1XXX – ASSETS

11XX – Cash

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

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** This object code is valid for grant funds only.**
12XX – Accounts Receivable – Amounts owed by students, customers and other entities for services rendered by the University.

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

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

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

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

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

- 1230  Contributions Receivable
- 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 2011**

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

### 124X – Trade/Other Receivables – Amounts owed by outside entities to University departments for services rendered/goods sold.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1240</td>
<td>Trade/Other Receivables (e.g., Wharton Exec Ed)</td>
</tr>
<tr>
<td>1241</td>
<td>Commonwealth Receivable - Used to record monthly accruals and quarterly payments related to annual appropriations from the Commonwealth of Pennsylvania</td>
</tr>
<tr>
<td>1249</td>
<td>Trade/Other Receivables, Allowance for Uncollectible – reduces Receivables by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

### 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. Transactions recorded to these object codes should be made to the following orgs, most of which are affiliated with CHOP using CNAC 400 and Fund 014003:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4203</td>
<td>CHOP Anesthesia</td>
</tr>
<tr>
<td>4392</td>
<td>Children’s Health Care Associates</td>
</tr>
<tr>
<td>4432</td>
<td>CHOP Psychiatry</td>
</tr>
<tr>
<td>4465</td>
<td>CHOP Radiology</td>
</tr>
<tr>
<td>4505</td>
<td>Children’s Surgical Associates</td>
</tr>
<tr>
<td>4530</td>
<td>Clinical Labs of CHOP</td>
</tr>
</tbody>
</table>

These object codes may also be used for temporary transactions for the Nursing and Legal Departments.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1250</td>
<td>Receivable, Health Affiliates: Current Expense and Capital</td>
</tr>
<tr>
<td>1251</td>
<td>Receivable, Health Affiliates: Salaries – Full time Admin &amp; Staff</td>
</tr>
<tr>
<td>1252</td>
<td>Receivable, Health Affiliates: Salaries – Full time Faculty (full time EB rate)</td>
</tr>
<tr>
<td>1253</td>
<td>Receivable, Health Affiliates: Salaries – Part time staff (part time EB rate)</td>
</tr>
<tr>
<td>1254</td>
<td>Receivable, Health Affiliates: Salaries – no EBs charged</td>
</tr>
<tr>
<td>1255</td>
<td>Receivable, Health Affiliates: Full time Employee Benefits charges</td>
</tr>
<tr>
<td>1256</td>
<td>Receivable, Health Affiliates: Payments - used to record payments received from the six CHOP departments in CNAC 400 fund 014003. Also used for temporary transactions for the Nursing and Legal Departments.</td>
</tr>
<tr>
<td>1257</td>
<td>Receivable, Health Affiliates: Part Time Employee Benefits charge</td>
</tr>
<tr>
<td>1258</td>
<td>Receivable, Health Affiliates: CHOPPA Payroll</td>
</tr>
</tbody>
</table>

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1259  Receivable, Health Affiliates: Allowance for Uncollectible- used to record the reserve for uncollectible accounts receivables from the Health Affiliates.

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)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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14XX – Inventories – Goods available for sale

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

15XX – Inter-Entity Due To/Due From – Amounts owed to/by the University to/from inter-entity health practices (usually CPUP/HUP) and the Independent Operations.
All transactions to the UPHS interfund (21X-21XX-1-XXXXXX-15XX-XXXX-XXXX) must include a 6 digit Lawson number and 5 digit UPHS Chart of Account number in the description of the BEN journal. CPUP journals are booked to CNAC 400 in fund 014003 for interfund transactions.

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 - used to record payments received from and made to UPHS to pay down on the interfund balance
1527 Due to/Due from: Capital - used to record capital transactions usually Between UPHS and the School of Medicine
1528 Due to/Due from: Overhead
1529 Due to/Due from: 2% Dean’s Fund-used to record CPUP deans tax Transactions each month which is 2% of each CPUP practices monthly revenue distributed to the School of Medicine

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**UNIVERSITY OF PENNSYLVANIA**  
**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011**

