### 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>Cash, Direct Deposit</td>
</tr>
<tr>
<td>1143</td>
<td>Cash, Credit Card</td>
</tr>
<tr>
<td>1144</td>
<td>Cash, Cashier’s Office</td>
</tr>
<tr>
<td>1145</td>
<td>Cash, Other Banks (imprest)</td>
</tr>
<tr>
<td>1146</td>
<td>Cash, Treasurer’s Office</td>
</tr>
<tr>
<td>1147</td>
<td>Cash, Trust Administration Office</td>
</tr>
<tr>
<td>1149</td>
<td>Cash, Suspense</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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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 by 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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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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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### UNIVERSITY OF PENNSYLVANIA

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006**

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#### 171X – AIF Investments held by endowments in the University’s Associated Investment Pooled Funds

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1710</td>
<td>AIF: Investment, Book value</td>
</tr>
<tr>
<td>1711</td>
<td>AIF: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1712</td>
<td>AIF: Investment, Unrealized Gain/Loss</td>
</tr>
<tr>
<td>1713</td>
<td>AIF: Spending Rule Investment, Book Value</td>
</tr>
<tr>
<td>1714</td>
<td>AIF: Spending Rule Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1715</td>
<td>AIF: Spending Rule Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

#### 172X – Fixed Income Investments – Investments in the University’s Fixed Income Fund

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1720</td>
<td>Fixed: Investment, Book Value</td>
</tr>
<tr>
<td>1721</td>
<td>Fixed: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1722</td>
<td>Fixed: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1730</td>
<td>Equity: Investment, Book value</td>
</tr>
<tr>
<td>1731</td>
<td>Equity: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1732</td>
<td>Equity: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

#### 174X – Investments held at Kaspick and Co.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1740</td>
<td>Investments, Kaspick &amp; Co.</td>
</tr>
<tr>
<td>1741</td>
<td>Short: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1742</td>
<td>Short: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1750</td>
<td>Specially Managed: Investment, Book value</td>
</tr>
<tr>
<td>1751</td>
<td>Specially Managed: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1752</td>
<td>Specially Managed: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

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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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**UNIVERSITY OF PENNSYLVANIA**  
**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006**  

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<table>
<thead>
<tr>
<th>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>Internally Fabricated Equipment-Manually Depreciated</td>
</tr>
<tr>
<td>1825</td>
<td>Prior FY Internal Use Software-Under Development</td>
</tr>
<tr>
<td><strong>1826</strong></td>
<td><strong>Prior FY Equipment In Process</strong></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 one year.

<table>
<thead>
<tr>
<th>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><strong>1834</strong></td>
<td><strong>Equipment in Process</strong></td>
</tr>
<tr>
<td>1835</td>
<td>Internal Use Software Costs Under Development</td>
</tr>
<tr>
<td>1836</td>
<td>Depreciation - Special</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>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>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>
</tbody>
</table>

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General Ledger Object Codes - Fiscal Year 2006

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1858  Donated Collectibles
1859  Other Collectibles

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

1860  Intangible Assets

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

190X – Site Acquisition

1901  Property Acquisition
1902  Appraisal Fee

191X – Site Preparation

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

192X – Construction and Fixed Equipment

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

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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1928 Signage
1929 Asbestos removal

193X – Fees

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

194X – Construction Management Fees

1940 Construction Management Fee
1941 Capital Project Management Fees

195X – Equipment and Moveable Furnishings

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

196X – Miscellaneous

1960 Moving allowance
1961 Other
1962 Project Contingency
1963 Project Management

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

197X – Payroll

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

199X – CIP Closeout

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

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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, Other States

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

- 2120 BC/BS
- 2129 Keystone HMO
- 2130 Dental
- 2132 Penn Care
- 2133 Prescription
- 2134 Aetna HMO
- 2135 EPFS Program
- 2136 Long Term Care
- 2137 UPHS Health P.O.S. Plan
- 2138 Vision Care
- 2139 Amerihealth HMO
- 2140 Amerihealth POS

