

# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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.
<b>1142</b>	<b>Cash, Direct Deposit</b>
<b>1143</b>	<b>Cash, Credit Card</b>
1144	Cash, Cashier's Office
1145	Cash, Other Banks (imprest)
1146	Cash, Treasurer's Office
1147	Cash, Trust Administration Office
<b>1149</b>	<b>Cash, Suspense</b>

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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
- 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 - Used to record monthly accruals and quarterly payments related to annual appropriations from the Commonwealth of Pennsylvania**
- 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. Transactions recorded to these object codes should be made to the following orgs, most of which are affiliated with CHOP using CNAC 400 and Fund 014003:**

- 4203 CHOP Anesthesia**
- 4392 Children’s Health Care Associates**
- 4432 CHOP Psychiatry**
- 4465 CHOP Radiology**
- 4505 Children’s Surgical Associates**
- 4530 Clinical Labs of CHOP**

**These object codes may also be used for temporary transactions for the Nursing and Legal Departments.**

- 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 - used to record payments received from the six CHOP departments in CNAC 400 fund 014003. Also used for temporary transactions for the Nursing and Legal Departments.**
- 1257 Receivable, Health Affiliates: Part Time Employee Benefits charge
- 1258 Receivable, Health Affiliates: CHOPPA Payroll

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**1259 Receivable, Health Affiliates: Allowance for Uncollectible-** used to record the reserve for uncollectible accounts receivables from the Health Affiliates.

**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)**

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### 14XX – Inventories – Goods available for sale

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

### 15XX – Inter-Entity Due To/Due From – Amounts owed to/by the University to/from inter-entity health practices (usually CPUP/HUP) and the Independent Operations.

All transactions to the UPHS interfund (21X-21XX-1-XXXXXX-15XX-XXXX-XXXX) must include a 6 digit Lawson number and 5 digit UPHS Chart of Account number in the description of the BEN journal. CPUP journals are booked to CNAC 400 in fund 014003 for interfund transactions.

- 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 – CPUP Fringe benefits
- 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 - used to record payments received from and made to UPHS to pay down on the interfund balance**
- 1527 Due to/Due from: Capital - used to record capital transactions usually Between UPHS and the School of Medicine**
- 1528 Due to/Due from: Overhead
- 1529 Due to/Due from: 2% Dean's Fund-used to record CPUP deans tax Transactions each month which is 2% of each CPUP practices monthly revenue distributed to the School of Medicine**

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- 1530 **Due to/Due from: Long Term-** used to record UPHS long term debt transactions
- 1531 **Due to/Due from: HUP Cost Center/Group Practice** – used to record HUP Group practice charges, which are services provided by UPHS to University Departments
- 1532 **Due to/Due from: Tuition Benefits-** used to record Tuition Benefit charges provided to UPHS employees
- 1533 **Due to/Due from: Medical Center Allocation** – not currently in use. This object code was used to allocate expenses to the School of Medicine for services that UPHS provided. Most of these transactions are now recorded in 1520.
- 1534 **Due to/Due from: AP credits** - used to book interfund AP credits
- 1535 **Due to/Due from: Subsidies** - used to book interfund Subsidies activity
- 1536 **Due to/Due from: Renovations** - Previously used to record renovation transactions between the Health System and the University. Most of these transactions are now recorded in 1527.
- 1537 **Due to/Due from: Rent** - Previously used to record rent activity between the University and the Health System. Most of these transactions are now recorded in 1520.
- 1539 **Due to/Due from: Miscellaneous charges exempt from overhead** – used to record miscellaneous interfund 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 – Intermediate Term Fund Investments**

- 1720 Intermediate Term Fund, Book Value
- 1721 Intermediate Term Fund, Realized Gain Inv
- 1722 Intermediate Term Fund, Unrealized Gain Inv

**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

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**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

**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**

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**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**  
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.**

**IMPORTANT:** *Effective March 2008, 183X object codes cannot be used to create a requisition. You must use 187X object codes for moveable equipment*

**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

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- 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**
- 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**

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188X-

1889 BEN Assets Default

**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

1928 Signage

1929 Asbestos removal

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### 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
1942	Expense Furniture
1943	Expense Tec/Science Equipment
1944	Expense Building Maintenance Equipment

### 195X – Equipment and Moveable Furnishings

1950	Furniture
1951	Furniture contingency
1952	Moveable Technical or Scientific Equipment
1953	Consultant, Interior design
1954	Building Maintenance Equipment
1955	Capital Furniture
1956	Capital Tec/Science Equipment
1957	Capital Building Maintenance Equipment

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### **196X – Miscellaneous**

1960	Moving allowance
1961	Other
1962	Project Contingency
1963	Project Management
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.

