

UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

Only Object codes which appear on this list are available for use in BEN Financials

1XXX – ASSETS

11XX – Cash

1110	Cash, Operating (Mellon Bank)
1111	Cash, Investments (State Street Bank)
1115	Cash, Foreign Drafts
1130	Cash, CTF principal
1131	Cash, CTF income
1132	Separately Invested Funds
1133	Personal trusts, income & principal
1140	Petty Cash – represents the original amount of an organization's Petty cash fund and is not impacted by charges made using petty cash.
1142	Cash, Direct Deposit
1143	Cash, Credit Card
1144	Cash, Cashier's Office
1145	Cash, Other Banks (imprest)
1146	Cash, Treasurer's Office
1147	Cash, Trust Administration Office
1149	Cash, Suspense

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12XX – Accounts Receivable – Amounts owed by students, customers and other entities for services rendered by the University.

120X-121X – Student Accounts Receivable – Amounts owed by students to the University or to an external third party for tuition, fees, food and board.

- 1200 Student Receivables, General (e.g., room and board, fees)
- 1201 Student Receivables, Undergraduate tuition
- 1202 Student Receivables, Graduate/Professional tuition
- 1218 Student Receivables, external third parties
- 1219 Student Receivables, Allowance for Uncollectible – reduces gross receivables by an estimate of the amounts which will not be collected.

122X – Grants/Contracts Receivable – Amounts owed by external granting agencies or entities to the University for contractual research services rendered/grant awarded.

- 1220 Grant/Contract Receivables
- 1221 Grant/Contract Receivables
- 1229 Grants/Contracts Receivable, Allowance for Uncollectible – reduces receivable by an estimate of the amounts which will not be collected.

123X – Contributions Receivable – Amount due from donors for their promises (pledges) to give to the University.

- 1230 Contributions Receivable
- 1238 NPV Discount on Contributions Receivable
- 1239 Contributions Receivable, Allowance for Uncollectible – reduces receivable by an estimate of the amounts which will not be collected.

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124X – Trade/Other Receivables – Amounts owed by outside entities to University departments for services rendered/goods sold.

- 1240 Trade/Other Receivables (e.g., Wharton Exec Ed)**
- 1241 Commonwealth Receivable**
- 1249 Trade/Other Receivables, Allowance for Uncollectible – reduces Receivables by an estimate of the amounts which will not be collected.**

125X – Receivables, Health Affiliates – Amounts owed by outside entities to the University’s Medical School, Nursing School, Veterinary School and Dental School for services rendered. Excludes CPUP and HUP inter-entities.

- 1250 Receivable, Health Affiliates: Current Expense and Capital**
- 1251 Receivable, Health Affiliates: Salaries – Full time Admin & Staff
- 1252 Receivable, Health Affiliates: Salaries – Full time Faculty (full time EB rate)
- 1253 Receivable, Health Affiliates: Salaries – Part time staff (part time EB rate)
- 1254 Receivable, Health Affiliates: Salaries – no EBs charged
- 1255 Receivable, Health Affiliates: Full time Employee Benefits charges
- 1256 Receivable, Health Affiliates: Payments**
- 1257 Receivable, Health Affiliates: Part Time Employee Benefits charge
- 1258 Receivable, Health Affiliates: CHOPPA Payroll
- 1259 Receivable, Health Affiliates: Allowance for Uncollectible**

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126X – Receivables, Payroll Benefits - Amounts owed by employees to the University for benefits paid on their behalf, while on leave.

1260 Employee Benefits Receivables
1262 COBRA Benefits Receivables
1265 Benefits Withholding Receivable

127X – Receivables, Investments – Amounts owed to the University for investment-related transactions.

1270 Income Accrual
1271 Sales Advanced
1272 Investments: tax reclaim receivable
1273 Investments: cash suspense
1274 Investments: deposits
1275 Investments: other receivables

128X – Receivables, CHOPPA

1282 Health Affiliates, CHOPPA EB

13XX – Prepaid Expenses and Deferred Charges – Expenses paid in advance by the University.

1301 Prepayment (Oracle default)
1310 Insurance
1320 Miscellaneous (e.g., Exec Ed)

14XX – Inventories – Goods available for sale

1401 Receiving Account (Oracle default)
1410 Inventory (e.g., Lab stockrooms, Faculty Club)

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15XX – Advances/Inter-Entity Due To/Due From – Amounts owed to the University from inter-entity health practices (CPUP/HUP only).

1510	Due to/Due from: Miscellaneous Advances
1511	Due to/Due from: CPUP Compensation – Base Pay
1512	Due to/Due from: CPUP Compensation – Bonus
1513	Due to/Due from: CPUP Compensation – Variable Pay (Incentive)
1514	Due to/Due from: CPUP Compensation – VA Make Up
1520	Due to/Due from: Current Expense
1521	Due to/Due from: Salaries – Full time Admin. & Staff (Full time EB rate)
1522	Due to/Due from: Salaries – Full time Faculty (Full time EB rate)
1523	Due to/Due from: Salaries - Part time Staff (Part time EB rate)
1524	Due to/Due from: Salaries – no EBs charged
1525	Due to/Due from: Full Time Employee Benefits charges
1526	Due to/Due from: Payments and Other Credits
1527	Due to/Due from: Capital
1528	Due to/Due from: Overhead
1529	Due to/Due from: 2% Dean's Fund
1530	Due to/Due from: Long Term
1531	Due to/Due from: HUP Cost Center/Group Practice
1532	Due to/Due from: Tuition Benefits
1533	Due to/Due from: Medical Center Allocation
1534	Due to/Due from: AP credits
1535	Due to/Due from: Subsidies
1536	Due to/Due from: Renovations
1537	Due to/Due from: Rent
1539	Due to/Due from: Miscellaneous charges exempt from overhead
1540	Due to/Due from: Part Time Employee Benefits charge
1541	Due to/Due from: CPUP EB

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16XX – Loans Receivable – Amounts owed to the University for loans made to various outside parties.

160X – Student Loans Receivable – Amounts owed to the University for loans made to students.

- 1600 Long-term Student Loans
- 1601 Short-term Student Loans
- 1602 Student Loans, Allowance for Uncollectible – reduces receivables by an estimate of the amounts which will not be collected.

161X – Employee Loans Receivable – Amounts owed to the University for loans made to employees.

- 1611 Long-term Employee Loans
- 1612 Short-term Employee Loans
- 1613 Special Employee Loans
- 1614 Employee Loans, Shared Appreciation Loans
- 1615 Employee Loans, Mortgage Swing Loans

164X – Other Loans

- 1641 Other Loans
- 1649 Other Loans, Allowance for Uncollectible

17XX – Investments – Investments in marketable debt and equity securities.

170X – Direct Holdings – Investments in marketable securities, held by the University's pooled funds.

