



UNIVERSITY *of* PENNSYLVANIA

BEN Financials Overview
and
Chart of Accounts
User Guide

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BEN Overview - Objectives

- Introduce users to BEN
- Overview of the ways business is conducted at Penn
- Reinforce the concept that Schools/Centers have been given more authority to create financial transactions
- With authority comes responsibility and accountability
- Describe some of the features of BEN



BEN Overview - Components

- BEN, the *Business Enterprise Network* at Penn consists of
 - BEN Financials
 - BEN Assets
 - BEN Balances (GL)
 - BEN Buys (Purchasing)
 - BEN Pays (AP)
 - BEN Reports
 - BEN Deposits
- BEN Financials was implemented on January 2, 2002
 - FinMIS July 1996 – December 2001
- BEN Financials training is conducted on an on-going basis



BEN Overview - Accounting Periods

- Accounting periods defined as
 - One Calendar Month
- Financial Transactions are recorded during an accounting period to make up a:
 - Fiscal year
 - Begins July 1
 - Ends June 30
 - Consists of 13 Accounting Periods; 12 months and a two week adjustment period at the end of the Fiscal Year (ADJ-YY)
 - Project Period
 - Defined by Sponsor of the Project
 - May cross Fiscal Years
- Periods are either OPEN or CLOSED
- Cannot record 'actual' financial transactions to a closed period



BEN Overview - Budgets

- Function as planning tools which document how resources are acquired and expensed
 - Planning for revenues and expenses
- Budgets may span time periods
 - Fiscal year
 - Project periods
- Once approved, provide authority to acquire goods or services and make payments



BEN Overview – Budgets

- Each School/Center is responsible for managing a predetermined amount of University money
 - a.k.a. funds
- A School/Center subdivides the funds among its organizations (department), centers, institutions, gifts, grants and contracts
- Annual operating budgets are prepared in the Budget Planning System (Hyperion Planning)
- Capital budgets, grants and contracts and new gifts are entered directly into BEN Balances (Budget Journal Entry)



BEN Overview – Budgets

- Financial transactions track progress of, or against, the budget plan in General Ledger
- Allow funds checking before spending
- Budget balances available are updated automatically via the posting process



BEN Overview – BEN Buys (Purchasing)

- With BEN Buys, each user creates Requisitions which, when approved, generate Purchase Orders (POs)
- **Requisitions**
 - An internal document to be used only for initiating and tracking your request for goods & services within Penn
 - Can be created either by a ‘Requisitioner’ or a ‘PO Manager’
 - Become Purchase Orders when approved by a ‘PO Manager’
 - Requestors select items from
 - *The Penn Marketplace* or
 - Non- Penn Marketplace



BEN Overview – BEN Buys (Purchasing)

- **Purchase Orders**

- Legally binding documents to secure goods and services from an external supplier
- Can only be generated by first creating, and then appropriately approving a Requisition
- Upon approval the PO will be
 - Sent to the supplier or
 - Moved electronically through the established approval hierarchy
- Approval hierarchies establish spending authorization limits for each individual
 - Each School/Center establishes their own approval hierarchy



BEN Overview – BEN Buys (Purchasing)

- Requisition creators charge the entire Requisition (PO) to **one** or **several** budgeted account numbers
 - Budgets are checked to see if funds are available for the amount of the Requisition
 - Funds Available = Total Budget – Actual \$ spent – Encumbrances
- **Funds Not Available**
 - If funds are not available the system generates a warning
 - Find another source of funds, if appropriate
 - Don't spend the money
 - Adjust the budgets in the General Ledger (GL) as appropriate



BEN Overview – BEN Buys (Purchasing)

- **Funds Available (continued)**
 - If funds are available for the requisition the requisitioner is authorized to ‘submit’ the requisition
 - If the dollar amount exceeds the requester’s approval authority, the system will provide a default approver for the PO
 - Spending limit and default approver information are established when you complete your Logon ID Request Form



BEN Overview – BEN Buys (Purchasing)

- **Funds Available**

- If the dollar amount is less than the requester's approval authority (and not more than \$5,000), the system will send the PO to the supplier

- Electronically via data interchange
 - Via fax
 - Via hard copy US mail

- All Purchase Orders greater than \$5,000 must be approved by Purchasing Services
- Information about PO's can be queried on-line
- Supplier lists, Marketplace information, deliver-to locations, and the approval hierarchies are maintained by the University Purchasing Department



BEN Overview – BEN Pays (Invoices)

- Accounts Payable enters all invoices
 - Invoices are matched to PO or C-368 form
 - Requisitioner will be required to acknowledge receipt of goods if over competitive bid limit
 - \$5,000 currently
- Invoice amounts are posted
 - Encumbrances relieved and actual expenses recorded
- Payment is made to Supplier



