1XXX – ASSETS

11XX – Cash

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1110</td>
<td>Cash, Operating</td>
</tr>
<tr>
<td>1111</td>
<td>Cash, Investments (State Street Bank)</td>
</tr>
<tr>
<td>1115</td>
<td>Cash, Foreign Drafts</td>
</tr>
<tr>
<td>1130</td>
<td>Cash, CTF principal</td>
</tr>
<tr>
<td>1131</td>
<td>Cash, CTF income</td>
</tr>
<tr>
<td>1132</td>
<td>Separately Invested Funds</td>
</tr>
<tr>
<td>1133</td>
<td>Personal trusts, income &amp; principal</td>
</tr>
<tr>
<td>1140</td>
<td>Petty Cash – represents the original amount of an organization’s Petty Cash fund and is not impacted by charges made using petty cash.</td>
</tr>
<tr>
<td>1142</td>
<td><strong>Cash, Direct Deposit</strong></td>
</tr>
<tr>
<td>1143</td>
<td><strong>Cash, Credit Card</strong></td>
</tr>
<tr>
<td>1144</td>
<td>Cash, Cashier’s Office</td>
</tr>
<tr>
<td>1145</td>
<td>Cash, Other Banks (imprest)</td>
</tr>
<tr>
<td>1146</td>
<td>Cash, Treasurer’s Office</td>
</tr>
<tr>
<td>1147</td>
<td>Cash, Trust Administration Office</td>
</tr>
<tr>
<td>1148</td>
<td>Cash, Office of Research Services</td>
</tr>
<tr>
<td>1149</td>
<td><strong>Cash, Gift Suspense</strong></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1200</td>
<td>Student Receivables, General (e.g., room and board, fees)</td>
</tr>
<tr>
<td>1201</td>
<td>Student Receivables, Undergraduate tuition</td>
</tr>
<tr>
<td>1202</td>
<td>Student Receivables, Graduate/Professional tuition</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

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
   1237  NPV Discount on Pledges Market Value
   1238  NPV Discount on Pledges Cost Value
   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)

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

1241 Commonwealth Receivable - Used to record monthly accruals and quarterly payments related to annual appropriations from the Commonwealth of Pennsylvania

1249 Trade/Other Receivables, Allowance for Uncollectible – reduces Receivables by an estimate of the amounts which will not be collected.

125X – Receivables, Health Affiliates – Amounts owed by outside entities to the University’s Medical School, Nursing School, Veterinary School and Dental School for services rendered. Excludes CPUP and HUP inter-entities. Transactions recorded to these object codes should be made to the following orgs, most of which are affiliated with CHOP using CNAC 400 and Fund 014003:

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

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

1250 Receivable, Health Affiliates: Current Expense and Capital
1251 Receivable, Health Affiliates: Salaries – Full time Admin & Staff
1252 Receivable, Health Affiliates: Salaries – Full time Faculty (full time EB rate)
1253 Receivable, Health Affiliates: Salaries – Part time staff (part time EB rate)
1254 Receivable, Health Affiliates: Salaries – no EBs charged
1255 Receivable, Health Affiliates: Full time Employee Benefits charges
1256 Receivable, Health Affiliates: Payments – used to record payments received from the six CHOP departments in CNAC 400 fund 014003. Also used for temporary transactions for the Nursing and Legal Departments.
1257 Receivable, Health Affiliates: Part Time Employee Benefits charge

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015

Page 5
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015

Page 6
Only Object Codes which appear on this list are available for use in BEN Financials.

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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

1700 Direct Holdings, Book Value
1701 Direct Holdings, Other
1702 Direct Holdings, Unrealized Gain/Loss
1703 Other Investments, Stafford GSLs
1704 Other Investments – Donor-Restricted

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

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

172X – Intermediate Term Fund Investments

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

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

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

174X – Investments held at Kaspick and Co.
   1740 Investments, Kaspick & Co.
   1741 Investments, Kaspick, Realized Gain/Loss
   1742 Investments, Kaspick, 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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

1781 Real Estate
1782 Insurance Policy Investments
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
1824 Internally Fabricated Equipment-Manually Depreciated
1825 Internal Use Software in Process Cost Account
1826 Equipment In Process Cost Account
1827 Prior FY Accumulated Depreciation – Moveable Equipment
1828 Prior FY Accumulated Depreciation – Library
1829 Buildings & Fixed Equipment, Accumulated Depreciation

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
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
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

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1870</td>
<td>Furniture and Fixtures Clearing Account</td>
</tr>
<tr>
<td>1871</td>
<td>Computer Equipment Clearing Account</td>
</tr>
<tr>
<td>1872</td>
<td>Other Capitalized Equipment Clearing Account</td>
</tr>
<tr>
<td>1873</td>
<td>Donated Equipment Clearing Account</td>
</tr>
<tr>
<td>1874</td>
<td>Rare Books, Museum Collections &amp; Artwork Clearing Account</td>
</tr>
<tr>
<td>1875</td>
<td>Library Books Clearing Account</td>
</tr>
<tr>
<td>1877</td>
<td>Equipment in Process Clearing Account</td>
</tr>
<tr>
<td>1878</td>
<td>Land Clearing Account</td>
</tr>
<tr>
<td>1879</td>
<td>Building and Fixed Equipment Clearing Account</td>
</tr>
<tr>
<td>1880</td>
<td>Internal Use Software Clearing Account</td>
</tr>
<tr>
<td>1881</td>
<td>Land Improvements Clearing Account</td>
</tr>
</tbody>
</table>