- 1700 Direct Holdings, Book Value
- 1701 Direct Holdings, Other
- 1702 Direct Holdings, Unrealized Gain/Loss
- 1703 Other Investments, Stafford GSLs

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171X – AIF Investments held by endowments in the University’s Associated Investment Pooled Funds

- 1710 AIF: Investment, Book value
- 1711 AIF: Investment, Realized Gain/Loss
- 1712 AIF: Investment, Unrealized Gain/Loss
- 1713 AIF: Spending Rule Investment, Book Value
- 1714 AIF: Spending Rule Investment, Realized Gain/Loss
- 1715 AIF: Spending Rule Investment, Unrealized Gain/Loss

172X – Fixed Income Investments – Investments in the University’s Fixed Income Fund

- 1720 Fixed: Investment, Book Value
- 1721 Fixed: Investment, Realized Gain/Loss
- 1722 Fixed: Investment, Unrealized Gain/Loss

173X – Equity Investments – Investments in the University’s Equity Fund

- 1730 Equity: Investment, Book value
- 1731 Equity: Investment, Realized Gain/Loss
- 1732 Equity: Investment, Unrealized Gain/Loss

174X – Investments held at Kaspick and Co.

- 1740 Investments, Kaspick & Co.
- 1741 Short: Investment, Realized Gain/Loss
- 1742 Short: Investment, Unrealized Gain/Loss

175X – Specially Managed Investments – Investments in specially managed funds

- 1750 Specially Managed: Investment, Book value
- 1751 Specially Managed: Investment, Realized Gain/Loss
- 1752 Specially Managed: Investment, Unrealized Gain/Loss

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176X – High Yield Investments – Investments in High Yield Bond funds

- 1760 High: Investment, Book value
- 1761 High: Investment, Realized Gain/Loss
- 1762 High: Investment, Unrealized Gain/Loss

177X – Outside Managed Investments – Investments of Assets held in trusts outside the University.

- 1770 OM: Investment, Book value
- 1771 OM: Investment, Realized Gain/Loss
- 1772 OM: Investment, Unrealized Gain/Loss

178X – Other Investments, held by Treasurer

- 1780 Securities
- 1781 Real Estate
- 1782 Other
- 1783 Non-Liquid Investments

179X – Other Investments

- 1790 Investments in Subsidiaries

18XX – Plant Assets – Assets of a durable nature (useful life of 1 year or more), used in the rendering of services rather than being held for sale.

181X – Land

- 1810 Land

182X – Buildings & Fixed Equipment

- 1820 Buildings & Fixed Equipment
- 1821 Prior FY Moveable Equipment

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- 1822 Prior FY Library Equipment
- 1823 Prior FY Rare Books/Collectibles
- 1824 Internally Fabricated Equipment-Manually Depreciated
- 1825 Prior FY Internal Use Software-Under Development
- 1826 Prior FY Equipment In Process**
- 1827 Prior FY Accumulated Depreciation – Moveable Equipment
- 1828 Prior FY Accumulated Depreciation – Library
- 1829 Buildings & Fixed Equipment, Accumulated Depreciation

183X – Moveable Equipment – Unit cost of \$5,000 or greater with an estimated useful life greater than one year.

- 1830 Furniture & Fixtures**
- 1831 Computer Equipment**
- 1832 Other Capitalized Equipment**
- 1833 Capitalized Equipment repairs**
- 1834 Equipment in Process**
- 1835 Internal Use Software Costs Under Development**
- 1836 Depreciation - Special
- 1837 Donated Equipment, accumulated depreciation
- 1838 Donated Equipment
- 1839 Moveable Equipment, accumulated depreciation

184X – Library Contents, excluding rare books

- 1840 General Library Acquisitions**
- 1849 Library Contents, accumulated depreciation

185X – Rare Books & Collectibles

- 1850 Rare Books**
- 1851 Museum Collections**
- 1852 Artwork**

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- 1858** Donated Collectibles
- 1859** Other Collectibles

186X – Intangible Assets – Assets that provide future benefits without having physical form (e.g., patent rights, goodwill).

- 1860 Intangible Assets

19XX – Construction in Progress (CIP) – Fixed assets under construction.

190X – Site Acquisition

- 1901 Property Acquisition
- 1902 Appraisal Fee

191X – Site Preparation

- 1911 Surveys
- 1912 Demolition
- 1913 Test Borings
- 1914 Utilities to site, utility relocation
- 1916 Pre Construction Consultant
- 1917 Scope Development Services

192X – Construction and Fixed Equipment

- 1920 Construction
- 1921 Non-structural improvements
- 1922 Security Systems
- 1923 Landscaping/site development
- 1925 Construction contingency
- 1926 Special Fixed Equipment
- 1927 Telephone and Communications

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1928 Signage
1929 Asbestos removal

193X – Fees

1930 Architectural/Engineering fee
1931 Architect/Construction contingency
1932 Architectural Reimbursable: reproductions
1933 Consultants
1934 Consultants – Landscape allowance
1935 Consultants – Other
1936 Legal & administrative: permits
1937 Construction bond
1938 Miscellaneous reproductions, printing

194X – Construction Management Fees

1940 Construction Management Fee
1941 Capital Project Management Fees

195X – Equipment and Moveable Furnishings

1950 Furniture
1951 Furniture contingency
1952 Moveable Technical or Scientific Equipment
1953 Consultant, Interior design
1954 Building maintenance equipment

196X – Miscellaneous

1960 Moving allowance
1961 Other
1962 Project Contingency
1963 Project Management

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1964	Utilities During Construction
1965	Utility Shut Downs
1966	Capitalized Interest
1967	Financing Fees

197X – Payroll

1971	Salaries: Technical/Specialized (Full Time EB rate)
1975	Employee Benefits Charge

199X – CIP Closeout

1990 – CIP Closeout. This object code will be used by General Accounting to close a completed capital project and capitalize it.

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2XXX – LIABILITIES – Amount owed by the University to outside entities for services or goods received.

20XX – Encumbrance

2001 Reserve for Encumbrance

21XX – 24XX – Accounts Payable, Accrued Expenses, and Reserves

210X – 211X – Taxes (Payroll Withholding and Other)

2101 Withholding, Federal Tax
2102 Withholding, State tax
2103 Withholding, City tax
2104 FICA (withholding & Univ. contribution)
2105 Withholding, SUTA
2106 Withholding, Non-resident alien
2107 Withholding, CA Training Tax
2110 Amusement tax
2111 A/P Sales Tax – Pennsylvania, Philadelphia, Allegheny County sales tax
2112 Surplus Line Tax
2113 Unrelated Business Income Tax
2114 Real Estate Taxes
2115 Withholding, Pension Federal Tax
2116 Withholding, Medicare Federal
2117 N.J. State Unemployment Tax
2118 Sales Tax, Other States

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212X – 213X – Health/Dental Insurance (payroll withholding & University contribution)

2120	BC/BS
2129	Keystone HMO
2130	Dental
2132	Penn Care
2133	Prescription
2134	Aetna HMO
2135	EPFS Program
2136	Long Term Care
2137	UPHS Health P.O.S. Plan
2138	Vision Care
2139	Amerihealth HMO
2140	Amerihealth POS

215X – Retirement/Life Insurance (payroll withholding + University contribution)

2150	TIAA
2151	Calvert
2152	Vanguard
2153	Group Life
2154	Equivest
2155	Keystone – Retirees
2156	Police Pension
2157	TIAA/CREF Basic
2158	Vanguard Basic
2159	SERP Liability-CPUP

217X – Savings Plans (payroll withholding)

2170	Withholding, Credit Union
2171	Withholding, Savings Bonds

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218X – Miscellaneous Payroll Withholding

2180	Withholding, Penn Club
2181	Withholding, Penn annuity
2182	Withholding, AAG
2183	Withholding, Court liens
2184	Withholding, IRS levies
2185	Withholding, Other

