UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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

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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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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UNIVERSITY OF PENNSYLVANIA

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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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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)

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

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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
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.

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UNIVERSITY OF PENNSYLVANIA

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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
1616 Special Mortgage Loans

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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)

179X - Other Investments

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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

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

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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. Can be used with fund 000010 only.
1902 Appraisal Fee. Can be used with fund 000010 only.

191X - Site Preparation

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1911 Surveys. Can be used with fund 000010 only.
1912 Demolition. Can be used with fund 000010 only.
1913 Test Borings. Can be used with fund 000010 only.
1914 Utilities to site, utility relocation. Can be used with fund 000010 only.
1916 Pre-Construction Consultant. Can be used with fund 000010 only.
1917 Scope Development Services. Can be used with fund 000010 only.

192X - Construction and Fixed Equipment

1920 Construction. Can be used with fund 000010 only.
1921 Non-structural improvements. Can be used with fund 000010 only.
1922 Security Systems. Can be used with fund 000010 only.
1923 Landscaping/site development. Can be used with fund 000010 only.
1924 Capital COVID-19 Construction Costs. Can be used with fund 000010 only.
1925 Construction contingency. Can be used with fund 000010 only.
1926 Special Fixed Equipment. Can be used with fund 000010 only.
1927 Telephone and Communications. Can be used with fund 000010 only.
1928 Signage. Can be used with fund 000010 only.
1929 Asbestos removal. Can be used with fund 000010 only.

1930-1938 - Fees

1930 Architectural/Engineering fee. Can be used with fund 000010 only.
1931 Architect/Construction contingency. Can be used with fund 000010 only.
1932 Architectural Reimbursable: reproductions. Can be used with fund 000010 only.
1933 Consultants. Can be used with fund 000010 only.
1934 Consultants - Landscape allowance. Can be used with fund 000010 only.
1935 Consultants - Other. Can be used with fund 000010 only.
1936 Legal and administrative: permits. Can be used with fund 000010 only.
1937 Construction bond. Can be used with fund 000010 only.
1938 Miscellaneous reproductions, printing. Can be used with fund 000010 only.

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July 2022
UNIVERSITY OF PENNSYLVANIA

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1939-194X - Construction Management Fees

1939 PSOM Project Fee. Can be used with fund 000010 only.
1940 Construction Management Fee. Can be used with fund 000010 only.
1941 Capital Project Management Fees. Can be used with fund 000010 only.
1942 Expense Furniture. Can be used with fund 000010 only.
1943 Expense Tec/Science Equipment. Can be used with fund 000010 only.
1944 Expense Building Maintenance Equipment. Can be used with fund 000010 only.
1945 Expense COVID-19 Construction Costs. Can be used with fund 000010 only.

195X - Equipment and Moveable Furnishings

1950 Furniture. Can be used with fund 000010 only.
1951 Furniture contingency. Can be used with fund 000010 only.
1952 Moveable Technical or Scientific Equipment. Can be used with fund 000010 only.
1953 Consultant, Interior design. Can be used with fund 000010 only.
1954 Building Maintenance Equipment. Can be used with fund 000010 only.
1955 Capital Furniture. Can be used with fund 000010 only.
1956 Capital Tec/Science Equipment. Can be used with fund 000010 only.
1957 Capital Building Maintenance Equipment. Can be used with fund 000010 only.

196X - Miscellaneous

1960 Moving allowance. Can be used with fund 000010 only.
1961 Other. Can be used with fund 000010 only.
1962 Project Contingency. Can be used with fund 000010 only.
1963 Project Management. Can be used with fund 000010 only.
1964 Utilities during Construction. Can be used with fund 000010 only.
1965 Utility Shutdowns. Can be used with fund 000010 only.

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1966  Capitalized Interest. Can be used with fund 000010 only.
1969  Approved Budget Over Bid. Can be used with fund 000010 only.

1990 - CIP Closeout

1990  CIP Closeout. This object code will be used by General Accounting to close a completed capital project and capitalize it. Can be used with fund 000010 only.

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
2103  Withholding, City tax
2104  FICA (withholding & Univ. contribution)
2105  Withholding, SUTA

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

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

2150 Retirement
2153 Group Life
2156 Police Pension
2157 Basic Retirement

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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)

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

23XX - University Liability, Accrued Expense, and Reserves

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July 2022
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- 2300 Defined Pension Benefit Plan
- **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
- 2351 Investment Excise Tax Payable

**24XX - General and Student Financial Services Liability**

**2400-2406 - General Liability**

- 2400 AP Liability, Current Expense
- 2401 GL Suspense
- **2402** Bookstore Liability
- 2404 EPayables Liability

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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
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)

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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

256X - Gift Annuities, Pooled Life, UniTrust

2560 Gift Annuities, Present Value
2561 Pooled Life/UniTrusts, Interest & Dividends
2563 Pooled Life/UniTrusts, Fixed

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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