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1530</td>
<td>Due to/Due from: Long Term- used to record UPHS long term debt transactions</td>
</tr>
<tr>
<td>1531</td>
<td>Due to/Due from: HUP Cost Center/Group Practice – used to record HUP Group practice charges, which are services provided by UPHS to University Departments</td>
</tr>
<tr>
<td>1532</td>
<td>Due to/Due from: Tuition Benefits- used to record Tuition Benefit charges provided to UPHS employees</td>
</tr>
<tr>
<td>1533</td>
<td>Due to/Due from: Medical Center Allocation – not currently in use. This object code was used to allocate expenses to the School of Medicine for services that UPHS provided. Most of these transactions are now recorded in 1520.</td>
</tr>
<tr>
<td>1534</td>
<td>Due to/Due from: AP credits - used to book interfund AP credits</td>
</tr>
<tr>
<td>1535</td>
<td>Due to/Due from: Subsidies - used to book interfund Subsidies activity</td>
</tr>
<tr>
<td>1536</td>
<td>Due to/Due from: Renovations - Previously used to record renovation transactions between the Health System and the University. Most of these transactions are now recorded in 1527.</td>
</tr>
<tr>
<td>1537</td>
<td>Due to/Due from: Rent - Previously used to record rent activity between the University and the Health System. Most of these transactions are now recorded in 1520.</td>
</tr>
<tr>
<td>1539</td>
<td>Due to/Due from: Miscellaneous charges exempt from overhead – used to record miscellaneous interfund charges exempt from overhead</td>
</tr>
<tr>
<td>1540</td>
<td>Due to/Due from: Part Time Employee Benefits charge</td>
</tr>
<tr>
<td>1541</td>
<td>Due to/Due from: CPUP EB</td>
</tr>
</tbody>
</table>

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**This object code is valid for grant funds only.**
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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** This object code is valid for grant funds only.
### 171X – AIF Investments held by endowments in the University’s Associated Investment Pooled Funds

<table>
<thead>
<tr>
<th>Object 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 – Intermediate Term Fund Investments

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1720</td>
<td>Intermediate Term Fund, Book Value</td>
</tr>
<tr>
<td>1721</td>
<td>Intermediate Term Fund, Realized Gain Inv</td>
</tr>
<tr>
<td>1722</td>
<td>Intermediate Term Fund, Unrealized Gain Inv</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object 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>Object 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>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1750</td>
<td>Specially Managed: Investment, Book value</td>
</tr>
</tbody>
</table>

---

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1751 Specially Managed: Investment, Realized Gain/Loss
1752 Specially Managed: Investment, Unrealized Gain/Loss

**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**

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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1820 Buildings & Fixed Equipment
1821 Moveable Equipment

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.
IMPORTANT: Effective March 2008, 183X object codes cannot be used to create a requisition. You must use 187X object codes for moveable equipment

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

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185X – Rare Books & Collectibles

1850 Rare Books
1851 Museum Collections
1852 Artwork
1858 Donated Collectibles
1859 Other Collectibles

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

1860 Intangible Assets

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

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

190X – Site Acquisition

1901 Property Acquisition
1902 Appraisal Fee

191X – Site Preparation

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

192X – Construction and Fixed Equipment

1920 Construction
1921 Non-structural improvements
1922 Security Systems
1923 Landscaping/site development
1925 Construction contingency
1926 Special Fixed Equipment
1927 Telephone and Communications
1928 Signage
1929 Asbestos removal

193X – Fees

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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
1942 Expense Furniture
1943 Expense Tec/Science Equipment
1944 Expense Building Maintenance Equipment

195X – Equipment and Moveable Furnishings

1950 Furniture
1951 Furniture contingency
1952 Moveable Technical or Scientific Equipment
1953 Consultant, Interior design
1954 Building Maintenance Equipment
1955 Capital Furniture
1956 Capital Tec/Science Equipment
1957 Capital 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.

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

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2107</td>
<td>Withholding, CA Training Tax</td>
</tr>
<tr>
<td>2110</td>
<td>Amusement tax</td>
</tr>
<tr>
<td>2111</td>
<td>A/P Sales Tax – Pennsylvania, Philadelphia, Allegheny County sales tax</td>
</tr>
<tr>
<td>2112</td>
<td>Surplus Line Tax</td>
</tr>
<tr>
<td>2113</td>
<td>Unrelated Business Income Tax</td>
</tr>
<tr>
<td>2114</td>
<td>Real Estate Taxes</td>
</tr>
<tr>
<td>2115</td>
<td>Withholding, Pension Federal Tax</td>
</tr>
<tr>
<td>2116</td>
<td>Withholding, Medicare Federal</td>
</tr>
<tr>
<td>2117</td>
<td>N.J. State Unemployment Tax</td>
</tr>
<tr>
<td>2118</td>
<td>Sales Tax, Other States</td>
</tr>
<tr>
<td>2119</td>
<td>Gross Receipts Tax</td>
</tr>
</tbody>
</table>

