**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010**

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

1XXX – ASSETS

11XX – Cash

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1110</td>
<td>Cash, Operating (Mellon Bank)</td>
</tr>
<tr>
<td>1111</td>
<td>Cash, Investments (State Street Bank)</td>
</tr>
<tr>
<td>1115</td>
<td>Cash, Foreign Drafts</td>
</tr>
<tr>
<td>1130</td>
<td>Cash, CTF principal</td>
</tr>
<tr>
<td>1131</td>
<td>Cash, CTF income</td>
</tr>
<tr>
<td>1132</td>
<td>Separately Invested Funds</td>
</tr>
<tr>
<td>1133</td>
<td>Personal trusts, income &amp; principal</td>
</tr>
<tr>
<td>1140</td>
<td>Petty Cash – represents the original amount of an organization’s Petty cash fund and is not impacted by charges made using petty cash.</td>
</tr>
<tr>
<td>1142</td>
<td>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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January 2010
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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
1231 Pledge Receivable Pre-discounted
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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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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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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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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
1261 Prior Year Payroll Tax Receivable
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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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
- 1616 Special Mortgage 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 2010

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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  Intermediate Term Fund, Book Value
1721  Intermediate Term Fund, Realized Gain Inv
1722  Intermediate Term Fund, Unrealized Gain Inv

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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176X – External Trustee Charitable Remainder Trust

1760  External CRT Book Value
1761  External CRT Realized Gain/Loss
1762  External CRT 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  Moveable Equipment

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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1822 Library Acquisitions
1823 Rare Books, Museum Collections, Artwork
1824 Internally Fabricated Equipment-Manually Depreciated
1825 Internal Use Software in Process Cost Account
**1826 Equipment In Process Cost Account**
1827 Prior FY Accumulated Depreciation – Moveable Equipment
1828 Prior FY Accumulated Depreciation – Library
1829 Buildings & Fixed Equipment, Accumulated Depreciation

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

1830 Furniture & Fixtures
1831 Computer Equipment
1832 Other Capitalized Equipment
1833 Capitalized Equipment repairs
1834 Equipment in Process
1835 Internal Use Software Costs Under Development
1836 Depreciation - Special
1837 Donated Equipment, accumulated depreciation
1838 Donated Equipment
1839 Moveable Equipment, accumulated depreciation

184X – Library Contents, excluding rare books

1840 General Library Acquisitions
1849 Library Contents, accumulated depreciation

185X – Rare Books & Collectibles

1850 Rare Books
1851 Museum Collections
1852 Artwork

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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

187X – Asset Clearing Accounts

1870   Furniture and Fixtures Clearing Account
1871   Computer Equipment Clearing Account
1872   Other Capitalized Equipment Clearing Account
1873   Donated Equipment Clearing Account
1874   Rare Books, Museum Collections & Artwork Clearing Account
1875   Library Books Clearing Account
1876   Donated Collectibles Clearing Account
1877   Equipment in Process Clearing Account
1878   Land Clearing Account
1879   Building and Fixed Equipment Clearing Account
1880   Internal Use Software Clearing Account

188X-

1889   BEN Assets Default

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

190X – Site Acquisition

1901   Property Acquisition
1902   Appraisal Fee

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### 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

### 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

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**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010**

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### 194X – Construction Management Fees

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1940</td>
<td>Construction Management Fee</td>
</tr>
<tr>
<td>1941</td>
<td>Capital Project Management Fees</td>
</tr>
<tr>
<td>1942</td>
<td>Expense Furniture</td>
</tr>
<tr>
<td>1943</td>
<td>Expense Tec/Science Equipment</td>
</tr>
<tr>
<td>1944</td>
<td>Expense Building Maintenance Equipment</td>
</tr>
</tbody>
</table>

### 195X – Equipment and Moveable Furnishings

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1950</td>
<td>Furniture</td>
</tr>
<tr>
<td>1951</td>
<td>Furniture contingency</td>
</tr>
<tr>
<td>1952</td>
<td>Moveable Technical or Scientific Equipment</td>
</tr>
<tr>
<td>1953</td>
<td>Consultant, Interior design</td>
</tr>
<tr>
<td>1954</td>
<td>Building Maintenance Equipment</td>
</tr>
<tr>
<td>1955</td>
<td>Capital Furniture</td>
</tr>
<tr>
<td>1956</td>
<td>Capital Tec/Science Equipment</td>
</tr>
<tr>
<td>1957</td>
<td>Capital Building Maintenance Equipment</td>
</tr>
</tbody>
</table>

