UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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1XXX – ASSETS

11XX – Cash

1110	Cash, Operating
1111	Cash, Investments (State Street Bank)
1115	Cash, Foreign Drafts
1130	Cash, CTF 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
1148	Cash, Office of Research Services
1149	**Cash, Gift Suspense**

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 & board, fees)
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.

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UNIVERSITY OF PENNSYLVANIA

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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 (Billed)
    1221   Grant/Contract Receivables (Accrued)
    1222   Grant/Contract Receivables (Unbilled)
    1223   Grant/Contract Accounts Receivable Allocation Suspense
    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
    1232   Contributions Receivable Cash Receipts Accrual
    1237   NPV Discount on Pledges Market Value
    1238   NPV Discount on Pledges Cost Value
    1239   Contributions Receivable, Allowance for Uncollectible – reduces receivable by an estimate of the amounts which will not be collected.

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 - Used to record monthly accruals and quarterly payments related to annual appropriations from the Commonwealth of Pennsylvania.**
    1249   **Trade/Other Receivables, Allowance for Uncollectible – reduces Receivables by an estimate of the amounts which will not be collected.**

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April 2020

UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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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 using CNAC 400 should be made only to the following orgs, most of which are affiliated with CHOP, and only to Fund 014003:

> **4203 CHOP Anesthesia**
> **4392 Children's Health Care Associates**
> **4432 CHOP Psychiatry**
> **4465 CHOP Radiology**
> **4505 Children's Surgical Associates**
> **4530 Clinical Labs of CHOP**

1250	**Receivable, Health Affiliates: Current Expense and Capital**
1251	Receivable, Health Affiliates: Salaries – Full-time Admin and Staff
1252	Receivable, Health Affiliates: Salaries – Full-time Faculty (full-time EB rate) for SON must use PROG number 5406.
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 - used to record payments received from the six CHOP departments in CNAC 400 fund 014003. Also used for temporary transactions for the Nursing School.**
1257	Receivable, Health Affiliates: Part Time Employee Benefits charge
1258	Receivable, Health Affiliates: CHOPPA Payroll (Special CPUP/CHOPPA EB rate) – Must use PROG number 3020.

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

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April 2020

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1265   Benefits Withholding Receivable

127X – Receivables, Investments – Amounts owed to the University for investment-related transactions.

1270   Income Accrual
1271   Sales Advanced
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)**
1330   ROU Lease Asset

14XX – Inventories – Goods available for sale

1410   **Inventory (e.g., Lab stockrooms, University Club)**

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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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 (210-21XX-1-fund-15XX-prog-cref), the PSOM CPUP interfund (400-4XXX-2-014003-15XX-prog-cref), or the Dental CPUP interfund (510-5194-1-000000-15XX-prog-cref) must include a 6 digit Lawson number and 5 digit UPHS Chart of Account number.

1510	Due to/Due from: Miscellaneous Advances
1511	Due to/Due from: CPUP Compensation – Base Pay (Special CPUP/CHOPPA EB rate). Must use PROG number 3020.
1512	Due to/Due from: CPUP Compensation – Bonus (Special CPUP/CHOPPA EB rate)
1513	Due to/Due from: CPUP Compensation – Variable Pay (Incentive) (Special CPUP/CHOPPA EB rate). Must use PROG number 3020.
1514	Due to/Due from: CPUP Compensation – CPUP Fringe benefits (Special CPUP/CHOPPA EB rate)
1520	**Due to/Due from: Current Expense**
1521	Due to/Due from: Salaries – Full-time Admin and Staff (FT EBs).
1522	Due to/Due from: Salaries – Full-time Faculty (FT EBs).
1523	Due to/Due from: Salaries – Part time (PT EBs).
1524	Due to/Due from: Salaries (No EBs).
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**
1529	**Due to/Due from: 2% Dean's Fund-used to record CPUP deans tax transactions each month which is 2% of each CPUP practice's monthly revenue distributed to the School of Medicine.**
1530	**Due to/Due from: Long Term- used to record UPHS long term debt transactions**

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1531   **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.**

1532   **Due to/Due from: Tuition Benefits- used to record Tuition Benefit charges provided to UPHS employees.**

1534   **Due to/Due from: AP credits - used to book interfund AP credits.**

1537   **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.**

1539   **Due to/Due from: Miscellaneous charges exempt from overhead – used to record miscellaneous interfund charges exempt from overhead.**

1540   Due to/Due from: Part Time Employee Benefits charge

1541   Due to/Due from: CPUP EB (Special rate)

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**

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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
1704   Other Investments – Donor-Restricted

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 – Intermediate Term Fund Investments

1720   Intermediate Term Fund, Book Value

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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

174X – Investments held at TIAA Kaspick

1740   Investments, TIAA Kaspick

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 Trust Investments – Investments of Assets held in trusts outside the University.

