**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004**

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

1XXX – ASSETS

11XX – Cash

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

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

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

1200 Student Receivables, General (e.g., room and board, fees)
1201 Student Receivables, Undergraduate tuition
1202 Student Receivables, Graduate/Professional tuition
1218 Student Receivables, external third parties
1219 Student Receivables, Allowance for Uncollectible – reduces gross receivables by an estimate of the amounts which will not be collected.

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

1220 Grant/Contract Receivables
1221 Grant/Contract Receivables
1229 Grants/Contracts Receivable, Allowance for Uncollectible – reduces receivable by an estimate of the amounts which will not be collected.

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

1230 Contributions Receivable
1238 NPV Discount on Contributions Receivable
1239 Contributions Receivable, Allowance for Uncollectible – reduces receivable by an estimate of the amounts which will not be collected.

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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: CHOPPA Payroll
1259 Receivable, Health Affiliates: Allowance for Uncollectible

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### 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 Investments: tax reclaim receivable
- 1273 Investments: cash suspense
- 1274 Investments: deposits
- 1275 Investments: other receivables

### 128X – Receivables, CHOPPA

- 1282 Health Affiliates, CHOPPA EB

### 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)

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

1510 Due to/Due from: Miscellaneous Advances
1511 Due to/Due from: CPUP Compensation – Base Pay
1512 Due to/Due from: CPUP Compensation – Bonus
1513 Due to/Due from: CPUP Compensation – Variable Pay (Incentive)
1514 Due to/Due from: CPUP Compensation – VA Make Up

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
1541 Due to/Due from: CPUP EB

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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

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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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004

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

1760 High: Investment, Book value
1761 High: Investment, Realized Gain/Loss
1762 High: Investment, Unrealized Gain/Loss

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

1770 OM: Investment, Book value
1771 OM: Investment, Realized Gain/Loss
1772 OM: Investment, Unrealized Gain/Loss

178X – Other Investments, held by Treasurer

1780 Securities
1781 Real Estate
1782 Other
1783 Non-Liquid Investments

179X – Other Investments

1790 Investments in Subsidiaries

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

181X – Land

1810 Land

182X – Buildings & Fixed Equipment

1820 Buildings & Fixed Equipment
1821 Prior FY Moveable Equipment

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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
1851 Museum Collections
1852 Artwork
1858 Donated Collectibles
1859 Other Collectibles

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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
1928 Signage
1929 Asbestos removal

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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
1964 Utilities During Construction
1965 Utility Shut Downs

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1966  Capitalized Interest
1967  Financing Fees

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

20XX – Encumbrance

   2001 Reserve for Encumbrance

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

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

   2101 Withholding, Federal Tax
   2102 Withholding, State tax
   2103 Withholding, City tax
   2104 FICA (withholding & Univ. contribution)
   2105 Withholding, SUTA
   2106 Withholding, Non-resident alien
   2107 Withholding, CA Training Tax
   2110 Amusement tax
   2111 A/P Sales Tax – Pennsylvania, Philadelphia, Allegheny County sales tax
   2112 Surplus Line Tax
   2113 Unrelated Business Income Tax
   2114 Real Estate Taxes
   2115 Withholding, Pension Federal Tax
   2116 Withholding, Medicare Federal
   2117 N.J. State Unemployment Tax
   2118 Sales Tax, California

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

   2120 BC/BS
   2129 Keystone HMO
   2130 Dental
   2132 Penn Care
   2133 Prescription

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2134</td>
<td>Aetna HMO</td>
</tr>
<tr>
<td>2135</td>
<td>EPFS Program</td>
</tr>
<tr>
<td>2136</td>
<td>HMO Student Enterprise</td>
</tr>
<tr>
<td>2137</td>
<td>UPHS Health P.O.S. Plan</td>
</tr>
<tr>
<td>2138</td>
<td>Vision Care</td>
</tr>
<tr>
<td>2139</td>
<td>Amerihealth HMO</td>
</tr>
<tr>
<td>2140</td>
<td>Amerihealth POS</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2150</td>
<td>TIAA</td>
</tr>
<tr>
<td>2151</td>
<td>Calvert</td>
</tr>
<tr>
<td>2152</td>
<td>Vanguard</td>
</tr>
<tr>
<td>2153</td>
<td>Group Life</td>
</tr>
<tr>
<td>2154</td>
<td>Equivest</td>
</tr>
<tr>
<td>2155</td>
<td>Keystone – Retirees</td>
</tr>
<tr>
<td>2156</td>
<td>Police Pension</td>
</tr>
<tr>
<td>2157</td>
<td>TIAA/CREF Basic</td>
</tr>
<tr>
<td>2158</td>
<td>Vanguard Basic</td>
</tr>
<tr>
<td>2159</td>
<td>SERP Liability-CPUP</td>
</tr>
</tbody>
</table>

