UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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

1XXX – ASSETS

11XX – Cash

- 1110 Cash, Operating
- 1111 Cash, Investments (State Street Bank)
- 1115 Cash, Foreign Drafts
- 1130 Cash, CTF principal
- 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 (impret)
- 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)
- 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.

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January 2017
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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)
- 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.

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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
1258 Receivable, Health Affiliates: CHOPPA Payroll

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

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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
1275 Investments: other receivables

128X – Receivables, CHOPPA

1282 Health Affiliates, CHOPPA EB

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

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

14XX – Inventories – Goods available for sale

1410 Inventory (e.g., Lab stockrooms, Faculty Club)

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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.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1510</td>
<td>Due to/Due from: Miscellaneous Advances</td>
</tr>
<tr>
<td>1511</td>
<td>Due to/Due from: CPUP Compensation – Base Pay</td>
</tr>
<tr>
<td>1512</td>
<td>Due to/Due from: CPUP Compensation – Bonus</td>
</tr>
<tr>
<td>1513</td>
<td>Due to/Due from: CPUP Compensation – Variable Pay (Incentive)</td>
</tr>
<tr>
<td>1514</td>
<td>Due to/Due from: CPUP Compensation – CPUP Fringe benefits</td>
</tr>
<tr>
<td>1520</td>
<td><strong>Due to/Due from: Current Expense</strong></td>
</tr>
<tr>
<td>1521</td>
<td>Due to/Due from: Salaries – Full-time Admin. &amp; Staff (Full-time EB rate)</td>
</tr>
<tr>
<td>1522</td>
<td>Due to/Due from: Salaries – Full-time Faculty (Full-time EB rate)</td>
</tr>
<tr>
<td>1523</td>
<td>Due to/Due from: Salaries – Part time Staff (Part time EB rate)</td>
</tr>
<tr>
<td>1524</td>
<td>Due to/Due from: Salaries – no EBs charged</td>
</tr>
<tr>
<td>1525</td>
<td>Due to/Due from: Full-time Employee Benefits charges</td>
</tr>
<tr>
<td>1526</td>
<td><strong>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</strong></td>
</tr>
<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>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>
</tbody>
</table>

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Page 5
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1534  Due to/Due from: AP credits - used to book interfund AP credits
1537  Due to/Due from: Rent - Previously used to record rent activity between the University and the Health System. Most of these transactions are now recorded in 1520.
1539  Due to/Due from: Miscellaneous charges exempt from overhead – used to record miscellaneous interfund charges exempt from overhead
1540  Due to/Due from: Part Time Employee Benefits charge
1541  Due to/Due from: CPUP EB

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

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164X – Other Loans

1641 Other Loans
1649 Other Loans, Allowance for Uncollectible

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

170X – Direct Holdings – Investments in marketable securities, held by the University’s pooled funds.
1700 Direct Holdings, Book Value
1701 Direct Holdings, Other
1702 Direct Holdings, Unrealized Gain/Loss
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

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174X – Investments held at Kaspick and Co.
   1740 Investments, Kaspick & Co.

176X – External Trustee Charitable Remainder Trust
   1760 External CRT Book Value
   1761 External CRT Realized Gain/Loss
   1762 External CRT Unrealized Gain/Loss

177X – Outside Managed Investments – Investments of Assets held in trusts outside the University.
   1770 OM: Investment, Book value
   1771 OM: Investment, Realized Gain/Loss
   1772 OM: Investment, Unrealized Gain/Loss

178X – Other Investments, held by Treasurer
   1780 Securities
   1781 Real Estate
   1782 Insurance Policy Investments
   1783 Non-Liquid Investments
   1784 Special Investments
   1789 Subsidiary: Investments Held by Subsidiaries (non-AIF)

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January 2017
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
1825 Internal Use Software in Process Cost Account
1826 Equipment In Process Cost Account
1829 Buildings & Fixed Equipment, Accumulated Depreciation

183X – Moveable Equipment – Unit cost of $5,000 or greater with an estimated useful life greater than one year.