212X – 214X – Health/Dental Insurance (payroll withholding & University contribution)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2120</td>
<td>BC/BS</td>
</tr>
<tr>
<td>2129</td>
<td>Keystone HMO</td>
</tr>
<tr>
<td>2130</td>
<td>Dental</td>
</tr>
<tr>
<td>2132</td>
<td>Penn Care</td>
</tr>
<tr>
<td>2133</td>
<td>Prescription</td>
</tr>
<tr>
<td>2134</td>
<td>Aetna HMO</td>
</tr>
<tr>
<td>2135</td>
<td>EPFS Program</td>
</tr>
<tr>
<td>2136</td>
<td>Long Term Care</td>
</tr>
<tr>
<td>2137</td>
<td>UPHS Health P.O.S. Plan</td>
</tr>
<tr>
<td>2138</td>
<td>Vision Care</td>
</tr>
<tr>
<td>2139</td>
<td>Amerihealth HMO</td>
</tr>
<tr>
<td>2140</td>
<td>Amerihealth POS</td>
</tr>
<tr>
<td>2141</td>
<td>Post-Doc Healthcare</td>
</tr>
<tr>
<td>2142</td>
<td>LTD Supplemental Insurance</td>
</tr>
<tr>
<td>2143</td>
<td>High Deductible Health Care (HDHC)</td>
</tr>
<tr>
<td>2144</td>
<td>Aetna PPO</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2150</td>
<td>TIAA</td>
</tr>
<tr>
<td>2151</td>
<td>Calvert</td>
</tr>
</tbody>
</table>

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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:

- 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

**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)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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

2235 United Way Contributions (Non-Payroll)
2236 Center for Responsible Funding Contributions (Non-Payroll)
2237 Penn’s Way Undesignated Contributions (Non-Payroll)

224X – Employee Expense Accounts (Payroll Withholding)

2240 Medical
2241 Dependent Care Expense

2242 Health Savings Account (HSA)
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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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

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
2402  **Bookstore Liability**
2403  Facilities Services Liability
2404  Epayables Liability

241X – Student Financial Services

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

25XX – DEFERRED INCOME

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

2500  General Tuition
2501  Undergraduate Traditional Tuition
2502  Professional and Other Degree Tuition
2503  PhD Tuition
2504  Dissertation Tuition
2505  Study Abroad and Non-Degree Tuition

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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

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)
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

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2550 Sales/Services
2551 CTT Deferred Revenue Distributed (contra-liability)

256X – Gift Annuities, Pooled Life, UniTrust

2560 Gift Annuities, Present Value
2561 Pooled Life/UniTrusts, Interest & Dividends
2562 Pooled Life/UniTrusts, Payments to Beneficiaries
2563 Pooled Life/UniTrusts, Fixed
2564 Pooled Life/UniTrusts, Equity

26XX – DEPOSITS & ADVANCES

2600 Student Deposits
2610 Rental Deposits
2620 Other Deposits
2630 Advances: Grants & Contracts
2640 Tuition: Advanced Receipts
2641 Tuition: Advanced Receipts
2642 Advances: Investment Purchases
2643 Investments: Other Liabilities
2644 Investments: Other Payables

27XX – Short-term & Long-term Debt

270X-External Debt

2700 Long-term Debt, non-current portion
2701 Long-term Debt, current portion
2702 Premium/Discount on Long-term Debt – Non Current Portion
2703 Premium/Discount on Long-term Debt – Current Portion

278X – Internal Loans

2780 Borrowing: Construction Loans

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2781  Borrowing: EPLP
2782  Borrowing: Other Loans
2783  Repayment: Construction Loans
2784  Repayment: EPLP
2785  Repayment: Other Loans
2786  Prior FY Long-term Debt – Non Current Portion
2787  Prior FY Long-term Debt – Current Portion

28XX – Due to/Due from (Agency Funds)

2800  Due to/Due from External Organizations

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

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### UNIVERSITY OF PENNSYLVANIA
### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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

