UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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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** This object code is valid for grant funds only.
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
   1231  Pledge Receivable Pre-discounted
   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
1261 Prior Year Payroll Tax Receivable
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
   1616  Special Mortgage 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 – External Trustee Charitable Remainder Trust

- 1760 External CRT Book Value
- 1761 External CRT Realized Gain/Loss
- 1762 External CRT 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 Moveable Equipment

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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1822 Library Acquisitions
1823 Rare Books, Museum Collections, Artwork
1824 Internally Fabricated Equipment-Manually Depreciated
1825 Internal Use Software in Process Cost Account
1826 Equipment In Process Cost Account
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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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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

187X – Asset Clearing Accounts

1870   Furniture and Fixtures Clearing Account
1871   Computer Equipment Clearing Account
1872   Other Capitalized Equipment Clearing Account
1873   Donated Equipment Clearing Account
1874   Rare Books, Museum Collections & Artwork Clearing Account
1875   Library Books Clearing Account
1876   Donated Collectibles Clearing Account
1877   Equipment in Process Clearing Account
1878   Land Clearing Account
1879   Building and Fixed Equipment Clearing Account
1880   Internal Use Software Clearing Account

188X-

1889   BEN Assets Default

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

190X – Site Acquisition

1901   Property Acquisition
1902   Appraisal Fee

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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
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

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### 194X – Construction Management Fees

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1940</td>
<td>Construction Management Fee</td>
</tr>
<tr>
<td>1941</td>
<td>Capital Project Management Fees</td>
</tr>
<tr>
<td>1942</td>
<td>Expense Furniture</td>
</tr>
<tr>
<td>1943</td>
<td>Expense Tec/Science Equipment</td>
</tr>
<tr>
<td>1944</td>
<td>Expense Building Maintenance Equipment</td>
</tr>
</tbody>
</table>

### 195X – Equipment and Moveable Furnishings

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1950</td>
<td>Furniture</td>
</tr>
<tr>
<td>1951</td>
<td>Furniture contingency</td>
</tr>
<tr>
<td>1952</td>
<td>Moveable Technical or Scientific Equipment</td>
</tr>
<tr>
<td>1953</td>
<td>Consultant, Interior design</td>
</tr>
<tr>
<td>1954</td>
<td>Building Maintenance Equipment</td>
</tr>
<tr>
<td>1955</td>
<td>Capital Furniture</td>
</tr>
<tr>
<td>1956</td>
<td>Capital Tec/Science Equipment</td>
</tr>
<tr>
<td>1957</td>
<td>Capital Building Maintenance Equipment</td>
</tr>
</tbody>
</table>

### 196X – Miscellaneous

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1960</td>
<td>Moving allowance</td>
</tr>
<tr>
<td>1961</td>
<td>Other</td>
</tr>
<tr>
<td>1962</td>
<td>Project Contingency</td>
</tr>
<tr>
<td>1963</td>
<td>Project Management</td>
</tr>
<tr>
<td>1964</td>
<td>Utilities During Construction</td>
</tr>
<tr>
<td>1965</td>
<td>Utility Shut Downs</td>
</tr>
<tr>
<td>1966</td>
<td>Capitalized Interest</td>
</tr>
<tr>
<td>1967</td>
<td>Financing Fees</td>
</tr>
</tbody>
</table>

### 197X – Payroll

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1971</td>
<td>Salaries: Technical/Specialized (Full Time EB rate)</td>
</tr>
<tr>
<td>1975</td>
<td>Employee Benefits Charge</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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199X – CIP Closeout

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

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 – 214X – Health/Dental Insurance (payroll withholding & University contribution)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2120</td>
<td>BC/BS</td>
</tr>
<tr>
<td>2129</td>
<td>Keystone HMO</td>
</tr>
<tr>
<td>2130</td>
<td>Dental</td>
</tr>
<tr>
<td>2132</td>
<td>Penn Care</td>
</tr>
<tr>
<td>2133</td>
<td>Prescription</td>
</tr>
<tr>
<td>2134</td>
<td>Aetna HMO</td>
</tr>
<tr>
<td>2135</td>
<td>EPFS Program</td>
</tr>
<tr>
<td>2136</td>
<td>Long Term Care</td>
</tr>
<tr>
<td>2137</td>
<td>UPHS Health P.O.S. Plan</td>
</tr>
<tr>
<td>2138</td>
<td>Vision Care</td>
</tr>
<tr>
<td>2139</td>
<td>Amerihealth HMO</td>
</tr>
<tr>
<td>2140</td>
<td>Amerihealth POS</td>
</tr>
<tr>
<td>2141</td>
<td>Post-Doc Healthcare</td>
</tr>
<tr>
<td>2142</td>
<td>LTD Supplemental Insurance</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2150</td>
<td>TIAA</td>
</tr>
<tr>
<td>2151</td>
<td>Calvert</td>
</tr>
<tr>
<td>2152</td>
<td>Vanguard</td>
</tr>
<tr>
<td>2153</td>
<td>Group Life</td>
</tr>
<tr>
<td>2154</td>
<td>Equivest</td>
</tr>
<tr>
<td>2155</td>
<td>Keystone – Retirees</td>
</tr>
<tr>
<td>2156</td>
<td>Police Pension</td>
</tr>
<tr>
<td>2157</td>
<td>TIAA/CREF Basic</td>
</tr>
<tr>
<td>2158</td>
<td>Vanguard Basic</td>
</tr>
<tr>
<td>2159</td>
<td>SERP Liability-CPUP</td>
</tr>
</tbody>
</table>