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

178X – Other Investments, held by Treasurer

1780   Securities
1781   Real Estate
1782   Insurance Policy Investments
1783   Non-Liquid Investments
1784   Special Investments
1789   Subsidiary: Investments Held by Subsidiaries (non-AIF)

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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
    1819   Land Improvements Accumulated Depreciation

182X – Buildings & Fixed Equipment

    1820   Buildings & Fixed Equipment
    1821   Moveable Equipment
    1825   Internal Use Software in Process Cost Account
    1826   Equipment In Process Cost Account
    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*

    1837   Donated Equipment, accumulated depreciation
    1838   Donated Equipment
    1839   Moveable Equipment, accumulated depreciation

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

    1860   Intangible Assets

187X to 188X – Asset Clearing Accounts – Assets purchased with a cost of at least $5,000.00 or assets leased with a cost of at least $100,000.00.

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

1870	**Furniture and Fixtures Clearing Account**
1871	**Computer Equipment Clearing Account**
1872	**Other Capitalized Equipment Clearing Account**
1873	Donated Equipment Clearing Account
1877	**Equipment in Process Clearing Account**
1879	**Building & Fixed Equipment Clearing Account**
1880	Internal Use Software Clearing Account
1881	Land Improvements Clearing Account

1889-

    1889   BEN Assets Default

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

190X – Site Acquisition

    1901   Property Acquisition

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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

1930-1938 – Fees

1930   Architectural/Engineering fee
1931   Architect/Construction contingency
1932   Architectural Reimbursable: reproductions
1933   Consultants
1934   Consultants – Landscape allowance

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1935	Consultants – Other
1936	Legal and administrative: permits
1937	Construction bond
1938	Miscellaneous reproductions, printing

1939-194X – Construction Management Fees

1939	PSOM Project Fee
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

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1963	Project Management
1964	Utilities during Construction
1965	Utility Shut Downs
1966	Capitalized Interest
1969	Approved Budget Over Bid

1990 – CIP Closeout

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

1995 – CIP Held by Subsidiaries

1995   Subsidiary: CIP Held by Subsidiaries

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

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2103	Withholding, City tax
2104	FICA (withholding & Univ. contribution)
2105	Withholding, SUTA
2106	Withholding, Non-resident alien
2110	**Amusement tax**
2111	**Sales & Use Tax-Pennsylvania and Philadelphia**
2114	**Real Estate Taxes**
2115	Withholding, Pension Federal Tax
2116	Withholding, Medicare Federal
2117	N.J. State Unemployment Tax
2118	**Sales & Use Tax – Other States**

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

2120	BC/BS
2129	Keystone HMO
2130	Dental
2131	Prescription Benefit Liability
2132	Penn Care
2134	Aetna HMO
2136	Long Term Care
2137	UPHS Health P.O.S. Plan
2138	Vision Care
2139	Amerihealth HMO
2140	Amerihealth POS
2141	Postdoc Healthcare
2142	LTD Supplemental Insurance
2143	High Deductible Health Care (HDHC)
2144	Aetna PPO
2146	Affordable Care Act (ACA)

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

2150	TIAA
2152	Vanguard
2153	Group Life
2156	Police Pension
2157	TIAA/CREF Basic
2158	Vanguard Basic
2159	SERP Liability-CPUP

218X – Miscellaneous Payroll Withholding

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
2230	Withholding, Penn's Way
2237	Penn's Way Undesignated Contributions (Non-Payroll)

224X – Employee Expense Accounts (Payroll Withholding)

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2240	Medical
2241	Dependent Care Expense
2242	Health Savings Account (HSA)

23XX – University Liability, Accrued Expense, and Reserves

2301	**Accrued Expense**
2302	Accrued Payroll
2305	Purchasing Card (formerly ProCard)
2308	Deferred Compensation-457 Plan
2310	Student Health Insurance
2312	CIP-Retainage
2320	Insurance Reserve
2321	Workers Compensation
2322	Long Term Disability
2325	Escheat Reserve
2330	Other Liabilities. To accrue for other liabilities not specifically described elsewhere.
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	Other Retirement Plans Liability
2345	**FIN 45 Liability**
2346	FIN 5 Liability
2350	Operating Lease Liability

24XX – General and Student Financial Services Liability

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2400-2406 – General Liability

2400	AP Liability, Current Expense
2401	GL Suspense
2402	**Bookstore Liability**
2404	EPayables Liability
2405	Subsidiary: A/P Liability Held by Subsidiaries

2408-2409 – TEM Liability

2408	TEM Individuals Liability
2409	TEM Credit Card Liability

241X – Student Financial Services

2410	BRS Liability (15008)
2411	BRS Liability (15009)
2412	BRS Liability (15010)
2413	BRS Liability, Cash (15011)
2415	Federal Government Student Loan Program