### 196X – Miscellaneous

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1960</td>
<td>Moving allowance</td>
</tr>
<tr>
<td>1961</td>
<td>Other</td>
</tr>
<tr>
<td>1962</td>
<td>Project Contingency</td>
</tr>
<tr>
<td>1963</td>
<td>Project Management</td>
</tr>
<tr>
<td>1964</td>
<td>Utilities During Construction</td>
</tr>
<tr>
<td>1965</td>
<td>Utility Shut Downs</td>
</tr>
<tr>
<td>1966</td>
<td>Capitalized Interest</td>
</tr>
<tr>
<td>1967</td>
<td>Financing Fees</td>
</tr>
</tbody>
</table>

### 197X – Payroll

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1971</td>
<td>Salaries: Technical/Specialized (Full Time EB rate)</td>
</tr>
<tr>
<td>1975</td>
<td>Employee Benefits Charge</td>
</tr>
</tbody>
</table>

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199X – CIP Closeout

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

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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general ledger object codes - fiscal year 2010

only object codes which appear on this list are available for use in ben financials

217x – savings plans (payroll withholding)

2170 withholding, credit union
2171 withholding, savings bonds

218x – miscellaneous payroll withholding

2180 withholding, penn club
2181 withholding, penn annuity
2182 withholding, aag
2183 withholding, court liens
2184 withholding, irs levies
2185 withholding, other

22xx – payroll withholding

220x – union dues (payroll withholding)

2200 withholding, union dues

221x – 223x – penn’s way/united way

2210 withholding, united way
2211 withholding, penn medicine penn’s 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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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

- 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
- 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 FIN 5 Liability

24XX – General and Student Financial Services Liability

240X – General Liability

- 2400 AP Liability, Current Expense
- 2401 GL Suspense

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2402 Bookstore Liability
2403 Facilities Services Liability
2404 Epayables Liability

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

2500 General Tuition
2501 Undergraduate Traditional Tuition
2502 Professional and Other Degree Tuition
2503 PhD Tuition
2504 Dissertation Tuition
2505 Study Abroad and Non-Degree 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 Deferred (e.g., General Fee)

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

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010**

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

- **2516** Continuing Education Programs

#### 252X – Other Student Charges – For use by Residential Living only.

- 2520 Residence
- 2521 Dining
- 2522 Student Health
- 2523 Penalty
- 2524 Bad Checks
- 2525 Miscellaneous
- 2526 Deferments

#### 253X – Penn Plan

- 2530 Penn Plan, Plan A
- 2531 Penn Tuition Stabilizer Plan
- 2532 Penn Monthly Budget Plan
- 2533 Incremental Payment
- 2534 Penn Plan Inc
- 2535 Advance Receipts

#### 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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**26XX – DEPOSITS & ADVANCES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2600</td>
<td>Student Deposits</td>
</tr>
<tr>
<td>2610</td>
<td>Rental Deposits</td>
</tr>
<tr>
<td>2620</td>
<td>Other Deposits</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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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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

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  Professional and Other Degree Programs
4108  Study Abroad and Non-Degree

4110-4118 – 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  Professional and Other Degree Programs- Summer
4118  Study Abroad & Non-Degree - Summer

4119- Tuition Discount

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4119 Tuition Discount

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)

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4147</td>
<td>Study Abroad, Room and Board (non-Penn students)</td>
</tr>
<tr>
<td>4148</td>
<td>Study Abroad, Insurance (non-Penn students)</td>
</tr>
<tr>
<td>4149</td>
<td>Study Abroad, Miscellaneous (non-Penn students)</td>
</tr>
</tbody>
</table>

**418X – STUDENT AID (CONTRA REVENUE)**

Tuition, fees, housing remitted on behalf of students. Student aid was formerly recorded as an expenditure. However, according to the Financial Accounting Standard, FAS 117, student aid must be treated and recorded as an offset to revenue (contra revenue).

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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

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

4300 Patient Care
4310 Animal Care
4320 Food & Beverage
4321 Catering (external), Includes revenue for catering services to non-University departments/parties (e.g., Faculty Club, Museum)
4322 Conference fees
4330 Parking, sticker sales
4331 Parking, gate receipts
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

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4401</td>
<td>Gift Revenue – Annual Giving</td>
</tr>
<tr>
<td>4402</td>
<td>Overhead Charge on Gifts</td>
</tr>
<tr>
<td>4404</td>
<td>Realized Gain/Loss on Gift of Securities</td>
</tr>
<tr>
<td>4405</td>
<td>Overhead Recovery on Gifts</td>
</tr>
<tr>
<td>4406</td>
<td>Gift Revenue – UK Foundation</td>
</tr>
<tr>
<td>4410</td>
<td>Private Grant Revenue</td>
</tr>
<tr>
<td>4420</td>
<td>Fundraising Dinner tickets/Membership fees</td>
</tr>
</tbody>
</table>

**46XX – SPONSORED PROGRAMS and OTHER**

Revenue from grants and contracts for research services rendered.

