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### 1XXX - ASSETS

#### 11XX - Cash

- **1110** Cash, Operating
- **1111** Cash, Investments (State Street Bank)
- **1115** Cash, Foreign Drafts
- **1130** Cash, CTF principal
- **1140** Petty Cash - represents the original amount of an organization’s Petty Cash fund and is not impacted by charges made using petty cash.
- **1142** Cash, Direct Deposit
- **1143** Cash, Credit Card
- **1144** Cash, Cashier’s Office
- **1145** Cash, Other Banks (imprest)
- **1146** Cash, Treasurer’s Office
- **1147** Cash, Trust Administration Office
- **1148** Cash, Office of Research Services
- **1149** Cash, Gift Suspense

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

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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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

- 1220 Grant/Contract Receivables (Billed)
- 1221 Grant/Contract Receivables (Accrued)
- 1222 Grant/Contract Receivables (Unbilled)
- 1223 Grant/Contract Accounts Receivable Allocation Suspense
- 1229 Grants/Contracts Receivable, Allowance for Uncollectible - reduces receivable by an estimate of the amounts which will not be collected.

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

- 1230 Contributions Receivable
- 1231 Pledge Receivable Pre-discounted
- 1232 Contributions Receivable Cash Receipts Accrual
- 1237 NPV Discount on Pledges Market Value
- 1239 Contributions Receivable, Allowance for Uncollectible - reduces receivable by an estimate of the amounts which will not be collected.

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

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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

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

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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.

1510 Due to/Due from: Miscellaneous Advances
1511 Due to/Due from: CPUP Compensation - Base Pay (Special CPUP/CHOPPA EB rate). Must use program value 3020 on the Costing Allocation in Workday.
1512 Due to/Due from: CPUP Compensation - Bonus (Special CPUP/CHOPPA EB rate). Must use program value 3020 on the Costing Allocation in Workday.
1513 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.
1514 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.

1520 Due to/Due from: Current Expense
1521 Due to/Due from: Salaries - Full-time Admin and Staff (FT EBs).
1522 Due to/Due from: Salaries - Full-time Faculty (FT EBs).
1523 Due to/Due from: Salaries - Part time (PT EBs).
1524 Due to/Due from: Salaries (No EBs).
1525 Due to/Due from: Full-time Employee Benefits charges.

1526 Due to/Due from: Payments and Other Credits - used to record payments received from and made to UPHS to pay down on the interfund balance.

1527 Due to/Due from: Capital - used to record capital transactions usually between UPHS and the School of Medicine

1529 Due to/Due from: 2% Dean’s Fund-used to record CPUP deans tax transactions each month which is 2% of each CPUP practice’s monthly revenue distributed to the School of Medicine.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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 2025

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172X - Intermediate Term Fund Investments

1720 Intermediate Term Fund, Book Value
1721 Intermediate Term Fund, Realized Gain Inv
1722 Intermediate Term Fund, Unrealized Gain Inv

174X - Investments held at TIAA Kaspick

1740 Investments, TIAA Kaspick

176X - External Trustee Charitable Remainder Trust

1760 External CRT Book Value
1761 External CRT Realized Gain/Loss
1762 External CRT Unrealized Gain/Loss

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

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

178X - Other Investments, held by Treasurer

1780 Securities
1781 Real Estate

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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 Restrictions</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 Restrictions</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 Restrictions</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 2025**

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

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

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

**195X - Equipment and Moveable Furnishings**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1950</td>
<td>Furniture. Can be used with fund 000010 only.</td>
</tr>
<tr>
<td>1951</td>
<td>Furniture contingency. Can be used with fund 000010 only.</td>
</tr>
<tr>
<td>1952</td>
<td>Moveable Technical or Scientific Equipment. Can be used with fund 000010 only.</td>
</tr>
<tr>
<td>1953</td>
<td>Consultant, Interior design. Can be used with fund 000010 only.</td>
</tr>
<tr>
<td>1954</td>
<td>Building Maintenance Equipment. Can be used with fund 000010 only.</td>
</tr>
<tr>
<td>1955</td>
<td>Capital Furniture. Can be used with fund 000010 only.</td>
</tr>
<tr>
<td>1956</td>
<td>Capital Tec/Science Equipment. Can be used with fund 000010 only.</td>
</tr>
<tr>
<td>1957</td>
<td>Capital Building Maintenance Equipment. Can be used with fund 000010 only.</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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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
2109 Foreign Consumption Tax Liability
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)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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2144   Aetna PPO
2146   Affordable Care Act (ACA)

