

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.

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

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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
- 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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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 on the Costing Allocation in Workday.

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
- 1265 Benefits Withholding 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 of Expense
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 transactions to the UPHS interfund (210-21XX-1-fund-15XX-prog-cref), the PSOM CPUP

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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 on the Costing Allocation in Workday.
- 1512 Due to/Due from: CPUP Compensation - Bonus (Special CPUP/CHOPPA EB rate). Must use PROG number 3020 on the Costing Allocation in Workday.
- 1513 Due to/Due from: CPUP Compensation - Variable Pay (Incentive) (Special CPUP/CHOPPA EB rate). Must use PROG number 3020 on the Costing Allocation in Workday.
- 1514 Due to/Due from: CPUP Compensation - CPUP Fringe benefits (Special CPUP/CHOPPA EB rate). Must use PROG number 3020 on the Costing Allocation in Workday.
- 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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- 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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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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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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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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- 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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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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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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- 4601 Grant & Contract Clinical Trial Residual
- 4610 Commonwealth Appropriation
- 4620 Program income is the gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance, i.e. revenue generated as a direct result of the Federal award and that is in addition to the Federal funds provided by the State through its competitive subgrant application process

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)

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- 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 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.**

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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 (aka Overhead) Charge
- 4793 Investment Income, Indirect Cost (aka 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 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**

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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
- 4995 Balance Transfer Offset, Other Investments

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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 **Suspense: Pennant AR**
9402 **Suspense: Pennant Grad Funding**
9403 **Suspense: Gifts**
9404 **Suspense: Cashier**
9405 **Suspense: 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

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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. 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.*

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505X - SPECIAL PAYMENTS TO FACULTY

- 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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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.

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- 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.*
- 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)

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- 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**

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.

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- 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, car services, rideshares, etc.**
- 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**

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- 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 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>.

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- 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., 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**

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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 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)

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/penntavel/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 (Telrose, etc.). Examples: stationery, paper for duplication,

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- 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.
- 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. Warranty expenses should also be recorded to object code 5225.
- 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).

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- 5229 Internal Laboratory Supplies - Laboratory/Research supplies purchased from Internal University departments.**
- 5230 External research animal purchases - research animals purchased from outside vendors. Object code 5230 to be used by ULAR only.**
- 5231 Internal research animal purchases. Research animals purchased from internal University departments (e.g. ULAR, New Bolton Center).**
- 5232 External research animal supplies - research animal supplies purchased from outside vendors (e.g. cages). To be used by ULAR, New Bolton Center.**
- 5233 Internal: research animal per diem charges.**
- 5234 Internal: research animal food, board, transportation.**
- 5235 Radioactive Material - Must be acquired via a purchase order using the appropriate RAM #.**
- 5236 Other Hazardous Material - for example, corrosive acids, hazardous waste, flammable liquids.**
- 5237 Allowable Dues & Memberships - dues and memberships to professional organizations. Membership must support the 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.**

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- 5241 Patient Care Supplies.**
- 5242 Dining Service Costs-Outside Managed - Payments to outsourced dining services operators for costs for food and other direct expenses.**
- 5243 Non Penn-Capital Equipment –Federal Title - Used for the purchase of equipment items on projects funded by the federal government wherein the government retains title to the equipment that cannot be recorded or tracked through BEN Assets. The Office of Research Services will review transactions posted to this object code when preparing financial reports and will adjust any incorrect charges.**
- 5244 Genomic Arrays Up to \$50,000 - This object code is to be used for the purchase of Genomic Arrays on federal awards *costs up to \$50,000* per budget period. Full F&A is charged to this object code. Sponsor programs only.**
- 5245 Genomic Arrays Greater than \$50,000 –This object 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).**

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- 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).

