GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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.

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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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1220</td>
<td>Grant/Contract Receivables (Billed)</td>
</tr>
<tr>
<td>1221</td>
<td>Grant/Contract Receivables (Accrued)</td>
</tr>
<tr>
<td>1222</td>
<td>Grant/Contract Receivables (Unbilled)</td>
</tr>
<tr>
<td>1223</td>
<td>Grant/Contract Accounts Receivable Allocation Suspense</td>
</tr>
<tr>
<td>1229</td>
<td>Grants/Contracts Receivable, Allowance for Uncollectible – reduces receivable by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

123X – Contributions Receivable – Amount due from donors for their promises (pledges) to give to the University.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1230</td>
<td>Contributions Receivable</td>
</tr>
<tr>
<td>1231</td>
<td>Pledge Receivable Pre-discounted</td>
</tr>
<tr>
<td>1232</td>
<td>Contributions Receivable Cash Receipts Accrual</td>
</tr>
<tr>
<td>1237</td>
<td>NPV Discount on Pledges Market Value</td>
</tr>
<tr>
<td>1238</td>
<td>NPV Discount on Pledges Cost Value</td>
</tr>
<tr>
<td>1239</td>
<td>Contributions Receivable, Allowance for Uncollectible – reduces receivable by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

124X – Trade/Other Receivables – Amounts owed by outside entities to University departments for services rendered/goods sold.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1240</td>
<td>Trade/Other Receivables (e.g., Wharton Exec Ed).</td>
</tr>
<tr>
<td>1241</td>
<td>Commonwealth Receivable - Used to record monthly accruals and quarterly payments related to annual appropriations from the Commonwealth of Pennsylvania.</td>
</tr>
<tr>
<td>1249</td>
<td>Trade/Other Receivables, Allowance for Uncollectible – reduces Receivables by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

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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 (Special CPUP/CHOPPA EB rate)

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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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, University 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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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 (Special CPUP/CHOPPA EB
      rate)
1512  Due to/Due from: CPUP Compensation – Bonus (Special CPUP/CHOPPA EB
      rate)
1513  Due to/Due from: CPUP Compensation – Variable Pay (Incentive) (Special
      CPUP/CHOPPA EB rate)
1514  Due to/Due from: CPUP Compensation – CPUP Fringe benefits (Special
      CPUP/CHOPPA EB rate)
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 (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.**

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Codes in bold, using the appropriate User Responsibility. All Object Codes may be accessed
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Management, Student Registration and Financial Services, or Treasurer) only.
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 (Special rate)

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 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

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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
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.
IMPORANT: 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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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 – Assets purchased with a cost of at least $5,000.00 or assets leased with a cost of at least $100,000.00.

NOTE: Leases must be approved by the Office of the Treasurer prior to execution.

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

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

190X – Site Acquisition

1901 Property Acquisition
1902 Appraisal Fee

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191X – Site Preparation

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

192X – Construction and Fixed Equipment

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

1930-1938 – Fees

1930 Architectural/Engineering fee
1931 Architect/Construction contingency
1932 Architectural Reimbursable: reproductions
1933 Consultants
1934 Consultants – Landscape allowance
1935 Consultants – Other
1936 Legal & administrative: permits
1937 Construction bond

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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

196X – Miscellaneous

1960 Moving allowance
1961 Other
1962 Project Contingency
1963 Project Management
1964 Utilities during Construction
1965 Utility Shut Downs

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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

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

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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

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 Postdoc 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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

217X – Savings Plans (payroll withholding)

2170  Withholding, Credit Union

218X – Miscellaneous Payroll Withholding

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

22XX – Payroll Withholding

220X – Union Dues (Payroll Withholding)

2200  Withholding, Union Dues

221X – 223X – Penn’s Way/United Way

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

224X – Employee Expense Accounts (Payroll Withholding)

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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.
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

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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

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

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## UNIVERSITY OF PENNSYLVANIA

### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2505</td>
<td>Study Abroad and Non-Degree Tuition</td>
</tr>
<tr>
<td>2507</td>
<td>Undergraduate Acceptance Fee</td>
</tr>
<tr>
<td>2508</td>
<td>Graduate Acceptance Fee</td>
</tr>
<tr>
<td>2509</td>
<td>PhD Acceptance Fee</td>
</tr>
<tr>
<td>2512</td>
<td>Graduate Special Acceptance Fee</td>
</tr>
<tr>
<td>2515</td>
<td>Other Fees Deferred (e.g., General Fee)</td>
</tr>
<tr>
<td>2516</td>
<td>Continuing Education Programs</td>
</tr>
</tbody>
</table>

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

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

### 253X – Penn Plan

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

### 255X – Sales/Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2550</td>
<td>Sales/Services</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2781</td>
<td>Borrowing: EPLP</td>
</tr>
<tr>
<td>2782</td>
<td>Borrowing: Other Loans</td>
</tr>
<tr>
<td>2783</td>
<td>Repayment: Construction Loans</td>
</tr>
<tr>
<td>2784</td>
<td>Repayment: EPLP</td>
</tr>
<tr>
<td>2785</td>
<td>Repayment: Other Loans</td>
</tr>
<tr>
<td>2786</td>
<td>Prior FY Long-term Debt – Non Current Portion</td>
</tr>
<tr>
<td>2787</td>
<td>Prior FY Long-term Debt – Current Portion</td>
</tr>
</tbody>
</table>

28XX – Due to/Due from (Agency Funds)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2800</td>
<td>Due to/Due from External Organizations</td>
</tr>
</tbody>
</table>

3XXX – SPECIAL

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3000</td>
<td>Year End Fund Balance</td>
</tr>
</tbody>
</table>

4XXX – REVENUE

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

410X – Academic Year (Fall & Spring)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4100</td>
<td>Undergraduate Regular – Fall and Spring</td>
</tr>
<tr>
<td>4104</td>
<td>Traditional Undergraduate Guarantee Adjustment – Tuition</td>
</tr>
<tr>
<td>4105</td>
<td>Undergraduate Traditional</td>
</tr>
<tr>
<td>4106</td>
<td>PhD Degree</td>
</tr>
<tr>
<td>4107</td>
<td>Professional and Other Degree Programs</td>
</tr>
<tr>
<td>4108</td>
<td>Study Abroad and Non-Degree</td>
</tr>
</tbody>
</table>

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ONLY OBJECT CODES WHICH APPEAR ON THIS LIST ARE AVAILABLE FOR USE IN BEN FINANCIALS.

### 411X – Summer and Tuition Discount

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4115</td>
<td>Undergraduate Traditional-Summer</td>
</tr>
<tr>
<td>4116</td>
<td>PhD Degree – Summer</td>
</tr>
<tr>
<td>4117</td>
<td>Professional and Other Degree Programs - Summer</td>
</tr>
<tr>
<td>4118</td>
<td>Study Abroad &amp; Non-Degree - Summer</td>
</tr>
<tr>
<td>4119</td>
<td>Tuition Discount</td>
</tr>
</tbody>
</table>

### 412X – Other Tuition & Special Programs

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4120</td>
<td>Study Abroad Programs</td>
</tr>
<tr>
<td>4121</td>
<td>Executive Education Program (Aresty Institute)</td>
</tr>
<tr>
<td>4122</td>
<td>Lauder Institute</td>
</tr>
<tr>
<td>4123</td>
<td>Dynamics of Organization Program</td>
</tr>
<tr>
<td>4124</td>
<td>English for Foreign Students</td>
</tr>
<tr>
<td>4127</td>
<td>Student Receivables Recoveries</td>
</tr>
<tr>
<td>4128</td>
<td>Revenue Sharing</td>
</tr>
<tr>
<td>4129</td>
<td>Other Special Programs</td>
</tr>
</tbody>
</table>

### 413X – Fees

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4130</td>
<td>Admission Application Fee</td>
</tr>
<tr>
<td>4131</td>
<td>General Fee</td>
</tr>
<tr>
<td>4132</td>
<td>General Fee Distribution</td>
</tr>
<tr>
<td>4133</td>
<td>Technology Fee – Undergraduate</td>
</tr>
<tr>
<td>4134</td>
<td>Technology Fee – Graduate</td>
</tr>
<tr>
<td>4135</td>
<td>Recreation &amp; Facilities Fees</td>
</tr>
<tr>
<td>4136</td>
<td>Student Health Fee</td>
</tr>
<tr>
<td>4138</td>
<td>Manual Entries to Tuition and Fees</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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.

