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1XXX - ASSETS

11XX - Cash

1110 Cash, Operating
1111 Cash, Investments (State Street Bank)
1115 Cash, Foreign Drafts
1130 Cash, CTF principal
1140 Petty Cash - represents the original amount of an organization’s Petty Cash fund and is not impacted by charges made using petty cash.

1142 Cash, Direct Deposit
1143 Cash, Credit Card
1144 Cash, Cashier’s Office
1145 Cash, Other Banks (imprest)
1146 Cash, Treasurer’s Office
1147 Cash, Trust Administration Office
1148 Cash, Office of Research Services
1149 Cash, Gift Suspense

12XX - Accounts Receivable - Amounts owed by students, customers and other entities for services rendered by the University.

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

1200 Student Receivables, General (e.g., room & board, fees)
1218 Student Receivables, external third parties
1219 Student Receivables, Allowance for Uncollectible - reduces gross receivables by an estimate of the amounts which will not be collected.
### UNIVERSITY OF PENNSYLVANIA

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024**

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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.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1220</td>
<td>Grant/Contract Receivables (Billed)</td>
</tr>
<tr>
<td>1221</td>
<td>Grant/Contract Receivables (Accrued)</td>
</tr>
<tr>
<td>1222</td>
<td>Grant/Contract Receivables (Unbilled)</td>
</tr>
<tr>
<td>1223</td>
<td>Grant/Contract Accounts Receivable Allocation Suspense</td>
</tr>
<tr>
<td>1229</td>
<td>Grants/Contracts Receivable, Allowance for Uncollectible - reduces receivable by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1230</td>
<td>Contributions Receivable</td>
</tr>
<tr>
<td>1231</td>
<td>Pledge Receivable Pre-discounted</td>
</tr>
<tr>
<td>1232</td>
<td>Contributions Receivable Cash Receipts Accrual</td>
</tr>
<tr>
<td>1237</td>
<td>NPV Discount on Pledges Market Value</td>
</tr>
<tr>
<td>1239</td>
<td>Contributions Receivable, Allowance for Uncollectible - reduces receivable by an estimate of the amounts which will not be collected.</td>
</tr>
</tbody>
</table>

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

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

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October 2023
### UNIVERSITY OF PENNSYLVANIA

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024**

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125X and 128X – Receivables-Health Affiliates and Receivables-CHOPPA.- 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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1250</td>
<td>Receivable, Health Affiliates: Current Expense and Capital</td>
</tr>
<tr>
<td>1251</td>
<td>Receivable, Health Affiliates: Salaries - Full-time Admin and Staff (full-time EB rate).</td>
</tr>
<tr>
<td>1252</td>
<td>Receivable, Health Affiliates: Salaries - Full-time Faculty (full-time EB rate). Please note: For CNAC 060, must use program value 5406 on the Costing Allocation in Workday.</td>
</tr>
<tr>
<td>1253</td>
<td>Receivable, Health Affiliates: Salaries - Part time staff (part time EB rate)</td>
</tr>
<tr>
<td>1254</td>
<td>Receivable, Health Affiliates: Salaries - no EBs charged</td>
</tr>
<tr>
<td>1255</td>
<td>Receivable, Health Affiliates: Full-time Employee Benefits charges.</td>
</tr>
<tr>
<td>1256</td>
<td>Receivable, Health Affiliates: Payments - used to record payments received from the six CHOP departments in CNAC 400 fund 014003. Also used for temporary transactions for the Nursing School.</td>
</tr>
<tr>
<td>1257</td>
<td>Receivable, Health Affiliates: Part-time Employee Benefits charges.</td>
</tr>
<tr>
<td>1258</td>
<td>Receivable, Health Affiliates: CHOPPA Payroll (Special CPUP/CHOPPA EB rate) Must use program value 3020 on the Costing Allocation in Workday.</td>
</tr>
<tr>
<td>1282</td>
<td>Health Affiliates, CHOPPA EB charges.</td>
</tr>
<tr>
<td>1283</td>
<td>Receivable, Health Affiliates: Salaries - Postdoc (postdoc EB rate). To be used for payroll earned in FY24 or later.</td>
</tr>
<tr>
<td>1284</td>
<td>Receivable, Health Affiliates: Postdoc Employee Benefits charges.</td>
</tr>
</tbody>
</table>

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126X - Receivables, Payroll Benefits - Amounts owed by employees to the University for benefits paid on their behalf, while on leave.