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

### **20XX – Encumbrance**

2001	Reserve for Encumbrance
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### **21XX – 24XX – Accounts Payable, Accrued Expenses, and Reserves**

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

2101	Withholding, Federal Tax
2102	Withholding, State tax

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2103	Withholding, City tax
2104	FICA (withholding & Univ. contribution)
2105	Withholding, SUTA
2106	Withholding, Non-resident alien
2107	Withholding, CA Training Tax
<b>2110</b>	<b>Amusement tax</b>
<b>2111</b>	<b>A/P Sales Tax – Pennsylvania, Philadelphia, Allegheny County sales tax</b>
2112	Surplus Line Tax
2113	Unrelated Business Income Tax
2114	<b>Real Estate Taxes</b>
2115	Withholding, Pension Federal Tax
2116	Withholding, Medicare Federal
2117	N.J. State Unemployment Tax
<b>2118</b>	<b>Sales Tax, Other States</b>
<b>2119</b>	<b>Gross Receipts Tax</b>

### **212X – 214X – 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
2141	Post-Doc Healthcare
2142	LTD Supplemental Insurance
2143	High Deductible Health Care (HDHC)
2144	Aetna PPO
2145	International Health Benefits

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

2150	TIAA
2151	Calvert
2152	Vanguard
2153	Group Life
2154	Equinvest
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

**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
- 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
- 2241 Dependent Care Expense
- 2242 Health Savings Account (HSA)
- 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

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 2012

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

- 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 FIN 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
- 2404** Epayables 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**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

### **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
<b>2507</b>	<b>Undergraduate Acceptance Fee</b>
<b>2508</b>	<b>Graduate Acceptance Fee</b>
<b>2509</b>	<b>PhD Acceptance Fee</b>
<b>2510</b>	<b>Dissertation Acceptance Fee</b>
<b>2511</b>	<b>Undergraduate Special Acceptance Fee</b>
<b>2512</b>	<b>Graduate Special Acceptance Fee</b>
<b>2515</b>	<b>Other Fees Deferred (e.g., General Fee)</b>
<b>2516</b>	<b>Continuing Education Programs</b>

### **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 Tuition Stabilizer Plan
2532	Penn Monthly Budget Plan
2533	Incremental Payment

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

Only Object codes which appear on this list are available for use in BEN Financials  
2534 Penn Plan Inc  
2535 Advance Receipts

### 255X – Sales/Services

**2550 Sales/Services**  
2551 CTT Deferred Revenue Distributed (contra-liability)

### 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

### 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

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 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

### **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

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 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

### **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**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 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)

### **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**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

<b>4187</b>	<b>Tuition, Teaching Assistant</b>
<b>4188</b>	<b>Tuition, Research Assistant</b>
<b>4189</b>	<b>Tuition, Research Fellow</b>
<b>4190</b>	<b>Student Aid, General Fee (Grants/Contracts)</b>
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.

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

### **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).

<b>4300</b>	<b>Patient Care</b>
<b>4310</b>	<b>Animal Care</b>
<b>4320</b>	<b>Food &amp; Beverage</b>
<b>4321</b>	<b>Catering (external), Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)</b>
<b>4322</b>	<b>Conference fees</b>
<b>4330</b>	<b>Parking, sticker sales</b>
<b>4331</b>	<b>Parking, gate receipts</b>
<b>4340</b>	<b>Ticket Sales/Gate Receipts</b>
<b>4350</b>	<b>Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits)</b>
<b>4360</b>	<b>Trade Sales &amp; Services (e.g., gift shop activity)</b>

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

<b>4361</b>	<b>Vending</b>
<b>4370</b>	<b>Computer Connection – taxable revenue (external sales)</b>
<b>4371</b>	<b>Computer Connection – non –taxable revenue (external sales)</b>
<b>4380</b>	<b>Equity Gain/Loss in Independent Operations</b>
<b>4381</b>	<b>Inter-entity Sales and Services</b>
<b>4398</b>	<b>Refunds</b>
<b>4399</b>	<b>Other</b>

### **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
<b>4420</b>	<b>Fundraising Dinner tickets/Membership fees</b>

### **46XX – SPONSORED PROGRAMS and OTHER**

Revenue from grants and contracts for research services rendered.