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

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4175</td>
<td>Student Aid, Other degree students, service required</td>
</tr>
<tr>
<td>4176</td>
<td>Student Aid, Non-Degree students, no service required</td>
</tr>
<tr>
<td>4177</td>
<td>Student Aid, Non-Degree students, service required</td>
</tr>
<tr>
<td>4180</td>
<td>Student Aid, general</td>
</tr>
<tr>
<td>4181</td>
<td>Student Aid, Traditional Undergraduate Distribution</td>
</tr>
<tr>
<td>4183</td>
<td>Student Aid, Non-traditional Undergraduate Distribution</td>
</tr>
<tr>
<td>4189</td>
<td>Tuition, Research Fellow (GAAP adjustments only as of FY16)</td>
</tr>
<tr>
<td>4194</td>
<td>Traditional Undergraduate Guarantee Adjustment – Aid</td>
</tr>
<tr>
<td>4196</td>
<td>Undergraduate Financial Aid Endowment Income</td>
</tr>
</tbody>
</table>

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

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

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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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4331  Parking, gate receipts
4340  Ticket Sales/Gate Receipts
4350  Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits).
4360  Trade Sales & Services (e.g., gift shop activity)
4361  Vending
4370  Computer Connection – taxable revenue (external sales)
4371  Computer Connection – non-taxable revenue (external sales)
4380  Equity Gain/Loss in Independent Operations
4381  Inter-entity Sales and Services
4398  Refunds
4399  Other

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

4400  Gift Revenue – ATLAS
4401  Gift Revenue – Non-ATLAS
4402  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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

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

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

470X – Income from directly held investments

4700 Investment Income (earned)
4701 Realized Gain/Loss (earned)
4702 Unrealized Gain/Loss (earned)
4703 Realized Gain/Loss from currency transactions
4704 Realized Gain/Loss from gifts of securities
4705 Pension/OPEB – related changes, including the non-service cost component of periodic 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)

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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)

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

4756 Gift Annuity Payments
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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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)

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.

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481X – Revenue Reclassifications

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

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

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

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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.

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.

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

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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

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

4930  Conversion Revenue (used only at Conversion)

4990  Account Balance Transfer

4991  Fund Balance Adjustment

4992  Balance Transfer Offset, AIF

4993  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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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

5XXX – EXPENSES

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

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

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

501X –503X – FACULTY SALARIES

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

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 and 5062-5063 – GRADUATE AND PROFESSIONAL STUDENTS

5040 Teaching Assistant (no EBs charged)
5041 Research Assistant (no EBs charged)
5042 Postdoctoral Researcher. (No EBs charged). Use only with job class 217500 (Postdoc Researcher). Can be used with any funding source except a training grant. OBJCD 5042 IS BEING PHASED OUT. USE OBJCD 5062 INSTEAD.

5043 Postdoctoral NRSA Fellow (no EBs charged). Use only with job class 217703 (NRSA Fellows). Can be used ONLY with a NRSA 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 Postdoctoral 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. OBJCD 5047 AND JOB CLASS 217503 ARE BEING PHASED OUT. INSTEAD, PLEASE USE JOB CLASS 217500 (Postdoc Researcher) WITH OBJCD 5062.

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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

5048   Teaching Fellow (No EBs charged.)
5049   Teaching Assistant – Summer Appointment (PT EBs – subject to FICA.)
5062   Postdoctoral Researcher / Part-time EBs. Used with job class 217500 (Postdoc Researcher). Can be used with any funding source except a training grant or fellowship.
5063   NonNRSA Postdoctoral Fellow / Part-time EBs. Used with job class 217603 (NonNRSA Fellow). Can be used only for nonNRSA fellowships.

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).
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).

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

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

- **5100** Salaries: Financial/General Administrative Professional Staff (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).
- **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).