2780 Borrowing: Construction Loans
2781 Borrowing: EPLP
2782 Borrowing: Other Loans
2783 Repayment: Construction Loans
2784 Repayment: EPLP
2785 Repayment: Other Loans

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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

411X - Summer and Tuition Discount

4115  Undergraduate Traditional-Summer
4116  PhD Degree - Summer

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

414X - Study Abroad Fees

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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
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

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July 2022
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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4189  Tuition, Research Fellow (GAAP adjustments only as of FY16)
4194  Traditional Undergraduate Guarantee Adjustment - Aid
4196  Undergraduate Financial Aid Endowment Income
4198  Graduate Student Non-service Fellowship Stipends
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
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).

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4360  Trade Sales & Services (e.g., gift shop activity)
4361  Vending
4380  Equity Gain/Loss in Independent Operations
4381  Inter-entity Sales and Services
4398  Refunds
4399  Other Sales & Services

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 (aka Overhead) Charge on Gifts
4405  Indirect Cost (aka 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.

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

4600  Grant Revenue (direct and indirect)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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)

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)

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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 Investment Management Fees and Other Fees/Taxes

4755  Investment Excise Tax
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.

476X - Income from External Trustee Charitable Remainder Trust

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

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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

48XX - RECLASSIFICATIONS & TRANSFERS
Reclassification of revenue from the Temporarily Restricted Net Asset Class to the Unrestricted Net Asset Class. These Object codes are mandated by Accounting standards SFAS 116 and SFAS 117.

481X - Revenue Reclassifications

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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 affected 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 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

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July 2022
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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

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.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4900</td>
<td>Rental Income - tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.</td>
</tr>
<tr>
<td>4901</td>
<td>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).</td>
</tr>
<tr>
<td>4910</td>
<td>Royalties from External Parties</td>
</tr>
<tr>
<td>4911</td>
<td>Trademark Revenue</td>
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<tr>
<td>4912</td>
<td>Copyright Revenue</td>
</tr>
<tr>
<td>4913</td>
<td>Tangible Research Materials</td>
</tr>
<tr>
<td>4914</td>
<td>Patent Expense Reimbursement</td>
</tr>
<tr>
<td>4915</td>
<td>Interest Income</td>
</tr>
<tr>
<td>4918</td>
<td>Royalty - Internal Distributions</td>
</tr>
<tr>
<td>4919</td>
<td>Royalty - External Distributions</td>
</tr>
<tr>
<td>4920</td>
<td>Miscellaneous Revenue</td>
</tr>
<tr>
<td>4921</td>
<td>Gain on Sale of Asset</td>
</tr>
<tr>
<td>4990</td>
<td>Conversion Revenue (used only at Conversion)</td>
</tr>
<tr>
<td>4991</td>
<td>Account Balance Transfer</td>
</tr>
<tr>
<td>4992</td>
<td>Fund Balance Adjustment</td>
</tr>
<tr>
<td>4993</td>
<td>Balance Transfer Offset, AIF</td>
</tr>
<tr>
<td>4994</td>
<td>Balance Transfer Offset, Receivables</td>
</tr>
<tr>
<td>4995</td>
<td>Balance Transfer Offset, Other Investments</td>
</tr>
<tr>
<td>4996</td>
<td>Balance Transfer Offset, Non-Cash Gifts</td>
</tr>
<tr>
<td>4999</td>
<td>Offset, Conversion Revenue</td>
</tr>
</tbody>
</table>

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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
9406  Salesforce Clearing (should always net to $0.00 on Salesforce feeder journals)

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

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.)

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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. Use only with job - Postdoctoral Fellow, NRSA. Can be used ONLY with a NRSA grant. (No EBs.)
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.

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

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5052 Summer Instruction. (FT EBs.)
5053 Summer Research. (FT EBs.)
5054 Other Full-Time Teaching. (FT EBs.)
5055 Extra Non-Teaching Services. (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.

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).
5102 Non-Teaching Additional Work Professional Staff. (FT EBs.)
5104 Allowances: Professional Staff (PT EBs).

Object Codes No Longer Used.

5101 Salaries: Instruction/Research Professional Staff. Payments to staff holding instruction or research administrative positions. (FT EBs.) NO LONGER USED. USE OBJCD 5100 INSTEAD.
5103 Extra Services: Instruction/Research Professional Staff. (FT EBs.) NO LONGER USED. USE OBJCD 5100 INSTEAD.

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July 2022
UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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.

- 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.
- 5113 Extra Services/Overtime: Instruction/Research Salaried Support Staff. (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.

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.

- 5122 Extra Services/Overtime: Financial/General Administrative 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.

