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

### 1XXX – ASSETS

#### 11XX – Cash

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

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1200</td>
<td>Student Receivables, General (e.g., room and board, fees)</td>
</tr>
<tr>
<td>1218</td>
<td>Student Receivables, external third parties</td>
</tr>
<tr>
<td>1219</td>
<td>Student Receivables, Allowance for Uncollectible – reduces gross receivables by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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 (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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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

Only Object Codes which appear on this list are available for use in BEN Financials. Include a 6 digit Lawson number and 5 digit UPHS Chart of Account number in the description of the BEN journal. CPUP journals are booked to CNAC 400 in fund 014003 for interfund transactions.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1510</td>
<td>Due to/Due from: Miscellaneous Advances</td>
</tr>
<tr>
<td>1511</td>
<td>Due to/Due from: CPUP Compensation – Base Pay (Special CPUP/CHOPPA EB rate)</td>
</tr>
<tr>
<td>1512</td>
<td>Due to/Due from: CPUP Compensation – Bonus (Special CPUP/CHOPPA EB rate)</td>
</tr>
<tr>
<td>1513</td>
<td>Due to/Due from: CPUP Compensation – Variable Pay (Incentive) (Special CPUP/CHOPPA EB rate)</td>
</tr>
<tr>
<td>1514</td>
<td>Due to/Due from: CPUP Compensation – CPUP Fringe benefits (Special CPUP/CHOPPA EB rate)</td>
</tr>
<tr>
<td>1520</td>
<td>Due to/Due from: Current Expense</td>
</tr>
<tr>
<td>1521</td>
<td>Due to/Due from: Salaries – Full-time Admin. &amp; Staff (Full-time EB rate)</td>
</tr>
<tr>
<td>1522</td>
<td>Due to/Due from: Salaries – Full-time Faculty (Full-time EB rate)</td>
</tr>
<tr>
<td>1523</td>
<td>Due to/Due from: Salaries – Part time (Part time EB rate)</td>
</tr>
<tr>
<td>1524</td>
<td>Due to/Due from: Salaries – no EBs charged</td>
</tr>
<tr>
<td>1525</td>
<td>Due to/Due from: Full-time Employee Benefits charges</td>
</tr>
<tr>
<td>1526</td>
<td>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.</td>
</tr>
<tr>
<td>1527</td>
<td>Due to/Due from: Capital - used to record capital transactions usually between UPHS and the School of Medicine</td>
</tr>
<tr>
<td>1529</td>
<td>Due to/Due from: 2% Dean’s Fund-used to record CPUP deans tax transactions each month which is 2% of each CPUP practice’s monthly revenue distributed to the School of Medicine.</td>
</tr>
<tr>
<td>1530</td>
<td>Due to/Due from: Long Term- used to record UPHS long term debt transactions</td>
</tr>
<tr>
<td>1531</td>
<td>Due to/Due from: HUP Cost Center/Group Practice – used to record HUP Group practice charges, which are services provided by UPHS to University Departments.</td>
</tr>
<tr>
<td>1532</td>
<td>Due to/Due from: Tuition Benefits- used to record Tuition Benefit charges provided to UPHS employees.</td>
</tr>
</tbody>
</table>

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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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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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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.

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

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

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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
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1911</td>
<td>Surveys</td>
</tr>
<tr>
<td>1912</td>
<td>Demolition</td>
</tr>
<tr>
<td>1913</td>
<td>Test Borings</td>
</tr>
<tr>
<td>1914</td>
<td>Utilities to site, utility relocation</td>
</tr>
<tr>
<td>1916</td>
<td>Pre Construction Consultant</td>
</tr>
<tr>
<td>1917</td>
<td>Scope Development Services</td>
</tr>
</tbody>
</table>

### 192X – Construction and Fixed Equipment

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1920</td>
<td>Construction</td>
</tr>
<tr>
<td>1921</td>
<td>Non-structural improvements</td>
</tr>
<tr>
<td>1922</td>
<td>Security Systems</td>
</tr>
<tr>
<td>1923</td>
<td>Landscaping/site development</td>
</tr>
<tr>
<td>1925</td>
<td>Construction contingency</td>
</tr>
<tr>
<td>1926</td>
<td>Special Fixed Equipment</td>
</tr>
<tr>
<td>1927</td>
<td>Telephone and Communications</td>
</tr>
<tr>
<td>1928</td>
<td>Signage</td>
</tr>
<tr>
<td>1929</td>
<td>Asbestos removal</td>
</tr>
</tbody>
</table>

