

UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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

1XXX - ASSETS

11XX - Cash

1110	Cash, Operating.
1111	Cash, Investments (State Street Bank).
1115	Cash, Foreign Drafts.
1130	Cash, CTF principal.
1140	Petty Cash - represents the original amount of an organization's Petty Cash fund and is not impacted by charges made using petty cash.
1142	Cash, Direct Deposit.
1143	Cash, Credit Card.
1144	Cash, Cashier's Office.
1145	Cash, Other Banks (imprest).
1146	Cash, Treasurer's Office.
1147	Cash, Trust Administration Office.
1148	Cash, Office of Research Services.
1149	Cash, Gift Suspense.
1198	Cash Offset.
1199	Cash Clearing.

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

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

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

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

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

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

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

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

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

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

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125X 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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- 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.
- 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.

161X - Employee Loans Receivable - Amounts owed to the University for loans made to employees.

- 1611 Long-term Employee Loans.**

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- 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.**

172X - Intermediate Term Fund Investments

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

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179X - Other Investments

1790 Investments in Subsidiaries

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

181X - Land

- 1810 Land.
- 1819 Land Improvements Accumulated Depreciation.

182X - Buildings & Fixed Equipment

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

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

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

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

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

1860 Intangible Assets.

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

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.
1882 Substantially Complete Projects - Capitalizable CIP.

1889-

1889 BEN Assets Default.

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

190X - Site Acquisition

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- 1901 Property Acquisition. Can be used with fund 000010 only.
- 1902 Appraisal Fee. Can be used with fund 000010 only.

191X - Site Preparation

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

192X - Construction and Fixed Equipment

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

1930-1938 - Fees

- 1930 Architectural/Engineering fee. Can be used with fund 000010 only.
- 1931 Architect/Construction contingency. Can be used with fund 000010 only.

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

1939-194X - Construction Management Fees

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

195X - Equipment and Moveable Furnishings

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

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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 is used by Accounting Operations 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 (W-2 Employment and 1099 Service Suppliers).
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 (Withholding & University contribution).
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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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 FAS 5 Liability.
- 2347 Interest on Short-Term Debt Accrued Expense.

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UNIVERSITY OF PENNSYLVANIA
GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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- 2350 Operating Lease Liability.
- 2351 Investment Excise Tax Payable.
- 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

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

2500	General Tuition.
2501	Undergraduate Traditional Tuition.
2502	Professional and Other Degree Tuition.
2503	PhD Tuition.
2505	Study Abroad and Non-Degree Tuition.
2507	Undergraduate Acceptance Fee.
2508	Graduate Acceptance Fee.
2509	PhD Acceptance Fee.
2512	Graduate Special Acceptance Fee.
2515	Other Fees Deferred (e.g., General Fee).
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.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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2535 Advance Receipts.

255X - Sales/Services

2550 Sales/Services.

256X - Gift Annuities, Pooled Life, UniTrust

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

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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2700	Long-term Debt, non-current portion.
2702	Premium/Discount on Long-term Debt - Non-Current Portion.
2703	Premium/Discount on Long-term Debt - Current Portion.
2704	Cost of Issuance.
2705	Short-term Debt.
2706	Premium/Discount on Short-term Debt.

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.
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3XXX - SPECIAL

3000	Year End Fund Balance.
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4XXX - REVENUE

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

410X - Academic Year (Fall & Spring)

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

411X - Summer and Tuition Discount

- 4115 Undergraduate Traditional-Summer.
- 4116 PhD Degree - Summer.
- 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.

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413X - Fees

- 4130 Admission Application Fee.**
- 4131 General Fee.
- 4132 General Fee Distribution.
- 4133 Technology Fee - Undergraduate.
- 4134 Technology Fee - Graduate.
- 4135 Recreation & Facilities Fees.
- 4136 Student Health Fee.
- 4138 Manual Entries to Tuition and Fees.**
- 4139 Other Fees (e.g., acceptance fees, lab fees, late registration fee, Residence Program fees, special program fees, transcript fees).

