1XXX – ASSETS

11XX – Cash

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

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

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

1200 Student Receivables, General (e.g., room and board, fees)
1201 Student Receivables, Undergraduate tuition
1202 Student Receivables, Graduate/Professional tuition

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June 2016
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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1218   Student Receivables, external third parties
1219   Student Receivables, Allowance for Uncollectible – reduces gross receivables by an estimate of the amounts which will not be collected.

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

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)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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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 using CNAC 400 should be made only to the following orgs, most of which are affiliated with CHOP, and only to 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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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1258  Receivable, Health Affiliates: CHOPPA Payroll
1259  **Receivable, Health Affiliates: Allowance for Uncollectible- used to record the reserve for uncollectible accounts receivables from the Health Affiliates.**

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

1260  Employee Benefits Receivables
1261  Prior Year Payroll Tax Receivable
1265  Benefits Withholding Receivable

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

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

128X – Receivables, CHOPPA

1282  Health Affiliates, CHOPPA EB

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

14XX – Inventories – Goods available for sale

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

15XX – Inter-Entity Due To/Due From – Amounts owed to/by the University to/from inter-entity health practices (usually CPUP/HUP) and the Independent Operations. All transactions to the UPHS interfund (21X-21XX-1-XXXXXX-15XX-XXXX-XXXX) must include a 6 digit Lawson number and 5 digit UPHS Chart of Account number in the description of the BEN journal. CPUP journals are booked to CNAC 400 in fund 014003 for interfund transactions.

1510 Due to/Due from: Miscellaneous Advances
1511 Due to/Due from: CPUP Compensation – Base Pay
1512 Due to/Due from: CPUP Compensation – Bonus
1513 Due to/Due from: CPUP Compensation – Variable Pay (Incentive)
1514 Due to/Due from: CPUP Compensation – CPUP Fringe benefits
1520 Due to/Due from: Current Expense
1521 Due to/Due from: Salaries – Full time Admin. & Staff (Full time EB rate)
1522 Due to/Due from: Salaries – Full time Faculty (Full time EB rate)
1523 Due to/Due from: Salaries – Part time Staff (Part time EB rate)
1524 Due to/Due from: Salaries – no EBs charged
1525 Due to/Due from: Full Time Employee Benefits charges
1526 Due to/Due from: Payments and Other Credits - used to record payments received from and made to UPHS to pay down on the interfund balance

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June 2016
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1527</td>
<td>Due to/Due from: Capital - used to record capital transactions usually between UPHS and the School of Medicine</td>
</tr>
<tr>
<td>1528</td>
<td>Due to/Due from: Overhead</td>
</tr>
<tr>
<td>1529</td>
<td>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</td>
</tr>
<tr>
<td>1530</td>
<td>Due to/Due from: Long Term-used to record UPHS long term debt transactions</td>
</tr>
<tr>
<td>1531</td>
<td>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</td>
</tr>
<tr>
<td>1532</td>
<td>Due to/Due from: Tuition Benefits-used to record Tuition Benefit charges provided to UPHS employees</td>
</tr>
<tr>
<td>1533</td>
<td>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.</td>
</tr>
<tr>
<td>1534</td>
<td>Due to/Due from: AP credits - used to book interfund AP credits</td>
</tr>
<tr>
<td>1535</td>
<td>Due to/Due from: Subsidies - used to book interfund Subsidies activity</td>
</tr>
<tr>
<td>1536</td>
<td>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.</td>
</tr>
<tr>
<td>1537</td>
<td>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.</td>
</tr>
<tr>
<td>1539</td>
<td>Due to/Due from: Miscellaneous charges exempt from overhead – used to record miscellaneous interfund charges exempt from overhead</td>
</tr>
<tr>
<td>1540</td>
<td>Due to/Due from: Part Time Employee Benefits charge</td>
</tr>
<tr>
<td>1541</td>
<td>Due to/Due from: CPUP EB</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

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

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

- 1611 Long-term Employee Loans
- 1612 Short-term Employee Loans
- 1613 Special Employee Loans
- 1614 Employee Loans, Shared Appreciation Loans
- 1615 Employee Loans, Mortgage Swing Loans
- 1616 Special Mortgage Loans

164X – Other Loans

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

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

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

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June 2016
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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