#### 4110-4118 – Summer

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4110</td>
<td>Undergraduate Regular (including Summer School)</td>
</tr>
<tr>
<td>4111</td>
<td>Graduate &amp; Professional Regular (including Summer School)</td>
</tr>
<tr>
<td>4112</td>
<td>Undergraduate Special – Summer (CGS, Evening, etc.)</td>
</tr>
<tr>
<td>4113</td>
<td>Graduate Special – Summer (CGS, ExMSE, BioMed)</td>
</tr>
<tr>
<td>4115</td>
<td>Undergraduate Traditional-Summer</td>
</tr>
<tr>
<td>4116</td>
<td>PhD Degree – Summer</td>
</tr>
<tr>
<td>4117</td>
<td>Professional and Other Degree Programs- Summer</td>
</tr>
<tr>
<td>4118</td>
<td>Study Abroad &amp; Non-Degree - Summer</td>
</tr>
</tbody>
</table>

#### 4119- Tuition Discount

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4119</td>
<td>Tuition Discount</td>
</tr>
</tbody>
</table>

#### 412X – Other Tuition & Special Programs

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

#### 413X – Fees

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4130</td>
<td>Admission Application Fee</td>
</tr>
<tr>
<td>4131</td>
<td>General Fee – Undergraduate</td>
</tr>
<tr>
<td>4132</td>
<td>General Fee - Graduate</td>
</tr>
<tr>
<td>4133</td>
<td>Technology Fee – Undergraduate</td>
</tr>
<tr>
<td>4134</td>
<td>Technology Fee – Graduate</td>
</tr>
<tr>
<td>4135</td>
<td>Recreation &amp; Facilities Fees</td>
</tr>
<tr>
<td>4136</td>
<td>Student Health Fee</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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

4139 Other Fees (e.g., acceptance fees, lab fees, late registration fee, Residence Program fees, special program fees, transcript fees)

414X – Study Abroad Fees

  4140 Study Abroad Program Fee
  4141 Study Abroad, International Travel
  4142 Study Abroad, Room & Board
  4143 Study Abroad, Insurance
  4144 Study Abroad, Miscellaneous
  4145 Study Abroad, Program Fee (non-Penn students)
  4146 Study Abroad, International Travel (non-Penn students)
  4147 Study Abroad, Room and Board (non-Penn students)
  4148 Study Abroad, Insurance (non-Penn students)
  4149 Study Abroad, Miscellaneous (non-Penn students)

418X – STUDENT AID (CONTRA REVENUE)
Tuition, fees, housing remitted on behalf of students. Student aid was formerly recorded as an expenditure. However, according to 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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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4195 Undergraduate Financial Aid Incentive
4196 Undergraduate Financial Aid Endowment Income

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

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

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

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

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

4400 Gift Revenue – General
4401 Gift Revenue – Annual Giving
4402 Overhead Charge on Gifts
4404 Realized Gain/Loss on Gift of Securities
4405 Overhead Recovery on Gifts
4406 Gift Revenue – UK Foundation
4410 Private Grant Revenue
4420 Fundraising Dinner tickets/Membership fees

46XX – SPONSORED PROGRAMS and OTHER
Revenue from grants and contracts for research services rendered.

4600 Grant Revenue (direct and indirect)
4610 Commonwealth Appropriation
4620 Program income

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

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4705 Pension/OPEB–related changes other than net period cost
4706 Realized Gain on Non-Gifted Securities (earned)
4707 Realized Gain on Non-Gifted Securities (distributed)
4708 Realized Gain on Derivatives and Other Hedge Activity
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

472X – Income from Intermediate Term 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

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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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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

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

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, to be used for a particular departments operating activities. The transfers are affected using a journal entry, with the University unit debiting or crediting object code 4823 and an offsetting entry to object code 15xx in the affiliated center.

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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, to be used for a particular departments operating activities. The transfers are affected 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. These transfers are usually limited to Capital projects, equipment purchases, endowment transfers and the principal portion of debt service payments.

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

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

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

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

4910 Royalties from Technology Transfer
4911 Trademark Revenue
4912 Copyright Revenue

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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
9405  Tuition Distribution

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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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)

504X – GRADUATE AND PROFESSIONAL STUDENTS

5040 Teaching Assistant (no EBs charged)

5041 Research Assistant (no EBs charged)

5042 Post-Doctoral Researcher. For individuals who hold Ph.D or MD, are conducting Research and are allowable under research grants. (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)

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- **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).

