

## Operating Expenses – Non Payroll

### Contractual Services (710000 – 719999)

If the vendor is an individual, sole proprietor, or partnership, then the Vendor Tax Information form must be completed along with the request for payment or purchase order.

#### [711100 – Accounting Services](#)

This account is used to record the payment of fees and incidental charges to vendors that render professional accounting services to UF.

#### [711200 – Legal Services](#)

This account is used to record the payment of fees and incidental charges to vendors that render professional legal services to UF.

#### [711300 – Consulting Services](#)

This account is used to record the payment of fees to 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.

#### [711400 – Immigration Fees](#)

This account is used to record the payment of fees and incidental charges associated with VISA applications to U.S. Immigration Services, Department of Homeland Security.

#### [711500 – Architectural Services](#)

This account is used to record the payment of fees and incidental charges to vendors that render professional architectural services to UF.

#### [711600 – Engineering Services](#)

This account is used to record the payment of fees and incidental charges to vendors that render professional engineering services to UF.

#### [711700 – Data Processing Services](#)

This account is used to record the payment of fees and incidental charges to vendors that render professional, instructional data processing services to UF.

#### [711750 – Data Processing Services - HPC only](#)

This account is used to record the payment of data processing services provided by UF High Performance Computer. *For High Performance Computer usage only.*

#### [711800 – Entertainment Services](#)

This account is used to record the payment of fees and incidental charges to vendors that render professional entertainment services to UF.

#### [711900 – Bank Charges & Custodial Fees](#)

This account is used to record the cost of Banking Services

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

This account is used to record the 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](#)

This account is used to record the 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](#)

This account is used to record 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](#)

This account is used to record payments for construction contractors that agree to furnish materials or perform services at a specified price.

#### [715000 – Lecturers](#)

This account is used to record for payment for professionally delivered lectures.

#### [715100 – Meeting/Training Expense](#)

This account is used to record the expenses related to attending a meeting, seminar, or training session 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](#)

This account is used to record the 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.

#### [715500 – Catering Services](#)

This account is used to record the payment for Catering Services provided by vendors for on-campus catering. This is part of the Business Services Caterer Program. The program establishes University approved caterers that enforce University standards. All other purchases of catering services should remain coded to account 799400.

#### [717000 – Laboratory Services](#)

This account is used to record the payments of fees and incidental charges to corporate entities or individuals that render professional laboratory services.

[717100 – Genomic Array <=75K \(NIH Only\)](#)

Used to track the first \$75,000.00 of genomic array expenses incurred on a National Institutes of Health award only. F&A rate is applied on this account.

[717200 – Genomic Array >75K \(NIH Only\)](#)

Used to track genomic array expenditures in excess of \$75,000.00 incurred on a National Institutes of Health award only.

[718000 – Health Assessments](#)

This account is used to record the payments of fees and incidental charges to perform health assessments required for employment purposes.

[719100 – Janitorial Services](#)

This account is used to record the payment for janitorial services that includes cleaning public areas, removing garbage and doing minor repairs.

[719110- Laundry Services](#)

This account is used to record the payments for washing clothes, linens, etc.

[719200 – Participant Support](#)

This account is used to record the 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 FNA](#)

This account is used to record the 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, FNA costs cannot be charged to the awarded grant.

[719300 – Other Services – Non Employees](#)

This account is used to record the payment of fees and incidental charges to corporate entities or individuals that render services to the University of Florida that is not defined above. Payments for consulting services should be charged to 711300 – Consulting Services.

[719400 – Moving Contractor](#)

This account is used to record the payment of fees and incidental charges associated with moving expenses incurred for current and prospective employees of the University

[719500 – Research Subject Payments](#)

This account is used to record the payments to individuals participating in an instruction, research, or public service project or study.

## **Utilities and Communications (720000 – 729999)**

### [721100 – Electricity](#)

This account is used to record the cost of electricity incurred.