1889-

1889  | BEN Assets Default

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

190X – Site Acquisition

1901  | Property Acquisition
1902  | Appraisal Fee

191X – Site Preparation

1911  | Surveys
1912  | Demolition
1913  | Test Borings
1914  | Utilities to site, utility relocation
1916  | Pre Construction Consultant

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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
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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
### UNIVERSITY OF PENNSYLVANIA
### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

#### 195X – Equipment and Moveable Furnishings

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

#### 196X – Miscellaneous

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1960</td>
<td>Moving allowance</td>
</tr>
<tr>
<td>1961</td>
<td>Other</td>
</tr>
<tr>
<td>1962</td>
<td>Project Contingency</td>
</tr>
<tr>
<td>1963</td>
<td>Project Management</td>
</tr>
<tr>
<td>1964</td>
<td>Utilities during Construction</td>
</tr>
<tr>
<td>1965</td>
<td>Utility Shut Downs</td>
</tr>
<tr>
<td>1966</td>
<td>Capitalized Interest</td>
</tr>
<tr>
<td>1967</td>
<td>Financing Fees</td>
</tr>
<tr>
<td>1969</td>
<td>Approved Budget Over Bid</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

197X – Payroll

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

1990 – CIP Closeout

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

1995 – CIP Held by Subsidiaries

1995 Subsidiary: CIP Held by Subsidiaries

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

20XX – Encumbrance

2001 Reserve for Encumbrance

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

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

2101 Withholding, Federal Tax
2102 Withholding, State tax
2103 Withholding, City tax

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

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
2130 Dental
2132 Penn Care
2134 Aetna HMO
2136 Long Term Care
2137 UPHS Health P.O.S. Plan
2138 Vision Care
2139 Amerihealth HMO
2140 Amerihealth POS
2141 Post-Doc Healthcare
2142 LTD Supplemental Insurance
2143 High Deductible Health Care (HDHC)
2144 Aetna PPO
2145 International Health Benefits

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

2146 Affordable Care Act (ACA)

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>

218X – Miscellaneous Payroll Withholding

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2183</td>
<td>Withholding, Court liens</td>
</tr>
<tr>
<td>2184</td>
<td>Withholding, IRS levies</td>
</tr>
<tr>
<td>2185</td>
<td>Withholding, Other</td>
</tr>
</tbody>
</table>

22XX – Payroll Withholding

220X – Union Dues (Payroll Withholding)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2200</td>
<td>Withholding, Union Dues</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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
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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

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  
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)  

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

**This Object Code is valid for grant funds only.**
**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016**

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2412</td>
<td>BRS Liability (15010)</td>
<td>2413</td>
<td>BRS Liability, Cash (15011)</td>
</tr>
<tr>
<td>2414</td>
<td>BRS Suspense (13021)</td>
<td>2415</td>
<td>Federal Government Student Loan Program</td>
</tr>
<tr>
<td>2416</td>
<td>Travel Clearing</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**25XX – DEFERRED INCOME**

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2500</td>
<td>General Tuition</td>
</tr>
<tr>
<td>2501</td>
<td>Undergraduate Traditional Tuition</td>
</tr>
<tr>
<td>2502</td>
<td>Professional and Other Degree Tuition</td>
</tr>
<tr>
<td>2503</td>
<td>PhD Tuition</td>
</tr>
<tr>
<td>2504</td>
<td>Dissertation Tuition</td>
</tr>
<tr>
<td>2505</td>
<td>Study Abroad and Non-Degree Tuition</td>
</tr>
<tr>
<td>2506</td>
<td>Graduate Special Tuition</td>
</tr>
<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>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2520</td>
<td>Residence</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
## UNIVERSITY OF PENNSYLVANIA
### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

### 253X – Penn Plan

2530 Penn Plan, Plan A
2531 Penn Tuition Stabilizer Plan
2532 Penn Monthly Budget Plan
2533 Incremental Payment
2534 Penn Plan Inc
2535 Advance Receipts

### 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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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
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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
28XX – Due to/Due from (Agency Funds)

2800  Due to/Due from External Organizations

4XXX – REVENUE

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

410X – Academic Year (Fall & Spring)

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

4110-4118 – Summer

4110  Undergraduate Regular (including Summer School)
4111  Graduate & Professional Regular (including Summer School)
4112  Undergraduate Special – Summer (CGS, Evening, etc.)
4113  Graduate Special – Summer (CGS, ExMSE, BioMed)
4115  Undergraduate Traditional-Summer

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

4116 PhD Degree – Summer
4117 Professional and Other Degree Programs- Summer
4118 Study Abroad & Non-Degree - Summer

4119- Tuition Discount

4119 Tuition Discount

412X – Other Tuition & Special Programs

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

413X – Fees

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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)

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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
4170  Student Aid, Traditional Undergraduates, no service required
4171  Student Aid, Traditional Undergraduates, service required
4172  Student Aid, PhD students, no service required
4173  Student Aid, PhD students, service required
4174  Student Aid, Other degree students, no service required
4175  Student Aid, Other degree students, service required
4176  Student Aid, Non-Degree students, no service required
4177  Student Aid, Non-Degree students, service required
4180  Student Aid, general
4181  Student Aid, Traditional Undergraduate Distribution (obsolete as of FY16)
4182  Student Aid, Graduate/Professional (obsolete as of FY16)
4183  Student Aid, Non-traditional Undergraduate Distribution (obsolete as of FY16)
4184  Student Aid, Graduate/Professional Special (obsolete as of FY16)
4185  Student Aid, PhD (obsolete as of FY16)
4186  Student Aid, University Fellowship (obsolete as of FY16)
4187  Tuition, Teaching Assistant (obsolete as of FY16)
4188  Tuition, Research Assistant (obsolete as of FY16)
4189  Tuition, Research Fellow (obsolete as of FY16)
4190  Student Aid, General Fee (Grants/Contracts) (obsolete as of FY16)
4191  Tuition, Teaching Fellow (obsolete as of FY16)
4194  Undergraduate Guarantee Adjustment –Aid
4195  Undergraduate Financial Aid Incentive
4196  Undergraduate Financial Aid Endowment Income