414X - Study Abroad Fees

- 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.

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

4170	Student Aid, Traditional Undergraduates, no service required.
4171	Student Aid, Traditional Undergraduates, service required.
4172	Student Aid, PhD students, no service required.
4173	Student Aid, PhD students, service required.
4174	Student Aid, Other degree students, no service required.
4175	Student Aid, Other degree students, service required.
4176	Student Aid, Non-Degree students, no service required.
4177	Student Aid, Non-Degree students, service required.
4180	Student Aid, general.
4181	Student Aid, Traditional Undergraduate Distribution.
4183	Student Aid, Non-traditional Undergraduate Distribution.
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

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Revenue from services rendered or goods sold to students, faculty, staff and the general public. This excludes sales/services rendered to University departments. Revenue from services rendered/goods sold to University departments should be recorded as a credit to object code 5500 or 5505 (Service Centers).

4300	Patient Care.
4310	Animal Care.
4320	Food & Beverage
4321	Catering (external). Includes revenue for catering services to non-University departments/parties (e.g., University Club, Museum).
4322	Conference fees.
4330	Parking, sticker sales.
4331	Parking, gate receipts.
4340	Ticket Sales/Gate Receipts.
4350	Student Educational Supplies. Excludes Bookstore purchases (e.g., reading packs from internal copier services, instrument kits).
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 - Salesforce.
4401	Gift Revenue - Non-Salesforce.
4402	Indirect Cost (aka Overhead) Charge on Gifts.

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- 4405 Indirect Cost (aka Overhead) Recovery on Gifts.
- 4407 Temporarily Restricted Gift Revenue to UPHS Interfund.

- 4409 Reallocation/Transfer of Gift Revenue.
- 4410 Private Grant Revenue.

45XX - GAIN/LOSS ON EARLY EXTINGUISHMENT OF DEBT

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

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

- 4600 Grant Revenue (direct and indirect).
- 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).

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470X - Income from directly held investments

4700	Investment Income (earned).
4701	Realized Gain/Loss (earned).
4702	Unrealized Gain/Loss (earned).
4703	Realized Gain/Loss from currency transactions.
4704	Realized Gain/Loss from gifts of securities.
4705	Pension/OPEB - related changes, including the non-service cost component of periodic cost.
4706	Realized Gain on Non-Gifted Securities (earned).
4707	Realized Gain on Non-Gifted Securities (distributed).
4708	Realized Gain on Derivatives and Other Hedge Activity.
4709	Reallocation/Transfer of Investment Income.

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
4718	AIF: Real Income
4719	Temporarily Restricted Endowment Income to UPHS Interfund

472X - Income from Intermediate Term Fund

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

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4722 Intermediate Term Fund Unrealized Gains (distributed)

474X - Income from Kaspick and Co.

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

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

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).

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- 4771 OM Trust: Realized Gain/Loss (distributed).
- 4772 OM Trust: Unrealized Gain/Loss (distributed).

478X - Income from TIF (Temporary Investment Fund)

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

479X - Administrative Fee & Overhead

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

48XX - RECLASSIFICATIONS & TRANSFERS

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

481X - Revenue Reclassifications

- 4810 Reclassification, endowment income.
- 4811 Reclassification, operating gifts.
- 4812 Reclassification, capital gifts.

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482X - Transfers

Transfer of resources between/within centers, between funds.

