

UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2018

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 (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)
- 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.

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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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.

- 1260 Employee Benefits Receivables

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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)

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

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include a 6 digit Lawson number and 5 digit UPHS Chart of Account number in the description of the BEN journal. CPUP journals are booked to CNAC 400 in fund 014003 for interfund transactions.

- 1510 Due to/Due from: Miscellaneous Advances
- 1511 Due to/Due from: CPUP Compensation – Base Pay
- 1512 Due to/Due from: CPUP Compensation – Bonus
- 1513 Due to/Due from: CPUP Compensation – Variable Pay (Incentive)
- 1514 Due to/Due from: CPUP Compensation – CPUP Fringe benefits
- 1520 Due to/Due from: Current Expense**
- 1521 Due to/Due from: Salaries – Full-time Admin. & Staff (Full-time EB rate)
- 1522 Due to/Due from: Salaries – Full-time Faculty (Full-time EB rate)
- 1523 Due to/Due from: Salaries – Part time Staff (Part time EB rate)
- 1524 Due to/Due from: Salaries – no EBs charged
- 1525 Due to/Due from: Full-time Employee Benefits charges
- 1526 Due to/Due from: Payments and Other Credits - used to record payments received from and made to UPHS to pay down on the interfund balance**
- 1527 Due to/Due from: Capital - used to record capital transactions usually between UPHS and the School of Medicine**
- 1529 Due to/Due from: 2% Dean's Fund-used to record CPUP deans tax transactions each month which is 2% of each CPUP practice's monthly revenue distributed to the School of Medicine**
- 1530 Due to/Due from: Long Term- used to record UPHS long term debt transactions**
- 1531 Due to/Due from: HUP Cost Center/Group Practice – used to record HUP Group practice charges, which are services provided by UPHS to University Departments**
- 1532 Due to/Due from: Tuition Benefits- used to record Tuition Benefit charges provided to UPHS employees**
- 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.**

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- 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

164X – Other Loans

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

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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

174X – Investments held at Kaspick and Co.

- 1740 Investments, Kaspick & Co.

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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 Trust Investments – Investments of Assets held in trusts outside the University.

- 1770 OM Trust: Investment, Book value
- 1771 OM Trust: Investment, Realized Gain/Loss
- 1772 OM Trust: 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)

179X – Other Investments

- 1790 Investments in Subsidiaries**

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18XX – Plant Assets – Assets of a durable nature (useful life of 1 year or more), used in the rendering of services rather than being held for sale.

181X – Land

- 1810 Land
- 1819 Land Improvements Accumulated Depreciation

182X – Buildings & Fixed Equipment

- 1820 Buildings & Fixed Equipment
- 1821 Moveable Equipment**
- 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

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

1860 Intangible Assets

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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
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

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1916 Pre Construction Consultant
1917 Scope Development Services

192X – Construction and Fixed Equipment

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

1930-1938 – Fees

1930 Architectural/Engineering fee
1931 Architect/Construction contingency
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

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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

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
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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 Sales & Use Tax-Pennsylvania & Philadelphia
2114 Real Estate Taxes
2115 Withholding, Pension Federal Tax
2116 Withholding, Medicare Federal
2117 N.J. State Unemployment Tax
2118 Sales & Use Tax – Other States

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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
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)

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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)

224X – Employee Expense Accounts (Payroll Withholding)

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

23XX – University Liability, Accrued Expense & Reserves

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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.
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	Other Retirement Plans Liability
2345	FIN 45 Liability
2346	FIN 5 Liability

24XX – General and Student Financial Services Liability

2400-2407 – General Liability

2400	AP Liability, Current Expense
2401	GL Suspense
2402	Bookstore Liability
2404	EPayables Liability
2405	Subsidiary: A/P Liability Held by Subsidiaries

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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)
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

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

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

253X – Penn Plan

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

255X – Sales/Services

2550	Sales/Services
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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

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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
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

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UNIVERSITY OF PENNSYLVANIA
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28XX – Due to/Due from (Agency Funds)

2800 Due to/Due from External Organizations

3XXX – SPECIAL

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

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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
- 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

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4144 Study Abroad, Miscellaneous

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.

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

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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).

- 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**

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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 Indirect Cost Recovery (aka Overhead) 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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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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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

- 4757 Direct Internal Investment Fees
- 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 Trust Investments (Income from assets held in trust by outside entities)

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

478X – Income from TIF (Temporary Investment Fund)

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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, Indirect Cost Recovery (aka 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 result of a commitment made by the Provost or a Dean to support**

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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 effected 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 effected 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.
- 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.