1260  Employee Benefits Receivables
1261  Prior Year Payroll Tax Receivable
1265  Benefits Withholding Receivable

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

1270  Income Accrual
1271  Sales Advanced
1275  Investments: other receivables

128X  Please see 125X and 128X.

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)

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15XX - Inter-Entity Due To/Due From - Amounts owed to/by the University to/from inter-entity health practices (usually CPUP/HUP) and the Independent Operations. All transactions to the UPHS interfund (210-21XX-1-fund-15XX-prog-cref), the PSOM CPUP interfund (400-4XXX-2-014003-15XX-prog-cref), or the Dental CPUP interfund (510-5194-1-000000-15XX-prog-cref) must include a 6-digit Lawson number and 5-digit UPHS Chart of Account number.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1510</td>
<td>Due to/Due from: Miscellaneous Advances</td>
</tr>
<tr>
<td>1511</td>
<td>Due to/Due from: CPUP Compensation - Base Pay (Special CPUP/CHOPPA EB rate). Must use program value 3020 on the Costing Allocation in Workday.</td>
</tr>
<tr>
<td>1512</td>
<td>Due to/Due from: CPUP Compensation - Bonus (Special CPUP/CHOPPA EB rate). Must use program value 3020 on the Costing Allocation in Workday.</td>
</tr>
<tr>
<td>1513</td>
<td>Due to/Due from: CPUP Compensation - Variable Pay (Incentive) (Special CPUP/CHOPPA EB rate). Must use program value 3020 on the Costing Allocation in Workday.</td>
</tr>
<tr>
<td>1514</td>
<td>Due to/Due from: CPUP Compensation - CPUP Fringe benefits (Special CPUP/CHOPPA EB rate). Must use program value 3020 on the Costing Allocation in Workday.</td>
</tr>
<tr>
<td>1520</td>
<td>Due to/Due from: Current Expense</td>
</tr>
<tr>
<td>1521</td>
<td>Due to/Due from: Salaries - Full-time Admin and Staff (FT EBs).</td>
</tr>
<tr>
<td>1522</td>
<td>Due to/Due from: Salaries - Full-time Faculty (FT EBs).</td>
</tr>
<tr>
<td>1523</td>
<td>Due to/Due from: Salaries - Part time (PT EBs).</td>
</tr>
<tr>
<td>1524</td>
<td>Due to/Due from: Salaries (No EBs).</td>
</tr>
<tr>
<td>1525</td>
<td>Due to/Due from: Full-time Employee Benefits charges.</td>
</tr>
<tr>
<td>1526</td>
<td>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.</td>
</tr>
<tr>
<td>1527</td>
<td>Due to/Due from: Capital - used to record capital transactions usually between UPHS and the School of Medicine</td>
</tr>
<tr>
<td>1529</td>
<td>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.</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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.
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 charges.
1541 Due to/Due from: CPUP Employee Benefits charges (Special CPUP rate)
1543 Due to/Due from: Salaries - Postdoc (Postdoc EBs). To be used for payroll earned in FY24 or later.
1544 Due to/Due from: Postdoc Employee Benefits charges.

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.

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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

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 Investments 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

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### UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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**172X - Intermediate Term Fund Investments**

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

**174X - Investments held at TIAA Kaspick**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1740</td>
<td>Investments, TIAA Kaspick</td>
</tr>
</tbody>
</table>

**176X - External Trustee Charitable Remainder Trust**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1760</td>
<td>External CRT Book Value</td>
</tr>
<tr>
<td>1761</td>
<td>External CRT Realized Gain/Loss</td>
</tr>
<tr>
<td>1762</td>
<td>External CRT Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

**177X - Outside Managed Trust Investments - Investments of Assets held in trusts outside the University.**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1770</td>
<td>OM Trust: Investment, Book value</td>
</tr>
<tr>
<td>1771</td>
<td>OM Trust: Investment, Realized Gain/Loss</td>
</tr>
<tr>
<td>1772</td>
<td>OM Trust: Investment, Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

**178X - Other Investments, held by Treasurer**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1780</td>
<td>Securities</td>
</tr>
<tr>
<td>1781</td>
<td>Real Estate</td>
</tr>
</tbody>
</table>

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

179X - Other Investments

1790 Investments in Subsidiaries

18XX - Plant Assets - Assets of a durable nature (useful life of 1 year or more), used in the rendering of services rather than being held for sale.