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June 2016
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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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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

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June 2016
Page 10
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

- 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

- 1870 Furniture and Fixtures Clearing Account
- 1871 Computer Equipment Clearing Account
- 1872 Other Capitalized Equipment Clearing Account
- 1873 Donated Equipment Clearing Account
- 1875 Library Books Clearing Account
- 1877 Equipment in Process Clearing Account

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1878  Land Clearing Account
1879  Building and Fixed Equipment Clearing Account
**1880  Internal Use Software Clearing Account**
1881  Land Improvements Clearing Account

1889-

1889  BEN Assets Default

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

190X – Site Acquisition

1901  Property Acquisition
1902  Appraisal Fee

191X – Site Preparation

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

192X – Construction and Fixed Equipment

1920  Construction
1921  Non-structural improvements
1922  Security Systems

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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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
1941  Capital Project Management Fees
1942  Expense Furniture
1943  Expense Tec/Science Equipment
1944  Expense Building Maintenance Equipment

195X – Equipment and Moveable Furnishings

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

196X – Miscellaneous

1960 Moving allowance
1961 Other
1962 Project Contingency
1963 Project Management
1964 Utilities during Construction
1965 Utility Shut Downs
1966 Capitalized Interest
1967 Financing Fees
1969 Approved Budget Over Bid

197X – Payroll

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

1990 – CIP Closeout

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UNIVERSITY OF PENNSYLVANIA
GENRAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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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
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

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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
2146  Affordable Care Act (ACA)

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

2150  TIAA
2152  Vanguard
2153  Group Life

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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2156 Police Pension
2157 TIAA/CREF Basic
2158 Vanguard Basic
2159 SERP Liability-CPUP

217X – Savings Plans (payroll withholding)

2170 Withholding, Credit Union

218X – Miscellaneous Payroll Withholding

2183 Withholding, Court liens
2184 Withholding, IRS levies
2185 Withholding, Other

22XX – Payroll Withholding

220X – Union Dues (Payroll Withholding)

2200 Withholding, Union Dues

221X – 223X – Penn’s Way/United Way

2210 Withholding, United Way
2230 Withholding, Penn’s Way
2237 Penn’s Way Undesignated Contributions (Non-Payroll)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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**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
- 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

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

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

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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

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

25XX – DEFERRED INCOME

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

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

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

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

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

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

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

26XX – DEPOSITS & ADVANCES

2600 Student Deposits
2610 Rental Deposits
2620 Other Deposits
2630 Advances: Grants & Contracts
2640 Tuition: Advanced Receipts
2641 Tuition: Advanced Receipts

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

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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
2704 Cost of Issuance

278X – Internal Loans

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

28XX – Due to/Due from (Agency Funds)

2800 Due to/Due from External Organizations

4XXX – REVENUE

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

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

410X – Academic Year (Fall & Spring)

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

4110-4118 – Summer

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

4119- Tuition Discount

4119 Tuition Discount

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412X – Other Tuition & Special Programs

4120 Study Abroad Programs
4121 Executive Education Program (Aresty Institute)
4122 Lauder Institute
4123 Dynamics of Organization Program
4124 English for Foreign Students
4125 Math 110
4126 Study Abroad Programs (non-Penn students)
4127 Student Receivables Recoveries
4128 Revenue Sharing
4129 Other Special Programs

413X – Fees

4130 Admission Application Fee
4131 General Fee
4132 General Fee Distribution
4133 Technology Fee – Undergraduate
4134 Technology Fee – Graduate
4135 Recreation & Facilities Fees
4136 Student Health Fee
4138 Manual Entries to Tuition and Fees
4139 Other Fees (e.g., acceptance fees, lab fees, late registration fee, Residence Program fees, special program fees, transcript fees)