**217X – Savings Plans (payroll withholding)**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2170</td>
<td>Withholding, Credit Union</td>
</tr>
<tr>
<td>2171</td>
<td>Withholding, Savings Bonds</td>
</tr>
</tbody>
</table>

**218X – Miscellaneous Payroll Withholding**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2180</td>
<td>Withholding, Penn Club</td>
</tr>
<tr>
<td>2181</td>
<td>Withholding, Penn annuity</td>
</tr>
<tr>
<td>2182</td>
<td>Withholding, AAG</td>
</tr>
<tr>
<td>2183</td>
<td>Withholding, Court liens</td>
</tr>
<tr>
<td>2184</td>
<td>Withholding, IRS levies</td>
</tr>
<tr>
<td>2185</td>
<td>Withholding, Other</td>
</tr>
</tbody>
</table>

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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
2231 Withholding, Penn’s Way GTN (Gross to Net)

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
2310 Student Health Insurance
2311 SHI Stabilization
2320 Insurance Reserve
2321 Workers Compensation
2322 Long Term Disability
2325 Escheat Reserve

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GENERAL LEDGER OBJECT CODES  -  FISCAL YEAR 2004

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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

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

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

255X – Sales/Services

2550 Sales/Services

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

256X – Gift Annuities, Pooled Life, UniTrust

- 2560 Gift Annuities, Present Value
- 2561 Pooled Life/UniTrusts, Interest & Dividends
- 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
- 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

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** This object code is valid for grant funds only.
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
4129  Other Special Programs

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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004**

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

### 413X – Fees

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4130</td>
<td>Admission Application Fee</td>
</tr>
<tr>
<td>4131</td>
<td>General Fee – Undergraduate</td>
</tr>
<tr>
<td>4132</td>
<td>General Fee - Graduate</td>
</tr>
<tr>
<td>4133</td>
<td>Technology Fee – Undergraduate</td>
</tr>
<tr>
<td>4134</td>
<td>Technology Fee – Graduate</td>
</tr>
<tr>
<td>4135</td>
<td>Recreation &amp; Facilities Fees</td>
</tr>
<tr>
<td>4136</td>
<td>Student Health Fee</td>
</tr>
<tr>
<td><strong>4139</strong></td>
<td>Other Fees (e.g., acceptance fees, lab fees, late registration fee,</td>
</tr>
<tr>
<td></td>
<td>Residence Program fees, special program fees, transcript fees)</td>
</tr>
</tbody>
</table>

### 414X – Study Abroad Fees

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4140</td>
<td>Study Abroad Program Fee</td>
</tr>
<tr>
<td>4141</td>
<td>Study Abroad, International Travel</td>
</tr>
<tr>
<td>4142</td>
<td>Study Abroad, Room &amp; Board</td>
</tr>
<tr>
<td>4143</td>
<td>Study Abroad, Insurance</td>
</tr>
<tr>
<td>4144</td>
<td>Study Abroad, Miscellaneous</td>
</tr>
<tr>
<td>4145</td>
<td>Study Abroad, Program Fee (non-Penn students)</td>
</tr>
<tr>
<td>4146</td>
<td>Study Abroad, International Travel (non-Penn students)</td>
</tr>
<tr>
<td>4147</td>
<td>Study Abroad, Room and Board (non-Penn students)</td>
</tr>
<tr>
<td>4148</td>
<td>Study Abroad, Insurance (non-Penn students)</td>
</tr>
<tr>
<td>4149</td>
<td>Study Abroad, Miscellaneous (non-Penn students)</td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4180</td>
<td>Student Aid, general</td>
</tr>
<tr>
<td>4181</td>
<td>Student Aid, Undergraduate</td>
</tr>
<tr>
<td>4182</td>
<td>Student Aid, Graduate/Professional</td>
</tr>
<tr>
<td>4183</td>
<td>Student Aid, Undergraduate Special (CGS &amp; Evening)</td>
</tr>
</tbody>
</table>

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** This object code is valid for grant funds only.
Universities of Pennsylvania

