

# General Ledger

## Program Codes and Definitions

Code	Name	Definition
0100	PHYSICAL PLANT ADMINISTRATION	<p>This category includes activities necessary for the general management and administration of all functions under the jurisdiction of the Physical Plant Division unless the activity is predominantly related to another subcategory. The section should generally be used to collect all costs associated with the director's/ assistant director's offices of the division. It includes functions that are organized specifically to provide support services (i.e. Purchasing, Personnel) for the operation of the Physical Plant Division. It should not include general university service units (Purchasing and Property Insurance) that serve the entire campus and can more appropriately be classified under other sections if assigned to the Physical Plant. Generally, foremen and other supervisory personnel should be assigned to the subcategory that most nearly reflects the principal responsibility of these personnel. The total cost of this subcategory should be considered an indirect or overhead item in determining rates to be used in cost-accounting systems for specific projects and activities. Some institutions may be organized in a manner in which Architecture and Engineering function is assigned as a separate organizational unit or carried as a sub-account within another unit of the institution. If this is the case, then this activity should be moved to the PO&amp;M Program Component. This is allowed with E&amp;G, C&amp;G, IFAS and UF Health Center budget entities.</p>
0200	UTILITIES	<p>This subcategory is structured to capture all costs associated with fuel and purchased utilities, central plant operations (if applicable), utility distribution systems exterior to the buildings, energy management operations, and all types of waste and refuse disposal. The intent is to be able to compare institutional costs for the conversion of energy to a building-usable form (for example, natural gas to steam), the delivery of the utility to the individual facilities, and those expenditures that are used to avoid future energy use. This is allowed with E&amp;G, C&amp;G, IFAS and UF Health Center budget entities.</p>
0300	BUILDING MAINTENANCE	<p>This subcategory includes activities necessary for the management, supervision, and execution of all functions relating to the repair and maintenance of buildings and other structures. This section should generally be used to collect all costs, including personnel compensation, supplies and expenses, travel, contractual services, equipment, major repairs, and renovations. This is allowed with E&amp;G, C&amp;G, IFAS and UF Health Center budget entities.</p>

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<b>0500</b>	CUSTODIAL SERVICES	This subcategory includes all costs related to custodial services in buildings and includes landscape and ground maintenance costs. This is allowed with E&G, C&G, IFAS and UF Health Center budget entities.
<b>1100</b>	GENERAL ACADEMIC INSTRUCTION	This program, and sub-programs, consists of instructional program elements operating during the standard academic term (as defined by the institution) that are part of a formal degree or certificate curriculum and are managed by the regular academic departments. This is allowed with E&G, C&G, IFAS and UF Health Center budget entities and Faculty Practice.
<b>1101</b>	LOWER UNDERGRADUATE TEACHING	
<b>1102</b>	LOWER UNDERGRADUATE LAB	
<b>1103</b>	UPPER UNDERGRADUATE TEACHING	
<b>1104</b>	UPPER UNDERGRADUATE LAB	
<b>1105</b>	GRAD I - MASTERS LEVEL STUDNTS	
<b>1106</b>	GRAD II - DOCTORAL STUDENTS	
<b>1107</b>	GRAD III - MEDICAL/VET/DENTAL	
<b>1109</b>	OTHER ISTRUCTIONAL ACTIVITIES	
<b>1160</b>	IFAS INSTRUCTION	
<b>2100</b>	INSTITUTES & RESEARCH CENTERS	This program, and sub-programs, consists of all those research-related activities that are part of a formal research organization typically created to manage a number of research efforts. These programs apply to approved type I Institutes and Centers such as FCLA, FLA.SEA Grant, Institute for Child Health Policy, and University Press.
<b>2101</b>	INST/RES CTRS - HATCH	
<b>2102</b>	INST/RES CTRS-MULTI STATE	
<b>2103</b>	INST/RES CTRS-MCINTIRE STENNIS	
<b>2104</b>	INST/RES CTRS-ANIMAL	
<b>2199</b>	RES-STATE FUNDED INITIATIVES	
<b>21P1</b>	INST/RES CTRS-HATCH PRYR	
<b>21P2</b>	INST/RES CTRS-MULTI STATE PRYR	
<b>21P3</b>	INST/RES CTRS-MC/STENNIS PRYR	

