

Operating Expenses – Non Payroll

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.

[710000 – Contractual Services](#)

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

[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.

[711375 – Professional Services \(Internal\)](#)

This account is used to record professional services rendered internally through UF departments.

[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 services that render professional data processing to UF. Data processing services include data capture, collection, storage, conversion, presentation, reporting, maintenance, and website hosting.

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 (HiPerGator) usage only.*

711775 – Data Processing (Internal)

This account is used to record data processing services rendered internally. Services are typically provided by UFIT for infrastructure, communication, and HealthNet billing.

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 such as entertainers, performers, DJs, and fees related to entertainment. Note: entertainment as it pertains to travel should still be coded to the travel accounts 77XXXX.

711900 – Bank Charges & Custodial Fees

This account is used to record the cost of Banking Services. Note: bank charges for foreign transaction fees should be coded together with the original expense.

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

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

712300 – Subcontract \$50,000 or less

This account is used to record the payment of the first \$50,000 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 \$50,000 on a sub-grant or subcontract should be charged to account 712400. *This account is for the use of core Contracts and Grants offices only.*

712400 – Subcontract over \$50,000

This account is used to record the payments that total over \$50,000 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 \$50,000 should be charged to account 712300. *This account is for the use of core Contracts and Grants offices only.*

713000 – Advertising/Marketing

This account is used to record all payments to newspapers, magazines, advertising agencies, radio stations, television stations etc., for promotional advertising, and displays.

713100 – Student Recruitment Services

This account is used to record expenses related to a contractual service with vendors helping with recruitment, the registration, and the retention of students.

714100 – Rental of Furniture and Equipment <\$10,000 or Rental Terms 12 Months or Less

This account is used to record furniture and equipment rental expenses with total annual payments under \$10,000 per item **or** for terms of 12 months or less (including all optional extensions). Some examples are: automobiles, heavy equipment, equipment for medical usages, office furniture and equipment, and other miscellaneous personal property items. For furniture and equipment lease with total annual payments of \$10,000 or more **and** terms over 12 months use account 786109. Note: use this account for all equipment rentals from interdepartmental transactions such as E2R and ISP journals.

714200 – Rental of Real Estate <\$100,000 or Rental Terms 12 Months or Less

This account is used to record real estate rental expenses with total annual payments under \$100,000 **or** for terms of 12 months or less (including all optional extensions). Some examples are: renting real estate for offices, storage facilities, warehouses, residential buildings, and land. For real estate lease with total annual payments of \$100,000 or more **and** terms over 12 months use account 786200. Note: for all interdepartmental transactions such as E2R and ISP journals use account 714275.

714300 – Rental of Space <\$5,000 or Rental Terms 12 Months or Less

This account is used to record non-recurring space rental expenses with total annual payments under \$5,000 **or** for terms of 12 months or less (including all optional extensions). Some examples are: non-recurring rental of meeting facilities and rooms. Note: for all interdepartmental transactions such as E2R and ISP journals use account 714375.

714375 – Rental of Space (Internal)

This account is used to record all real estate and space rental expenses rendered internally through UF departments. Note: space or real-estate rental between component units will still use 714300.

715000 – Lecturers

This account is used to record for payment for professionally delivered lectures. Professional lecturers are typically under contract with the University and performs this type of service on a regular basis. If not under contract by the University use account 715050 honorarium.

715050 – Honorarium

This account is used to record nominal gratuitous payments made to individuals for services of participation that are not contractually set, legally obtainable, or traditionally required. Honorariums are typically for guest lectures, appearances, or other brief education services provided to the University. Example: Payment made to a professor from another university who was invited to UF for a speaking engagement at a seminar or workshop. For professional lectures paid to a business, corporation, or under contractual agreement, please use 715000 – Lecturers.

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 or organize a meeting including registration, coordination of food and beverage, program manager responsibilities, audio visual, and on-site coordination. DCE, IFAS OCI and any college or unit that bills out or pays for Meeting Planning Services will use this account.