4600	Grant Revenue (direct and indirect)
4610	Commonwealth Appropriation
<b>4620</b>	<b>Program income</b>

**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**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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- 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
- 4706 Realized Gain on Non-Gifted Securities (earned)
- 4707 Realized Gain on Non-Gifted Securities (distributed)
- 4708 Realized Gain on Derivatives and Other Hedge Activity
- 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

### **472X – Income from Intermediate Term Fund**

- 4720 Intermediate Term Fund Income (distributed)
- 4721 Intermediate Term Fund Realized Gains (distributed)
- 4722 Intermediate Term Fund Unrealized Gains (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.**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 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)
- 4759 Accumulated Translational Gains/Losses –This is intended for translation gains and losses related to the translation of financial statements, maintained in a foreign currency, into US dollars.**

### **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

### **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)

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 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
- 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**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

Only Object codes which appear on this list are available for use in BEN Financials 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, to be used for a particular departments operating activities. The transfers are affected using a journal entry, with the University unit debiting or crediting object code 4823 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, to be used for a particular departments operating activities. The transfers are affected 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. These transfers are usually limited to Capital projects, equipment purchases, endowment transfers and the principal portion of debt service payments.

**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**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

**4840** Only Object codes which appear on this list are available for use in BEN Financials  
**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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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

**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.
- 5011 Non-Standing Faculty – subject to full time EBs. Includes Associated Faculty and Academic Support staff. Excludes students

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

### **504X – GRADUATE AND PROFESSIONAL STUDENTS**

- 5040 Teaching Assistant (no EBs charged)
- 5041 Research Assistant (no EBs charged)
- 5042 Post-Doctoral Researcher. (No EBs charged).  
Use only with job class 217500 (Postdoc Researcher). Can be used with any funding source except a training grant.
- 5043 Post-Doctoral Fellow (no EBs charged). Use only with job class 217603 (Fellows) or 217703 (NRSA Fellows). Can be used with any funding source except a research grant.
- 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 H1-B (PT EBs – subject to FICA). Use only with job class 217503 (H1-B Postdoc) and a visa status of H1B, E3, O1 or TN. Can be used with any funding source
- 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

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

**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).

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

**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

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

### **514X – SPECIAL (HUP)**

- 5140 UPHS: salaries and wages for UPHS employees**  
**This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hospital, etc.) salaries for certain Health System employees that also work for a University department. The other side of the entry is usually booked to the interfund 15XX object code. In general, most salary entries should be booked through the Salary Management System.**
- 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)**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 5190 Employee Benefits for Full Time Administrative and Professional Academic and Support Staff
- 5191 Limited Service (Part Time) Employee Benefits
- 5192 UPHS: Employee Benefits for UPHS employees. This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hosp., etc.). Employee benefits for certain Health System employees that also work for a University department. The other side of the entry is usually booked to the interfund 15XX object code. In general, most employee benefit entries should be booked through the Salary Management System.**
- 5193 Prior Period EB Adjustment
- 5194 CHOP: Employee Benefits for CHOP employees
- 5195 Facilities Employee Benefits
- 5196 Employee Benefits – Dependent Tuition Charge

### **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 on a non-local trip within the United States and its territories- (includes trip related expenses such as airfare, lodging, ground transportation, and personal meals). Business meals while traveling should be charged to 5209, or 5214 and a C-1A\* Travel & Entertainment -Entertainment & Business Meals worksheet should be attached. Note: Local travel use object code 5201**
- 5201 Local travel for faculty and staff -Local travel includes destinations in and around Philadelphia (50 mile radius or less). Includes purchase of transportation tokens, local ground transportation, mileage reimbursement, PhillyCarShare.**
- 5202 Foreign travel for faculty and staff -travel expenditures incurred in conjunction with travel outside the United States and its territories, (includes trip-related expenses such as airfare, lodging, ground transportation,**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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- 5204** Domestic student travel - travel expenditures incurred on a non-local trip within the United States and its territories - (includes trip-related expenses such as airfare, lodging, ground transportation and meals). Local travel use 5208.
- 5205** Foreign student travel - Travel expenditures incurred in conjunction with travel outside the United States and its territories - (includes trip related expenses such as airfare, lodging, and ground transportation and meals).
- 5206** Non-employee domestic travel – for persons not directly connected with the University e.g., student recruits, lecturers, visitors, consultants and job applicants. Includes trip-related expenses such as airfare, lodging, ground transportation and personal meals.
- 5207** Non-employee foreign travel - For persons not directly connected with the University e.g., student recruits, lecturers, visitors, consultants and job applicants. Includes all trip-related expenses such as airfare, lodging, ground transportation and personal meals.
- 5208** Local student travel, meals, entertainment - Includes college house activities, floor functions, entertainment, refreshments and local student travel. A C-1A form is not required with this object code provided a valid business purpose is provided on the advance or reimbursement form.