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<b>2200</b>	INDIVIDUAL OR PROJECT RESEARCH	This program, and sub-programs, consists of all those research activities that are normally managed within the academic departments. This includes or consists of the various research-related activities that have been created as a result of a contract, grant, or specific allocating of institutional resources to conduct a study or investigation of a specific scope. Generally, such activities may be identified with the principal investigator and should be coded within his assigned discipline. This is allowed with E&G, C&G, IFAS and UF Health Center budget entities budget entities.
<b>2201</b>	GENETICS RESEARCH	
<b>2202</b>	RESEARCH-AGING	
<b>2203</b>	RESEARCH-CANCER	
<b>2205</b>	SPONSORED RESEARCH ADMIN	
<b>2206</b>	NON-SPONSORED RESEARCH	
<b>3100</b>	PATIENT SERVICES	This program consists of those services that benefit patients directly through faculty physicians or indirectly through consulting, laboratory, or other services usually rendered under the auspices of a hospital or clinic. Only the clinical portions of a teaching hospital or veterinary clinic should be included in 3100. The instruction, research, or administrative that occur in a teaching hospital environment should be classified in other centers, such as 1100, 2200, or 6100. This is allowed with C&G and UF Health Center budget entities.
<b>3200</b>	PUBLIC SERVICES	This program includes those services established and maintained by the institution to provide services to the general community or special sector within the community. The primary intent of establishing these programs is to provide services that are beneficial to groups and individuals outside of the institution. These programs may be of incidental benefit to the faculty, staff or students, but primary benefits should accrue to the general public. This is allowed with E&G, C&G, IFAS and UF Health Center budget entities budget entities.
<b>3300</b>	COOPERATIVE EXTENSION SERVICES	This program, and sub-programs, includes all public service activities established by an institution in cooperative efforts with outside agencies. A distinguishing feature of these activities is that fiscal and programmatic control is shared by the institution with one or more governmental units. Excluded from the programs are instructional activities that may be offered through an extension division. This is allowed with C&G and IFAS budget entities.
<b>3301</b>	COOPERATIVE EXTENSION-SERVICES	
<b>3302</b>	COOPERATIVE EXT-MULTI STATE	
<b>3303</b>	COOP EXT SMITH-LEVER 3(d)	
<b>3399</b>	EXT-STATE FUNDED INITIATIVES	
<b>3400</b>	PUBLIC BROADCASTING SERVICES	This program, and sub-programs, includes those activities associated with the operation and maintenance of broadcasting services intended primarily for the public. Excluded from the program are commercial broadcasting activities which represent independent operations. This is allowed with E&G and C&G budget entities.
<b>3401</b>	PUBLIC BROADCASTING-RADIO	
<b>3402</b>	PUBLIC BROADCASTING-TV	