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

1837 Donated Equipment, accumulated depreciation
1838 Donated Equipment
1839 Moveable Equipment, accumulated depreciation

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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
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

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

190X – Site Acquisition

1901 Property Acquisition
1902 Appraisal Fee

191X – Site Preparation

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

192X – Construction and Fixed Equipment

1920 Construction
1921 Non-structural improvements
1922 Security Systems
1923 Landscaping/site development
1925 Construction contingency
1926 Special Fixed Equipment
1927 Telephone and Communications
1928 Signage
1929 Asbestos removal

1930-1938 – Fees

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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

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

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196X – Miscellaneous

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

1990 – CIP Closeout

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

1995 – CIP Held by Subsidiaries

1995       Subsidiary: CIP Held by Subsidiaries

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

20XX – Encumbrance

2001       Reserve for Encumbrance

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

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2101</td>
<td>Withholding, Federal Tax</td>
</tr>
<tr>
<td>2102</td>
<td>Withholding, State tax</td>
</tr>
<tr>
<td>2103</td>
<td>Withholding, City tax</td>
</tr>
<tr>
<td>2104</td>
<td>FICA (withholding &amp; Univ. contribution)</td>
</tr>
<tr>
<td>2105</td>
<td>Withholding, SUTA</td>
</tr>
<tr>
<td>2106</td>
<td>Withholding, Non-resident alien</td>
</tr>
<tr>
<td><strong>2110</strong></td>
<td><strong>Amusement tax</strong></td>
</tr>
<tr>
<td><strong>2111</strong></td>
<td><strong>Sales &amp; Use Tax-Pennsylvania &amp; Philadelphia</strong></td>
</tr>
<tr>
<td><strong>2114</strong></td>
<td><strong>Real Estate Taxes</strong></td>
</tr>
<tr>
<td>2115</td>
<td>Withholding, Pension Federal Tax</td>
</tr>
<tr>
<td>2116</td>
<td>Withholding, Medicare Federal</td>
</tr>
<tr>
<td>2117</td>
<td>N.J. State Unemployment Tax</td>
</tr>
<tr>
<td><strong>2118</strong></td>
<td><strong>Sales &amp; Use Tax – Other States</strong></td>
</tr>
</tbody>
</table>

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

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

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2142 LTD Supplemental Insurance
2143 High Deductible Health Care (HDHC)
2144 Aetna PPO
2146 Affordable Care Act (ACA)

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

2150 TIAA
2152 Vanguard
2153 Group Life
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)

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2200   Withholding, Union Dues

**221X – 223X – Penn’s Way/United Way**

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

224X – Employee Expense Accounts (Payroll Withholding)

2240   Medical
2241   Dependent Care Expense
2242   Health Savings Account (HSA)

23XX – University Liability, Accrued Expense & Reserves

2301   Accrued Expense
2302   Accrued Payroll
2305   ProCard
2308   Deferred Compensation-457 Plan
2310   Student Health Insurance
2312   CIP-Retainage
2320   Insurance Reserve
2321   Workers Compensation
2322   Long Term Disability
2325   Escheat Reserve
2330   Other Liabilities. To accrue for other liabilities not specifically described elsewhere.

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<th>Object Code</th>
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<tbody>
<tr>
<td>2335</td>
<td>Unidentified Receipts</td>
</tr>
<tr>
<td>2340</td>
<td>FAS 106 Accrued Expense</td>
</tr>
<tr>
<td>2341</td>
<td>Vacation Accrued Expense</td>
</tr>
<tr>
<td>2342</td>
<td>Pension Accrued Expense</td>
</tr>
<tr>
<td>2343</td>
<td>Interest on Long Term Debt Accrued Expense</td>
</tr>
<tr>
<td>2344</td>
<td>Faculty Early Retirement Accrued Expense</td>
</tr>
<tr>
<td><strong>2345</strong></td>
<td><strong>FIN 45 Liability</strong></td>
</tr>
<tr>
<td>2346</td>
<td>FIN 5 Liability</td>
</tr>
</tbody>
</table>