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

- 5209** Only Object codes which appear on this list are available for use in BEN Financials  
**Business meals for faculty and staff - business meals are meals with a clearly substantiated business purpose that are directly associated with the active conduct of University business and takes place in a dining establishment. At a business meal the business discussion is the primary purpose of the meal. A meal that directly precedes or follows a substantial and bona fide business discussion also meets this criterion. Examples of business meals include meetings with business associates, professional colleagues, students and others at which a bona fide business discussion takes place e.g. ABA meetings. NOTE: This expense should not be charged to a Procard. An Entertainment and Business Meal Worksheet (C-1A\* Travel and Entertainment - Entertainment & Business Meals worksheet) must be completed for meals listing the date, place of entertainment, persons entertained, affiliation and the business purpose of the meal. Any alcohol in conjunction with a business meal must be charged to 5214. Local travel is no longer charged to this object code. Refer to the University Financial Policy #2361 Travel and Entertainment Reimbursement Policy- Meals and Entertainment at: <http://www.finance.upenn.edu/vpfinance/fpm/2350/2361>**
- 5210** Meetings and conference fees/registrations - Use this object code when paying conference registration fees directly or reimbursing prepaid registration costs, i.e. reallocation of conference/registration fees charged to Procards.
- 5211** Business Meetings on Campus -Refreshments for meetings, lab lunches, groceries, box lunches etc. constitute meeting expenses. To be used when the primary focus is the meeting at which food is brought in. Note: any alcoholic beverages that are served in conjunction with campus meetings must be charged to 5214.
- 5212** International project/program costs – use this object code 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. The receipts for project/program costs and the responsibility for ensuring that those monies have been spend in accordance

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

Only Object codes which appear on this list are available for use in BEN Financials with the guidelines of the program or project remain with the school or center. Travel costs associated with international projects/programs should be charged to travel object codes.

**5214 Entertainment** -Encompasses those expenses incurred in conjunction with meals or events that are business-related but social or celebratory in nature. Expenses incurred for business-related entertaining include catering, decorations, alcohol \* and location rentals. Entertainment \*\* expenses and all alcohol purchases in conjunction with entertainment related activities must be charged to 5214.

**\* NOTE regarding Alcohol:** 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 Business meetings on campus (5211).  
**Note:** Before using this object code with a grant, please refer to the 'Notice of Award' to determine whether or not the charge is allowable on a grant.

**\*\* NOTE:** Services provided by independent contractors such as musical groups, and performers should be paid directly by the University through Accounts Payable using object code 5319 (External: Other professional services) or 5339 (External Other Services). Entertainers should not be paid directly by a third party (e.g. University employees cannot seek reimbursement for paying independent contractors directly). Entertainers are providing a service and the University is obligated to report amounts paid to taxing authorities. Please refer to the Independent Contractors and Consultants guide located at: [http://www.finance.upenn.edu/comptroller/tax/contractor\\_guide.shtml](http://www.finance.upenn.edu/comptroller/tax/contractor_guide.shtml).

**An Entertainment and Business Meals Worksheet (C-1A\* Travel and Entertainment-Entertainment & Business Meals worksheet) must be completed when using object code 5214; listing the date, place of entertainment, all persons entertained, affiliation and the business purpose of the meal or event.**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