181X - Land

1810 Land
1819 Land Improvements Accumulated Depreciation

182X - Buildings & Fixed Equipment

1820 Buildings & Fixed Equipment
1821 Moveable Equipment
1825 Internal Use Software in Process Cost Account
1826 Equipment In Process Cost Account
1829 Buildings & Fixed Equipment, Accumulated Depreciation

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

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

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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).
1860  Intangible Assets

187X to 188X - Asset Clearing Accounts - Assets purchased with a cost of at least $5,000.00.

NOTE: Leases should be executed by Procurement Services on behalf of the University and should be recorded to O/C 1330. Refer to Financial Policy 2311 Equipment Leasing for further guidance.

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.

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### 190X - Site Acquisition

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Fund Restriction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1901</td>
<td>Property Acquisition.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1902</td>
<td>Appraisal Fee.</td>
<td>000010 only</td>
</tr>
</tbody>
</table>

### 191X - Site Preparation

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Fund Restriction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1911</td>
<td>Surveys.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1912</td>
<td>Demolition.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1913</td>
<td>Test Borings.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1914</td>
<td>Utilities to site, utility relocation.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1916</td>
<td>Pre-Construction Consultant.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1917</td>
<td>Scope Development Services.</td>
<td>000010 only</td>
</tr>
</tbody>
</table>

### 192X - Construction and Fixed Equipment

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Fund Restriction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1920</td>
<td>Construction.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1921</td>
<td>Non-structural improvements.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1922</td>
<td>Security Systems.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1923</td>
<td>Landscaping/site development.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1924</td>
<td>Capital COVID-19 Construction Costs.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1925</td>
<td>Construction contingency.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1926</td>
<td>Special Fixed Equipment.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1927</td>
<td>Telephone and Communications.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1928</td>
<td>Signage.</td>
<td>000010 only</td>
</tr>
<tr>
<td>1929</td>
<td>Asbestos removal.</td>
<td>000010 only</td>
</tr>
</tbody>
</table>

### 1930-1938 - Fees

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### UNIVERSITY OF PENNSYLVANIA

#### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Funding Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1930</td>
<td>Architectural/Engineering fee. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1931</td>
<td>Architect/Construction contingency. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1932</td>
<td>Architectural Reimbursable: reproductions. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1933</td>
<td>Consultants. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1934</td>
<td>Consultants - Landscape allowance. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1935</td>
<td>Consultants - Other. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1936</td>
<td>Legal and administrative: permits. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1937</td>
<td>Construction bond. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1938</td>
<td>Miscellaneous reproductions, printing. Can be used with fund 000010 only.</td>
<td></td>
</tr>
</tbody>
</table>

**1939-194X - Construction Management Fees**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Funding Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1939</td>
<td>PSOM Project Fee. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1940</td>
<td>Construction Management Fee. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1941</td>
<td>Capital Project Management Fees. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1942</td>
<td>Expense Furniture. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1943</td>
<td>Expense Tec/Science Equipment. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1944</td>
<td>Expense Building Maintenance Equipment. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1945</td>
<td>Expense COVID-19 Construction Costs. Can be used with fund 000010 only.</td>
<td></td>
</tr>
</tbody>
</table>

**195X - Equipment and Moveable Furnishings**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Funding Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1950</td>
<td>Furniture. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1951</td>
<td>Furniture contingency. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1952</td>
<td>Moveable Technical or Scientific Equipment. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1953</td>
<td>Consultant, Interior design. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1954</td>
<td>Building Maintenance Equipment. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1955</td>
<td>Capital Furniture. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1956</td>
<td>Capital Tec/Science Equipment. Can be used with fund 000010 only.</td>
<td></td>
</tr>
<tr>
<td>1957</td>
<td>Capital Building Maintenance Equipment. Can be used with fund 000010 only.</td>
<td></td>
</tr>
</tbody>
</table>

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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.
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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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

21XX - 24XX - Accounts Payable, Accrued Expenses, and Reserves

210X - 211X - Taxes (Payroll Withholding and Other)

- 2101 Withholding, Federal Tax
- 2102 Withholding, State tax
- 2103 Withholding, City tax
- 2104 FICA (withholding & Univ. contribution)
- 2105 Withholding, SUTA
- 2106 Withholding, Non-resident alien
- 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