BEN Overview - BEN Balances

(General Ledger)

- Enter manual journal entries via BEN Balances for
 - Error corrections
 - Allocating costs
 - Service Center billings
- Enter budget journal entries via BEN Balances for
 - Capital budgets
 - Grants and contracts
 - New gifts
 - Reallocations to existing budgets



BEN Overview - Posting

- Posting Journals
 - Most done automatically every night
 - Journal entries can be changed until they are posted
 - Once posted, entries cannot be changed



BEN Overview - Feeder Systems

- Payroll
- Central Gifts
- Student Billing (SFS/BSR)
- University Services
 - Telephone
 - Mail
 - Physical Plant
 - Computer Charges (ISC)
 - Penn Bookstore



BEN Overview - Salary Management

- Bridge between Payroll System and BEN Balances
- Creates salary encumbrances
- Payroll reallocations
- Effort reporting
- On-line inquiry and reporting of salary details by person or account



BEN Overview - Financial Reporting

- Assets, Liabilities, and Net Assets tell us about our financial position at a point in time
 - Balance Sheet
- Revenues and expenses tell us about our financial performance over a given period of time, e.g. fiscal year
 - Equates to Profit or Loss Statement in the for-profit world
 - Display Resource Flows



BEN Overview - Financial Reporting

- Financial systems record and report on business transactions
- Transaction may contain a variety of data
- Each transaction has debit and credit portions which are allocated to the appropriate accounts
- Accounts are necessary in order to budget and report financial transactions



BEN Overview - Financial Reporting

- Accounts are grouped together to facilitate recording and reporting
- The grouping of accounts is called a Chart of Accounts (COA)
- Standard COA includes
 - Assets - what we own
 - Liabilities - what we owe
 - Net Assets - what we own (assets) minus what we owe (liabilities) - our net worth
 - Revenues - incoming funds
 - Expenses - outgoing funds



BEN Overview - Financial Reporting

- If the University conducted business as a single entity then a single, relatively simple standard COA might suffice
- However:
 - The University does not conduct business as a single monolithic entity
 - There are multiple Schools and Centers
 - Schools and Centers are further divided into:
 - Academic Departments
 - Research Institutes/Centers
 - Service Centers



BEN Overview - Financial Reporting

- Each School/Center, in effect, runs as a separate business with its own set of financial responsibilities
- The sum of a School/Center's programs and organizations financial activities reflects the overall financial position and performance of that particular School/Center
- The sum of all of the Schools and Centers reflects the overall financial position and performance of the University



BEN Overview - Financial Reporting

- Penn must have a way to record and measure the financial activities of various Schools/Centers and their organizational units
- Penn must be able to track those activities that cross organizational boundaries
- Penn must be able to aggregate or “roll up” these diverse financial activities at progressively higher organizational levels, including the entire University
- Penn must be able to categorize all financial transactions as either Assets, Liabilities, Revenues or Expenses



Chart of Accounts

<u>Penn Accounting Flexfield</u>	
CNAC	■ ■ ■
ORG	■ ■ ■ ■
BUDGET CHK	■
FUND	■ ■ ■ ■ ■ ■ ■ ■
OBJECT	■ ■ ■ ■
PROGRAM	■ ■ ■ ■
CENTER REF	■ ■ ■ ■

Center Net Asset Class	Organi- zation	Budgetary Control	Fund	Object	Program	Center Refer- ence
XXX	XXXX	X	XXXXXX	XXXX	XXXX	XXXX



Segments

- The Chart of Accounts
 - Each account is made up of 7 unique segments
 - All 7 segments together are known as the Accounting Flexfield
- Each segment is important to capture financial information for the purpose of
 - Reporting on a different dimension of the institution
 - Determining how resources (monies) are received and used (spent)

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx



What Does It Tell Us?

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx

- Each segment represents specific information about each financial transaction aggregated for financial reporting and budgeting
 - Provides for different views of the data
 - Provides for varying levels of funds checking
 - Is defined across all Schools/Centers
- Center Reference is specific to each School/Center
 - Values are defined by each School/Center



Where is it Used?

- Where is the 7-segment chart of accounts used?
 - Every General Ledger (GL) transaction
 - BEN Financials (every transaction)
 - BEN Balances
 - BEN Buys
 - BEN Pays
 - Budget Planning (Hyperion)
 - BEN Deposits
 - Salary Management

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx



Why 7 Segments?