### **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 PC and Printer supplies, see object code 5223 (computer software, accessories & supplies)
- 5221** Internal Office Supplies -Supplies used in offices which are purchased From other University departments (e.g., paper or labels purchased from the bookstore). Note: Not to be used when creating purchase orders.
- 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 (<http://www.library.upenn.edu/>) for general library use must be charged to asset object code 1875.
- 5223** Computer Software, Accessories & Supplies – for example, software programs for personal computers including upgrades, annual maintenance on software, laptops, notebooks, portable computers, servers, data storage and media, disk packs, data cartridges, toner/ink cartridges, magnetic tape, laser printer accessories, computer care products and work station accessories such as surge protectors, glare screens, diskette trays etc. Do not use this object code for purchasing mainframe system software.
- 5224** Non-Capitalized Computer Equipment & Peripherals – for example, printers, monitors, servers, PCs, networking equipment – under \$5,000 unit cost.
- 5225** Other Non-Capitalized Furniture/Moveable Fixtures/Equipment – for example, non-capitalized artwork, desks, chairs, cabinets, tables, racks, shelving units, small machinery, appliances, window air conditioners, fans, tools, lab/clinical equipment) – under \$5,000 unit cost.
- 5226** External copying and duplicating – such as Campus Copy Center and FedEx/Kinko’s. See object code 5264 External Printing and Publications for The creation of pamphlets and brochures.
- 5227** Internal copying & duplicating. Copying/duplicating services provided by internal University departments.

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 5228 **External Laboratory Supplies – Laboratory/Research supplies purchased from outside vendors for use in laboratories (e.g., glassware, solvents, chemicals).**
- 5229 **Internal Laboratory Supplies – Laboratory/Research supplies purchased from Internal University departments.**
- 5230 **External research animal purchases - research animals purchased from outside vendors. Object code 5230 to be used by ULAR only.**
- 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 (e.g. cages). To be used by ULAR, New Bolton Center.**
- 5233 **Internal: research animal per diem charges**
- 5234 **Internal: research animal food, board, transportation**
- 5235 **Radioactive Material – Must be acquired via a purchase order using the Appropriate RAM #.**
- 5236 **Other Hazardous Material - for example, corrosive acids, hazardous waste, flammable liquids**
- 5237 **Allowable Dues & Memberships – dues and memberships to professional organizations. Membership must support the individuals job-related responsibilities. Use Procard to pay for dues and memberships whenever possible. Refer to University Financial Policy #2321.**
- 5238 **Unallowable Dues and Memberships – Includes all University authorized costs for membership to civic or community organizations or social or dining clubs, including the University Club at Penn.  
NOTE: Payment of membership fees for private clubs or organizations is prohibited unless approved in writing by the Vice President for Finance and the appropriate Dean or center director. Refer to University Financial Policy #2321.**
- 5239 **Subscriptions to professional publications – subscriptions must support the Individual's job-related responsibilities. Use Procard to pay for subscriptions whenever possible. Refer to the University Financial Policy # 2321.**
- 5240 **HUP/CPUP: Current Expense - This object code is used to record UPHS**

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## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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- 5241 Patient Care Supplies
- 5242 Dining Service Costs-Outside Managed - Payments to outsourced dining services operators for costs for food and other direct expenses
- 5243 Non Penn-Capital Equipment –Federal Title - Used for the purchase of equipment items on projects funded by the federal government wherein the government retains title to the equipment that cannot be recorded or tracked through BEN Assets. The Office of Research Services will review transactions posted to this object code when preparing financial reports and will adjust any incorrect charges.
- 5244 Genomic Arrays Up to \$50,000 - This object code is to be used for the purchase Of Genomic Arrays on federal awards *costs up to \$50,000* per budget period. Full F&A is charged to this object code. Sponsor programs only.
- 5245 Genomic Arrays Greater than \$50,000 –This object codes is to be used for the purchase of Genomic Arrays on federal awards when the *cost is greater than \$50,000* per budget period. Costs over \$50,000 are excluded from F&A. Sponsor programs only.
- 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.
- 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).

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

### **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 – for example, advertisement of University programs and activities.
- 5269** External: daily U.S. postage
- 5270** External: express mail service – for example, FedEx, UPS, local courier services
- 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.

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

Only Object codes which appear on this list are available for use in BEN Financials  
**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 – for example, 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 - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: <http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5296 University Services Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: <http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5297 School Facility Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: <http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5298 School/Departmental Administrative Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2,**

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## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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Issue 5: <http://www.upenn.edu/researchservices/newsletters/december2003.pdf>

**5299** School/Departmental Administrative Costs – Non-Federal - Offset entry must be to object code 5299.

**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 Training & Staff Development Services. Provided by an outside vendor/individual.

**5304** Internal 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 - To record the fees incurred through management of our endowment. Access to this object code limited to Investment accounting personnel.