#### 24XX – General and Student Financial Services Liability

##### 2400-2407 – General Liability

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2400</td>
<td>AP Liability, Current Expense</td>
</tr>
<tr>
<td>2401</td>
<td>GL Suspense</td>
</tr>
<tr>
<td><strong>2402</strong></td>
<td><strong>Bookstore Liability</strong></td>
</tr>
<tr>
<td>2404</td>
<td>EPayables Liability</td>
</tr>
<tr>
<td>2405</td>
<td>Subsidiary: A/P Liability Held by Subsidiaries</td>
</tr>
</tbody>
</table>

##### 2408-2409 – TEM Liability

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2408</td>
<td>TEM Individuals Liability</td>
</tr>
<tr>
<td>2409</td>
<td>TEM Credit Card Liability</td>
</tr>
</tbody>
</table>

#### 241X – Student Financial Services

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>2410</td>
<td>BRS Liability</td>
<td>(15008)</td>
</tr>
<tr>
<td>2411</td>
<td>BRS Liability</td>
<td>(15009)</td>
</tr>
<tr>
<td>2412</td>
<td>BRS Liability</td>
<td>(15010)</td>
</tr>
</tbody>
</table>

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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2413 BRS Liability, Cash (15011)
2415 Federal Government Student Loan Program

25XX – DEFERRED INCOME

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

2500 General Tuition
2501 Undergraduate Traditional Tuition
2502 Professional and Other Degree Tuition
2503 PhD Tuition
2505 Study Abroad and Non-Degree Tuition
2507 Undergraduate Acceptance Fee
2508 Graduate Acceptance Fee
2509 PhD 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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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253X – Penn Plan

2530 Penn Plan, Plan A
2531 Penn Tuition Stabilizer Plan
2532 Penn Monthly Budget Plan
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
2563 Pooled Life/UniTrusts, Fixed
2564 Pooled Life/UniTrusts, Equity

26XX – DEPOSITS & ADVANCES

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

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2644 Investments: Other Payables

27XX – Short-term & Long-term Debt

270X-External Debt

- 2700 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

3XXX – SPECIAL

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3000 Year End Fund Balance

4XXX – REVENUE

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

410X – Academic Year (Fall & Spring)

4100 Undergraduate Regular – Fall and Spring
4105 Undergraduate Traditional
4106 PhD Degree
4107 Professional and Other Degree Programs
4108 Study Abroad and Non-Degree

411x – Summer and Tuition Discount

4115 Undergraduate Traditional-Summer
4116 PhD Degree – Summer
4117 Professional and Other Degree Programs- Summer
4118 Study Abroad & Non-Degree - Summer
4119 Tuition Discount

412X – Other Tuition & Special Programs

4120 Study Abroad Programs
4121 Executive Education Program (Aresty Institute)
4122 Lauder Institute
4123 Dynamics of Organization Program
4124 English for Foreign Students

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January 2017
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

4140 Study Abroad Program Fee
4141 Study Abroad, International Travel
4142 Study Abroad, Room & Board
4143 Study Abroad, Insurance
4144 Study Abroad, Miscellaneous

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

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

- 4170 Student Aid, Traditional Undergraduates, no service required
- 4171 Student Aid, Traditional Undergraduates, service required
- 4172 Student Aid, PhD students, no service required
- 4173 Student Aid, PhD students, service required
- 4174 Student Aid, Other degree students, no service required
- 4175 Student Aid, Other degree students, service required
- 4176 Student Aid, Non-Degree students, no service required
- 4177 Student Aid, Non-Degree students, service required
- 4180 Student Aid, general
- 4181 Student Aid, Traditional Undergraduate Distribution
- 4183 Student Aid, Non-traditional Undergraduate Distribution
- 4189 Tuition, Research Fellow (GAAP adjustments only 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)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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4220    Dining, Meal Contract Sales
4221    Dining, Cash Sales

