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

1XXX – ASSETS

11XX – Cash

1110  Cash, Operating
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
1148  Cash, Office of Research Services
1149  Cash, Gift Suspense

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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 (Billed)
1221 Grant/Contract Receivables (Accrued)
1222 Grant/Contract Receivables (Unbilled)
1223 Grant/Contract Accounts Receivable Allocation Suspense
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
1232 Contributions Receivable Cash Receipts Accrual
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.

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)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1241</td>
<td>Commonwealth Receivable - Used to record monthly accruals and quarterly payments related to annual appropriations from the Commonwealth of Pennsylvania</td>
</tr>
<tr>
<td>1249</td>
<td>Trade/Other Receivables, Allowance for Uncollectible – reduces Receivables by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1250</td>
<td>Receivable, Health Affiliates: Current Expense and Capital</td>
</tr>
<tr>
<td>1251</td>
<td>Receivable, Health Affiliates: Salaries – Full time Admin &amp; Staff</td>
</tr>
<tr>
<td>1252</td>
<td>Receivable, Health Affiliates: Salaries – Full time Faculty (full time EB rate)</td>
</tr>
<tr>
<td>1253</td>
<td>Receivable, Health Affiliates: Salaries – Part time staff (part time EB rate)</td>
</tr>
<tr>
<td>1254</td>
<td>Receivable, Health Affiliates: Salaries – no EBs charged</td>
</tr>
<tr>
<td>1255</td>
<td>Receivable, Health Affiliates: Full time Employee Benefits charges</td>
</tr>
<tr>
<td>1256</td>
<td>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.</td>
</tr>
<tr>
<td>1257</td>
<td>Receivable, Health Affiliates: Part Time Employee Benefits charge</td>
</tr>
</tbody>
</table>

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1258  Receivable, Health Affiliates: CHOPPA Payroll
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
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.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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)

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

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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 practice’s monthly revenue distributed to the School of Medicine
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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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.

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### UNIVERSITY OF PENNSYLVANIA

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015**

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1700</td>
<td>Direct Holdings, Book Value</td>
</tr>
<tr>
<td>1701</td>
<td>Direct Holdings, Other</td>
</tr>
<tr>
<td>1702</td>
<td>Direct Holdings, Unrealized Gain/Loss</td>
</tr>
<tr>
<td>1703</td>
<td>Other Investments, Stafford GSLs</td>
</tr>
<tr>
<td>1704</td>
<td>Other Investments – Donor-Restricted</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1710</td>
<td>AIF: Investment, Book value</td>
</tr>
<tr>
<td>1711</td>
<td>AIF: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1712</td>
<td>AIF: Investment, Unrealized Gain/Loss</td>
</tr>
<tr>
<td>1713</td>
<td>AIF: Spending Rule Investment, Book Value</td>
</tr>
<tr>
<td>1714</td>
<td>AIF: Spending Rule Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1715</td>
<td>AIF: Spending Rule Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

**172X – Intermediate Term Fund Investments**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1720</td>
<td>Intermediate Term Fund, Book Value</td>
</tr>
<tr>
<td>1721</td>
<td>Intermediate Term Fund, Realized Gain Inv</td>
</tr>
<tr>
<td>1722</td>
<td>Intermediate Term Fund, Unrealized Gain Inv</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1730</td>
<td>Equity: Investment, Book value</td>
</tr>
<tr>
<td>1731</td>
<td>Equity: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1732</td>
<td>Equity: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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

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

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June 2015
1781 Real Estate
1782 Other
1783 Non-Liquid Investments
1784 Special Investments
1789 Subsidiary: Investments Held by Subsidiaries (non-AIF)

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
1819 Land Improvements Accumulated Depreciation

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

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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
   1838  Donated Equipment
   1839  Moveable Equipment, accumulated depreciation

184X – Library Contents, excluding rare books

   1840  General Library Acquisitions
   1849  Library Contents, accumulated depreciation

185X – Rare Books & Collectibles

   1850  Rare Books
   1851  Museum Collections
   1852  Artwork

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1858  Donated Collectibles
1859  Other Collectibles