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

4210  Student Room Rentals (dormitories & on-campus housing)
4211  Other Dormitory Rentals (to non-students)

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

4220 Dining, Meal Contract Sales  
4221 Dining, Cash Sales

**43XX – SALES and SERVICES**  
Revenue from services rendered or goods sold to students, faculty, staff and the general public. This excludes sales/services rendered to University departments. Revenue from services rendered/goods sold to University departments should be recorded as a credit to object code 5500 or 5505 (Service Centers).

4300 Patient Care  
4310 Animal Care  
4320 Food & Beverage  
4321 Catering (external). Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)  
4322 Conference fees  
4330 Parking, sticker sales  
4331 Parking, gate receipts  
4340 Ticket Sales/Gate Receipts  
4350 Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits)  
4360 Trade Sales & Services (e.g., gift shop activity)  
4361 Vending  
4370 Computer Connection – taxable revenue (external sales)  
4371 Computer Connection – non-taxable revenue (external sales)  
4380 Equity Gain/Loss in Independent Operations  
4381 Inter-entity Sales and Services  
4398 Refunds  
4399 Other

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

45XX – GAIN/LOSS ON DISPOSAL OF ASSET

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

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).

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

### 470X – Income from directly held investments

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4700</td>
<td>Investment Income (earned)</td>
</tr>
<tr>
<td>4701</td>
<td>Realized Gain/Loss (earned)</td>
</tr>
<tr>
<td>4702</td>
<td>Unrealized Gain/Loss (earned)</td>
</tr>
<tr>
<td>4703</td>
<td>Realized Gain/Loss from currency transactions</td>
</tr>
<tr>
<td>4704</td>
<td>Realized Gain/Loss from gifts of securities</td>
</tr>
<tr>
<td>4705</td>
<td>Pension/OPEB-related changes other than net period cost</td>
</tr>
<tr>
<td>4706</td>
<td>Realized Gain on Non-Gifted Securities (earned)</td>
</tr>
<tr>
<td>4707</td>
<td>Realized Gain on Non-Gifted Securities (distributed)</td>
</tr>
<tr>
<td>4708</td>
<td>Realized Gain on Derivatives and Other Hedge Activity</td>
</tr>
<tr>
<td>4709</td>
<td>Reallocation of Investment Income (Transfer)</td>
</tr>
</tbody>
</table>

### 471X – Income from AIF (Associated Investment Fund)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4710</td>
<td>AIF: Investment Income (distributed)</td>
</tr>
<tr>
<td>4711</td>
<td>AIF: Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4712</td>
<td>AIF: Unrealized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4713</td>
<td>AIF: Spending Rule Income (distributed)</td>
</tr>
<tr>
<td>4714</td>
<td>AIF: Spending Rule Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4715</td>
<td>AIF: Spending Rule Unrealized Gain/loss (distributed)</td>
</tr>
<tr>
<td>4716</td>
<td>AIF: Income Remitted</td>
</tr>
<tr>
<td>4717</td>
<td>AIF: Gains Contra</td>
</tr>
</tbody>
</table>

### 472X – Income from Intermediate Term Fund

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4720</td>
<td>Intermediate Term Fund Income (distributed)</td>
</tr>
<tr>
<td>4721</td>
<td>Intermediate Term Fund Realized Gains (distributed)</td>
</tr>
<tr>
<td>4722</td>
<td>Intermediate Term Fund Unrealized Gains (distributed)</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

476X – Income from External Trustee Charitable Remainder Trust

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

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

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

Object Codes which are not in bold are used by Central Administration (Office of the
Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and
Financial Services, or Facilities Management) only.

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

4770 OM: Investment Income (distributed)
4771 OM: Realized Gain/Loss (distributed)
4772 OM: Unrealized Gain/Loss (distributed)
4773 OM: Miscellaneous Asset Income

478X – Income from TIF (Temporary Investment Fund)

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

479X – Administrative Fee & Overhead

4790 Investment Income, Administrative Charge
4791 Investment Income, Administrative Recovery
4792 Investment Income, Overhead Charge
4793 Investment Income, Overhead Recovery
4794 Endowment Assessment Charge
4795 Endowment Assessment Recovery

48XX – RECLASSIFICATIONS & TRANSFERS
Reclassification of revenue from the Temporarily Restricted Net Asset Class to the Unrestricted Net Asset Class. These Object codes are mandated by Accounting standards SFAS 116 and SFAS 117.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only. 
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

481X – Revenue Reclassifications

4810 Reclassification, endowment income
4811 Reclassification, operating gifts
4812 Reclassification, capital gifts
4813 Reclassification, Overhead

482X – Transfers
Transfer of resources between/within centers, between funds.

