PRIN CANC MIL PR 070172](#)

Not for departmental use - for use by University Financial Services only.

[751615 – PRIN CANC MIL ON/AFT 07172](#)

Not for departmental use - for use by University Financial Services only.

[751616 - PRIN CANC VOLUN ON/AFT 070187](#)

Not for departmental use - for use by University Financial Services only.

[751617 - PRIN CANC HPSL 10](#)

Not for departmental use - for use by University Financial Services only.

[751618 - PRIN CANC HPSL 15](#)

Not for departmental use - for use by University Financial Services only.

[751619 - PRIN CANC UNCOLL PL 100-607](#)

Not for departmental use - for use by University Financial Services only.

[751620 - PRIN CANC NURSING](#)

Not for departmental use - for use by University Financial Services only.

[751621 - PRIN CANC NURSING 10%](#)

Not for departmental use - for use by University Financial Services only.

[751622 - PRIN CANC NURSING 15%](#)

Not for departmental use - for use by University Financial Services only.

[751623 - PRIN CANC NURSING 20%](#)

Not for departmental use - for use by University Financial Services only.

[751624 - PRIN CANC HPSL SHORTAGE](#)

Not for departmental use - for use by University Financial Services only.

[751625 - PRIN CANC SUBJ ON/AFT 072392](#)

Not for departmental use - for use by University Financial Services only.

[751626 - PRIN CANC LAW ON/AFT 072392](#)

Not for departmental use - for use by University Financial Services only.

[751627 - PRIN CANC EARLY ON/AFT 072392](#)

Not for departmental use - for use by University Financial Services only.

[751628 - PRIN CANC NUR/MT ON/AF 072392](#)

Not for departmental use - for use by University Financial Services only.

[751629 - PRIN CANC DOE ASSIGN](#)

Not for departmental use - for use by University Financial Services only.

[751630 – PRN CANC 9/11 TERRORIST ATTACK](#)

Not for departmental use - for use by University Financial Services only.

[752000 – FELLOWSHIPS / STIPENDS](#)

Used by Payroll to record Fellowship payments through the HRMS additional pay module.

[752100 – HLTH INS FELLOWS W/ STIPENDS](#)

Used by HR to record Fellowship health insurance payments.

[753000 – LOANS](#)

Not for departmental use - for use by University Financial Services only.

[753100 – DIRECT LOAN CANCELLATION](#)

Not for departmental use – account no longer used by the University.

[753200 – DIRECT LOAN ADJUSTMENT](#)

Used by UFS to record the return of Direct Loan Funds as a result of return of Title IV funds and voluntary return of Direct Loan funds by the student.

[753300 – DIRECT LOAN ADJUSTMENT](#)

Not for departmental use - for use by University Financial Services only. Account no longer used by the University.

[754000 – WAIVERS](#)

Used by Letter of Appointment and Provost Office to record payments to UFS or to other State of Florida community colleges and public universities for eligible employees taking coursework.

[759000 – SCH/FEL/LOAN/WAIV – OTHER](#)

Used by SFA to issue a UF payables check for scholarships for students attending another school. These checks are made payable to the school.

[759100 – EMPLOYEE EDUCATION PROGRAM](#)

Not for departmental use - for use by University Financial Services only.

[759200 - TUITION](#)

Used by Provost Office to pay tuition for students attending UF or students of Higher Education Opportunity (Dependant of Teams Employees Benefit) to other State of Florida community colleges. Used campus wide to pay tuition for either UF students to attend UF or employees to attend other institutions or professional development programs that have tuition payments.

Loan Cancellation and Receivables Write Off (761000 – 769999)

[761101 – COST CANC TEA 25 \(ALL349\)](#)

Not for departmental use - for use by University Financial Services only.

[761102 - COST CANC TE 10/15 PR 070172](#)

Not for departmental use - for use by University Financial Services only.

[761103 - COST CANC OTH ON/AFT 070712](#)

Not for departmental use - for use by University Financial Services only.

[761104 - COST CANC HPSL](#)

Not for departmental use - for use by University Financial Services only.

[761105 - COST CANC NURSING](#)

Not for departmental use - for use by University Financial Services only.

[761106 - COST CANC DEATH](#)

Not for departmental use - for use by University Financial Services only.

[761107 - COST CANC BANKRUPTCY](#)

Not for departmental use - for use by University Financial Services only.

[761108 - COST CANC MILITARY](#)

Not for departmental use - for use by University Financial Services only.

[761109 - COST CANC DISABILITY](#)

Not for departmental use - for use by University Financial Services only.