- 4820 Resource Transfers In.** These types of transfers represent the transfer of resources between centers and organizational units (generally the result of a commitment made by the Provost or a Dean to support specific activities), and are to be affected using a journal entry, with the recipient of the resources crediting object code 4820, and the donor of the services debiting the object code 4825. Object codes 4820 and 4825 must always net to \$0.00 in a journal entry.
- 4821 Capital Project Funding Transfer**
- 4822 Cost Sharing Transfer - Mandatory or Voluntarily Committed** (grants/contracts). Mandatory cost sharing is the Institution's commitment required as a condition of the solicitation, announcement, or terms and condition of the award. Voluntary cost sharing is the portion of project costs committed, expressed, or quantified in the proposal budget or justification to the sponsoring agency but not required or funded by the sponsoring agency. The expenditures and resources for voluntarily committed and mandatory cost sharing must be accounted for under a separate grant fund number and charged to appropriate expense and revenue object codes. The transfer of departmental resources to offset the expenses on cost share funds are processed using a journal entry crediting object code 4822 on the grant and a corresponding debit to the departmental funding source.
- 4823 Inter-Entity Equity Transfer - Operating.** These types of transfers represent the transfer of Resources between University departments and affiliated entities - generally HUP and the Clinical Practices - to be used for a particular department's operating activities. The transfers are affected using 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

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using a journal entry, with the University unit debiting or crediting object code 4824 and an offsetting entry to object code 15xx in the affiliated center. These transfers are usually limited to capital projects, equipment purchases, and the principal portion of debt service payments.

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

4826 Equipment Close Out

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

4828 CIP Transfer (Close-out)

4829 Balance Sheet Transfer Only

483X - SUBVENTION - Resources allocated to Schools from the Central Resource Pool.

4830 Subvention, Commonwealth Appropriation (formerly called Special Program Subvention).

4831 Subvention, Regular Programs

4832 Subvention, One-Time

4833 Subvention, Student aid (University Fellowships, Research Assistants, Research Fellows.

4839 University Bank Transfer. Must be used on both sides of the journal entry.

4840 Final Year End Adjustment Transfer. Must be used on both sides of the journal entry.

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

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4900	Rental Income - tangible property. Rental of tangible property (e.g. AV equipment, computers) to parties external to the University.
4901	Rental Income - real property. Rental of University-owned facilities real estate to parties external to the University for parties, weddings, conferences, luncheons, etc. (e.g., Morris Arboretum, Wharton Executive Education Center).
4910	Royalties from External Parties
4911	Trademark Revenue
4912	Copyright Revenue
4913	Tangible Research Materials
4914	Patent Expense Reimbursement
4915	Interest Income
4918	Royalty - Internal Distributions
4919	Royalty - External Distributions
4920	Miscellaneous Revenue
4921	Gain on Sale of Asset
4990	Conversion Revenue (used only at Conversion)
4991	Account Balance Transfer
4992	Fund Balance Adjustment
4993	Balance Transfer Offset, AIF
4994	Balance Transfer Offset, Receivables
4995	Balance Transfer Offset, Other Investments
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

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- 9404** **Suspense: Cashier**
- 9405** **Suspense: Tuition Distribution**
- 9406 Salesforce Clearing (should always net to \$0.00 on Salesforce feeder journals)

5XXX - EXPENSES

50XX - 51XX - COMPENSATION & EMPLOYEE BENEFITS

Expenditures for services of University employees and associated employee benefits. All object codes are assessed employee benefits, except as noted. Consult the Office of Budget Planning and Analysis for the current full-time and limited service employee benefit rates.

50XX - ACADEMIC COMPENSATION

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

501X -503X - FACULTY SALARIES

- 5010 Standing Faculty. Includes all faculty with tenure or in tenure probationary status. Permissible ranks in the Standing Faculty are Professor, Associate Professor, and Assistant Professor. Includes Clinician Educators. (FT EBs.)
- 5011 Non-Standing Faculty. Includes Associated Faculty and Academic Support staff. Excludes students and tenured-track faculty. (FT EBs.)
- 5020 Faculty-Subject to part time EBs. Includes Associated Faculty, Academic Support staff, Emeritus Faculty, and other academic staff. Excludes students. (PT EBs.)
- 5030 Scholarly Leave. (No EBs.)

