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

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** 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.

- 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 (full time EB rate)
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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005

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

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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005

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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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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1822</td>
<td>Prior FY Library Equipment</td>
</tr>
<tr>
<td>1823</td>
<td>Prior FY Rare Books/Collectibles</td>
</tr>
<tr>
<td>1824</td>
<td>Prior FY Equipment in Process</td>
</tr>
<tr>
<td>1827</td>
<td>Prior FY Accumulated Depreciation – Moveable Equipment</td>
</tr>
<tr>
<td>1828</td>
<td>Prior FY Accumulated Depreciation – Library</td>
</tr>
<tr>
<td>1829</td>
<td>Buildings &amp; Fixed Equipment, Accumulated Depreciation</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1830</td>
<td>Furniture &amp; Fixtures</td>
</tr>
<tr>
<td>1831</td>
<td>Computer Equipment</td>
</tr>
<tr>
<td>1832</td>
<td>Other Capitalized Equipment</td>
</tr>
<tr>
<td>1833</td>
<td>Capitalized Equipment repairs</td>
</tr>
<tr>
<td>1834</td>
<td>Equipment in Process</td>
</tr>
<tr>
<td>1835</td>
<td>Capitalized Computer Software</td>
</tr>
<tr>
<td>1837</td>
<td>Donated Equipment, accumulated depreciation</td>
</tr>
<tr>
<td>1838</td>
<td>Donated Equipment</td>
</tr>
<tr>
<td>1839</td>
<td>Moveable Equipment, accumulated depreciation</td>
</tr>
</tbody>
</table>

**184X – Library Contents, excluding rare books**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1840</td>
<td>General Library Acquisitions</td>
</tr>
<tr>
<td>1849</td>
<td>Library Contents, accumulated depreciation</td>
</tr>
</tbody>
</table>

**185X – Rare Books & Collectibles**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1850</td>
<td>Rare Books</td>
</tr>
<tr>
<td>1851</td>
<td>Museum Collections</td>
</tr>
<tr>
<td>1852</td>
<td>Artwork</td>
</tr>
<tr>
<td>1858</td>
<td>Donated Collectibles</td>
</tr>
<tr>
<td>1859</td>
<td>Other Collectibles</td>
</tr>
</tbody>
</table>

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

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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005

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<table>
<thead>
<tr>
<th>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>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>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>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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005

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22XX – Payroll Withholding

220X – Union Dues (Payroll Withholding)

   2200   Withholding, Union Dues

221X – 223X – Penn’s Way/United Way

   2210   Withholding, United Way
   2230   Withholding, Penn’s Way
   2231   Withholding, Penn’s Way GTN (Gross to Net)
   2235   United Way Contributions (Non-Payroll)
   2236   Center for Responsible Funding Contributions (Non-Payroll)
   2237   Penn’s Way Undesignated Contributions (Non-Payroll)

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

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May 2004
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<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2322</td>
<td>Long Term Disability</td>
</tr>
<tr>
<td>2325</td>
<td>Escheat Reserve</td>
</tr>
<tr>
<td>2330</td>
<td>General University</td>
</tr>
<tr>
<td>2335</td>
<td>Unidentified Receipts</td>
</tr>
<tr>
<td>2340</td>
<td>FAS 106 Accrued Expense</td>
</tr>
<tr>
<td>2341</td>
<td>Vacation Accrued Expense</td>
</tr>
<tr>
<td>2342</td>
<td>Pension Accrued Expense</td>
</tr>
<tr>
<td>2343</td>
<td>Interest on Long Term Debt Accrued Expense</td>
</tr>
<tr>
<td>2344</td>
<td>Faculty Early Retirement Accrued Expense</td>
</tr>
<tr>
<td>2345</td>
<td>FIN 45 Liability</td>
</tr>
<tr>
<td>2346</td>
<td>FAS 5 Liability</td>
</tr>
</tbody>
</table>