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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<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>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5130</td>
<td>Salaried (monthly paid): Financial/General Administrative (PT EB rate).</td>
</tr>
<tr>
<td>5131</td>
<td>Salaried (monthly paid): Instruction/Research (PT EB rate).</td>
</tr>
<tr>
<td>5132</td>
<td>Salaried (weekly paid): Financial/General Administrative (PT EB rate).</td>
</tr>
<tr>
<td>5133</td>
<td>Salaried (weekly paid): Instruction/Research (PT EB rate).</td>
</tr>
<tr>
<td>5134</td>
<td>Hourly: Financial/General Administrative (PT EB rate).</td>
</tr>
<tr>
<td>5135</td>
<td>Hourly: Instruction/Research (PT EB rate).</td>
</tr>
<tr>
<td>5139</td>
<td>Part-Time: College Work Study (No EBs charged.)</td>
</tr>
</tbody>
</table>

514X – SPECIAL (HUP)

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

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code. In general, most salary entries should be booked through the Salary Management System.

**5141** Other Salaries

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**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.

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**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.
- **5196** Employee Benefits – Dependent Tuition Charge

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52XX – CURRENT EXPENSE; SUPPLIES & MISCELLANEONOUS

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

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

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

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

5204  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

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applicants. Includes trip-related expenses such as airfare, lodging, ground transportation and personal meals.

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

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

5209 Business meals for faculty and staff - business meals are meals with a clearly substantiated business purpose that are directly associated with the active conduct of University business and takes place in a dining establishment. At a business meal the business discussion is the primary purpose of the meal. A meal that directly precedes or follows a substantial and bona fide business discussion also meets this criterion. Examples of business meals include meetings with business associates, professional colleagues, students and others at which a bona fide business discussion takes place, e.g. ABA meetings. NOTE: This expense should not be charged to a Procard. Any alcohol in conjunction with a business meal must be charged to 5214. Local travel is no longer charged to this object code. Refer to the University Financial Policy #2361 Travel and Entertainment Reimbursement Policy-Meals and Entertainment at: http://www.finance.upenn.edu/vpfinance/fpm/2350/2361.

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

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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, and Supplies – for example, software programs for personal computers including upgrades, annual maintenance and licenses 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 or for computer consulting services.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

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

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

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

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

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

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

5231 Internal research animal purchases. Research animals purchased from internal University departments (e.g. ULAR, New Bolton Center).

5232 External research animal supplies – research animal supplies purchased from outside vendors (e.g. cages). To be used by ULAR, New Bolton Center.

5233 Internal: research animal per diem charges

5234 Internal: research animal food, board, transportation.

5235 Radioactive Material – Must be acquired via a purchase order using the appropriate RAM #.

5236 Other Hazardous Material - for example, corrosive acids, hazardous waste, flammable liquids.

5237 Allowable Dues & Memberships – dues and memberships to professional 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.

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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.

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.

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## GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5247</td>
<td>Disallowance of Expense (no F&amp;A)</td>
</tr>
<tr>
<td>5248</td>
<td>Disallowance of Expense (with F&amp;A)</td>
</tr>
<tr>
<td>5249</td>
<td>Other/Miscellaneous Supplies – Supplies not separately identified above</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5250</td>
<td>External Rentals/leases of facilities. Rental of a non-University facility</td>
</tr>
<tr>
<td>5251</td>
<td>Internal Rentals/leases of facilities. Rental of a University facility</td>
</tr>
<tr>
<td>5252</td>
<td>Rentals/leases of computers and peripherals (e.g., printers, monitors)</td>
</tr>
<tr>
<td>5253</td>
<td>Rentals/leases of vehicles, other than rental cars utilized for University travel</td>
</tr>
<tr>
<td>5254</td>
<td>Rentals/leases of other non-capital equipment (excluding computers and peripherals)</td>
</tr>
<tr>
<td>5255</td>
<td>External: other rentals (e.g., furniture)</td>
</tr>
<tr>
<td>5256</td>
<td>Internal: other rentals (e.g., audio-visual equipment)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5260</td>
<td>External telecommunication costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&amp;T, Sprint)</td>
</tr>
<tr>
<td>5262</td>
<td>Internal telecommunication. Fees for telecommunication services provided by ISC</td>
</tr>
<tr>
<td>5264</td>
<td>External printing &amp; publications. For printing &amp; publications services provided by outside vendors</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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.
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