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

1860  Intangible Assets

187X to 188X – 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
1881  Land Improvements Clearing Account

1889-

1889  BEN Assets Default

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

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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

1930-1938 – Fees

1930 Architectural/Engineering fee
1931 Architect/Construction contingency

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1932  Architectural Reimbursable: reproductions
1933  Consultants
1934  Consultants – Landscape allowance
1935  Consultants – Other
1936  Legal & administrative: permits
1937  Construction bond
1938  Miscellaneous reproductions, printing

1939-194X – Construction Management Fees
1939  PSOM Project Fee
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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**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015**

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### 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>
<tr>
<td>1969</td>
<td>Approved Budget Over Bid</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>

### 1990 – CIP Closeout

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>CIP Closeout. This object code will be used by General Accounting to close a completed capital project and capitalize it.</td>
</tr>
</tbody>
</table>

### 1995 – CIP Held by Subsidiaries

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1995</td>
<td>Subsidiary: CIP Held by Subsidiaries</td>
</tr>
</tbody>
</table>

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

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June 2015
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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

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
2119 Gross Receipts Tax

212X – 214X – Health/Dental Insurance (payroll withholding & University contribution)

2120 BC/BS
2129 Keystone HMO

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2130</td>
<td>Dental</td>
</tr>
<tr>
<td>2132</td>
<td>Penn Care</td>
</tr>
<tr>
<td>2134</td>
<td>Aetna HMO</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>
<tr>
<td>2143</td>
<td>High Deductible Health Care (HDHC)</td>
</tr>
<tr>
<td>2144</td>
<td>Aetna PPO</td>
</tr>
<tr>
<td>2145</td>
<td>International Health Benefits</td>
</tr>
<tr>
<td>2146</td>
<td>Affordable Care Act (ACA)</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>2152</td>
<td>Vanguard</td>
</tr>
<tr>
<td>2153</td>
<td>Group Life</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>

**217X – Savings Plans (payroll withholding)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2170</td>
<td>Withholding, Credit Union</td>
</tr>
</tbody>
</table>

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### 218X – Miscellaneous Payroll Withholding

- 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
- 2230 Withholding, Penn’s Way
- 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)

### 23XX – University Liability, Accrued Expense & Reserves

- 2300 Defined Pension Benefit Plan
- 2301 Accrued Expense

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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2302 Accrued Payroll
2303 Development Campaign
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 FIN 5 Liability

24XX – General and Student Financial Services Liability

2400-2407 – General Liability

2400 AP Liability, Current Expense
2401 GL Suspense
**2402 Bookstore Liability
2403 Facilities Services Liability
2404 EPayables Liability

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June 2015
2405  Subsidiary: A/P Liability Held by Subsidiaries

2408-2409 – TEM Liability

2408  TEM Individuals Liability
2409  TEM Credit Card 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

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2507</td>
<td>Undergraduate Acceptance Fee</td>
</tr>
<tr>
<td>2508</td>
<td>Graduate Acceptance Fee</td>
</tr>
<tr>
<td>2509</td>
<td>PhD Acceptance Fee</td>
</tr>
<tr>
<td>2510</td>
<td>Dissertation Acceptance Fee</td>
</tr>
<tr>
<td>2511</td>
<td>Undergraduate Special Acceptance Fee</td>
</tr>
<tr>
<td>2512</td>
<td>Graduate Special Acceptance Fee</td>
</tr>
<tr>
<td>2515</td>
<td>Other Fees Deferred (e.g., General Fee)</td>
</tr>
<tr>
<td>2516</td>
<td>Continuing Education Programs</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2520</td>
<td>Residence</td>
</tr>
<tr>
<td>2521</td>
<td>Dining</td>
</tr>
<tr>
<td>2522</td>
<td>Student Health</td>
</tr>
<tr>
<td>2523</td>
<td>Penalty</td>
</tr>
<tr>
<td>2524</td>
<td>Bad Checks</td>
</tr>
<tr>
<td>2525</td>
<td>Miscellaneous</td>
</tr>
<tr>
<td>2526</td>
<td>Deferments</td>
</tr>
</tbody>
</table>