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

- 2150 TIAA
- 2151 Calvert
- 2152 Vanguard
- 2153 Group Life
- 2154 Equivest
- 2155 Keystone – Retirees
- 2156 Police Pension
- 2157 TIAA/CREF Basic
- 2158 Vanguard Basic
- 2159 SERP Liability-CPUP

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

- 2170 Withholding, Credit Union
- 2171 Withholding, Savings Bonds

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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>

22XX – Payroll Withholding

220X – Union Dues (Payroll Withholding)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2200</td>
<td>Withholding, Union Dues</td>
</tr>
</tbody>
</table>

221X – 223X – Penn’s Way/United Way

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2210</td>
<td>Withholding, United Way</td>
</tr>
<tr>
<td>2230</td>
<td>Withholding, Penn’s Way</td>
</tr>
<tr>
<td>2231</td>
<td>Withholding, Penn’s Way GTN (Gross to Net)</td>
</tr>
<tr>
<td>2235</td>
<td>United Way Contributions (Non-Payroll)</td>
</tr>
<tr>
<td>2236</td>
<td>Center for Responsible Funding Contributions (Non-Payroll)</td>
</tr>
<tr>
<td>2237</td>
<td>Penn’s Way Undesignated Contributions (Non-Payroll)</td>
</tr>
</tbody>
</table>

224X – Employee Expense Accounts (Payroll Withholding)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2240</td>
<td>Medical</td>
</tr>
<tr>
<td>2241</td>
<td>Dependent Care Expense</td>
</tr>
<tr>
<td>2299</td>
<td>Payroll liability suspense</td>
</tr>
</tbody>
</table>

23XX – University Liability, Accrued Expense & Reserves

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2300</td>
<td>Defined Pension Benefit Plan</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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

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
2312 CIP-Retainage
2320 Insurance Reserve
2321 Workers Compensation
2322 Long Term Disability
2325 Escheat Reserve
2330 General University
2335 Unidentified Receipts
2340 FAS 106 Accrued Expense
2341 Vacation Accrued Expense
2342 Pension Accrued Expense
2343 Interest on Long Term Debt Accrued Expense
2344 Faculty Early Retirement Accrued Expense
2345 FIN 45 Liability
2346 FAS 5 Liability

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

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### 241X – Student Financial Services

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

### 25XX – DEFERRED INCOME

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2500</td>
<td>General Tuition</td>
</tr>
<tr>
<td>2501</td>
<td>Undergraduate Tuition</td>
</tr>
<tr>
<td>2502</td>
<td>Graduate Tuition</td>
</tr>
<tr>
<td>2503</td>
<td>PhD Tuition</td>
</tr>
<tr>
<td>2504</td>
<td>Dissertation Tuition</td>
</tr>
<tr>
<td>2505</td>
<td>Undergraduate Special Tuition</td>
</tr>
<tr>
<td>2506</td>
<td>Graduate Special Tuition</td>
</tr>
<tr>
<td>2507</td>
<td>Undergraduate Acceptance Fee</td>
</tr>
<tr>
<td>2508</td>
<td>Graduate Acceptance Fee</td>
</tr>
<tr>
<td>2509</td>
<td>PhD Acceptance Fee</td>
</tr>
<tr>
<td>2510</td>
<td>Dissertation Acceptance Fee</td>
</tr>
<tr>
<td>2511</td>
<td>Undergraduate Special Acceptance Fee</td>
</tr>
<tr>
<td>2512</td>
<td>Graduate Special Acceptance Fee</td>
</tr>
<tr>
<td>2515</td>
<td>Other Fees Deferred (e.g., General Fee)</td>
</tr>
<tr>
<td>2516</td>
<td>Continuing Education Programs</td>
</tr>
</tbody>
</table>

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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

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

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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006**