414X – Study Abroad Fees

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June 2016
### 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>4140</td>
<td>Study Abroad Program Fee</td>
</tr>
<tr>
<td>4141</td>
<td>Study Abroad, International Travel</td>
</tr>
<tr>
<td>4142</td>
<td>Study Abroad, Room &amp; Board</td>
</tr>
<tr>
<td>4143</td>
<td>Study Abroad, Insurance</td>
</tr>
<tr>
<td>4144</td>
<td>Study Abroad, Miscellaneous</td>
</tr>
<tr>
<td>4145</td>
<td>Study Abroad, Program Fee (non-Penn students)</td>
</tr>
<tr>
<td>4146</td>
<td>Study Abroad, International Travel (non-Penn students)</td>
</tr>
<tr>
<td>4147</td>
<td>Study Abroad, Room and Board (non-Penn students)</td>
</tr>
<tr>
<td>4148</td>
<td>Study Abroad, Insurance (non-Penn students)</td>
</tr>
<tr>
<td>4149</td>
<td>Study Abroad, Miscellaneous (non-Penn students)</td>
</tr>
</tbody>
</table>

#### 417X to 419X – STUDENT AID (CONTRA REVENUE)

Tuition, fees, housing remitted on behalf of students.

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4170</td>
<td>Student Aid, Traditional Undergraduates, no service required</td>
</tr>
<tr>
<td>4171</td>
<td>Student Aid, Traditional Undergraduates, service required</td>
</tr>
<tr>
<td>4172</td>
<td>Student Aid, PhD students, no service required</td>
</tr>
<tr>
<td>4173</td>
<td>Student Aid, PhD students, service required</td>
</tr>
<tr>
<td>4174</td>
<td>Student Aid, Other degree students, no service required</td>
</tr>
</tbody>
</table>

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June 2016
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.

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)
4196 Undergraduate Financial Aid Endowment Income

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

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

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

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June 2016
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4300    Patient Care
4310    Animal Care
4320    Food & Beverage
4321    Catering (external). Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)
4322    Conference fees
4330    Parking, sticker sales
4331    Parking, gate receipts
4340    Ticket Sales/Gate Receipts
4350    Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits)
4360    Trade Sales & Services (e.g., gift shop activity)
4361    Vending
4370    Computer Connection – taxable revenue (external sales)
4371    Computer Connection – non-taxable revenue (external sales)
4380    Equity Gain/Loss in Independent Operations
4381    Inter-entity Sales and Services
4398    Refunds
4399    Other

44XX – CONTRIBUTIONS & PRIVATE GRANTS
Private grant income includes contracts or grants from non-governmental organizations, foreign governments and individuals. Contributions include gifts and bequests from individuals, non-governmental organizations or foreign governments.

4400    Gift Revenue – ATLAS
4401    Gift Revenue – Non-ATLAS
4402    Overhead Charge on Gifts
4405    Overhead Recovery on Gifts
4406    Gift Revenue – UK Foundation

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4409</td>
<td>Reallocation of Gift Revenue</td>
</tr>
<tr>
<td>4410</td>
<td>Private Grant Revenue</td>
</tr>
</tbody>
</table>

**45XX – GAIN/LOSS ON DISPOSAL OF ASSET**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4500</td>
<td>Gain/loss on disposal of PPE</td>
</tr>
<tr>
<td>4501</td>
<td>Other gains/losses</td>
</tr>
</tbody>
</table>

**46XX – SPONSORED PROGRAMS and OTHER**

Revenue from grants and contracts for research services rendered.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4600</td>
<td>Grant Revenue (direct and indirect)</td>
</tr>
<tr>
<td>4601</td>
<td>Grant &amp; Contract Clinical Trial Residual</td>
</tr>
<tr>
<td>4610</td>
<td>Commonwealth Appropriation</td>
</tr>
<tr>
<td>4620</td>
<td>Program income</td>
</tr>
</tbody>
</table>

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

**470X – Income from directly held investments**

<table>
<thead>
<tr>
<th>Object 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>
</tbody>
</table>

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June 2016
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4708 Realized Gain on Derivatives and Other Hedge Activity
4709 Reallocation of Investment Income (Transfer)

471X – Income from AIF (Associated Investment Fund)

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

472X – Income from Intermediate Term Fund

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

473X – Income from EQUITY (Equity Securities Fund)

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

474X – Income from Kaspick and Co.