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

**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**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4700</td>
<td>Investment Income (earned)</td>
</tr>
<tr>
<td>4701</td>
<td>Realized Gain/Loss (earned)</td>
</tr>
<tr>
<td>4702</td>
<td>Unrealized Gain/Loss (earned)</td>
</tr>
<tr>
<td>4703</td>
<td>Realized Gain/Loss from currency transactions</td>
</tr>
<tr>
<td>4704</td>
<td>Realized Gain/Loss from gifts of securities</td>
</tr>
<tr>
<td>4705</td>
<td>Pension/OPEB –related changes other than net period cost</td>
</tr>
<tr>
<td>4709</td>
<td>Reallocation of Investment Income (Transfer)</td>
</tr>
</tbody>
</table>

**471X – Income from AIF (Associated Investment Fund)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4710</td>
<td>AIF: Investment Income (distributed)</td>
</tr>
<tr>
<td>4711</td>
<td>AIF: Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4712</td>
<td>AIF: Unrealized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4713</td>
<td>AIF: Spending Rule Income (distributed)</td>
</tr>
</tbody>
</table>

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4714 AIF: Spending Rule Realized Gain/Loss (distributed)
4715 AIF: Spending Rule Unrealized Gain/loss (distributed)
4716 AIF: Income Remitted
4717 AIF: Gains Contra

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

4720 Intermediate Term Fund Income (distributed)
4721 Intermediate Term Fund Realized Gains (distributed)
4722 Intermediate Term Fund Unrealized Gains (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 External Trustee Charitable Remainder Trust**

4760 External CRT Investment Income
4761 External CRT Realized Gain/Loss
4762 External CRT Unrealized Gain/Loss

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

479X – Administrative Fee & Overhead

- 4790 Investment Income, Administrative Charge
- 4791 Investment Income, Administrative Recovery
- 4792 Investment Income, Overhead Charge
- 4793 Investment Income, Overhead Recovery
- 4794 Endowment Assessment Charge
- 4795 Endowment Assessment 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

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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)
4823 Inter-Entity Equity Transfer – Operating. 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 affected using a journal entry, with the University unit debiting or crediting object code 4823 or 4824, and an offsetting entry to object code 15xx in the affiliated center

4824 Inter-Entity Equity Transfer – Non-Operating. 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 affected using a journal entry, with the University unit debiting or crediting object code 4823 or 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
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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

Only Object codes which appear on this list are available for use in BEN Financials
Program Subvention)
4831 Subvention, Regular Programs
4832 Subvention, One-Time
4833 Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows
4839 University Bank
4840 Final Year End Adjustment

49XX – OTHER INCOME – Other Income includes revenue from activities not specifically identified above.
4900 Rental Income – tangible property. Rental of tangible property
(e.g. AV equipment, computers) to parties external to the University.
4901 Rental Income – real property. Rental of University-owned facilities
real estate to parties external to the University for parties, weddings,
conferences, luncheons, etc. (e.g., Morris Aboretum, Wharton Executive
Education Center).
4910 Royalties from Technology Transfer
4911 Trademark Revenue
4912 Copyright Revenue
4913 Tangible Research Materials
4914 Patent Expense Reimbursement
4915 Interest Income
4918 Royalty – Internal Distributions
4919 Royalty – External Distributions
4920 Miscellaneous
4990 Conversion Revenue (used only at Conversion)
4991 Account Balance Transfer
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

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Treasurer, Human Resources, Risk Management, Student Financial Services or Facilities
Management).

** This object code is valid for grant funds only.
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  
9405  Tuition Distribution

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.

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

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

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

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).

5100 Salaries: Financial/General Administrative Professional Staff
5101 Salaries: Instruction/Research Professional Staff. Payments to staff holding instruction or research administrative positions.
5102 Extra Services: Financial/General Administrative Professional Staff.
5103 Extra Services: Instruction/Research Professional Staff
5104 Allowances: Professional Staff (PT EBs charged)

511X – SUPPORT STAFF (Includes full time weekly-paid and hourly paid support staff, 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).