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- 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 Arboretum, Wharton Executive Education Center).**
- 4910 Royalties from External Parties
- 4911 Trademark Revenue

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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

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

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

5XXX – EXPENSES

50XX – 51XX - COMPENSATION & EMPLOYEE BENEFITS

Expenditures for services of University employees and associated employee benefits. All object codes are assessed employee benefits, except as noted. Consult the Office of Budget

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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)

504X – GRADUATE AND PROFESSIONAL STUDENTS

- 5040 Teaching Assistant (no EBs charged)
- 5041 Research Assistant (no EBs charged)

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- 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.
- 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)

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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).

5110 Salaries: Financial/General Administrative Support Staff (Non-exempt salaries, weekly paid, support staff). (FT EBs)
5111 Salaries: Instruction/Research Support Staff. Payments to staff holding instruction or research administrative positions. (FT EBs)
5112 Extra Services/Overtime: Financial/General Administrative Salaried Support Staff. (FT EBs)

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- 5113 Extra Services/Overtime: Instruction/Research Salaried Support Staff (FT EBs)
- 5114 Regular Pay: Financial/General Part Time hourly paid Support Staff (FT EBs)
- 5115 Regular Pay: Instruction/Research Part Time hourly paid Support Staff (FT EBs)
- 5116 Extra Services: Financial/General Part Time hourly paid Support Staff (FT EBs)
- 5117 Extra Services: Instruction/Research Part Time hourly paid Support Staff (FT EBs)

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 (FT EB rate)
- 5125 Salaries: Instruction/Research weekly paid Unionized Staff (FT EB rate)
- 5126 Extra Services/Overtime: Financial/General weekly paid Unionized Staff (FT EB rate)
- 5127 Extra Services/Overtime: Instruction/Research weekly paid Unionized Staff (FT EB rate)

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)

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

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2018

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- 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.
- 5196 Employee Benefits – Dependent Tuition Charge

52XX – CURRENT EXPENSE; SUPPLIES & MISCELLANEOUS

520X-521X – TRAVEL & ENTERTAINMENT

Expenditures relating to travel on official business, e.g., transportation (airline, rail, car rentals, parking, private automobile, taxis), meals, lodging, telephone, postage, and conference registration fees. Refer to Financial Policies #2351 – 2362.

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

- 5200 Domestic travel for faculty and staff - Travel expenditures incurred on a non-local trip within the United States and its territories- (includes trip related expenses such as airfare, lodging, ground transportation, and personal meals). Business meals while traveling should be charged to 5209, or 5214. Note: Local travel use object code 5201.**
- 5201 Local travel for faculty and staff -Local travel includes destinations in and around Philadelphia (50 mile radius or less). Includes purchase of transportation tokens, local ground transportation, mileage reimbursement, PhillyCarShare.**
- 5202 Foreign travel for faculty and staff -travel expenditures incurred in**

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- 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 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.

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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.**

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*** NOTE regarding Alcohol: Alcoholic beverages are unallowable for indirect cost allocation purposes. The following guidelines apply when purchasing alcohol: If alcohol is purchased directly from a distributor, the object code that must be used is 5214. If alcohol is served at an entertainment function such as a holiday party, retirement party, etc., the entire event should be charged to entertainment (5214). If alcohol is being served at a University sponsored meeting, then the alcohol must be charged to entertainment (5214) but meeting expenses can be charged to Business meetings on campus (5211). Note: Before using this object code with a grant, please refer to the 'Notice of Award' to determine whether or not the charge is allowable on a grant.**

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

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2018

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- 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 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).**