22XX – Payroll Withholding

220X – Union Dues (Payroll Withholding)

2200	Withholding, Union Dues
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221X – 223X – Penn’s Way/United Way

2210	Withholding, United Way
2230	Withholding, Penn’s Way
2231	Withholding, Penn’s Way GTN (Gross to Net)
2235	United Way Contributions (Non-Payroll)
2236	Center for Responsible Funding Contributions (Non-Payroll)
2237	Penn’s Way Undesignated Contributions (Non-Payroll)

224X – Employee Expense Accounts (Payroll Withholding)

2240	Medical
2241	Dependent Care Expense
2299	Payroll liability suspense

23XX – University Liability, Accrued Expense & Reserves

2300	Defined Pension Benefit Plan
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- 2301 Accrued Expense**
- 2302 Accrued Payroll
- 2303 Development Campaign
- 2304 Net pay, Payroll Liability
- 2305 ProCard
- 2307 ProCard Department charges**
- 2308 Deferred Compensation-457 Plan
- 2310 Student Health Insurance
- 2311 SHI Stabilization
- 2312 CIP-Retainage
- 2320 Insurance Reserve
- 2321 Workers Compensation
- 2322 Long Term Disability
- 2325 Escheat Reserve
- 2330 General University
- 2335 Unidentified Receipts
- 2340 FAS 106 Accrued Expense
- 2341 Vacation Accrued Expense
- 2342 Pension Accrued Expense
- 2343 Interest on Long Term Debt Accrued Expense
- 2344 Faculty Early Retirement Accrued Expense
- 2345 FIN 45 Liability
- 2346 FAS 5 Liability

24XX – General and Student Financial Services Liability

240X – General Liability

- 2400 AP Liability, Current Expense
- 2401 GL Suspense
- 2402 Bookstore Liability**
- 2403 Facilities Services Liability

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241X – Student Financial Services

2410	BRS Liability	(15008)
2411	BRS Liability	(15009)
2412	BRS Liability	(15010)
2413	BRS Liability, Cash	(15011)
2414	BRS Suspense	(13021)
2415	Federal Government Student Loan Program	
2416	Travel Clearing	

25XX – DEFERRED INCOME

250X –251X Tuition & Fees – Amounts received in advance for future delivery of teaching services

2500	General Tuition
2501	Undergraduate Tuition
2502	Graduate Tuition
2503	PhD Tuition
2504	Dissertation Tuition
2505	Undergraduate Special Tuition
2506	Graduate Special Tuition
2507	Undergraduate Acceptance Fee
2508	Graduate Acceptance Fee
2509	PhD Acceptance Fee
2510	Dissertation Acceptance Fee
2511	Undergraduate Special Acceptance Fee
2512	Graduate Special Acceptance Fee
2515	Other Fees Deferred (e.g., General Fee)
2516	Continuing Education Programs

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252X – Other Student Charges – For use by Residential Living only.

2520	Residence
2521	Dining
2522	Student Health
2523	Penalty
2524	Bad Checks
2525	Miscellaneous
2526	Deferments

253X – Penn Plan

2530	Penn Plan, Plan A
2531	Penn Plan, Plan C
2532	Penn Plan, PNC Bank
2533	Incremental Payment
2534	Income
2535	Professional Students

255X – Sales/Services

2550	Sales/Services
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256X – Gift Annuities, Pooled Life, UniTrust

2560	Gift Annuities, Present Value
2561	Pooled Life/UniTrusts, Interest & Dividends
2562	Pooled Life/UniTrusts, Payments to Beneficiaries
2563	Pooled Life/UniTrusts, Fixed
2564	Pooled Life/UniTrusts, Equity

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26XX – DEPOSITS & ADVANCES

- 2600 Student Deposits**
- 2610 Rental Deposits
- 2620 Other Deposits**
- 2630 Advances: Grants & Contracts
- 2640 Tuition: Advanced Receipts
- 2641 Tuition: Advanced Receipts
- 2642 Advances: Investment Purchases
- 2643 Investments: Other Liabilities
- 2644 Investments: Other Payables

27XX – Short-term & Long-term Debt

270X-External Debt

- 2700 Long-term Debt, non-current portion
- 2701 Long-term Debt, current portion
- 2702 Premium/Discount on Long-term Debt – Non Current Portion
- 2703 Premium/Discount on Long-term Debt – Current Portion

278X – Internal Loans

- 2780 Borrowing: Construction Loans
- 2781 Borrowing: EPLP
- 2782 Borrowing: Other Loans
- 2783 Repayment: Construction Loans
- 2784 Repayment: EPLP
- 2785 Repayment: Other Loans
- 2786 Prior FY Long-term Debt – Non Current Portion
- 2787 Prior FY Long-term Debt – Current Portion

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

Only Object codes which appear on this list are available for use in BEN Financials
28XX – Due to/Due from (Agency Funds)

2800 Due to/Due from External Organizations

4XXX – REVENUE

41XX TUITION and FEES - Revenue from tuition and fees.

410X – Academic Year (Fall & Spring)

4100 Undergraduate Regular – Fall and Spring
4101 Graduate and Professional Regular (Law, Nursing, Medicine, Veterinary Medicine, Dental Medicine) – Fall and Spring
4102 Undergraduate Special (CGS, Evening)
4103 Graduate & Professional Special (CGS, Evening, WEMBA, ExMSE, BioMed)
4104 Undergraduate Guarantee Adjustment –Tuition
4105 Undergraduate Traditional
4106 PhD Degree
4107 Other Degree Programs
4108 Certificate, Exchange, & Other Non-Degree

411X –Summer

4110 Undergraduate Regular (including Summer School)
4111 Graduate & Professional Regular (including Summer School)
4112 Undergraduate Special – Summer (CGS, Evening, etc.)
4113 Graduate Special – Summer (CGS, ExMSE, BioMed)
4115 Undergraduate Traditional-Summer
4116 PhD Degree – Summer
4117 Other Degree Programs- Summer
4118 Certificate, Exchange, & Other Non-Degree - Summer

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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412X – Other Tuition & Special Programs

- 4120 Study Abroad Programs
- 4121 Executive Education Program (Aresty Institute)**
- 4122 Lauder Institute
- 4123 Dynamics of Organization Program
- 4124 English for Foreign Students
- 4125 Math 110
- 4126 Study Abroad Programs (**non-Penn students**)
- 4127 Student Receivables Recoveries
- 4129 Other Special Programs**

413X – Fees

- 4130 Admission Application Fee
- 4131 General Fee – Undergraduate
- 4132 General Fee - Graduate
- 4133 Technology Fee – Undergraduate
- 4134 Technology Fee – Graduate
- 4135 Recreation & Facilities Fees
- 4136 Student Health Fee
- 4139 Other Fees (e.g., acceptance fees, lab fees, late registration fee, Residence Program fees, special program fees, transcript fees)**

414X – Study Abroad Fees

- 4140 Study Abroad Program Fee
- 4141 Study Abroad, International Travel
- 4142 Study Abroad, Room & Board
- 4143 Study Abroad, Insurance
- 4144 Study Abroad, Miscellaneous
- 4145 Study Abroad, Program Fee (non-Penn students)
- 4146 Study Abroad, International Travel (non-Penn students)
- 4147 Study Abroad, Room and Board (non-Penn students)
- 4148 Study Abroad, Insurance (non-Penn students)
- 4149 Study Abroad, Miscellaneous (non-Penn students)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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418X – STUDENT AID (CONTRA REVENUE)

Tuition, fees, housing remitted on behalf of students. Student aid was formerly recorded as an expenditure. However, according to the Financial Accounting Standard, FAS 117, student aid must be treated and recorded as an offset to revenue (contra revenue).