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

4821 Capital funding Transfer

4822 Cost Sharing Transfer - Mandatory or Voluntarily Committed (grants/contracts). Mandatory cost sharing is the Institution's commitment required as a condition of the solicitation, announcement, or terms and condition of the award. Voluntary cost sharing is the portion of project costs committed, expressed, or quantified in the proposal budget or justification to the sponsoring agency but not required or funded by the sponsoring agency. The expenditures and resources for voluntarily committed and mandatory cost sharing must be accounted for under a separate grant fund number and charged to appropriate expense and revenue object codes. The transfer of departmental resources to offset the expenses on cost share funds are processed using a journal entry crediting object code 4822 on the grant and a corresponding debit to the departmental funding source.

4823 Inter-Entity Equity Transfer – Operating. These types of transfers

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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). These types of transfers represent funding to cover the portion of project costs charged not funded by the sponsoring agency (general cost overruns). The object code 4827 must be used on both sides of the journal to record the transfer of funds from the departmental funding source to the grant.

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

4833 Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows
4839 University Bank
4840 Final Year End Adjustment

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

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

9401 Pennant AR
9402 Pennant Grad Funding
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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Page 35
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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

internal funding source. There is no service requirement related to the payment. (no Ebs charged)

5047 Post-Doctoral H1-B (PT EBs – subject to FICA). Use only with job class 217503 (H1-B Postdoc) and a visa status of H1B, E3, O1 or TN. Can be used with any funding source

5048 Teaching Fellow (no EBs charged)

5049 Teaching Assistant – Summer Appointment (PT EBs – subject to FICA)

505X – SPECIAL PAYMENTS TO FACULTY

5050 Intra-University Honoraria

5051 Intra-University Consulting. See Faculty Handbook for policy restrictions

5052 Summer Instruction

5053 Summer Research

5054 Other Teaching – full time employees

5055 Extra Non-Teaching Services – full time employees

5056 Administrative Stipend (To Faculty)

5057 Allowances (PT EBs charged)

5070 Research Assistant Summer Appointment (PT EBs charged – Subject to FICA).

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

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

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

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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

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

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

514X – SPECIAL (HUP)

5140 UPHS: salaries and wages for UPHS employees

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

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

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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

December 2015
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

5193  Prior Period EB Adjustment (Grants/Contracts)
5194  CHOP: Employee Benefits for CHOP employees
5195  Facilities Employee Benefits
5196  Employee Benefits – Dependent Tuition Charge

52XX – CURRENT EXPENSE; SUPPLIES & MISCELLANEOUS

520X-521X – TRAVEL & ENTERTAINMENT
Expenditures relating to travel on official business, e.g., transportation (airline, rail, car
rentals, parking, private automobile, taxis), meals, lodging, telephone, postage, and
conference registration fees. Refer to Financial Policies #2351 – 2362.
NOTE: Entertainment expenditures should not be charged to object codes 5200-5212. Use
object code 5214 for these expenditures.

5200  Domestic travel for faculty and staff - Travel expenditures incurred on
a non-local trip within the United States and its territories- (includes trip
related expenses such as airfare, lodging, ground transportation, and
personal meals). Business meals while traveling should be charged to
5209, or 5214. 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.

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

Object Codes which are not in bold are used by Central Administration (Office of the
Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and
Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

5205 Foreign student travel - Travel expenditures incurred in conjunction with travel outside the United States and its territories - (includes trip related expenses such as airfare, lodging, and ground transportation and meals).

5206 Non-employee domestic travel – for persons not directly connected with the University e.g., student recruits, lecturers, visitors, consultants and job applicants. Includes trip-related expenses such as airfare, lodging, ground transportation and personal meals.

5207 Non-employee foreign travel - For persons not directly connected with the University e.g., student recruits, lecturers, visitors, consultants and job applicants. Includes all trip-related expenses such as airfare, lodging, ground transportation and personal meals.

5208 Local student travel, meals, entertainment - Includes college house activities, floor functions, entertainment, refreshments and local student travel.

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

5210 Meetings and conference fees/registrations - Use this object code when paying conference registration fees directly or reimbursing prepaid

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

registration costs, i.e. reallocation of conference/registration fees charged to Procards.

5211 Business Meetings on Campus -Refreshments for meetings, lab lunches, groceries, box lunches etc. constitute meeting expenses. To be used when the primary focus is the meeting at which food is brought in. Note: any alcoholic beverages that are served in conjunction with campus meetings must be charged to 5214.

5212 International project/program costs – use this object code when requesting an advance or seeking reimbursement for an extended international project or program. Examples of such costs would be labor costs, equipment costs and curriculum related expenses such as excursions, cultural instruction, group meals and lodging. The receipts for project/program costs and the responsibility for ensuring that those monies have been spend in accordance 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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

charged to Business meetings on campus (5211). Note: Before using this object code with a grant, please refer to the ‘Notice of Award’ to determine whether or not the charge is allowable on a grant.

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

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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

5222 Non-library books and reprints - Includes reprints, course or Workshop materials. Use this object code for books purchased for departmental use. NOTE: Books purchased by University libraries (http://www.library.upenn.edu/) for general library use must be charged to asset object code 1875.

5223 Computer Software, Accessories & Supplies – for example, software programs for personal computers including upgrades, annual maintenance on software, laptops, notebooks, portable computers, servers, data storage and media, disk packs, data cartridges, toner/ink cartridges, magnetic tape, laser printer accessories, computer care products and work station accessories such as surge protectors, glare screens, diskette trays etc. Do not use this object code for purchasing mainframe system software.

5224 Non-Capitalized Computer Equipment & Peripherals – for example, printers, monitors, servers, PCs, networking equipment – under $5,000 unit cost.

5225 Other Non-Capitalized Furniture/Moveable Fixtures/Equipment – for example, non-capitalized artwork, desks, chairs, cabinets, tables, racks, shelving units, small machinery, appliances, window air conditioners, fans, tools, lab/clinical equipment) – under $5,000 unit cost.

