1XXX – ASSETS

11XX – Cash

1110 Cash, Operating (Mellon Bank)
1111 Cash, Investments (State Street Bank)
1115 Cash, Foreign Drafts
1130 Cash, CTF principal
1131 Cash, CTF income
1132 Separately Invested Funds
1133 Personal trusts, income & principal
1140 Petty Cash – represents the original amount of an organization’s Petty cash fund and is not impacted by charges made using petty cash.
1142 Cash, Direct Deposit
1143 Cash, Credit Card
1144 Cash, Cashier’s Office
1145 Cash, Other Banks (imprest)
1146 Cash, Treasurer’s Office
1147 Cash, Trust Administration Office
1149 Cash, Suspense

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
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.

122X – Grants/Contracts Receivable – Amounts owed by external granting agencies or entities to the University for contractual research services rendered/grant awarded.

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

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

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
1249 Trade/Other Receivables, Allowance for Uncollectible – reduces Receivables by an estimate of the amounts which will not be collected.

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.

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
1257 Receivable, Health Affiliates: Part Time Employee Benefits charge
1258 Receivable, Health Affiliates: Overhead

1259 Receivable, Health Affiliates: Allowance for Uncollectible

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

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

1260 Employee Benefits Receivables
1262 COBRA Benefits Receivables
1265 Benefits Withholding Receivable

127X – Receivables, Investments – Amounts owed to the University for investment-related transactions.

1270 Income Accrual
1271 Sales Advanced
1272 Maturities Advances
1273 Investments: cash suspense
1274 Investments: deposits
1275 Investments: other receivables

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

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

14XX – Inventories – Goods available for sale

1401 Receiving Account (Oracle default)
1410 Inventory (e.g., Lab stockrooms, Faculty Club)

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

15XX – Advances/Inter-Entity Due To/Due From – Amounts owed to the University from inter-entity health practices (CPUP/HUP only).

1510  Miscellaneous Advances
1520  Due to/Due from: Current Expense
1521  Due to/Due from: Salaries – Full time Admin. & Staff (Full time EB rate)
1522  Due to/Due from: Salaries – Full time Faculty (Full time EB rate)
1523  Due to/Due from: Salaries - Part time Staff (Part time EB rate)
1524  Due to/Due from: Salaries – no EBs charged
1525  Due to/Due from: Full Time Employee Benefits charges
1526  Due to/Due from: Payments and Other Credits
1527  Due to/Due from: Capital
1528  Due to/Due from: Overhead
1529  Due to/Due from: 2% Dean’s Fund
1530  Due to/Due from: Long Term
1531  Due to/Due from: HUP Cost Center/Group Practice
1532  Due to/Due from: Tuition Benefits
1533  Due to/Due from: Medical Center Allocation
1534  Due to/Due from: AP credits
1535  Due to/Due from: Subsidies
1536  Due to/Due from: Renovations
1537  Due to/Due from: Rent
1539  Due to/Due from: Miscellaneous charges exempt from overhead
1540  Due to/Due from: Part Time Employee Benefits charge

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**       This object code is valid for grant funds only.

May 2003
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

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
   1703  Other Investments, Stafford GSLs

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

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 – Fixed Income Investments – Investments in the University’s Fixed Income Fund

- 1720 Fixed: Investment, Book Value
- 1721 Fixed: Investment, Realized Gain/Loss
- 1722 Fixed: Investment, Unrealized Gain/Loss

173X – Equity Investments – Investments in the University’s Equity Fund

- 1730 Equity: Investment, Book value
- 1731 Equity: Investment, Realized Gain/Loss
- 1732 Equity: Investment, Unrealized Gain/Loss

174X – Investments held at Kaspick and Co.

- 1740 Investments, Kaspick & Co.
- 1741 Short: Investment, Realized Gain/Loss
- 1742 Short: Investment, Unrealized Gain/Loss

175X – Specially Managed Investments – Investments in specially managed funds

- 1750 Specially Managed: Investment, Book value
- 1751 Specially Managed: Investment, Realized Gain/Loss
- 1752 Specially Managed: Investment, Unrealized Gain/Loss

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.**
**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003**

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

176X – High Yield Investments – Investments in High Yield Bond funds

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1760</td>
<td>High: Investment, Book value</td>
</tr>
<tr>
<td>1761</td>
<td>High: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1762</td>
<td>High: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

177X – Outside Managed Investments – Investments of Assets held in trusts outside the University.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1770</td>
<td>OM: Investment, Book value</td>
</tr>
<tr>
<td>1771</td>
<td>OM: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1772</td>
<td>OM: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

178X – Other Investments, held by Treasurer

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1780</td>
<td>Securities</td>
</tr>
<tr>
<td>1781</td>
<td>Real Estate</td>
</tr>
<tr>
<td>1782</td>
<td>Other</td>
</tr>
<tr>
<td>1783</td>
<td>Non-Liquid Investments</td>
</tr>
</tbody>
</table>

179X – Other Investments

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1790</td>
<td>Investments in Subsidiaries</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1810</td>
<td>Land</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**This object code is valid for grant funds only.**
182X – Buildings & Fixed Equipment

1820 Buildings & Fixed Equipment
1821 Prior FY Moveable Equipment
1822 Prior FY Library Equipment
1823 Prior FY Rare Books/Collectibles
1824 Prior FY Equipment in Process
1827 Prior FY Accumulated Depreciation – Moveable Equipment
1828 Prior FY Accumulated Depreciation – Library
1829 Buildings & Fixed Equipment, Accumulated Depreciation

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

1830 Furniture & Fixtures
1831 Computer Equipment
1832 Other Capitalized Equipment
1833 Capitalized Equipment repairs
1834 Equipment in Process
1835 Capitalized Computer Software
1837 Donated Equipment, accumulated depreciation
1838 Donated Equipment
1839 Moveable Equipment, accumulated depreciation