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

2150   Retirement
2153   Group Life
2156   Police Pension
2157   Basic Retirement
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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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

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2352 Unrelated Business Income Tax (UBIT) Payable

24XX - General and Student Financial Services Liability

2400-2406 - General Liability

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

2408-2409 - TEM Liability

- 2408 TEM Individuals Liability
- 2409 TEM Credit Card Liability

241X - Student Financial Services

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

25XX - DEFERRED INCOME

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

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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 2025

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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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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2703 Premium/Discount on Long-term Debt - Current Portion
2704 Cost of Issuance

278X - Internal Loans

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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4104 Traditional Undergraduate Guarantee Adjustment - Tuition
4105 Undergraduate Traditional
4106 PhD Degree
4107 Professional and Other Degree Programs
4108 Certificate and Non-Degree

411X - Summer and Tuition Discount

4115 Undergraduate Traditional-Summer
4116 PhD Degree - Summer
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

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4133 Technology Fee - Undergraduate
4134 Technology Fee - Graduate
4135 Recreation & Facilities Fees
4136 Student Health Fee
4138 **Manual Entries to Tuition and Fees**
4139 Other Fees (e.g., acceptance fees, lab fees, late registration fee, Residence Program fees, special program fees, transcript fees).

414X - Study Abroad Fees

4140 Study Abroad Program Fee
4141 Study Abroad, International Travel
4142 Study Abroad, Room & Board
4143 Study Abroad, Insurance
4144 Study Abroad, Miscellaneous

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

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

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

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### UNIVERSITY OF PENNSYLVANIA

#### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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<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>
<tr>
<td>4171</td>
<td>Student Aid, Traditional Undergraduates, service required</td>
</tr>
<tr>
<td>4172</td>
<td>Student Aid, PhD students, no service required</td>
</tr>
<tr>
<td>4173</td>
<td>Student Aid, PhD students, service required</td>
</tr>
<tr>
<td>4174</td>
<td>Student Aid, Other degree students, no service required</td>
</tr>
<tr>
<td>4175</td>
<td>Student Aid, Other degree students, service required</td>
</tr>
<tr>
<td>4176</td>
<td>Student Aid, Non-Degree students, no service required</td>
</tr>
<tr>
<td>4177</td>
<td>Student Aid, Non-Degree students, service required</td>
</tr>
<tr>
<td>4180</td>
<td>Student Aid, general</td>
</tr>
<tr>
<td>4181</td>
<td>Student Aid, Traditional Undergraduate Distribution</td>
</tr>
<tr>
<td>4183</td>
<td>Student Aid, Non-traditional Undergraduate Distribution</td>
</tr>
<tr>
<td>4189</td>
<td>Tuition, Research Fellow (GAAP adjustments only as of FY16)</td>
</tr>
<tr>
<td>4194</td>
<td>Traditional Undergraduate Guarantee Adjustment - Aid</td>
</tr>
<tr>
<td>4198</td>
<td>Graduate Student Non-service Fellowship Stipends</td>
</tr>
<tr>
<td>4199</td>
<td>Student Aid Campus Depopulation/Relocation Expenses</td>
</tr>
</tbody>
</table>

### 42XX - ROOM and BOARD

Revenue from housing students and providing dining services to students, faculty and staff.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4210</td>
<td>Student Room Rentals (dormitories &amp; on-campus housing)</td>
</tr>
<tr>
<td>4211</td>
<td>Other Dormitory Rentals (to non-students)</td>
</tr>
<tr>
<td>4220</td>
<td>Dining, Meal Contract Sales</td>
</tr>
<tr>
<td>4221</td>
<td>Dining, Cash Sales</td>
</tr>
</tbody>
</table>