[761110 - COST CANC WRITE-OFF](#)

Not for departmental use - for use by University Financial Services only.

[761111 - COST CANC VOLUN ON/AF 070187](#)

Not for departmental use - for use by University Financial Services only.

[761113 - COST CANC HPSL SHORTAGE](#)

Not for departmental use - for use by University Financial Services only.

[761114 – COST CANC UNCOLL PL100-607](#)

Not for departmental use - for use by University Financial Services only.

[761115 - COST CANC DOE](#)

Not for departmental use - for use by University Financial Services only.

[761116 - COST CANC 9/11 TERRORIST ATTACK](#)

Not for departmental use - for use by University Financial Services only.

[769000 - LOAN CANC & ADJ – OTHER](#)

Not for departmental use - for use by University Financial Services only.

Travel Expenses (770000 – 779999)

[771100 – In State Travel](#)

This G/L account should be used for all expenses that incurred while traveling within the State of Florida on official University of Florida business which is for the purpose of furthering (either directly or indirectly) the educational, research and/or patient care functions of University of Florida. Appropriate costs include transportation, lodging, meals, registration fees, charter air helicopter travel, chartered bus services rental, commercial airplane travel, marine boat transportation, road tolls, rail train transportation, taxi cab, and travel agency fees.

[771200 – Out of State Travel](#)

This G/L account should be used for all expenses that incurred while traveling domestically within the United States on official University of Florida business which is for the purpose of furthering (either directly or indirectly) the educational, research and/or patient care functions of University of Florida. Appropriate costs include transportation, lodging, meals, registration fees, charter air helicopter travel, chartered bus services rental, commercial airplane travel, marine boat transportation, road tolls, rail train transportation, taxi cab, and travel agency fees.

Domestic travel is defined as any travel within the United States. All other travel is considered foreign.

[772000 – Foreign Travel](#)

This G/L account should be used for all expenses that incurred while traveling outside the United States (or foreign) on official University of Florida business which is for the purpose of furthering (either directly or indirectly) the educational, research and/or patient care functions of University of Florida. Appropriate costs include transportation, lodging, meals, registration fees, charter air helicopter travel, chartered bus services rental, commercial airplane travel, marine boat transportation, road tolls, rail train transportation, taxi cab, and travel agency fees.

773000 – Travel Advances

This G/L account is used for requests from traveler's with an approved travel request for an advancement of travel expenses that will occur.

Capital Asset Purchases (780000-789999)

781000 – Land Purchase

Expenditures for land purchase. The entire purchase price, which includes buildings not intended for use, is included in the value of the land. Land is not included in depreciable assets.

781100 – Equipment – General

This G/L account should be charged for the purchases of general equipment that is greater than \$1,000 and its normal expected life is one year or greater.

Examples: Air cleaning equipment, alarm systems, anaerobic chamber, animal cage racks, autoclave and sterilizer, automated attendant system, autopsy equipment, biosafety cabinet, boiler pressure vessel, chillers cold water, chromatography equipment, cleaning equipment, clocks, compound microscope, compressed gas cabinet, cryogenic freezer, data logger weather instrument, defibrillator or AED, digital duplicate scanner, digital mobile network, distance learning system, DSL equipment, electric motors, electrical testing equipment, entomology equipment, environment growth chamber, fire fighting equipment, firearms and guns, fishing and aquatic equipment, flam storage refrigerator/freezer, fluorescent microscope, food service equipment, furniture dental, furniture lab, furniture outdoor, GPS and receivers, greenhouse equipment, histology equipment, recreational equipment, refrigerator/freezer, reverse osmosis equipment, scuba equipment, security access system, security cameras, animal lab equipment, electron microscope, flow measuring equipment, heat measuring equipment, lab balance or scale, lab centrifuge or rotor, lab DNA sequencing equipment, lab gel doc imaging equipment, lab heating/drying equipment, lab incubators, lab microplate washers, lab or vacuum pumps, lab oven or furnace, lab scientific equipment, lab shaker equipment, lab thermal cycler, lab water bath shaker, lab water DI systems, telescope binocular, ultraviolet UV lamp, dental chairs, dental equipment, dental instruments, dental x-ray equipment, hearing test equipment, medical equipment, medical exam lights, medical imaging equipment, ophthalmic eye equipment, radiology x-ray equipment, call management system, IP phone equipment, mobile messaging platform, network content switch, network gateway, network routers, network security equipment, network service equipment, network switches, phone testing equipment, and voice mail system, audio visual equipment, broadcast equipment, digital camera, camcorders, photo/video equipment, teleconference equipment, TV/Radio equipment, video conference equipment, video networking equipment, copiers, computer mainframe, computer monitor, computer notebook, computer or server, computer tablet, files/filing cabinets, computer furniture, conference furniture, table, credenza furniture, desk, library furniture, panel system furniture, seating, and workstation, and agricultural farm equipment.