184X – Library Contents, excluding rare books

1840 General Library Acquisitions
1849 Library Contents, accumulated depreciation

185X – Rare Books & Collectibles

1850 Rare Books

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003**

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

1851 Museum Collections
1852 Artwork
1858 Donated Collectibles
1859 Other Collectibles

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

1860 Intangible Assets

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

190X – Site Acquisition

1901 Property Acquisition
1902 Appraisal Fee

191X – Site Preparation

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

192X – Construction and Fixed Equipment

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

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials

1928 Signage
1929 Asbestos removal

193X – Fees

1930 Architectural/Engineering fee
1931 Architect/Construction contingency
1932 Architectural Reimbursable: reproductions
1933 Consultants
1934 Consultants – Landscape allowance
1935 Consultants – Other
1936 Legal & administrative: permits
1937 Construction bond
1938 Miscellaneous reproductions, printing

194X – Construction Management Fees

1940 Construction Management Fee
1941 Capital Project Management Fees

195X – Equipment and Moveable Furnishings

1950 Furniture
1951 Furniture contingency
1952 Moveable Technical or Scientific Equipment
1953 Consultant, Interior design
1954 Building maintenance equipment

196X – Miscellaneous

1960 Moving allowance
1961 Other
1962 Project Contingency
1963 Project Management

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials:

- 1964 Utilities During Construction
- 1965 Utility Shut Downs
- 1966 Capitalized Interest
- 1967 Financing Fees

**197X – Payroll**

- 1971 Salaries: Technical/Specialized (Full Time EB rate)
- 1975 Employee Benefits Charge

**199X – CIP Closeout**

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

Schools and centers may process financial entries online in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed online for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**This object code is valid for grant funds only.**
# UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

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

## 20XX – Encumbrance

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>Reserve for Encumbrance</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2101</td>
<td>Withholding, Federal Tax</td>
</tr>
<tr>
<td>2102</td>
<td>Withholding, State tax</td>
</tr>
<tr>
<td>2103</td>
<td>Withholding, City tax</td>
</tr>
<tr>
<td>2104</td>
<td>FICA (withholding &amp; Univ. contribution)</td>
</tr>
<tr>
<td>2105</td>
<td>Withholding, SUTA</td>
</tr>
<tr>
<td>2106</td>
<td>Withholding, Non-resident alien</td>
</tr>
<tr>
<td>2107</td>
<td>Withholding, CA Training Tax</td>
</tr>
<tr>
<td>2110</td>
<td>Amusement tax</td>
</tr>
<tr>
<td>2111</td>
<td>A/P Sales Tax – Pennsylvania, Philadelphia, Allegheny County sales tax</td>
</tr>
<tr>
<td>2112</td>
<td>Surplus Line Tax</td>
</tr>
<tr>
<td>2113</td>
<td>Unrelated Business Income Tax</td>
</tr>
<tr>
<td>2114</td>
<td>Real Estate Taxes</td>
</tr>
<tr>
<td>2115</td>
<td>Withholding, Pension Federal Tax</td>
</tr>
<tr>
<td>2116</td>
<td>Withholding, Medicare Federal</td>
</tr>
<tr>
<td>2117</td>
<td>N.J. State Unemployment Tax</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

212X – 213X – Health/Dental Insurance (payroll withholding & University contribution)

2120  BC/BS
2130  Dental
2132  Penn Care
2133  Prescription
2134  HMO Withholding
2135  EPFS Program
2136  HMO Student Enterprise
2137  UPHS Health P.O.S. Plan
2138  Vision Care

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

2150  TIAA
2151  Calvert
2152  Vanguard
2153  Group Life
2154  Equivest
2155  Keystone – Retirees
2156  Police Pension
2157  TIAA/CREF Basic
2158  Vanguard Basic

217X – Savings Plans (payroll withholding)

2170  Withholding, Credit Union
2171  Withholding, Savings Bonds

218X – Miscellaneous Payroll Withholding

2180  Withholding, Penn Club
2181  Withholding, Penn annuity

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials.

- **2182** Withholding, AAG
- **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 (Payroll Withholding)**

- **2210** Withholding, United Way
- **2230** Withholding, Penn’s Way

**224X – Employee Expense Accounts (Payroll Withholding)**

- **2240** Medical
- **2241** Dependent Care Expense
- **2299** Payroll liability suspense

**23XX – University Liability, Accrued Expense & Reserves**

- **2300** Defined Pension Benefit Plan
- **2301** Accrued Expense
- **2302** Accrued Payroll
- **2303** Development Campaign
- **2304** Net pay, Payroll Liability
- **2305** ProCard
- **2307** ProCard Department charges
- **2308** Deferred Compensation-457 Plan

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**This object code is valid for grant funds only.**
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

2310  Student Health Insurance
2311  SHI Stabilization
2320  Insurance Reserve
2321  Workers Compensation
2322  Long Term Disability
2325  Escheat Reserve
2330  General University
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  Faculty Early Retirement Accrued Expense

24XX – General and Student Financial Services Liability

240X – General Liability

2400  AP Liability, Current Expense
2401  GL Suspense
2402  **Bookstore Liability**
2403  Facilities Services Liability

241X – Student Financial Services

2410  BRS Liability (15008)
2411  BRS Liability (15009)
2412  BRS Liability (15010)
2413  BRS Liability, Cash (15011)
2414  BRS Suspense (13021)
2415  Federal Government Student Loan Program
2416  Travel Clearing

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
25XX – DEFERRED INCOME

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

- 2500  General Tuition
- 2501  Undergraduate Tuition
- 2502  Graduate Tuition
- 2503  PhD Tuition
- 2504  Dissertation Tuition
- 2505  Undergraduate Special Tuition
- 2506  Graduate Special Tuition
- 2507  Undergraduate Acceptance Fee
- 2508  Graduate Acceptance Fee
- 2509  PhD Acceptance Fee
- 2510  Dissertation Acceptance Fee
- 2511  Undergraduate Special Acceptance Fee
- 2512  Graduate Special Acceptance Fee
- 2515  Other Fees (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

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

2531  Penn Plan, Plan C
2532  AMS
2533  Incremental Payment
2534  Income
2535  Professional Students

255X – Sales/Services

2550  Sales/Services

256X – Gift Annuities, Pooled Life, UniTrust

2560  Gift Annuities, Present Value
2561  Pooled Life/UniTrusts, Interest & Dividends
2562  Pooled Life/UniTrusts, Payments to Beneficiaries
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
2643  Investments: Other Receivables
2644  Investments: Other Payables

27XX – Short-term & Long-term Debt

270X-External Debt

2700  Long-term Debt, non-current portion

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials.