### [721200 – Natural Gas](#)

This account is used to record the cost of natural gas incurred.

### [721300 – Water](#)

This account is used to record all payments for water service.

### [721350 – Sewage](#)

This account is used to record all payments for sewage service.

### [721400 – Garbage Collection](#)

This account is used to record all payments for garbage collection, hazardous waste disposal, nonhazardous waste disposal, and recycling services.

### [721500 – Steam](#)

This account is used to record all payments for steam.

### [721600 – Chilled Water](#)

This account is used to record the cost of chilled water incurred.

### [721700 – Cable Television](#)

This account is used to record the cost of cable television incurred.

### [721999 – Utility Reimbursement](#)

This account is used to reimburse Utility expenses that meet the requirements to benefit the University of Florida.

### [722100 – Telephone – Local](#)

This account is 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 for long distance or cellular phone charges.

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

This account is used for non-recurring charges for installations, moves and changes, hookups, and repairs that relate to the telephone.

### [722130 – Telephone Leasing](#)

This account is used to record the leasing of telephone equipment.

### [722140 – Telephone Contract](#)

This account is used by departments that have a contract with the Telecommunications. They are billed by a contract.

#### [722150 – Telephone – Long Distance](#)

This account is used to record long distance telephone expenses. Do not use this account for local or cellular phone charges.

#### [722200 – Cellular Phones and Service Plans](#)

This account is used to record cellular telephone expenses. Do not use this account for local or long distance charges. This account is for non-recurring expenses that have occurred as a onetime 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 account is used to record pager expenses.

#### [729100 – Utilities and Communication – Resale](#)

This account is used to record the purchase of communication equipment and utilities for resale purposes to departmental customers

#### [729200 – Utilities/Communication – Other](#)

This account is used to record other utility and communication expenses that are not described above.

#### [729900 – Fax/Phone Equipment <5,000](#)

This account is used to record fax and telephone equipment that is <5,000.

### **Materials and Supplies (730000 – 739999)**

#### [731100 – Lab Supplies](#)

This account is used to record the cost of supplies and materials consumed or used in connection with the operation of a laboratory or for research purposes. Examples: Lab consumable supplies, lab coats or scrubs, lab test tubes, syringes, gloves.

#### [731110 – Gas, Liquid/Compressed](#)

This account is 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 – Animals for Research <5,000](#)

This account is used to record the cost of animals purchased to support research purposes at the University of Florida. This account should only be for animals that are less than \$5,000.

#### [731210 – Animal Bedding and Supplies](#)

This account is used to record the cost of animal care supplies for animals that have been purchased.

#### [731220 – Animal Feed](#)

This account is used to record the cost of animal feed for animals that have been purchased.

#### [731300 – Audio/Visual Supplies <5,000](#)

This account is used to record the purchase of certain audio visual equipment. This includes film and recording media and projector supplies or light bulbs.

#### [731400 – Agricultural Supplies](#)

This account is used to record the cost of supplies and materials consumed or used in connection with the cultivation of soil, crop production, farming and raising livestock (ranching).

#### [731700 – Medical Equipment <5,000](#)

This account is used to record all medical equipment purchases that are <5,000.

#### [731800 – Audio/Visual Equipment <5,000](#)

This account is used to record the purchase of audio visual equipment, <5,000. Examples are audio visual equipment, camera video equipment, digital camera camcorder, DVD players recorders, presentation equipment, and camera supplies that are <5,000.

#### [731900 – Lab Equip <5,000](#)

This account is used to record the purchase of laboratory equipment, <5,000. Examples are lab scientific equipment, refrigerator freezers, microfilm equipment, and lab fume hoods <5,000.

#### [732100 – Office Supplies](#)

This account is used to record the cost of all supplies and materials consumed or used in the general operation of an office. Examples: calculator, printer/copier paper, pens, notebooks, paper clips, rulers.