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<b>3500</b>	MUSEUMS & GALLERIES / PUBLIC S	This program includes all public service activities offered by an institution through its museums and galleries that are primarily intended to provide a service to the general public. This is only allowed in the E&G budget entities.
<b>4000</b>	ACADEMIC ADVISING	Formal counseling with students on academic course or program selection, scheduling and career counseling. Academic advising assignments shall include such indicators as number of students formally advised by the individual, hours specifically designated for advising purposes, and other appropriate indicators of advising activity. This is allowed with E&G, C&G, IFAS and UF Health Center budget entities.
<b>4001</b>	ACADEMIC ADVISING-UNDERGRAD	
<b>4002</b>	ACADEMIC ADVISING-GRADUATE	
<b>4003</b>	ACADEMIC ADVISING-PROFESSIONAL	
<b>4100</b>	LIBRARIES	This program includes those activities that directly support the collection, cataloging, storage, and distribution of published materials primarily in support of the institution's academic programs. To be included in program 41, a library should contain materials that are of use to several academic departments. Libraries that are housed in and supported by individual departments are not included in this, but should be attributed directly to the instruction, research and public service programs of the individual departments maintaining them. This is only allowed in E&G, C&G and UF Health Center budget entities.
<b>4200</b>	MUSEUMS & GALLERIES	This program includes those activities related to collection, preservation and exhibition of historical materials, art objects, scientific displays, and so forth primarily in support of an institution's academic progress. This is allowed in E&G and C&G budget entities.
<b>4300</b>	AUDIO & VISUAL - ACADEMIC	This program includes audio and visual services that have been established to support the institution's instruction, research and public services programs. "DIAL-ACCESS" centers, learning resource centers, and closed circuit television facilities typically would be included here. This is allowed in E&G, C&G, and UF Health Center budget entities.
<b>4400</b>	COMPUTING SUPPORT	This program, and sub-programs, includes computer services that have been established to support the instruction, research, and public service missions of the institution. This is allowed with E&G, C&G, IFAS and UF Health Center budget entities.
<b>4401</b>	COMPUTING SPPT-GEN ADMIN	
<b>4402</b>	COMPUTING SPPT-INSTRUCTIONAL	
<b>4403</b>	COMPUTING SPPT-RESEARCH	

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## Program Codes and Definitions

Code	Name	Definition
<b>4600</b>	ACADEMIC ADMINISTRATION	This program, and sub-programs, includes those activities that provide administrative support and management direction to the instruction, research, and public service programs. This is allowed with E&G, C&G, IFAS and UF Health Center budget entities.
<b>4601</b>	ACADEMIC ADMIN-GENERAL	
<b>4602</b>	ACADEMIC ADMIN-INSTRUCTIONAL	
<b>4603</b>	ACADEMIC ADMIN-RESEARCH	
<b>4604</b>	ACADEMIC ADMIN-DEVELOPMENT	
<b>4605</b>	ACADEMIC ADMIN-OTHER	
<b>5100</b>	STUDENT SERVICE ADMINISTRATION	Services and programs which enhance the educational environment of the campus as measured by availability of counseling and health services, student activities, orientation programs and other associated programs and to provide administrative services and to initiate, maintain and preserve the official academic record of each student. Allowed in E&G and C&G budget entities.
<b>5200</b>	CAMPUS EVENTS / ORGANIZATION	This activity includes resources associated with student government, cultural events, organization, etc. Classification of data is used within the Local Funds budget entity.
<b>5300</b>	INTRAMURAL / CLUBS SPORTS	This activity includes all athletic activities in which a team participates with other teams within the same university. Classification of data is used within the Local Funds budget entity.
<b>5800</b>	WOMEN'S INTERCOLLEGIATE ATHLET	This activity center contains only funds that are provided for support of women's athletics from the E&G budget entity.
<b>6000</b>	FOOD SERVICE	Provision of food service to the students, faculty and staff of the university: Includes vending and other food service activities. This is only allowed in Auxiliary budget entity.
<b>6100</b>	GENERAL ADMINISTRATION	This activity center consists of all activities established for the central administrative operations, services, and functions of the institution as well as those activities related to personnel records for the faculty and staff. Excluded are those activities that relate to student admissions and records. This is allowed in E&G, C&G, IFAS and UF Health Center budget entities.
<b>6101</b>	GENERAL ADMIN-GENERAL	
<b>6102</b>	GENERAL ADMIN-INSTRUCTION	
<b>6103</b>	GENERAL ADMIN-RESEARCH	
<b>6104</b>	GENERAL ADMIN-DEVELOPMENT	
<b>6105</b>	GENERAL ADMIN-OTHER	