- 2701  Long-term Debt, current portion
- 2703  Premium/Discount on Long-term Debt – Current Portion

**278X – Internal Loans**

- 2780  Internal Loans: Plant Advances
- 2781  Internal Loans: EPLP
- 2782  Other Internal Loans
- 2783  Prior FY Plant Advance
- 2784  Prior FY EPLP Loans
- 2785  Prior FY Other Internal Loans
- 2786  Prior FY Long-term Debt – Non Current Portion
- 2787  Prior FY Long-term Debt – Current Portion

**28XX – Due to/Due from (Agency Funds)**

- 2800  Due to/Due from External Organizations

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**This object code is valid for grant funds only.**
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

4XXX – REVENUE

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

410X – Academic Year (Fall & Spring)

4100 Undergraduate Regular – Fall and Spring
4101 Graduate and Professional Regular (Law, Nursing, Medicine, Veterinary Medicine, Dental Medicine) – Fall and Spring
4102 Undergraduate Special (CGS, Evening)
4103 Graduate & Professional Special (CGS, Evening, WEMBA, ExMSE, BioMed)
4104 Undergraduate Guarantee Adjustment – Tuition

411X – Summer

4110 Undergraduate Regular (including Summer School)
4111 Graduate & Professional Regular (including Summer School)
4112 Undergraduate Special – Summer (CGS, Evening, etc.)
4113 Graduate Special – Summer (CGS, ExMSE, BioMed)

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
4125 Math 110
4126 Study Abroad Programs (non-Penn students)
4127 Student Receivables Recoveries

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

4129 Other Special Programs

413X – Fees

4130 Admission Application Fee
4131 General Fee – Undergraduate
4132 General Fee - Graduate
4133 Technology Fee – Undergraduate
4134 Technology Fee – Graduate
4135 Recreation & Facilities Fees
4136 Student Health Fee
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
4145 Study Abroad, Program Fee (non-Penn students)
4146 Study Abroad, International Travel (non-Penn students)
4147 Study Abroad, Room and Board (non-Penn students)
4148 Study Abroad, Insurance (non-Penn students)
4149 Study Abroad, Miscellaneous (non-Penn students)

418X – STUDENT AID (CONTRA REVENUE)
Tuition, fees, housing remitted on behalf of students. Student aid was formerly recorded as an expenditure. However, according to a new Financial Accounting Standard, FAS 117, student aid must be treated and recorded as an offset to revenue (contra revenue).

4180 Student Aid, general
4181 Student Aid, Undergraduate

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

4182  Student Aid, Graduate/Professional
4183  Student Aid, Undergraduate Special (CGS & Evening)
4184  Student Aid, Graduate/Professional Special (CGS, Evening, BioMed)
4185  Student Aid, PhD
4186  Student Aid, University Fellowship
4187  Tuition, Teaching Assistant
4188  Tuition, Research Assistant
4189  Tuition, Research Fellow
4190  Student Aid, General Fee (Grants/Contracts)
4191  Tuition, Teaching Fellow
4194  Undergraduate Guarantee Adjustment –Aid
4195  Undergraduate Financial Aid Incentive
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., Faculty Club, Museum)
4322  Conference fees
4330  Parking, sticker sales
4331  Parking, gate receipts

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in
bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for
inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller,
Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities
Management).

** This object code is valid for grant funds only.
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>4340</td>
<td>Ticket Sales/Gate Receipts</td>
</tr>
<tr>
<td>4350</td>
<td>Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits)</td>
</tr>
<tr>
<td>4360</td>
<td>Trade Sales &amp; Services (e.g., gift shop activity)</td>
</tr>
<tr>
<td>4361</td>
<td>Vending</td>
</tr>
<tr>
<td>4370</td>
<td>Computer Connection – taxable revenue (external sales)</td>
</tr>
<tr>
<td>4371</td>
<td>Computer Connection – non-taxable revenue (external sales)</td>
</tr>
<tr>
<td>4380</td>
<td>Independent Operations (Penn Tower Hotel, Penn Club)</td>
</tr>
<tr>
<td>4398</td>
<td>Refunds</td>
</tr>
<tr>
<td>4399</td>
<td>Other</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4400</td>
<td>Gift Revenue – General</td>
</tr>
<tr>
<td>4401</td>
<td>Gift Revenue – Annual Giving</td>
</tr>
<tr>
<td>4402</td>
<td>Overhead Charge on Gifts</td>
</tr>
<tr>
<td>4404</td>
<td>Realized Gain/Loss on Gift of Securities</td>
</tr>
<tr>
<td>4405</td>
<td>Overhead Recovery on Gifts</td>
</tr>
<tr>
<td>4410</td>
<td>Private Grant Revenue</td>
</tr>
<tr>
<td>4420</td>
<td>Fundraising Dinner tickets/Membership fees</td>
</tr>
</tbody>
</table>

**46XX – SPONSORED PROGRAMS and OTHER**

Revenue from grants and contracts for research services rendered.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4600</td>
<td>Grant Revenue (direct and indirect)</td>
</tr>
<tr>
<td>4610</td>
<td>Commonwealth Appropriation</td>
</tr>
<tr>
<td>4620</td>
<td>Program income</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**This object code is valid for grant funds only.**
Only Object codes which appear on this list are available for use in BEN Financials.

**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
- 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)

*472X – Income from FIXED (Fixed Securities Fund)*

- 4720 Fixed: Investment Income (distributed)
- 4721 Fixed: Realized Gain/Loss (distributed)
- 4722 Fixed: Unrealized Gain/Loss (distributed)

*473X – Income from EQUITY (Equity Securities Fund)*

- 4730 Equity: Investment Income (distributed)
- 4731 Equity: Realized Gain/Loss (distributed)
- 4732 Equity: Unrealized Gain/Loss (distributed)

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials

474X – Income from Kaspick and Co.