715400 – Proctoring Services

This account is used to record to cost of proctoring exams online when paying outside vendors offering such service.

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. Please see the Business Services website for the approved caters list <https://www.bsd.ufl.edu/catering>. All other purchases of catering services including Chartwells should remain coded to account 799400 – Food and Beverage.

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. Laboratory services are professional fees for testing, experimenting, and or measuring.

717075 – Laboratory Services (Internal)

This account is used to record the payment of fees for professional laboratory services rendered internally through UF departments.

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.

717300 – Agricultural Management Services

This account is used to record the payment of fees and incidental charges as it relates to agricultural management services. Agricultural management services include but are not limited to crop management services and UFarm charges.

718000 – Health Assessments

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

718100 – Clinical Research Services

This account is used to record clinical research services for patient care that does not meet the NIH definition of patient care costs. These costs can include ancillary test and medical services performed at **non-hospital labs** through the development and application of the research. Examples of non-hospital labs include Quest, CTSI, CRC, AMRIS etc. Visit <https://research.ufl.edu/dsp/proposals/budgeting/direct-costs.html> for more information.

719100 – Janitorial and Custodial Services

This account is used to record the payment for janitorial and custodial 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.

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.

719310 – Temporary Services - Clerical

This account is used to record payments for temporary employees. These positions are invoiced as independent contractors and are NOT paid through the University payroll system (e.g. OPS employees). This account should only be used for **clerical** positions.

719320 – Temporary Services - Non Clerical

This account is used to record payments for temporary employees. These positions are invoiced as independent contractors and are NOT paid through the University payroll system (e.g. OPS employees). This account should only be used for **non-clerical** positions.

719375 – Other Services (Internal)

This account is used to record other services rendered internally through UF departments and not better identified with other internal expense accounts (7XXX75).

719400 – Moving Contractor

This account is used to record the payment of fees and incidental charges associated with moving expenses. These expenses include moving charges for current and prospective employees of the University and on-campus moves. Note: **relocation services for current and prospective employees are taxable benefits** and will need to be reported to UF Payroll Services. Please note in the voucher, PO description, or ChartField string the UFID of the employee if the move is for employee relocation. For more information please reference the UF moving guide <http://www.fa.ufl.edu/wp-content/uploads/2019/06/UF-Moving-Guide.pdf>.

719500 – Research Participant Payments

This account is used to record the payments to individuals participating in an instruction, research, or public service project or study. The Research Participant Payments program typically uses prepaid Visa debit cards or gift cards as payments to the individuals. For more information visit UF Finance and Accounting's website (<https://www.fa.ufl.edu/directive-categories/research-participant-payments/>).

Utilities and Communications (720000 – 729999)

721100 – Utilities - Electricity

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

721200 – Utilities - Natural Gas

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

721300 – Utilities - Water

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

721350 – Utilities - Sewage

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

721400 – Utilities - Garbage Collection

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

721500 – Utilities - Steam

This account is used to record all payments for steam.

721600 – Utilities - Chilled Water

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

721700 – Utilities - Cable Television/Internet

This account is used to record the cost of cable television and internet services.

721999 – Utility Reimbursement

This account is used to reimburse utility expenses associated with student housing activities in fund 147.

722100 – Telephone – Local

This account is used to record expenses for local telephone services. 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.

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. This includes mobile phones, data (hotspots included), and messaging devices/service. Do not use this account for local or long-distance charges.

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

729900 –Fax/Phone Equipment <10,000

This account is used to record fax and telephone equipment that is <10,000.

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 <10,000

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 \$10,000. Note: Non-vertebrate animals outside the scope of IACUC should be coded to 731100 – Lab Supplies.

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.

731275 – Animals for Research (Internal)

This account is used to record expenses related to Animal Care Services purchase of animals used for research purposes. These purchases are resold to departments to conduct their research projects. Note: this account is used for internal billing only.