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

### 26XX – DEPOSITS & ADVANCES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2600</td>
<td><strong>Student Deposits</strong></td>
</tr>
<tr>
<td>2610</td>
<td>Rental Deposits</td>
</tr>
<tr>
<td>2620</td>
<td><strong>Other Deposits</strong></td>
</tr>
<tr>
<td>2630</td>
<td>Advances: Grants &amp; Contracts</td>
</tr>
<tr>
<td>2640</td>
<td>Tuition: Advanced Receipts</td>
</tr>
<tr>
<td>2641</td>
<td>Tuition: Advanced Receipts</td>
</tr>
<tr>
<td>2642</td>
<td>Advances: Investment Purchases</td>
</tr>
<tr>
<td>2643</td>
<td>Investments: Other Liabilities</td>
</tr>
<tr>
<td>2644</td>
<td>Investments: Other Payables</td>
</tr>
</tbody>
</table>

### 27XX – Short-term & Long-term Debt

#### 270X-External Debt

<table>
<thead>
<tr>
<th>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>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>

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28XX – Due to/Due from (Agency Funds)

2800 Due to/Due from External Organizations

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
4105 Undergraduate Traditional
4106 PhD Degree
4107 Other Degree Programs
4108 Certificate, Exchange, & Other Non-Degree

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)
4115 Undergraduate Traditional-Summer
4116 PhD Degree – Summer
4117 Other Degree Programs- Summer
4118 Certificate, Exchange, & Other Non-Degree - Summer

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**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**

**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**)

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418X – STUDENT AID (CONTRA REVENUE)
Tuition, fees, housing remitted on behalf of students. Student aid was formerly recorded as an expenditure. However, according to the 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)
- 4184 Student Aid, Graduate/Professional Special (CGS, Evening, BioMed)
- 4185 Student Aid, PhD
- 4186 Student Aid, University Fellowship
- 4187 Tuition, Teaching Assistant
- 4188 Tuition, Research Assistant
- 4189 Tuition, Research Fellow
- 4190 Student Aid, General Fee (Grants/Contracts)
- 4191 Tuition, Teaching Fellow
- 4194 Undergraduate Guarantee Adjustment – Aid
- 4195 Undergraduate Financial Aid Incentive
- 4196 Undergraduate Financial Aid Endowment Income

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

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

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

- 4300 Patient Care

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4310 Animal Care
4320 Food & Beverage
4321 Catering (external), Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)
4322 Conference fees
4330 Parking, sticker sales
4331 Parking, gate receipts
4340 Ticket Sales/Gate Receipts
4350 Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from Wharton Reprographics, instrument kits)
4360 Trade Sales & Services (e.g., gift shop activity)
4361 Vending
4370 Computer Connection – taxable revenue (external sales)
4371 Computer Connection – non-taxable revenue (external sales)
4380 Equity Gain/Loss in Independent Operations
4381 Inter-entity Sales and Services
4398 Refunds
4399 Other

44XX – CONTRIBUTIONS & PRIVATE GRANTS
Private grant income includes contracts or grants from non-governmental organizations, foreign governments and individuals. Contributions include gifts and bequests from individuals, non-governmental organizations or foreign governments.

4400 Gift Revenue – 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

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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

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)
- 4716 AIF: Income Remitted
- 4717 AIF: Gains Contra

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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)

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)

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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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)

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

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

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

4821 Capital funding Transfer
4822 Cost Sharing Transfer (grants/contracts)
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 the Central Resource Pool.

4830 Subvention, Commonwealth Appropriation (formerly called Special Program Subvention)
4831 Subvention, Regular Programs
4832 Subvention, One-Time
4833 Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows
4839 University Bank
4840 Final Year End Adjustment

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

4900 Rental Income – tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.

4901 Rental Income – real property. Rental of University-owned facilities real estate to parties external to the University for parties, weddings, conferences, luncheons, etc. (e.g., Morris Aboretum, Wharton Executive Education Center).