5226 External copying and duplicating – such as Campus Copy Center and FedEx/Kinko’s. See object code 5264 External Printing and Publications for the creation of pamphlets and brochures.

5227 Internal copying & duplicating. Copying/duplicating services provided by internal University departments.

5228 External Laboratory Supplies – Laboratory/Research supplies purchased from outside vendors for use in laboratories (e.g., glassware, solvents, chemicals).

5229 Internal Laboratory Supplies – Laboratory/Research supplies purchased from Internal University departments.

5230 External research animal purchases - research animals purchased from outside vendors. Object code 5230 to be used by ULAR only.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

5231 Internal research animal purchases. Research animals purchased from internal University departments (e.g. ULAR, New Bolton Center).
5232 External research animal supplies – research animal supplies purchased from outside vendors (e.g. cages). To be used by ULAR, New Bolton Center.
5233 Internal: research animal per diem charges
5234 Internal: research animal food, board, transportation
5235 Radioactive Material – Must be acquired via a purchase order using the appropriate RAM #.
5236 Other Hazardous Material - for example, corrosive acids, hazardous waste, flammable liquids.
5237 Allowable Dues & Memberships – dues and memberships to professional organizations. Membership must support the individuals job-related responsibilities. Use Procard to pay for dues and memberships whenever possible. Refer to University Financial Policy #2321.
5238 Unallowable Dues and Memberships – Includes all University authorized costs for membership to civic or community organizations or social or dining clubs, including the University Club at Penn. 
NOTE: Payment of membership fees for private clubs or organizations is prohibited unless approved in writing by the Vice President for Finance and the appropriate Dean or center director. Refer to University Financial Policy #2321.
5239 Subscriptions to professional publications – subscriptions must support the Individual’s job-related responsibilities. Use Procard to pay for subscriptions whenever possible. Refer to the University Financial Policy # 2321.
5240 HUP/CPUP: Current Expense - This object code is used to record UPHS (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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

5243 Non Penn-Capital Equipment –Federal Title - Used for the purchase of equipment items on projects funded by the federal government wherein the government retains title to the equipment that cannot be recorded or tracked through BEN Assets. The Office of Research Services will review transactions posted to this object code when preparing financial reports and will adjust any incorrect charges.

5244 Genomic Arrays Up to $50,000 - This object code is to be used for the purchase of Genomic Arrays on federal awards costs up to $50,000 per budget period. Full F&A is charged to this object code. Sponsor programs only.

5245 Genomic Arrays Greater than $50,000 –This object codes is to be used for the purchase of Genomic Arrays on federal awards when the cost is greater than $50,000 per budget period. Costs over $50,000 are excluded from F&A. Sponsor programs only.

5246 Sponsored Grant/Contract Overhead Charge: Overhead is capped for the project. Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.

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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

5254 Rental/leases of other capital equipment (excluding computers and peripherals)
5255 External: other rentals (e.g., furniture).
5256 Internal: other rentals (e.g., audio-visual equipment).

526X – 527X – COMMUNICATIONS
Payments to outside vendors/internal University departments for communication services rendered.

5260 External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&T, Sprint).
5261 Internal local telephone charges. For services rendered by University Telecommunications.
5262 Internal telephone equipment. Fees for use of telephone equipment provided by University Telecommunications.
5263 Internal toll charges. For toll services available through University Telecommunications.
5264 External printing & publications. For printing & publications services provided by outside vendors.
5265 Internal printing & publications. For printing & publications services provided by University departments.
5266 Internal photographic & illustrative charges. For photographic & illustrative services provided by University departments.
5267 Allowable advertising - help wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 – see below
5268 Unallowable advertising – 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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

5271  External: bulk mail service
5272  External: international postage
5273  External: other postage charges
5274  Internal: Mail Service charges - all mail services rendered by University Mail Service.
5275  External: photographic & illustrative charges. For photographic & illustrative services.

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

5280  Taxes - payments to any local, state, and federal taxing authorities. Refer to University Financial Policy #2317.
5281  Payment in lieu of taxes
5282  Sponsored Grant/Contract Overhead Charge - Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.
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). Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

5293 Loan Write-off/Recovery
5294 University contribution of employee benefits
5295 Facility Maintenance Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: 
5296 University Services Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: 
5297 School Facility Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: 
5298 School/Departmental Administrative Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: 
5299 School/Departmental Administrative Costs – Non-Federal - Offset entry must be to object code 5299.

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

530X – 531X – PROFESSIONAL SERVICES
Refer to Financial Policy #2327 regarding the authority and responsibility to procure professional services. NOTE: For architectural and other construction-related professional services, refer to asset object code section 193X.

5300 Accounting & Audit Services

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

5301  Legal Services
5302  Management Consulting Services. Payment to an individual or organization for advisory services rendered (e.g., consulting by non-University professionals. Refer to Financial Policy #2319.
5303  External Training & Staff Development Services. Provided by an outside vendor/individual.
5304  Internal Training & Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).
5305  Employee Recruitment Services
5306  External: Computer Consulting Services
5307  Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).
5308  External: Computing Infrastructure/Usage Costs
5309  DCCS for PennNet Connection and Usage
5310  UMIS for Computing Usage
5311  Internal: Other Computer Center Charges
5312  Investment Management Services - To record the fees incurred through management of our endowment. Access to this object code limited to Investment Accounting personnel.
5313  Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class 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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

policy #2319.1 Payment of Human Subject Fees.