4180	Student Aid, general
4181	Student Aid, Undergraduate
4182	Student Aid, Graduate/Professional
4183	Student Aid, Undergraduate Special (CGS & Evening)
4184	Student Aid, Graduate/Professional Special (CGS, Evening, BioMed)
4185	Student Aid, PhD
4186	Student Aid, University Fellowship
4187	Tuition, Teaching Assistant
4188	Tuition, Research Assistant
4189	Tuition, Research Fellow
4190	Student Aid, General Fee (Grants/Contracts)
4191	Tuition, Teaching Fellow
4194	Undergraduate Guarantee Adjustment –Aid
4195	Undergraduate Financial Aid Incentive
4196	Undergraduate Financial Aid Endowment Income

42XX – ROOM and BOARD

Revenue from housing students and providing dining services to students, faculty and staff.

4210	Student Room Rentals (dormitories & on-campus housing)
4211	Other Dormitory Rentals (to non-students)
4220	Dining, Meal Contract Sales
4221	Dining, Cash Sales

43XX – SALES and SERVICES

Revenue from services rendered or goods sold to students, faculty, staff and the general public. This excludes sales/services rendered to University departments. Revenue from services rendered/goods sold to University departments should be recorded as a credit to object code 5500 or 5505 (Service Centers).

4300 Patient Care

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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4310	Animal Care
4320	Food & Beverage
4321	Catering (external), Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)
4322	Conference fees
4330	Parking, sticker sales
4331	Parking, gate receipts
4340	Ticket Sales/Gate Receipts
4350	Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits)
4360	Trade Sales & Services (e.g., gift shop activity)
4361	Vending
4370	Computer Connection – taxable revenue (external sales)
4371	Computer Connection – non –taxable revenue (external sales)
4380	Equity Gain/Loss in Independent Operations
4381	Inter-entity Sales and Services
4398	Refunds
4399	Other

44XX – CONTRIBUTIONS & PRIVATE GRANTS

Private grant income includes contracts or grants from non-governmental organizations, foreign governments and individuals. Contributions include gifts and bequests from individuals, non-governmental organizations or foreign governments.

4400	Gift Revenue – General
4401	Gift Revenue – Annual Giving
4402	Overhead Charge on Gifts
4404	Realized Gain/Loss on Gift of Securities
4405	Overhead Recovery on Gifts
4406	Gift Revenue – UK Foundation
4410	Private Grant Revenue
4420	Fundraising Dinner tickets/Membership fees

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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46XX – SPONSORED PROGRAMS and OTHER

Revenue from grants and contracts for research services rendered.

- 4600 Grant Revenue (direct and indirect)
- 4610 Commonwealth Appropriation
- 4620 Program income**

47XX – INVESTMENT INCOME - Revenue and related overhead charges from investments in the Associated Investments Fund (AIF), the Temporary Investment Fund (TIF), or from separately invested assets (Non-Pooled Investments).

470X – Income from directly held investments

- 4700 Investment Income (earned)
- 4701 Realized Gain/Loss (earned)
- 4702 Unrealized Gain/Loss (earned)
- 4703 Realized Gain/Loss from currency transactions
- 4704 Realized Gain/Loss from gifts of securities
- 4709 Reallocation of Investment Income (Transfer)

471X – Income from AIF (Associated Investment Fund)

- 4710 AIF: Investment Income (distributed)
- 4711 AIF: Realized Gain/Loss (distributed)
- 4712 AIF: Unrealized Gain/Loss (distributed)
- 4713 AIF: Spending Rule Income (distributed)
- 4714 AIF: Spending Rule Realized Gain/Loss (distributed)
- 4715 AIF: Spending Rule Unrealized Gain/loss (distributed)
- 4716 AIF: Income Remitted
- 4717 AIF: Gains Contra

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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472X – Income from FIXED (Fixed Securities Fund)

- 4720 Fixed: Investment Income (distributed)
- 4721 Fixed: Realized Gain/Loss (distributed)
- 4722 Fixed: Unrealized Gain/Loss (distributed)

473X – Income from EQUITY (Equity Securities Fund)

- 4730 Equity: Investment Income (distributed)
- 4731 Equity: Realized Gain/Loss (distributed)
- 4732 Equity: Unrealized Gain/Loss (distributed)

474X – Income from Kaspick and Co.

- 4740 Investment Income, Kaspick
- 4741 Annuity Payments to Planned Gift Participants
- 4742 Unrealized Gains/Losses, Kaspick

475X – Income from Specially Managed Investments

- 4750 Specially Managed: Investment Income (distributed)
- 4751 Specially Managed: Realized Gain/Loss (distributed)
- 4752 Specially Managed: Unrealized Gain/Loss (distributed)

476X – Income from HIGH YIELD (High Yield Bond Fund)

- 4760 High: Investment Income (distributed)
- 4761 High: Realized Gain/Loss (distributed)
- 4762 High: Unrealized Gain/Loss (distributed)

477X – Income from OUTSIDE MANAGED INVESTMENTS – Assets held in trust by outside entities.

- 4770 OM: Investment Income (distributed)
- 4771 OM: Realized Gain/Loss (distributed)

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- 4772 OM: Unrealized Gain/Loss (distributed)
- 4773 OM: Miscellaneous Asset Income

478X – Income from TIF (Temporary Investment Fund)

- 4780 TIF: Investment Income (distributed)
- 4781 TIF: Realized Gain/Loss (distributed)
- 4782 TIF: Unrealized Gain/Loss (distributed)
- 4783 TIF: Income (Remitted to Sponsor)

479X – Administrative Fee & Overhead

- 4790 Investment Income, Administrative Charge
- 4791 Investment Income, Administrative Recovery
- 4792 Investment Income, Overhead Charge
- 4793 Investment Income, Overhead Recovery

48XX – RECLASSIFICATIONS & TRANSFERS

Reclassification of revenue from the Temporarily Restricted Net Asset Class to the Unrestricted Net Asset Class. These Object codes are mandated by Accounting standards SFAS 116 and SFAS 117.

481X – Revenue Reclassifications

- 4810 Reclassification, endowment income
- 4811 Reclassification, operating gifts
- 4812 Reclassification, capital gifts
- 4813 Reclassification, Overhead
- 4814 Reclassification, Time-Based

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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482X – Transfers

Transfer of resources between/within centers, between funds.

4820 Resource Transfers In. These types of transfers represent the transfer of resources between centers and organizational units (generally the result of a commitment made by the Provost or a Dean to support specific activities), and are to be effected using a journal entry, with the recipient of the resources crediting object code 4820, and the donor of the services debiting the object code, 4825.

4821 Capital funding Transfer

4822 Cost Sharing Transfer (grants/contracts)

4824 Inter-Entity Equity Transfer. These types of transfers represent the transfer of Resources between University centers and organizational units and affiliated entities, Generally HUP and the Clinical Practices. The transfers are effected using a journal entry, With the University unit debiting or crediting object code 4824, and an offsetting entry to object code 15xx in the affiliated center.