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

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

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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
- 4409 Reallocation of Gift Revenue
- 4410 Private Grant Revenue

45XX – GAIN/LOSS ON DISPOSAL OF ASSET

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

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

- 4600 Grant Revenue (direct and indirect)
- 4601 Grant & Contract Clinical Trial Residual
- 4610 Commonwealth Appropriation
- 4620 Program income

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

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January 2017
470X – Income from directly held investments

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

471X – Income from AIF (Associated Investment Fund)

4710  AIF: Investment Income (distributed)
4711  AIF: Realized Gain/Loss (distributed)
4712  AIF: Unrealized Gain/Loss (distributed)
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

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)

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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474X – Income from Kaspick and Co.

4740 Investment Income, Kaspick
4741 Annuity Payments to Planned Gift Participants
4742 Unrealized Gains/Losses, Kaspick

475X – Real G/L from Inv Mgmt Fees and Income from Specially Managed Investments

4758 Realized Gain/Loss from Investment Management Fees. This object code will replace using 5312 to record direct management fees for the endowment.
4759 Accumulated Translational Gains/Losses – This is intended for translation gains and losses related to the translation of financial statements, maintained in a foreign currency, into US dollars.

476X – Income from External Trustee Charitable Remainder Trust

4761 External CRT Realized Gain/Loss
4762 External CRT Unrealized Gain/Loss

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

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

478X – Income from TIF (Temporary Investment Fund)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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4780  TIF: Investment Income (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.

4820  Resource Transfers In. These types of transfers represent the transfer of resources between centers and organizational units (generally the

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

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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 Transfer
4840 Final Year End Adjustment Transfer

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

4900 Rental Income – tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.
4901 Rental Income – real property. Rental of University-owned facilities real estate to parties external to the University for parties, weddings, conferences, luncheons, etc. (e.g., Morris Aboretum, Wharton Executive

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**Education Center).**

4910 Royalties from External Parties
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 Revenue**
4990 Conversion Revenue (used only at Conversion)
4991 Account Balance Transfer
4992 Fund Balance Adjustment
4993 Balance Transfer Offset, AIF
4994 Balance Transfer Offset, Receivables
4995 Balance Transfer Offset, Other Investments
4996 Balance Transfer Offset, Non Cash Gifts
4999 Offset, Conversion Revenue

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

9401 Pennant AR
9402 Pennant Grad Funding
9403 Gifts
9404 Cashier
9405 Tuition Distribution

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**5XXX – EXPENSES**

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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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.

5030 Scholarly Leave (no EBs charged)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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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 (subject to full-time EBs)
- 5051 Intra-University Consulting (subject to full-time EBs) See Faculty Handbook for policy restrictions.

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5052 Summer Instruction (subject to full-time EBs)
5053 Summer Research (subject to full-time EBs)
5054 Other Teaching – full-time employees (subject to full-time EBs)
5055 Extra Non-Teaching Services – full-time employees (subject to full-time EBs)
5056 Administrative Stipend (To Faculty) (subject to full-time EBs)
5057 Allowances (PT EBs charged)
5070 Research Assistant Summer Appointment (PT EBs charged – Subject to FICA).