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** This Object Code is valid for grant funds only.
4740  Investment Income, Kaspick
4741  Annuity Payments to Planned Gift Participants
4742  Unrealized Gains/Losses, Kaspick

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

### 475X – Income from Specially Managed Investments

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4750</td>
<td>Specially Managed: Investment Income (distributed)</td>
</tr>
<tr>
<td>4751</td>
<td>Specially Managed: Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4759</td>
<td>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.</td>
</tr>
</tbody>
</table>

### 476X – Income from External Trustee Charitable Remainder Trust

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

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

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

### 478X – Income from TIF (Temporary Investment Fund)

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

479X – Administrative Fee & Overhead

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

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

481X – Revenue Reclassifications

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

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

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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. Object codes 4820 and 4825 must always net to $0.00 in a journal entry.

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 represent the transfer of Resources between University departments 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 – Nonoperating. These types of transfers represent the transfer of Resources between University departments and affiliated entities - generally HUP and the Clinical Practices - to be used for a particular department’s nonoperating 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.

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June 2016
These transfers are usually limited to capital projects, equipment purchases, and the principal portion of debt service payments.

- **4825** Resource Transfers Out. See description of object code 4820. Object codes 4820 and 4825 must always net to $0.00 in a journal entry.

- **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

- **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

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

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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real estate to parties external to the University for parties, weddings, conferences, luncheons, etc. (e.g., Morris Aboretum, Wharton Executive Education Center).

4910 Royalties from Technology Transfer
4911 Trademark Revenue
4912 Copyright Revenue
4913 Tangible Research Materials
4914 Patent Expense Reimbursement
4915 Interest Income
4918 Royalty – Internal Distributions
4919 Royalty – External Distributions

4920 Miscellaneous
4990 Conversion Revenue (used only at Conversion)
4991 Account Balance Transfer
4992 Fund Balance Adjustment
4993 Balance Transfer Offset, AIF
4994 Balance Transfer Offset, Receivables
4995 Balance Transfer Offset, Other Investments
4996 Balance Transfer Offset, Non Cash Gifts
4999 Offset, Conversion Revenue

94XX – SUSPENSE – Revenue object codes 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

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June 2016
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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5XXX – EXPENSES

50XX – 51XX - COMPENSATION & EMPLOYEE BENEFITS
Expenditures for services of University employees and associated employee benefits. All object codes are assessed employee benefits, except as noted. Consult the Office of Budget and Management Analysis for the current full time and limited service employee benefit rates.

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

50XX – ACADEMIC COMPENSATION
This category represents academic-related compensation and benefits costs. The object codes listed represent the major summary level groupings. Further breakdowns of these groupings, (e.g., Professor, Associate Professor, Assistant Professor in the Standing Faculty object codes or Teaching Assistant, Research Assistant in the Graduate/Professional Student codes) can be achieved through the use of payroll attributes such as job class and earnings type.

501X – 503X – FACULTY SALARIES

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

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

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

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June 2016
5030 Scholarly Leave (no EBs charged)

504X – GRADUATE AND PROFESSIONAL STUDENTS

5040 Teaching Assistant (no EBs charged)
5041 Research Assistant (no EBs charged)
5042 Post-Doctoral Researcher. (No EBs charged). Use only with job class 217500 (Postdoc Researcher). Can be used with any funding source except a training grant.
5043 Post-Doctoral Fellow (no EBs charged). Use only with job class 217603 (Fellows) or 217703 (NRSA Fellows). Can be used with any funding source except a research grant.
5044 Research Fellow. Appointed for research directly related to their discipline and required for the completion of their degree. (no EBs charged).
5045 Pre-Doctoral Fellowship. Registered graduate student paid from an external funding source. There is no service requirement related to the payment. (no EBs charged)
5046 Educational Fellowship. Registered graduate student paid from an internal funding source. There is no service requirement related to the payment. (no EBs charged)
5047 Post-Doctoral H1-B (PT EBs – subject to FICA). Use only with job class 217503 (H1-B Postdoc) and a visa status of H1B, E3, O1 or TN. Can be used with any funding source
5048 Teaching Fellow (no EBs charged)
5049 Teaching Assistant – Summer Appointment (PT EBs – subject to FICA)