General Ledger Object Codes - Fiscal Year 2004

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>4184</td>
<td>Student Aid, Graduate/Professional Special (CGS, Evening, BioMed)</td>
</tr>
<tr>
<td>4185</td>
<td>Student Aid, PhD</td>
</tr>
<tr>
<td>4186</td>
<td>Student Aid, University Fellowship</td>
</tr>
<tr>
<td>4187</td>
<td>Tuition, Teaching Assistant</td>
</tr>
<tr>
<td>4188</td>
<td>Tuition, Research Assistant</td>
</tr>
<tr>
<td>4189</td>
<td>Tuition, Research Fellow</td>
</tr>
<tr>
<td>4190</td>
<td>Student Aid, General Fee (Grants/Contracts)</td>
</tr>
<tr>
<td>4191</td>
<td>Tuition, Teaching Fellow</td>
</tr>
<tr>
<td>4194</td>
<td>Undergraduate Guarantee Adjustment – Aid</td>
</tr>
<tr>
<td>4195</td>
<td>Undergraduate Financial Aid Incentive</td>
</tr>
<tr>
<td>4196</td>
<td>Undergraduate Financial Aid Endowment Income</td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4300</td>
<td>Patient Care</td>
</tr>
<tr>
<td>4310</td>
<td>Animal Care</td>
</tr>
<tr>
<td>4320</td>
<td>Food &amp; Beverage</td>
</tr>
<tr>
<td>4321</td>
<td>Catering (external), Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)</td>
</tr>
<tr>
<td>4322</td>
<td>Conference fees</td>
</tr>
<tr>
<td>4330</td>
<td>Parking, sticker sales</td>
</tr>
<tr>
<td>4331</td>
<td>Parking, gate receipts</td>
</tr>
<tr>
<td>4340</td>
<td>Ticket Sales/Gate Receipts</td>
</tr>
</tbody>
</table>

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January 2004
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4350  Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits)

4360  Trade Sales & Services (e.g., gift shop activity)

4361  Vending

4370  Computer Connection – taxable revenue (external sales)

4371  Computer Connection – non-taxable revenue (external sales)

4380  Equity Gain/Loss in Independent Operations

4381  Inter-entity Sales and Services

4398  Refunds

4399  Other

44XX – CONTRIBUTIONS & PRIVATE GRANTS

Private grant income includes contracts or grants from non-governmental organizations, foreign governments and individuals. Contributions include gifts and bequests from individuals, non-governmental organizations or foreign governments.

4400  Gift Revenue – General

4401  Gift Revenue – Annual Giving

4402  Overhead Charge on Gifts

4404  Realized Gain/Loss on Gift of Securities

4405  Overhead Recovery on Gifts

4410  Private Grant Revenue

4420  Fundraising Dinner tickets/Membership fees

46XX – SPONSORED PROGRAMS and OTHER

Revenue from grants and contracts for research services rendered.

4600  Grant Revenue (direct and indirect)

4610  Commonwealth Appropriation

4620  Program income

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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)

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**474X – Income from Kaspick and Co.**

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

**475X – 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)
- 4783 TIF: Income (Remitted to Sponsor)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004

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

479X – Administrative Fee & Overhead

4790  Investment Income, Administrative Charge
4791  Investment Income, Administrative Recovery
4792  Investment Income, Overhead Charge
4793  Investment Income, Overhead Recovery

48XX – RECLASSIFICATIONS & TRANSFERS
Reclassification of revenue from the Temporarily Restricted Net Asset Class to the Unrestricted Net Asset Class. These Object codes are mandated by Accounting standards SFAS 116 and SFAS 117.

481X – Revenue Reclassifications

4810  Reclassification, endowment income
4811  Reclassification, operating gifts
4812  Reclassification, capital gifts
4813  Reclassification, Overhead
4814  Reclassification, Time-Based

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

4820  Resource Transfers In.  These types of transfers represent the transfer of resources between centers and organizational units (generally the result of a commitment made by the Provost or a Dean to support specific activities), and are to be effected using a journal entry, with the recipient of the resources crediting object code 4820, and the donor of the services debiting the object code, 4825.
4821  Capital funding Transfer
4822  Cost Sharing Transfer (grants/contracts)