5317 Human Subject Payment- Advance to P.I.
5318 Contributed Services
5319 External: Other Professional Services: Payments to individuals for services not specifically identified elsewhere, (e.g., skilled labor for a specified task, independent contractors, etc.). Refer to Financial Policy #2319.

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

5320 External: Insurance
5321 External: Insurance Claims
5322 Internal: Insurance Claim Settlements
5323 Internal: Radiation Safety Services
5324 Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University.
5325 Benefit Carrier Payments
5326 Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Today’s Temporary, Manpower, TempsAmerica and Temporary Solutions.
5327 Employee Moving/Relocation Costs- Reimbursements to newly recruited employees required to relocate to the Philadelphia area. Moving/relocation costs should be charged to this object code. Check the moving/relocation guidelines on the Travel Office website to insure compliance with the IRS requirement: http://www.finance.upenn.edu/comptroller/travel/
Refer to the University Financial Policy # 2324 Reimbursement of Moving Expenses http://www.finance.upenn.edu/vpfinance/fpm/2300/2324.asp
5328 Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.
5329 External: Records Retention
5330 Internal: Records Retention (i.e., Archives)

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

December 2015
5331 Minor Equipment Repairs & Maintenance - (including service contracts) - Used to record the costs related to equipment repairs, including replacement of equipment parts, and service contracts on equipment, which costs are not capitalized.

** 5332 Subcontract Services – up to $25,000. To be used with Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, please refer to the Financial Policy #2109 'Budgets' and to the Sponsored Projects handbook, section 5.5.1.9 located at: [http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141](http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141)

** 5333 Subcontract Services – over $25,000 - Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, please refer to the Financial Policy #2109 'Budgets' and to the Sponsored Projects handbook, section 5.5.1.9 located at: [http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141](http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141)


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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
**5341** Joint Services/Cooperative Services. Expenses within a department which are supported by a number of projects or P.I.'s, which are initially charged centrally within the department, and then reallocated among the various users of the services/goods. Typical joint services include equipment usage, photocopying, and secretarial support.

5342 Inter-entity Other Services

5343 Foreign Currency Gains/Losses – This is intended for transaction gains and losses on foreign currency and according to GAAP is included in net income.

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.

5347 G&C Internal Services (Internal Program Services). To record internal activity related to the income earned by a federal recipient that is directly generated by a supported sponsored research activity or as a result of the sponsored research award (Program Income). This object code must be used on both sides of the journal entry.

535X – INTERNATIONAL PROGRAM EXPENSES (student)

5350 Tuition & Fees paid to other institutions on behalf of Penn students

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

- **5351** International travel expenses paid to other institutions on behalf of Penn students
- **5352** Room & Board expenses paid to other institutions on behalf of Penn students
- **5353** Insurance expenses paid to other institutions on behalf of Penn students
- **5354** Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students
- **5355** Tuition & Fees paid to other institutions on behalf of non-Penn students
- **5356** International travel expenses paid to other institutions on behalf of non-Penn students
- **5357** Room & Board expenses paid to other institutions on behalf of non-Penn students
- **5358** Insurance expenses paid to other institutions on behalf of non-Penn 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 (obsolete as of FY16)

**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

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

modules, substations & distribution systems; vehicle repairs)

5402 External: Security Services - Security services for buildings provided by external companies (e.g. payments to contracted security service providers)

5403 Internal: Security Services - Security services for buildings provided by University staff members (e.g. charges to the Division of Public Safety)

5404 Trash Removal (external providers only) – Trash removal services for buildings provided by external companies (e.g. removal of dumpsters, charge for trash dumping, recycling).

5405 Pest Control - Pest control services for buildings provided by external providers (e.g. rodents (rats), wildlife (squirrels, possums) control).

5406 Groundskeeping (External providers only) - Grounds keeping services provided by external companies (e.g. lawn, shrubbery, & tree maintenance, new plantings, landscaping).

5407 Internal: Maintenance Work Orders (may include special housekeeping work orders) - Maintenance work for buildings generated via work requests from the FRES Computerized Maintenance Management System (CMMS).

5408 Non-Capital CIP Close-Out

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.

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5420</td>
<td>Facilities Management Fees</td>
</tr>
<tr>
<td>5421</td>
<td>Operations &amp; Maintenance Costs – outside managed</td>
</tr>
<tr>
<td>5422</td>
<td>O &amp; M Current Expense – Penn retained costs</td>
</tr>
<tr>
<td>5423</td>
<td>O &amp; M Service Contracts – Penn retained costs</td>
</tr>
<tr>
<td>5424</td>
<td>O &amp; M Other – Penn retained costs</td>
</tr>
<tr>
<td>5425</td>
<td>Project Management Fees-customer work and non-capital projects</td>
</tr>
<tr>
<td>5426</td>
<td>Outside Specialist Services</td>
</tr>
<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>
</tr>
<tr>
<td>5442</td>
<td>Unproductive Time Facilities Allocation</td>
</tr>
<tr>
<td>5446</td>
<td>Management &amp; Administrative Facilities Allocation</td>
</tr>
<tr>
<td>5447</td>
<td>Zone Management &amp; Administration Facilities Allocation</td>
</tr>
<tr>
<td>5448</td>
<td>Central Trades Facilities Allocation</td>
</tr>
<tr>
<td>5449</td>
<td>Customer Service Facilities Allocation</td>
</tr>
<tr>
<td>5450</td>
<td>Electric Chilled Water Raw-Facilities Allocation</td>
</tr>
<tr>
<td>5451</td>
<td>Electric Chilled Water O/H-Facilities Allocation</td>
</tr>
<tr>
<td>5452</td>
<td>Steam Raw-Facilities Allocation</td>
</tr>
<tr>
<td>5453</td>
<td>Steam O/H –Facilities Allocation</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
## 55XX – EXPENSE CREDITS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5500</td>
<td>Expense Credit</td>
</tr>
<tr>
<td>5501</td>
<td>Computer Connection – Internal sales and service</td>
</tr>
<tr>
<td>5502</td>
<td>Employee Benefit (EB) Recovery</td>
</tr>
<tr>
<td>5503</td>
<td>Capital Project Management Fee Recovery</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 internal object code. See “Office of Management and Budget (OMB) Circular A-21, Section J.47” at: <a href="http://www.whitehouse.gov/omb/circulars_index-education">http://www.whitehouse.gov/omb/circulars_index-education</a> Note: This object code should not be used in BEN Deposits.</td>
</tr>
<tr>
<td>5506</td>
<td>Related Entity: Direct Cost Allocation Recovery</td>
</tr>
<tr>
<td>5509</td>
<td>Other Overhead Recovery</td>
</tr>
<tr>
<td>5510</td>
<td>Sponsored Grant/Contract Overhead Recovery – Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.</td>
</tr>
<tr>
<td>5511</td>
<td>Sponsored Program Facility Cost Recovery</td>
</tr>
</tbody>
</table>