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx

- Provides more comprehensive information for planning and management
 - Schools/Centers are able to manage their resources better
 - The budgeting process is facilitated since both organizational and program information are detailed
 - Resource management is more comprehensive
 - The understanding of resources flow is improved



Understanding What We Do

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx

- It is important to know how resources are being used because:
 - Lenders want to know
 - Donors want to know
 - Government Agencies want to know
 - Trustees want to know
- It is in everyone's long-term interest to manage Penn's resources better
 - More funds will be available to help Penn achieve its goals
 - Better prepared to meet rapidly changing financial conditions, e.g., changes in the state appropriation



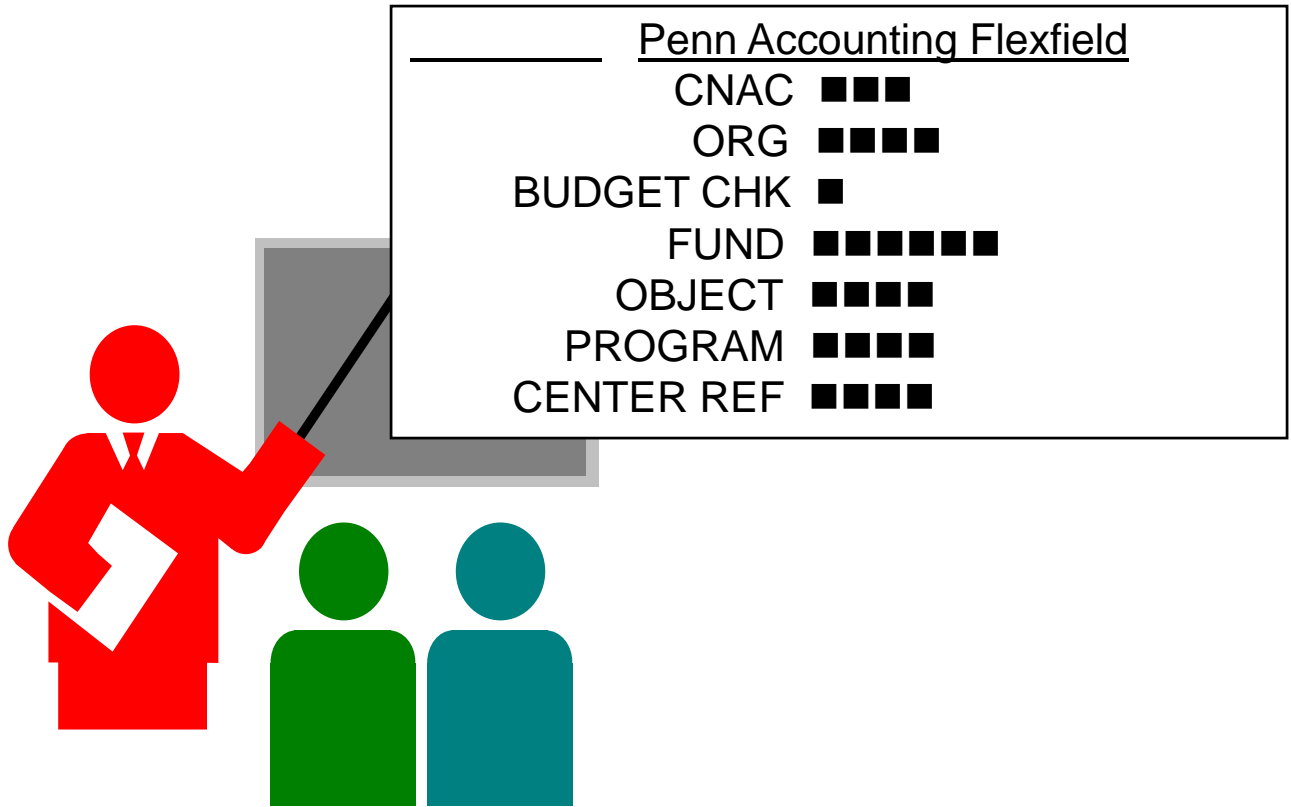
It's Up To You

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx

- You will give Penn the ability to accomplish this end
 - You originate each financial transaction
 - Along with the **authority** to create financial transactions, e.g., Purchase Orders, Journal Entries,
 - You have the **responsibility** to enter the accounting information correctly; and
 - You will be held accountable to get it right
- Getting the information right the first time is important
 - Eliminates rework
 - Provides good data for planning and management