### 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).

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4300</td>
<td>Patient Care</td>
</tr>
<tr>
<td>4310</td>
<td>Animal Care</td>
</tr>
<tr>
<td>4320</td>
<td>Food &amp; Beverage</td>
</tr>
<tr>
<td>4321</td>
<td>Catering (external). Includes revenue for catering services to non-University departments/parties (e.g., University Club, Museum).</td>
</tr>
<tr>
<td>4322</td>
<td>Conference fees</td>
</tr>
<tr>
<td>4330</td>
<td>Parking, sticker sales</td>
</tr>
<tr>
<td>4331</td>
<td>Parking, gate receipts</td>
</tr>
<tr>
<td>4340</td>
<td>Ticket Sales/Gate Receipts</td>
</tr>
<tr>
<td>4350</td>
<td>Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from internal copier services, instrument kits).</td>
</tr>
<tr>
<td>4360</td>
<td>Trade Sales &amp; Services (e.g., gift shop activity)</td>
</tr>
<tr>
<td>4361</td>
<td>Vending</td>
</tr>
<tr>
<td>4380</td>
<td>Equity Gain/Loss in Independent Operations</td>
</tr>
<tr>
<td>4381</td>
<td>Inter-entity Sales and Services</td>
</tr>
<tr>
<td>4398</td>
<td>Refunds</td>
</tr>
<tr>
<td>4399</td>
<td>Other Sales &amp; Services</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4400</td>
<td>Gift Revenue - ATLAS</td>
</tr>
<tr>
<td>4401</td>
<td>Gift Revenue - Non-ATLAS</td>
</tr>
<tr>
<td>4402</td>
<td>Indirect Cost (aka Overhead) Charge on Gifts</td>
</tr>
<tr>
<td>4405</td>
<td>Indirect Cost (aka Overhead) Recovery on Gifts</td>
</tr>
<tr>
<td>4409</td>
<td>Reallocation of Gift Revenue</td>
</tr>
<tr>
<td>4410</td>
<td>Private Grant Revenue</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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4705 Pension/OPEB - related changes, including the non-service cost component of periodic cost
4706 Realized Gain on Non-Gifted Securities (earned)
4707 Realized Gain on Non-Gifted Securities (distributed)
4708 Realized Gain on Derivatives and Other Hedge Activity
4709 Reallocation of Investment Income (Transfer)

471X - Income from AIF (Associated Investments Fund)

4710 AIF: Investment Income (distributed)
4711 AIF: Realized Gain/Loss (distributed)
4712 AIF: Unrealized Gain/Loss (distributed)
4713 AIF: Spending Rule Income (distributed)
4714 AIF: Spending Rule Realized Gain/Loss (distributed)
4715 AIF: Spending Rule Unrealized Gain/loss (distributed)
4716 AIF: Income Remitted

472X - Income from Intermediate Term Fund

4720 Intermediate Term Fund Income (distributed)
4721 Intermediate Term Fund Realized Gains (distributed)
4722 Intermediate Term Fund Unrealized Gains (distributed)

474X - Income from Kaspick and Co.

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

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## UNIVERSITY OF PENNSYLVANIA
### GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4754</td>
<td>Investment Unrelated Business Income Tax (UBIT)</td>
</tr>
<tr>
<td>4755</td>
<td>Investment Excise Tax</td>
</tr>
<tr>
<td>4756</td>
<td>Gift Annuity Payments</td>
</tr>
<tr>
<td>4757</td>
<td>Direct Internal Investment Fees</td>
</tr>
<tr>
<td>4758</td>
<td>Realized Gain/Loss from Investment Management Fees. This object code will replace using 5312 to record direct management fees for the endowment.</td>
</tr>
<tr>
<td>4759</td>
<td>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.</td>
</tr>
</tbody>
</table>

### 476X - Income from External Trustee Charitable Remainder Trust

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4761</td>
<td>External CRT Realized Gain/Loss</td>
</tr>
<tr>
<td>4762</td>
<td>External CRT Unrealized Gain/Loss</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4770</td>
<td>OM Trust: Investment Income (distributed)</td>
</tr>
<tr>
<td>4771</td>
<td>OM Trust: Realized Gain/Loss (distributed)</td>
</tr>
<tr>
<td>4772</td>
<td>OM Trust: Unrealized Gain/Loss (distributed)</td>
</tr>
</tbody>
</table>

### 478X - Income from TIF (Temporary Investment Fund)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4780</td>
<td>TIF: Investment Income (distributed)</td>
</tr>
<tr>
<td>4783</td>
<td>TIF: Income (Remitted to Sponsor)</td>
</tr>
</tbody>
</table>

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479X - Administrative Fee & Overhead

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

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

481X - Revenue Reclassifications

- 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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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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

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 be used with job - Postdoctoral Fellow. Can be used only for non-NRSA fellowships.
5070 Research Assistant - Summer Appointment. (PT EBs - subject to FICA.)