**5313** Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

Only Object codes which appear on this list are available for use in BEN Financials 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 –** A human subject fee is a payment that represents remuneration and/or reimbursement to individuals participating as subjects in a research project. See Financial policy #2319.1 Payment of Human Subject Fees.
- 5317** **Human Subject Payment- 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, 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 -** Used for the recording of fees charged by the bank related to accounts belonging to University.
- 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 Moving/Relocation Costs- Reimbursements to newly recruited employees required to relocate to the Philadelphia area.** Moving/relocation costs should be charged to this object code. Check the moving/relocation guidelines on the Travel Office website to insure compliance with the IRS requirement: <http://www.finance.upenn.edu/comptroller/travel/>  
Refer to the University Financial Policy # 2324 Reimbursement of Moving Expenses <http://www.finance.upenn.edu/vpfinance/fpm/2300/2324.asp>

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 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) - Used to record the costs related to equipment repairs, including replacement of equipment parts, and service contracts on equipment, which costs are not capitalized.**
- \*\* **5332 Subcontract Services – up to \$25,000. To be used with Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, please refer to the Financial Policy #2109 'Budgets' and to the Sponsored Projects handbook, section 5.5.1.9 located at: [http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#\\_Toc84300141](http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141)**
- \*\* **5333 Subcontract Services – over \$25,000 - Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, please refer to the Financial Policy #2109 'Budgets' and to the Sponsored Projects handbook, section 5.5.1.9 located at: [http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#\\_Toc84300141](http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141)**
- 5334 HUP: Hospitalization and patient care. Payments for hospital and patient care.**
- 5335 Post Doc Medical. Charges for medical benefits for post-doctoral fellows/trainees. (These benefits are not covered by the University's medical benefits and are not included in EB charges).**
- 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 (e.g. Payroll fees such as Hand Drawn Checks, Overpayments, Stop Payments, Stale Dated Checks and Additional Pay forms are to be charged here unless the fees are for HUP/CPUP which get**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

Only Object codes which appear on this list are available for use in BEN Financials charged to 1539 or CPUP charged to 1250

- \*\* 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, and secretarial support.
- 5342 **Inter-entity Other Services**
- 5343 **Foreign Currency Gains/Losses** –This is intended for transaction gains and losses on foreign currency and according to GAAP is included in net income

### 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, 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 2012

Only Object codes which appear on this list are available for use in BEN Financials linen or uniform supply services, security guard services, fuel oil, electrical and plumbing services.

### 540X – GENERAL

- 5400 Housekeeping/Cleaning (external providers only)- Housekeeping services for buildings provided by external companies (e.g. payments for housekeeping supervision contract, outside cleaning contractors and dry cleaning)**
- 5401 Repairs & Maintenance to Facilities and Capitalized Equipment – Repairs maintenance to buildings provided by external companies (e.g. repairs to buildings and systems in buildings (air handlers), repairs to utility modules, substations & distribution systems; vehicle repairs)**
- 5402 External: Security Services - Security services for buildings provided by external companies (e.g. payments to contracted security service providers)**
- 5403 Internal: Security Services - Security services for buildings provided by university staff members (e.g. charges to the Division of Public Safety)**
- 5404 Trash Removal (external providers only) – Trash removal services for buildings provided by external companies (e.g. removal of dumpsters, charge for trash dumping, recycling).**
- 5405 Pest Control - Pest control services for buildings provided by external providers (e.g. rodents (rats), wildlife (squirrels, possums) control).**
  
- 5406 Groundskeeping (External providers only) - Grounds keeping services provided by external companies (e.g. lawn, shrubbery, & tree maintenance, new plantings, landscaping).**
- 5407 Internal: Maintenance Work Orders (may include special housekeeping work orders) - Maintenance work for buildings generated via work requests from the FRES Computerized Maintenance Management System (CMMS).**
- 5408 Non-Capital CIP Close-Out**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

- 5409** Only Object codes which appear on this list are available for use in BEN Financials Other Operations & Maintenance - Maintenance work for buildings that is not specifically addressed in the other object codes (contracted services related to operations of buildings, such as small construction projects and other facility maintenance).