**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.

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

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>
</table>
| 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 |

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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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)

514X – SPECIAL (HUP)

5140 UPHS: salaries and wages for UPHS employees
This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hospital, etc.) salaries for certain Health System employees that also work for a University department. The other side of the entry is usually booked to the interfund 15XX object code. In general, most salary entries should be booked through the Salary Management System.

5141 Other Salaries
5142 Facilities Management Customer Labor

518X – RESERVE (for Budgeting only)

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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 UPHS: Employee Benefits for UPHS employees. This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hosp., etc.). Employee benefits for certain Health System employees that also work for a University department. The other side of the entry is usually booked to the interfund 15XX object code. In general, most employee benefit entries should be booked through the Salary Management System.
5193 Prior Period EB Adjustment
5194 CHOP: Employee Benefits for CHOP employees
5195 Facilities Employee Benefits
5196 Employee Benefits – Dependent Tuition Charge

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 on a non-local trip within the United States and its territories- (includes trip

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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 related expenses such as airfare, lodging, ground transportation, and personal meals). Business meals while traveling should be charged to 5209, or 5214 and a C-1A* Travel & Entertainment -Entertainment & Business Meals worksheet should be attached. Note: Local travel use object code 5201

5201 Local travel for faculty and staff -Local travel includes destinations in and around Philadelphia (50 mile radius or less). Includes purchase of transportation tokens, local ground transportation, mileage reimbursement, PhillyCarShare.

5202 Foreign travel for faculty and staff -travel expenditures incurred in conjunction with travel outside the United States and its territories, (includes trip-related expenses such as airfare, lodging, ground transportation, and personal meals). Business meals while traveling should be charged to 5209 or 5214 and a C-1A* Travel & Entertainment -Entertainment & Business Meals worksheet should be attached.

5204 Domestic student travel - travel expenditures incurred on a non-local trip within the United States and its territories - (includes trip-related expenses such as airfare, lodging, ground transportation and meals). Local travel use 5208.

5205 Foreign student travel - Travel expenditures incurred in conjunction with travel outside the United States and its territories - (includes trip related expenses such as airfare, lodging, and ground transportation and meals).

5206 Non-employee domestic travel – for persons not directly connected with the University e.g., student recruits, lecturers, visitors, consultants and job applicants. Includes trip-related expenses such as airfare, lodging, ground transportation and personal meals.

5207 Non-employee foreign travel - For persons not directly connected with the University e.g., student recruits, lecturers, visitors, consultants and job applicants. Includes all trip-related expenses such as airfare, lodging, ground transportation and personal meals.

5208 Local student travel, meals, entertainment - Includes college house activities, floor functions, entertainment, refreshments and local student travel. A C-1A form is not required with this object code provided a valid business purpose is provided on the advance or reimbursement form.

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UNIVERSITY OF PENNSYLVANIA

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5209  Business meals for faculty and staff - business meals are meals with a clearly substantiated business purpose that are directly associated with the active conduct of University business and takes place in a dining establishment. At a business meal the business discussion is the primary purpose of the meal. A meal that directly precedes or follows a substantial and bona fide business discussion also meets this criterion. Examples of business meals include meetings with business associates, professional colleagues, students and others at which a bona fide business discussion takes place e.g. ABA meetings.

NOTE: This expense should not be charged to a Procard. An Entertainment and Business Meal Worksheet (C-1A* Travel and Entertainment - Entertainment & Business Meals worksheet) must be completed for meals listing the date, place of entertainment, persons entertained, affiliation and the business purpose of the meal. Any alcohol in conjunction with a business meal must be charged to 5214. Local travel is no longer charged to this object code. Refer to the University Financial Policy #2361 Travel and Entertainment Reimbursement Policy at:
http://www.finance.upenn.edu/vpfinance/fpm/2350/2361

5210  Meetings and conference fees/registrations - Use this object code when paying conference registration fees directly or reimbursing prepaid registration costs, i.e. reallocation of conference/registration fees charged to Procards.

5211  Business Meetings on Campus -Refreshments for meetings, lab lunches, groceries, box lunches etc. constitute meeting expenses. To be used when the primary focus is the meeting at which food is brought in.

Note: any alcoholic beverages that are served in conjunction with campus meetings must be charged to 5214.