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

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2505	Study Abroad and Non-Degree Tuition
2507	**Undergraduate Acceptance Fee**
2508	**Graduate Acceptance Fee**
2509	**PhD 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
2534	Penn Plan Inc
2535	Advance Receipts

255X – Sales/Services

2550	**Sales/Services**

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256X – Gift Annuities, Pooled Life, UniTrust

2560	Gift Annuities, Present Value
2561	Pooled Life/UniTrusts, Interest & Dividends
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
2631	Residual Balance Transfer
2640	**Tuition: Advanced Receipts**
2641	**Tuition: Advanced Receipts**
2642	Advances: Investment Purchases
2644	Investments: Other Payables

27XX – Short-term & Long-term Debt

270X-External Debt

2700	Long-term Debt, non-current portion
2702	Premium/Discount on Long-term Debt – Non Current Portion
2703	Premium/Discount on Long-term Debt – Current Portion
2704	Cost of Issuance

278X – Internal Loans

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2780	Borrowing: Construction Loans
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

3XXX – SPECIAL

3000	Year End Fund Balance

4XXX – REVENUE

41XX - TUITION and FEES - Revenue from tuition and fees.

410X – Academic Year (Fall & Spring)

4100	Undergraduate Regular – Fall and Spring
4104	Traditional Undergraduate Guarantee Adjustment – Tuition
4105	Undergraduate Traditional
4106	PhD Degree
4107	Professional and Other Degree Programs
4108	Certificate and Non-Degree

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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411X – Summer and Tuition Discount

4115	Undergraduate Traditional-Summer
4116	PhD Degree – Summer
4117	Professional and Other Degree Programs- Summer
4118	Certificate and Non-Degree - Summer
4119	Tuition Discount

412X – Other Tuition and 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
4127	Student Receivables Recoveries
4128	**Revenue Sharing**
4129	Other Special Programs

413X – Fees

4130	**Admission Application Fee**
4131	General Fee
4132	General Fee Distribution
4133	Technology Fee – Undergraduate
4134	Technology Fee – Graduate
4135	Recreation & Facilities Fees
4136	Student Health Fee
4138	**Manual Entries to Tuition and Fees**

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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

417X to 419X – STUDENT AID (CONTRA REVENUE)
Tuition, fees, housing remitted on behalf of students.

The 417x object codes will be phased in beginning in FY16 with the implementation of NGSS. In order to facilitate RCM reporting, all aid expense will be classified by type of student. In order to facilitate GAAP reporting, all aid expense will be classified by whether service is required for the award or not. If the award is for a package that includes a stipend and the associated student aid, then the service/no service designation on the student aid should match the service/no service designation on the stipend.

Once NGSS is implemented, the use of the student aid object codes 4182 and 4184-4195 will be discontinued. Object code 4180 will continue to be used for accruals and adjustments, and object codes 4181 and 4183 will continue to be used for the Undergraduate student aid distributions.

4170   Student Aid, Traditional Undergraduates, no service required
4171   Student Aid, Traditional Undergraduates, service required
4172   Student Aid, PhD students, no service required
4173   Student Aid, PhD students, service required
4174   Student Aid, Other degree students, no service required

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April 2020

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4175	Student Aid, Other degree students, service required
4176	Student Aid, Non-Degree students, no service required
4177	Student Aid, Non-Degree students, service required
4180	Student Aid, general
4181	Student Aid, Traditional Undergraduate Distribution
4183	Student Aid, Non-traditional Undergraduate Distribution
4189	Tuition, Research Fellow (GAAP adjustments only as of FY16)
4194	Traditional Undergraduate Guarantee Adjustment – Aid
4196	Undergraduate Financial Aid Endowment Income
4199	Student Aid Campus Depopulation/Relocation Expenses

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., University Club, Museum).**
4322	**Conference fees**

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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 internal copier services, 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 – ATLAS
4401	Gift Revenue – Non-ATLAS
4402	Indirect Cost Recovery (aka Overhead) on Gifts
4405	Overhead Recovery on Gifts
4409	Reallocation of Gift Revenue
4410	Private Grant Revenue

45XX – GAIN/LOSS ON EARLY EXTINGUISHMENT OF DEBT

4501	Other gains/losses. Use restricted to the Office of the Treasurer for the sole purpose of recording gains or losses related to early extinguishment of debt.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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

    4600   Grant Revenue (direct and indirect)
    4601   Grant & Contract Clinical Trial Residual
    4610   Commonwealth Appropriation
    4620   Program income

47XX – INVESTMENT INCOME - Revenue and related overhead charges from investments in the Associated Investments Fund (AIF), the Temporary Investments 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
    4705   Pension/OPEB – related changes, including the non-service cost component of periodic 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)

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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

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)

474X – Income from Kaspick and Co.