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2146 Affordable Care Act (ACA)

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

2150 Retirement
2153 Group Life
2156 Police Pension
2157 Basic Retirement
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)

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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

224X - Employee Expense Accounts (Payroll Withholding)

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

23XX - University Liability, Accrued Expense, and Reserves

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
2352  Unrelated Business Income Tax (UBIT) Payable

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## 24XX - General and Student Financial Services Liability

### 2400-2406 - General Liability

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2400</td>
<td>AP Liability, Current Expense</td>
</tr>
<tr>
<td>2401</td>
<td>GL Suspense</td>
</tr>
<tr>
<td><strong>2402</strong></td>
<td><strong>Bookstore Liability</strong></td>
</tr>
<tr>
<td>2404</td>
<td>EPayables Liability</td>
</tr>
<tr>
<td>2405</td>
<td>Subsidiary: A/P Liability Held by Subsidiaries</td>
</tr>
</tbody>
</table>

### 2408-2409 - TEM Liability

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2408</td>
<td>TEM Individuals Liability</td>
</tr>
<tr>
<td>2409</td>
<td>TEM Credit Card Liability</td>
</tr>
</tbody>
</table>

### 241X - Student Financial Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2410</td>
<td>BRS Liability (15008)</td>
</tr>
<tr>
<td>2411</td>
<td>BRS Liability (15009)</td>
</tr>
<tr>
<td>2412</td>
<td>BRS Liability (15010)</td>
</tr>
<tr>
<td>2413</td>
<td>BRS Liability, Cash (15011)</td>
</tr>
<tr>
<td>2415</td>
<td>Federal Government Student Loan Program</td>
</tr>
</tbody>
</table>

## 25XX - DEFERRED INCOME

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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

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)
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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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

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
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

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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
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

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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  
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

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4134</td>
<td>Technology Fee - Graduate</td>
</tr>
<tr>
<td>4135</td>
<td>Recreation &amp; Facilities Fees</td>
</tr>
<tr>
<td>4136</td>
<td>Student Health Fee</td>
</tr>
<tr>
<td>4138</td>
<td><strong>Manual Entries to Tuition and Fees</strong></td>
</tr>
<tr>
<td></td>
<td>Other Fees (e.g., acceptance fees, lab fees, late registration fee, Residence</td>
</tr>
<tr>
<td></td>
<td>Program fees, special program fees, transcript fees).</td>
</tr>
</tbody>
</table>

### 414X - Study Abroad Fees

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4140</td>
<td>Study Abroad Program Fee</td>
</tr>
<tr>
<td>4141</td>
<td>Study Abroad, International Travel</td>
</tr>
<tr>
<td>4142</td>
<td>Study Abroad, Room &amp; Board</td>
</tr>
<tr>
<td>4143</td>
<td>Study Abroad, Insurance</td>
</tr>
<tr>
<td>4144</td>
<td>Study Abroad, Miscellaneous</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4170</td>
<td>Student Aid, Traditional Undergraduates, no service required</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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
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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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).
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

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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)
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

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**UNIVERSITY OF PENNSYLVANIA**

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024**

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4706</td>
<td>Realized Gain on Non-Gifted Securities (earned)</td>
</tr>
<tr>
<td>4707</td>
<td>Realized Gain on Non-Gifted Securities (distributed)</td>
</tr>
<tr>
<td>4708</td>
<td>Realized Gain on Derivatives and Other Hedge Activity</td>
</tr>
<tr>
<td>4709</td>
<td>Reallocation of Investment Income (Transfer)</td>
</tr>
</tbody>
</table>

**471X - Income from AIF (Associated Investments Fund)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4710</td>
<td>AIF: Investment Income (distributed)</td>
</tr>
<tr>
<td>4711</td>
<td>AIF: Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4712</td>
<td>AIF: Unrealized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4713</td>
<td>AIF: Spending Rule Income (distributed)</td>
</tr>
<tr>
<td>4714</td>
<td>AIF: Spending Rule Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4715</td>
<td>AIF: Spending Rule Unrealized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4716</td>
<td>AIF: Income Remitted</td>
</tr>
</tbody>
</table>