4910 Royalties from Technology Transfer

4911 Trademark Revenue

4912 Copyright Revenue

4913 Tangible Research Materials

4914 Patent Expense Reimbursement

4915 Interest Income

4918 Royalty – Internal Distributions

4919 Royalty – External Distributions

4920 Miscellaneous

4990 Conversion Revenue (used only at Conversion)

4991 Account Balance Transfer

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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5XXX – EXPENSES

50XX – 51XX - COMPENSATION & EMPLOYEE BENEFITS
Expenditures for services of University employees and associated employee benefits. All object codes are assessed employee benefits, except as noted. Consult the Office of Budget and Management Analysis for the current full time and limited service employee benefit rates.

Note: Refer to Special instructions for Compensation Subcodes. As a result of BEN Financials, you may need to use different compensation subcodes than in prior years because the functionality of the subcodes has changed or the subcodes have become invalid.

50XX – ACADEMIC COMPENSATION
This category represents academic-related compensation and benefits costs. The object codes listed represent the major summary level groupings. Further breakdowns of these groupings, (e.g., Professor, Associate Professor, Assistant Professor in the Standing Faculty Object codes or Teaching Assistant, Research Assistant in the Graduate/Professional Student codes) can be achieved through the use of payroll attributes such as job class and earnings type.

501X – 503X – FACULTY SALARIES

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

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

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

5030 Scholarly Leave (no EBs charged)

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

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

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

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

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

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

510X – ADMINISTRATIVE AND PROFESSIONAL STAFF (includes full time monthly-paid staff, 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 (Non-exempt salaries, weekly paid, support 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</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>

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

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

** This object code is valid for grant funds only.**
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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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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

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

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

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

** This object code is valid for grant funds only.
SCHOOLS AND CENTERS: ON-LINE PROCESSING

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

OBJECT CODES WHICH ARE NOT IN BOLD ARE USED BY CENTRAL ADMINISTRATION.

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

5212  International project/program costs. Use when requesting an advance or seeking reimbursement for an extended international project or program. Examples of such costs would be labor costs, equipment costs and curriculum-related expenses such as excursions, cultural instruction, group meals and lodging.

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

*Alcoholic beverages are unallowable for indirect cost allocation purposes. The following guidelines apply when purchasing alcohol:
- If alcohol is purchased directly from a distributor, the object code that must be used is 5214
- If alcohol is served at an entertainment function such as a holiday party, retirement party, etc., the entire event should be charged to entertainment (5214).
- If alcohol is being served at a University sponsored meeting, then the alcohol must be charged to entertainment (5214) but meeting expenses can be charged to University sponsored meetings and conferences (5211)

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

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

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

** This object code is valid for grant funds only.
522X – 524X – SUPPLIES and MINOR EXPENSES
Office supplies, laboratory supplies, computer software, computer supplies, non-library books and reprints. Includes any associated shipping, delivery or handling costs.

5220 External Office Supplies. Supplies used in offices which are purchased from outside vendors (Office Depot, etc.). Examples: stationery, paper for duplication, pens, pencils, typewriter ribbons, print-wheels and fonts, water, coffee services. For 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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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

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

5243 Non-Capital Equipment – OHD Excluded

5249 Other/Miscellaneous Supplies – Supplies not separately identified above.

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** This object code is valid for grant funds only.
### 525X – RENTALS & LEASES
Rentals and leases of equipment and property. Refer to Financial Policies #2311 and #2318.

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5260</td>
<td>External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&amp;T, Sprint).</td>
</tr>
<tr>
<td>5261</td>
<td>Internal local telephone charges. For services rendered by University Telecommunications.</td>
</tr>
<tr>
<td>5262</td>
<td>Internal telephone equipment. Fees for use of telephone equipment provided by University Telecommunications.</td>
</tr>
<tr>
<td>5263</td>
<td>Internal toll charges. For toll services available through University Telecommunications.</td>
</tr>
<tr>
<td>5264</td>
<td>External printing &amp; publications. For printing &amp; publications services provided by outside vendors.</td>
</tr>
<tr>
<td>5265</td>
<td>Internal printing &amp; publications. For printing &amp; publications services provided by University departments.</td>
</tr>
<tr>
<td>5266</td>
<td>Internal photographic &amp; illustrative charges. For photographic &amp; illustrative services provided by University departments.</td>
</tr>
</tbody>
</table>