5212  International project/program costs – use this object code 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. The receipts for project/program costs and the responsibility for ensuring that those monies have been spend in accordance with the guidelines of the program or project remain with the school or 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.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

Only Object codes which appear on this list are available for use in BEN Financials center. Travel costs associated with international projects/programs should be charged to travel object codes.

5214 Entertainment -Encompasses those expenses incurred in conjunction with meals or events that are business-related but social or celebratory in nature. Expenses incurred for business-related entertaining include catering, decorations, alcohol * and location rentals. Entertainment ** expenses and all alcohol purchases in conjunction with entertainment related activities must be charged to 5214.

* NOTE regarding Alcohol: 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 Business meetings on campus (5211). Note: Before using this object code with a grant, please refer to the ‘Notice of Award’ to determine whether or not the charge is allowable on a grant.

** NOTE: Services provided by independent contractors such as musical groups, and performers should be paid directly by the University through Accounts Payable using object code 5319 (External: Other professional services) or 5339 (External Other Services). Entertainers should not be paid directly by a third party (e.g. University employees cannot seek reimbursement for paying independent contractors directly). Entertainers are providing a service and the University is obligated to report amounts paid to taxing authorities. Please refer to the Independent Contractors and Consultants guide located at: http://www.finance.upenn.edu/comptroller/tax/contractor_guide.shtml.

An Entertainment and Business Meals Worksheet (C-1A* Travel and Entertainment-Entertainment & Business Meals worksheet) must be completed when using object code 5214; listing the date, place of entertainment, all persons entertained, affiliation and the business purpose of the meal or event.

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522X – 524X – SUPPLIES and MINOR EXPENSES

Office supplies, laboratory supplies, computer software, computer supplies, non-library books and reprints. Includes any associated shipping, delivery or handling costs.

5220 External Office Supplies - Supplies used in offices which are purchased from outside vendors (Office Depot, etc.). Examples: stationery, paper for duplication, pens, pencils, typewriter ribbons, print-wheels and fonts, water, coffee services. For PC and Printer supplies, see object code 5223 (computer software, accessories & supplies).

5221 Internal Office Supplies - Supplies used in offices which are purchased from other University departments (e.g., paper or labels purchased from the bookstore). Note: Not to be used when creating purchase orders.

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 (http://www.library.upenn.edu/) for general library use must be charged to asset object code 1875.

5223 Computer Software, Accessories & Supplies – for example, software programs for personal computers including upgrades, annual maintenance on software, laptops, notebooks, portable computers, servers, data storage and media, disk packs, data cartridges, toner/ink cartridges, magnetic tape, laser printer accessories, computer care products and work station accessories such as surge protectors, glare screens, diskette trays etc. Do not use this object code for purchasing mainframe system software.

5224 Non-Capitalized Computer Equipment & Peripherals – for example, printers, monitors, servers, PCs, networking equipment – under $5,000 unit cost.

5225 Other Non-Capitalized Furniture/Moveable Fixtures/Equipment – for example, non-capitalized artwork, desks, chairs, cabinets, tables, racks, shelving units, small machinery, appliances, window air conditioners, fans, tools, lab/clinical equipment) – under $5,000 unit cost.

5226 External copying and duplicating – such as Campus Copy Center and FedEx/Kinko’s. See object code 5264 External Printing and Publications for The creation of pamphlets and brochures.

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

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

5229 Internal Laboratory Supplies – Laboratory/Research supplies purchased from Internal University departments.

5230 External research animal purchases - research animals purchased from outside vendors. Object code 5230 to be used by ULAR only.

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 (e.g. cages). To be used by ULAR, New Bolton Center.

5233 Internal: research animal per diem charges

5234 Internal: research animal food, board, transportation

5235 Radioactive Material – Must be acquired via a purchase order using the Appropriate RAM #.

5236 Other Hazardous Material - for example, corrosive acids, hazardous waste, flammable liquids

5237 Allowable Dues & Memberships – dues and memberships to professional organizations. Membership must support the individuals job-related responsibilities. Use Procard to pay for dues and memberships whenever possible. Refer to University Financial Policy #2321.

5238 Unallowable Dues and Memberships – Includes all University authorized costs for membership to civic or community organizations or social or dining clubs, including the University Club at Penn.