Special note: it is the intent of the University to purchase vehicles with the highest fuel

efficiency and therefore lowest greenhouse gas emissions. A list of pre-approved recommended vehicles by vehicle type and class is found at www.purchasing.ufl.edu/approved_vehicles.pdf to assist departments with choosing a vehicle for purchase. Also keep in mind that the purchase of hybrid and alternative fuel vehicles should be done whenever possible.

If software is purchased that will be treated as an add value to a specific equipment item, the software item will use account 781100.

782400 – Computer Software – General

This GL account is used to purchase specialized software that costs over \$1,000 per user or license. (This does not include Microsoft Office products such as Word or Excel where there are multiple users using the same software.) It must not have a time limited license.

Examples: software business suite, software CAD, software database, software development, software ERP, software facilities management, software information exchange, software instant message, software library management, software medical/scientific, software networking, software operating system, software security management. If software is purchased that will be treated as an add value to a specific equipment item, the software item will use account 781100.

783200 – Modular Buildings

Modular buildings are sectional prefabricated buildings that are manufactured in a plant, and delivered to the customer in one or more complete modular sections. Modular buildings are considerably different from mobile homes. This G/L account is used to record the purchase of modular buildings greater than \$1,000. Examples: education or research building, prefab or modular building, prefabricated farm structures.

784000 – Vehicles and Transportation

This G/L account is used to record the purchase of vehicles and transportation greater than \$1,000.

Examples: agricultural tractors, all terrain vehicle, car, truck, van, golf carts, light truck, SUV, moped scooter segway, plane, helicopter, police vehicles, trailers, trucks, 15 passenger vans, vehicle servicing equipment, watercraft, boat

785000 – Library Resources & Publications

This G/L account is used to record the purchase of library resources and publications that are cataloged in the on-line public access catalog for the UF library. *This account code is for the use of the University libraries only.*

786000 – Property Under Capital Lease

This G/L account is used to record the payments of property under capital lease and is for Asset Management Use Only. A capital lease is one in which the lessee obtains property rights of the equipment at the end of the lease under the following conditions.

A capital lease exists if any one of the following four criteria is met: (1) the lease transfers ownership of the property to the lessee at the end of the lease term; (2) a bargain purchase option exists; (3) lease term is 75% or more of the life of the property; (4) the present value of minimum lease payments equals or exceeds 90% of the fair value of the property.

The asset equals the present value of minimum lease payments.

Account 786000 is used to record the asset on the books at the beginning of the lease agreement.

787000 – Construction – Work in Progress

This G/L account is used to record the expenditures of construction work in progress under the following conditions.

For construction projects beginning on or before June 30th, 2008:

1. All new construction
2. Remodeling, renovation, and major repair projects with total cost of \$100,000 or greater or 25% or more of the building value. Total cost will include all professional fees, contingencies, materials, etc. associated with the project. Purchases of tangible personal property (OCO) are not included in the evaluation of project costs for capitalization purposes.
3. All land purchases, donations, exchanges, etc.

The Construction Accounting Department, with the approval of the Associate Controller, may capitalize projects costing under \$100,000 if a determination is made that the completion of the project will substantially extend the useful life or substantially improve the use of the building. In such instances the costs of project will be added to the real property records. Purchases of tangible personal property (OCO) are not included in the evaluation of project costs for capitalization purposes.

For construction projects beginning on or after July 1st, 2008:

1. The original cost to construct new buildings
2. The costs related to renovation projects which adds new square footage
3. The costs to a renovation project which extends the useful life of a COMPONENT part (i.e. roof, plumbing, electrical, etc) of the building by two or more years, and meets one or both of the following criteria:
 - a. The costs are \$250,000 or more
 - b. The costs are 25% or more than the original cost of the building.

Note: Total costs include all professional fees, contingencies, materials, etc. Excluded costs include tangible personal property and asbestos abatement costs.

788000- Depreciation

This G/L account should be charged with a provision for deterioration of buildings/land improvements; and for wear and tear and obsolesces resulting from the use of capital equipment. This charge is based on the proration of the assets' cover over their estimated years of life.

789100 – Artwork and Museum Artifacts

This G/L account is used to record the purchase of artwork and museum artifacts greater than \$1,000.