### 541X – UTILITIES

- 5410** Electric, Chilled Water -Electricity invoice as paid to external provider. Raw costs for electricity and the electricity used to generate chilled water paid to external service providers such as PECO, and Community Energy.
- 5411** Steam - Steam invoice as paid to external provider. Raw costs for steam paid to external providers such as Trigen.
- 5412** Water & Sewer - Domestic water invoice as paid to external provider. Raw costs for water and sewer paid to external service providers such as Water Revenue Bureau & Aqua PA.
- 5413** Gas - Natural gas invoice as paid to external provider. Raw costs of natural gas paid to external service providers, such as Philadelphia Gas Works (PGW) and PECO.

### 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

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

5446	Management & Administrative Facilities Allocation
5447	Zone Management & Administration Facilities Allocation
5448	Central Trades Facilities Allocation
5449	Customer Service Facilities Allocation
<b>5450</b>	<b>Electric Chilled Water Raw-Facilities Allocation</b>
<b>5451</b>	<b>Electric Chilled Water O/H-Facilities Allocation</b>
<b>5452</b>	<b>Steam Raw-Facilities Allocation</b>
<b>5453</b>	<b>Steam O/H –Facilities Allocation</b>

### 55XX – EXPENSE CREDITS

<b>5500</b>	<b>Expense Credit</b>
<b>5501</b>	<b>Computer Connection – Internal sales and service</b>
5502	Employee Benefit (EB) Recovery
5503	Capital Project Management Fee Recovery
5504	Discounts against purchases
<b>5505</b>	<b>Service Center Cost Recovery –The cost of services provided by complex or specialized facilities, or departmental re-charge centers. All are accounted for in the 000011 fund. The credit side of the entry is to object code 5505, the expense side of the entry must be an internal object code. See "Office of Management and Budget (OMB) Circular A-21, Section J.47 at: <a href="http://www.whitehouse.gov/omb/circulars_index-education/">http://www.whitehouse.gov/omb/circulars_index-education/</a> Note: This object code should not be used in BEN Deposits.</b>
<b>5506</b>	<b>Related Entity: Direct Cost Allocation Recovery</b>
<b>5509</b>	<b>Other Overhead Recovery</b>
<b>5510</b>	<b>Sponsored Grant/Contract Overhead Recovery</b>
<b>5511</b>	<b>Sponsored Program Facility Cost Recovery</b>

### 560X – CAPITAL RELATED EXPENSES

5600	Depreciation
5601	Disposal of Assets
5602	Gain/Loss on Sale of Asset
<b>5603</b>	<b>External: Interest Expense</b>

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

- 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
- 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**

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

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)  
**9522** Internal Mail Services: Xpress (5274)  
**9523** Wharton Reprographics

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## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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

9524	<b>Wharton Audiovisual Services</b>
9525	<b>Cell Center</b>
9526	<b>ULAR Animal Procedure</b>
9527	<b>ULAR Per Diem</b>
9528	<b>Computer Connection</b>
9529	<b>PENN Card</b>
9530	<b>Faculty Club</b>
9531	<b>Dining Service</b>
9532	<b>LRSM</b>
9533	<b>Physics</b>
9534	<b>HR Post Doc</b>
9535	<b>Internal Mail Services: UPS (5274)</b>
9536	<b>DNA Sequence</b>
9537	<b>Translational Core Lab</b>
9538	<b>Vector Core</b>
9539	<b>Chemistry</b>
9540	<b>Medical Computing</b>
9541	<b>Radiation Safety</b>
9542	<b>AFSA</b>
9543	<b>Medical Copy Center</b>
9544	<b>Gene Therapy</b>
9545	<b>Credit Card Cr/Dr</b>
9546	<b>Med IDS Service</b>
9547	<b>Pathology</b>
9548	<b>Fleet Card</b>
9549	<b>SCXC Stem Cell Xenograft Core</b>
9550	<b>SOM Tech Services</b>
9551	<b>Acc Shared Res</b>
9552	<b>Radiology</b>
9553	<b>GTP Cell Morphology</b>
9554	<b>Genome Frontiers Institute</b>
9555	<b>Pathology Centralized Resources</b>
9556	<b>Microscopy Core</b>
9557	<b>FRES Lease</b>
9558	<b>UPHS RES CHRGS (Clinical Research)</b>

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# UNIVERSITY OF PENNSYLVANIA

## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

9599 Only Object codes which appear on this list are available for use in BEN Financials  
Frozen Account

### 99XX – SPECIAL

9999 Year End Fund Balance Offset

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## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012

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**UNIVERSITY OF PENNSYLVANIA**  
**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2012**

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