#### [732900 – Office Equip & Furniture <5,000](#)

This account is used to record the cost of all equipment and furniture such as chairs, tables, printer stands, chair stool, and tables <5,000.

#### [733000 – Building Maintenance Supplies](#)

This account is used to record the cost of supplies used by UF personnel to maintain, repair and operate buildings and equipment.

#### [734100 – Computer Supplies](#)

This account is used to record the cost of supplies and materials used in general operation of computers, related equipment, and input and output (I/O) operations. Examples: flash drives, computer parts <5,000, media storage devices, read/write CDs, read/write DVDs.

#### [734200 – Computer Software](#)

This account is used to record the cost of general purpose software (such as Windows XP or 7 operating systems, Excel, Word, etc.). This includes site and recurring licenses for word processing systems and upgrades.

#### [734250 – Computer Software Specialized](#)

This account is used to record the cost of highly specialized software that can be used for a specific purpose only.

#### [734260 - Electronic Data/Subscriptions](#)

This account is used to record the cost of electronic data and subscriptions including licenses that are not capitalized.

#### [734800 – Computer Equipment <5,000](#)

This account used to record the cost of computer equipment that is <5,000. Examples: computer monitor, computers, printers, iPads.

#### [734900 – Computer Peripheral <5,000](#)

This account is used to record the cost of computer peripherals that are <5,000. This is a piece of computer hardware that is added to a host computer in order to expand its abilities. Examples: CD-ROM drive, internal modem, additional RAM.

#### [735000 – Medical Supplies](#)

This account is used to record the cost of 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 account is used to record all supplies needed in regards to doing any type of surgical procedure.

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

This account is used to record the cost of all blood bank supplies, blood supplies, and blood bank equipment.

#### [735200 – Sanitation and Sterilization Supplies](#)

This account is used to record the cost of sanitation supplies, cleaning products and cleaning supplies for sterilization.

#### [736000 – Motor Fuels and Lubricants](#)

This account is used to record the cost of 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](#)

This account is used to record the cost of all miscellaneous other supplies not defined elsewhere. Examples: camping outdoor supplies, sports equipment supplies, and bicycles.

#### [738100 – Uniforms](#)

This account is used to record the purchase of uniforms.

#### [738200 – Linens](#)

This account is used to record the cost of materials and supplies used in the production of bedding and linens.

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

This account is used to record the cost of materials and supplies bought solely for resale purposes in those departments that record revenue.

#### [739110 – Pharmacy – Resale](#)

This account is used to record the cost of Pharmacy related purchases acquired solely for resale purposes in those departments that record revenue.

#### [739300 – Books and Publications Non Lib](#)

This account is used to record the cost of subscriptions, periodicals, books, or other types of publications purchased by a department for use in an office or department. Purchases of these items for one of University of Florida's libraries should not be charged to this account.

#### [739400 – Other Equipment <5,000](#)

This account is used to record the purchase of other equipment that costs less than \$5,000.

#### [739500 – Library Use Only - Resources <250](#)

This account is used to record the purchase of library resources and publications that cost less than \$250. *This account is for use of the University libraries only.*

#### [739700 – Small Hand Tools <5,000](#)

This account represents the cost of purchasing small hand tools <5,000. Examples: compressors, garden tools, mowers, sprayers, hammers, screwdrivers.

#### [739800 – Musical Equipment <5,000](#)

This account is to be used for the purchase of musical supplies and equipment <5,000.

#### [739900 – Firearms <5,000](#)

This account represents the cost of purchasing firearms and supplies that are <5,000. Examples: ammunition, explosive materials, firearms, guns.

### **Repairs and Maintenance (740000 – 749999)**

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

This account is used to record the cost of building repairs and maintenance projects as well as that for chillers.

#### [741200 – Maintenance Contracts – Buildings](#)

This account is used to record the cost of maintenance contracts for buildings.

#### [741300 – Safety Maintenance and Repairs](#)

This account is used to record the cost of safety maintenance and repairs including decontamination certification.