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Object Codes which are not in bold are used by Central Administration (Office of the Comptroller, Facilities and Real Estate Services, Human Resources, Research Services, Risk Management, Student Registration and Financial Services, or Treasurer) only.
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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

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.

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.

5140 and 5141 - 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.

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5141 Other Salaries

5149 - SPECIAL (Used by Workday)

5149 Disaster Relief Payments to Employees. Can be used only with fund 0xxxxx. Can be used only in Workday, Payroll Reallocations Application, and in manual journals by the Payroll Office and Financial Reporting.

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)

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.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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.
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.

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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 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](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

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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., 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 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

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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:


5215 Unallowable Expense
5216 Unallocated Travel Expense (for use within Concur only)
5217 Climate Impact Offset. Must be used on both sides of the journal. A nominal fee will be used to generate funding to offset Penn’s airfare carbon emissions through purchased offsets given today’s market. The CLIO is subject to change as offset markets shift and other avenues for offsetting are explored. The CLIO will be applied to air travel whether booked or expensed through Concur. https://cms.business-services.upenn.edu/penntravel/about/air-travel-sustainability/travel-sustainability-fund.html

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, 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.

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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.

5231 Internal research animal purchases. Research animals purchased from internal University departments (e.g. ULAR, New Bolton Center).

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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. Not allowed to be used on a grant fund.

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 government retains title to the equipment that cannot be recorded or tracked.
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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.

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).

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5260</td>
<td>External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&amp;T, Sprint).</td>
</tr>
<tr>
<td>5262</td>
<td>Internal telecommunications. Fees for telecommunication services provided by ISC.</td>
</tr>
<tr>
<td>5263</td>
<td>Internal toll charges. For toll services available through University Telecommunications.</td>
</tr>
<tr>
<td>5264</td>
<td>External printing &amp; publications. For printing &amp; publications services provided by outside vendors.</td>
</tr>
<tr>
<td>5265</td>
<td>Internal printing &amp; publications. For printing &amp; publications services provided by University departments.</td>
</tr>
<tr>
<td>5266</td>
<td>Internal photographic &amp; illustrative charges. For photographic &amp; illustrative services provided by University departments.</td>
</tr>
<tr>
<td>5267</td>
<td>Allowable advertising - help wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 - see below.</td>
</tr>
<tr>
<td>5268</td>
<td>Unallowable advertising - for example, advertisement of University programs and activities. Not allowed to be used on a grant fund.</td>
</tr>
<tr>
<td>5269</td>
<td>External: daily U.S. postage</td>
</tr>
<tr>
<td>5270</td>
<td>External: express mail service - for example, FedEx, UPS, local courier services</td>
</tr>
<tr>
<td>5271</td>
<td>External: bulk mail service</td>
</tr>
<tr>
<td>5272</td>
<td>External: international postage</td>
</tr>
<tr>
<td>5273</td>
<td>External: other postage charges</td>
</tr>
<tr>
<td>5274</td>
<td>Internal: Mail Service charges - all mail services rendered by University Mail Service.</td>
</tr>
<tr>
<td>5275</td>
<td>External: photographic &amp; illustrative charges. For photographic &amp; illustrative services.</td>
</tr>
</tbody>
</table>

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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. Not allowed to be used on a grant fund.**
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). Not allowed to be used on a grant fund.**
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.

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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

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July 2022

Page 46
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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5306 External: Computer Consulting Services
5307 Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).
5308 External: Computing Infrastructure/Usage Costs
5309 DCCS for PennNet Connection and Usage
5310 UMIS for Computing Usage
5311 Internal: Other Computer Center Charges
5312 Investment Management Services - 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.
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

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>5323</td>
<td>Internal: Radiation Safety Services</td>
</tr>
<tr>
<td>5324</td>
<td>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.</td>
</tr>
<tr>
<td>5325</td>
<td>Benefit Carrier Payments</td>
</tr>
<tr>
<td>5326</td>
<td>Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Accountemps, Aerotek, and AppleOne.</td>
</tr>
<tr>
<td>5327</td>
<td>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: <a href="http://www.finance.upenn.edu/comptroller/travel/">http://www.finance.upenn.edu/comptroller/travel/</a> Refer to the University Financial Policy # 2324 Reimbursement of Moving Expenses <a href="http://www.finance.upenn.edu/vpfinance/fpm/2300/2324.asp">http://www.finance.upenn.edu/vpfinance/fpm/2300/2324.asp</a>.</td>
</tr>
<tr>
<td>5328</td>
<td>Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.</td>
</tr>
<tr>
<td>5329</td>
<td>External: Records Retention</td>
</tr>
<tr>
<td>5330</td>
<td>Internal: Records Retention (i.e., Archives)</td>
</tr>
<tr>
<td>5331</td>
<td>Minor Equipment Repairs &amp; 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.</td>
</tr>
<tr>
<td>5332</td>
<td>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: <a href="http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141">http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#_Toc84300141</a></td>
</tr>
<tr>
<td>5333</td>
<td>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</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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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 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. Not allowed to be used on a grant fund.
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

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accountable plan rules for expense reimbursement (e.g., there is no bona fide 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.