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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>
<tr>
<td>4828</td>
<td>CIP Transfer (Close-out)</td>
</tr>
<tr>
<td>4829</td>
<td>Balance Sheet Transfer Only</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4830</td>
<td>Subvention, Commonwealth Appropriation (formerly called Special Program Subvention)</td>
</tr>
<tr>
<td>4831</td>
<td>Subvention, Regular Programs</td>
</tr>
<tr>
<td>4832</td>
<td>Subvention, One-Time</td>
</tr>
<tr>
<td>4833</td>
<td>Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows)</td>
</tr>
<tr>
<td>4839</td>
<td>University Bank</td>
</tr>
<tr>
<td>4840</td>
<td>Final Year End Adjustment</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4900</td>
<td>Rental Income – tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.</td>
</tr>
<tr>
<td>4901</td>
<td>Rental Income – real property. Rental of University-owned facilities real estate to parties external to the University for parties, weddings, conferences, luncheons, etc. (e.g., Morris Aboretum, Wharton Executive Education Center).</td>
</tr>
<tr>
<td>4910</td>
<td>Royalties from Technology Transfer</td>
</tr>
<tr>
<td>4911</td>
<td>Trademark Revenue</td>
</tr>
<tr>
<td>4912</td>
<td>Copyright Revenue</td>
</tr>
</tbody>
</table>

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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
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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004

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

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)

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504X – GRADUATE AND PROFESSIONAL STUDENTS

5040 Teaching Assistant (no EBs charged)
5041 Research Assistant (no EBs charged)
5042 Post-Doctoral Researcher – Discontinued (use code 5047)
5043 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)
5044 Research Fellow. Appointed for research directly related to their discipline and required for the completion of their degree. (no EBs charged)
5045 Pre-Doctoral Fellowship. Registered graduate student paid from an external funding source. There is no service requirement related to the payment. (no EBs charged)
5046 Educational Fellowship. Registered graduate student paid from an internal funding source. There is no service requirement related to the payment. (no Ebs charged)
5047 Post-Doctoral Researcher. (PT EBs – subject to FICA)
5048 Teaching Fellow (no EBs charged)
5049 Teaching Assistant – Summer Appointment (PT EBs – subject to FICA)

505X – SPECIAL PAYMENTS TO FACULTY

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

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**UNIVERSITY OF PENNSYLVANIA**  
**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004**

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51XX – NON – ACADEMIC COMPENSATION – This category represents non-academic related compensation and benefits costs. The object codes listed represent the major summary level groupings. Further breakdowns of these groupings, (e.g., research, instruction, clinical, etc.) are not possible with Payroll attributes, as can the academic compensation groupings. Instead, these breakdowns can be identified through the use of other Chart of Accounts segments, (e.g., Program).

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5100</td>
<td>Salaries: Financial/General Administrative Professional Staff</td>
</tr>
<tr>
<td>5101</td>
<td>Salaries: Instruction/Research Professional Staff. Payments to staff holding instruction or research administrative positions.</td>
</tr>
<tr>
<td>5102</td>
<td>Extra Services: Financial/General Administrative Professional Staff.</td>
</tr>
<tr>
<td>5103</td>
<td>Extra Services: Instruction/Research Professional Staff</td>
</tr>
<tr>
<td>5104</td>
<td>Allowances: Professional Staff (PT EBs charged)</td>
</tr>
</tbody>
</table>

511X – SUPPORT STAFF (Includes full time weekly-paid and hourly paid support staff, limited-service weekly-paid staff, and part time weekly-paid and hourly-paid staff who work more than 1,000 hours per year; subject to the full time EB rate).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5110</td>
<td>Salaries: Financial/General Administrative Support Staff (Non-exempt salaries, weekly paid, support staff).</td>
</tr>
<tr>
<td>5111</td>
<td>Salaries: Instruction/Research Support Staff. Payments to staff holding instruction or research administrative positions.</td>
</tr>
<tr>
<td>5113</td>
<td>Extra Services/Overtime: Instruction/Research Salaried Support Staff</td>
</tr>
<tr>
<td>5114</td>
<td>Regular Pay: Financial/General Part Time hourly paid Support Staff</td>
</tr>
<tr>
<td>5115</td>
<td>Regular Pay: Instruction/Research Part Time hourly paid Support Staff</td>
</tr>
<tr>
<td>5116</td>
<td>Extra Services: Financial/General Part Time hourly paid Support Staff</td>
</tr>
<tr>
<td>5117</td>
<td>Extra Services: Instruction/Research Part Time hourly paid Support Staff</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004

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)

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514X – SPECIAL (HUP)

5140 HUP: salaries and wages for HUP employees
5141 CHOP: salaries and wages for CHOP employees
5142 Facilities Management Customer Labor