731300 – Audio/Visual Supplies <10,000

This account is used to record the purchase of certain audiovisual equipment that is <10,000. 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). Note: fund 183 requires detailed reporting accounts for Pesticides, Fertilizer, Fumigants, and Plasticulture. Please use those accounts when applicable.

731410 – Agricultural Supplies - Pesticide

This account is used to record the cost of pesticides. Pesticides are substances that are meant to control pests that are not, for the sake of tracking, fumigants. Pesticide for the purposes of this account code includes all of the following: herbicide, insecticide, and fungicide.

731420 – Agricultural Supplies - Fertilizer

This account is used to record the cost of fertilizers. Fertilizers are materials of natural or synthetic origin that is applied to soil and/or plant tissues to supply plant nutrients.

731430 – Agricultural Supplies - Fumigants

This account is used to record the cost of fumigants. A fumigant is a gaseous pesticide that is applied by filling an area to control pest and/or remove harmful micro-organisms.

731440 – Agricultural Supplies - Plasticulture

This account is used to record the cost of plasticulture. Plastic mulch, a product used in a similar fashion to mulch, to suppress weeds and conserve water in crop production and landscaping. Drip tape is used to provide drip irrigation. This is a type of micro-irrigation system that allows water to drip slowly to the roots of plants, either from above the soil surface or buried below the surface.

731700 – Medical Equipment <10,000

This account is used to record all medical equipment purchases that are <10,000.

731800 – Audio/Visual Equipment <10,000

This account is used to record the purchase of audio visual equipment, <10,000. Examples are audio visual equipment, camera video equipment, digital camera camcorder, DVD players recorders, presentation equipment, and camera supplies that are <10,000.

731900 – Lab Equip <10,000

This account is used to record the purchase of laboratory equipment, <10,000. Examples are lab scientific equipment, refrigerator freezers, microfilm equipment, and lab fume hoods <10,000.

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 <10,000

This account is used to record the cost of all equipment and furniture such as chairs, tables, printer stands, chair stool, and tables <10,000.

733000 – Building Supplies

This account is used to record the cost of supplies to maintain, repair and operate buildings. Examples include light bulbs, door handles, air filters, and small parts. Note: this account is typically used to inventory supplies on hand for general maintenance by Facilities Services or UF Housing. Any repairs or maintenance jobs, including parts and labor contracted or ticketed by departments should be coded to 74XXXX – Repairs and Maintenance.

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 - General

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. For general purpose subscription software with total annual payments of \$250,000 or more and terms over 12 months use account 786300.

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. For highly specialized subscription software with total annual payments of \$250,000 or more and terms over 12 months use account 786300.

734260 - Electronic Data/Subscriptions

This account is used to record the cost of electronic data and subscriptions including licenses that are not capitalized. For electronic data and subscriptions with total annual payments of \$250,000 or more and terms over 12 months use account 786300.

734800 – Computer Equipment <10,000

This account is used to record the cost of computer equipment that is <10,000. Examples: computer monitor, computers, printers, iPads.

734900 – Computer Peripheral <10,000

This account is used to record the cost of computer peripherals that are <10,000. 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 or rental of uniforms.

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 Library

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. This also includes purchases of media such as DVDs, CDs, and audio books. Purchases of these items for one of University of Florida's libraries should not be charged to this account.

739400 – Other Equipment <10,000

This account is used to record the purchase of other equipment that costs less than \$10,000.

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 <10,000

This account represents the cost of purchasing small hand tools <10,000. Examples: compressors, garden tools, mowers, sprayers, hammers, screwdrivers.

739800 – Musical Equipment <10,000

This account is to be used for the purchase of musical supplies and equipment <10,000.

739900 – Firearms <10,000

This account represents the cost of purchasing firearms and supplies that are <10,000. Examples: ammunition, explosive materials, firearms, guns.