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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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5287</td>
<td>Employee Direct Grant Payments</td>
</tr>
<tr>
<td>5288</td>
<td>Faculty/Staff Tuition Remission (self, spouse &amp; dependents)</td>
</tr>
<tr>
<td>5289</td>
<td>Current Expense: Independent Operations – for example, NYC Penn Club, Inn at Penn, UCA.</td>
</tr>
<tr>
<td>5290</td>
<td>Unallowable: Fines &amp; Penalties</td>
</tr>
<tr>
<td>5291</td>
<td>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).</td>
</tr>
<tr>
<td>5292</td>
<td>Sponsored Grant/Contract prior year overhead adjustment (exempt from MTDC base). Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.</td>
</tr>
<tr>
<td>5293</td>
<td>Loan Write-off/Recovery.</td>
</tr>
<tr>
<td>5294</td>
<td>University contribution of employee benefits.</td>
</tr>
<tr>
<td>5299</td>
<td>School/Departmental Administrative Costs – Non-Federal - Offset entry must be to object code 5299.</td>
</tr>
</tbody>
</table>

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

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

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 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.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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.
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: Accountemps, Aerotek, and AppleOne.
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.

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### UNIVERSITY OF PENNSYLVANIA
### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5328</td>
<td>Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.</td>
</tr>
<tr>
<td>5329</td>
<td>External: Records Retention</td>
</tr>
<tr>
<td>5330</td>
<td>Internal: Records Retention (i.e., Archives)</td>
</tr>
<tr>
<td>5331</td>
<td>Minor Equipment Repairs &amp; Maintenance - (including service contracts) - Used to record the costs related to equipment repairs, including replacement of equipment parts, and service contracts on equipment, which costs are not capitalized.</td>
</tr>
<tr>
<td>5332</td>
<td>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: <a href="http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#Toc84300141">http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#Toc84300141</a></td>
</tr>
<tr>
<td>5333</td>
<td>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: <a href="http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#Toc84300141">http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#Toc84300141</a></td>
</tr>
<tr>
<td>5335</td>
<td>Postdoc Medical. Charges for medical benefits for postdoctoral fellows/trainees. (These benefits are not covered by the University’s medical benefits and are not included in EB charges).</td>
</tr>
<tr>
<td>5336</td>
<td>Unallowable: Lobbying Costs</td>
</tr>
<tr>
<td>5337</td>
<td>LGH Direct Costs</td>
</tr>
<tr>
<td>5338</td>
<td>LGH Indirect Costs</td>
</tr>
<tr>
<td>5339</td>
<td>External: Other Services. All other services rendered by an external corporate entity, not specifically identified elsewhere.</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5340</td>
<td>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.</td>
</tr>
<tr>
<td>5341</td>
<td>Joint Services/Cooperative Services. To be charged to grant funds only. 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.</td>
</tr>
<tr>
<td>5342</td>
<td>Inter-entity Other Services</td>
</tr>
<tr>
<td>5343</td>
<td>Foreign Currency Gains/Losses – This is intended for transaction gains and losses on foreign currency and according to GAAP is included in net income.</td>
</tr>
<tr>
<td>5344</td>
<td>Prizes &amp; 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.</td>
</tr>
<tr>
<td>5345</td>
<td>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.</td>
</tr>
<tr>
<td>5346</td>
<td>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.</td>
</tr>
<tr>
<td>5347</td>
<td>G&amp;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.</td>
</tr>
</tbody>
</table>

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### UNIVERSITY OF PENNSYLVANIA

### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5348</td>
<td>IRB Fees (Not Subject to G&amp;C F&amp;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&amp;C F&amp;A. This object code must be used on both sides of the journal entry.</td>
</tr>
<tr>
<td>5349</td>
<td>IRB Fees (Subject to G&amp;C F&amp;A). To record Institutional Review Board fees charged to departments for IRB review of human research protocols. This expense is subject to G&amp;C F&amp;A. This object code must be used on both sides of the journal entry.</td>
</tr>
</tbody>
</table>