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<b>6200</b>	HOUSING OPERATIONS	The basic goal of the housing operations program is to provide and make the necessary arrangements for students' living accommodations. This is only allowed in Auxiliary budget entity.
<b>6210</b>	HOUSING-ADMINISTRATION	
<b>6220</b>	HOUSING-MAINTENANCE	
<b>6230</b>	HOUSING-CUSTODIAL	
<b>6240</b>	HOUSING-PART TIME	
<b>6300</b>	PRINTING & REPRODUCTION	This program provides university departments and students with short-run, quick printing and related services on a fee/charge basis. This is only allowed in Auxiliary budget entity.
<b>6400</b>	FOOD / REFRESHMENTS	This activity includes resources associated with vending machines. Classification of data is used within the local funds budget entity.
<b>6500</b>	EMPLOYEE PERFORMANCE / SERVICE	The activity includes resources associated with awards for employee performance or service awards. Classification of data used within the local funds budget entity.
<b>6600</b>	BOOKSTORES	The campus bookstore offers the campus community and the general public a sales outlet for certain products, including textbooks and other educational materials. This is only allowed in Auxiliary budget entity.
<b>6700</b>	TELEPHONES / TELECOMMUNICATION	This operating entity is responsible for servicing the telephone needs of the university community. Centrally paid telephone billings, which are subsequently re-charged to other university accounts, should be accounted for within this activity. This is only allowed in Auxiliary budget entity.
<b>6800</b>	AUDIO & VISUAL - AUXILLIARY	This function makes available audio-visual, video tape, graphic arts and photographic services to campus units. It has a primary role of disseminating information and providing graphic arts, audio-visual and photographic services to the university. It also provides a mechanism by which university libraries provide individual, customer information services to students and other patrons. This is only allowed in Auxiliary budget entity.
<b>6900</b>	CENTRAL STORES	Serves as a ready source for office supplies and minor office equipment for university departments. This is only allowed in Auxiliary budget entity.
<b>7000</b>	POSTAL SERVICES	The postal service is responsible for the control of postage used by university departments for mailings. Its primary function is to apply appropriate mailing charges for all mailings through the campus mail service to the various university departments. This is only allowed in Auxiliary budget entity.

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7100	STUDENT HEALTH SERVICES	Operating unit that provides limited health care to the student population of the university. The student population served includes all full-time students, plus those part-time and student spouses who are assessed the health fee. Health care includes primary out-patient clinic and some specialty clinics. This is only allowed in Auxiliary budget entity.
7200	STUDENT CENTERS	The "Community Center" of the university serves all members of the university family -- students, faculty, staff, alumni and guests. It is the official center of student life and student activities. This is only allowed in Auxiliary budget entity.
7300	INDEPENDENT OPERATIONS / DEMON	This program includes all expenditures related to the university demonstration schools. This is only allowed in C&G budget entity.
7400	TRAFFIC / PARKING / TRANSPORTA	Responsible for the registration of vehicles for faculty, staff, students and commercial organizations. Also responsible for the coordination and operation of the campus shuttle-bus system, university motor pool, and parking accommodations. This is only allowed in Auxiliary budget entity.
7500	BROADCASTING	This activity includes both public radio and TV production. These stations may assist university departments in producing broadcast-quality productions and may provide training for students who plan careers in broadcast communications. Generally, charges are assessed for the services provided by these stations. This is only allowed in Auxiliary budget entity.
7600	SCHOOLS FOR CHILDREN	Includes such activities as lunchroom operations for laboratory schools, child care facilities, etc. This is only allowed in Auxiliary budget entity.
7700	AUXILIARY ADMINISTRATION	Responsible for the administration of most traditional auxiliary functions. Also provides support personnel to administrative areas of the university such as purchasing, personnel, finance and accounting, etc., which provide services to auxiliary entities.
7701	AUXILIARY ADMIN-GENERAL	
7702	AUXILIARY ADMIN-INSTRUCTION	
7703	AUXILIARY ADMIN-RESEARCH	
7704	AUXILIARY ADMIN-DEVELOPMENT	
7705	AUXILIARY ADMIN-OTHER	