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

475X – Income from Specially Managed Investments

4750 Specially Managed: Investment Income (distributed)
4751 Specially Managed: Realized Gain/Loss (distributed)
4752 Specially Managed: Unrealized Gain/Loss (distributed)

476X – Income from HIGH YIELD (High Yield Bond Fund)

4760 High: Investment Income (distributed)
4761 High: Realized Gain/Loss (distributed)
4762 High: Unrealized Gain/Loss (distributed)

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

4770 OM: Investment Income (distributed)
4771 OM: Realized Gain/Loss (distributed)
4772 OM: Unrealized Gain/Loss (distributed)
4773 OM: Miscellaneous Asset Income

478X – Income from TIF (Temporary Investment Fund)

4780 TIF: Investment Income (distributed)
4781 TIF: Realized Gain/Loss (distributed)
4782 TIF: Unrealized Gain/Loss (distributed)

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
### UNIVERSITY OF PENNSYLVANIA

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003**

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

### 479X – Administrative Fee & Overhead

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4790</td>
<td>Investment Income, Administrative Charge</td>
</tr>
<tr>
<td>4791</td>
<td>Investment Income, Administrative Recovery</td>
</tr>
<tr>
<td>4792</td>
<td>Investment Income, Overhead Charge</td>
</tr>
<tr>
<td>4793</td>
<td>Investment Income, Overhead Recovery</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4810</td>
<td>Reclassification, endowment income</td>
</tr>
<tr>
<td>4811</td>
<td>Reclassification, operating gifts</td>
</tr>
<tr>
<td>4812</td>
<td>Reclassification, capital gifts</td>
</tr>
<tr>
<td>4813</td>
<td>Reclassification, Overhead</td>
</tr>
<tr>
<td>4814</td>
<td>Reclassification, Time-Based</td>
</tr>
</tbody>
</table>

#### 482X – Transfers

Transfer or resources between/within centers, between funds.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4820</td>
<td>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.</td>
</tr>
<tr>
<td>4821</td>
<td>Capital funding Transfer</td>
</tr>
<tr>
<td>4822</td>
<td>Cost Sharing Transfer (grants/contracts)</td>
</tr>
<tr>
<td>4824</td>
<td>Inter-Entity Equity Transfer. These types of transfers represent the transfer of Resources between University centers and organizational units and affiliated entities, Generally HUP and the Clinical Practices. The transfers are effected using a journal entry, With the University unit debiting or crediting object code 4824, and an offsetting entry to object code 15xx in the affiliated center.</td>
</tr>
<tr>
<td>4825</td>
<td>Resource Transfers Out. See description of object code 4820.</td>
</tr>
<tr>
<td>4826</td>
<td>Equipment Close Out</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
4828  CIP Transfer (Close-out)
4829  Balance Sheet Transfer Only

483X – SUBVENTION – Resources allocated to Schools from 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
4840  Final Year End Adjustment

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

4900  Rental Income – tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.
4901  Rental Income – real property. Rental of University-owned facilities real estate to parties external to the University for parties, weddings, conferences, luncheons, etc. (e.g., Morris Aboretum, Wharton Executive Education Center).
4910  Royalties from Technology Transfer
4911  Trademark Revenue
4912  Copyright Revenue
4913  Tangible Research Materials
4914  Patent Expense Reimbursement
4915  Interest Income
4918  Royalty – Internal Distributions
4919  Royalty – External Distributions
4920  Miscellaneous
4990  Conversion Revenue (used only at Conversion)
4991  Account Balance Transfer

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**  This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials

- 4992 Fund Balance Adjustment
- 4993 Balance Transfer Offset, AIF
- 4994 Balance Transfer Offset, Receivables
- 4995 Balance Transfer Offset, Other Investments
- 4996 Balance Transfer Offset, Non Cash Gifts
- 4999 Offset, Conversion Revenue

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

- 9401 BRS
- 9402 Collections
- 9403 Gifts
- ** 9404 Cashier **
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 grouping, (e.g., Professor, Associate Professor, Assistant Professor in the Standing Faculty Object codes or Teaching Assistant, Research Assistant in the Graduate/Professional Student codes) can be achieved through the use of payroll attributes such as job class and earnings type.

501X –503X – FACULTY SALARIES

5010 Standing Faculty – subject to full time EBs. Includes all faculty with tenure or in tenure probationary status. Permissible ranks in the Standing Faculty are Professor, Associate Professor, and Assistant Professor. Includes Clinician Educators.

5011 Non-Standing Faculty – subject to full time EBs. Includes Associated Faculty and Academic Support staff. Excludes students and tenured-track faculty.

5020 Faculty – subject to part time EBs. Includes Associated Faculty, Academic Support staff, Emeritus Faculty, and other academic staff. Excludes students.

5030 Scholarly Leave (no EBs charged)

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

**504X – GRADUATE AND PROFESSIONAL STUDENTS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5040</td>
<td>Teaching Assistant (no EBs charged)</td>
</tr>
<tr>
<td>5041</td>
<td>Research Assistant (no EBs charged)</td>
</tr>
<tr>
<td>5042</td>
<td>Post-Doctoral Researcher – Discontinued (use code 5047)</td>
</tr>
<tr>
<td>5043</td>
<td>Post-Doctoral Fellow. For individuals who hold Ph.D. or MD and participate in advanced training programs paid by sponsored grants. Includes NSRA trainees. (no EBs charged)</td>
</tr>
<tr>
<td>5044</td>
<td>Research Fellow. Appointed for research directly related to their discipline and required for the completion of their degree. (no EBs charged)</td>
</tr>
<tr>
<td>5045</td>
<td>Pre-Doctoral Fellowship. Registered graduate student paid from an external funding source. There is no service requirement related to the payment. (no EBs charged)</td>
</tr>
<tr>
<td>5046</td>
<td>Educational Fellowship. Registered graduate student paid from an internal funding source. There is no service requirement related to the payment. (no Ebs charged)</td>
</tr>
<tr>
<td>5047</td>
<td>Post-Doctoral Researcher. (PT EBs – subject to FICA)</td>
</tr>
<tr>
<td>5048</td>
<td>Teaching Fellow (no EBs charged)</td>
</tr>
<tr>
<td>5049</td>
<td>Teaching Assistant – Summer Appointment (PT EBs – subject to FICA)</td>
</tr>
</tbody>
</table>