518X – RESERVE (for Budgeting only)

5180 Salary Reserve: Academic Salaries. For special situations; subject to full time EBs for planning
5181 Salary Reserve: Administrative/Professional Staff. For special situations; subject to full time EBs for planning
5182 Salary Reserve: Salaried Support Staff. For special situations; subject to full time EBs for planning
5183 Salary Reserve: Hourly Support Staff. For special situations; subject to full time EBs for planning

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

5190 Employee Benefits for Full Time Administrative and Professional Academic and Support Staff
5191 Limited Service (Part Time) Employee Benefits
5192 HUP: Employee Benefits for HUP employees
5193 Prior Period EB Adjustment
5194 CHOP: Employee Benefits for CHOP employees
5195 Facilities Employee Benefits
5196 Employee Benefits – Dependent Tuition Charge

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** 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

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004

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522X – 524X – SUPPLIES and MINOR EXPENSES
Office supplies, laboratory supplies, computer software, computer supplies, non-library books and reprints. Includes any associated shipping, delivery or handling costs.

5220 External Office Supplies. Supplies used in offices which are purchased from outside vendors (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 #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.

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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.

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.

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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).

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.

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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. 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).

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004

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5292  Sponsored Grant/Contract prior year overhead adjustment (exempt from MTDC base)
5293  Loan Write-off/Recovery
5294  University contribution of employee bene fits
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
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).

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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

532X – 534X – OTHER SERVICES

5320  External: Insurance
5321  External: Insurance Claims
5322  Internal: Insurance Claim Settlements
5323  Internal: Radiation Safety Services
5324  Bank Fees
5325  Benefit Carrier Payments
5326  Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Today’s Temporary, Manpower, TempsAmerica and Temporary Solutions.
5327  Employee Relocation Costs. Reimbursements to newly recruited employees required to relocate to the Philadelphia area. Refer to University Financial Policy #2324.
5328  Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Additional Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>5329</td>
<td>External: Records Retention</td>
<td></td>
</tr>
<tr>
<td>5330</td>
<td>Internal: Records Retention (i.e., Archives)</td>
<td></td>
</tr>
<tr>
<td>5331</td>
<td>Minor Equipment Repairs &amp; Maintenance (including service contracts)</td>
<td></td>
</tr>
<tr>
<td><strong>5332</strong></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>
<td></td>
</tr>
<tr>
<td><strong>5333</strong></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>
<td></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>
<td></td>
</tr>
<tr>
<td>5336</td>
<td>Unallowable: Lobbying Costs</td>
<td></td>
</tr>
<tr>
<td>5339</td>
<td>External: Other Services. All other services rendered by an external corporate entity or individual, not specifically identified elsewhere.</td>
<td></td>
</tr>
<tr>
<td>5340</td>
<td>Internal: Other Services: All other services rendered by an internal University department, not specifically identified elsewhere.</td>
<td></td>
</tr>
<tr>
<td><strong>5341</strong></td>
<td>Joint Services/Cooperative Services. Expenses within a department which are supported by a number of projects or P.I.’s, which are initially charged centrally within the department, and then reallocated among the various users of the services/goods. Typical joint services include equipment usage, photocopying, secretarial support.</td>
<td></td>
</tr>
<tr>
<td>5342</td>
<td>Inter-entity Other Services</td>
<td></td>
</tr>
<tr>
<td>5350</td>
<td>Tuition &amp; Fees paid to other institutions on behalf of Penn students</td>
<td></td>
</tr>
<tr>
<td>5351</td>
<td>International travel expenses paid to other institutions on behalf of Penn students</td>
<td></td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004

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5352 Room & Board expenses paid to other institutions on behalf of Penn students
5353 Insurance expenses paid to other institutions on behalf of Penn students
5354 Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students
5355 Tuition & Fees paid to other institutions on behalf of non-Penn students
5356 International travel expenses paid to other institutions on behalf of non-Penn students
5357 Room & Board expenses paid to other institutions on behalf of non-Penn students
5358 Insurance expenses paid to other institutions on behalf of non-Penn student
5359 Study abroad miscellaneous expenses paid to other institutions on behalf of non-Penn students
5360 Health Insurance Premiums-paid on behalf of students