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

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

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

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

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5110</td>
<td>Salaries: Financial/General Administrative Support Staff (Non-exempt salaries, weekly paid, support staff). (FT EBs)</td>
</tr>
<tr>
<td>5111</td>
<td>Salaries: Instruction/Research Support Staff. Payments to staff holding instruction or research administrative positions. (FT EBs)</td>
</tr>
<tr>
<td>5112</td>
<td>Extra Services/Overtime: Financial/General Administrative Salaried Support Staff. (FT EBs)</td>
</tr>
<tr>
<td>5113</td>
<td>Extra Services/Overtime: Instruction/Research Salaried Support Staff (FT EBs)</td>
</tr>
<tr>
<td>5114</td>
<td>Regular Pay: Financial/General Part Time hourly paid Support Staff (FT EBs)</td>
</tr>
<tr>
<td>5115</td>
<td>Regular Pay: Instruction/Research Part Time hourly paid Support Staff (FT EBs)</td>
</tr>
<tr>
<td>5116</td>
<td>Extra Services: Financial/General Part Time hourly paid Support Staff (FT EBs)</td>
</tr>
<tr>
<td>5117</td>
<td>Extra Services: Instruction/Research Part Time hourly paid Support Staff (FT EBs)</td>
</tr>
</tbody>
</table>

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

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

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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

518X – RESERVE (for Budgeting only)

5180 Salary Reserve: Academic Salaries. For special situations; subject to full-time EBs for planning

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5181 Salary Reserve: Administrative/Professional Staff. For special situations; subject to full-time EBs for planning
5182 Salary Reserve: Salaried Support Staff. For special situations; subject to full-time EBs for planning
5183 Salary Reserve: Hourly Support Staff. For special situations; subject to full-time EBs for planning

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

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

52XX – CURRENT EXPENSE; SUPPLIES & MISCELLANEOUS

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

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

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

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

5208 Local student travel, meals, entertainment - Includes college house

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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

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Monies have been spent 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 paid to taxing authorities. Please refer to the Independent Contractors and Consultants guide located at:

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http://www.finance.upenn.edu/comptroller/tax/contractor_guide.shtml

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

522X – 524X – SUPPLIES and MINOR EXPENSES
Office supplies, laboratory supplies, computer software, computer supplies, non-library books and reprints. Includes any associated shipping, delivery or handling costs.

5220 External Office Supplies - Supplies used in offices which are purchased from outside vendors (Office Depot, etc.). Examples: stationery, paper for duplication, pens, pencils, typewriter ribbons, print-wheels and fonts, water, coffee services. For PC and Printer supplies, see object code 5223 (computer software, accessories & supplies)

5221 Internal Office Supplies - Supplies used in offices which are purchased from other University departments (e.g., paper or labels purchased from the bookstore). Note: Not to be used when creating purchase orders.

5222 Books and reprints - Includes reprints, course or workshop materials, and Library books. Use this object code for books purchased for departmental use and for books purchased by University Libraries.

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

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

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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 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

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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 (Magazine, Newspaper, and Electronic Subscriptions) – 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.

5245 Genomic Arrays Greater than $50,000 – This object code 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.

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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
Rental 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.

5260 External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&T, Sprint).
5261 Internal local telephone charges. For services rendered by University Telecommunications.

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5262 Internal telephone equipment. Fees for use of telephone equipment provided by University Telecommunications.
5263 Internal toll charges. For toll services available through University Telecommunications.
5264 External printing & publications. For printing & publications services provided by outside vendors.
5265 Internal printing & publications. For printing & publications services provided by University departments.
5266 Internal photographic & illustrative charges. For photographic & illustrative services provided by University departments.
5267 Allowable advertising - help wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 – see below
5268 Unallowable advertising – for example, advertisement of University programs and activities.
5269 External: daily U.S. postage
5270 External: express mail service – for example, FedEx, UPS, local courier services
5271 External: bulk mail service
5272 External: international postage
5273 External: other postage charges
5274 Internal: Mail Service charges - all mail services rendered by University Mail Service.
5275 External: photographic & illustrative charges. For photographic & illustrative services.