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217X – Savings Plans (payroll withholding)

2170  Withholding, Credit Union
2171  Withholding, Savings Bonds

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

221X – 223X – Penn’s Way/United Way

2210  Withholding, United Way
2211  Withholding, Penn Medicine Penn’s 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

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2241  Dependent Care Expense
2299  Payroll liability suspense

23XX – University Liability, Accrued Expense & Reserves

2300  Defined Pension Benefit Plan
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 Suspende

Schools and centers may process financial entries on-line in General Ledger to affect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

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** This object code is valid for grant funds only.
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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

2402 Bookstore Liability
2403 Facilities Services Liability

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 Traditional Tuition
2502 Professional and Other Degree Tuition
2503 PhD Tuition
2504 Dissertation Tuition
2505 Study Abroad and Non-Degree 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

Schools and centers may process financial entries on-line in General Ledger to affect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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

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

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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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009**

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

### 26XX – DEPOSITS & ADVANCES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2600</td>
<td>Student Deposits</td>
</tr>
<tr>
<td>2610</td>
<td>Rental Deposits</td>
</tr>
<tr>
<td><strong>2620</strong></td>
<td><strong>Other Deposits</strong></td>
</tr>
<tr>
<td>2630</td>
<td>Advances: Grants &amp; Contracts</td>
</tr>
<tr>
<td>2640</td>
<td>Tuition: Advanced Receipts</td>
</tr>
<tr>
<td>2641</td>
<td>Tuition: Advanced Receipts</td>
</tr>
<tr>
<td>2642</td>
<td>Advances: Investment Purchases</td>
</tr>
<tr>
<td>2643</td>
<td>Investments: Other Liabilities</td>
</tr>
<tr>
<td>2644</td>
<td>Investments: Other Payables</td>
</tr>
</tbody>
</table>

### 27XX – Short-term & Long-term Debt

#### 270X-External Debt

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2700</td>
<td>Long-term Debt, non-current portion</td>
</tr>
<tr>
<td>2701</td>
<td>Long-term Debt, current portion</td>
</tr>
<tr>
<td>2702</td>
<td>Premium/Discount on Long-term Debt – Non Current Portion</td>
</tr>
<tr>
<td>2703</td>
<td>Premium/Discount on Long-term Debt – Current Portion</td>
</tr>
</tbody>
</table>

#### 278X – Internal Loans

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2780</td>
<td>Borrowing: Construction Loans</td>
</tr>
<tr>
<td>2781</td>
<td>Borrowing: EPLP</td>
</tr>
<tr>
<td>2782</td>
<td>Borrowing: Other Loans</td>
</tr>
<tr>
<td>2783</td>
<td>Repayment: Construction Loans</td>
</tr>
<tr>
<td>2784</td>
<td>Repayment: EPLP</td>
</tr>
<tr>
<td>2785</td>
<td>Repayment: Other Loans</td>
</tr>
<tr>
<td>2786</td>
<td>Prior FY Long-term Debt – Non Current Portion</td>
</tr>
<tr>
<td>2787</td>
<td>Prior FY Long-term Debt – Current Portion</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to affect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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 Professional and Other Degree Programs
4108 Study Abroad and Non-Degree

4110-4118 –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 Professional and Other Degree Programs- Summer
4118 Study Abroad & Non-Degree - Summer

4119- Tuition Discount

4119 Tuition Discount

Schools and centers may process financial entries on-line in General Ledger to affect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

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

Schools and centers may process financial entries on-line in General Ledger to affect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

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** This object code is valid for grant funds only.**
4149  Study Abroad, Miscellaneous (non-Penn students)

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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

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
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

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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

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
4705 Pension/OPEB-related changes other than net period cost
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)

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4716  AIF: Income Remitted
4717  AIF: Gains Contra

**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 External Trustee Charitable Remainder Trust**

4760  External CRT Investment Income
4761  External CRT Realized Gain/Loss
4762  External CRT Unrealized Gain/Loss

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**This object code is valid for grant funds only.**
477X – Income from OUTSIDE MANAGED INVESTMENTS – Assets held in trust by outside entities.