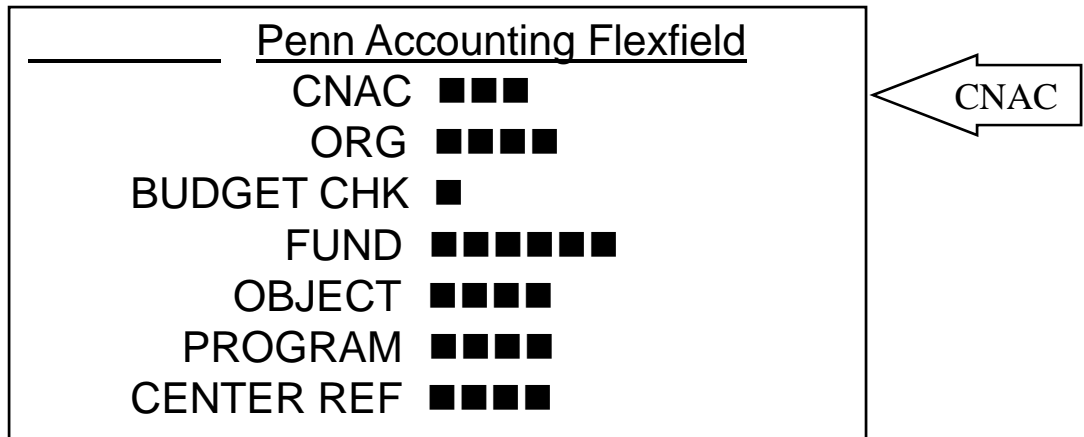
Putting the pieces together



- We will step through the creation of an account one segment at a time
- We will use the diagram above to follow our progress



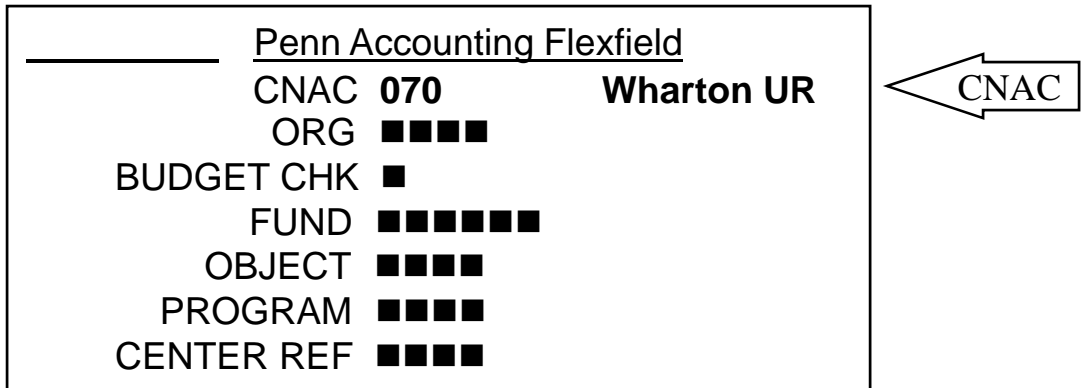
Center Net Asset Class



- Defined as
 - First 2 digits (Center) - School/Center code
 - Last Digit (Net Asset Class) - Existence or absence of a donor imposed restriction
- Facilitates the aggregation of financial information at School/Center level
- Identifies responsible School or Center
 - Each value is unique across the University



Center Net Asset Class

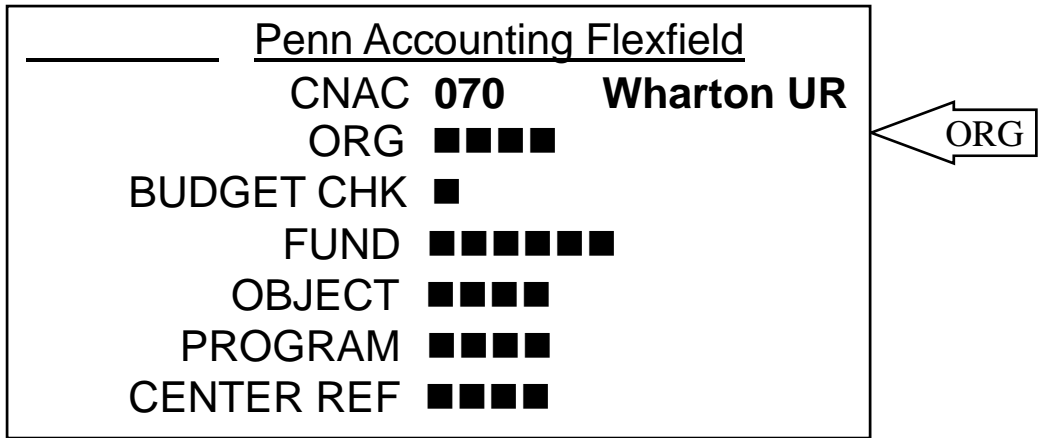


- Identifies externally imposed restrictions (if applicable)
 - 0: Unrestricted** - all donor restrictions (if any) have been met
 - All expenses are always unrestricted
 - Funds functioning as endowment
 - Grants and contracts are agreements with sponsoring agencies, not gifts
 - 1: Temporarily Restricted** - funds can be spent once the restriction is satisfied
 - Restricted gift
 - Endowment income
 - 2: Permanently Restricted** - gift can never be spent
 - True endowment