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- 5229 Internal Laboratory Supplies – Laboratory/Research supplies purchased from Internal University departments.**
- 5230 External research animal purchases - research animals purchased from outside vendors. Object code 5230 to be used by ULAR only.**
- 5231 Internal research animal purchases. Research animals purchased from internal University departments (e.g. ULAR, New Bolton Center).**
- 5232 External research animal supplies – research animal supplies purchased from outside vendors (e.g. cages). To be used by ULAR, New Bolton Center.**
- 5233 Internal: research animal per diem charges**
- 5234 Internal: research animal food, board, transportation**
- 5235 Radioactive Material – Must be acquired via a purchase order using the appropriate RAM #.**
- 5236 Other Hazardous Material - for example, corrosive acids, hazardous waste, flammable liquids.**
- 5237 Allowable Dues & Memberships – dues and memberships to professional organizations. Membership must support the individuals job-related responsibilities. Use Procard to pay for dues and memberships whenever possible. Refer to University Financial Policy #2321.**
- 5238 Unallowable Dues and Memberships – Includes all University authorized costs for membership to civic or community organizations or social or dining clubs, including the University Club at Penn.
NOTE: Payment of membership fees for private clubs or organizations is prohibited unless approved in writing by the Vice President for Finance and the appropriate Dean or center director. Refer to University Financial Policy #2321.**
- 5239 Subscriptions to professional publications (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.**

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

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- 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.
- 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

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- 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.
- 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

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MTDC base). Object codes 5246 + 5282 + 5292 + 5510 should always net to \$0.

- 5293 Loan Write-off/Recovery
- 5294 University contribution of employee benefits
- 5295 Facility Maintenance Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5296 University Services Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5297 School Facility Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5298 School/Departmental Administrative Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5299 School/Departmental Administrative Costs – Non-Federal - Offset entry must be to object code 5299.**

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

530X – 531X – PROFESSIONAL SERVICES

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

5300 Accounting & Audit Services

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- 5301 **Legal Services**
- 5302 **Management Consulting Services. Payment to an individual or organization for advisory services rendered (e.g., consulting by non-University professionals. Refer to Financial Policy #2319.**
- 5303 **External Training & Staff Development Services. Provided by an outside vendor/individual.**
- 5304 **Internal Training & Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).**
- 5305 **Employee Recruitment Services**
- 5306 **External: Computer Consulting Services**
- 5307 **Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).**
- 5308 **External: Computing Infrastructure/Usage Costs**
- 5309 **DCCS for PennNet Connection and Usage**
- 5310 **UMIS for Computing Usage**
- 5311 **Internal: Other Computer Center Charges**
- 5312 **Investment Management Services - To record the fees incurred through management of our endowment. Access to this object code limited to Investment Accounting personnel.**
- 5313 **Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class or an audience. Refer to Financial Policy #2319.**
- 5314 **Honorarium. Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319. NOTE: An honorarium is an unallowable charge against a federal research contract or grant.**
- 5315 **Legal Settlement Fees**
- 5316 **Human Subject Payments-Direct – A human subject fee is a payment that represents remuneration and/or reimbursement to individuals participating as subjects in a research project. See Financial policy #2319.1 Payment of Human Subject Fees.**

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

532X – 534X – OTHER SERVICES

- 5320 **External: Insurance**
- 5321 **External: Insurance Claims**
- 5322 **Internal: Insurance Claim Settlements**
- 5323 **Internal: Radiation Safety Services**
- 5324 **Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University. 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**

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- 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 (grant funds 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. To be used with Sponsored Programs (grant funds) 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
- 5334 **HUP: Hospitalization and patient care. Payments for hospital and patient care.**
- 5335 **Post Doc Medical. Charges for medical benefits for post-doctoral fellows/trainees. (These benefits are not covered by the University's medical benefits and are not included in EB charges).**
- 5336 **Unallowable: Lobbying Costs**
- 5339 **External: Other Services. All other services rendered by an external corporate entity, 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. To be charged to grant funds only. Expenses within a department which are supported by a number of projects**

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or P.I.'s, which are initially charged centrally within the department, and then reallocated among the various users of the services/goods. Typical joint services include equipment usage, photocopying, and secretarial support.

- 5342 **Inter-entity Other Services**
- 5343 **Foreign Currency Gains/Losses** –This is intended for transaction gains and losses on foreign currency and according to GAAP is included in net income.
- 5344 **Prizes & Awards.** Payments to non-employee individuals, who are receiving this payment primarily in recognition of religious, charitable, scientific, educational, artistic, literary, or civic achievement or as the result of entering a contest, and not for performing a service.
- 5345 **Expense Reimbursement – Non-Accountable Plan.** Travel and expense reimbursements for students, employees and guests that do not meet accountable plan rules for expense reimbursement (e.g., there is no bona fide business purpose). Travel and expense reimbursements for independent contractors should be charged to the appropriate professional services object code. Note that expenses charged to object code 5345 are tax reportable to the individual receiving the payment.
- 5346 **Service Center Limited Charges.** Used by only certain service centers for specific, limited charges. This object code must be used on both sides of the journal entry.
- 5347 **G&C Internal Services (Internal Program Services).** To record internal activity related to the income earned by a federal recipient that is directly generated by a supported sponsored research activity or as a result of the sponsored research award (Program Income). This object code must be used on both sides of the journal entry.
- 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)