### 1930-1938 – Fees

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1930</td>
<td>Architectural/Engineering fee</td>
</tr>
<tr>
<td>1931</td>
<td>Architect/Construction contingency</td>
</tr>
<tr>
<td>1932</td>
<td>Architectural Reimbursable: reproductions</td>
</tr>
<tr>
<td>1933</td>
<td>Consultants</td>
</tr>
<tr>
<td>1934</td>
<td>Consultants – Landscape allowance</td>
</tr>
<tr>
<td>1935</td>
<td>Consultants – Other</td>
</tr>
<tr>
<td>1936</td>
<td>Legal &amp; administrative: permits</td>
</tr>
<tr>
<td>1937</td>
<td>Construction bond</td>
</tr>
<tr>
<td>1938</td>
<td>Miscellaneous reproductions, printing</td>
</tr>
</tbody>
</table>

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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  
1966   Capitalized Interest

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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
2110  Amusement tax

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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
2131 Prescription Benefit Liability
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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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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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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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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.

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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2505  Study Abroad and Non-Degree Tuition
2507  Undergraduate Acceptance Fee
2508  Graduate Acceptance Fee
2509  PhD Acceptance Fee
2512  Graduate Special Acceptance Fee
2515  Other Fees Deferred (e.g., General Fee)
2516  Continuing Education Programs

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

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

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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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.

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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<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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411X – Summer and Tuition Discount

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

412X – Other Tuition & Special Programs

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

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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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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)
4194  Traditional Undergraduate Guarantee Adjustment – Aid
4196  Undergraduate Financial Aid Endowment Income

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

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

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

4300  Patient Care
4310  Animal Care
4320  Food & Beverage
4321  Catering (external). Includes revenue for catering services to non-University departments/parties (e.g., University Club, Museum).
4322  Conference fees
4330  Parking, sticker sales

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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

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

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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)
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

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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
4762  External CRT Unrealized Gain/Loss

477X – Income from Outside Managed Trust Investments (Income from assets held in trust by outside entities)

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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.

481X – Revenue Reclassifications
4810  Reclassification, endowment income
4811  Reclassification, operating gifts
4812  Reclassification, capital gifts
4813  Reclassification, overhead

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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 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

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general ledger object codes - fiscal year 2019

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

4826 Equipment Close Out

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

4828 CIP Transfer (Close-out)

4829 Balance Sheet Transfer Only

483X – SUBVENTION – Resources allocated to Schools from the Central Resource Pool.

4830 Subvention, Commonwealth Appropriation (formerly called Special Program Subvention).

4831 Subvention, Regular Programs

4832 Subvention, One-Time

4833 Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows.

4839 University Bank Transfer

4840 Final Year End Adjustment Transfer

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

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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>4900</td>
<td>Rental Income – tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.</td>
</tr>
<tr>
<td>4901</td>
<td>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).</td>
</tr>
<tr>
<td>4910</td>
<td>Royalties from External Parties</td>
</tr>
<tr>
<td>4911</td>
<td>Trademark Revenue</td>
</tr>
<tr>
<td>4912</td>
<td>Copyright Revenue</td>
</tr>
<tr>
<td>4913</td>
<td>Tangible Research Materials</td>
</tr>
<tr>
<td>4914</td>
<td>Patent Expense Reimbursement</td>
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<tr>
<td>4915</td>
<td>Interest Income</td>
</tr>
<tr>
<td>4918</td>
<td>Royalty – Internal Distributions</td>
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<tr>
<td>4919</td>
<td>Royalty – External Distributions</td>
</tr>
<tr>
<td>4920</td>
<td>Miscellaneous Revenue</td>
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<tr>
<td>4920</td>
<td>Conversion Revenue (used only at Conversion)</td>
</tr>
<tr>
<td>4990</td>
<td>Account Balance Transfer</td>
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<tr>
<td>4991</td>
<td>Fund Balance Adjustment</td>
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<tr>
<td>4992</td>
<td>Balance Transfer Offset, AIF</td>
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<tr>
<td>4993</td>
<td>Balance Transfer Offset, Receivables</td>
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<tr>
<td>4994</td>
<td>Balance Transfer Offset, Other Investments</td>
</tr>
<tr>
<td>4995</td>
<td>Balance Transfer Offset, Non Cash Gifts</td>
</tr>
<tr>
<td>4996</td>
<td>Offset, Conversion Revenue</td>
</tr>
<tr>
<td>4999</td>
<td>Offset, Conversion Revenue</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>9401</td>
<td>Pennant AR</td>
</tr>
<tr>
<td>9402</td>
<td>Pennant Grad Funding</td>
</tr>
<tr>
<td>9403</td>
<td>Gifts</td>
</tr>
<tr>
<td>9404</td>
<td>Cashier</td>
</tr>
</tbody>
</table>

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August 2018
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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5010</td>
<td>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.</td>
</tr>
<tr>
<td>5011</td>
<td>Non-Standing Faculty – subject to full-time EBs. Includes Associated Faculty and Academic Support staff. Excludes students and tenured-track faculty.</td>
</tr>
<tr>
<td>5020</td>
<td>Faculty – subject to part time EBs. Includes Associated Faculty, Academic Support staff, Emeritus Faculty, and other academic staff. Excludes students.</td>
</tr>
</tbody>
</table>

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5030 Scholarly Leave (no EBs charged)

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.
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.