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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

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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006**

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5291</td>
<td>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).</td>
</tr>
<tr>
<td>5292</td>
<td>Sponsored Grant/Contract prior year overhead adjustment (exempt from MTDC base)</td>
</tr>
<tr>
<td>5293</td>
<td>Loan Write-off/Recovery</td>
</tr>
<tr>
<td>5294</td>
<td>University contribution of employee benefits</td>
</tr>
<tr>
<td>5295</td>
<td>Facility Maintenance Costs</td>
</tr>
<tr>
<td>5296</td>
<td>University Services Costs</td>
</tr>
<tr>
<td>5297</td>
<td>School Facility Costs</td>
</tr>
<tr>
<td>5298</td>
<td>School/Departmental Administrative Costs</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5300</td>
<td>Accounting &amp; Audit Services</td>
</tr>
<tr>
<td>5301</td>
<td>Legal Services</td>
</tr>
<tr>
<td>5302</td>
<td>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.</td>
</tr>
<tr>
<td>5303</td>
<td>External; On-Site Training &amp; Staff Development Services. Provided by an outside vendor/individual.</td>
</tr>
<tr>
<td>5304</td>
<td>Internal: On-Site Training &amp; Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).</td>
</tr>
<tr>
<td>5305</td>
<td>Employee Recruitment Services</td>
</tr>
<tr>
<td>5306</td>
<td>External: Computer Consulting Services</td>
</tr>
</tbody>
</table>

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**This object code is valid for grant funds only.**
5307 Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).
5308 External: Computing Infrastructure/Usage Costs
5309 DCCS for PennNet Connection and Usage
5310 UMIS for Computing Usage
5311 Internal: Other Computer Center Charges
5312 Investment Management Services
5313 Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class or an audience. Refer to Financial Policy #2319.
5314 Honorarium. Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319. NOTE: An honorarium is an unallowable charge against a federal research contract or grant.
5315 Legal Settlement Fees
5316 Human Subject Payments-Direct
5317 Human Subject Payments-Advance to P.I.
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.

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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.

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

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** This object code is valid for grant funds only.
535X – INTERNATIONAL PROGRAM EXPENSES (student)

- 5350 Tuition & Fees paid to other institutions on behalf of Penn students
- 5351 International travel expenses paid to other institutions on behalf of Penn students
- 5352 Room & Board expenses paid to other institutions on behalf of Penn students
- 5353 Insurance expenses paid to other institutions on behalf of Penn students
- 5354 Study abroad miscellaneous expenses paid to other institutions on behalf of Penn students
- 5355 Tuition & Fees paid to other institutions on behalf of non-Penn students
- 5356 International travel expenses paid to other institutions on behalf of non-Penn students
- 5357 Room & Board expenses paid to other institutions on behalf of non-Penn students
- 5358 Insurance expenses paid to other institutions on behalf of non-Penn 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)

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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5402 External: Security Services
5403 Internal: Security Services
5404 Trash Removal (external providers only)
5405 Pest Control
5406 Groundskeeping (External providers only)
5407 Internal: Maintenance Work Orders (may include special housekeeping work orders)
5408 Non-Capital CIP Close-Out
5409 Other Operations & Maintenance

541X – UTILITIES

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

542X – FACILITIES MANAGEMENT

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

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5450</td>
<td>Electric Chilled Water Raw-Facilities Allocation</td>
</tr>
<tr>
<td>5451</td>
<td>Electric Chilled Water O/H-Facilities Allocation</td>
</tr>
<tr>
<td>5452</td>
<td>Steam Raw-Facilities Allocation</td>
</tr>
<tr>
<td>5453</td>
<td>Steam O/H-Facilities Allocation</td>
</tr>
</tbody>
</table>

