

Non- Operating Expenses

Transfer Expenses (811000 - 82999)

[811000 – Transfers within Business Unit](#)

The expense associated with the transfer of funds between ChartFields that are within the same business unit. For example, the G/L account is used to record transfer expense when cash moves from one fund to the other in UFLOR.

[811005 – Transfers Out Construction](#)

This G/L account code is used to record the expense for Construction transfers.

[812000 – Facilities and Administration \(Contracts & Grants Only\)](#)

Expense from the recovery of facilities and administrative costs associated with the administration of a gift, grant or contract.

[813000 – Administrative Overhead](#)

This G/L account code is used to record the expense of the general administration portion of indirect costs charged to service departments subject to full-costing requirements specified by A-110 federal guidelines.

[813110 – Admin OH-General Admin](#)

This G/L account code is used to record the expense for the general administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process.

[813200 – Admin OH-Info Tech](#)

This G/L account code is used to record the expense for the Information Technology administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process.

[813300 – Admin OH-Facilities](#)

This G/L account code is used to record the expense for the facilities support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

[813400 – Admin OH-HSC Admin](#)

This G/L account code is used to record the expense for the Health Science Center general administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

813500 – Admin OH-Sponsored Project Admin

This G/L account code is used to record the expense for the sponsored project administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

813600 – Admin OH-Student Services

This G/L account code is used to record the expense for the student services support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

813700 – Admin OH-Library

This G/L account code is used to record the expense for the library administration support units costs charged to responsibility centers within the Responsibility Centered Management budgeting process

813800 – Admin OH-Bond Payment

This G/L account code is used to record the expense for the Genetics Building bond payment charged to the three units responsible for the bond payment (colleges of Medicine, Liberal Arts and Sciences, and Agriculture and Life Sciences)

814000 – Transfers of Property

This G/L account code is used only by Asset Management. This code is used to record the expense of the asset between each of the 8XX funds.

817000 – Transfers out Financial Aid

To record the transfer of financial aid from other funds.

818000 – Transfers within Fund

The expense associated with the transfer of funds between ChartFields that are within the same fund. For example, the G/L account is used to record transfer expense when cash moves from one department to the other in the same fund.

819000 – FICA Alternative – Transfers Out

FICA Alternative assessment charge. UF implemented a FICA alternative plan related to wages paid to OPS Non- Students from certain sources. Under this plan, neither the employee nor the employer is required to contribute to Social Security. Instead, the department is charged a monthly FICA ALT assessment of 6.2% on the first of each month, on the applicable salaries in the previous month.

[819001 – Special Pay Plan Transfer Out](#)

Special Pay Plan assessment charge. The University of Florida implemented a mandatory Retirement Special Pay Plan to provide maximum tax advantages for salaried employees (non-OPS), and the University, related to eligible vacation and sick leave payments. Any employees receiving a leave cash out (vacation and/or sick) of \$2,000 or more will be automatically enrolled and invested in the BENCOR Retirement Special Pay Plan. Under this plan, neither the employee nor the employer is required to contribute 6.2% of Social Security (OASDI) taxes or 1.45% of Medicare taxes. Instead, the department is charged a Special Pay Plan (SPP) assessment in the subsequent month, on the applicable pay out amount in the previous month.

[819500 – Transfers out – Invest Earnings](#)

This account is to be used to transfer investment earnings from the Institutional Investments fund to the Strategic Fund(s). Used by Treasury Management only.

[819999 – Transfer out – Internal Loans](#)

Account code is to be used to record transfer out for internal loans.

[820800 – Component Unit Transfer to UF](#)

Account code is to be used to record expenses transferred from UF component units to UF. This account is for DSO use.

[820900 – Transfer to UF Component Units](#)

Account code is to be used to record expenses transferred to a given University of Florida component unit.

Expenses related to Long-Term Debt (830000-839999)

[830000 – Interest on Cap Asset Related Debt](#)

Interest expense related to debt held for capital assets.

[831000 – Principal Payment – Capital Asset Related Debt](#)

Payments on principal of capital asset related debt.

[831100 - Principal Payments for Capitalized Furniture and Equipment Leases >\\$4,999 and Lease Term >12 months](#)

This account is used to record the principal payment for capitalized leases of furniture and equipment with total annual payments of \$5,000 or more per item and with a lease term longer than 12 months (including all optional extensions).

[831200 –Principal Payments for Capitalized Real Estate >\\$99,999 and Lease Term >12 months](#)

This account is used to record the principal payment for capitalized leases of real estate with total annual payments of \$100,000 or more and with a lease term longer than 12 months (including all optional extensions).

[831300 – Principal Payments for Capitalized Subscription Software >\\$250,000 and Contractual Terms > 12 months](#)

This account is used to record the principal payment for capitalized subscriptions of software with total annual payments of \$250,000 or more and with a subscription term longer than 12 months (including all optional extensions).

Capital Contribution Refunds (840000 - 850000)

[840000 – Fed Capital Contribution Refund](#)

The G/L account is used to record money returned from the federal loan fund (301) to the Federal Government

[850000 – Institutional Cap Contra Refund](#)

The G/L account is used to record money returned from the federal loan fund (301) to the University of Florida

Bad Debt Expenses (870000- 879999)

[870000 – Bad Debt Expense](#)

Accounts receivable that will likely remain uncollectable and will be written off. Bad debts appear as an expense on the income statement, thus reducing net income.

[870100 – Stu Financials Bad Debt Expense](#)

Bad debt expenses from student financial system

Investment Expenses (880000-889999)

[880000 – Investment Expense](#)

All expenses related to the generation of investment income

Other Non-Operating Expenses (890000-899999)

[890000 - Non Operating Expense – Other](#)

This G/L account code is used to record non-operating expenses that are not otherwise described.

[899999 – Net Check Suspense](#)

Not for departmental use. The system will use this account for journals with the suspend journal error processing option or for payroll transactions without a current distribution.