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5040-5041, 5044-5049, and 507X - GRADUATE AND PROFESSIONAL STUDENTS

- 5040 Teaching Assistant In Class 50% or more (No EBs). FICA/Medicare-exempt.
- 5041 Research Assistant In Class 50% or more (No EBs). FICA/Medicare-exempt
- 5044 Research Fellow/Non-NRSA Predoctoral Trainee. Appointed for research directly related to their discipline and required for the completion of their degree. (No EBs.) FICA/Medicare-exempt all year long.
- 5046 Educational Fellow/NRSA Predoctoral Trainee. There is no service requirement related to the payment. (No EBs.) Tax Free Earnings.
- 5048 Teaching Fellow. Appointed for teaching directly related to their discipline and required for the completion of their degree. (No EBs.) FICA/Medicare-exempt all year long.
- 5049 Teaching Assistant Not In Class 50% or more (PT EBs). Subject to FICA/Medicare.
- 5070 Research Assistant Not In Class 50% or more (PT EBs). Subject to FICA/Medicare.
- 5071 Admin/Other Services In Class 50% or more. (No EBs). FICA/Medicare-exempt.
- 5072 Admin/Other Services Not In Class 50% or more. (PT EBs). Subject to FICA/Medicare.
- 5073 Hourly-Paid Teaching Assistant In Class 50% or more (No EBs). FICA/Medicare-exempt.
- 5074 Hourly-Paid Teaching Assistant Not In Class 50% or more (PT EBs). Subject to FICA/Medicare.
- 5075 Hourly-Paid Research Assistant In Class 50% or more (No EBs). FICA/Medicare-exempt.
- 5076 Hourly-Paid Research Assistant Not In Class 50% or more (PT EBs). Subject to FICA/Medicare.
- 5077 Hourly-Paid Admin/Other Services In Class 50% or more. (No EBs). FICA/Medicare-exempt.
- 5078 Hourly-Paid Admin/Other Services Not In Class 50% or more. (PT EBs). Subject to FICA/Medicare.

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5043, and 5062-5065 – POSTDOCTORAL TRAINEES

- 5043 Postdoctoral NRSA Fellow. Use only with job - Postdoctoral Fellow, NRSA. Can be used ONLY with a NRSA grant. (No EBs.)
- 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.

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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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).

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).

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 objd 5139, for which no EB is charged).

- 5130 Temporary / Part-time Professional Staff (and Non-Penn Student and Non-Degree Penn Student). (PT EBs). Subject to all taxes including FICA/Medicare.
- 5134 Student Workers / Temporary / Part-time Hourly Workers. (PT EBs). In Class or Not In Class. Subject to FICA/Medicare or not.

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- 5139 Work-Study Students. (No EBs). In Class or Not In Class. Subject to FICA/Medicare or not. Money remaining on Work-study award or not.

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. (No EBs.)

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.

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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
- 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 (or 5319 or 5339, as appropriate) 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**

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- 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 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**

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(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 #2359 Travel and Entertainment Reimbursement Policy- Meals and Entertainment at: <https://www.finance.upenn.edu/policy/2359-travel-and-entertainment-meals-and-entertainment/>

- 5210** Meetings and conference fees/registrations - Use this object code when paying conference registration fees directly or reimbursing prepaid registration costs, i.e., reallocation of conference/registration fees charged on a Purchasing Card (formerly known as ProCard).
- 5211** Business Meetings on Campus -Refreshments for meetings, lab lunches, groceries, box lunches etc. constitute meeting expenses. To be used when the primary focus is the meeting at which food is brought in. Note: any alcoholic beverages that are served in conjunction with campus meetings must be charged to 5214.
- 5212** International project/program costs - use this object code when requesting an advance or seeking reimbursement for an extended international project or program. Examples of such costs would be labor costs, equipment costs and curriculum related expenses such as excursions, cultural instruction, group meals and lodging. The receipts for project/program costs and the responsibility for ensuring that those monies have been spend in accordance with the guidelines of the program or project remain with the school or center. Travel costs associated with international projects/programs should be charged to travel object codes.
- 5214** Entertainment - Encompasses those expenses incurred in conjunction with meals or events that are business-related but social or celebratory in nature. Expenses incurred for business-related entertaining include catering*, decorations, alcohol** and location rentals. Entertainment***expenses and all alcohol purchases in conjunction with entertainment related activities must be charged to 5214. If catering includes servers and/or bartenders, costs related to servers and bartenders should be charged to 5319 or 5339, as appropriate. These costs should be included as a separate line on the purchase order.