789300 – Books, Non-Library > \$250

This G/L account is used to record the purchase of hardbound books greater than \$250 that are not included in on-line public access catalog for the UF library

789400 – Livestock

This G/L account code is used to record purchases of livestock whose expected life is one year or greater for breeding, dairy or beef productions, for experiments or for instruction. The costs of raising immature animals to maturity or general care of the livestock are treated as current operating expenses.

Other Operating Expenses (790000 –799999)

791000 – Memberships & Dues

This G/L account should be used for dues and fees for memberships in professional organizations and societies. Examples: business association dues and professional association dues.

791100 – Subscriptions

UF business related subscriptions to newspapers and other periodicals.

791200 – Professional Licenses

This G/L account should be used for fees related to professional licenses.

792100 – Rentals – Space

This G/L account should be used for renting space for offices, storage facilities, warehouses, meeting facilities, rental facility/room non-lease, rental lease residential space, land leases, hotels and motels.

792200 – Rentals – Equipment

This G/L account should be used for all equipment rental expenses. Some examples are: automobiles, heavy equipment, equipment for medical usages, office machinery, office equipment, etc.

[792300 – Rentals – Dormitory Furniture](#)

This G/L account should be used for the rental of dormitory furniture.

[792900 – Rentals – Other](#)

This G/L account should be used by all other rentals not otherwise described above.

Example: Film Video or DVD Rental, Clothing Uniform rental.

[793100 - Photocopy](#)

All black and white and color photocopying and related processes purchased from outside vendors.

[793200 - Offset Printing](#)

Printed material reproduced on an offset press such as brochures, flyers, newsletters, posters, postcards letterhead, business cards, and magazines.

[793300 - Specialty Printing](#)

Novelty or premiums printing such as awards, T-shirts, pens, key chains, name tags, buttons

[793900 – Printing Reproduction – Other](#)

Any expenses that can be attributed to printing or a printing process, but does not obviously fit one of the other printing or photocopy categories.

[794000 – Postage](#)

This G/L account should be used to record parcel post, express, stamps, special delivery or registered mail charges, bulk mail, postages stamps, packing and wrapping boxes.

[794100 – Freight](#)

Charges for incoming and outgoing freight shipments by common carriers, such as UPS, Federal Express, etc., including customs charges and package express that are not applicable to vendor purchases. Also includes air cargo transport and road cargo transport.

[794200 – Courier service](#)

Charges for carrying mail, information or supplies worldwide.

[795000 – Insurance](#)

This G/L account is used to record the cost including malpractice and liability insurance purchased by the University of Florida or its property, operations, and activities. This G/L account should NOT be used to record the cost of insurance applicable to employees, e.g., worker's compensation, health insurance, group life insurance, etc.

[795100 – Insurance Claims Expense](#)

This G/L account is used to record expenses paid that are covered by liability insurance purchased by the University of Florida or its property, operations, and activities.

[796000 – Royalties Patents & Copyrights](#)

This G/L account is used to record royalty expenses paid, patents, and copyrights.
Example: Broadcast Program Rights

[797100 – Patient Care Costs](#)

This G/L account is used to record patient care costs that can include dental lab service fees or medical lab service fees.

[799100 – Expense Advances – Contracts and Grants Only](#)

Not for departments use. Core Contracts and Grants offices only.

[799200 – Awards and Commendations](#)

Awards such as plaques and trophies including engraving and awards to other individuals such as organizations, corporations, etc. This also includes award certificates, educational certificates, and diplomas.

[799300 – Collection Expenses](#)

Payments to collection agencies for their percentage share including litigation costs for all student loan accounts receivable and other receivables.

[799400 – Food and Beverages Human Consumption](#)

All expenditures for food and beverage purchased from external or internal vendors for human consumption. Includes the purchase of alcoholic drinks, beer, wine, coffee and tea, food – nutrition, non alcoholic drinks, and water

[799500 – Utilities Tax](#)

This G/L account code represents tax on utilities.

[799600 – Entertainment Expense](#)

This G/L account code is used to record those expenses that are related to providing an entertainment. Example: toys and games.

[799620 – Event Tickets](#)

Expense related to purchase of event tickets

[799630 – Meeting/Program Expense](#)

Any expense incurred to attend a meeting that does not involve travel

[799700 – Lobbying \(UFF Funds ONLY\)](#)

Costs to try to influence legislators or other public officials

[799900 – Miscellaneous Operating Expense](#)

This G/L account code is used to record those expenses that are related to operating expenses that are not otherwise described. Example: administrative fees licenses.