253X – Penn Plan

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2530</td>
<td>Penn Plan, Plan A</td>
</tr>
<tr>
<td>2531</td>
<td>Penn Tuition Stabilizer Plan</td>
</tr>
<tr>
<td>2532</td>
<td>Penn Monthly Budget Plan</td>
</tr>
<tr>
<td>2533</td>
<td>Incremental Payment</td>
</tr>
<tr>
<td>2534</td>
<td>Penn Plan Inc</td>
</tr>
<tr>
<td>2535</td>
<td>Advance Receipts</td>
</tr>
</tbody>
</table>

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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

26XX – DEPOSITS & ADVANCES

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

27XX – Short-term & Long-term Debt

270X-External Debt

2700   Long-term Debt, non-current portion

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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)

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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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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4126  Study Abroad Programs (non-Penn students)
4127  Student Receivables Recoveries
4129  Other Special Programs

413X – Fees

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

414X – Study Abroad Fees

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

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**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015**

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**417X to 419X – STUDENT AID (CONTRA REVENUE)**
Tuition, fees, housing remitted on behalf of students.

The 417x object codes will be phased in beginning in FY16 with the implementation of NGSS. In order to facilitate RCM reporting, all aid expense will be classified by type of student. In order to facilitate GAAP reporting, all aid expense will be classified by whether service is required for the award or not. If the award is for a package that includes a stipend and the associated student aid, then the service/no service designation on the student aid should match the service/no service designation on the stipend.

Once NGSS is implemented, the use of the student aid object codes 4182 and 4184-4195 will be discontinued. Object code 4180 will continue to be used for accruals and adjustments, and object codes 4181 and 4183 will continue to be used for the Undergraduate student aid distributions.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4170</td>
<td>Student Aid, Traditional Undergraduates, no service required</td>
</tr>
<tr>
<td>4171</td>
<td>Student Aid, Traditional Undergraduates, service required</td>
</tr>
<tr>
<td>4172</td>
<td>Student Aid, PhD students, no service required</td>
</tr>
<tr>
<td>4173</td>
<td>Student Aid, PhD students, service required</td>
</tr>
<tr>
<td>4174</td>
<td>Student Aid, Other degree students, no service required</td>
</tr>
<tr>
<td>4175</td>
<td>Student Aid, Other degree students, service required</td>
</tr>
<tr>
<td>4176</td>
<td>Student Aid, Non-Degree students, no service required</td>
</tr>
<tr>
<td>4177</td>
<td>Student Aid, Non-Degree students, service required</td>
</tr>
<tr>
<td>4180</td>
<td>Student Aid, general</td>
</tr>
<tr>
<td>4181</td>
<td>Student Aid, Traditional Undergraduate Distribution</td>
</tr>
<tr>
<td>4182</td>
<td>Student Aid, Graduate/Professional</td>
</tr>
<tr>
<td>4183</td>
<td>Student Aid, Non-traditional Undergraduate Distribution</td>
</tr>
<tr>
<td>4184</td>
<td>Student Aid, Graduate/Professional Special (CGS, Evening, BioMed)</td>
</tr>
<tr>
<td>4185</td>
<td>Student Aid, PhD</td>
</tr>
<tr>
<td>4186</td>
<td>Student Aid, University Fellowship</td>
</tr>
<tr>
<td>4187</td>
<td>Tuition, Teaching Assistant</td>
</tr>
<tr>
<td>4188</td>
<td>Tuition, Research Assistant</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4189</td>
<td>Tuition, Research Fellow</td>
</tr>
<tr>
<td>4190</td>
<td>Student Aid, General Fee (Grants/Contracts)</td>
</tr>
<tr>
<td>4191</td>
<td>Tuition, Teaching Fellow</td>
</tr>
<tr>
<td>4194</td>
<td>Undergraduate Guarantee Adjustment –Aid</td>
</tr>
<tr>
<td>4195</td>
<td>Undergraduate Financial Aid Incentive</td>
</tr>
<tr>
<td>4196</td>
<td>Undergraduate Financial Aid Endowment Income</td>
</tr>
</tbody>
</table>