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*** NOTE: If catering includes servers and/or bartenders, costs related to servers and bartenders should be charged to 5319 (External: Other Professional Services) or 5339 (External Other Services), as appropriate. These costs should be included as a separate line on the purchase order.**

**** 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:
<https://www.finance.upenn.edu/service-provider-classification/>**

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

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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://www.finance.upenn.edu/policy/2371-commitment-to-travel-sustainability>

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 (Supra-WB Mason, 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. 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.**

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- 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.**
- 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 Purchasing Card 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**

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- 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 Purchasing Card 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 \$75,000 - This object code is to be used for the purchase of Genomic Arrays on federal awards *costs up to \$75,000* per budget period. Full F&A is charged to this object code. Sponsor programs only.**
- 5245 Genomic Arrays Greater than \$75,000 -This object code is to be used for the purchase of Genomic Arrays on federal awards when the *cost is greater than \$75,000* per budget period. Costs over \$75,000 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)**

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- 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).
- 5257 Landlord reimbursements (e.g., housekeeping, pest control and other services paid to the service provider by the landlord and reimbursed by the tenant (Penn)).

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.

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

- 5278** Royalty - Excise Tax.
- 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)

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- 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.
- 5295 Facility Maintenance Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5296 University Services Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5297 School Facility Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>**
- 5298 School/Departmental Administrative Costs - Offset entry must be to object code 5511. Refer to the Office of Research Services Newsletter Dec. 2003 vol.2, Issue 5:
<http://www.upenn.edu/researchservices/newsletters/december2003.pdf>.**

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

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

530X - 531X - PROFESSIONAL SERVICES

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

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

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- 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 #2319.3.
- 5314** **Honorarium.** Payment intended to confer distinction or to symbolize respect, esteem or admiration for the recipient. Refer to Financial Policy #2319.2.
NOTE: An honorarium is an unallowable charge against a federal research contract or grant.
- 5315** **Legal Settlement Fees.**
- 5316** **Human Subject Payments-Direct -** A human subject fee is a payment that represents remuneration and/or reimbursement to individuals participating as subjects in a research project. See Financial policy #2319.1 Payment of Human Subject Fees.
- 5317** **Human Subject Payment- Advance to P.I.**
- 5319** **External: Other Professional Services:** Payments to individuals for services not specifically identified elsewhere, (e.g., skilled labor for a specified task, independent contractors, etc.). Refer to Financial Policies # 2319, 2319.3, and 2319.4.

532X - 534X - OTHER SERVICES

- 5320** **External: Insurance.**
- 5321** **External: Insurance Claims.**
- 5322** **Internal: Insurance Claim Settlements.**
- 5323** **Internal: Radiation Safety Services.**
- 5324** **Bank Fees -** Used for the recording of fees charged by the bank related to accounts belonging to the 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: Aerotek, AppleOne, Proclinical Staffing, and Robert Half.