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.)

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

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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).

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).

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July 2024
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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.)

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

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.

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<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5181</td>
<td>Salary Reserve: Professional Staff. For special situations; subject to full-time EBs for planning.</td>
</tr>
<tr>
<td>5182</td>
<td>Salary Reserve: Support Staff. For special situations; subject to full-time EBs for planning.</td>
</tr>
<tr>
<td>5183</td>
<td>Salary Reserve: Unionized Support Staff. For special situations; subject to full-time EBs for planning.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5190</td>
<td>Full-Time Employee Benefits.</td>
</tr>
<tr>
<td>5191</td>
<td>Part-Time Employee Benefits.</td>
</tr>
<tr>
<td>5192</td>
<td>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.</td>
</tr>
<tr>
<td>5193</td>
<td>Prior Period EB Adjustment (Grants/Contracts). Must be used on both sides of the journal entry.</td>
</tr>
<tr>
<td>5196</td>
<td>Employee Benefits - Dependent Tuition Charge</td>
</tr>
<tr>
<td>5197</td>
<td>Postdoc Employee Benefits.</td>
</tr>
<tr>
<td>5198</td>
<td>Postdoc EB recovery for externally supported postdocs.</td>
</tr>
</tbody>
</table>

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.

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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).

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

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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.

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,
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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 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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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.

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, shelves and other moveable items.

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- 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.

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

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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.

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.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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

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).
5257 Landlord reimbursements.

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

5260 External telecommunications costs. Payments to outside carriers for telecommunications services (e.g., Verizon, MCI, AT&T, Sprint).
5262 Internal telecommunications. Fees for telecommunication services provided by ISC.
5263 Internal toll charges. For toll services available through University Telecommunications.
5264 External printing & publications. For printing & publications services provided by outside vendors.

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

5265  Internal printing & publications. For printing & publications services provided by University departments.
5266  Internal photographic & illustrative charges. For photographic & illustrative services provided by University departments.
5267  Allowable advertising - help wanted ads or advertising required specifically for grant purposes. All other advertising costs must be charged to object code 5268 - see below.
5268  Unallowable advertising - for example, advertisement of University programs and activities. Not allowed to be used on a grant fund.
5269  External: daily U.S. postage
5270  External: express mail service - for example, FedEx, UPS, local courier services
5271  External: bulk mail service
5272  External: international postage
5273  External: other postage charges
5274  Internal: Mail Service charges - all mail services rendered by University Mail Service.
5275  External: photographic & illustrative charges. For photographic & illustrative services.

5279 - 529X - TAXES, OVERHEAD, BAD DEBT EXPENSE, EB EXPENSE, UNALLOWABLE EXPENSES

5279  Foreign Consumption Tax.
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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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

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

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

5300  Accounting & Audit Services
5301  Legal Services
5302  Management Consulting Services. Payment to an individual or organization for advisory services rendered (e.g., consulting by non-University professionals. Refer to Financial Policy #2319.
5303  External Training & Staff Development Services. Provided by an outside vendor/individual.
5304  Internal Training & Staff Development Services. Provided by internal University departments (e.g., Training and Organizational Development, CRC, Wharton).
5305  Employee Recruitment Services
5306  External: Computer Consulting Services
5307  Internal: Computer Consulting Services. Provided by internal University departments (e.g., CRC, UMIS, Wharton Academic Support Services).
5308  External: Computing Infrastructure/Usage Costs
5309  DCCS for PennNet Connection and Usage
5310  UMIS for Computing Usage
5311  Internal: Other Computer Center Charges
5312  Investment Management Services - To record the fees incurred through management of our endowment. Access to this object code limited to Investment Accounting personnel.
5313  Lecture Fee. Payment to an individual (non-employee) for the presentation of a dissertation, lecture or discourse before a class or an audience. Refer to Financial Policy #2319.
5314  Honorarium. Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319.