505X – SPECIAL PAYMENTS TO FACULTY

5050 Intra-University Honoraria

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

### 51XX – Non – Academic Compensation

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

### 510X – Administrative and Professional Staff

In this section, we have included 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5100</td>
<td>Salaries: Financial/General Administrative Professional Staff</td>
</tr>
<tr>
<td>5101</td>
<td>Salaries: Instruction/Research Professional Staff. Payments to staff holding instruction or research administrative positions.</td>
</tr>
<tr>
<td>5102</td>
<td>Extra Services: Financial/General Administrative Professional Staff.</td>
</tr>
<tr>
<td>5103</td>
<td>Extra Services: Instruction/Research Professional Staff</td>
</tr>
<tr>
<td>5104</td>
<td>Allowances: Professional Staff (PT EBs charged)</td>
</tr>
</tbody>
</table>

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

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

June 2016
511X – SUPPORT STAFF (Includes full time weekly-paid and hourly paid support staff, limited-service weekly-paid staff, and part time weekly-paid and hourly-paid staff who work more than 1,000 hours per year; subject to the full time EB rate).

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

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

5120 Regular Pay: Financial/General Administrative Support Staff (FT EB rate)
5121 Regular Pay: Instruction/Research Support Staff (FT EB rate)
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

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June 2016
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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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
  This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hospital, etc.) salaries for certain Health System employees that also work for a University department. The other side of the entry is usually booked to the interfund 15XX object code. In general, most salary entries should be booked through the Salary Management System.
- **5141** Other Salaries
- **5142** Facilities Management Customer Labor

518X – RESERVE (for Budgeting only)

- **5180** Salary Reserve: Academic Salaries. For special situations; subject

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June 2016
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- Salary Reserve: Administrative/Professional Staff. For special situations; subject to full time EBs for planning
- Salary Reserve: Salaried Support Staff. For special situations; subject to full time EBs for planning
- Salary Reserve: Hourly Support Staff. For special situations; subject to full time EBs for planning

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

- Employee Benefits for Full Time Administrative and Professional Academic and Support Staff
- Limited Service (Part Time) Employee Benefits
- 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.
- Prior Period EB Adjustment (Grants/Contracts)
- CHOP: Employee Benefits for CHOP employees
- Facilities Employee Benefits
- 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.

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June 2016
NOTE: Entertainment expenditures should not be charged to object codes 5200-5212. Use object code 5214 for these expenditures.

5200 Domestic travel for faculty and staff - Travel expenditures incurred on a non-local trip within the United States and its territories- (includes trip related expenses such as airfare, lodging, ground transportation, and personal meals). Business meals while traveling should be charged to 5209, or 5214. Note: Local travel use object code 5201.

5201 Local travel for faculty and staff - Local travel includes destinations in and around Philadelphia (50 mile radius or less). Includes purchase of transportation tokens, local ground transportation, mileage reimbursement, PhillyCarShare.

5202 Foreign travel for faculty and staff - Travel expenditures incurred in conjunction with travel outside the United States and its territories, (includes trip-related expenses such as airfare, lodging, ground transportation, and personal meals). Business meals while traveling should be charged to 5209 or 5214.

5204 Domestic student travel - travel expenditures incurred on a non-local trip within the United States and its territories - (includes trip-related expenses such as airfare, lodging, ground transportation and meals). Local travel use 5208.

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

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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 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 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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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June 2016

Page 44
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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.

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

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organizations. Membership must support the individuals job-related responsibilities. Use Procard to pay for dues and memberships whenever possible. Refer to University Financial Policy #2321.

5238 Unallowable Dues and Memberships – Includes all University authorized costs for membership to civic or community organizations or social or dining clubs, including the University Club at Penn. NOTE: Payment of membership fees for private clubs or organizations is prohibited unless approved in writing by the Vice President for Finance and the appropriate Dean or center director. Refer to University Financial Policy #2321.

5239 Subscriptions to professional publications – subscriptions must support the Individual’s job-related responsibilities. Use Procard to pay for subscriptions whenever possible. Refer to the University Financial Policy #2321.

5240 HUP/CPUP: Current Expense - This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hospital, CPUP, etc.) current expenses that a University department recognizes, where the other side of the entry is usually booked to the interfund 15XX object code.

5241 Patient Care Supplies.

5242 Dining Service Costs-Outside Managed - Payments to outsourced dining services operators for costs for food and other direct expenses

5243 Non Penn-Capital Equipment –Federal Title - Used for the purchase of equipment items on projects funded by the federal government 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.

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June 2016
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.