**505X – SPECIAL PAYMENTS TO FACULTY**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5050</td>
<td>Intra-University Honoraria</td>
</tr>
<tr>
<td>5051</td>
<td>Intra-University Consulting. See Faculty Handbook for policy restrictions</td>
</tr>
<tr>
<td>5052</td>
<td>Summer Instruction</td>
</tr>
<tr>
<td>5053</td>
<td>Summer Research</td>
</tr>
<tr>
<td>5054</td>
<td>Other Teaching – full time employees</td>
</tr>
<tr>
<td>5055</td>
<td>Extra Non-Teaching Services – full time employees</td>
</tr>
<tr>
<td>5056</td>
<td>Administrative Stipend (To Faculty)</td>
</tr>
<tr>
<td>5057</td>
<td>Allowances (PT EBs charged)</td>
</tr>
<tr>
<td>5070</td>
<td>Research Assistant Summer Appointment (PT EBs charged – Subject to FICA).</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.**
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 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
- 5101 Salaries: Instruction/Research Professional Staff. Payments to staff holding instruction or research administrative positions.
- 5102 Extra Services: Financial/General Administrative Professional Staff.
- 5103 Extra Services: Instruction/Research Professional Staff
- 5104 Allowances: Professional Staff (PT EBs charged)

511X – SUPPORT STAFF (Includes full time weekly-paid and hourly paid support 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).
- 5111 Salaries: Instruction/Research Support Staff. Payments to staff holding instruction or research administrative positions.
- 5113 Extra Services/Overtime: Instruction/Research Salaried Support Staff
- 5114 Regular Pay: Financial/General Part Time hourly paid Support Staff
- 5115 Regular Pay: Instruction/Research Part Time hourly paid Support Staff
- 5116 Extra Services: Financial/General Part Time hourly paid Support Staff
- 5117 Extra Services: Instruction/Research Part Time hourly paid Support Staff

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

**This object code is valid for grant funds only.**
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

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
5125 Salaries: Instruction/Research weekly paid Unionized Staff
5126 Extra Services/Overtime: Financial/General weekly paid Unionized Staff
5127 Extra Services/Overtime: Instruction/Research weekly paid Unionized Staff

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 Administrative (PT EB rate)
5132 Salaried (weekly paid): Financial/General Administrative (PT EB rate)
5133 Salaried (weekly paid): Instruction/Research Administrative (PT EB rate)
5134 Hourly: Financial/General Administrative (PT EB rate)
5135 Hourly: Instruction/Research (PT EB rate)
5139 PT: College Work Study (no EBs charged)

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials.

514X – SPECIAL (HUP)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5140</td>
<td>HUP: salaries and wages for HUP employees</td>
</tr>
<tr>
<td>5141</td>
<td>CHOP: salaries and wages for CHOP employees</td>
</tr>
<tr>
<td>5142</td>
<td>Facilities Management Customer Labor</td>
</tr>
</tbody>
</table>

518X – RESERVE (for Budgeting only)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5180</td>
<td>Salary Reserve: Academic Salaries. For special situations; subject to full time EBs for planning</td>
</tr>
<tr>
<td>5181</td>
<td>Salary Reserve: Administrative/Professional Staff. For special situations; subject to full time EBs for planning</td>
</tr>
<tr>
<td>5182</td>
<td>Salary Reserve: Salaried Support Staff. For special situations; subject to full time EBs for planning</td>
</tr>
<tr>
<td>5183</td>
<td>Salary Reserve: Hourly Support Staff. For special situations; subject to full time EBs for planning</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5190</td>
<td>Employee Benefits for Full Time Administrative and Professional Academic and Support Staff</td>
</tr>
<tr>
<td>5191</td>
<td>Limited Service (Part Time) Employee Benefits</td>
</tr>
<tr>
<td>5192</td>
<td>HUP: Employee Benefits for HUP employees</td>
</tr>
<tr>
<td>5193</td>
<td>Prior Period EB Adjustment</td>
</tr>
<tr>
<td>5194</td>
<td>CHOP: Employee Benefits for CHOP employees</td>
</tr>
<tr>
<td>5195</td>
<td>Facilities Employee Benefits</td>
</tr>
<tr>
<td>5196</td>
<td>Employee Benefits – Dependent Tuition Charge</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
52XX – CURRENT EXPENSE; SUPPLIES & MISCELLANEOUS

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

- 5200 Domestic travel for faculty and staff, (travel expenditures incurred within the United States, its territories and Canada. Local travel use 5209.)
- 5202 Foreign travel for faculty and staff, (travel expenditures incurred while outside the United States, its territories and Canada)
- 5204 Domestic student travel, (travel expenditures incurred within the United States, its territories and Canada. Local travel use 5208.)
- 5205 Foreign student travel, (travel expenditures incurred while outside the United States, its territories and Canada)
- 5206 Non-employee domestic travel, (for persons not directly connected with the University e.g., student recruits, lecturers, consultants, job applicants)
- 5207 Non-employee foreign travel, (for persons not directly connected with the University, e.g., student recruits, lecturers, consultants, job applicants)
- 5208 Local student travel, meals, entertainment, (includes college house activities, floor functions, entertainment, refreshments and local student travel)
- 5209 Local travel / local meals for faculty and staff, (local travel and local meals with students, colleagues, speakers, recruits, etc. over which business is conducted)
- 5210 Meetings and conference fees/ registrations - charged to ProCards or processed on Request for Payment forms should be allocated to this object code.
- 5211 University sponsored meetings and conferences. Includes all expenses which are associated with sponsoring meetings/conferences. NOTE: Any alcoholic beverages that are served in conjunction with conferences must be charged to object code 5214

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

5212 International project/program costs. Use 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.

5214 Entertainment, (Meals and/or events that are conducted for the purpose of entertainment, recruiting, development or employee health and welfare. Any meal at which alcoholic beverages* are served. All alcohol purchases must be charged to this object code. Expenses incurred for business-related entertaining including catering, decorations, location rentals and musical (or other groups) that have been contracted to provide entertainment**).