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

475X – Real G/L from Inv Mgmt Fees

4756	Gift Annuity Payments
4757	Direct Internal Investment Fees
4758	Realized Gain/Loss from Investment Management Fees. This object code will replace using 5312 to record direct management fees for the endowment.
4759	**Accumulated Translational Gains/Losses –This is intended for translation gains and losses related to the translation of financial statements, maintained in a foreign currency, into US dollars.**

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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476X – Income from External Trustee Charitable Remainder Trust

    4761   External CRT Realized Gain/Loss
    4762   External CRT Unrealized Gain/Loss

477X – Income from Outside Managed Trust Investments (Income from assets held in trust by outside entities)

    4770   OM Trust: Investment Income (distributed)
    4771   OM Trust: Realized Gain/Loss (distributed)
    4772   OM Trust: Unrealized Gain/Loss (distributed)

478X – Income from TIF (Temporary Investment Fund)

    4780   TIF: Investment Income (distributed)
    4783   TIF: Income (Remitted to Sponsor)

479X – Administrative Fee & Overhead

    4790   Investment Income, Administrative Charge
    4791   Investment Income, Administrative Recovery
    4792   Investment Income, Indirect Cost Recovery (aka Overhead) Charge
    4793   Investment Income, Overhead Recovery
    4794   Endowment Assessment Charge
    4795   Endowment Assessment Recovery

48XX – RECLASSIFICATIONS & TRANSFERS

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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

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. Object codes 4820 and 4825 must always net to $0.00 in a journal entry.

4821   Capital Project Funding Transfer

4822   Cost Sharing Transfer - Mandatory or Voluntarily Committed (grants/contracts). Mandatory cost sharing is the Institution's commitment required as a condition of the solicitation, announcement, or terms and condition of the award. Voluntary cost sharing is the portion of project costs committed, expressed, or quantified in the proposal budget or justification to the sponsoring agency but not required or funded by the sponsoring agency. The expenditures and resources for voluntarily committed and mandatory cost sharing must be accounted for under a separate grant fund number and charged to appropriate expense and revenue object codes. The transfer of departmental resources to offset the expenses on cost share funds are

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processed using a journal entry crediting object code 4822 on the grant and a corresponding debit to the departmental funding source.

4823   **Inter-Entity Equity Transfer – Operating. These types of transfers represent the transfer of Resources between University departments and affiliated entities - generally HUP and the Clinical Practices - to be used for a particular department's 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.**

4824   **Inter-Entity Equity Transfer – Nonoperating**. **These types of transfers represent the transfer of Resources between University departments and affiliated entities - generally HUP and the Clinical Practices - to be used for a particular department's nonoperating 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, and the principal portion of debt service payments**.

4825   **Resource Transfers Out. See description of object code 4820**. **Object codes 4820 and 4825 must always net to $0.00 in a journal entry.**

4826   Equipment Close Out

4827   **Cost Sharing Transfer - Uncommitted (grants/contracts). These types of transfers represent funding to cover the portion of project costs charged not funded by the sponsoring agency (general cost overruns). The object code 4827 must be used on both sides of the journal to record the transfer of funds from the departmental funding source to the grant.**

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

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4832	Subvention, One-Time
4833	Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows.
4839	**University Bank Transfer. Must be used on both sides of the journal entry.**
4840	**Final Year End Adjustment Transfer. Must be used on both sides of the journal entry.**

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 Arboretum, Wharton Executive Education Center).**
4910	Royalties from External Parties
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 Revenue**
4921	Gain on Sale of Asset
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

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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	**Pennant AR**
9402	**Pennant Grad Funding**
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 Planning and Analysis for the current full-time and limited service employee benefit rates.

50XX – ACADEMIC COMPENSATION
This category represents academic-related compensation and benefits costs. Further breakdowns of these groupings (e.g., Professor, Associate Professor, Assistant Professor in the Standing Faculty object codes) can be achieved through the HCM Universe in the Data Warehouse using job profile and earnings code.

501X –503X – FACULTY SALARIES

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5010	Standing Faculty. 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. (FT EBs).
5011	Non-Standing Faculty. Includes Associated Faculty and Academic Support staff. Excludes students and tenured-track faculty. (FT EBs).
5020	Faculty-Subject to part time EBs. Includes Associated Faculty, Academic Support staff, Emeritus Faculty, and other academic staff. Excludes students. (PT EBs).
5030	Scholarly Leave (No EBs).