5254  Rentals/leases of other capital equipment (excluding computers and peripherals)

5255  External: other rentals (e.g., furniture).

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

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

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5260</td>
<td>External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&amp;T, Sprint).</td>
</tr>
<tr>
<td>5261</td>
<td>Internal local telephone charges. For services rendered by University Telecommunications.</td>
</tr>
<tr>
<td>5262</td>
<td>Internal telephone equipment. Fees for use of telephone equipment provided by University Telecommunications.</td>
</tr>
<tr>
<td>5263</td>
<td>Internal toll charges. For toll services available through University Telecommunications.</td>
</tr>
<tr>
<td>5264</td>
<td>External printing &amp; publications. For printing &amp; publications services provided by outside vendors.</td>
</tr>
<tr>
<td>5265</td>
<td>Internal printing &amp; publications. For printing &amp; publications services provided by University departments.</td>
</tr>
<tr>
<td>5266</td>
<td>Internal photographic &amp; illustrative charges. For photographic &amp; illustrative services provided by University departments.</td>
</tr>
<tr>
<td>5267</td>
<td>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</td>
</tr>
<tr>
<td>5268</td>
<td>Unallowable advertising – for example, advertisement of University programs and activities.</td>
</tr>
<tr>
<td>5269</td>
<td>External: daily U.S. postage</td>
</tr>
<tr>
<td>5270</td>
<td>External: express mail service – for example, FedEx, UPS, local courier services</td>
</tr>
<tr>
<td>5271</td>
<td>External: bulk mail service</td>
</tr>
<tr>
<td>5272</td>
<td>External: international postage</td>
</tr>
<tr>
<td>5273</td>
<td>External: other postage charges</td>
</tr>
<tr>
<td>5274</td>
<td>Internal: Mail Service charges - all mail services rendered by University Mail Service.</td>
</tr>
<tr>
<td>5275</td>
<td>External: photographic &amp; illustrative charges. For photographic &amp; illustrative services.</td>
</tr>
</tbody>
</table>

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**UNIVERSITY OF PENNSYLVANIA**

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5280</td>
<td>5280 Taxes - payments to any local, state, and federal taxing authorities. Refer to University Financial Policy #2317.</td>
</tr>
<tr>
<td>5281</td>
<td>5281 Payment in lieu of taxes.</td>
</tr>
<tr>
<td>5282</td>
<td>5282 Sponsored Grant/Contract Overhead Charge - Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.</td>
</tr>
<tr>
<td>5283</td>
<td>5283 Other Overhead Charge</td>
</tr>
<tr>
<td>5284</td>
<td>5284 Bad Debt Expense, Grant &amp; Contract Receivables</td>
</tr>
<tr>
<td>5285</td>
<td><strong>Bad Debt Expense, Other Receivables</strong></td>
</tr>
<tr>
<td>5286</td>
<td>5286 Extraordinary Losses</td>
</tr>
<tr>
<td>5287</td>
<td>5287 Employee Direct Grant Payments</td>
</tr>
<tr>
<td>5288</td>
<td>5288 Faculty/Staff Tuition Remission (self, spouse &amp; dependents)</td>
</tr>
<tr>
<td>5289</td>
<td>5289 Current Expense: Independent Operations – for example, Penn Club, Penn Tower Hotel</td>
</tr>
<tr>
<td>5290</td>
<td><strong>Unallowable: Fines &amp; Penalties</strong></td>
</tr>
<tr>
<td>5291</td>
<td><strong>Unallowable: Other</strong> – 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)</td>
</tr>
<tr>
<td>5292</td>
<td>5292 Sponsored Grant/Contract prior year overhead adjustment (exempt from MTDC base). Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.</td>
</tr>
<tr>
<td>5293</td>
<td>5293 Loan Write-off/Recovery</td>
</tr>
<tr>
<td>5294</td>
<td>5294 University contribution of employee benefits</td>
</tr>
<tr>
<td>5296</td>
<td><strong>University Services Costs - Offset entry must be to object code 5511.</strong> Refer to the Office of Research Services Newsletter Dec. 2003 vol.2,</td>
</tr>
</tbody>
</table>

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June 2016
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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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
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).