24XX – General and Student Financial Services Liability

240X – General Liability

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2400</td>
<td>AP Liability, Current Expense</td>
</tr>
<tr>
<td>2401</td>
<td>GL Suspense</td>
</tr>
<tr>
<td>2402</td>
<td><strong>Bookstore Liability</strong></td>
</tr>
<tr>
<td>2403</td>
<td>Facilities Services Liability</td>
</tr>
</tbody>
</table>

241X – Student Financial Services

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2410</td>
<td>BRS Liability (15008)</td>
</tr>
<tr>
<td>2411</td>
<td>BRS Liability (15009)</td>
</tr>
<tr>
<td>2412</td>
<td>BRS Liability (15010)</td>
</tr>
<tr>
<td>2413</td>
<td>BRS Liability, Cash (15011)</td>
</tr>
<tr>
<td>2414</td>
<td>BRS Suspense (13021)</td>
</tr>
<tr>
<td>2415</td>
<td>Federal Government Student Loan Program</td>
</tr>
<tr>
<td>2416</td>
<td>Travel Clearing</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005

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

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

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**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

**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 Liabilities
- 2644 Investments: Other Payables

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27XX – Short-term & Long-term Debt

270X-External Debt

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2700</td>
<td>Long-term Debt, non-current portion</td>
</tr>
<tr>
<td>2701</td>
<td>Long-term Debt, current portion</td>
</tr>
<tr>
<td>2702</td>
<td>Premium/Discount on Long-term Debt – Non Current Portion</td>
</tr>
<tr>
<td>2703</td>
<td>Premium/Discount on Long-term Debt – Current Portion</td>
</tr>
</tbody>
</table>

278X – Internal Loans

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2780</td>
<td>Borrowing: Construction Loans</td>
</tr>
<tr>
<td>2781</td>
<td>Borrowing: EPLP</td>
</tr>
<tr>
<td>2782</td>
<td>Borrowing: Other Loans</td>
</tr>
<tr>
<td>2783</td>
<td>Repayment: Construction Loans</td>
</tr>
<tr>
<td>2784</td>
<td>Repayment: EPLP</td>
</tr>
<tr>
<td>2785</td>
<td>Repayment: Other Loans</td>
</tr>
<tr>
<td>2786</td>
<td>Prior FY Long-term Debt – Non Current Portion</td>
</tr>
<tr>
<td>2787</td>
<td>Prior FY Long-term Debt – Current Portion</td>
</tr>
</tbody>
</table>

28XX – Due to/Due from (Agency Funds)

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

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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)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4100</td>
<td>Undergraduate Regular – Fall and Spring</td>
</tr>
<tr>
<td>4101</td>
<td>Graduate and Professional Regular (Law, Nursing, Medicine, Veterinary Medicine, Dental Medicine) – Fall and Spring</td>
</tr>
<tr>
<td>4102</td>
<td>Undergraduate Special (CGS, Evening)</td>
</tr>
<tr>
<td>4103</td>
<td>Graduate &amp; Professional Special (CGS, Evening, WEMBA, ExMSE, BioMed)</td>
</tr>
<tr>
<td>4104</td>
<td>Undergraduate Guarantee Adjustment – Tuition</td>
</tr>
</tbody>
</table>

411X – Summer

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4110</td>
<td>Undergraduate Regular (including Summer School)</td>
</tr>
<tr>
<td>4111</td>
<td>Graduate &amp; Professional Regular (including Summer School)</td>
</tr>
<tr>
<td>4112</td>
<td>Undergraduate Special – Summer (CGS, Evening, etc.)</td>
</tr>
<tr>
<td>4113</td>
<td>Graduate Special – Summer (CGS, ExMSE, BioMed)</td>
</tr>
</tbody>
</table>

412X – Other Tuition & Special Programs

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4120</td>
<td>Study Abroad Programs</td>
</tr>
<tr>
<td>4121</td>
<td>Executive Education Program (Aresty Institute)</td>
</tr>
<tr>
<td>4122</td>
<td>Lauder Institute</td>
</tr>
<tr>
<td>4123</td>
<td>Dynamics of Organization Program</td>
</tr>
<tr>
<td>4124</td>
<td>English for Foreign Students</td>
</tr>
<tr>
<td>4125</td>
<td>Math 110</td>
</tr>
<tr>
<td>4126</td>
<td>Study Abroad Programs (non-Penn students)</td>
</tr>
<tr>
<td>4127</td>
<td>Student Receivables Recoveries</td>
</tr>
<tr>
<td>4129</td>
<td>Other Special Programs</td>
</tr>
</tbody>
</table>