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

5280 Taxes - payments to any local, state, and federal taxing authorities. Refer to University Financial Policy #2317.

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5281   Payment in lieu of taxes
5282   Sponsored Grant/Contract Overhead Charge - Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.
5283   Other Overhead Charge
5284   Bad Debt Expense, Grant & Contract Receivables
5285   ** Bad Debt Expense, Other Receivables **
5286   Extraordinary Losses
5287   Employee Direct Grant Payments
5288   Faculty/Staff Tuition Remission (self, spouse & dependents)
5289   Current Expense: Independent Operations – for example, NYC Penn Club, Inn at Penn, UCA
5290   ** Unallowable: Fines & Penalties **
5291   Unallowable: Other – NOTE: excluded from this object code are Unallowable Advertising (see object code 5267), Unallowable Membership/Dues (object code 5238), and Unallowable Lobbying Costs (object code 5336)
5292   Sponsored Grant/Contract prior year overhead adjustment (exempt from MTDC base). Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.
5293   Loan Write-off/Recovery
5294   University contribution of employee benefits
5297   ** School Facility Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, **

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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).
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

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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.

532X – 534X – OTHER SERVICES

5320 External: Insurance
5321 External: Insurance Claims

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January 2017
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 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.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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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.

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.

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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
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

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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

54XX – OPERATIONS and MAINTENANCE OF FACILITIES
Operating and Maintenance related services: Cleaning, maintenance and other services to University buildings and property. Examples: trash removal, pest control, fire alarm services, linen or uniform supply services, security guard services, fuel oil, electrical and plumbing services.

540X – GENERAL

5400 Housekeeping/Cleaning (external providers only) - Housekeeping services for buildings provided by external companies (e.g. payments for housekeeping supervision contract, outside cleaning contractors and dry cleaning)
5401 Repairs & Maintenance to Facilities and Capitalized Equipment – Repairs maintenance to buildings provided by external companies (e.g. repairs to buildings and systems in buildings (air handlers), repairs to utility modules, substations & distribution systems; vehicle repairs)
5402 External: Security Services - Security services for buildings provided by external companies (e.g. payments to contracted security service providers)
5403 Internal: Security Services - Security services for buildings provided by University staff members (e.g. charges to the Division of Public Safety)
5404 Trash Removal (external providers only) – Trash removal services for buildings provided by external companies (e.g. removal of dumpsters, charge for trash dumping, recycling).
5405 Pest Control - Pest control services for buildings provided by

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5406</td>
<td>Groundskeeping (External providers only)</td>
</tr>
<tr>
<td>5407</td>
<td>Internal: Maintenance Work Orders</td>
</tr>
<tr>
<td>5408</td>
<td>Non-Capital CIP Close-Out</td>
</tr>
<tr>
<td>5409</td>
<td>Other Operations &amp; Maintenance</td>
</tr>
</tbody>
</table>

**541X – UTILITIES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5410</td>
<td>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.</td>
</tr>
<tr>
<td>5411</td>
<td>Steam - Steam invoice as paid to external provider. Raw costs for steam paid to external providers such as Trigen.</td>
</tr>
<tr>
<td>5412</td>
<td>Water &amp; 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 &amp; Aqua PA.</td>
</tr>
<tr>
<td>5413</td>
<td>Gas - Natural gas invoice as paid to external provider. Raw costs of natural gas paid to external service providers, such as Philadelphia Gas Works (PGW) and PECO.</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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542X – FACILITIES MANAGEMENT

5420 Facilities Management Fees
5421 Operations & Maintenance Costs – outside managed
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

Expense credits should be used with 0xxxxx funds only. Expense credits should never be used in BEN Deposits.