504X, 5062-5063, and 5070 – GRADUATE AND PROFESSIONAL STUDENTS

5040	Teaching Assistant (No EBs).
5041	Research Assistant (No EBs).
5043	Postdoctoral NRSA Fellow (No EBs). Use only with job - Postdoctoral Fellow, NRSA. Can be used ONLY with a NRSA grant.
5044	Research Fellow. Appointed for research directly related to their discipline and required for the completion of their degree. (No EBs.)
5046	Educational/Predoctoral Fellowship. There is no service requirement related to the payment. (No EBs.)
5048	Teaching Fellow (No EBs).
5049	Teaching Assistant – Summer Appointment (PT EBs – subject to FICA.)
5062	Postdoctoral Researcher (PT EBs). Used with job – Postdoctoral Researcher. Can be used with any funding source except a training grant or fellowship.
5063	Non-NRSA Postdoctoral Fellow (PT EBs). Used with job - Postdoctoral Fellow. Can be used only for non-NRSA fellowships.
5070	Research Assistant - Summer Appointment (PT EBs– subject to FICA).

Object Codes No Longer Used.

5042	*Postdoctoral Researcher. (No EBs charged). Use only with job class 217500 (Postdoc Researcher). Can be used with any funding source except a training grant. NO LONGER USED. USE OBJCD 5062 INSTEAD.*

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April 2020

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5045   *Pre-Doctoral Fellowship. Registered graduate student paid from an external funding source. There is no service requirement related to the payment (No EBs). NO LONGER USED. USE OBJCD 5046 INSTEAD.*

505X – SPECIAL PAYMENTS TO FACULTY

5052   Summer Instruction (FT EBs).
5053   Summer Research (FT EBs).
5054   Other Full-Time Teaching (FT EBs).
5056   Academic Administrative (FT EBs).
5057   Academic Allowances (PT EBs).

Object Codes No Longer Used.

5051   *Intra-University Consulting (FT EBs). See Faculty Handbook for policy restrictions. NO LONGER USED.*
5055   *Extra Non-Teaching Services – full-time employees (FT EBs). NO LONGER USED.*

51XX – NON – ACADEMIC COMPENSATION – This category represents non-academic related compensation and benefits costs.

510X –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: Professional Staff (FT EBs).
5104   Allowances: Professional Staff (PT EBs).

Object Codes No Longer Used.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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5101 *Salaries: Instruction/Research Professional Staff. Payments to staff holding instruction or research administrative positions. (FT EBs). NO LONGER USED. USE OBJCD 5100 INSTEAD.*

5102 *Extra Services: Financial/General Administrative Professional Staff (FT EBs). NO LONGER USED. USE OBJCD 5100 OR 5130 INSTEAD.*

5103 *Extra Services: Instruction/Research Professional Staff (FT EBs). NO LONGER USED. USE OBJCD 5100 OR 5130 INSTEAD.*

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

5112 Overtime: Support Staff. (FT EBs).

5114 Regular Pay: Support Staff (FT EBs).

Object Codes No Longer Used.

5113 *Extra Services/Overtime: Instruction/Research Salaried Support Staff (FT EBs). NO LONGER USED. USE OBJCD 5114 INSTEAD.*

5110 *Salaries: Financial/General Administrative Support Staff (Non-exempt salaries, weekly paid, support staff). (FT EBs). NO LONGER USED. USE OBJCD 5114 INSTEAD.*

5111 *Salaries: Instruction/Research Support Staff. Payments to staff holding instruction or research administrative positions. (FT EBs). NO LONGER USED. USE OBJCD 5114 INSTEAD.*

5115 *Regular Pay: Instruction/Research Part Time hourly paid Support Staff (FT EBs). NO LONGER USED. USE OBJCD 5114 INSTEAD.*

5116 *Extra Services: Financial/General Part Time hourly paid Support Staff (FT EBs). NO LONGER USED. USE OBJCD 5114 INSTEAD.*

5117 *Extra Services: Instruction/Research Part Time hourly paid Support Staff (FT EBs). NO LONGER USED. USE OBJCD 5114 INSTEAD.*

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

5120   Regular Pay: Unionized Staff (FT EBs).
5126   Overtime: Unionized Staff (FT EBs).

Object Codes No Longer Used.

5121   Regular Pay: Instruction/Research Support Staff (FT EBs). NO LONGER USED. USE OBJCD 5120 INSTEAD.

5122   Extra Services/Overtime: Financial/General Administrative Hourly Support Staff (FT EBs). NO LONGER USED. USE OBJCD 5120 INSTEAD.

5123   Extra Services/Overtime: Instruction/Research Hourly Support Staff (FT EBs). NO LONGER USED. USE OBJCD 5120 INSTEAD.