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

This account is used to record the cost of general repairs and maintenance of furniture, furnishings, and equipment including medical and lab equipment maintenance. Please refer to account 742300 and 742400 for repairs and maintenance on Vehicles and Computers.

#### [742200 – Maintenance Contracts – Equipment](#)

This account is used to record the cost of equipment maintenance contracts.

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

This account is used to record the cost of 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 account is used to record the expenditures of general repairs and maintenance of computers and support contracts.

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

This account is used to record the expenditures of repairs and maintenance fees that are not otherwise described above.

### **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 – 751634 Student Loan Related Accounts](#)

These accounts are used to record the transactions related to student loans. *Not for departmental use - used by University Bursar.*

[752000 – Fellowships/Stipends](#)

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

[752100 – Health Insurance Fellowships with Stipends](#)

These accounts are used to record Fellowship health insurance payments. *Not for departmental use - used by Human Resources.*

[753000 – 753300 Student Loan Related Accounts](#)

These accounts are used to record the transactions related to student loans. *Not for departmental use - for use by University Financial Services only.*

[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 – Scholarships, Fellowships, Loans, and Waivers - 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 - 769999 Student Loan Related Account](#)

These accounts are used to record the transactions related to student loans. *Not for departmental use - used by UFS.*

**Travel Expenses (770000 – 779999)**

[771100 – In State Travel](#)

This account is used to record the expenditures of travel within the State of Florida for University of Florida official business purpose. Appropriate costs include meals, registration fees, air and ground transportation expenses, parking, and tolls.

#### [771200 – Out of State Travel](#)

This account is used to record the expenditures of travel within the United States, but outside the State of Florida for University of Florida official business purpose. Appropriate costs include meals, registration fees, air and ground transportation expenses, parking, and tolls.

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

#### [772000 – Foreign Travel](#)

This account is used to record the cost of travel outside the United States for University of Florida official business purpose. Appropriate costs include meals, registration fees, air and ground transportation expenses, parking, and tolls.

#### [772500 – VAT Tax-Travel](#)

This account is used to record expenditures relating to Value Added Tax, or VAT, is a consumption tax assessed on the value added to goods and services. It applies more or less to all goods and services that are bought and sold for use or consumption in the foreign country. VAT is most often used in the European Union.

#### [773000 – Travel Advances](#)

This account is used to record requests for an advancement of travel expenses from a traveler's with an approved travel request for that will occur.

### **Capital Asset Purchases (780000-789999)**

#### [781000 – Land Purchase](#)

This account is used to record the purchase of land. 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 – Furniture and Equipment >4,999](#)

This account is used to record the purchases of general equipment that is \$5,000 or more per item and its normal expected life is one year or greater.

#### [782400 – Computer Software =>4,000,000](#)

This account is used to record the purchase software that costs \$4,000,000 or more per user or license. It must not have a time limited license.

#### [783200 – Modular Buildings](#)

This account is used to record the purchase modular buildings. Modular buildings are sectional prefabricated buildings that are manufactured and delivered to the customer in

one or more complete modular sections. Modular buildings are considerably different from mobile homes. Examples: education or research building, prefab or modular building, prefabricated farm structures.

[784000 – Vehicles and Transportation >4,999](#)

This account is used to record the purchase of vehicles and transportation that costs \$5,000 or more per item. Contact Purchasing for current approved vehicles.

[785000 – Library Resources & Publications >250](#)

This account is used to record the purchase of library resources and publications that costs \$250 or more per item. *This account is for use of the University libraries only.*

[786000 – Property Under Capital Lease >4,999](#)

This account is used to record the payments of property under capital lease. *This account is for the use of Asset Management only.*

[787000 – Construction – Work in Progress](#)

This account is used to record the expenditures of construction work in progress. *This account is for the use of Asset Management only.*

[788000- Depreciation](#)

This account is used for allocating the cost of a tangible asset over its useful life. *This account is for the use of Asset Management only.*

[789100 – Art and Museum Artifacts >4,999](#)

This account is used to record the purchase of artwork and museum artifacts with a unit cost of \$5,000 or more.