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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.

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).

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).

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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).
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).

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

514X – SPECIAL (HUP)

5140 UPHS: salaries and wages for UPHS employees. This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hospital, etc.) salaries for certain Health System employees that also work for a University department. The other side of the entry is usually booked to the interfund 15XX object code. In general, most salary entries should be booked through the Salary Management System.

5141 Other Salaries

518X – RESERVE (for Budgeting only)

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

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

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

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

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

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

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

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

5208 Local student travel, meals, entertainment - Includes college house 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...
Only Object Codes which appear on this list are available for use in BEN Financials.

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

5210 Meetings and conference fees/registrations - Use this object code when paying conference registration fees directly or reimbursing prepaid registration costs, i.e. reallocation of conference/registration fees charged to Procards.

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

5212 International project/program costs – use this object code when requesting an advance or seeking reimbursement for an extended international project or program. Examples of such costs would be labor costs, equipment costs and curriculum related expenses such as excursions, cultural instruction, group meals and lodging. The receipts for project/program costs and the responsibility for ensuring that those monies have been spend in accordance with the guidelines of the program or project remain with the school or center. Travel costs associated with international projects/programs should be charged to travel object codes.

5214 Entertainment - Encompasses those expenses incurred in conjunction with meals or events that are business-related but social or celebratory in nature. Expenses incurred for business-related entertaining include catering.

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decorations, alcohol * and location rentals. Entertainment **expenses and all alcohol purchases in conjunction with entertainment related activities must be charged to 5214.

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

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5215</td>
<td>Unallowable Expense</td>
</tr>
<tr>
<td>5216</td>
<td>Unallocated Travel Expense (for use within Concur only)</td>
</tr>
</tbody>
</table>

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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.

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.

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August 2018
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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5227</td>
<td>Internal copying &amp; duplicating. Copying/duplicating services provided by internal University departments.</td>
</tr>
<tr>
<td>5228</td>
<td>External Laboratory Supplies – Laboratory/Research supplies purchased from outside vendors for use in laboratories (e.g., glassware, solvents, chemicals).</td>
</tr>
<tr>
<td>5229</td>
<td>Internal Laboratory Supplies – Laboratory/Research supplies purchased from Internal University departments.</td>
</tr>
<tr>
<td>5230</td>
<td>External research animal purchases - research animals purchased from outside vendors. Object code 5230 to be used by ULAR only.</td>
</tr>
<tr>
<td>5231</td>
<td>Internal research animal purchases. Research animals purchased from internal University departments (e.g. ULAR, New Bolton Center).</td>
</tr>
<tr>
<td>5232</td>
<td>External research animal supplies – research animal supplies purchased from outside vendors (e.g. cages). To be used by ULAR, New Bolton Center.</td>
</tr>
<tr>
<td>5233</td>
<td>Internal: research animal per diem charges</td>
</tr>
<tr>
<td>5234</td>
<td>Internal: research animal food, board, transportation.</td>
</tr>
<tr>
<td>5235</td>
<td>Radioactive Material – Must be acquired via a purchase order using the appropriate RAM #.</td>
</tr>
<tr>
<td>5236</td>
<td>Other Hazardous Material - for example, corrosive acids, hazardous waste, flammable liquids.</td>
</tr>
<tr>
<td>5237</td>
<td>Allowable Dues &amp; 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.</td>
</tr>
<tr>
<td>5238</td>
<td>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.</td>
</tr>
<tr>
<td>5239</td>
<td>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.</td>
</tr>
</tbody>
</table>

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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.

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.
**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>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 telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&amp;T, Sprint).</td>
</tr>
<tr>
<td>5262</td>
<td>Internal telecommunications. 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>
<tr>
<td>5265</td>
<td>Internal printing &amp; publications. For printing &amp; publications services provided by University departments.</td>
</tr>
<tr>
<td>5266</td>
<td>Internal photographic &amp; illustrative charges. For photographic &amp; illustrative services provided by University departments.</td>
</tr>
<tr>
<td>5267</td>
<td>Allowable advertising - help wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 – see below.</td>
</tr>
<tr>
<td>5268</td>
<td>Unallowable advertising – for example, advertisement of University programs and activities.</td>
</tr>
<tr>
<td>5269</td>
<td>External: daily U.S. postage</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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5293  Loan Write-off/Recovery.
5294  University contribution of employee benefits.
5299  School/Departmental Administrative Costs – Non-Federal - Offset entry must be to object code 5299.