4770 OM: Investment Income (distributed)
4771 OM: Realized Gain/Loss (distributed)
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
4794 Endowment Assessment Charge
4795 Endowment Assessment 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

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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009**

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

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

**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)
4823 Inter-Entity Equity Transfer – Operating. 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 affected using a journal entry, with the University unit debiting or crediting object code 4823 or 4824, and an offsetting entry to object code 15xx in the affiliated center.

4824 Inter-Entity Equity Transfer – Non-Operating. 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 affected using a journal entry, with the University unit debiting or crediting object code 4823 or 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)

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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

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

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** This object code is valid for grant funds only.
94XX – SUSPENSE – Revenue object codes coded 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
9405 Tuition Distribution

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.

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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009**

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

- 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).

**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

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## UNIVERSITY OF PENNSYLVANIA

### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

Only Object codes which appear on this list are available for use in BEN Financials. Holding instruction or research administrative positions.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5113</td>
<td>Extra Services/Overtime: Instruction/Research Salaried Support Staff</td>
</tr>
<tr>
<td>5114</td>
<td>Regular Pay: Financial/General Part Time hourly paid Support Staff</td>
</tr>
<tr>
<td>5115</td>
<td>Regular Pay: Instruction/Research Part Time hourly paid Support Staff</td>
</tr>
<tr>
<td>5116</td>
<td>Extra Services: Financial/General Part Time hourly paid Support Staff</td>
</tr>
<tr>
<td>5117</td>
<td>Extra Services: Instruction/Research Part Time hourly paid Support Staff</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5120</td>
<td>Regular Pay: Financial/General Administrative Support Staff (FT EB rate)</td>
</tr>
<tr>
<td>5121</td>
<td>Regular Pay: Instruction/Research Support Staff (FT EB rate)</td>
</tr>
<tr>
<td>5122</td>
<td>Extra Services/Overtime: Financial/General Administrative Hourly Support Staff (FT EB rate)</td>
</tr>
<tr>
<td>5123</td>
<td>Extra Services/Overtime: Instruction/Research Hourly Support Staff (FT EB rate)</td>
</tr>
<tr>
<td>5124</td>
<td>Salaries: Financial/General weekly paid Unionized Staff</td>
</tr>
<tr>
<td>5125</td>
<td>Salaries: Instruction/Research weekly paid Unionized Staff</td>
</tr>
<tr>
<td>5126</td>
<td>Extra Services/Overtime: Financial/General weekly paid Unionized Staff</td>
</tr>
<tr>
<td>5127</td>
<td>Extra Services/Overtime: Instruction/Research weekly paid Unionized Staff</td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5130</td>
<td>Salaried (monthly paid): Financial/General Administrative (PT EB rate)</td>
</tr>
<tr>
<td>5131</td>
<td>Salaried (monthly paid): Instruction/Research Administrative (PT EB rate)</td>
</tr>
<tr>
<td>5132</td>
<td>Salaried (weekly paid): Financial/General Administrative (PT EB rate)</td>
</tr>
<tr>
<td>5133</td>
<td>Salaried (weekly paid): Instruction/Research Administrative</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to affect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

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**This object code is valid for grant funds only.**
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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

514X – SPECIAL (HUP)

5140 HUP: salaries and wages for HUP employees
5141 Other Salaries
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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UniversiTY of Pennsylvania

General Ledger Object Codes - Fiscal Year 2009

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

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.)
5201 Local travel for faculty and staff, (local travel includes destinations in and around Philadelphia)
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 Business meals for faculty and staff, (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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**6212** 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.

**6214** 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.

**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:

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** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials. 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.

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

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** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials 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 Penn-Capital Equipment –Federal Title

5249 Other/Miscellaneous Supplies – Supplies not separately identified above.

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.

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**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.

**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.

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5275 External: photographic & illustrative charges. For photographic & illustrative services.

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**
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**
5299 **School/Departmental Administrative Costs – Non-Federal**

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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
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

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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

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.
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. Schools and centers may process financial entries on-line in General Ledger to affect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

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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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2009

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

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)
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

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**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  
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 Recovery  
5509  Other Overhead Recovery  
5510  Sponsored Grant/Contract Overhead Recovery  
5511  Sponsored Program Facility Cost Recovery  

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560X – 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

569X -  CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE

5699  Cumulative Effect of Changes in Accounting Principle

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)
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

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5807 Funding From Allocated Costs, University Services
5808 Funding From Allocated Costs, Facility Renewal
5809 Funding From Allocated costs, Library
5810 Allocated Costs, Development
5811 Funding, Student Services

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)
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)

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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
9535 Internal Mail Services: UPS (5274)
9536 DNA Sequence
9537 Translational Core Lab
9538 Vector Core
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
9548 Fleet Card
9549 SCXC Stem Cell Xenograft Core
9599 Frozen Account

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 2009

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

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