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5305 Employee Recruitment Services
5306 External: Computer Consulting Services
5307 Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).
5308 External: Computing Infrastructure/Usage Costs
5309 DCCS for PennNet Connection and Usage
5310 UMIS for Computing Usage
5311 Internal: Other Computer Center Charges
5312 Investment Management Services - To record the fees incurred through management of our endowment. Access to this object code limited to Investment Accounting personnel.
5313 Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class or an audience. Refer to Financial Policy #2319.
5314 Honorarium. Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319. NOTE: An honorarium is an unallowable charge against a federal research contract or grant.
5315 Legal Settlement Fees
5316 Human Subject Payments-Direct – A human subject fee is a payment that represents renumeration and/or reimbursement to individuals participating as subjects in a research project. See Financial policy #2319.1 Payment of Human Subject Fees.
5317 Human Subject Payment- Advance to P.I.
5318 Contributed Services
5319 External: Other Professional Services: Payments to individuals for services not specifically identified elsewhere, (e.g., skilled labor for a specified task, independent contractors, etc.). Refer to Financial Policy #2319.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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532X – 534X – OTHER SERVICES

5320  External: Insurance
5321  External: Insurance Claims
5322  Internal: Insurance Claim Settlements
5323  Internal: Radiation Safety Services
5324  Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University. Cannot be used with an endowment or gift fund.
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)
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

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June 2016

Page 52
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handbook, section 5.5.1.9 located at:
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


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, not specifically identified elsewhere.

5340 Internal: Other Services: All other services rendered by an internal University department, not specifically identified elsewhere e.g. Payroll fees such as Hand Drawn Checks, Overpayments, Stop Payments, Stale Dated Checks and Additional Pay forms are to be charged here unless the fees are for HUP/CPUP which get charged to 1539 for HUP or 1250 for CPUP.

** 5341 Joint Services/Cooperative Services. Expenses within a department which are supported by a number of projects or P.I.’s, which are initially charged centrally within the department, and then reallocated among the various users of the services/goods. Typical joint services include equipment usage, photocopying, and secretarial support.

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.

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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.

5348 IRB Fees (Not Subject to G&C F&A). To record Institutional Review Board fees charged to departments for IRB review of human research protocols for Non Federal Industry Sponsored Research. This expense is not subject to G&C F&A. 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
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

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June 2016
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 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

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June 2016
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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.

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

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natural gas paid to external service providers, such as Philadelphia Gas Works (PGW) and PECO.

542X – FACILITIES MANAGEMENT

5420 Facilities Management Fees
5421 Operations & Maintenance Costs – outside managed
5422 O & M Current Expense – Penn retained costs
5423 O & M Service Contracts – Penn retained costs
5424 O & M Other – Penn retained costs
5425 Project Management Fees-customer work and non-capital projects
5426 Outside Specialist Services
5428 Outside Project Management
5440 Union Labor-Regular Facilities Allocation
5441 Union Labor-OT Facilities Allocation
5442 Unproductive Time Facilities Allocation
5446 Management & Administrative Facilities Allocation
5447 Zone Management & Administration Facilities Allocation
5448 Central Trades Facilities Allocation
5449 Customer Service Facilities Allocation
5450 Electric Chilled Water Raw-Facilities Allocation
5451 Electric Chilled Water O/H-Facilities Allocation
5452 Steam Raw-Facilities Allocation
5453 Steam O/H –Facilities Allocation

55XX – EXPENSE CREDITS

5500 Expense Credit
5501 Computer Connection – Internal sales and service
5502 Employee Benefit (EB) Recovery

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June 2016
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5503  Capital Project Management Fee Recovery
5505  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: http://www.whitehouse.gov/omb/circulars_index-education
Note: This object code should not be used in BEN Deposits.

5506  Related Entity: Direct Cost Allocation Recovery
5509  Other Overhead Recovery
5510  Sponsored Grant/Contract Overhead Recovery – Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.
5511  Sponsored Program Facility Cost Recovery

560X – CAPITAL RELATED EXPENSES

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

569X - CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE

5699  Cumulative Effect of Changes in Accounting Principle

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June 2016
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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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

93XX - BUDGET SUSPENSE

9300  PBUD/PBIL/PTCS

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June 2016

Page 59
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2016

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94XX: See Revenue Object Code Listing

95XX– SUSPENSE

Note: These objects cannot be budgeted.