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### UNIVERSITY OF PENNSYLVANIA

**GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025**

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**NOTE:** An honorarium is an unallowable charge against a federal research contract or grant.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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 represents remuneration and/or reimbursement to individuals participating as subjects in a research project. See Financial policy #2319.1 Payment of 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 not specifically identified elsewhere, (e.g., skilled labor for a specified 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>
<tr>
<td>5323</td>
<td>Internal: Radiation Safety Services</td>
</tr>
<tr>
<td>5324</td>
<td>Bank Fees - Used for the recording of fees charged by the bank related to accounts belonging to University. Cannot be used with an endowment or gift fund.</td>
</tr>
<tr>
<td>5325</td>
<td>Benefit Carrier Payments</td>
</tr>
<tr>
<td>5326</td>
<td>Agency Personnel Services. Payments made directly to agencies providing temporary personnel services. Examples: Accountemps, Aerotek, and AppleOne.</td>
</tr>
<tr>
<td>5327</td>
<td>Employee Moving/Relocation Costs- Reimbursements to newly recruited employees required to relocate to the Philadelphia area. Moving/relocation costs should be charged to this object code. Check the moving/relocation guidelines on the Travel &amp; Expense Management website to ensure compliance with the IRS requirement <a href="https://cms.business-services.upenn.edu/penntravel/policies.html">https://cms.business-services.upenn.edu/penntravel/policies.html</a> and the University Financial Policy # 2324 Reimbursement of Moving Expenses</td>
</tr>
</tbody>
</table>

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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.


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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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.
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)

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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.

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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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 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., charges to the Division of Public Safety).

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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from the FRES Computerized Maintenance Management System (CMMS).

5408 Non-Capital CIP Close-Out
5409 Other Operations & Maintenance - Maintenance work for buildings that is not specifically addressed in the other object codes (contracted services related to operations of buildings, such as small construction projects and other facility maintenance).

541X - UTILITIES

5410 Electric, Chilled Water -Electricity invoice as paid to external provider. Raw costs for electricity and the electricity used to generate chilled water paid to external service providers such as PECO, and Community Energy.
5411 Steam - Steam invoice as paid to external provider. Raw costs for steam paid to external providers such as Trigen.
5412 Water & Sewer - Domestic water invoice as paid to external provider. Raw costs for water and sewer paid to external service providers such as Water Revenue Bureau & Aqua PA.
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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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55XX - EXPENSE CREDITS
Expense credits should be used with 0xxxxx funds only. Expense credits should never be used in BEN Deposits.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5500</td>
<td>Expense Credit</td>
</tr>
<tr>
<td>5502</td>
<td>Employee Benefit (EB) Recovery</td>
</tr>
<tr>
<td>5503</td>
<td>Capital Project Management Fee Recovery</td>
</tr>
<tr>
<td>5505</td>
<td>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.</td>
</tr>
<tr>
<td>5506</td>
<td>Related Entity: Direct Cost Allocation Recovery</td>
</tr>
<tr>
<td>5509</td>
<td>Other Overhead Recovery</td>
</tr>
<tr>
<td>5510</td>
<td>Sponsored Grant/Contract Overhead Recovery - Object codes 5246 + 5282 + 5292 + 5510 should always net to $0.</td>
</tr>
<tr>
<td>5511</td>
<td>Sponsored Program Facility Cost Recovery</td>
</tr>
</tbody>
</table>

560X - CAPITAL RELATED EXPENSES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5600</td>
<td>Depreciation</td>
</tr>
<tr>
<td>5601</td>
<td>Disposal of Assets</td>
</tr>
<tr>
<td>5603</td>
<td>External: Interest Expense</td>
</tr>
<tr>
<td>5604</td>
<td>Internal: Interest Expense</td>
</tr>
<tr>
<td>5605</td>
<td>Internal: Principal Payments</td>
</tr>
<tr>
<td>5606</td>
<td>Amortization Expense</td>
</tr>
</tbody>
</table>

569X - CUMULATIVE EFFECT of CHANGES in ACCOUNTING PRINCIPLE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5699</td>
<td>Cumulative Effect of Changes in Accounting Principle</td>
</tr>
</tbody>
</table>