## 560X – CAPITAL RELATED EXPENSES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5600</td>
<td>Depreciation</td>
</tr>
<tr>
<td>5601</td>
<td>Disposal of Assets</td>
</tr>
<tr>
<td>5602</td>
<td>Gain/Loss on Sale of Asset</td>
</tr>
<tr>
<td>5603</td>
<td>External: Interest Expense</td>
</tr>
<tr>
<td>5604</td>
<td>Internal: Interest Expense</td>
</tr>
<tr>
<td>5605</td>
<td>Internal: Principal Payments</td>
</tr>
<tr>
<td>5606</td>
<td>Amortization Expense</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

** 569X - CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE**

5699  Cumulative Effect of Changes in Accounting Principle

** 57XX – INVENTORY PURCHASES**

5700  Trade (e.g., Vet School Bookstore, Museum Gift Shop)
5710  Health Care Supplies (New Bolton Pharmacy, Dental School, Small Animal Hospital Pharmacy)
5720  Maintenance Supplies (Residential Maintenance, Physical Plant, Wharton Steinberg Center)
5730  Food & Beverage (Faculty Club, Dining Services, Steinberg Center)
5740  Other (Bio Cell Center, Chem. Stockroom, LRSM, Publications Physics Machine Shop, University Press, Wharton Reprographics)

** 58XX – INTERNAL ALLOCATIONS**

5800  Allocated Costs, Operations & Maintenance
5802  Allocated Costs, University Services
5803  Allocated Costs, Facilities Renewal
5805  Allocated Costs, Library
5806  Funding From Allocated Costs, Operations & Maintenance
5807  Funding From Allocated Costs, University Services
5808  Funding From Allocated Costs, Facility Renewal
5809  Funding From Allocated costs, Library
5810  Allocated Costs, Development
5811  Funding, Student Services
5812  Allocated Costs, Research
5813  Funding from Allocated Costs, Research

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

93XX - BUDGET SUSPENSE

9300  PBUD/PBIL/PTCS

94XX:  See Revenue Object Code Listing

95XX– SUSPENSE

Note: These objects cannot be budgeted.

9500  Default
9501  Payroll (50xx-51xx)
9502  Telecommunications (5261-5263)
9505  UMIS (5310)
9506  DCCS (5309)
9507  Archives (5330)
9508  Publications (5265)
9509  Physical Plant (5407)
9510  Residential Maintenance (5407)
9511  Bookstore
9512  ProCard
9513  Internal Mail Services: Bulk Mail (5274)
9514  Internal Mail Services: Bulk Labor (5274)
9515  Internal Mail Services: Mail Labor (5274)
9516  Internal Mail Services: Daily Postage (5274)
9517  Internal Mail Services: Postage Due (5274)
9518  Internal Mail Services: Fed Express Domestic (5274)
9519  Internal Mail Services: Fed Express International (5274)
9520  Internal Mail Services: International Mail (5274)
9521  Internal Mail Services: DHL (5274)