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- 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 HR website <https://www.hr.upenn.edu/for-managers/hiring-and-recruitment/hiring-officer-handbook/relocation-services> and the University Financial Policy # 2324 Reimbursement of Moving Expenses <https://www.finance.upenn.edu/policy/2324-reimbursement-of-moving-expenses/>.**
- 5328** **Employee Placement Costs. Costs of assisting displaced employees in obtaining employment.**
- 5329** **External: Records Retention.**
- 5330** **Internal: Records Retention (i.e., Archives).**
- 5331** **Minor Equipment Repairs & Maintenance - (including service contracts) - Used to record the costs related to equipment repairs, including replacement of equipment parts, and service contracts on equipment, which costs are not capitalized.**
- 5332** **Subcontract Services - up to \$25,000. To be used with Sponsored Programs (grant funds only). These expenses must be approved by the Office of Research Services.**
- 5333** **Subcontract Services - over \$25,000. To be used with Sponsored Programs (grant funds) only. These expenses must be approved by the Office of Research Services.**
- 5334** **HUP: Hospitalization and patient care. Payments for hospital and patient care.**
- 5335** **NRSA Postdoctoral Fellow Benefits. Charges for health and other benefits for NRSA postdoctoral fellows/trainees.**
- 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**

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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- 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.
- 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

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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.**

536X - OTHER CURRENT EXPENSES

- 5361 Gifts to Other Charitable Organizations. Such gifts may be made only with all proper approvals. Refer to Financial Policy #2325 Gifts to Other Charitable Organizations.**
- 5362 Unrecorded Liability Adjustment (ULA).**

537X - OTHER

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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- 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 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).**

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- 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.**
- 5411** **Steam - Steam invoice as paid to external provider. Raw costs for steam paid to external providers such as Vicinity.**
- 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.**

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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- 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 recorded to object code 5505; the expense side of the entry should be an internal expense object code such as 5229 (Internal Lab Supplies) or 5340 (Other Internal Services).**
- 5506 Related Entity: Direct Cost Allocation Recovery.**
- 5509 Other Overhead Recovery.**
- 5510 Sponsored Grant/Contract Overhead Recovery - Object codes 5246 + 5282 + 5292 + 5510 should always net to \$0.**
- 5511 Sponsored Program Facility Cost Recovery.**

560X - CAPITAL RELATED EXPENSES

- 5600 Depreciation.
- 5601 Disposal of Assets.
- 5603 External: Interest Expense.**
- 5604 Internal: Interest Expense.

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GENERAL LEDGER OBJECT CODES - FISCAL YEAR 2027

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- 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).**

58XX - INTERNAL ALLOCATIONS

- 5800 Allocated Costs, Operations & Maintenance
- 5802 Allocated Costs, University Services
- 5803 Allocated Costs, Facilities Renewal
- 5805 Allocated Costs, Library
- 5806 Funding From Allocated Costs, Operations & Maintenance
- 5807 Funding From Allocated Costs, University Services
- 5808 Funding From Allocated Costs, Facility Renewal
- 5809 Funding From Allocated Costs, Library

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5810	Allocated Costs, Development
5812	Allocated Costs, Research
5813	Funding from Allocated Costs, Research

94XX: *See Revenue Object Code Listing*

95XX- SUSPENSE

Note: These objects cannot be budgeted.

9500	Suspense: Default
9501	Suspense: Payroll (1251-1254, 1258, 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

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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)
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

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9573	Suspense: Transgenic and Chimeric Mouse Facility
9574	Suspense: Next Generation Sequencing Core
9575	Suspense: Center for Cellular Immunotherapies: Clinical Cell and Vaccine Production Facility
9576	Suspense: Center for Cellular Immunotherapies: Translational and Correlative Studies Laboratory
9577	Suspense: CV_METABOL
9578	Suspense: OCR_SVCS
9579	Suspense: OCRC_TUMOR
9580	Suspense: PSOM Feeder
9581	Suspense: Penn Vet Biomedical Science Core Feeder
9582	Suspense: Penn Vet Extracellular Vesicle Core Feeder
9590	Suspense: Projects & Receivables (GMS & AR)
9599	Suspense: Frozen Account

99XX - SPECIAL

9999	Year End Fund Balance Offset
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