*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 University sponsored meetings and conferences (5211)

** Entertainers should be paid directly by the University through Accounts Payable using object code 5319.

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 (Staples, etc.). Examples: stationery, paper for duplication, pens, pencils, typewriter ribbons, print-wheels and fonts, water, coffee services. For flowers, object code 5291 must be used (refer to University Financial Policy

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials #2326 for additional information.

5221 Internal Office Supplies. Supplies used in offices which are purchased from other University departments (e.g., paper or labels purchased from Publications).

5222 Non-library books and reprints. Includes reprints, course or Workshop materials. Use this object code for books purchased for departmental use. NOTE: Books purchased by University libraries for general library use must be charged to an asset object code.

5223 Computer Software, Accessories & Supplies (e.g., software programs for personal computers, including upgrades; computer manuals, diskettes, disk packs, data cartridges, toner/ink cartridges, optical disk cartridges, magnetic tape, laser printer accessories, plotter supplies, work station accessories, (surge protectors, glare screens, diskette trays), computer care products. Do not use this object code for purchasing mainframe system software.

5224 Non-Capitalized Computer Equipment & Peripherals (e.g., printers, monitors, mouses, printer stands) – under $5,000 unit cost.

5225 Other Non-Capitalized Furniture/Removable Fixtures/Equipment (e.g., desks, chairs, cabinets, tables, lab/clinical equipment) – under $5,000 unit cost.

5226 External copying & duplicating. Copying/duplicating services Provided by outside vendors (e.g. Kinko’s).

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

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

5229 Internal Laboratory Supplies. Laboratory supplies purchased from Internal University departments.

5230 External research animal purchases. Research animals purchased from outside vendors.

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

5232 External research animal supplies. Research animal supplies purchased from outside vendors.

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials

5233 Internal: research animal per diem charges
5234 Internal: research animal food, board, transportation
5235 Radioactive Material
5236 Other Hazardous Material
5237 Allowable Dues & Memberships. Dues & Memberships to professional organizations. Membership must support the individuals job-related responsibilities. Refer to University Financial Policy #2321.
5238 Unallowable Dues & Memberships. Includes all University authorized costs for membership to civic or community organizations or social or dining clubs, including the Faculty Club. Refer to University Financial Policy #2321.
5239 Subscriptions to professional publications. Subscriptions must support the individual’s job-related responsibilities. Refer to University Financial Policy #2321.
5240 HUP: Current Expense
5241 Patient Care Supplies
5242 Dining Service Costs-Outside Managed
5249 Other/Miscellaneous Supplies – Supplies not separately identified above.

525X – RENTALS & LEASES
Rentals and leases of equipment and property. Refer to Financial Policies #2311 and #2318.

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

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

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

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

5260 External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&T, Sprint).
5261 Internal local telephone charges. For services rendered by University Telecommunications.
5262 Internal telephone equipment. Fees for use of telephone equipment provided by University Telecommunications.
5263 Internal toll charges. For toll services available through University Telecommunications.
5264 External printing & publications. For printing & publications services provided by outside vendors.
5265 Internal printing & publications. For printing & publications services provided by University departments.
5266 Internal photographic & illustrative charges. For photographic & illustrative services provided by University departments.
5267 Allowable advertising (Help Wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 – see below).
5268 Unallowable advertising (e.g., advertisement of University programs and activities).
5269 External: daily U.S. postage
5270 External: express mail service (e.g., FedEx, UPS)
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.

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

Only Object codes which appear on this list are available for use in BEN Financials
Refer to University Financial Policy #2317.

5281 Payment in lieu of taxes
5282 Sponsored Grant/Contract Overhead Charge
5283 Other Overhead Charge
5284 Bad Debt Expense, Contributions 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 (e.g., Penn Club, Penn Tower Hotel)
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)
5293 Loan Write-off/Recovery
5294 University contribution of employee benefits
5295 Facility Maintenance Costs
5296 University Services Costs
5297 School Facility Costs
5298 School/Departmental Administrative Costs

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

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials

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

5303 External; On-Site Training & Staff Development Services. Provided by an outside vendor/individual.

5304 Internal: On-Site Training & Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).

5305 Employee Recruitment Services

5306 External: Computer Consulting Services

5307 Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).

5308 External: Computing Infrastructure/Usage Costs

5309 DCCS for PennNet Connection and Usage

5310 UMIS for Computing Usage

5311 Internal: Other Computer Center Charges

5312 Investment Management Services

5313 Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class or an audience. Refer to Financial Policy #2319.

5314 Honorarium. Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319. NOTE: An honorarium is an unallowable charge against a federal research contract or grant.

5315 Legal Settlement Fees

5318 Contributed Services

5319 External: Other Professional Services: Payments to individuals for services not specifically identified elsewhere, (e.g., skilled labor for a specified task, research subjects, independent contractors etc.). Refer to Financial Policy #2319

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
## General Ledger Object Codes - Fiscal Year 2003

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

### 532X – 534X – Other Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320</td>
<td>External: Insurance</td>
</tr>
<tr>
<td>5321</td>
<td>External: Insurance Claims</td>
</tr>
<tr>
<td>5322</td>
<td>Internal: Insurance Claim Settlements</td>
</tr>
<tr>
<td>5323</td>
<td>Internal: Radiation Safety Services</td>
</tr>
<tr>
<td>5324</td>
<td>Bank Fees</td>
</tr>
<tr>
<td>5325</td>
<td>Benefit Carrier Payments</td>
</tr>
<tr>
<td>5326</td>
<td>Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Today’s Temporary, Manpower, TempsAmerica and Temporary Solutions.</td>
</tr>
<tr>
<td>5327</td>
<td>Employee Relocation Costs. Reimbursements to newly recruited employees required to relocate to the Philadelphia area. Refer to University Financial Policy #2324.</td>
</tr>
<tr>
<td>5328</td>
<td>Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.</td>
</tr>
<tr>
<td>5329</td>
<td>External: Records Retention</td>
</tr>
<tr>
<td>5330</td>
<td>Internal: Records Retention (i.e., Archives)</td>
</tr>
<tr>
<td>5331</td>
<td>Minor Equipment Repairs &amp; Maintenance (including service contracts)</td>
</tr>
<tr>
<td>** 5332</td>
<td>Subcontract Services – up to $25,000. Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, refer to the Financial Policy #2109 and to the Research Investigator’s Handbook.</td>
</tr>
<tr>
<td>** 5333</td>
<td>Subcontract Services – over $25,000. Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, refer to the Financial Policy #2109, and to The Research Investigator’s Handbook.</td>
</tr>
<tr>
<td>5335</td>
<td>HUP: Medical Coverage. Payments for medical benefits that are directly attributable to pre- and post-doctoral fellows/trainees (These benefits are not covered by the University’s medical benefits and are not included in EB charge).</td>
</tr>
<tr>
<td>5336</td>
<td>Unallowable: Lobbying Costs</td>
</tr>
</tbody>
</table>