NOTE: Payment of membership fees for private clubs or organizations is prohibited unless approved in writing by the Vice President for Finance and the appropriate Dean or center director. Refer to University Financial Policy #2321.

5239 Subscriptions to professional publications – subscriptions must support the Individual’s job-related responsibilities. Use Procard to pay for subscriptions whenever possible. Refer to the University Financial Policy # 2321.

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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5240 HUP/CPUP: Current Expense - This object code is used to record UPHS (HUP, Presbyterian, Pennsylvania Hospital, CPUP, etc.) current expenses that a University department recognizes, where the other side of the entry is usually booked to the interfund 15XX object code.

5241 Patient Care Supplies

5242 Dining Service Costs-Outside Managed - Payments to outsourced dining services operators for costs for food and other direct expenses.

5243 Non Penn-Capital Equipment – Federal Title - Used for the purchase of equipment items on projects funded by the federal government wherein the government retains title to the equipment that cannot be recorded or tracked through BEN Assets. The Office of Research Services will review transactions posted to this object code when preparing financial reports and will adjust any incorrect charges.

5244 Genomic Arrays Up to $50,000 - This object code is to be used for the purchase of Genomic Arrays on federal awards costs up to $50,000 per budget period. Full F&A is charged to this object code. Sponsor programs only.

5245 Genomic Arrays Greater than $50,000 – This object code is to be used for the purchase of Genomic Arrays on federal awards when the cost is greater than $50,000 per budget period. Costs over $50,000 are excluded from F&A. Sponsor programs only.

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

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

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

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

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

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

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

5254 Rentals/leases of other capital equipment (excluding computers and peripherals)

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5255  External: other rentals (e.g., furniture).
5256  Internal: other rentals (e.g., audio-visual equipment).

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

5260  External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&T, Sprint).
5261  Internal local telephone charges. For services rendered by University Telecommunications.
5262  Internal telephone equipment. Fees for use of telephone equipment provided by University Telecommunications.
5263  Internal toll charges. For toll services available through University Telecommunications.
5264  External printing & publications. For printing & publications services provided by outside vendors.
5265  Internal printing & publications. For printing & publications services provided by University departments.
5266  Internal photographic & illustrative charges. For photographic & illustrative services provided by University departments.
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 – for example, advertisement of University programs and activities.
5269  External: daily U.S. postage
5270  External: express mail service – for example, FedEx, UPS, local courier services
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.

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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 – for example, 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
5298  School/Departmental Administrative Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2,
Only Object codes which appear on this list are available for use in BEN Financials.

Issues:

**5299 School/Departmental Administrative Costs – Non-Federal - Offset entry must be to object code 5299.**

**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>
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</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 Training &amp; Staff Development Services. Provided by an outside vendor/individual.</td>
</tr>
<tr>
<td>5304</td>
<td>Internal 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 - To record the fees incurred through management of our endowment. Access to this object code limited to investment accounting personnel.</td>
</tr>
</tbody>
</table>

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March 2011
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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

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 – A human subject fee is a payment that represents renumeration and/or reimbursement to individuals participating as subjects in a research project. See Financial policy #2319.1 Payment of Human Subject Fees.

5317  Human Subject Payment- 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, 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 - Used for the recording of fees charged by the bank related to accounts belonging to University.

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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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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5327  Employee Moving/Relocation Costs- Reimbursements to newly recruited employees required to relocate to the Philadelphia area. Moving/relocation costs should be charged to this object code. Check the moving/relocation guidelines on the Travel Office website to insure compliance with the IRS requirement: http://www.finance.upenn.edu/comptroller/travel/ Refer to the University Financial Policy # 2324 Reimbursement of Moving Expenses http://www.finance.upenn.edu/vpfinance/fpm/2300/2324.asp

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) - Used to record the costs related to equipment repairs, including replacement of equipment parts, and service contracts on equipment, which costs are not capitalized.

** 5332  Subcontract Services – up to $25,000. To be used with Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, please refer to the Financial Policy #2109 'Budgets' and to the Sponsored Projects handbook, section 5.5.1.9 located at: http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141

** 5333  Subcontract Services – over $25,000 - Sponsored Programs only. These expenses must be approved by the Office of Research Services. For additional information, please refer to the Financial Policy #2109 'Budgets' and to the Sponsored Projects handbook, section 5.5.1.9 located at: http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141


5335  Post Doc Medical. Charges for medical benefits for post-doctoral fellows/trainees. (These benefits are not covered by the University’s medical benefits and are not included in EB charges).