4825 Resource Transfers Out. See description of object code 4820.

4826 Equipment Close Out

4828 CIP Transfer (Close-out)

4829 Balance Sheet Transfer Only

483X – SUBVENTION – Resources allocated to Schools from the Central Resource Pool.

4830 Subvention, Commonwealth Appropriation (formerly called Special Program Subvention)

4831 Subvention, Regular Programs

4832 Subvention, One-Time

4833 Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows)

4839 University Bank

4840 Final Year End Adjustment

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49XX – OTHER INCOME – Other Income includes revenue from activities not specifically identified above.

- 4900 Rental Income – tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.
- 4901 Rental Income – real property. Rental of University-owned facilities real estate to parties external to the University for parties, weddings, conferences, luncheons, etc. (e.g., Morris Aboretum, Wharton Executive Education Center).**
- 4910 Royalties from Technology Transfer
- 4911 Trademark Revenue
- 4912 Copyright Revenue
- 4913 Tangible Research Materials
- 4914 Patent Expense Reimbursement
- 4915 Interest Income
- 4918 Royalty – Internal Distributions
- 4919 Royalty – External Distributions
- 4920 Miscellaneous**
- 4990 Conversion Revenue (used only at Conversion)
- 4991 Account Balance Transfer
- 4992 Fund Balance Adjustment
- 4993 Balance Transfer Offset, AIF
- 4994 Balance Transfer Offset, Receivables
- 4995 Balance Transfer Offset, Other Investments
- 4996 Balance Transfer Offset, Non Cash Gifts
- 4999 Offset, Conversion Revenue

94XX – SUSPENSE – Revenue object codes code d by the accounting system when a financial entry from a legacy system feeder contains an invalid or expired segment or combination of segments. NOTE: These objects cannot be budgeted.

- 9401 BRS
- 9402 Collections
- 9403 Gifts
- 9404 Cashier**

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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5XXX – EXPENSES

50XX – 51XX - COMPENSATION & EMPLOYEE BENEFITS

Expenditures for services of University employees and associated employee benefits. All object codes are assessed employee benefits, except as noted. Consult the Office of Budget and Management Analysis for the current full time and limited service employee benefit rates.

Note: Refer to Special instructions for Compensation Subcodes. As a result of BEN Financials, you may need to use different compensation subcodes than in prior years because the functionality of the subcodes has changed or the subcodes have become invalid.

50XX – ACADEMIC COMPENSATION

This category represents academic-related compensation and benefits costs. The object codes listed represent the major summary level groupings. Further breakdowns of these groupings, (e.g., Professor, Associate Professor, Assistant Professor in the Standing Faculty Object codes or Teaching Assistant, Research Assistant in the Graduate/Professional Student codes) can be achieved through the use of payroll attributes such as job class and earnings type.

501X – 503X – FACULTY SALARIES

- 5010 Standing Faculty – subject to full time EBs. Includes all faculty with tenure or in tenure probationary status. Permissible ranks in the Standing Faculty are Professor, Associate Professor, and Assistant Professor. Includes Clinician Educators.
- 5011 Non-Standing Faculty – subject to full time EBs. Includes Associated Faculty and Academic Support staff. Excludes students and tenured-track faculty.
- 5020 Faculty – subject to part time EBs. Includes Associated Faculty, Academic Support staff, Emeritus Faculty, and other academic staff. Excludes students.
- 5030 Scholarly Leave (no EBs charged)

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504X – GRADUATE AND PROFESSIONAL STUDENTS

- 5040 Teaching Assistant (no EBs charged)
- 5041 Research Assistant (no EBs charged)
- 5043 Post-Doctoral Fellow. For individuals who hold Ph.D. or MD and participate in advanced training programs paid by sponsored grants. Includes NSRA trainees. (no EBs charged)
- 5044 Research Fellow. Appointed for research directly related to their discipline and required for the completion of their degree. (no EBs charged).
- 5045 Pre-Doctoral Fellowship. Registered graduate student paid from an external funding source. There is no service requirement related to the payment. (no EBs charged)
- 5046 Educational Fellowship. Registered graduate student paid from an internal funding source. There is no service requirement related to the payment. (no Ebs charged)
- 5047 Post-Doctoral Researcher. (PT EBs – subject to FICA)
- 5048 Teaching Fellow (no EBs charged)
- 5049 Teaching Assistant – Summer Appointment (PT EBs – subject to FICA)

505X – SPECIAL PAYMENTS TO FACULTY

- 5050 Intra-University Honoraria
- 5051 Intra-University Consulting. See Faculty Handbook for policy restrictions
- 5052 Summer Instruction
- 5053 Summer Research
- 5054 Other Teaching – full time employees
- 5055 Extra Non-Teaching Services – full time employees
- 5056 Administrative Stipend (To Faculty)
- 5057 Allowances (PT EBs charged)
- 5070 Research Assistant Summer Appointment (PT EBs charged – Subject to FICA).

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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51XX – NON – ACADEMIC COMPENSATION – This category represents non-academic related compensation and benefits costs. The object codes listed represent the major summary level groupings. Further breakdowns of these groupings, (e.g., research, instruction, clinical, etc.) are not possible with Payroll attributes, as can the academic compensation groupings. Instead, these breakdowns can be identified through the use of other Chart of Accounts segments, (e.g., Program).

510X – ADMINISTRATIVE AND PROFESSIONAL STAFF (includes full time monthly-paid staff, limited-service monthly-paid staff and part time monthly-paid staff who work more than 1,000 hours per year; subject to the full time EB rate).

- 5100 Salaries: Financial/General Administrative Professional Staff
- 5101 Salaries: Instruction/Research Professional Staff. Payments to staff holding instruction or research administrative positions.
- 5102 Extra Services: Financial/General Administrative Professional Staff.
- 5103 Extra Services: Instruction/Research Professional Staff
- 5104 Allowances: Professional Staff (PT EBs charged)

511X – SUPPORT STAFF (Includes full time weekly-paid and hourly paid support staff, limited-service weekly-paid staff, and part time weekly-paid and hourly-paid staff who work more than 1,000 hours per year; subject to the full time EB rate).

- 5110 Salaries: Financial/General Administrative Support Staff (Non-exempt salaries, weekly paid, support staff).
- 5111 Salaries: Instruction/Research Support Staff. Payments to staff Holding instruction or research administrative positions.
- 5112 Extra Services/Overtime: Financial/General Administrative Salaries Support Staff.
- 5113 Extra Services/Overtime: Instruction/Research Salaried Support Staff
- 5114 Regular Pay: Financial/General Part Time hourly paid Support Staff
- 5115 Regular Pay: Instruction/Research Part Time hourly paid Support Staff
- 5116 Extra Services: Financial/General Part Time hourly paid Support Staff
- 5117 Extra Services: Instruction/Research Part Time hourly paid Support Staff

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512X – UNIONIZED STAFF (includes full time weekly-paid and hourly-paid unionized staff; subject to full time EB rate).