**42XX – ROOM and BOARD**
Revenue from housing students and providing dining services to students, faculty and staff.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4210</td>
<td>Student Room Rentals (dormitories &amp; on-campus housing)</td>
</tr>
<tr>
<td>4211</td>
<td>Other Dormitory Rentals (to non-students)</td>
</tr>
<tr>
<td>4220</td>
<td>Dining, Meal Contract Sales</td>
</tr>
<tr>
<td>4221</td>
<td>Dining, Cash Sales</td>
</tr>
</tbody>
</table>

**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).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4300</td>
<td>Patient Care</td>
</tr>
<tr>
<td>4310</td>
<td>Animal Care</td>
</tr>
<tr>
<td>4320</td>
<td>Food &amp; Beverage</td>
</tr>
<tr>
<td>4321</td>
<td>Catering (external). Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)</td>
</tr>
<tr>
<td>4322</td>
<td>Conference fees</td>
</tr>
<tr>
<td>4330</td>
<td>Parking, sticker sales</td>
</tr>
<tr>
<td>4331</td>
<td>Parking, gate receipts</td>
</tr>
<tr>
<td>4340</td>
<td>Ticket Sales/Gate Receipts</td>
</tr>
</tbody>
</table>

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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 – ATLAS
4401  Gift Revenue – Non-ATLAS
4402  Overhead Charge on Gifts
4405  Overhead Recovery on Gifts
4406  Gift Revenue – UK Foundation
4409  Reallocation of Gift Revenue
4410  Private Grant Revenue
4420  Fundraising Dinner tickets/Membership fees

45XX – GAIN/LOSS ON DISPOSAL OF ASSET

4500  Gain/loss on disposal of PPE
4501  Other gains/losses

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** This Object Code is valid for grant funds only.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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

46XX – SPONSORED PROGRAMS and OTHER
Revenue from grants and contracts for research services rendered.

4600 Grant Revenue (direct and indirect)
4601 Grant & Contract Clinical Trial Residual
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
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)

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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

**  This Object Code is valid for grant funds only.**

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.

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)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4760</td>
<td>External CRT Investment Income</td>
</tr>
<tr>
<td>4761</td>
<td>External CRT Realized Gain/Loss</td>
</tr>
<tr>
<td>4762</td>
<td>External CRT Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4770</td>
<td>OM: Investment Income (distributed)</td>
</tr>
<tr>
<td>4771</td>
<td>OM: Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4772</td>
<td>OM: Unrealized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4773</td>
<td>OM: Miscellaneous Asset Income</td>
</tr>
</tbody>
</table>

478X – Income from TIF (Temporary Investment Fund)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4780</td>
<td>TIF: Investment Income (distributed)</td>
</tr>
<tr>
<td>4781</td>
<td>TIF: Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4782</td>
<td>TIF: Unrealized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4783</td>
<td>TIF: Income (Remitted to Sponsor)</td>
</tr>
</tbody>
</table>

479X – Administrative Fee & Overhead

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4790</td>
<td>Investment Income, Administrative Charge</td>
</tr>
</tbody>
</table>

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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 of the services debiting the object code 4825.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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4821 Capital funding Transfer
4822 Cost Sharing Transfer - Committed (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 department’s 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 Department’s 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
4827 Cost Sharing Transfer - Uncommitted (grants/contracts)
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,

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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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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.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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**501X –503X – FACULTY SALARIES**

5010 Standing Faculty – subject to full time EBs. Includes all faculty with tenure or in tenure probationary status. Permissible ranks in the Standing Faculty are Professor, Associate Professor, and Assistant Professor. Includes Clinician Educators.

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

5020 Faculty – subject to part time EBs. Includes Associated Faculty, Academic Support staff, Emeritus Faculty, and other academic staff. Excludes students.

5030 Scholarly Leave (no EBs charged)

**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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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the payment. (no Ebs charged)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5047</td>
<td>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</td>
</tr>
<tr>
<td>5048</td>
<td>Teaching Fellow (no EBs charged)</td>
</tr>
<tr>
<td>5049</td>
<td>Teaching Assistant – Summer Appointment (PT EBs – subject to FICA)</td>
</tr>
</tbody>
</table>

505X – SPECIAL PAYMENTS TO FACULTY

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

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).