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Code	Name	Definition
7800	CONTINUING EDUCATION	The basic function of continuing education is to provide the administrative mechanism for nontraditional programs which utilize the faculty resources of the university. These units represent the office of Academic Affairs of the university in its efforts to fulfill the public service mission, and provide educational programs to nontraditional students. This is only allowed in Auxiliary budget entity.
7900	PLANT OPERATION AND MAINTENANC	Billing for electricity, water, etc., which are paid from a central account, initially, and subsequently re-charged to the various other university funds are to be accounted for within this activity. This is only allowed in Auxiliary budget entity.
8000	DEPARTMENTAL SALES & SERVICES	Sale of services or products that relate specifically to an academic department, e.g. psychological services, reading clinics, speech and hearing clinics, use of scientific equipment, scientific materials stockrooms, etc. This is only allowed in Auxiliary budget entity.
8100	HEALTH / MEDICAL CENTER SERVIC	This type auxiliary provides services specific to the Health/Medical Center budget entities. An example is a department that provides laboratory animals including their care, housing, etc., for experimentation. This is only allowed in Auxiliary budget entity.
8200	LAUNDRY SERVICES	Provides linen and uniform services to various University departments. This is only allowed in Auxiliary budget entity.
8400	INTERCOLLEGIATE ATHLETICS	This activity center contains all athletic activity in which an institution participates with other colleges and universities. Included are the coaches, trainers, officiating, travel ticket sales, advertising, and so forth necessary to maintain intercollegiate participation in that sport. The administrative staff of the athletic department would also be included. Excluded are those activities that relate to intramural, which would be accounted for within the student activity component. This is used with Local Funds budget entity.
8600	STUDENT FINANCIAL AID	Includes only those resources that are budgeted within the budget entity for student financial aid. This is allowed in E&G and C&G budget entities.

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8700	EXTRACURRICULAR ACTIVITIES	Sale of tickets and provision of service for events such as theatrical productions, golf course fees, etc. This is only allowed in Auxiliary budget entity.
8800	OPERATIONS & ADMINISTRATION	This activity includes all resources associated with the operations and administration of the Local Funds budget entity.
8900	OTHER UNCLASSIFIED ACTIVITIES	
9000	UNALLOCATED RESERVES	For use by universities for holding unallocated funds in a separate account. This is only allowed in Auxiliary budget entity
9100	OTHER AUXILIARY ENTERPRISES	Activities that do not fall into one of the other defined activities. 'Other' should contain no more than 15 percent of the budget. This is only allowed in Auxiliary budget entity.
9200	DATA CENTER OPERATIONS	Includes the regional data centers which provide a full complement of computing services. Aids instruction and research function by making available computing services for faculty, staff, students and others associated with the institutions. This activity provides services for a variety of purposes from a centralized setting, for which the user is charged. This is only allowed in auxiliary budget entity.
9300	ADMINISTERED FUNDS	This component includes the alternative service strategies related to those funds administered by the Board of Governors Office for the Community Hospital Education Program, the first accredited medical school, regional education, Southeastern College of Osteopathic Medicine, distribution to the universities of financial aid and race track funds, and contract and grant activities of a system-wide nature funded by federal, state or private agencies. This is use for Local Funds budget entities.
9400	CONTRACTS GRANTS & AID	A major functional classification for all activities within the Contracts and Grants budget entity. This is allowed for C&G budget entities.
9500	FMHI RESEARCH & TRAINING	Classification of data for the Florida Mental Health Institute. This is only allowed for the E&G budget entity.
9600	ATHLETIC GRANTS & SCHOLARSHIPS	This activity represents resources associated with intercollegiate athletics, athletic grants or scholarships within the Local Funds budget entity.
9700	NEEDS BASED FINANCIAL AID	This activity represents need-based resources associated with the Local Funds budget entity.

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<b>9800</b>	ACADEMIC BASED FINANCIAL AID	This activity represents academic based resources associated with the Local Funds budget entity.
<b>9900</b>	NON-ATHLETIC PERFORMANCE AID	This activity represents non-athletic performance based resources associated with the Local Funds budget entity.