Decision Matrix for Determination of Educational Business Activity
Activity must support the University’s mission of teaching, research and public service as well as maintain cost effectiveness

Legend:
IR - Incidental Revenue  Fund 179, 181, 182, 185, 186  
(Subject to Tax Review – see UBIT and/or Sales Tax )
*If scholarship, money needs to be transferred to fund 251
** See Fund Groups and Definitions for distinction between funds 209 and 212.
*** Expected to exceed 12 months or similar services to be provided to multiple customers

Gift (UFF/ UFRF) - Are the monies donated irrevocably with expected tax deduction by extramural individuals or outside organizations?

209 213 - Are the monies restricted for research?

201 - Are the monies from Federal source?

251 901 - Are the monies restricted for student financial aid?

209 213 - Are the monies restricted for research?

171* - Are the monies a transfer from component units?

Are the monies donated irrevocably with expected tax deduction by extramural individuals or outside organizations?

Are the monies a transfer from component units?

Are the monies restricted for student financial aid?

Are the monies from sales of goods or services?

Do one or more restrictions/conditions apply?

- An agreement related to a research protocol or deliverable
- A designated period of performance
- A budget established with 3rd party/sponsor
- A cost share or matching commitment
- An obligation to account for costs incurred and/or return unspent funds including fellowships
- A specific disposition of intellectual property rights

Are revenues generated from ongoing business type activity***?

PLEASE COMPLETE REQUEST TO OPERATE AN EDUCATIONAL BUSINESS ACTIVITY APPLICATION AND SUBMIT IT TO:
GENERAL ACCOUNTING OFFICE
gahelp@admin.ufl.edu / P.O. BOX 113202

Auxiliary 149/161
HSC 149/185
IFAS 181/182

Are the monies restricted to a specific department or purpose?

Are the monies from sales of goods or services?

Are revenues generated from ongoing business type activity***?