[789400 – Livestock >4,999](#)

This account is used to record purchases of livestock or other animals that cost \$5,000 or more each. 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 account is used to record dues and fees for memberships in professional organizations and societies. Examples: business association dues and professional association dues.

[791100 – Subscriptions](#)

This account is used to record business related subscriptions to newspapers and other periodicals.

[791200 – Professional Licenses](#)

This account is used to record fees related to professional licenses.

#### [792100 – Rentals – Space](#)

This account is used to record the cost of 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 account is used to record all equipment rental expenses. Some examples are: automobiles, heavy equipment, equipment for medical usages, office machinery, office equipment, etc.

#### [792300 – Rentals – Dormitory Furniture](#)

This account is used to record the rental of dormitory furniture.

#### [792900 – Rentals – Other](#)

This account is used to record all other rentals not otherwise described above.

#### [793100 - Photocopying](#)

This account is used to record the cost of all black and white and color photocopying and related processes purchased from outside vendors.

#### [793200 - Offset Printing](#)

This account is used to record the cost of printed material reproduced on an offset press such as brochures, flyers, newsletters, posters, postcards letterhead, business cards, and magazines.

#### [793300 - Specialty Printing](#)

This account is used to record the cost of novelty or premiums printing such as awards, T-shirts, pens, key chains, name tags, and buttons.

#### [793900 – Printing Reproduction – Other](#)

This account is used to record 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 account is 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](#)

This account is used to record 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](#)

This account is used to record charges for carrying mail, information or supplies worldwide.

#### 795000 – Insurance

This account is used to record the cost of liability insurance purchased by the University of Florida for its property and operations. This account should not be used for the employer's costs associated with employee health or life insurance, since those costs are normally charged to the Fringe Benefit Pool.

#### 795200 – Student Health Insurance Expense

This account is used to record expense paid for the University of Florida's mandatory student health insurance. This account is for use of Vice President for Student Administration use only.

#### 796000 – Royalties Patents & Copyrights

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

#### 797100 – Patient Care Costs

This 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. *This account is for the use of core Contracts and Grants offices only.*

#### 799200 – Awards and Commendations

This account is used to record the cost of 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

This account represents 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

This account represents all expenditures for food and beverage purchased from external or internal vendors for human consumption. This includes the purchase of alcoholic drinks, beer, wine, coffee and tea, food – nutrition, non-alcoholic drinks, and water.

#### 799600 – Entertainment Expense

This account is used to record those expenses that are related to providing an entertainment.

#### 799620 – Event Tickets

This account represents expenses related to purchase of event tickets.

#### 799700 – Lobbying (UFF Funds ONLY)

This account represents costs to try to influence legislators or other public officials.

#### 799800 – Recruitment Expenses

This account is used to record those expenses that are related to the recruitment of faculty and employees for the University. This will include travel reimbursements paid to incoming recruits and entertainment expenses of current employees.

#### 799900 – Miscellaneous Operating Expense

This account is used to record those expenses that are related to operating expenses that are not otherwise described.

#### 799910 – Federal UBI Tax

This account is used to record Federal Unrelated Business Income Taxes (UBIT) paid. This account is for the use of core offices only.

#### 799920 – State UBI Tax

This account is used to record State Unrelated Business Income Taxes (UBIT) paid. This account is for the use of core offices only.

#### 799930 – VAT Tax-Goods and Services

The Value Added Tax, or VAT, is a consumption tax assessed on the value added to goods and services. It applies more or less to all goods and services that are bought and sold for use or consumption in the foreign country. VAT is most often used in the European Union.

#### 799950 – Net Vendor Discounts

Vendor Discounts are recorded to this account at the time of payment.