5110 Salaries: Financial/General Administrative Support Staff (Non-exempt salaries, weekly paid, support staff).

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

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

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

**512X – UNIONIZED STAFF** (includes full time weekly-paid and hourly-paid unionized staff; subject to full time EB rate).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5120</td>
<td>Regular Pay: Financial/General Administrative Support Staff (FT EB rate).</td>
</tr>
<tr>
<td>5121</td>
<td>Regular Pay: Instruction/Research Support Staff (FT EB rate).</td>
</tr>
<tr>
<td>5122</td>
<td>Extra Services/Overtime: Financial/General Administrative Hourly Support Staff (FT EB rate).</td>
</tr>
<tr>
<td>5123</td>
<td>Extra Services/Overtime: Instruction/Research Hourly Support Staff (FT EB rate).</td>
</tr>
<tr>
<td>5124</td>
<td>Salaries: Financial/General weekly paid Unionized Staff.</td>
</tr>
<tr>
<td>5125</td>
<td>Salaries: Instruction/Research weekly paid Unionized Staff.</td>
</tr>
<tr>
<td>5126</td>
<td>Extra Services/Overtime: Financial/General weekly paid Unionized Staff.</td>
</tr>
<tr>
<td>5127</td>
<td>Extra Services/Overtime: Instruction/Research weekly paid Unionized Staff.</td>
</tr>
</tbody>
</table>

**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).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5130</td>
<td>Salaried (monthly paid): Financial/General Administrative (PT EB rate)</td>
</tr>
<tr>
<td>5131</td>
<td>Salaried (monthly paid): Instruction/Research Administrative (PT EB rate)</td>
</tr>
<tr>
<td>5132</td>
<td>Salaried (weekly paid): Financial/General Administrative (PT EB rate)</td>
</tr>
</tbody>
</table>

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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)

514X – SPECIAL (HUP)

5140 HUP: salaries and wages for HUP employees
5141 Other Salaries
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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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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

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 and its territories. Local travel use 5201.)
5201 Local travel for faculty and staff, (local travel includes destinations in and around Philadelphia – 50 mile radius or less)
5202 Foreign travel for faculty and staff, (travel expenditures incurred while outside the United States and its territories.)
5204 Domestic student travel, (travel expenditures incurred within the United States and its territories. Local travel use 5208.)
5205 Foreign student travel, (travel expenditures incurred while outside the United States and its territories.
5206 Non-employee domestic travel, (for persons not directly connected with the University e.g., student recruits, lecturers, visitors, 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 Business meals for faculty and staff, (business meals with students, colleagues, speakers, recruits, etc. over which business is conducted)
5210 Meetings and conference fees/registrations - charged to ProCards or processed on Request for Payment forms should be allocated to this object code.
5211 University sponsored meetings and conferences. Includes all expenses which are associated with sponsoring meetings/conferences.
NOTE: Any alcoholic beverages that are served in conjunction with conferences must be charged to object code 5214

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

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

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

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

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.

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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.

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

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** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials 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 Penn-Capital Equipment –Federal Title

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

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

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

5250 External Rentals/leases of facilities. Rental of a non-University facility

5251 Internal Rentals/leases of facilities. Rental of a University facility.

5252 Rentals/leases of computers and peripherals, (e.g., printers, monitors)

5253 Rentals/leases of vehicles, other than rental cars utilized for

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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>
<tr>
<td>5267</td>
<td>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).</td>
</tr>
<tr>
<td>5268</td>
<td>Unallowable advertising (e.g., advertisement of University programs and activities).</td>
</tr>
<tr>
<td>5269</td>
<td>External: daily U.S. postage</td>
</tr>
<tr>
<td>5270</td>
<td>External: express mail service (e.g., FedEx, UPS)</td>
</tr>
<tr>
<td>5271</td>
<td>External: bulk mail service</td>
</tr>
<tr>
<td>5272</td>
<td>External: international postage</td>
</tr>
<tr>
<td>5273</td>
<td>External: other postage charges</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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

5274 Internal: Mail Service charges. All mail services rendered by University Mail Service.

5275 External: photographic & illustrative charges. For photographic & illustrative services.

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).

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
5299 School/Departmental Administrative Costs – Non-Federal

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** 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.

<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>
<tr>
<td>5307</td>
<td>Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).</td>
</tr>
<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</td>
</tr>
</tbody>
</table>

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**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.

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.