- Examples:
 - 070 - Wharton Unrestricted Net Assets
 - 071 - Wharton Temporarily Restricted Net Assets
 - 072 - Wharton Permanently Restricted Net Assets



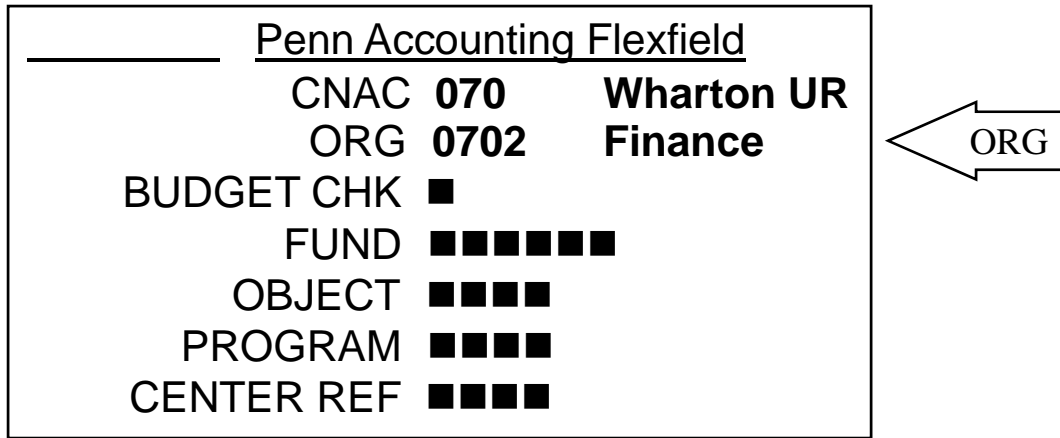
Organization



- Defined as
 - First 2 digits - the responsible School/Center
 - Second 2 digits - specific organization within a School/Center
- A subdivision of the University created for management purposes
- May contain human, financial, physical and information resources
 - People work within the structure of an organization
 - Example: Academic unit within a School/Center
- Each value is unique across the University



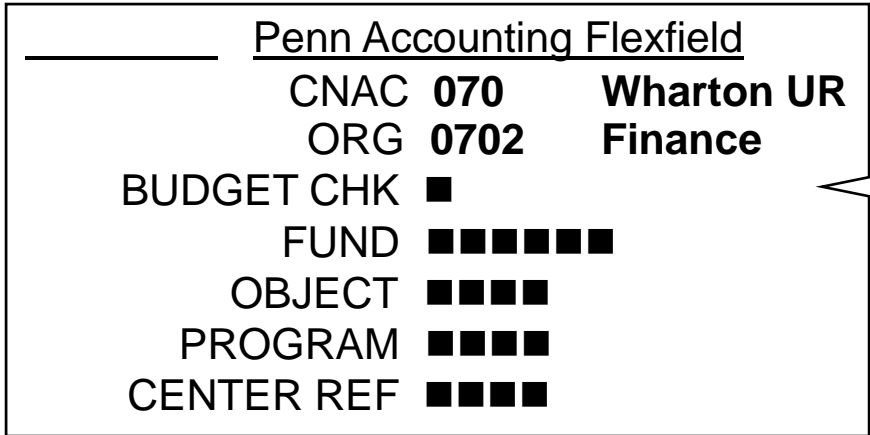
Organization



- Identifies responsible organizational unit
- Facilitates aggregation of budget and financial operations at various levels of aggregation within the School/Center
- Examples:
 - 0701 Wharton Accounting
 - 0702 Wharton Finance
 - 0728 Wharton Financial Aid Office
- Organization may refer to any unit in the organizational hierarchy



Budgetary Control



- Defined as 1 digit - Funds checking rule
- Funds checking is the procedure by which BEN Financials will check whether sufficient funds are available before processing a transaction
- If sufficient funds are not available, the user will receive an advisory warning message