5124   Salaries: Financial/General weekly paid Unionized Staff (FT EBs). NO LONGER USED. USE OBJCD 5120 INSTEAD.

5125   Salaries: Instruction/Research weekly paid Unionized Staff (FT EBs). NO LONGER USED. USE OBJCD 5120 INSTEAD.

5127   Extra Services/Overtime: Instruction/Research weekly paid Unionized Staff (FT EBs). NO LONGER USED. USE OBJCD 5120 INSTEAD.

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 objcd 5139, for which no EB is charged).

5130   Temp/PT monthly paid (PT EBs).
5134   Temp/PT weekly paid (PT EBs).
5139   Part-Time: College Work Study (No EBs).

Object Codes No Longer Used.

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5131	*Salaried (monthly paid): Instruction/Research (PT EBs). NO LONGER USED. USE OBJCD 5130 INSTEAD.*
5132	*Salaried (weekly paid): Financial/General Administrative (PT EBs). NO LONGER USED. USE OBJCD 5134 INSTEAD.*
5133	*Salaried (weekly paid): Instruction/Research (PT EBs). NO LONGER USED. USE OBJCD 5134 INSTEAD.*
5135	*Hourly: Instruction/Research (PT EBs). NO LONGER USED. USE OBJCD 5134 INSTEAD.*

514X – SPECIAL (Not used by Workday)

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.**

5141   **Other Salaries**

518X – RESERVE (for Budgeting only)

5180   Salary Reserve: Academic Salaries. For special situations; subject to full-time EBs for planning.

5181   Salary Reserve: Professional Staff. For special situations; subject to full-time EBs for planning.

5182   Salary Reserve: Support Staff. For special situations; subject to full-time EBs for planning.

5183   Salary Reserve: Unionized Support Staff. For special situations; subject to full-time EBs for planning.

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

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5190	Full-time Employee Benefits.
5191	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 who also work for a University department. The other side of the entry is usually booked to the interfund 15XX object code.**
5193	Prior Period EB Adjustment (Grants/Contracts). Must be used on both sides of the journal entry.
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 related expenses such as airfare, lodging, ground transportation, and personal meals). Business meals while traveling should be charged to 5209, or 5214. Note: For 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.**

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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.**

5204   **Student domestic 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). For local travel use 5208.**

5205   **Student foreign 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.**

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 Purchasing Card (formerly known as a ProCard). Any alcohol in conjunction with a business meal must be charged to 5214. Local travel is no longer charged to this object**

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code. Refer to the University Financial Policy #2361 Travel and Entertainment Reimbursement Policy- Meals and Entertainment 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 on a Purchasing Card (formerly known as ProCard).**

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 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.,

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April 2020

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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 as a PO or a Non-PO Payment Request 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.

    5215   Unallowable Expense
    5216   Unallocated Travel Expense (for use within Concur only)

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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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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   **Books and reprints - Includes reprints, course or workshop materials, and Library books. Use this object code for books purchased for departmental use and for books purchased by University Libraries.**

5223   **Computer Software, Accessories, and Supplies – for example, software programs for personal computers including upgrades, annual maintenance and licenses 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 or for computer consulting services.**

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. 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.**

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.**

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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 individual's 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 (Magazine, Newspaper, and Electronic Subscriptions) – Subscriptions must support the Individual's job-related responsibilities. Use Procard to pay for subscriptions whenever possible. Refer to the University Financial Policy # 2321.**

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**

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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 codes 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.**

5246 Sponsored Grant/Contract Overhead Charge: Overhead is capped for the project. Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.

5247 Disallowance of Expense (no F&A)

5248 Disallowance of Expense (with F&A)

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 non-capital equipment (excluding computers and peripherals).**

5255 **External: other rentals (e.g., furniture).**

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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).

5262   Internal telecommunications. Fees for telecommunication services provided by ISC.

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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April 2020

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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528X – 529X – TAXES, OVERHEAD, BAD DEBT EXPENSE, EB EXPENSE, UNALLOWABLE EXPENSES

5280	Taxes - payments to any local, state, and federal taxing authorities. Refer to University Financial Policy #2317.
5281	Payment in lieu of taxes (PILOT)
5282	Sponsored Grant/Contract Overhead Charge - Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.
5283	Other Overhead Charge
5284	Bad Debt Expense, Grant & Contract 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, NYC Penn Club, Inn at Penn, UCA.
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). Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.
5293	Loan Write-off/Recovery.
5294	University contribution of employee benefits.
5295	**Facility Maintenance Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: http://www.upenn.edu/researchservices/newsletters/december2003.pdf**
5296	**University Services Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: http://www.upenn.edu/researchservices/newsletters/december2003.pdf**

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5297	**School Facility Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5: http://www.upenn.edu/researchservices/newsletters/december2003.pdf**
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, Issue 5: http://www.upenn.edu/researchservices/newsletters/december2003.pdf.**
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.