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

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

5110 Salaries: Financial/General Administrative Support Staff (Non-exempt salaries, weekly paid, support staff).
5111 Salaries: Instruction/Research Support Staff. Payments to staff holding instruction or research administrative positions.
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)

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### UNIVERSITY OF PENNSYLVANIA

#### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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 (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 (PT EB rate)</td>
</tr>
<tr>
<td>5134</td>
<td>Hourly: Financial/General Administrative (PT EB rate)</td>
</tr>
<tr>
<td>5135</td>
<td>Hourly: Instruction/Research (PT EB rate)</td>
</tr>
<tr>
<td>5139</td>
<td>Part-Time: College Work Study (No EBs charged)</td>
</tr>
</tbody>
</table>

**514X – SPECIAL (HUP)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5140</td>
<td>UPHS: salaries and wages for UPHS employees</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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)

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 (Grants/Contracts)
5194 CHOP: Employee Benefits for CHOP employees
5195 Facilities Employee Benefits

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June 2015
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. 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, and personal meals). Business meals while traveling should be charged to 5209 or 5214.

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

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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.

5209 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. 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](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,

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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 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.

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**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.

5215 Unallowable Expense
5216 Unallocated Travel Expense (for use within Concur only)

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.

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<table>
<thead>
<tr>
<th>OBJECT CODE</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>5223</td>
<td>Computer Software, Accessories &amp; 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.</td>
</tr>
<tr>
<td>5224</td>
<td>Non-Capitalized Computer Equipment &amp; Peripherals – for example, printers, monitors, servers, PCs, networking equipment – under $5,000 unit cost.</td>
</tr>
<tr>
<td>5225</td>
<td>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.</td>
</tr>
<tr>
<td>5226</td>
<td>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.</td>
</tr>
<tr>
<td>5227</td>
<td>Internal copying &amp; duplicating. Copying/duplicating services provided by internal University departments.</td>
</tr>
<tr>
<td>5228</td>
<td>External Laboratory Supplies – Laboratory/Research supplies purchased from outside vendors for use in laboratories (e.g., glassware, solvents, chemicals).</td>
</tr>
<tr>
<td>5229</td>
<td>Internal Laboratory Supplies – Laboratory/Research supplies purchased from Internal University departments.</td>
</tr>
<tr>
<td>5230</td>
<td>External research animal purchases - research animals purchased from outside vendors. Object code 5230 to be used by ULAR only.</td>
</tr>
<tr>
<td>5231</td>
<td>Internal research animal purchases. Research animals purchased from internal University departments (e.g. ULAR, New Bolton Center).</td>
</tr>
</tbody>
</table>
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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 (HUP, Presbyterian, Pennsylvania Hospital, CPUP, etc.) current expenses that a University department recognizes, where the other side of the entry is usually booked to the interfund 15XX object code.
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

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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.

5246 Sponsored Grant/Contract Overhead Charge: Overhead is capped for the project.

5247 Disallowance of Expense (no F&A)

5248 Disallowance of Expense (with F&A)

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).

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5256    Internal: other rentals (e.g., audio-visual equipment).

5260-527X – 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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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5274 Internal: Mail Service charges - all mail services rendered by University Mail Service.
5275 External: photographic & illustrative charges. For photographic & illustrative services.

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

5280 Taxes - payments to any local, state, and federal taxing authorities. Refer to University Financial Policy #2317.
5281 Payment in lieu of taxes
5282 Sponsored Grant/Contract Overhead Charge
5283 Other Overhead Charge
5284 Bad Debt Expense, Grant & Contract 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,

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### UNIVERSITY OF PENNSYLVANIA