- 5120 Regular Pay: Financial/General Administrative Support Staff (FT EB rate)
- 5121 Regular Pay: Instruction/Research Support Staff (FT EB rate)
- 5122 Extra Services/Overtime: Financial/General Administrative Hourly Support Staff (FT EB rate)
- 5123 Extra Services/Overtime: Instruction/Research Hourly Support Staff (FT EB rate)
- 5124 Salaries: Financial/General weekly paid Unionized Staff
- 5125 Salaries: Instruction/Research weekly paid Unionized Staff
- 5126 Extra Services/Overtime: Financial/General weekly paid Unionized Staff
- 5127 Extra Services/Overtime: Instruction/Research weekly paid Unionized Staff

513X – TEMPORARY/PART TIME SUPPLEMENTAL STAFF (includes temporary and/or part time staff, either monthly-paid, weekly-paid, or hourly-paid, who work less than 1,000 hours per year; subject to the part time EB rate except for 5139, for which no EB is charged).

- 5130 Salaried (monthly paid): Financial/General Administrative (PT EB rate)
- 5131 Salaried (monthly paid): Instruction/Research Administrative (PT EB rate)
- 5132 Salaried (weekly paid): Financial/General Administrative (PT EB rate)
- 5133 Salaried (weekly paid): Instruction/Research Administrative (PT EB rate)
- 5134 Hourly: Financial/General Administrative (PT EB rate)
- 5135 Hourly: Instruction/Research (PT EB rate)
- 5139 PT: College Work Study (no EBs charged)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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514X – SPECIAL (HUP)

- 5140 HUP: salaries and wages for HUP employees**
- 5141 CHOP: salaries and wages for CHOP employees
- 5142 Facilities Management Customer Labor

518X – RESERVE (for Budgeting only)

- 5180 Salary Reserve: Academic Salaries. For special situations; subject to full time EBs for planning
- 5181 Salary Reserve: Administrative/Professional Staff. For special situations; subject to full time EBs for planning
- 5182 Salary Reserve: Salaried Support Staff. For special situations; subject to full time EBs for planning
- 5183 Salary Reserve: Hourly Support Staff. For special situations; subject to full time EBs for planning

519X – EMPLOYEE BENEFITS (see 5502 for EB recovery)

- 5190 Employee Benefits for Full Time Administrative and Professional Academic and Support Staff
- 5191 Limited Service (Part Time) Employee Benefits
- 5192 HUP: Employee Benefits for HUP employees**
- 5193 Prior Period EB Adjustment
- 5194 CHOP: Employee Benefits for CHOP employees
- 5195 Facilities Employee Benefits
- 5196 Employee Benefits – Dependent Tuition Charge

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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52XX – CURRENT EXPENSE; SUPPLIES & MISCELLANEOUS

520X-521X – TRAVEL & ENTERTAINMENT

Expenditures relating to travel on official business, e.g., transportation (airline, rail, car rentals, parking, private automobile, taxis), meals, lodging, telephone, postage, and conference registration fees. Refer to Financial Policies #2351 – 2362.

NOTE: Entertainment expenditures should not be charged to object codes 5200-5212. Use object code 5214 for these expenditures.

- 5200** Domestic travel for faculty and staff, (travel expenditures incurred within the United States, its territories and Canada. Local travel use 5209.)
- 5202** Foreign travel for faculty and staff, (travel expenditures incurred while outside the United States, its territories and Canada)
- 5204** Domestic student travel, (travel expenditures incurred within the United States, its territories and Canada. Local travel use 5208.)
- 5205** Foreign student travel, (travel expenditures incurred while outside the United States, its territories and Canada)
- 5206** Non-employee domestic travel, (for persons not directly connected with the University e.g., student recruits, lecturers, consultants, job applicants)
- 5207** Non-employee foreign travel, (for persons not directly connected with the University, e.g., student recruits, lecturers, consultants, job applicants)
- 5208** Local student travel, meals, entertainment, (includes college house activities, floor functions, entertainment, refreshments and local student travel)
- 5209** Local travel / business meals for faculty and staff, (local travel and business meals with students, colleagues, speakers, recruits, etc. over which business is conducted)
- 5210** Meetings and conference fees/ registrations - charged to ProCards or processed on Request for Payment forms should be allocated to this object code.
- 5211** University sponsored meetings and conferences. Includes all expenses which are associated with sponsoring meetings/conferences.
NOTE: Any alcoholic beverages that are served in conjunction with conferences must be charged to object code 5214

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5212 International project/program costs. Use when requesting an advance or seeking reimbursement for an extended international project or program. Examples of such costs would be labor costs, equipment costs and curriculum-related expenses such as excursions, cultural instruction, group meals and lodging.

5214 Entertainment, (Meals and/or events that are conducted for the purpose of entertainment, recruiting, development or employee health and welfare. Any meal at which alcoholic beverages* are served. All alcohol purchases must be charged to this object code. Expenses incurred for business- related entertaining including catering, decorations, location rentals and musical (or other groups) that have been contracted to provide entertainment**).

*Alcoholic beverages are unallowable for indirect cost allocation purposes. The following guidelines apply when purchasing alcohol:

- If alcohol is purchased directly from a distributor, the object code that must be used is **5214**
- If alcohol is served at an entertainment function such as a holiday party, retirement party, etc., the entire event should be charged to entertainment (**5214**).
- If alcohol is being served at a University sponsored meeting, then the alcohol must be charged to entertainment (**5214**) but meeting expenses can be charged to University sponsored meetings and conferences (**5211**)

** Entertainers should be paid directly by the University through Accounts Payable using object code **5319**.

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522X – 524X – SUPPLIES and MINOR EXPENSES

Office supplies, laboratory supplies, computer software, computer supplies, non-library books and reprints. Includes any associated shipping, delivery or handling costs.

- 5220 External Office Supplies. Supplies used in offices which are purchased from outside vendors (Office Depot, etc.). Examples: stationery, paper for duplication, pens, pencils, typewriter ribbons, print-wheels and fonts, water, coffee services. For flowers, object code 5291 must be used (refer to University Financial Policy #2326 for additional information).**
- 5221 Internal Office Supplies. Supplies used in offices which are purchased from other University departments (e.g., paper or labels purchased from Publications).**
- 5222 Non-library books and reprints. Includes reprints, course or Workshop materials. Use this object code for books purchased for departmental use. NOTE: Books purchased by University libraries for general library use must be charged to an asset object code.**
- 5223 Computer Software, Accessories & Supplies (e.g., software programs for personal computers, including upgrades; computer manuals, diskettes, disk packs, data cartridges, toner/ink cartridges, optical disk cartridges, magnetic tape, laser printer accessories, plotter supplies, work station accessories, (surge protectors, glare screens, diskette trays), computer care products. Do not use this object code for purchasing mainframe system software.**
- 5224 Non-Capitalized Computer Equipment & Peripherals (e.g., printers, monitors, mouses, printer stands) – under \$5,000 unit cost.**
- 5225 Other Non-Capitalized Furniture/Removable Fixtures/Equipment (e.g., desks, chairs, cabinets, tables, lab/clinical equipment) – under \$5,000 unit cost.**
- 5226 External copying & duplicating. Copying/duplicating services Provided by outside vendors (e.g. Kinko's).**
- 5227 Internal copying & duplicating. Copying/duplicating services provided by internal University departments.**