739910 – Sponsor Restricted Equipment & Vehicle

This account is used to record expenditures for equipment and vehicles purchased under sponsored awards (Fund 201 or 209) where title remains with the sponsor. Items charged to this account are not University assets and must be returned, transferred, or otherwise disposed of in accordance with sponsor terms and conditions.

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. This also includes building improvements, remodeling, renovation, and major repair projects that are not capitalized under the building capitalization policy.

741150 – Repairs and Maintenance – Buildings - Construction

This account is used to record the cost of UF building repairs and maintenance in the 5XX construction funds. Note: this account is only for Core Office use.

741175 – Repairs and Maintenance – Buildings - Facility Services

This account is used to record the cost of repairs and maintenance performed by UF Facilities Services. Note: this account is only used for interdepartmental billing.

741200 – Maintenance Contracts – Buildings

This account is used to record the cost of maintenance contracts for buildings. Maintenance contracts are agreements between two parties to support or maintain with assets of which the University owns over a period of time. For onetime maintenance or repair invoicing please use the Repairs and Maintenance accounts. For example, contract for elevator maintenance is charged here as a agreement with a vendor to come service the elevator in the event of malfunction.

741300 – Safety Maintenance and Repairs

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

741400 – Repairs and Maintenance – Infrastructure and Grounds

This account is used to record the cost of UF facilities infrastructure and ground repairs and maintenance that is not capital construction costs. This also includes, fencing, sidewalks, retainage ponds and landscape expenditures.

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 maintenance contracts for equipment. Maintenance contracts are agreements between two parties to support or maintain with assets of which the University owns over a period of time. This includes warranties or extended warranties purchased for equipment. For example, contract for maintenance of medical or laboratory equipment are charged here as an agreement with a vendor to come service the equipment in the event of malfunction or failure. For onetime maintenance or repair billing please use the Repairs and Maintenance accounts. Note: contracts for printing equipment should be coded to the printing accounts 793100.

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.

742500 – Repairs and Maintenance – Vehicle and Vessels Tag and Titles

This account is used to record the expense of vehicle tags and titles that were not included in the capitalization of the item. This account is for Asset Management Only.

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.

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

This account is used to record payments to individuals for participation and/or general support as aid in the pursuit of their studies or research.

752100 – Health Insurance Fellowships with Stipends

These accounts are used to record Fellowship health insurance payments.

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.

754100 – Waivers - Cash

Used by Letter of Appointment and Provost Office to record payments to UB for Cash Waivers such as Lottery Trust Fund and Tuition Remission for graduate assistants and fellows. *Not for departmental use - for use by University Bursar only.*

754200 – Waivers – Cash Reversal

Used by Letter of Appointment and Provost Office to record payments to UB for Cash Waivers such as Lottery Trust Fund and Tuition Remission for graduate assistants and fellows. *Not for departmental use - for use by University Bursar only.*

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 lodging, 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 lodging, 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 lodging, 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 and has been adopted by more than 100 countries outside of the US.

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.

781109 – Furniture and Equipment >9,999

This account is used to record the purchases of general equipment that is \$10,000 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 – Buildings

This account is used to record the purchase of buildings that will be included in the UF's building inventory.

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.

784009 – Vehicles and Transportation >9,999

This account is used to record the purchase of vehicles and transportation that costs \$10,000 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.*

786100 – Operating Lease - Furniture and Equipment >\$4,999 and Lease Term >12 months

This account is used to record the lease 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). Some examples are: automobiles, heavy equipment, equipment for medical usages, office machinery, office and dorm furniture and equipment, and other miscellaneous personal property items. For furniture and equipment lease with total annual payments less than \$5,000 **or** on terms of 12 months or less use account 714100. Note: **do not** use this account for interdepartmental or internal sales transactions such as E2R and ISP journals; please use 714100 instead.