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

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

5300  Accounting & Audit Services
5301  Legal Services
5302  Management Consulting Services. Payment to an individual or organization for advisory services rendered (e.g., consulting by non-University professionals. Refer to Financial Policy #2319.

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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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5303</td>
<td>External Training &amp; Staff Development Services. Provided by an outside vendor/individual.</td>
</tr>
<tr>
<td>5304</td>
<td>Internal Training &amp; Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).</td>
</tr>
<tr>
<td>5305</td>
<td>Employee Recruitment Services</td>
</tr>
<tr>
<td>5306</td>
<td>External: Computer Consulting Services</td>
</tr>
<tr>
<td>5307</td>
<td>Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).</td>
</tr>
<tr>
<td>5308</td>
<td>External: Computing Infrastructure/Usage Costs</td>
</tr>
<tr>
<td>5309</td>
<td>DCCS for PennNet Connection and Usage</td>
</tr>
<tr>
<td>5310</td>
<td>UMIS for Computing Usage</td>
</tr>
<tr>
<td>5311</td>
<td>Internal: Other Computer Center Charges</td>
</tr>
<tr>
<td>5312</td>
<td>Investment Management Services - To record the fees incurred through management of our endowment. Access to this object code limited to Investment Accounting personnel.</td>
</tr>
<tr>
<td>5313</td>
<td>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.</td>
</tr>
<tr>
<td>5314</td>
<td>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.</td>
</tr>
<tr>
<td>5315</td>
<td>Legal Settlement Fees</td>
</tr>
<tr>
<td>5316</td>
<td>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.</td>
</tr>
<tr>
<td>5317</td>
<td>Human Subject Payment- Advance to P.I.</td>
</tr>
<tr>
<td>5318</td>
<td>Contributed Services</td>
</tr>
<tr>
<td>5319</td>
<td>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.</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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532X – 534X – OTHER SERVICES

5320  External: Insurance
5321  External: Insurance Claims
5322  Internal: Insurance Claim Settlements
5323  Internal: Radiation Safety Services
5324  Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University. Cannot be used with an endowment or gift fund.
5325  Benefit Carrier Payments
5326  Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: 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.
5328  Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.
5329  External: Records Retention
5330  Internal: Records Retention (i.e., Archives)
5331  Minor Equipment Repairs & Maintenance - (including service contracts) - Used to record the costs related to equipment repairs, including replacement of equipment parts, and service contracts on equipment, which costs are not capitalized.
5332  Subcontract Services – up to $25,000. To be used with Sponsored Programs (grant funds only). These expenses must be approved by the Office of Research Services. For additional information, please refer to the Financial

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Policy #2109 'Budgets' and to the Sponsored Projects handbook, section 5.5.1.9 located at: [http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141](http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141)

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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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. 

5349 IRB Fees (Subject to G&C F&A). To record Institutional Review Board fees charged to departments for IRB review of human research protocols. This expense is 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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2019

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

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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
5510 Sponsored Grant/Contract Overhead Recovery – 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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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)
- 9514 Internal Mail Services: Bulk Labor (5274)
- 9516 Internal Mail Services: Daily Postage (5274)

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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
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)
9559 TRC SVCS (Translational Research Center Services)
9560 VET IMAGE CORE (Vet Imaging Core)
9561 RAD CLINIC IMAGE CORE (Clinical Imaging Core)

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9562 TEM Concur
9563 NEUROBEHAVIOR CORE (Neurobehavior Testing Core)
9564 GSE COPIER
9565 BCBP QUANTPRO (Biochemistry and Biophysics Quantitative Proteomics)
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
9573 Transgenic and Chimeric Mouse Facility
9574 Next Generation Sequencing Core
9575 Center for Cellular Immunotherapies: Clinical Cell and Vaccine Production Facility
9576 Center for Cellular Immunotherapies: Translational and Correlative Studies Laboratory
9590 Projects & Receivables (GMS & AR)
9599 Frozen Account

99XX – SPECIAL

9999 Year End Fund Balance Offset

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5XXX – EXPENSES
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53XX – Current Expenses: Services
54XX – Operations and Maintenance of Facilities
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57XX – Inventory Purchases
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99XX – Special

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