**472X - Income from Intermediate Term Fund**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4720</td>
<td>Intermediate Term Fund Income (distributed)</td>
</tr>
<tr>
<td>4721</td>
<td>Intermediate Term Fund Realized Gains (distributed)</td>
</tr>
<tr>
<td>4722</td>
<td>Intermediate Term Fund Unrealized Gains (distributed)</td>
</tr>
</tbody>
</table>

**474X - Income from Kaspick and Co.**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4740</td>
<td>Investment Income, Kaspick</td>
</tr>
<tr>
<td>4741</td>
<td>Annuity Payments to Planned Gift Participants</td>
</tr>
<tr>
<td>4742</td>
<td>Unrealized Gains/Losses, Kaspick</td>
</tr>
</tbody>
</table>

**475X - Real G/L from Investment Management Fees and Other Fees/Taxes**

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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4754 Investment Unrelated Business Income Tax (UBIT)
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

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

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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

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.

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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 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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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.

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

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October 2023
Only Object Codes which appear on this list are available for use in BEN Financials.

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
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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5010</td>
<td>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.)</td>
</tr>
<tr>
<td>5011</td>
<td>Non-Standing Faculty. Includes Associated Faculty and Academic Support staff. Excludes students and tenured-track faculty. (FT EBs.)</td>
</tr>
<tr>
<td>5020</td>
<td>Faculty-Subject to part time EBs. Includes Associated Faculty, Academic Support staff, Emeritus Faculty, and other academic staff. Excludes students. (PT EBs.)</td>
</tr>
<tr>
<td>5030</td>
<td>Scholarly Leave. (No EBs.)</td>
</tr>
</tbody>
</table>

504X, 5062-5065, and 5070 - GRADUATE AND PROFESSIONAL STUDENTS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5040</td>
<td>Teaching Assistant. (No EBs.)</td>
</tr>
<tr>
<td>5041</td>
<td>Research Assistant. (No EBs.)</td>
</tr>
<tr>
<td>5043</td>
<td>Postdoctoral NRSA Fellow. Use only with job - Postdoctoral Fellow, NRSA. Can be used ONLY with a NRSA grant. (No EBs.)</td>
</tr>
<tr>
<td>5044</td>
<td>Research Fellow. Appointed for research directly related to their discipline and required for the completion of their degree. (No EBs.)</td>
</tr>
</tbody>
</table>

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General Ledger Object Codes - Fiscal Year 2024

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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.) To be used for payroll earned in FY23 or earlier. To be used with any funding source except a training grant or fellowship. Used with job - Postdoctoral Researcher.
5063 Non-NRSA Postdoctoral Fellow Allowance (PT EB). Used for Allowance plans paid to Postdoctoral Fellow, NRSA who are receiving Postdoctoral Fellow supplemental compensation.
5064 Postdoctoral Researcher. (Postdoc EBs.) Used with job - Postdoctoral Researcher. To be used for payroll earned in FY24 or later. To be used with any funding source except a training grant or fellowship.
5065 Non-NRSA Postdoctoral Fellow (Postdoc EBs). To be used for payroll earned in FY24 or later. To 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

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.)

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October 2023
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.

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

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

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

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.

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.

5141 Other Salaries

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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.
5193  Prior Period EB Adjustment (Grants/Contracts). Must be used on both sides of the journal entry.
5196  Employee Benefits - Dependent Tuition Charge

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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5197 Postdoc Employee Benefits.

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 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).

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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.

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.

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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 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

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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/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 (Telrose, 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.
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.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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).

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.

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

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 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.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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

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

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

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

5247  Disallowance of Expense (no F&A)

5248  Disallowance of Expense (with F&A)

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

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

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

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

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

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

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

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

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

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

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October 2023

Page 44
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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Only Object Codes which appear on this list are available for use in BEN Financials.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
<th>Related Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>5299</td>
<td>School/Departmental Administrative Costs - Non-Federal - Offset entry must be to object code 5299.</td>
<td></td>
</tr>
</tbody>
</table>

53XX - CURRENT EXPENSE; SERVICES - Services rendered to the University by outside individuals/organizations or internal University departments.