**55XX – EXPENSE CREDITS**

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

**56XX – CAPITAL RELATED EXPENSES**

<table>
<thead>
<tr>
<th>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>Trade (e.g., Vet School Bookstore, Museum Gift Shop)</td>
</tr>
<tr>
<td>5710</td>
<td>Health Care Supplies (New Bolton Pharmacy, Dental School, Small Animal Hospital Pharmacy)</td>
</tr>
<tr>
<td>5720</td>
<td>Maintenance Supplies (Residential Maintenance, Physical Plant, Wharton Steinberg Center)</td>
</tr>
</tbody>
</table>

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5730  Food & Beverage (Faculty Club, Dining Services, Steinberg Center)
5740  Other (Bio Cell Center, Chem. Stockroom, LRSM, Publications
      Physics Machine Shop, University Press, Wharton Reprographics)

58XX – INTERNAL ALLOCATIONS

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

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<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9510</td>
<td>Residential Maintenance (5407)</td>
</tr>
<tr>
<td>9511</td>
<td>Bookstore</td>
</tr>
<tr>
<td>9512</td>
<td>ProCard</td>
</tr>
<tr>
<td>9513</td>
<td>Internal Mail Services: Bulk Mail (5274)</td>
</tr>
<tr>
<td>9514</td>
<td>Internal Mail Services: Bulk Labor (5274)</td>
</tr>
<tr>
<td>9515</td>
<td>Internal Mail Services: Mail Labor (5274)</td>
</tr>
<tr>
<td>9516</td>
<td>Internal Mail Services: Daily Postage (5274)</td>
</tr>
<tr>
<td>9517</td>
<td>Internal Mail Services: Postage Due (5274)</td>
</tr>
<tr>
<td>9518</td>
<td>Internal Mail Services: Fed Express Domestic (5274)</td>
</tr>
<tr>
<td>9519</td>
<td>Internal Mail Services: Fed Express International (5274)</td>
</tr>
<tr>
<td>9520</td>
<td>Internal Mail Services: International Mail (5274)</td>
</tr>
<tr>
<td>9521</td>
<td>Internal Mail Services: DHL (5274)</td>
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<tr>
<td>9522</td>
<td>Internal Mail Services: Xpress (5274)</td>
</tr>
<tr>
<td>9523</td>
<td>Wharton Reprographics</td>
</tr>
<tr>
<td>9524</td>
<td>Wharton Audiovisual Services</td>
</tr>
<tr>
<td>9525</td>
<td>Cell Center</td>
</tr>
<tr>
<td>9526</td>
<td>ULAR Animal Procedure</td>
</tr>
<tr>
<td>9527</td>
<td>ULAR Per Diem</td>
</tr>
<tr>
<td>9528</td>
<td>Computer Connection</td>
</tr>
<tr>
<td>9529</td>
<td>PENN Card</td>
</tr>
<tr>
<td>9530</td>
<td>Faculty Club</td>
</tr>
<tr>
<td>9531</td>
<td>Dining Service</td>
</tr>
<tr>
<td>9532</td>
<td>LRSM</td>
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<td>9533</td>
<td>Physics</td>
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<tr>
<td>9534</td>
<td>HR Post Doc</td>
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<td>9539</td>
<td>Chemistry</td>
</tr>
<tr>
<td>9540</td>
<td>Medical Computing</td>
</tr>
<tr>
<td>9541</td>
<td>Radiation Safety</td>
</tr>
<tr>
<td>9542</td>
<td>AFSA</td>
</tr>
<tr>
<td>9543</td>
<td>Medical Copy Center</td>
</tr>
<tr>
<td>9544</td>
<td>Gene Therapy</td>
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<tr>
<td>9545</td>
<td>Credit Card Cr/Dr</td>
</tr>
<tr>
<td>9546</td>
<td>Med IDS Service</td>
</tr>
<tr>
<td>9547</td>
<td>Pathology</td>
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<tr>
<td>9599</td>
<td>Frozen Account</td>
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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2006

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<td>Current Expenses: Services</td>
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