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** This object code is valid for grant funds only.**
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
4182 Student Aid, Graduate/Professional
4183 Student Aid, Undergraduate Special (CGS & Evening)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4300</td>
<td>Patient Care</td>
</tr>
<tr>
<td>4310</td>
<td>Animal Care</td>
</tr>
<tr>
<td>4320</td>
<td>Food &amp; Beverage</td>
</tr>
<tr>
<td>4321</td>
<td>Catering (external), Includes revenue for catering services to non-University departments/parties (e.g., 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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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  
4406  Gift Revenue – UK Foundation  
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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Management).

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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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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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4824 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.

4825 Resource Transfers Out. See description of object code 4820.

4826 Equipment Close Out
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

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4913</td>
<td>Tangible Research Materials</td>
</tr>
<tr>
<td>4914</td>
<td>Patent Expense Reimbursement</td>
</tr>
<tr>
<td>4915</td>
<td>Interest Income</td>
</tr>
<tr>
<td>4918</td>
<td>Royalty – Internal Distributions</td>
</tr>
<tr>
<td>4919</td>
<td>Royalty – External Distributions</td>
</tr>
<tr>
<td><strong>4920</strong></td>
<td><strong>Miscellaneous</strong></td>
</tr>
<tr>
<td>4990</td>
<td>Conversion Revenue (used only at Conversion)</td>
</tr>
<tr>
<td>4991</td>
<td>Account Balance Transfer</td>
</tr>
<tr>
<td>4992</td>
<td>Fund Balance Adjustment</td>
</tr>
<tr>
<td>4993</td>
<td>Balance Transfer Offset, AIF</td>
</tr>
<tr>
<td>4994</td>
<td>Balance Transfer Offset, Receivables</td>
</tr>
<tr>
<td>4995</td>
<td>Balance Transfer Offset, Other Investments</td>
</tr>
<tr>
<td>4996</td>
<td>Balance Transfer Offset, Non Cash Gifts</td>
</tr>
<tr>
<td>4999</td>
<td>Offset, Conversion Revenue</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9401</td>
<td>BRS</td>
</tr>
<tr>
<td>9402</td>
<td>Collections</td>
</tr>
<tr>
<td>9403</td>
<td>Gifts</td>
</tr>
<tr>
<td><strong>9404</strong></td>
<td><strong>Cashier</strong></td>
</tr>
</tbody>
</table>

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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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** This object code is valid for grant funds only.
504X – GRADUATE AND PROFESSIONAL STUDENTS

5040  Teaching Assistant (no EBs charged)
5041  Research Assistant (no EBs charged)
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 2005

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

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).

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).

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May 2004
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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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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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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**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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May 2004
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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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005

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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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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

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

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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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005**

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5308</td>
<td>External: Computing Infrastructure/Usage Costs</td>
</tr>
<tr>
<td>5309</td>
<td>DCCS for PennNet Connection and Usage</td>
</tr>
<tr>
<td>5310</td>
<td>UMIS for Computing Usage</td>
</tr>
<tr>
<td>5311</td>
<td>Internal: Other Computer Center Charges</td>
</tr>
<tr>
<td>5312</td>
<td>Investment Management Services</td>
</tr>
<tr>
<td>5313</td>
<td>Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class or an audience. Refer to Financial Policy #2319.</td>
</tr>
<tr>
<td>5314</td>
<td>Honorarium. Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319. NOTE: An honorarium is an unallowable charge against a federal research contract or grant.</td>
</tr>
<tr>
<td>5315</td>
<td>Legal Settlement Fees</td>
</tr>
<tr>
<td>5316</td>
<td>Human Subject Payments-Direct</td>
</tr>
<tr>
<td>5317</td>
<td>Human Subject Payments-Advance to P.I.</td>
</tr>
<tr>
<td>5318</td>
<td>Contributed Services</td>
</tr>
<tr>
<td>5319</td>
<td>External: Other Professional Services: Payments to individuals for services not specifically identified elsewhere, (e.g., skilled labor for a specified task, research subjects, independent contractors etc.). Refer to Financial Policy #2319</td>
</tr>
</tbody>
</table>

532X – 534X – OTHER SERVICES

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

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5328 Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.