5300	**Accounting & Audit Services**
5301	**Legal Services**
5302	**Management Consulting Services. Payment to an individual or organization for advisory services rendered (e.g., consulting by non-University professionals. Refer to Financial Policy #2319.**
5303	**External Training & Staff Development Services. Provided by an outside vendor/individual.**
5304	**Internal Training & Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).**
5305	**Employee Recruitment Services**
5306	**External: Computer Consulting Services**
5307	**Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).**

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April 2020

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5308	**External: Computing Infrastructure/Usage Costs**
5309	**DCCS for PennNet Connection and Usage**
5310	**UMIS for Computing Usage**
5311	**Internal: Other Computer Center Charges**
5312	Investment Management Services - To record the fees incurred through management of our endowment. Access to this object code limited to Investment Accounting personnel.
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 remuneration 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**

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5324 **Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University. Cannot be used with an endowment or gift fund.**

5325 **Benefit Carrier Payments**

5326 **Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Accountemps, Aerotek, and AppleOne.**

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 (grant funds 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. To be used with Sponsored Programs (grant funds) 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**

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April 2020

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	5.5.1.9 located at: **http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141**
5334	**HUP: Hospitalization and patient care. Payments for hospital and patient care.**
5335	**Postdoc Medical. Charges for medical benefits for postdoctoral fellows/trainees. (These benefits are not covered by the University's medical benefits and are not included in EB charges).**
5336	**Unallowable: Lobbying Costs**
5337	**LGH Direct Costs**
5338	**LGH Indirect Costs**
5339	**External: Other Services. All other services rendered by an external corporate entity, 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 for HUP or 1250 for CPUP.**
5341	**Joint Services/Cooperative Services. To be charged to grant funds only. 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**
5343	**Foreign Currency Gains/Losses –This is intended for transaction gains and losses on foreign currency and according to GAAP is included in net income.**
5344	**Prizes & Awards. Payments to non-employee individuals, who are receiving this payment primarily in recognition of religious, charitable, scientific, educational, artistic, literary, or civic achievement or as the result of entering a contest, and not for performing a service.**
5345	**Expense Reimbursement – Non-Accountable Plan. Travel and expense reimbursements for students, employees and guests that do not meet accountable plan rules for expense reimbursement (e.g., there is no bona fide**

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April 2020

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business purpose). Travel and expense reimbursements for independent contractors should be charged to the appropriate professional services object code. Note that expenses charged to object code 5345 are tax reportable to the individual receiving the payment.

5346   **Service Center Limited Charges. Used by only certain service centers for specific, limited charges. This object code must be used on both sides of the journal entry.**

5347   **G&C Internal Services (Internal Program Services). To record internal activity related to the income earned by a federal recipient that is directly generated by a supported sponsored research activity or as a result of the sponsored research award (Program Income). This object code must be used on both sides of the journal entry.**

5348   **IRB Fees (Not Subject to G&C F&A). To record Institutional Review Board fees charged to departments for IRB review of human research protocols for Non Federal Industry Sponsored Research. This expense is not subject to G&C F&A. This object code must be used on both sides of the journal entry.**

5349   **IRB Fees (Subject to G&C F&A). To record Institutional Review Board fees charged to departments for IRB review of human research protocols. This expense is subject to G&C F&A. This object code must be used on both sides of the journal entry.**

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**

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April 2020

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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.**

536X – OTHER CURRENT EXPENSES

5361   **Gifts to Other Charitable Organizations. Such gifts may only be made with all proper approvals. Refer to Financial Policy #2325 Gifts to Other Charitable Organizations.**

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).**

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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) - Groundskeeping 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**

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.**

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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
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
Expense credits should be used with 0xxxxx funds only. Expense credits should never be used in BEN Deposits.

5500   Expense Credit

5501   Computer Connection – Internal sales and service

5502   Employee Benefit (EB) Recovery

5503   Capital Project Management Fee Recovery

5505   Service Center Cost Recovery –The cost of services provided by complex or specialized facilities, or departmental re-charge centers. Objcd 5505 should be used with fund 000011 only. 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

5506   Related Entity: Direct Cost Allocation Recovery

5509   Other Overhead Recovery

5510   Sponsored Grant/Contract Overhead Recovery – Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.

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5511   Sponsored Program Facility Cost Recovery

560X – CAPITAL RELATED EXPENSES

5600   Depreciation
5601   Disposal of Assets
5603   External: Interest Expense
5604   Internal: Interest Expense
5605   Internal: Principal Payments
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., inventory purchases by Museum Gift Shop, Computer Connection)
5710   Health Care Supplies (e.g., inventory purchases by Ryan Veterinary Hospital, Student Health Services)
5720   Maintenance Supplies (e.g., inventory purchases by Residential Maintenance, Physical Plant)
5730   Food & Beverage (e.g., inventory purchases by building and residential cafés)
5740   Other (e.g., inventory purchases by Chemistry Stockroom, Cell Center Stockroom)