#### 535X – INTERNATIONAL PROGRAM EXPENSES (student)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5350</td>
<td>Tuition &amp; Fees paid to other institutions on behalf of Penn students</td>
</tr>
<tr>
<td>5351</td>
<td>International travel expenses paid to other institutions on behalf of Penn students.</td>
</tr>
<tr>
<td>5352</td>
<td>Room &amp; Board expenses paid to other institutions on behalf of Penn students.</td>
</tr>
<tr>
<td>5353</td>
<td>Insurance expenses paid to other institutions on behalf of Penn students.</td>
</tr>
<tr>
<td>5354</td>
<td>Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students.</td>
</tr>
<tr>
<td>5355</td>
<td>Tuition &amp; Fees paid to other institutions on behalf of non-Penn students</td>
</tr>
<tr>
<td>5356</td>
<td>International travel expenses paid to other institutions on behalf of non-Penn students.</td>
</tr>
<tr>
<td>5357</td>
<td>Room &amp; Board expenses paid to other institutions on behalf of non-Penn students.</td>
</tr>
<tr>
<td>5358</td>
<td>Insurance expenses paid to other institutions on behalf of non-Penn students.</td>
</tr>
<tr>
<td>5359</td>
<td>Study abroad miscellaneous expenses paid to other institutions on behalf of non-Penn students.</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

540X – GENERAL

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

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5409 Other Operations & Maintenance - Maintenance work for buildings that is not specifically addressed in the other object codes (contracted services related to operations of buildings, such as small construction projects and other facility maintenance).

541X – UTILITIES

5410 Electric, Chilled Water - Electricity invoice as paid to external provider. Raw costs for electricity and the electricity used to generate chilled water paid to external service providers such as PECO, and Community Energy.
5411 Steam - Steam invoice as paid to external provider. Raw costs for steam paid to external providers such as Trigen.
5412 Water & Sewer - Domestic water invoice as paid to external provider. Raw costs for water and sewer paid to external service providers such as Water Revenue Bureau & Aqua PA.
5413 Gas - Natural gas invoice as paid to external provider. Raw costs of natural gas paid to external service providers, such as Philadelphia Gas Works (PGW) and PECO.

542X – FACILITIES MANAGEMENT

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

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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

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

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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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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94XX: See Revenue Object Code Listing

95XX– SUSPENSE

Note: These objects cannot be budgeted.

9500  Default
9501  Payroll (50xx-51xx)
9502  Telecommunications (5261-5263)
9505  UMIS (5310)
9506  DCCS (5309)
9507  Archives (5330)
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)
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 Postdoc
9535  Internal Mail Services: UPS (5274)
9536  DNA Sequence
9537  Translational Core Lab
9538  Vector Core

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## General Ledger Object Codes - Fiscal Year 2019

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9541</td>
<td>Radiation Safety</td>
</tr>
<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>
</tr>
<tr>
<td>9552</td>
<td>Radiology</td>
</tr>
<tr>
<td>9553</td>
<td>GTP Cell Morphology</td>
</tr>
<tr>
<td>9555</td>
<td>Pathology Centralized Resources</td>
</tr>
<tr>
<td>9556</td>
<td>Microscopy Core</td>
</tr>
<tr>
<td>9557</td>
<td>FRES Lease</td>
</tr>
<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>
<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 QUANTPRO (Biochem &amp; Biophys Quantitative Proteomics)</td>
</tr>
<tr>
<td>9566</td>
<td>CTR FOR AIDS RESEARCH (Center for AIDS Research)</td>
</tr>
<tr>
<td>9567</td>
<td>VET COMP PATH CORE (Vet Comparative Pathology Core)</td>
</tr>
<tr>
<td>9568</td>
<td>CHEM STOCK RM (Chemistry Stock Room)</td>
</tr>
<tr>
<td>9569</td>
<td>GTP Immunology</td>
</tr>
<tr>
<td>9570</td>
<td>Chemistry Analytics</td>
</tr>
<tr>
<td>9571</td>
<td>High Throughput Screening</td>
</tr>
<tr>
<td>9572</td>
<td>Transgenic and Chimeric Mouse Facility</td>
</tr>
<tr>
<td>9573</td>
<td>Next Generation Sequencing Core</td>
</tr>
<tr>
<td>9574</td>
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99XX – SPECIAL

9999  Year End Fund Balance Offset

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

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49XX – Other Income
94XX – Suspense

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