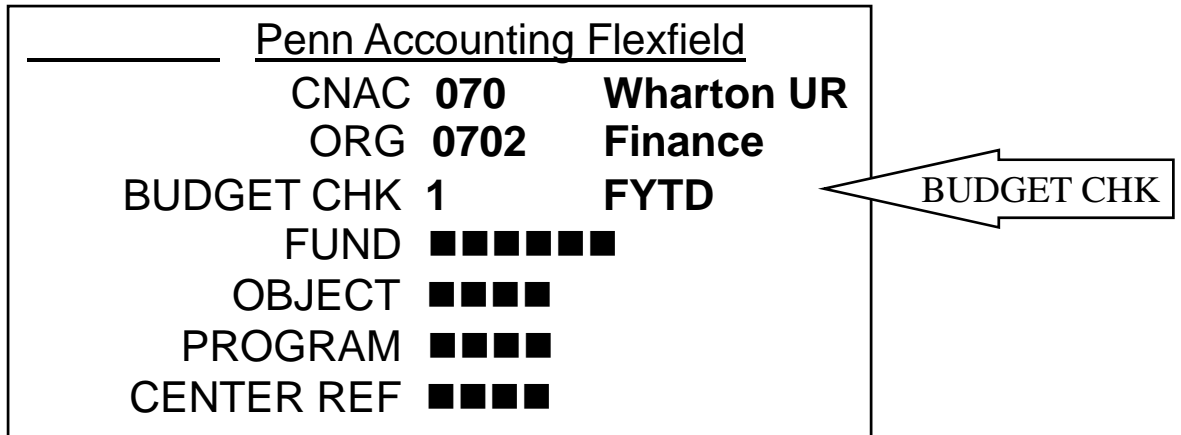
Budgetary Control of

1 will: Check entire fiscal year on this Fund for this Organization

- The current **fiscal year budget**
 - any actual expenditures incurred to date
 - any open encumbrances incurred to date
- = Funds available to process this transaction



Budgetary Control



Budgetary Control of

2 will -- Check entire fiscal year on this Fund, for this Center Net Asset Class, Organization and Center Reference.

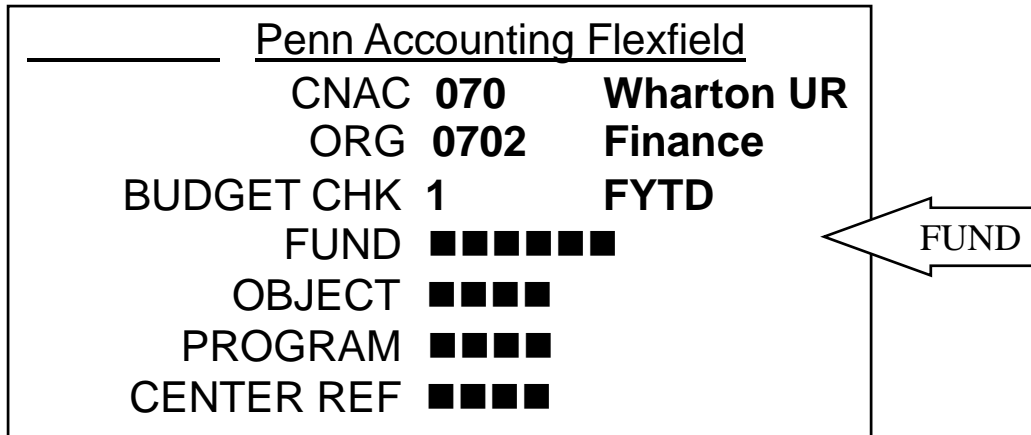
- The current **fiscal year budget**
 - any actual expenditures incurred to date
 - any open encumbrances incurred to date
- = Funds available to process this transaction

4 will -- Check entire project on this Fund, for this Center Net Asset Class, Organization, Fund and Center Reference

- The current **project to date budget**
 - any actual expenditures incurred to date
 - any open encumbrances incurred to date
- = Funds available to process this transaction
- Normally cross fiscal years
 - Grants and contracts use project budgets



Fund




- Defined as a self-balancing accounting entity
 - Needs to be managed separately
 - To meet the University’s responsibility to the donor
 - For internal stewardship needs
- Uniquely identifies restricted resources provided by donors or sponsors
- Permits aggregation of budget and financial information required to fulfill donor/sponsor fiscal reporting requirements



Fund

Penn Accounting Flexfield	
CNAC	070 Wharton UR
ORG	0702 Finance
BUDGET CHK	1 FYTD
FUND	000000 General Unrestricted
OBJECT	■■■■■
PROGRAM	■■■■■
CENTER REF	■■■■■



- Unrestricted funds use fund ‘000000’
- Each fund number is common across the University i.e. the number assigned to the fund is the same for all of Penn, regardless of the School/Center and Organization associated with the fund.
- Legacy Account Numbers (old 6-digit account numbers) are:
 - Assigned when a new 26-digit account number is issued for a 5xxxxx fund
 - Will also be created on request for 26-digit account numbers for other fund types




Fund Aggregations

Fund Name	Fund Number
General Purpose Funds	
General Unrestricted Fund	000000
Anticipated Resources Fund	000001
Technology Transfer Fund	000004
University Fellowships Fund	000007
Research Assistantships Matching Fund	000008
Center Specific Fund 3	01xx03
Center Specific Fund 4	01xx04
EB Pool	020200
Dependent Tuition Pool	020201
Special Purpose Funds	
Center Specific Fund 1	01xx01
Center Specific Fund 2	01xx02
Service Center Activity Funds	000011
Designated Investment Income Funds	400000-489999
Designated Gifts Funds	
Operating purposes	600000-649999
Capital purposes	65xxxx
University Bank Fund	000013
Sponsored Program Funds	5xxxxx
Other Unrestricted Funds	
University Research Foundation (URF) Fund	000002
Research Facilities Development Fund (RFDF)	000003
Renewal & Replacement Fund	000005
Debt Service Fund	000006
Insurance Fund	000009
General University Special Fund	000012
Capital Projects Funds	000010