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- 5228 **External Laboratory Supplies. Laboratory supplies purchased from outside vendors for use in laboratories (e.g., glassware, solvents, chemicals).**
- 5229 **Internal Laboratory Supplies. Laboratory supplies purchased from Internal University departments.**
- 5230 **External research animal purchases. Research animals purchased from outside vendors.**
- 5231 **Internal research animal purchases. Research animals purchased from internal University departments (e.g., ULAR, New Bolton Center)**
- 5232 **External research animal supplies. Research animal supplies purchased from outside vendors.**
- 5233 **Internal: research animal per diem charges**
- 5234 **Internal: research animal food, board, transportation**
- 5235 **Radioactive Material**
- 5236 **Other Hazardous Material**
- 5237 **Allowable Dues & Memberships. Dues & Memberships to professional organizations. Membership must support the individuals job-related responsibilities. Refer to University Financial Policy #2321.**
- 5238 **Unallowable Dues & Memberships. Includes all University authorized costs for membership to civic or community organizations or social or dining clubs, including the Faculty Club. Refer to University Financial Policy #2321.**
- 5239 **Subscriptions to professional publications. Subscriptions must support the individual's job-related responsibilities. Refer to University Financial Policy # 2321.**
- 5240 **HUP: Current Expense**
- 5241 **Patient Care Supplies**
- 5242 **Dining Service Costs-Outside Managed**
- 5243 **Non-Capital Equipment – OHD Excluded**
- 5249 **Other/Miscellaneous Supplies – Supplies not separately identified above.**

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525X – RENTALS & LEASES

Rentals and leases of equipment and property. Refer to Financial Policies #2311 and #2318.

NOTE: Leases must be approved by the Office of the Treasurer prior to execution.

- 5250** External Rentals/leases of facilities. Rental of a non-University facility
- 5251** Internal Rentals/leases of facilities. Rental of a University facility.
- 5252** Rentals/leases of computers and peripherals, (e.g., printers, monitors)
- 5253** Rentals/leases of vehicles, other than rental cars utilized for University travel.
- 5254** Rentals/leases of other capital equipment (excluding computers and peripherals)
- 5255** External: other rentals (e.g., furniture).
- 5256** Internal: other rentals (e.g., audio-visual equipment).

526X – 527X – COMMUNICATIONS

Payments to outside vendors/internal University departments for communication services rendered.

- 5260** External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&T, Sprint).
- 5261** Internal local telephone charges. For services rendered by University Telecommunications.
- 5262** Internal telephone equipment. Fees for use of telephone equipment provided by University Telecommunications.
- 5263** Internal toll charges. For toll services available through University Telecommunications.
- 5264** External printing & publications. For printing & publications services provided by outside vendors.
- 5265** Internal printing & publications. For printing & publications services provided by University departments.
- 5266** Internal photographic & illustrative charges. For photographic & illustrative services provided by University departments.

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- 5267 **Allowable advertising (Help Wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 – see below).**
- 5268 **Unallowable advertising (e.g., advertisement of University programs and activities).**
- 5269 **External: daily U.S. postage**
- 5270 **External: express mail service (e.g., FedEx, UPS)**
- 5271 **External: bulk mail service**
- 5272 **External: international postage**
- 5273 **External: other postage charges**
- 5274 **Internal: Mail Service charges. All mail services rendered by University Mail Service.**
- 5275 **External: photographic & illustrative charges. For photographic & illustrative services.**

528X – 529X – TAXES, OVERHEAD, BAD DEBT EXPENSE, EB EXPENSE, UNALLOWABLE EXPENSES

- 5280 Taxes. Payments to any local, state, and federal taxing authorities. Refer to University Financial Policy #2317.
- 5281 Payment in lieu of taxes
- 5282 Sponsored Grant/Contract Overhead Charge
- 5283 Other Overhead Charge**
- 5284 Bad Debt Expense, Contributions Receivables
- 5285 Bad Debt Expense, Other Receivables**
- 5286 Extraordinary Losses
- 5287 Employee Direct Grant Payments
- 5288 Faculty/Staff Tuition Remission (self, spouse & dependents)
- 5289 Current Expense: Independent Operations (e.g., Penn Club, Penn Tower Hotel)
- 5290 Unallowable: Fines & Penalties**

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- 5291 Unallowable: Other – NOTE: excluded from this object code are unallowable Advertising (see object code 5267), Unallowable Membership/Dues(object code 5238), and Unallowable Lobbying Costs (object code 5336).**
- 5292 Sponsored Grant/Contract prior year overhead adjustment (exempt from MTDC base)
- 5293 Loan Write-off/Recovery
- 5294 University contribution of employee benefits
- 5295 Facility Maintenance Costs**
- 5296 University Services Costs**
- 5297 School Facility Costs**
- 5298 School/Departmental Administrative Costs**

53XX – CURRENT EXPENSE; SERVICES – Services rendered to the University by outside individuals/organizations or internal University departments.

530X – 531X – PROFESSIONAL SERVICES

Refer to Financial Policy #2327 regarding the authority and responsibility to procure professional services. NOTE: For architectural and other construction-related professional services, refer to asset object code section 193X.

- 5300 Accounting & Audit Services**
- 5301 Legal Services**
- 5302 Management Consulting Services. Payment to an individual or organization for advisory services rendered (e.g., consulting by non-University professionals. Refer to Financial Policy #2319.**
- 5303 External; On-Site Training & Staff Development Services. Provided by an outside vendor/individual.**
- 5304 Internal: On-Site Training & Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).**
- 5305 Employee Recruitment Services**
- 5306 External: Computer Consulting Services**

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- 5307 Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).**
- 5308 External: Computing Infrastructure/Usage Costs**
- 5309 DCCS for PennNet Connection and Usage**
- 5310 UMIS for Computing Usage**
- 5311 Internal: Other Computer Center Charges**
- 5312 Investment Management Services**
- 5313 Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class or an audience. Refer to Financial Policy #2319.**
- 5314 Honorarium. Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319. NOTE: An honorarium is an unallowable charge against a federal research contract or grant.**
- 5315 Legal Settlement Fees**
- 5316 Human Subject Payments-Direct**
- 5317 Human Subject Payments-Advance to P.I.**
- 5318 Contributed Services**
- 5319 External: Other Professional Services: Payments to individuals for services not specifically identified elsewhere, (e.g., skilled labor for a specified task, research subjects, independent contractors etc.). Refer to Financial Policy #2319**

532X – 534X – OTHER SERVICES

- 5320 External: Insurance**
- 5321 External: Insurance Claims**
- 5322 Internal: Insurance Claim Settlements**
- 5323 Internal: Radiation Safety Services**
- 5324 Bank Fees**
- 5325 Benefit Carrier Payments**
- 5326 Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Today's Temporary, Manpower, TempsAmerica and Temporary Solutions.**

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- 5327 **Employee Relocation Costs. Reimbursements to newly recruited employees required to relocate to the Philadelphia area. Refer to University Financial Policy #2324.**
 - 5328 **Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.**
 - 5329 **External: Records Retention**
 - 5330 **Internal: Records Retention (i.e., Archives)**
 - 5331 **Minor Equipment Repairs & Maintenance (including service contracts)**
 - ** 5332 **Subcontract Services – up to \$25,000. Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, refer to the Financial Policy #2109 and to the Research Investigator’s Handbook.**
 - ** 5333 **Subcontract Services – over \$25,000. Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, refer to the Financial Policy #2109, and to The Research Investigator’s Handbook.**
 - 5334 **HUP: Hospitalization and patient care. Payments for hospital and patient care.**
 - 5335 **HUP: Medical Coverage. Payments for medical benefits that are Directly attributable to pre - and post-doctoral fellows/trainees (These benefits are not covered by the University’s medical benefits and are not included in EB charge).**
 - 5336 **Unallowable: Lobbying Costs**
 - 5339 **External: Other Services. All other services rendered by an external corporate entity or individual, not specifically identified elsewhere.**
 - 5340 **Internal: Other Services: All other services rendered by an internal University department, not specifically identified elsewhere.**
 - ** 5341 **Joint Services/Cooperative Services. Expenses within a department which are supported by a number of projects or P.I.’s, which are initially charged centrally within the department, and then reallocated among the various users of the services/goods. Typical joint services include equipment usage, photocopying, secretarial support.**
 - 5342 **Inter-entity Other Services**