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

540X – GENERAL

5400 Housekeeping/Cleaning (external providers only)
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)

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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
5441 Union Labor-OT Facilities Allocation
5442 Unproductive Time Facilities Allocation
5446 Management & Administrative Facilities Allocation
5447 Zone Management & Administration Facilities Allocation
5448 Central Trades Facilities Allocation
5449 Customer Service Facilities Allocation
5450 Electric Chilled Water Raw-Facilities Allocation
5451 Electric Chilled Water O/H-Facilities Allocation
5452 Steam Raw-Facilities Allocation
5453 Steam O/H-Facilities Allocation

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**55XX – EXPENSE CREDITS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5500</td>
<td>Expense Credit</td>
</tr>
<tr>
<td>5501</td>
<td><strong>Computer Connection – Internal sales and service</strong></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><strong>Service Center Cost Recovery</strong></td>
</tr>
<tr>
<td>5506</td>
<td>Related Entity: Direct Cost Allocation</td>
</tr>
<tr>
<td>5509</td>
<td><strong>Other Overhead Recovery</strong></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>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**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5700</td>
<td><strong>Trade</strong> (e.g., Vet School Bookstore, Museum Gift Shop)</td>
</tr>
<tr>
<td>5710</td>
<td><strong>Health Care Supplies</strong> (New Bolton Pharmacy, Dental School, Small Animal Hospital Pharmacy)</td>
</tr>
<tr>
<td>5720</td>
<td><strong>Maintenance Supplies</strong> (Residential Maintenance, Physical Plant, Wharton Steinberg Center)</td>
</tr>
<tr>
<td>5730</td>
<td><strong>Food &amp; Beverage</strong> (Faculty Club, Dining Services, Steinberg Center)</td>
</tr>
<tr>
<td>5740</td>
<td><strong>Other</strong> (Bio Cell Center, Chem. Stockroom, LRSM, Publications Physics Machine Shop, University Press, Wharton Reprographics)</td>
</tr>
</tbody>
</table>

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

93XX- BUDGET SUSPENSE

9300  PBUD/PBIL/PTCS

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)
9510  Residential Maintenance (5407)
9511  Bookstore
9512  ProCard
9513  Internal Mail Services: Bulk Mail (5274)
9514  Internal Mail Services: Bulk Labor (5274)

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

9515 Internal Mail Services: Mail Labor (5274)
9516 Internal Mail Services: Daily Postage (5274)
9517 Internal Mail Services: Postage Due (5274)
9518 Internal Mail Services: Fed Express Domestic (5274)
9519 Internal Mail Services: Fed Express International (5274)
9520 Internal Mail Services: International Mail (5274)
9521 Internal Mail Services: DHL (5274)
9522 Internal Mail Services: Xpress (5274)
9523 Wharton Reprographics
9524 Wharton Audiovisual Services
9525 Cell Center
9526 ULAR Animal Procedure
9527 ULAR Per Diem
9528 Computer Connection
9529 PENN Card
9530 Faculty Club
9531 Dining Service
9532 LRSM
9533 Physics
9534 HR Post Doc
9539 Chemistry
9540 Medical Computing
9541 Radiation Safety
9542 AFSA
9543 Medical Copy Center
9544 Gene Therapy
9545 Credit Card Cr/Dr
9599 Frozen Account

99XX – SPECIAL

9999 Year End Fund Balance Offset

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**UNIVERSITY OF PENNSYLVANIA**  
**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004**

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

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- 12XX – Accounts Receivable \(\text{Page } 2\)  
- 13XX – Prepaid Expenses and Deferred Charges \(\text{Page } 4\)  
- 14XX – Inventories \(\text{Page } 4\)  
- 15XX – Advances/Inter-Entity Due To/Due From \(\text{Page } 5\)  
- 16XX – Loans Receivable \(\text{Page } 6\)  
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- 18XX – Plant Assets \(\text{Page } 9\)  
- 19XX – Construction in Progress (CIP) \(\text{Page } 10\)  

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

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- 47XX – Investment Income \(\text{Page } 24\)  

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**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2004**

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<td>49XX</td>
<td>Other Income</td>
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<td>94XX</td>
<td>Suspense</td>
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</tbody>
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<th>Object Code</th>
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</thead>
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<td>51XX – Non-Academic Compensation</td>
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</tr>
<tr>
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<td></td>
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</tr>
<tr>
<td>53XX – Current Expenses: Services</td>
<td></td>
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<tr>
<td>54XX – Operations and Maintenance of Facilities</td>
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<td>58XX – Internal Allocations</td>
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<td>45</td>
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<td>95XX – Suspense</td>
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<td>45</td>
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<td>99XX – Special</td>
<td></td>
<td>47</td>
</tr>
</tbody>
</table>

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