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

** This Object Code is valid for grant funds only.**
Universities of Pennsylvania

General Ledger Object Codes - Fiscal Year 2016

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9522</td>
<td>Internal Mail Services: Xpress (5274)</td>
</tr>
<tr>
<td>9523</td>
<td>Wharton Reprographics (5227)</td>
</tr>
<tr>
<td>9524</td>
<td>Wharton Audiovisual Services</td>
</tr>
<tr>
<td>9525</td>
<td>Cell Center</td>
</tr>
<tr>
<td>9526</td>
<td>ULAR Animal Procurement</td>
</tr>
<tr>
<td>9527</td>
<td>ULAR Per Diem</td>
</tr>
<tr>
<td>9528</td>
<td>Computer Connection</td>
</tr>
<tr>
<td>9529</td>
<td>PENN Card</td>
</tr>
<tr>
<td>9530</td>
<td>Faculty Club</td>
</tr>
<tr>
<td>9531</td>
<td>Dining Service</td>
</tr>
<tr>
<td>9532</td>
<td>LRSM</td>
</tr>
<tr>
<td>9533</td>
<td>Physics</td>
</tr>
<tr>
<td>9534</td>
<td>HR Post Doc</td>
</tr>
<tr>
<td>9535</td>
<td>Internal Mail Services: UPS (5274)</td>
</tr>
<tr>
<td>9536</td>
<td>DNA Sequence</td>
</tr>
<tr>
<td>9537</td>
<td>Translational Core Lab</td>
</tr>
<tr>
<td>9538</td>
<td>Vector Core</td>
</tr>
<tr>
<td>9539</td>
<td>Chemistry</td>
</tr>
<tr>
<td>9540</td>
<td>Medical Computing</td>
</tr>
<tr>
<td>9541</td>
<td>Radiation Safety</td>
</tr>
<tr>
<td>9542</td>
<td>AFSA</td>
</tr>
<tr>
<td>9543</td>
<td>Medical Copy Center</td>
</tr>
<tr>
<td>9544</td>
<td>Gene Therapy</td>
</tr>
<tr>
<td>9545</td>
<td>Credit Card Cr/Dr</td>
</tr>
<tr>
<td>9546</td>
<td>Med IDS Service</td>
</tr>
<tr>
<td>9547</td>
<td>Pathology</td>
</tr>
<tr>
<td>9548</td>
<td>Fleet Card</td>
</tr>
<tr>
<td>9549</td>
<td>SCXC Stem Cell Xenograft Core</td>
</tr>
<tr>
<td>9550</td>
<td>SOM Tech Services</td>
</tr>
<tr>
<td>9551</td>
<td>Acc Shared Res</td>
</tr>
<tr>
<td>9552</td>
<td>Radiology</td>
</tr>
<tr>
<td>9553</td>
<td>GTP Cell Morphology</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015
Only Object Codes which appear on this list are available for use in BEN Financials.

9554  Genome Frontiers Institute  
9555  Pathology Centralized Resources  
9556  Microscopy Core  
9557  FRES Lease  
9558  UPHS RES CHRGS (Clinical Research)  
9559  TRC SVCS (Translational Research Center Services)  
9560  VET IMAGE CORE (Vet Imaging Core)  
9561  RAD CLINIC IMAGE CORE (Clinical Imaging Core)  
9562  TEM Concur  
9563  NEUROBEHAVIOR CORE (Neurobehavior Testing Core)  
9564  GSE COPIER  
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  
9571  Chemistry Analytics  
9590  Projects & Receivables (GMS & AR)  
9599  Frozen Account  

99XX – SPECIAL  

9999  Year End Fund Balance Offset

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

December 2015

Page 62
INDEX

1XXX – ASSETS
   11XX – Cash                     Page 1
   12XX – Accounts Receivable     Page 1
   13XX – Prepaid Expenses and Deferred Charges Page 4
   14XX – Inventories            Page 5
   15XX – Advances/Inter-Entity Due To/Due From Page 5
   16XX – Loans Receivable       Page 7
   17XX – Investments            Page 7
   18XX – Plant Assets           Page 10
   19XX – Construction in Progress (CIP) Page 12

2XXX – LIABILITIES
   20XX – Encumbrance            Page 15
   21XX – Payroll Withholding    Page 16
   22XX – Payroll Withholding    Page 18
   23XX – University Liability, Accrued Expense & Reserves Page 18
   24XX – General and Student Financial Services Liability Page 19
   25XX – Deferred Income        Page 20
   26XX – Deposits & Advances    Page 22
   27XX – Short-term & Long-term Debt Page 22
   28XX – Due To/Due From (Agency Funds) Page 23

4XXX – REVENUE
   41XX – Tuition & Fees         Page 23
   418X – Student Aid (Contra Revenue) Page 26
   42XX – Room and Board         Page 27
   43XX – Sales and Services     Page 27
   44XX – Contributions and Private Grants Page 28
   46XX – Sponsored Programs and Other Page 28
   47XX – Investment Income      Page 29

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>48XX</td>
<td>Reclassifications &amp; Transfers</td>
<td>32</td>
</tr>
<tr>
<td>49XX</td>
<td>Other Income</td>
<td>33</td>
</tr>
<tr>
<td>94XX</td>
<td>Suspense</td>
<td>34</td>
</tr>
</tbody>
</table>

5XXX – EXPENSES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>50XX</td>
<td>Academic Compensation</td>
<td>35</td>
</tr>
<tr>
<td>51XX</td>
<td>Non-Academic Compensation</td>
<td>37</td>
</tr>
<tr>
<td>52XX</td>
<td>Current Expenses: Supplies &amp; Miscellaneous</td>
<td>40</td>
</tr>
<tr>
<td>53XX</td>
<td>Current Expenses: Services</td>
<td>50</td>
</tr>
<tr>
<td>54XX</td>
<td>Operations and Maintenance of Facilities</td>
<td>55</td>
</tr>
<tr>
<td>55XX</td>
<td>Expense Credits</td>
<td>57</td>
</tr>
<tr>
<td>560X</td>
<td>Capital Related Expenses</td>
<td>58</td>
</tr>
<tr>
<td>569X</td>
<td>Cumulative Effect of Changes in Accounting Principle</td>
<td>58</td>
</tr>
<tr>
<td>57XX</td>
<td>Inventory Purchases</td>
<td>58</td>
</tr>
<tr>
<td>58XX</td>
<td>Internal Allocations</td>
<td>59</td>
</tr>
<tr>
<td>95XX</td>
<td>Suspense</td>
<td>59</td>
</tr>
<tr>
<td>99XX</td>
<td>Special</td>
<td>62</td>
</tr>
</tbody>
</table>

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

Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Registration and Financial Services, or Facilities Management) only.

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