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April 2020

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58XX – INTERNAL ALLOCATIONS

5800	Allocated Costs, Operations & Maintenance
5802	Allocated Costs, University Services
5803	Allocated Costs, Facilities Renewal
5805	Allocated Costs, Library
5806	Funding From Allocated Costs, Operations & Maintenance
5807	Funding From Allocated Costs, University Services
5808	Funding From Allocated Costs, Facility Renewal
5809	Funding From Allocated Costs, Library
5810	Allocated Costs, Development
5812	Allocated Costs, Research
5813	Funding from Allocated Costs, Research

94XX: *See Revenue Object Code Listing*

95XX– SUSPENSE

Note: These objects cannot be budgeted.

9500	**Suspense: Default**
9501	**Suspense:** Payroll (1251-1254, 1258, 1511-1514, 1521-1524, 5010-5139)
9502	**Suspense: Telecommunications (5261-5262)**
9505	**Suspense: UMIS (5310)**
9506	**Suspense: DCCS (5309)**
9507	**Suspense: Archives (5330)**
9509	**Suspense: Physical Plant (5407)**
9511	**Suspense: Bookstore**
9512	**Suspense: ProCard**
9513	**Suspense: Internal Mail Services: Bulk Mail (5274)**
9514	**Suspense: Internal Mail Services: Bulk Labor (5274)**
9516	**Suspense: Internal Mail Services: Daily Postage (5274)**

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April 2020

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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9517	**Suspense: Internal Mail Services: Postage Due (5274)**
9518	**Suspense: Internal Mail Services: Fed Express Domestic (5274)**
9519	**Suspense: Internal Mail Services: Fed Express International (5274)**
9520	**Suspense: Internal Mail Services: International Mail (5274)**
9525	**Suspense: Cell Center**
9526	**Suspense: ULAR Animal Procurement**
9528	**Suspense: Computer Connection**
9529	**Suspense: PENN Card**
9531	**Suspense: Dining Service**
9534	**Suspense: HR Postdoc**
9535	**Suspense: Internal Mail Services: UPS (5274)**
9536	**Suspense: DNA Sequence**
9537	**Suspense: Translational Core Lab**
9538	**Suspense: Vector Core**
9541	**Suspense: Radiation Safety**
9542	**Suspense: AFSA**
9545	**Suspense: Credit Card Cr/Dr**
9546	**Suspense: Med IDS Service**
9547	**Suspense: Pathology**
9548	**Suspense: Fleet Card**
9549	**Suspense: SCXC Stem Cell Xenograft Core**
9550	**Suspense: SOM Tech Services**
9551	**Suspense: Acc Shared Res**
9552	**Suspense: Radiology**
9553	**Suspense: GTP Cell Morphology**
9555	**Suspense: Pathology Centralized Resources**
9556	**Suspense: Microscopy Core**
9557	**Suspense: FRES Lease**
9558	**Suspense: UPHS RES CHRGS (Clinical Research)**
9559	**Suspense: TRC SVCS (Translational Research Center Services)**
9560	**Suspense: VET IMAGE CORE (Vet Imaging Core)**
9561	**Suspense: RAD CLINIC IMAGE CORE (Clinical Imaging Core)**
9562	**Suspense: TEM Concur**

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9563   **Suspense: NEUROBEHAVIOR CORE (Neurobehavior Testing Core)**
9564   **Suspense: GSE COPIER**
9565   **Suspense: BCBP QUANTPRO (Biochemistry and Biophysics Quantitative Proteomics)**
9566   **Suspense: CTR FOR AIDS RESEARCH (Center for AIDS Research)**
9567   **Suspense: VET COMP PATH CORE (Vet Comparative Pathology Core)**
9568   **Suspense: CHEM STOCK RM (Chemistry Stock Room)**
9570   **Suspense: GTP Immunology**
9571   **Suspense: Chemistry Analytics**
9572   **Suspense: High Throughput Screening**
9573   **Suspense: Transgenic and Chimeric Mouse Facility**
9574   **Suspense: Next Generation Sequencing Core**
9575   **Suspense: Center for Cellular Immunotherapies: Clinical Cell and Vaccine Production Facility**
9576   **Suspense: Center for Cellular Immunotherapies: Translational and Correlative Studies Laboratory**
9580   **Suspense: PSOM Feeder**
9590   **Suspense: Projects & Receivables (GMS & AR)**
9599   **Suspense: Frozen Account**

99XX – SPECIAL

9999   Year End Fund Balance Offset

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2020

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INDEX

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April 2020

UNIVERSITY OF PENNSYLVANIA

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April 2020