5329 External: Records Retention

5330 Internal: Records Retention (i.e., Archives)

5331 Minor Equipment Repairs & Maintenance (including service contracts)

** 5332 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.

** 5333 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.


5335 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).

5336 Unallowable: Lobbying Costs

5339 External: Other Services. All other services rendered by an external corporate entity or individual, not specifically identified elsewhere.

5340 Internal: Other Services: All other services rendered by an internal University department, not specifically identified elsewhere.

** 5341 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.

5342 Inter-entity Other Services

535X – INTERNATIONAL PROGRAM EXPENSES (student)

5350 Tuition & Fees paid to other institutions on behalf of Penn students

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**UNIVERSITY OF PENNSYLVANIA\**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2005**

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5351  **International travel expenses paid to other institutions on behalf of Penn students**
5352  **Room & Board expenses paid to other institutions on behalf of Penn students**
5353  **Insurance expenses paid to other institutions on behalf of Penn students**
5354  **Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students**
5355  **Tuition & Fees paid to other institutions on behalf of non-Penn students**
5356  **International travel expenses paid to other institutions on behalf of non-Penn students**
5357  **Room & Board expenses paid to other institutions on behalf of non-Penn students**
5358  **Insurance expenses paid to other institutions on behalf of non-Penn 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  

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

** 56XX – CAPITAL RELATED EXPENSES  

5600  Depreciation  
5601  Disposal of Assets  
5602  Gain/Loss on Sale of Asset  
5603  External: Interest Expense  
5604  Internal: Interest Expense  
5605  Internal: Principal Payments  
5606  Amortization Expense

** 57XX – INVENTORY PURCHASES  

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)

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58XX – INTERNAL ALLOCATIONS

5800  Allocated Costs, Operations & Maintenance
5802  Allocated Costs, University Services
5803  Allocated Costs, Facilities Renewal
5805  Allocated Costs, Library
5806  Funding From Allocated Costs, Operations & Maintenance
5807  Funding From Allocated Costs, University Services
5808  Funding From Allocated Costs, Facility Renewal
5809  Funding From Allocated Costs, Library
5810  Allocated Costs, Development

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)

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>9514</td>
<td>Internal Mail Services: Bulk Labor (5274)</td>
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<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>
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<tr>
<td>9518</td>
<td>Internal Mail Services: Fed Express Domestic (5274)</td>
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<tr>
<td>9519</td>
<td>Internal Mail Services: Fed Express International (5274)</td>
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<td>9520</td>
<td>Internal Mail Services: International Mail (5274)</td>
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<td>9521</td>
<td>Internal Mail Services: DHL (5274)</td>
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<tr>
<td>9522</td>
<td>Internal Mail Services: Xpress (5274)</td>
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<tr>
<td>9526</td>
<td>ULAR Animal Procedure</td>
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<tr>
<td>9527</td>
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<td>9528</td>
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<td>9529</td>
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<td>9530</td>
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<td>9531</td>
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<td>Physics</td>
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<td>9534</td>
<td>HR Post Doc</td>
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<td>9539</td>
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<td>9540</td>
<td>Medical Computing</td>
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<td>9541</td>
<td>Radiation Safety</td>
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<td>9543</td>
<td>Medical Copy Center</td>
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<td>9544</td>
<td>Gene Therapy</td>
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<td>9545</td>
<td>Credit Card Cr/Dr</td>
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<td>9599</td>
<td>Frozen Account</td>
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99XX – SPECIAL

<table>
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<tr>
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<tbody>
<tr>
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### 5XXX – EXPENSES

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<td>Current Expenses: Services</td>
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<td>Operations and Maintenance of Facilities</td>
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