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**Issue 5:**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5296</td>
<td>University Services Costs - Offset entry must be to object code 5511. Refer to Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:</td>
</tr>
<tr>
<td>5297</td>
<td>School Facility Costs - Offset entry must be to object code 5511. Refer to Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:</td>
</tr>
<tr>
<td>5298</td>
<td>School/Departmental Administrative Costs - Offset entry must be to object code 5511. Refer to Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:</td>
</tr>
<tr>
<td>5299</td>
<td>School/Departmental Administrative Costs – Non-Federal - Offset entry must be to object code 5299.</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5300</td>
<td>Accounting &amp; Audit Services</td>
</tr>
<tr>
<td>5301</td>
<td>Legal Services</td>
</tr>
<tr>
<td>5302</td>
<td>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.</td>
</tr>
<tr>
<td>5303</td>
<td>External Training &amp; Staff Development Services. Provided</td>
</tr>
</tbody>
</table>

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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 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 renumeration 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

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532X – 534X – OTHER SERVICES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320</td>
<td>External: Insurance</td>
</tr>
<tr>
<td>5321</td>
<td>External: Insurance Claims</td>
</tr>
<tr>
<td>5322</td>
<td>Internal: Insurance Claim Settlements</td>
</tr>
<tr>
<td>5323</td>
<td>Internal: Radiation Safety Services</td>
</tr>
<tr>
<td>5324</td>
<td>Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University.</td>
</tr>
<tr>
<td>5325</td>
<td>Benefit Carrier Payments</td>
</tr>
<tr>
<td>5326</td>
<td>Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Today’s Temporary, Manpower, TempsAmerica and Temporary Solutions.</td>
</tr>
<tr>
<td>5327</td>
<td>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: <a href="http://www.finance.upenn.edu/comptroller/travel/">http://www.finance.upenn.edu/comptroller/travel/</a>. Refer to the University Financial Policy # 2324 Reimbursement of Moving Expenses <a href="http://www.finance.upenn.edu/vpfinance/fpm/2300/2324.asp">http://www.finance.upenn.edu/vpfinance/fpm/2300/2324.asp</a></td>
</tr>
<tr>
<td>5328</td>
<td>Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.</td>
</tr>
<tr>
<td>5329</td>
<td>External: Records Retention</td>
</tr>
<tr>
<td>5330</td>
<td>Internal: Records Retention (i.e., Archives)</td>
</tr>
<tr>
<td>5331</td>
<td>Minor Equipment Repairs &amp; 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.</td>
</tr>
<tr>
<td><strong>5332</strong></td>
<td>Subcontract Services – up to $25,000. To be used with Sponsored</td>
</tr>
</tbody>
</table>

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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)


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 charged to 1539 for HUP or 1250 for CPUP.

** 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.

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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.
5344  Prizes & Awards. Payments to non-employee individuals, who are receiving this payment primarily in recognition of religious, charitable, scientific, educational, artistic, literary, or civic achievement or as the result of entering a contest, and not for performing a service.
5345  Expense Reimbursement – Non-Accountable Plan. Travel and expense reimbursements for students, employees and guests that do not meet accountable plan rules for expense reimbursement (e.g., there is no bona fide business purpose). Travel and expense reimbursements for independent contractors should be charged to the appropriate professional services object code. Note that expenses charged to object code 5345 are tax reportable to the individual receiving the payment.
5346  Service Center Limited Charges. Used by only certain service centers for specific, limited charges. This object code must be used on both sides of the journal entry.

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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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 students
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) - 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).

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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

5409  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

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</tr>
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<tr>
<td>5428</td>
<td>Outside Project Management</td>
</tr>
<tr>
<td>5440</td>
<td>Union Labor-Regular Facilities Allocation</td>
</tr>
<tr>
<td>5441</td>
<td>Union Labor-OT Facilities Allocation</td>
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<tr>
<td>5442</td>
<td>Unproductive Time Facilities Allocation</td>
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<td>Management &amp; Administrative Facilities Allocation</td>
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<td>5450</td>
<td>Electric Chilled Water Raw-Facilities Allocation</td>
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<td>Electric Chilled Water O/H-Facilities Allocation</td>
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<tr>
<td>5452</td>
<td>Steam Raw-Facilities Allocation</td>
</tr>
<tr>
<td>5453</td>
<td>Steam O/H –Facilities Allocation</td>
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55XX – EXPENSE CREDITS