Object Code

Penn Accounting Flexfield	
CNAC 070	Wharton UR
ORG 0702	Finance
BUDGET CHK 1	FYTD
FUND 000000	General Unrestricted
OBJECT 5220	Office Supplies
PROGRAM ■■■■	
CENTER REF ■■■■	



- Identifies account transaction as an asset, liability, revenue or expense
 - 1xxx - Assets
 - 2xxx - Liabilities
 - 3xxx - Net Assets
 - 4xxx - Revenue
 - 5xxx - Expenses
- Each value is common across the University



Program

Penn Accounting Flexfield	
CNAC	070 Wharton UR
ORG	0702 Finance
BUDGET CHK	1 FYTD
FUND	000000 General Unrestricted
OBJECT	5220 Office Supplies
PROGRAM	■■■■
CENTER REF	■■■■

PROG

- Identifies the activity being supported by the transaction
- First digit - Category
 - 0xxx- General
 - 1xxx - Instruction only programs
 - 2xxx - Research only programs
 - 3xxx - Service only programs
 - 4xxx - Instruction, Research and Service programs
 - 5xxx - Other academic programs
 - 6xxx - Academic Support
 - 7xxx - Administrative
 - 8xxx,9xxx - Capital Projects/Programs
- Examples
 - 2242 represents Law Research
 - 7311 represents Alumni Relations
 - 6412 represents Field Hockey



Program

<u>Penn Accounting Flexfield</u>	
CNAC	070 Wharton UR
ORG	0702 Finance
BUDGET CHK	1 FYTD
FUND	000000 General Unrestricted
OBJECT	5220 Office Supplies
PROGRAM	7311 Alumni Relations
CENTER REF	■■■■

PROG

- Facilitates cross-organizational reporting
 - May cross Schools and Centers
 - May cross departments within a School/Center

- Common across the University
 - Note: Different Schools/Centers have different approaches as to how the Program segment will be used



Program

Penn Accounting Flexfield		
CNAC	070	Wharton UR
ORG	0702	Finance
BUDGET CHK	1	FYTD
FUND	000000	General Unrestricted
OBJECT	5220	Office Supplies
PROGRAM	7311	Alumni Relations
CENTER REF	■■■■■	



- Let's look at the account we have so far
 - The transaction is being created for
 - The Wharton School
 - Finance unit
 - Funds will be checked against the Fiscal Year to Date budget based on
 - the Finance Organization and
 - the Fund 000000
 - The transaction is for office supplies purchase
 - This transaction is being created for an Alumni Relations program



Center Reference

Penn Accounting Flexfield	
CNAC 070	Wharton UR
ORG 0702	Finance
BUDGET CHK 1	FYTD
FUND 000000	General Unrestricted
OBJECT 5220	Office Supplies
PROGRAM 7311	Alumni Relations
CENTER REF ■■■■	← CREF

- Defined as:
 - Unique additional reference specific to an individual School or Center
 - Used to record information that is important to a School or Center
 - Used specifically for information which does not fit in any other segment
 - Permits financial information to be aggregated at a level other than Organization and Program within a School/Center



Center Reference

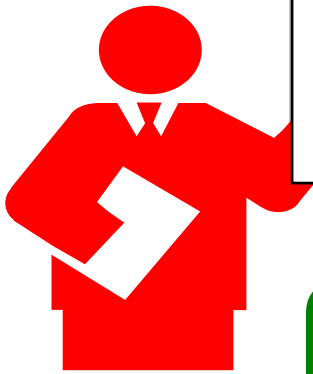
<u>Penn Accounting Flexfield</u>		
CNAC	070	Wharton UR
ORG	0702	Finance
BUDGET CHK	1	FYTD
FUND	000000	General Unrestricted
OBJECT	5220	Office Supplies
PROGRAM	7311	Alumni Relations
CENTER REF	1234	Benjamin Franklin



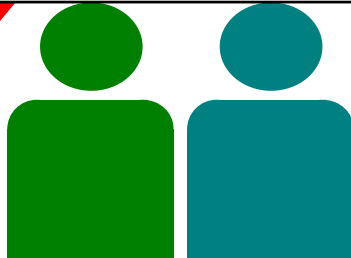
- Each School/Center will use this value as they require
- Example
 - Center 07 (Wharton) may have a Center Reference 1234 meaning “Support of Professor Benjamin Franklin”
 - Center 13 (SEAS) may have a Center Reference 1234 meaning “Research for robotic manipulators”
- This is the one segment value which is maintained by the School/Center
- You will need to go back to your Schools to find out how this segment is intended to be used
 - Many Schools use this segment to define the Principal Investigator of a project or subproject