786109 – Operating Lease - Furniture and Equipment >\$9,999 and Lease Term >12 months

This account is used to record the lease of furniture and equipment with total annual payments of \$10,000 or more per item **and** with a lease term longer than 12 months (including all optional extensions). Some examples are: automobiles, heavy equipment, equipment for medical usages, office machinery, office and dorm furniture and equipment, and other miscellaneous personal property items. For furniture and equipment lease with total annual payments less than \$10,000 **or** on terms of 12 months or less use account 714100. Note: **do not** use this account for interdepartmental or internal sales transactions such as E2R and ISP journals; please use 714100 instead.

86200 – Operating Lease - Real Estate >\$99,999 and Lease Term >12 months

This account is used to record the lease 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). Some examples are: leasing of real estate for offices, storage facilities, warehouses, residential buildings, and land. For real estate lease payments less than \$100,000 **or** on terms of 12 months or less use account 714200. Note: **do not** use this account for interdepartmental or internal sales transactions such as E2R and ISP journals; please use 714375 instead.

786300 – Subscription Software >\$250,000 and Contractual Terms > 12 months

This account is used to record software subscription agreements with total annual payments of \$250,000 or more **and** with a subscription term longer than 12 months (including all optional extensions). This would include software agreements that include a right to use an IT asset, but this does not include agreements that only provide for IT support services. For subscription software agreements with total payments less than \$250,000 **or** on terms of 12 months or less use account 734200, 734250 or 734260 as applicable.

787000 – Construction – Work in Progress

This account is used to record the expenditures of construction work in progress. *This account is for the use by Construction Offices (Planning, Design & Construction; Facilities Services; IFAS Facilities Services; Construction Accounting; and Asset Management).*

788000- Depreciation Expense

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.*

788100- Amortization Expense (ARO)

This account is used for allocating the cost of a tangible asset over its useful life for asset retirement obligations (ARO). *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.

789109 – Art and Museum Artifacts >9,999

This account is used to record the purchase of artwork and museum artifacts with a unit cost of \$10,000 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.

789409 – Livestock 9,999

This account is used to record purchases of livestock or other animals that cost \$10,000 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.

793100 – Printing/Photocopying

This account is used to record the cost of all standard printing, photocopying, and related expenses.

793300 - Specialty Printing

This account is used to record the cost of premium or offset printed materials such as brochures, flyers, newsletters, posters, postcards, letterheads, business cards, magazines, Gator 1 ID Cards, and name tags.

793900 – Publishing Fees

This account is used to record the costs related to publishing printed works, digital information, or electronic resources. This includes publishing of books and websites as well as costs associated with dissemination of research findings such as printing of research abstracts and posters.

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 and screening rights.

797100 – Patient Care Costs

This account is used to record the cost of routine and ancillary services provided by hospitals to individuals participating in research programs. These can include services such as dental lab service fees or medical lab service fees. Note: this does not include personal reimbursement, ancillary test performed outside of hospitals, recruitment or retention fees or data management/statistical analysis. Visit <https://research.ufl.edu/dsp/proposals/budgeting/direct-costs.html> for more information.

799200 – Awards and Sponsorships

This account is used to record the cost of awards and sponsorships such as plaques, trophies, and funding awarded to individuals, organizations, etc. for events or activities.

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. Note: is account is for use by the University Bursar core office only.

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 expenses that are related to providing an entertainment. This includes all non-travel expenses of event tickets, and supplies for the purpose of amusement or enjoyment. For any expenses under the function of travel or processed under the travel and expense module please use the travel accounts 77XXXX.

799620 – Event Tickets

This account represents expenses related to the purchase of event tickets and is only allowed in funds 143, 162, and 171. For all other funds please use Travel or Entertainment Expense accounts.

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 ads for employment of personnel.

799900 – Miscellaneous Operating Expense

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

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 and has been adopted by more than 100 countries outside of the US.

799950 – Net Vendor Discounts - Inactivated

Please reach out to gahelp@ad.ufl.edu.