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<td>Expense Credit</td>
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<tr>
<td>5501</td>
<td>Computer Connection – Internal sales and service</td>
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<td>5502</td>
<td>Employee Benefit (EB) Recovery</td>
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<tr>
<td>5503</td>
<td>Capital Project Management Fee Recovery</td>
</tr>
<tr>
<td>5504</td>
<td>Discounts against purchases</td>
</tr>
<tr>
<td>5505</td>
<td>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</td>
</tr>
</tbody>
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internal object code. See “Office of Management and Budget (OMB) Circular A-21, Section J.47” at:  
http://www.whitehouse.gov/omb/circulars_index-education  
Note: This object code should not be used in BEN Deposits.

5506 Related Entity: Direct Cost Allocation Recovery
5509 Other Overhead Recovery
5510 Sponsored Grant/Contract Overhead Recovery
5511 Sponsored Program Facility Cost Recovery

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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
5812 Allocated Costs, Research
5813 Funding from Allocated Costs, Research

93XX - BUDGET SUSPENSE

9300 PBUD/PBIL/PTCS

94XX: See Revenue Object Code Listing

95XX– SUSPENSE

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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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 (5227)
- **9524** Wharton Audiovisual Services
- **9525** Cell Center
- **9526** ULAR Animal Procurement
- **9527** ULAR Per Diem
- **9528** Computer Connection
- **9529** PENN Card
- **9530** Faculty Club
- **9531** Dining Service
- **9532** LRSM

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<td>Physics</td>
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<tr>
<td>9534</td>
<td>HR Post Doc</td>
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<tr>
<td>9535</td>
<td>Internal Mail Services: UPS (5274)</td>
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<tr>
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<tr>
<td>9537</td>
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<td>9538</td>
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<td>9539</td>
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<td>9540</td>
<td>Medical Computing</td>
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<td>9541</td>
<td>Radiation Safety</td>
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<td>9542</td>
<td>AFSA</td>
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<td>9543</td>
<td>Medical Copy Center</td>
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<td>9544</td>
<td>Gene Therapy</td>
</tr>
<tr>
<td>9545</td>
<td>Credit Card Cr/Dr</td>
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<tr>
<td>9546</td>
<td>Med IDS Service</td>
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<td>9547</td>
<td>Pathology</td>
</tr>
<tr>
<td>9548</td>
<td>Fleet Card</td>
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<tr>
<td>9549</td>
<td>SCXC Stem Cell Xenograft Core</td>
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<tr>
<td>9550</td>
<td>SOM Tech Services</td>
</tr>
<tr>
<td>9551</td>
<td>Acc Shared Res</td>
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<tr>
<td>9552</td>
<td>Radiology</td>
</tr>
<tr>
<td>9553</td>
<td>GTP Cell Morphology</td>
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<td>UPHS RES CHRGS (Clinical Research)</td>
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<tr>
<td>9559</td>
<td>TRC SVCS (Translational Research Center Services)</td>
</tr>
<tr>
<td>9560</td>
<td>VET IMAGE CORE (Vet Imaging Core)</td>
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<tr>
<td>9561</td>
<td>RAD CLINIC IMAGE CORE (Clinical Imaging Core)</td>
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<tr>
<td>9562</td>
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<tr>
<td>9563</td>
<td>NEUROBEHAVIOR CORE (Neurobehavior Testing Core)</td>
</tr>
<tr>
<td>9564</td>
<td>GSE COPIER</td>
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</table>

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June 2015
General Ledger Object Codes - Fiscal Year 2015

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9565  BCBP ELECMICRO (Biochem & Biophys Electron Microscope)
9566  CTR FOR AIDS RESEARCH (Center for AIDS Research)
9567  VET COMP PATH CORE (Vet Comparative Pathology Core)
9568  CHEM STOCK RM (Chemistry Stock Room)
9569  LAW SPEC PROGS (Law Special Programs)
9570  GTP Immunology
9590  Projects & Receivables (GMS & AR)
9599  Frozen Account

99XX – SPECIAL

9999  Year End Fund Balance Offset

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2015

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5XXX – EXPENSES

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