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535X – INTERNATIONAL PROGRAM EXPENSES (student)

- 5350 Tuition & Fees paid to other institutions on behalf of Penn students**
- 5351 International travel expenses paid to other institutions on behalf of Penn students**
- 5352 Room & Board expenses paid to other institutions on behalf of Penn students**
- 5353 Insurance expenses paid to other institutions on behalf of Penn students**
- 5354 Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students**
- 5355 Tuition & Fees paid to other institutions on behalf of non-Penn students**
- 5356 International travel expenses paid to other institutions on behalf of non-Penn students**
- 5357 Room & Board expenses paid to other institutions on behalf of non-Penn students**
- 5358 Insurance expenses paid to other institutions on behalf of non-Penn student**
- 5359 Study abroad miscellaneous expenses paid to other institutions on behalf of non-Penn students**
- 5360 Health Insurance Premiums-paid on behalf of students

54XX – OPERATIONS and MAINTENANCE OF FACILITIES

Operating and Maintenance related services: Cleaning, maintenance and other services to University buildings and property. Examples: trash removal, pest control, fire alarm services, linen or uniform supply services, security guard services, fuel oil, electrical and plumbing services.

540X – GENERAL

- 5400 Housekeeping/Cleaning (external providers only)**
- 5401 Repairs & Maintenance to Facilities and Capitalized Equipment (e.g., vehicle repairs)**

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- 5402 External: Security Services**
- 5403 Internal: Security Services**
- 5404 Trash Removal (external providers only)**
- 5405 Pest Control**
- 5406 Groundskeeping (External providers only)**
- 5407 Internal: Maintenance Work Orders (may include special housekeeping work orders)**
- 5408 Non-Capital CIP Close-Out
- 5409 Other Operations & Maintenance**

541X – UTILITIES

- 5410 Electric, Chilled Water**
- 5411 Steam**
- 5412 Water & Sewer**
- 5413 Gas**

542X – FACILITIES MANAGEMENT

- 5420 Facilities Management Fees
- 5421 Operations & Maintenance Costs – outside managed
- 5422 O & M Current Expense – Penn retained costs
- 5423 O & M Service Contracts – Penn retained costs
- 5424 O & M Other – Penn retained costs
- 5425 Project Management Fees-customer work and non-capital projects
- 5426 Outside Specialist Services
- 5428 Outside Project Management
- 5440 Union Labor-Regular Facilities Allocation
- 5441 Union Labor-OT Facilities Allocation
- 5442 Unproductive Time Facilities Allocation
- 5446 Management & Administrative Facilities Allocation
- 5447 Zone Management & Administration Facilities Allocation
- 5448 Central Trades Facilities Allocation
- 5449 Customer Service Facilities Allocation

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- 5450 Electric Chilled Water Raw-Facilities Allocation
- 5451 Electric Chilled Water O/H-Facilities Allocation
- 5452 Steam Raw-Facilities Allocation
- 5453 Steam O/H-Facilities Allocation

55XX – EXPENSE CREDITS

- 5500 Expense Credit**
- 5501 Computer Connection – Internal sales and service**
- 5502 Employee Benefit (EB) Recovery
- 5503 Capital Project Management Fee Recovery
- 5504 Discounts against purchases
- 5505 Service Center Cost Recovery**
- 5506 Related Entity: Direct Cost Allocation
- 5509 Other Overhead Recovery**
- 5510 Sponsored Grant/Contract Overhead Recovery
- 5511 Sponsored Program Facility Cost Recovery

56XX – CAPITAL RELATED EXPENSES

- 5600 Depreciation
- 5601 Disposal of Assets
- 5602 Gain/Loss on Sale of Asset
- 5603 External: Interest Expense
- 5604 Internal: Interest Expense
- 5605 Internal: Principal Payments
- 5606 Amortization Expense

57XX – INVENTORY PURCHASES

- 5700 Trade (e.g., Vet School Bookstore, Museum Gift Shop)**
- 5710 Health Care Supplies (New Bolton Pharmacy, Dental School, Small Animal Hospital Pharmacy)**
- 5720 Maintenance Supplies (Residential Maintenance, Physical Plant, Wharton Steinberg Center)**

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- 5730** Food & Beverage (Faculty Club, Dining Services, Steinberg Center)
- 5740** Other (Bio Cell Center, Chem. Stockroom, LRSM, Publications
Physics Machine Shop, University Press, Wharton Reprographics)

58XX – INTERNAL ALLOCATIONS

- 5800 Allocated Costs, Operations & Maintenance
- 5802 Allocated Costs, University Services
- 5803 Allocated Costs, Facilities Renewal
- 5805 Allocated Costs, Library
- 5806 Funding From Allocated Costs, Operations & Maintenance
- 5807 Funding From Allocated Costs, University Services
- 5808 Funding From Allocated Costs, Facility Renewal
- 5809 Funding From Allocated costs, Library
- 5810 Allocated Costs, Development

93XX- BUDGET SUSPENSE

- 9300 PBUD/PBIL/PTCS

94XX See Revenue Object Code Listing

95XX– SUSPENSE

Note: These objects cannot be budgeted.

- 9500** Default
- 9501 Payroll (50xx-51xx)
- 9502** Telecommunications (5261-5263)
- 9505** UMIS (5310)
- 9506** DCCS (5309)
- 9507** Archives (5330)
- 9508** Publications (5265)
- 9509** Physical Plant (5407)

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9510	Residential Maintenance (5407)
9511	Bookstore
9512	ProCard
9513	Internal Mail Services: Bulk Mail (5274)
9514	Internal Mail Services: Bulk Labor (5274)
9515	Internal Mail Services: Mail Labor (5274)
9516	Internal Mail Services: Daily Postage (5274)
9517	Internal Mail Services: Postage Due (5274)
9518	Internal Mail Services: Fed Express Domestic (5274)
9519	Internal Mail Services: Fed Express International (5274)
9520	Internal Mail Services: International Mail (5274)
9521	Internal Mail Services: DHL (5274)
9522	Internal Mail Services: Xpress (5274)
9523	Wharton Reprographics
9524	Wharton Audiovisual Services
9525	Cell Center
9526	ULAR Animal Procedure
9527	ULAR Per Diem
9528	Computer Connection
9529	PENN Card
9530	Faculty Club
9531	Dining Service
9532	LRSM
9533	Physics
9534	HR Post Doc
9539	Chemistry
9540	Medical Computing
9541	Radiation Safety
9542	AFSA
9543	Medical Copy Center
9544	Gene Therapy
9545	Credit Card Cr/Dr
9546	Med IDS Service
9547	Pathology
9599	Frozen Account

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99XX – SPECIAL

9999 Year End Fund Balance Offset

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Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**** This object code is valid for grant funds only.**

UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

Only Object codes which appear on this list are available for use in BEN Financials

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