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

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

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** This object code is valid for grant funds only.
Only Object codes which appear on this list are available for use in BEN Financials 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)
5407 Internal: Maintenance Work Orders (may include special housekeeping work orders)
5408 Non-Capital CIP Close-0ut
5409 Other Operations & Maintenance

541X – UTILITIES

5410 Electric, Chilled Water

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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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

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

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5505  Service Center Cost Recovery
5506  Related Entity: Direct Cost Allocation Recovery
5509  Other Overhead Recovery
5510  Sponsored Grant/Contract Overhead Recovery
5511  Sponsored Program Facility Cost Recovery

**60X – 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

**69X - CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE**

5699  Cumulative Effect of Changes in Accounting Principle

**7XX – 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)

**8XX – INTERNAL ALLOCATIONS**

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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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
5811  Funding, Student Services

93XX - BUDGET SUSPENSE

9300  PBUD/PBIL/PTCS

94XX  See Revenue Object Code Listing

95XX - SUSPENSE

Note: These objects cannot be budgeted.

9500  Default
9501  Payroll (50xx-51xx)
9502  Telecommunications (5261-5263)
9505  UMIS (5310)
9506  DCCS (5309)
9507  Archives (5330)
9508  Publications (5265)
9509  Physical Plant (5407)
9510  Residential Maintenance (5407)
9511  Bookstore
9512  ProCard
9513  Internal Mail Services: Bulk Mail (5274)
9514  Internal Mail Services: Bulk Labor (5274)
9515  Internal Mail Services: Mail Labor (5274)
9516  Internal Mail Services: Daily Postage (5274)

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9517 Internal Mail Services: Postage Due (5274)
9518 Internal Mail Services: Fed Express Domestic (5274)
9519 Internal Mail Services: Fed Express International (5274)
9520 Internal Mail Services: International Mail (5274)
9521 Internal Mail Services: DHL (5274)
9522 Internal Mail Services: Xpress (5274)
9523 Wharton Reprographics
9524 Wharton Audiovisual Services
9525 Cell Center
9526 ULAR Animal Procedure
9527 ULAR Per Diem
9528 Computer Connection
9529 PENN Card
9530 Faculty Club
9531 Dining Service
9532 LRSM
9533 Physics
9534 HR Post Doc
9535 Internal Mail Services: UPS (5274)
9536 DNA Sequence
9537 Translational Core Lab
9538 Vector Core
9539 Chemistry
9540 Medical Computing
9541 Radiation Safety
9542 AFSA
9543 Medical Copy Center
9544 Gene Therapy
9545 Credit Card Cr/Dr
9546 Med IDS Service
9547 Pathology
9548 Fleet Card
9549 SCXC Stem Cell Xenograft Core
9550 SOM Tech Services
9599 Frozen Account

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2010

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99XX – SPECIAL

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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1XXX – ASSETS

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<th>Description</th>
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<td>Cash</td>
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<td>12XX</td>
<td>Accounts Receivable</td>
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<td>13XX</td>
<td>Prepaid Expenses and Deferred Charges</td>
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<tr>
<td>14XX</td>
<td>Inventories</td>
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<td>15XX</td>
<td>Advances/Inter-Entity Due To/Due From</td>
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<td>16XX</td>
<td>Loans Receivable</td>
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<tr>
<td>17XX</td>
<td>Investments</td>
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<td>18XX</td>
<td>Plant Assets</td>
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<td>19XX</td>
<td>Construction in Progress (CIP)</td>
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2XXX – LIABILITIES

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<td>Encumbrance</td>
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<td>21XX</td>
<td>Payroll Withholding</td>
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<td>22XX</td>
<td>Payroll Withholding</td>
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<td>23XX</td>
<td>University Liability, Accrued Expense &amp; Reserves</td>
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<td>24XX</td>
<td>General and Student Financial Services Liability</td>
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<td>25XX</td>
<td>Deferred Income</td>
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<tr>
<td>26XX</td>
<td>Deposits &amp; Advances</td>
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<td>27XX</td>
<td>Short-term &amp; Long-term Debt</td>
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<td>28XX</td>
<td>Due To/Due From (Agency Funds)</td>
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4XXX – REVENUE

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<td>Tuition &amp; Fees</td>
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418X – Student Aid (Contra Revenue)  
42XX – Room and Board  
43XX - Sales and Services  
44XX – Contributions and Private Grants  
46XX – Sponsored Programs and Other  
47XX – Investment Income  
48XX – Reclassifications & Transfers  
49XX – Other Income  
94XX – Suspense  

5XXX – EXPENSES  
50XX – Academic Compensation  
51XX – Non-Academic Compensation  
52XX – Current Expenses: Supplies & Miscellaneous  
53XX – Current Expenses: Services  
54XX – Operations and Maintenance of Facilities  
55XX – Expense Credits  
560X – Capital Related Expenses  
569X - Cumulative Effect of Changes in Accounting Principle  
57XX – Inventory Purchases  
58XX – Internal Allocations  
95XX – Suspense  
99XX – Special  

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