

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&M Program Component. This is allowed with E&G, C&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&G, C&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&G, C&G, IFAS and UF Health Center budget entities.</p>
0500	CUSTODIAL SERVICES	<p>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.</p>

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1100	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.
1101	LOWER UNDERGRADUATE TEACHING	
1102	LOWER UNDERGRADUATE LAB	
1103	UPPER UNDERGRADUATE TEACHING	
1104	UPPER UNDERGRADUATE LAB	
1105	GRAD I - MASTERS LEVEL STUDENTS	
1106	GRAD II - DOCTORAL STUDENTS	
1107	GRAD III - MEDICAL/VET/DENTAL	
1109	OTHER ISTRUCTIONAL ACTIVITIES	
1160	IFAS INSTRUCTION	
2000	ACADEMIC INFRASTR SUPPORT ORG	The Program Code is the functional classification of a transaction, e.g. Research, Instruction, etc. The first 2 characters are numeric and represent the program as reported externally and defined by NACUBO. The last two characters can be further subdivided to be used for more internal reporting. This subdivision may be requested by Dept.
2100	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.
2101	INST/RES CTRS - HATCH	
2102	INST/RES CTRS-MULTI STATE	
2103	INST/RES CTRS-MCINTIRE STENNIS	
2104	INST/RES CTRS-ANIMAL	
2105	INST/RES CTRS NON RECUR PROJ	This program is for IFAS to allocate special funds received outside of the normal state allocation.
2199	RES-STATE FUNDED INITIATIVES	This program is used to define budget and expenses when special allocations are received from the legislature.
21P1	INST/RES CTRS-HATCH PRYR	This program is used for prior federal year carry forward funds that will track research federal expenses in the Appropriations Fund 221.
21P2	INST/RES CTRS-MULTI STATE PRYR	
21P3	INST/RES CTRS-MC/STENNIS PRYR	
21P9	INST/RES CTR-PRIOR YEAR REFUND	
		This program is used for prior federal year refunds that will track research federal expenses in the Appropriations Fund 221.

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2200	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.
2201	GENETICS RESEARCH	
2202	RESEARCH-AGING	
2203	RESEARCH-CANCER	
2205	SPONSORED RESEARCH ADMIN	
2206	NON-SPONSORED RESEARCH	
3100	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.
3200	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.
3300	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.
3301	COOPERATIVE EXTENSION-SERVICES	
3302	COOPERATIVE EXT-MULTI STATE	
3303	COOP EXT SMITH-LEVER 3(d)	
3304	COOP EXT RENEWABLE RES EXT ACT	
3305	COOP EXT NON RECURRING PROJECT	This program is for IFAS to allocate special funds received outside of the normal state allocation.

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Code	Name	Definition
3306	COOP EXT PEST SAFETY EDU PROG	This program is used to define budget and expenses received from the federal government and to further define the various federal allocations received in Fund 222.
3307	COOP EXT PEST REG IMPROVE ACT	
3308	COOP EXT CSRS RETIREMENT	This program code is to track special federal retirement extension allocations outside of "normal" fiscal year allocations to further define the various federal allocations we receive in Fund 222.
3310	COOP EXT-EFNEP	This program will be used to define budget & expenses received from the federal program Expanded Food and Nutrition Education Program.
331P	COOP EXT EFNEP PRYR	Establish program codes to delineate prior year budget and expenditures for various extension programs.
3399	EXT-STATE FUNDED INITIATIVES	This program is used to define budget and expenses when special allocations are received from the legislature.
33P0	COOP EXT S/L PRYR	Establish program codes to delineate prior year budget and expenditures for various extension programs.
33P1	COOP EXT INT PRYR	
33P2	COOP EXT MULTI PRYR	
33P4	COOP EXT RREA PRYR	This program is used for prior federal year carry forward funds that will track research federal expenses in the Appropriations Fund 222.
33P6	COOP EXT PSEP PRYR	
33P7	COOP EXT PRIA PRYR	
33P8	COOP EXT CSRS RETIREMENT PRYR	This program code is to track special federal retirement extension allocations outside of "normal" fiscal year allocations to further define the various federal allocations we receive in Fund 222 using carry forward funds.
33P9	COOP EXT-PRIOR YEAR REFUND	This program is used for prior federal year refunds that will track research federal expenses in the Appropriations Fund 222.
3400	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.
3401	PUBLIC BROADCASTING-RADIO	
3402	PUBLIC BROADCASTING-TV	
3500	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.
4000	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.
4001	ACADEMIC ADVISING- UNDERGRAD	
4002	ACADEMIC ADVISING- GRADUATE	
4003	ACADEMIC ADVISING- PROFESSIONAL	

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4100	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.
4200	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.
4300	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, UF Health Center budget entities.
4400	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.
4401	COMPUTING SPPT-GEN ADMIN	
4402	COMPUTING SPPT-INSTRUCTIONAL	
4403	COMPUTING SPPT-RESEARCH	
4600	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.
4601	ACADEMIC ADMIN-GENERAL	
4602	ACADEMIC ADMIN-INSTRUCTIONAL	
4603	ACADEMIC ADMIN-RESEARCH	
4604	ACADEMIC ADMIN-DEVELOPMENT	
4605	ACADEMIC ADMIN-OTHER	
5100	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.

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Program Codes and Definitions

Code	Name	Definition
5200	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.
5300	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.
5800	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.
6000	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.
6100	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.
6101	GENERAL ADMIN-GENERAL	
6102	GENERAL ADMIN-INSTRUCTION	
6103	GENERAL ADMIN-RESEARCH	
6104	GENERAL ADMIN-DEVELOPMENT	
6105	GENERAL ADMIN-OTHER	
6200	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.
6210	HOUSING-ADMINISTRATION	
6220	HOUSING-MAINTENANCE	
6230	HOUSING-CUSTODIAL	
6240	HOUSING-PART TIME	
6300	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.
6400	FOOD / REFRESHMENTS	This activity includes resources associated with vending machines. Classification of data is used within the local funds budget entity.
6500	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.
6600	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.

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6700	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.
6800	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 a mechanism by which university libraries provide individual, customer information services to students and other patrons. This is only allowed in Auxiliary budget entity.
6900	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.
7000	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.
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.

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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	
7800	CONTINUING EDUCATION	The basic functions of continuing education are 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	Section 240.279, Florida Statutes, authorizes the university to establish a central operating account for providing certain services to various departments on campus. The departments operating under this arrangement do not receive state funding, directly, and must charge for their services in order to pay salaries and other expenses. 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.

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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.
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 is 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.

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Code	Name	Definition
9300	ADMINISTERED FUNDS	This component includes the alternative service strategies 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.
9800	ACADEMIC BASED FINANCIAL AID	This activity represents academic based resources associated with the Local Funds budget entity.
9900	NON-ATHLETIC PERFORMANCE AID	This activity represents non-athletic performance based resources associated with the Local Funds budget entity.