9500 Default
9501 Payroll (50xx-51xx)
9502 Telecommunications (5261-5263)
9505 UMIS (5310)
9506 DCCS (5309)
9507 Archives (5330)
9508 Publications (5265)
9509 Physical Plant (5407)
9510 Residential Maintenance (5407)
9511 Bookstore
9512 ProCard
9513 Internal Mail Services: Bulk Mail (5274)
9514 Internal Mail Services: Bulk Labor (5274)
9515 Internal Mail Services: Mail Labor (5274)
9516 Internal Mail Services: Daily Postage (5274)
9517 Internal Mail Services: Postage Due (5274)
9518 Internal Mail Services: Fed Express Domestic (5274)
9519 Internal Mail Services: Fed Express International (5274)
9520 Internal Mail Services: International Mail (5274)
9521 Internal Mail Services: DHL (5274)
9522 Internal Mail Services: Xpress (5274)
9523 Wharton Reprographics (5227)
9524 Wharton Audiovisual Services
9525 Cell Center
9526 ULAR Animal Procurement

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

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June 2016
### UNIVERSITY OF PENNSYLVANIA

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9559</td>
<td>TRC SVCS (Translational Research Center Services)</td>
</tr>
<tr>
<td>9560</td>
<td>VET IMAGE CORE (Vet Imaging Core)</td>
</tr>
<tr>
<td>9561</td>
<td>RAD CLINIC IMAGE CORE (Clinical Imaging Core)</td>
</tr>
<tr>
<td>9562</td>
<td>TEM Concur</td>
</tr>
<tr>
<td>9563</td>
<td>NEUROBEHAVIOR CORE (Neurobehavior Testing Core)</td>
</tr>
<tr>
<td>9564</td>
<td>GSE COPIER</td>
</tr>
<tr>
<td>9565</td>
<td>BCBP ELECMICRO (Biochem &amp; Biophys Electron Microscope)</td>
</tr>
<tr>
<td>9566</td>
<td>CTR FOR AIDS RESEARCH (Center for AIDS Research)</td>
</tr>
<tr>
<td>9567</td>
<td>VET COMP PATH CORE (Vet Comparative Pathology Core)</td>
</tr>
<tr>
<td>9568</td>
<td>CHEM STOCK RM (Chemistry Stock Room)</td>
</tr>
<tr>
<td>9569</td>
<td>LAW SPEC PROGS (Law Special Programs)</td>
</tr>
<tr>
<td>9570</td>
<td>GTP Immunology</td>
</tr>
<tr>
<td>9571</td>
<td>Chemistry Analytics</td>
</tr>
<tr>
<td>9572</td>
<td>High Throughput Screening</td>
</tr>
<tr>
<td>9590</td>
<td>Projects &amp; Receivables (GMS &amp; AR)</td>
</tr>
<tr>
<td>9599</td>
<td>Frozen Account</td>
</tr>
<tr>
<td>9999</td>
<td>Year End Fund Balance Offset</td>
</tr>
</tbody>
</table>

**99XX – SPECIAL**

- 9999 Year End Fund Balance Offset

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UNIVERSITY OF PENNSYLVANIA

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INDEX

1XXX – ASSETS

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

2XXX – LIABILITIES

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

4XXX – REVENUE

41XX – Tuition & Fees
418X – Student Aid (Contra Revenue)
42XX – Room and Board
43XX – Sales and Services
44XX – Contributions and Private Grants
46XX – Sponsored Programs and Other
47XX – Investment Income

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.

48XX – Reclassifications & Transfers Page 32
49XX – Other Income Page 33
94XX – Suspense Page 34

5XXX – EXPENSES
50XX – Academic Compensation Page 35
51XX – Non-Academic Compensation Page 37
52XX – Current Expenses: Supplies & Miscellaneous Page 40
53XX – Current Expenses: Services Page 50
54XX – Operations and Maintenance of Facilities Page 55
55XX – Expense Credits Page 57
560X – Capital Related Expenses Page 58
569X – Cumulative Effect of Changes in Accounting Principle Page 58
57XX – Inventory Purchases Page 58
58XX – Internal Allocations Page 59
95XX – Suspense Page 59
99XX – Special Page 62

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