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.
- 5263** Internal toll charges. For toll services available through University Telecommunications.
- 5264** External printing & publications. For printing & publications services provided by outside vendors.
- 5265** Internal printing & publications. For printing & publications services provided by University departments.
- 5266** Internal photographic & illustrative charges. For photographic & illustrative services provided by University departments.
- 5267** Allowable advertising -help wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 - see below.
- 5268** Unallowable advertising - for example, advertisement of University programs and activities. Not allowed to be used on a grant fund.
- 5269** External: daily U.S. postage
- 5270** External: express mail service - for example, FedEx, UPS, local courier services
- 5271** External: bulk mail service

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- 5272 **External: international postage**
- 5273 **External: other postage charges**
- 5274 **Internal: Mail Service charges - all mail services rendered by University Mail Service.**
- 5275 **External: photographic & illustrative charges. For photographic & illustrative services.**

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

- 5280 Taxes - payments to any local, state, and federal taxing authorities. Refer to University Financial Policy #2317.
- 5281 Payment in lieu of taxes (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.

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- 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>**
- 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.**

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- 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).**
- 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.**

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532X - 534X - OTHER SERVICES

- 5320** External: Insurance
- 5321** External: Insurance Claims
- 5322** Internal: Insurance Claim Settlements
- 5323** Internal: Radiation Safety Services
- 5324** Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University. 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 & Expense Management website to ensure compliance with the IRS requirement <https://cms.business-services.upenn.edu/pentravel/policies.html> and the University Financial Policy # 2324 Reimbursement of Moving Expenses <https://www.finance.upenn.edu/policy/2324-reimbursement-of-moving-expenses/>.
- 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.

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

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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.

- 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**
- 5356 **International travel expenses paid to other institutions on behalf of non-Penn students.**

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- 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.

540X - GENERAL

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- 5400 Housekeeping/Cleaning (external providers only) - Housekeeping services for buildings provided by external companies (e.g. payments for housekeeping supervision contract, outside cleaning contractors and dry cleaning).**
- 5401 Repairs & Maintenance to Facilities and Capitalized Equipment - Repairs maintenance to buildings provided by external companies (e.g. repairs to buildings and systems in buildings (air handlers), repairs to utility modules, substations & distribution systems; vehicle repairs).**
- 5402 External: Security Services - Security services for buildings provided by external companies (e.g., payments to contracted security service providers).**
- 5403 Internal: Security Services - Security services for buildings provided by University staff members (e.g. charges to the Division of Public Safety).**
- 5404 Trash Removal (external providers only) - Trash removal services for buildings provided by external companies (e.g. removal of dumpsters, charge for trash dumping, recycling).**
- 5405 Pest Control - Pest control services for buildings provided by external providers (e.g. rodents (rats), wildlife (squirrels, possums) control).**
- 5406 Groundskeeping (External providers only) - 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

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- 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
- 5505** **Service Center Cost Recovery –The cost of services provided by complex or specialized facilities, or departmental re-charge centers. Objcd 5505 should**

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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.

- 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)**
- 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)**

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- 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)**
- 9502 Suspense: Telecommunications (5261-5262)**
- 9505 Suspense: UMIS (5310)**
- 9506 Suspense: DCCS (5309)**
- 9507 Suspense: Archives (5330)**

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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
9552	Suspense: Radiology
9553	Suspense: GTP Cell Morphology
9555	Suspense: Pathology Centralized Resources
9556	Suspense: Microscopy Core

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9557	Suspense: FRES Lease
9558	Suspense: UPHS RES CHRGS (Clinical Research)
9559	Suspense: TRC SVCS (Translational Research Center Services)
9560	Suspense: Penn Vet Core Feeders
9561	Suspense: RAD CLINIC IMAGE CORE (Clinical Imaging Core)
9562	Suspense: TEM Concur
9563	Suspense: NEUROBEHAVIOR CORE (Neurobehavior Testing Core)
9565	Suspense: BCBP QUANTPRO (Biochemistry and Biophysics Quantitative 1Proteomics)
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
9577	Suspense: CV_METABOL
9578	Suspense: OCR_SVCS
9579	Suspense: OCRC_TUMOR
9580	Suspense: PSOM Feeder
9581	Suspense: Penn Vet Biomedical Science Core Feeder
9582	Suspense: Penn Vet Extracellular Vesicle Core Feeder
9590	Suspense: Projects & Receivables (GMS & AR)
9599	Suspense: Frozen Account

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99XX - SPECIAL

9999 Year End Fund Balance Offset

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