5336  Unallowable: Lobbying Costs

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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 (e.g. Payroll fees such as Hand Drawn Checks, Overpayments, Stop Payments, Stale Dated Checks and Additional Pay forms are to be charged here unless the fees are for HUP/CPUP which get charged to 1539 or CPUP charged to 1250).

** 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, and 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 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 students
5359 Study abroad miscellaneous expenses paid to other institutions on behalf of non-Penn students
5360 Health Insurance Premiums-paid on behalf of students

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**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) - Housekeeping services for buildings provided by external companies (e.g. payments for housekeeping supervision contract, outside cleaning contractors and dry cleaning).

5401 Repairs & Maintenance to Facilities and Capitalized Equipment – Repairs maintenance to buildings provided by external companies (e.g. repairs to buildings and systems in buildings (air handlers), repairs to utility modules, substations & distribution systems; vehicle repairs).

5402 External: Security Services - Security services for buildings provided by external companies (e.g. payments to contracted security service providers).

5403 Internal: Security Services - Security services for buildings provided by university staff members (e.g. charges to the Division of Public Safety).

5404 Trash Removal (external providers only) – Trash removal services for buildings provided by external companies (e.g. removal of dumpsters, charge for trash dumping, recycling).

5405 Pest Control - Pest control services for buildings provided by external providers (e.g. rodents (rats), wildlife (squirrels, possums) control).

5406 Groundskeeping (External providers only) - Grounds keeping services provided by external companies (e.g. lawn, shrubbery, & tree maintenance, new plantings, landscaping).

5407 Internal: Maintenance Work Orders (may include special housekeeping work orders) - Maintenance work for buildings generated via work requests from the FRES Computerized Maintenance Management System (CMMS).

5408 Non-Capital CIP Close-Out

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5409 Other Operations & Maintenance - Maintenance work for buildings that is not specifically addressed in the other object codes (contracted services related to operations of buildings, such as small construction projects and other facility maintenance).

541X – UTILITIES

5410 Electric, Chilled Water -Electricity invoice as paid to external provider. Raw costs for electricity and the electricity used to generate chilled water paid to external service providers such as PECO, and Community Energy.

5411 Steam - Steam invoice as paid to external provider. Raw costs for steam paid to external providers such as Trigen.

5412 Water & Sewer - Domestic water invoice as paid to external provider. Raw costs for water and sewer paid to external service providers such as Water Revenue Bureau & Aqua PA.

5413 Gas - Natural gas invoice as paid to external provider. Raw costs of natural gas paid to external service providers, such as Philadelphia Gas Works (PGW) and PECO.

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

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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
5505  Service Center Cost Recovery – The cost of services provided by complex or specialized facilities, or departmental re-charge centers. All are accounted for in the 000011 fund. The credit side of the entry is to object code 5505, the expense side of the entry must be an internal object code. See "Office of Management and Budget (OMB) Circular A-21, Section J.47 at:
http://www.whitehouse.gov/omb/circulars_index-education/
Note: This object code should not be used in BEN Deposits.
5506  Related Entity: Direct Cost Allocation Recovery
5509  Other Overhead Recovery
5510  Sponsored Grant/Contract Overhead Recovery
5511  Sponsored Program Facility Cost Recovery

560X – 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

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5606  Amortization Expense

569X - CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE

5699  Cumulative Effect of Changes in Accounting Principle

57XX – INVENTORY PURCHASES

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

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
5811  Funding, Student Services

93XX- BUDGET SUSPENSE

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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)
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

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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
9551  Acc Shared Res
9552  Radiology
9553  GTP Cell Morphology
9554  Genome Frontiers Institute
9555  Pathology Centralized Resources
9556  Microscopy Core
9557  FRES Lease
9559  Frozen Account

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Universities of Pennsylvania
General Ledger Object Codes - Fiscal Year 2011

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**99XX – SPECIAL**

9999 Year End Fund Balance Offset

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2011

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

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

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

4XXX – REVENUE
  41XX – Tuition & Fees
  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

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<table>
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<tr>
<th>Object Code</th>
<th>Description</th>
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<td>49XX</td>
<td>Other Income</td>
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<td>94XX</td>
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<td>99XX</td>
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</tr>
</tbody>
</table>

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