The Whole Account



Penn Accounting Flexfield		
CNAC	070	Wharton UR
ORG	0702	Finance
BUDGET CHK	1	FYTD
FUND	000000	General Unrestricted
OBJECT	5220	Office Supplies
PROGRAM	7311	Alumni Relations
CENTER REF	1234	Benjamin Franklin



- Let's look at the account we have so far
 - The transaction is being created for
 - The Wharton School
 - Finance Department
 - Funds will be checked against the Fiscal Year to Date budget based on
 - Finance Organization and
 - General Unrestricted Fund 000000
 - The transaction is for office supplies purchase
 - This transaction is being created for the Alumni Relations program
 - For Professor Benjamin Franklin



Segment Maintenance

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxxx	xxxx	xxxx	xxxx

- Segment values are maintained by different Penn organizations
 - **Center Net Asset Class**
Budget and Management Analysis
 - **Organization**
Budget and Management Analysis
 - **Fund**
Comptroller’s Office
 - **Object**
Comptroller’s Office
 - **Program**
Budget and Management Analysis
 - **Center Reference**
Each School/Center
 - New values are added by the central administrative office of the School/Center



Legacy Accounts

- A few existing systems/feeders (e.g. Gifts and SFS) continue to use 9-digit legacy account codes
- The previously used Chart of Accounts (Legacy Accounts) had two segments
 - 6-digit department / budget code / fund / account
 - 3-digit subcode (Object)
 - XXXXXX-XXX (9 digits)
- Each 2-segment, 9-digit account number was mapped to a new 7-segment, 26-digit account number

Center Net Asset Class	Organization	Budgetary Control	Fund	Object	Program	Center Reference
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx



Chart of Accounts - Review

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxx	xxxx	xxxx	xxxx

- **Center-Net Asset Class (CNAC) xxx**
 - Identifies the responsible School/Center for a transaction in responsibility center accounting.
 - Identifies the existence or absence of externally-imposed restrictions
 - Facilitates aggregation of assets, liabilities and net assets at School/Center level
- **Organization (ORG) xxxx**
 - Identifies the department structure and substructure
 - Identifies responsible organizational unit
 - Permits aggregation of budget and financial operations at a unit or sub-unit
 - Each ORG belongs to one School or Center
 - Defines the WHO in a transaction
- **Budgetary Control (BUDGET CHK) x**
 - Determines how funds checking will be applied (i.e. the type and level of funds checking to be performed by BEN Financials)
 - Identifies funds checking methodology
 - Provides flexibility in establishing budgetary controls



Chart of Accounts - Review

Center Net Asset Class	Organ- ization	Budgetary Control	Fund	Object	Program	Center Refer- ence
xxx	xxxx	x	xxxxxxx	xxxx	xxxx	xxxx

- **Fund (FUND) xxxxxx**
 - Uniquely identifies a financial resource across all Schools/Centers
 - Identifies restricted resources provided by donors or sponsors
 - Permits aggregation of budget and financial information required to fulfill donor/sponsor fiduciary and fiscal reporting requirements
- **Object (OBJ) xxxx**
 - Identifies an activity as an asset, liability, net asset, revenue or expense
- **Program (PROG) xxxx**
 - Defines what activity is being served
 - Identifies the activities or work processes of an organization
 - Facilitates cross-organizational reporting
 - Identifies the WHY of a transaction
- **Center-Reference (CREF) xxxx**
 - Unique additional reference specific to an individual School or Center
 - Permits info to be aggregated at a level other than organization and program
 - Allows Schools/Centers to track activity at a level they desire



Useful Penn Websites

- **Comptroller's Office**
 - www.finance.upenn.edu/comptroller/
- **Object Codes**
 - www.finance.upenn.edu/comptroller/accounting/gloc
- **BEN Financials**
 - <https://benapps.isc-seo.upenn.edu/>
- **Purchasing Services**
 - www.purchasing.upenn.edu
- **BEN Knows**
 - www.finance.upenn.edu/benknows
- **Other Financial Training Opportunities**
 - www.finance.upenn.edu/ftd



Revision History

Date	Page Number(s)	Topic
December 22, 2003	Various	Remove FInMIS References
January 27, 2009	4 & 7	Added BEN Assets; added Hyperion Planning (not Pillar)
July 2, 2010	9	Removed 'Non-Catalog; replaced with Non-Marketplace
October 5, 2011	28	Corrected 'Pillar' and BEN Deposit bullet
	53	Corrected BEN Financials link