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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### 57XX - INVENTORY PURCHASES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5700</td>
<td>Trade (e.g., inventory purchases by Museum Gift Shop, Software Licensing &amp; Client Services)</td>
</tr>
<tr>
<td>5710</td>
<td>Health Care Supplies (e.g., inventory purchases by Ryan Veterinary Hospital, Student Health Services)</td>
</tr>
<tr>
<td>5720</td>
<td>Maintenance Supplies (e.g., inventory purchases by Residential Maintenance, Physical Plant)</td>
</tr>
<tr>
<td>5730</td>
<td>Food &amp; Beverage (e.g., inventory purchases by building and residential cafés)</td>
</tr>
<tr>
<td>5740</td>
<td>Other (e.g., inventory purchases by Chemistry Stockroom, Cell Center Stockroom)</td>
</tr>
</tbody>
</table>

### 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; Maintenance</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

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95XX– SUSPENSE

Note: These objects cannot be budgeted.

9500 Suspense: Default
9501 Suspense: Payroll (1251-1254, 1258, 1283, 1511-1514, 1521-1524, 1543, 5010-5139, 5149)
9502 Suspense: Telecommunications (5261-5262)
9505 Suspense: UMIS (5310)
9506 Suspense: DCCS (5309)
9507 Suspense: Archives (5330)
9509 Suspense: Physical Plant (5407)
9512 Suspense: ProCard (includes Bookstore Card suspense, Fleet Fuel Card suspense, Meeting Card suspense, and Student Program Card suspense)
9513 Suspense: Internal Mail Services: Bulk Mail (5274)
9514 Suspense: Internal Mail Services: Bulk Labor (5274)
9516 Suspense: Internal Mail Services: Daily Postage (5274)
9517 Suspense: Internal Mail Services: Postage Due (5274)
9518 Suspense: Internal Mail Services: Fed Express Domestic (5274)
9519 Suspense: Internal Mail Services: Fed Express International (5274)
9520 Suspense: Internal Mail Services: International Mail (5274)
9525 Suspense: Cell Center
9526 Suspense: ULAR Animal Procurement
9528 Suspense: OSL and Computer Connection
9529 Suspense: PENN Card
9531 Suspense: Dining Service
9534 Suspense: HR Postdoc Medical Insurance
9535 Suspense: Internal Mail Services: UPS (5274)
9536 Suspense: DNA Sequence
9537 Suspense: Translational Core Lab
9538 Suspense: Vector Core
9541 Suspense: Radiation Safety
9542 Suspense: AFSA
9545 Suspense: Credit Card Cr/Dr

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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)
9562  Suspense: TEM Concur
9563  Suspense: NEUROBEHAVIOR CORE (Neurobehavior Testing Core)
9565  Suspense: BCBP QUANTPRO (Biochemistry and Biophysics Quantitative Proteomics)
9566  Suspense: CTR FOR AIDS RESEARCH (Center for AIDS Research)
9567  Suspense: VET COMP PATH CORE (Vet Comparative Pathology Core)
9568  Suspense: CHEM STOCK RM (Chemistry Stock Room)
9570  Suspense: GTP Immunology
9571  Suspense: Chemistry Analytics
9572  Suspense: High Throughput Screening
9573  Suspense: Transgenic and Chimeric Mouse Facility
9574  Suspense: Next Generation Sequencing Core
9575  Suspense: Center for Cellular Immunotherapies: Clinical Cell and Vaccine Production Facility
9576  Suspense: Center for Cellular Immunotherapies: Translational and Correlative Studies Laboratory
9577  Suspense: CV_METABOL
9578  Suspense: OCR_SVCS

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9579  Suspense: OCRC_TUMOR
9580  Suspense: PSOM Feeder
9581  Suspense: Penn Vet Biomedical Science Core Feeder
9582  Suspense: Penn Vet Extracellular Vesicle Core Feeder
9590  Suspense: Projects & Receivables (GMS & AR)
9599  Suspense: Frozen Account

99XX - SPECIAL

9999  Year End Fund Balance Offset

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UNIVERSITY OF PENNSYLVANIA

GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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

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

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

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2025

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