530X - 531X - PROFESSIONAL SERVICES
Refer to Financial Policy #2327 regarding the authority and responsibility to procure professional services. NOTE: For architectural and other construction-related professional services, refer to asset object code section 193X.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5300</td>
<td>Accounting &amp; Audit Services</td>
</tr>
<tr>
<td>5301</td>
<td>Legal Services</td>
</tr>
<tr>
<td>5302</td>
<td>Management Consulting Services. Payment to an individual or organization for advisory services rendered (e.g., consulting by non-University professionals. Refer to Financial Policy #2319.</td>
</tr>
<tr>
<td>5303</td>
<td>External Training &amp; Staff Development Services. Provided by an outside vendor/individual.</td>
</tr>
<tr>
<td>5304</td>
<td>Internal Training &amp; Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).</td>
</tr>
<tr>
<td>5305</td>
<td>Employee Recruitment Services</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5306</td>
<td>External: Computer Consulting Services</td>
</tr>
<tr>
<td>5307</td>
<td>Internal: Computer Consulting Services. Provided by internal University</td>
</tr>
<tr>
<td></td>
<td>departments (e.g., CRC, UMIS, Wharton Academic Support Services).</td>
</tr>
<tr>
<td>5308</td>
<td>External: Computing Infrastructure/Usage Costs</td>
</tr>
<tr>
<td>5309</td>
<td>DCCS for PennNet Connection and Usage</td>
</tr>
<tr>
<td>5310</td>
<td>UMIS for Computing Usage</td>
</tr>
<tr>
<td>5311</td>
<td>Internal: Other Computer Center Charges</td>
</tr>
<tr>
<td>5312</td>
<td>Investment Management Services - To record the fees incurred through</td>
</tr>
<tr>
<td></td>
<td>management of our endowment. Access to this object code limited to Investment</td>
</tr>
<tr>
<td></td>
<td>Accounting personnel.</td>
</tr>
<tr>
<td>5313</td>
<td>Lecture Fee. Payment to an individual (non-employee) for the presentation</td>
</tr>
<tr>
<td></td>
<td>of a dissertation, lecture or discourse before a class or an audience.</td>
</tr>
<tr>
<td></td>
<td>Refer to Financial Policy #2319.</td>
</tr>
<tr>
<td>5314</td>
<td>Honorarium. Payment intended to confer distinction or to symbolize respect,</td>
</tr>
<tr>
<td></td>
<td>esteem or admiration for the recipient. Refer to Financial Policy #2319.</td>
</tr>
<tr>
<td></td>
<td>NOTE: An honorarium is an unallowable charge against a federal research</td>
</tr>
<tr>
<td></td>
<td>contract or grant.</td>
</tr>
<tr>
<td>5315</td>
<td>Legal Settlement Fees</td>
</tr>
<tr>
<td>5316</td>
<td>Human Subject Payments-Direct - A human subject fee is a payment that</td>
</tr>
<tr>
<td></td>
<td>represents remuneration and/or reimbursement to individuals participating</td>
</tr>
<tr>
<td></td>
<td>as subjects in a research project. See Financial policy #2319.1 Payment of</td>
</tr>
<tr>
<td></td>
<td>Human Subject Fees.</td>
</tr>
<tr>
<td>5317</td>
<td>Human Subject Payment- Advance to P.I.</td>
</tr>
<tr>
<td>5319</td>
<td>External: Other Professional Services: Payments to individuals for services</td>
</tr>
<tr>
<td></td>
<td>not specifically identified elsewhere, (e.g., skilled labor for a specified</td>
</tr>
<tr>
<td></td>
<td>task, independent contractors, etc.). Refer to Financial Policy #2319.</td>
</tr>
</tbody>
</table>

532X - 534X - OTHER SERVICES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5320</td>
<td>External: Insurance</td>
</tr>
<tr>
<td>5321</td>
<td>External: Insurance Claims</td>
</tr>
<tr>
<td>5322</td>
<td>Internal: Insurance Claim Settlements</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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/penntravel/policies.html](https://cms.business-services.upenn.edu/penntravel/policies.html) and the University Financial Policy # 2324 Reimbursement of Moving Expenses [https://www.finance.upenn.edu/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.
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.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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 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.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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**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.

**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.

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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

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

- 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

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.

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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 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.