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES  -  FISCAL YEAR 2003

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5339</td>
<td>External: Other Services. All other services rendered by an external corporate entity or individual, 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.</td>
</tr>
<tr>
<td>5341</td>
<td>Joint Services/Cooperative Services. Expenses within a department which are supported by a number of projects or P.L.’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, secretarial support.</td>
</tr>
</tbody>
</table>

535X – INTERNATIONAL PROGRAM EXPENSES (student)

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5350</td>
<td>Tuition &amp; Fees paid to other institutions on behalf of Penn students</td>
</tr>
<tr>
<td>5351</td>
<td>International travel expenses paid to other institutions on behalf of Penn students</td>
</tr>
<tr>
<td>5352</td>
<td>Room &amp; Board expenses paid to other institutions on behalf of Penn students</td>
</tr>
<tr>
<td>5353</td>
<td>Insurance expenses paid to other institutions on behalf of Penn students</td>
</tr>
<tr>
<td>5354</td>
<td>Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students</td>
</tr>
<tr>
<td>5355</td>
<td>Tuition &amp; Fees paid to other institutions on behalf of non-Penn students</td>
</tr>
<tr>
<td>5356</td>
<td>International travel expenses paid to other institutions on behalf of non-Penn students</td>
</tr>
<tr>
<td>5357</td>
<td>Room &amp; Board expenses paid to other institutions on behalf of non-Penn students</td>
</tr>
<tr>
<td>5358</td>
<td>Insurance expenses paid to other institutions on behalf of non-Penn students</td>
</tr>
<tr>
<td>5359</td>
<td>Study abroad miscellaneous expenses paid to other institutions on behalf of non-Penn students</td>
</tr>
<tr>
<td>5360</td>
<td>Health Insurance Premiums-paid on behalf of students</td>
</tr>
</tbody>
</table>

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

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials services.

540X – GENERAL

5400 Housekeeping/Cleaning (external providers only)
5401 Repairs & Maintenance to Facilities and Capitalized Equipment (e.g., vehicle repairs)
5402 External: Security Services
5403 Internal: Security Services
5404 Trash Removal (external providers only)
5405 Pest Control
5406 Groundskeeping (External providers only)
5407 Internal: Maintenance Work Orders (may include special housekeeping work orders)
5408 Non-Capital CIP Close-Out
5409 Other Operations & Maintenance

541X – UTILITIES

5410 Electric, Chilled Water
5411 Steam
5412 Water & Sewer
5413 Gas

542X – FACILITIES MANAGEMENT

5420 Facilities Management Fees
5421 Operations & Maintenance Costs – outside managed
5422 O & M Current Expense – Penn retained costs
5423 O & M Service Contracts – Penn retained costs
5424 O & M Other – Penn retained costs
5425 Project Management Fees-customer work and non-capital projects
5426 Outside Specialist Services
5428 Outside Project Management
5440 Union Labor-Regular Facilities Allocation

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2003

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5441</td>
<td>Union Labor-OT Facilities Allocation</td>
</tr>
<tr>
<td>5442</td>
<td>Unproductive Time Facilities Allocation</td>
</tr>
<tr>
<td>5446</td>
<td>Management &amp; Administrative Facilities Allocation</td>
</tr>
<tr>
<td>5447</td>
<td>Zone Management &amp; Administration Facilities Allocation</td>
</tr>
<tr>
<td>5448</td>
<td>Central Trades Facilities Allocation</td>
</tr>
<tr>
<td>5449</td>
<td>Customer Service Facilities Allocation</td>
</tr>
<tr>
<td>5450</td>
<td>Electric Chilled Water Raw-Facilities Allocation</td>
</tr>
<tr>
<td>5451</td>
<td>Electric Chilled Water O/H-Facilities Allocation</td>
</tr>
<tr>
<td>5452</td>
<td>Steam Raw-Facilities Allocation</td>
</tr>
<tr>
<td>5453</td>
<td>Steam O/H-Facilities Allocation</td>
</tr>
</tbody>
</table>

55XX – EXPENSE CREDITS

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5500</td>
<td>Expense Credit</td>
</tr>
<tr>
<td>5501</td>
<td>Computer Connection – Internal sales and service</td>
</tr>
<tr>
<td>5502</td>
<td>Employee Benefit (EB) Recovery</td>
</tr>
<tr>
<td>5503</td>
<td>Capital Project Management Fee Recovery</td>
</tr>
<tr>
<td>5504</td>
<td>Discounts against purchases</td>
</tr>
<tr>
<td>5505</td>
<td>Service Center Cost Recovery</td>
</tr>
<tr>
<td>5506</td>
<td>Related Entity: Direct Cost Allocation</td>
</tr>
<tr>
<td>5509</td>
<td>Other Overhead Recovery</td>
</tr>
<tr>
<td>5510</td>
<td>Sponsored Grant/Contract Overhead Recovery</td>
</tr>
<tr>
<td>5511</td>
<td>Sponsored Program Facility Cost Recovery</td>
</tr>
</tbody>
</table>

56XX – CAPITAL RELATED EXPENSES

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5600</td>
<td>Depreciation</td>
</tr>
<tr>
<td>5601</td>
<td>Disposal of Assets</td>
</tr>
<tr>
<td>5602</td>
<td>Gain/Loss on Sale of Asset</td>
</tr>
<tr>
<td>5603</td>
<td>External: Interest Expense</td>
</tr>
<tr>
<td>5604</td>
<td>Internal: Interest Expense</td>
</tr>
<tr>
<td>5605</td>
<td>Internal: Principal Payments</td>
</tr>
<tr>
<td>5606</td>
<td>Amortization Expense</td>
</tr>
</tbody>
</table>

57XX – INVENTORY PURCHASES

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials.