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- 5350 Tuition & Fees paid to other institutions on behalf of Penn students**
- 5351 International travel expenses paid to other institutions on behalf of Penn students**
- 5352 Room & Board expenses paid to other institutions on behalf of Penn students**
- 5353 Insurance expenses paid to other institutions on behalf of Penn students**
- 5354 Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students**
- 5355 Tuition & Fees paid to other institutions on behalf of non-Penn students**
- 5356 International travel expenses paid to other institutions on behalf of non-Penn students**
- 5357 Room & Board expenses paid to other institutions on behalf of non-Penn students**
- 5358 Insurance expenses paid to other institutions on behalf of non-Penn 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)**

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- 5402 External: Security Services - Security services for buildings provided by external companies (e.g. payments to contracted security service providers)**
- 5403 Internal: Security Services - Security services for buildings provided by University staff members (e.g. charges to the Division of Public Safety)**
- 5404 Trash Removal (external providers only) – Trash removal services for buildings provided by external companies (e.g. removal of dumpsters, charge for trash dumping, recycling).**
- 5405 Pest Control - Pest control services for buildings provided by external providers (e.g. rodents (rats), wildlife (squirrels, possums) control).**
- 5406 Groundskeeping (External providers only) - Grounds keeping services provided by external companies (e.g. lawn, shrubbery, & tree maintenance, new plantings, landscaping).**
- 5407 Internal: Maintenance Work Orders (may include special housekeeping work orders) - Maintenance work for buildings generated via work requests from the FRES Computerized Maintenance Management System (CMMS).**
- 5408 Non-Capital CIP Close-Out**
- 5409 Other Operations & Maintenance - Maintenance work for buildings that is not specifically addressed in the other object codes (contracted services related to operations of buildings, such as small construction projects and other facility maintenance).**

541X – UTILITIES

- 5410 Electric, Chilled Water -Electricity invoice as paid to external provider. Raw costs for electricity and the electricity used to generate chilled water paid to external service providers such as PECO, and Community Energy.**
- 5411 Steam - Steam invoice as paid to external provider. Raw costs for steam paid to external providers such as Trigen.**
- 5412 Water & Sewer - Domestic water invoice as paid to external provider.**

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Raw costs for water and sewer paid to external service providers such as Water Revenue Bureau & Aqua PA.

- 5413 Gas - Natural gas invoice as paid to external provider. Raw costs of natural gas paid to external service providers, such as Philadelphia Gas Works (PGW) and PECO.**

542X – FACILITIES MANAGEMENT

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

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- 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

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)**

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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
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)

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9514	Internal Mail Services: Bulk 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)
9523	Wharton Reprographics (5227)
9525	Cell Center
9526	ULAR Animal Procurement
9528	Computer Connection
9529	PENN Card
9531	Dining Service
9534	HR Post Doc
9535	Internal Mail Services: UPS (5274)
9536	DNA Sequence
9537	Translational Core Lab
9538	Vector Core
9539	Chemistry
9541	Radiation Safety
9542	AFSA
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
9555	Pathology Centralized Resources
9556	Microscopy Core
9557	FRES Lease
9558	UPHS RES CHRGS (Clinical Research)

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9559	TRC SVCS (Translational Research Center Services)
9560	VET IMAGE CORE (Vet Imaging Core)
9561	RAD CLINIC IMAGE CORE (Clinical Imaging Core)
9562	TEM Concur
9563	NEUROBEHAVIOR CORE (Neurobehavior Testing Core)
9564	GSE COPIER
9565	BCBP ELECMICRO (Biochem & Biophys Electron Microscope)
9566	CTR FOR AIDS RESEARCH (Center for AIDS Research)
9567	VET COMP PATH CORE (Vet Comparative Pathology Core)
9568	CHEM STOCK RM (Chemistry Stock Room)
9570	GTP Immunology
9571	Chemistry Analytics
9572	High Throughput Screening
9590	Projects & Receivables (GMS & AR)
9599	Frozen Account

99XX – SPECIAL

9999	Year End Fund Balance Offset
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