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5511  Sponsored Program Facility Cost Recovery

560X - CAPITAL RELATED EXPENSES

5600  Depreciation
5601  Disposal of Assets
5603  External: Interest Expense
5604  Internal: Interest Expense
5605  Internal: Principal Payments
5606  Amortization Expense

569X - CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE

5699  Cumulative Effect of Changes in Accounting Principle

57XX - INVENTORY PURCHASES

5700  Trade (e.g., inventory purchases by Museum Gift Shop, 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)
5730  Food & Beverage (e.g., inventory purchases by building and residential cafés)
5740  Other (e.g., inventory purchases by Chemistry Stockroom, Cell Center Stockroom)

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### 58XX - INTERNAL ALLOCATIONS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5800</td>
<td>Allocated Costs, Operations &amp; Maintenance</td>
</tr>
<tr>
<td>5802</td>
<td>Allocated Costs, University Services</td>
</tr>
<tr>
<td>5803</td>
<td>Allocated Costs, Facilities Renewal</td>
</tr>
<tr>
<td>5805</td>
<td>Allocated Costs, Library</td>
</tr>
<tr>
<td>5806</td>
<td>Funding From Allocated Costs, Operations &amp; Maint.</td>
</tr>
<tr>
<td>5807</td>
<td>Funding From Allocated Costs, University Services</td>
</tr>
<tr>
<td>5808</td>
<td>Funding From Allocated Costs, Facility Renewal</td>
</tr>
<tr>
<td>5809</td>
<td>Funding From Allocated Costs, Library</td>
</tr>
<tr>
<td>5810</td>
<td>Allocated Costs, Development</td>
</tr>
<tr>
<td>5812</td>
<td>Allocated Costs, Research</td>
</tr>
<tr>
<td>5813</td>
<td>Funding from Allocated Costs, Research</td>
</tr>
</tbody>
</table>

### 94XX: See Revenue Object Code Listing

### 95XX– SUSPENSE

**Note:** These objects cannot be budgeted.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9500</td>
<td>Suspense: Default</td>
</tr>
<tr>
<td>9501</td>
<td>Suspense: Payroll (1251-1254, 1258, 1283, 1511-1514, 1521-1524, 1543, 5010-5139, 5149)</td>
</tr>
<tr>
<td>9502</td>
<td>Suspense: Telecommunications (5261-5262)</td>
</tr>
<tr>
<td>9505</td>
<td>Suspense: UMIS (5310)</td>
</tr>
<tr>
<td>9506</td>
<td>Suspense: DCCS (5309)</td>
</tr>
<tr>
<td>9507</td>
<td>Suspense: Archives (5330)</td>
</tr>
<tr>
<td>9509</td>
<td>Suspense: Physical Plant (5407)</td>
</tr>
<tr>
<td>9512</td>
<td>Suspense: ProCard (includes Bookstore Card suspense, Fleet Fuel Card suspense, Meeting Card suspense, and Student Program Card suspense)</td>
</tr>
<tr>
<td>9513</td>
<td>Suspense: Internal Mail Services: Bulk Mail (5274)</td>
</tr>
<tr>
<td>9514</td>
<td>Suspense: Internal Mail Services: Bulk Labor (5274)</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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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
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)

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October 2023
UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2024

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9562  Suspension: TEM Concur
9563  Suspension: NEUROBEHAVIOR CORE (Neurobehavior Testing Core)
9565  Suspension: BCBP QUANTPRO (Biochemistry and Biophysics Quantitative Proteomics)
9566  Suspension: CTR FOR AIDS RESEARCH (Center for AIDS Research)
9567  Suspension: VET COMP PATH CORE (Vet Comparative Pathology Core)
9568  Suspension: CHEM STOCK RM (Chemistry Stock Room)
9570  Suspension: GTP Immunology
9571  Suspension: Chemistry Analytics
9572  Suspension: High Throughput Screening
9573  Suspension: Transgenic and Chimeric Mouse Facility
9574  Suspension: Next Generation Sequencing Core
9575  Suspension: Center for Cellular Immunotherapies: Clinical Cell and Vaccine Production Facility
9576  Suspension: Center for Cellular Immunotherapies: Translational and Correlative Studies Laboratory
9577  Suspension: CV_METABOL
9578  Suspension: OCR_SVCS
9579  Suspension: OCRC_TUMOR
9580  Suspension: PSOM Feeder
9581  Suspension: Penn Vet Biomedical Science Core Feeder
9582  Suspension: Penn Vet Extracellular Vesicle Core Feeder
9590  Suspension: Projects & Receivables (GMS & AR)
9599  Suspension: 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 13
- 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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