5700  Trade (e.g., Vet School Bookstore, Museum Gift Shop)
5710  Health Care Supplies (New Bolton Pharmacy, Dental School, Small Animal Hospital Pharmacy)
5720  Maintenance Supplies (Residential Maintenance, Physical Plant, Wharton Steinberg Center)
5730  Food & Beverage (Faculty Club, Dining Services, Steinberg Center)
5740  Other (Bio Cell Center, Chem. Stockroom, LRSM, Publications Physics Machine Shop, University Press, Wharton Reprographics)

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

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)
9508  Publications (5265)
9509  Physical Plant (5407)

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
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>9510</td>
<td>Residential Maintenance (5407)</td>
</tr>
<tr>
<td>9511</td>
<td>Computer Connection</td>
</tr>
<tr>
<td>9512</td>
<td>ProCard</td>
</tr>
<tr>
<td>9513</td>
<td>Internal Mail Services: Bulk Mail (5274)</td>
</tr>
<tr>
<td>9514</td>
<td>Internal Mail Services: Bulk Labor (5274)</td>
</tr>
<tr>
<td>9515</td>
<td>Internal Mail Services: Mail Labor (5274)</td>
</tr>
<tr>
<td>9516</td>
<td>Internal Mail Services: Daily Postage (5274)</td>
</tr>
<tr>
<td>9517</td>
<td>Internal Mail Services: Postage Due (5274)</td>
</tr>
<tr>
<td>9518</td>
<td>Internal Mail Services: Fed Express Domestic (5274)</td>
</tr>
<tr>
<td>9519</td>
<td>Internal Mail Services: Fed Express International (5274)</td>
</tr>
<tr>
<td>9520</td>
<td>Internal Mail Services: International Mail (5274)</td>
</tr>
<tr>
<td>9521</td>
<td>Internal Mail Services: DHL (5274)</td>
</tr>
<tr>
<td>9522</td>
<td>Internal Mail Services: Xpress (5274)</td>
</tr>
<tr>
<td>9523</td>
<td>Wharton Reprographics</td>
</tr>
<tr>
<td>9524</td>
<td>Wharton Audiovisual Services</td>
</tr>
<tr>
<td>9525</td>
<td>Cell Center</td>
</tr>
<tr>
<td>9526</td>
<td>ULAR Animal Procedure</td>
</tr>
<tr>
<td>9527</td>
<td>ULAR Per Diem</td>
</tr>
<tr>
<td>9528</td>
<td>Computer Connection</td>
</tr>
<tr>
<td>9529</td>
<td>PENN Card</td>
</tr>
<tr>
<td>9530</td>
<td>Faculty Club</td>
</tr>
<tr>
<td>9531</td>
<td>Dining Service</td>
</tr>
<tr>
<td>9532</td>
<td>LRSM</td>
</tr>
<tr>
<td>9533</td>
<td>Physics</td>
</tr>
<tr>
<td>9539</td>
<td>Chemistry</td>
</tr>
<tr>
<td>9540</td>
<td>Medical Computing</td>
</tr>
<tr>
<td>9541</td>
<td>Radiation Safety</td>
</tr>
<tr>
<td>9542</td>
<td>AFSA</td>
</tr>
<tr>
<td>9543</td>
<td>Medical Copy Center</td>
</tr>
<tr>
<td>9544</td>
<td>Gene Therapy</td>
</tr>
<tr>
<td>9545</td>
<td>Credit Card Cr/Dr</td>
</tr>
<tr>
<td>9599</td>
<td>Frozen Account</td>
</tr>
</tbody>
</table>

**99XX – SPECIAL**

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
INDEX

1XXX – ASSETS
   11XX – Cash ................................................. Page 1
   12XX – Accounts Receivable ......................... Page 2
   13XX – Prepaid Expenses and Deferred Charges  Page 4
   14XX – Inventories ........................................ Page 4
   15XX – Advances/Inter-Entity Due To/Due From  Page 5
   16XX – Loans Receivable ............................... Page 6
   17XX – Investments ....................................... Page 6
   18XX – Plant Assets ..................................... Page 8
   19XX – Construction in Progress (CIP) ........ Page 10

2XXX – LIABILITIES
   20XX – Encumbrance .................................. Page 13
   21XX – Payroll Withholding ......................... Page 13
   22XX – Payroll Withholding ......................... Page 15
   23XX – University Liability, Accrued Expense & Reserves  Page 15
   24XX – General and Student Financial Services Liability  Page 16
   25XX – Deferred Income ............................. Page 17
   26XX – Deposits & Advances ......................... Page 18
   27XX – Short-term & Long-term Debt ............... Page 18
   28XX – Due To/Due From (Agency Funds) ........ Page 19

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials

4XXX – REVENUE
41XX – Tuition & Fees Page 20
418X – Student Aid (Contra Revenue) Page 21
42XX – Room and Board Page 22
43XX - Sales and Services Page 22
44XX – Contributions and Private Grants Page 23
46XX – Sponsored Programs and Other Page 23
47XX – Investment Income Page 24

48XX – Reclassifications & Transfers Page 26
49XX – Other Income Page 27
94XX – Suspense Page 28

5XXX – EXPENSES
50XX – Academic Compensation Page 29
51XX – Non-Academic Compensation Page 31
52XX – Current Expenses: Supplies & Miscellaneous Page 34
53XX – Current Expenses: Services Page 40
54XX – Operations and Maintenance of Facilities Page 43
55XX – Expense Credits Page 44
56XX – Capital Related Expenses Page 44
57XX – Inventory Purchases Page 45
58XX – Internal Allocations Page 45
95XX – Suspense Page 46
99XX – Special Page 47

Schools and centers may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.
SCHOOLS and CENTERS may process financial entries on-line in General Ledger to effect Object codes in bold, using the appropriate User Responsibility. All Object codes may be accessed on-line for inquiry/reporting purposes or for budgeting purposes, using the appropriate User Responsibility.

Object codes which are not in bold are used by Central administration, (Office of the Comptroller, Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities Management).

** This object code is valid for grant funds only.**