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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.

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.

537X - OTHER

5375  Disaster Relief Payments to Contract Workers. Can be used only in Non-PO
       Payment Requests, and in manual journals by the Comptroller's.
5376  Non-aid Student Grants Funded from Government-Issued Pandemic Relief
       Legislation (such as HEERF/American Rescue Plan funded direct grants to
       students). Can be used only with fund 582663. Limited to Pennant System
       processing. No manual journal entries. Object code should not be used for any
       other purpose.

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.

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## UNIVERSITY OF PENNSYLVANIA
### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2023

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### 540X - GENERAL

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5400</td>
<td>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).</td>
</tr>
<tr>
<td>5401</td>
<td>Repairs &amp; 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 &amp; distribution systems; vehicle repairs).</td>
</tr>
<tr>
<td>5402</td>
<td>External: Security Services - Security services for buildings provided by external companies (e.g., payments to contracted security service providers).</td>
</tr>
<tr>
<td>5403</td>
<td>Internal: Security Services - Security services for buildings provided by University staff members (e.g. charges to the Division of Public Safety).</td>
</tr>
<tr>
<td>5404</td>
<td>Trash Removal (external providers only) - Trash removal services for buildings provided by external companies (e.g. removal of dumpsters, charge for trash dumping, recycling).</td>
</tr>
<tr>
<td>5405</td>
<td>Pest Control - Pest control services for buildings provided by external providers (e.g. rodents (rats), wildlife (squirrels, possums) control).</td>
</tr>
<tr>
<td>5406</td>
<td>Groundskeeping (External providers only) - Groundskeeping services provided by external companies (e.g. lawn, shrubbery, &amp; tree maintenance, new plantings, landscaping).</td>
</tr>
<tr>
<td>5407</td>
<td>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).</td>
</tr>
<tr>
<td>5408</td>
<td>Non-Capital CIP Close-Out</td>
</tr>
<tr>
<td>5409</td>
<td>Other Operations &amp; 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).</td>
</tr>
</tbody>
</table>

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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
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
5502 Employee Benefit (EB) Recovery
5503 Capital Project Management Fee Recovery

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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.
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, Software Licensing & Client Services)

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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)

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)

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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)
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: OSL and Computer Connection
9529  Suspense: PENN Card
9531  Suspense: Dining Service
9534  Suspense: HR Postdoc Medical Insurance
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

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9589 September 2022
9590 September 2022

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9599    Suspense: Frozen Account

99XX - SPECIAL

9999    Year End Fund Balance Offset

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INDEX

1XXX - ASSETS
  11XX - Cash       Page 1
  12XX - Accounts Receivable Page 1
  13XX - Prepaid Expenses and Deferred Charges Page 4
  14XX - Inventories Page 5
  15XX - Advances/Inter-Entity Due To/Due From Page 5
  16XX - Loans Receivable Page 7
  17XX - Investments Page 7
  18XX - Plant Assets Page 10
  19XX - Construction in Progress (CIP) Page 12

2XXX - LIABILITIES
  20XX - Encumbrance Page 15
  21XX - Payroll Withholding Page 16
  22XX - Payroll Withholding Page 18
  23XX - University Liability, Accrued Expense & Reserves Page 18
  24XX - General and Student Financial Services Liability Page 19
  25XX - Deferred Income Page 20
  26XX - Deposits & Advances Page 22
  27XX - Short-term & Long-term Debt Page 22
  28XX - Due To/Due From (Agency Funds) Page 23

4XXX - REVENUE
  41XX - Tuition & Fees Page 23
  418X - Student Aid (Contra Revenue) Page 26
  42XX - Room and Board Page 27
  43XX - Sales and Services Page 27
  44XX - Contributions and Private Grants Page 28
  46XX - Sponsored Programs and Other Page 28
  47XX - Investment Income Page 29
  48XX - Reclassifications & Transfers Page 32

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49XX - Other Income Page 33
94XX - Suspense Page 34

5XXX - EXPENSES
50XX - Academic Compensation Page 35
51XX - Non-Academic Compensation Page 37
52XX - Current Expenses: Supplies & Miscellaneous Page 40
53XX - Current Expenses: Services Page 46
54XX - Operations and Maintenance of Facilities Page 51
55XX - Expense Credits Page 53
560X - Capital Related Expenses Page 53
569X - Cumulative Effect of Changes in Accounting Principle Page 54
57XX - Inventory Purchases Page 54
58XX - Internal Allocations Page 54
95XX - Suspense Page 55
99XX - Special Page 57

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