5500 Expense Credit
5501 Computer Connection – Internal sales and service
5502 Employee Benefit (EB) Recovery
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. Objcd 5505 should be used with fund 000011 only. 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
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

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560X – CAPITAL RELATED EXPENSES

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

569X - CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE

5699 Cumulative Effect of Changes in Accounting Principle

57XX – INVENTORY PURCHASES

5700 Trade (e.g., inventory purchases by Museum Gift Shop, Computer Connection)
5710 Health Care Supplies (e.g., inventory purchases by Ryan Veterinary Hospital, Student Health Services)
5720 Maintenance Supplies (e.g., inventory purchases by Residential Maintenance, Physical Plant)
5730 Food & Beverage (e.g., inventory purchases by building and residential cafés)
5740 Other (e.g., inventory purchases by Chemistry Stockroom, Cell Center Stockroom)

58XX – INTERNAL ALLOCATIONS

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2017

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

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)
9509  Physical Plant (5407)
9511  Bookstore
9512  ProCard
9513  Internal Mail Services: Bulk Mail (5274)
9514  Internal Mail Services: Bulk Labor (5274)
9516  Internal Mail Services: Daily Postage (5274)
9517  Internal Mail Services: Postage Due (5274)

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9518</td>
<td>Internal Mail Services: Fed Express Domestic (5274)</td>
</tr>
<tr>
<td>9519</td>
<td>Internal Mail Services: Fed Express International (5274)</td>
</tr>
<tr>
<td>9520</td>
<td>Internal Mail Services: International Mail (5274)</td>
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<tr>
<td>9523</td>
<td>Wharton Reprographics (5227)</td>
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<td>9525</td>
<td>Cell Center</td>
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<td>9526</td>
<td>ULAR Animal Procurement</td>
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<tr>
<td>9528</td>
<td>Computer Connection</td>
</tr>
<tr>
<td>9529</td>
<td>PENN Card</td>
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<tr>
<td>9531</td>
<td>Dining Service</td>
</tr>
<tr>
<td>9534</td>
<td>HR Post Doc</td>
</tr>
<tr>
<td>9535</td>
<td>Internal Mail Services: UPS (5274)</td>
</tr>
<tr>
<td>9536</td>
<td>DNA Sequence</td>
</tr>
<tr>
<td>9537</td>
<td>Translational Core Lab</td>
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<tr>
<td>9538</td>
<td>Vector Core</td>
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<tr>
<td>9539</td>
<td>Chemistry</td>
</tr>
<tr>
<td>9541</td>
<td>Radiation Safety</td>
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<tr>
<td>9542</td>
<td>AFSA</td>
</tr>
<tr>
<td>9545</td>
<td>Credit Card Cr/Dr</td>
</tr>
<tr>
<td>9546</td>
<td>Med IDS Service</td>
</tr>
<tr>
<td>9547</td>
<td>Pathology</td>
</tr>
<tr>
<td>9548</td>
<td>Fleet Card</td>
</tr>
<tr>
<td>9549</td>
<td>SCXC Stem Cell Xenograft Core</td>
</tr>
<tr>
<td>9550</td>
<td>SOM Tech Services</td>
</tr>
<tr>
<td>9551</td>
<td>Acc Shared Res</td>
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<tr>
<td>9552</td>
<td>Radiology</td>
</tr>
<tr>
<td>9553</td>
<td>GTP Cell Morphology</td>
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<tr>
<td>9555</td>
<td>Pathology Centralized Resources</td>
</tr>
<tr>
<td>9556</td>
<td>Microscopy Core</td>
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<tr>
<td>9557</td>
<td>FRES Lease</td>
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<tr>
<td>9558</td>
<td>UPHS RES CHRGS (Clinical Research)</td>
</tr>
<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>
</tbody>
</table>

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<table>
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<tr>
<th>Code</th>
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<tbody>
<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>
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<tr>
<td>9568</td>
<td>CHEM STOCK RM (Chemistry Stock Room)</td>
</tr>
<tr>
<td>9570</td>
<td>GTP Immunology</td>
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<tr>
<td>9571</td>
<td>Chemistry Analytics</td>
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<td>High Throughput Screening</td>
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<tr>
<td>9590</td>
<td>Projects &amp; Receivables (GMS &amp; AR)</td>
</tr>
<tr>
<td>9599</td>
<td>Frozen Account</td>
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99XX – SPECIAL

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9999</td>
<td>Year End Fund Balance Offset</td>
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</tbody>
</table>

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