

501X-503X Faculty Salaries

- 5010 Standing Faculty (Tenure Track) (FT EB)
- 5011 Non-Standing(non-tenure track) Faculty (FT EB)
- 5020 Faculty (PT EB)
- 5030 Scholarly leave (no EB)

504X and 5062-5063 – GRADUATE AND PROFESSIONAL STUDENTS

- 5040 Graduate Teaching Asst (no EB)
- 5041 Graduate Research Asst (no EB)
- 5042 Post-Doctoral Researcher--DISCONTINUED
- 5043 Post-Doctoral Fellow--Training Grants (no EB)
- 5044 Research Fellow--Graduate Student(no EB)
- 5045 Pre-Doctoral Fellowship--Grad paid by external source with no services (no EB)
- 5046 Educational Fellow--Grad paid by internal source with no services (no EB)
- 5047 Postdoctoral H1-B (PT EBs – subject to FICA)
- 5048 Teaching Fellow--Graduate Student (no EB)
- 5049 Teaching Asst Summer Appt--Graduate Student (PT EB)
- 5062 Postdoctoral Researcher / Part-time Ebs
- 5063 NonNRSA Postdoctoral Fellow / Part-time Ebs

505X - Special Payments to Faculty

- 5050 IntraUniversity Honoraria
- 5051 Intra-University Consulting
- 5052 Summer Instruction
- 5053 Summer Research
- 5054 Other Teaching- FT Employees
- 5055 Extra Non-Teaching Services
- 5056 Administrative Stipend (to faculty)
- 5057 Allowances (PT EB)
- 5070 Research Asst Summer Appointment (PT EB)

510X-Administrative/Professional Staff

- 5100 Salaries--Financial/General Admin Prof Staff
- 5101 Salaries--Technical/Specialized Prof Staff
- 5102 Extra Services: Financial/General Admin Prof Staff
- 5103 Extra Services: Technical/Specialized Prof Staff
- 5104 Allowances: Professional Staff (PT EB)

511X-Salaried Support Staff (Weekly Paid)

- 5110 Salaries--Financial/General Admin Support Staff
- 5111 Salaries--Technical/Specialized Support Staff
- 5112 Extra Services/OT: Financial/General Admin Support Staff
- 5113 Extra Services/OT: Technical/Specialized Support Staff
- 5114 Regular Pay: Financial/General PT Hourly Support Staff
- 5115 Regular Pay: Technical/Specialized PT Hourly Support Staff
- 5116 Extra Services: Financial/General PT Hourly Support Staff
- 5117 Extra Services: Technical/Specialized PT Hourly Support Staff

512X-Hourly Support Staff/Permanent PT (1000+ Hrs per yr)

- 5120 Regular Pay--Financial/General Admin Support Staff (FT EB)
- 5121 Regular Pay--Technical/Specialized Support Staff (FT EB)
- 5122 Extra Services/OT: Financial/General Admin Support Staff (FT EB)
- 5123 Extra Services/OT: Technical/Specialized Support Staff (FT EB)
- 5124 Salaries: Financial/General weekly paid Unionized Staff
- 5125 Salaries: Technical/Specialized weekly paid Unionized Staff
- 5126 Extra Services/OT Financial/General weekly paid Unionized Staff
- 5127 Extra Services: Technical/Specialized PT Hourly Support Staff

513X-Temporary/PT Supplemental Support Staff (less than 1000 hrs/yr)

- 5130 Salaried (monthly paid): Financial/General Administrative (PT FB Rate)
- 5131 Salaried (monthly paid): Technical/Specialized (PT FB Rate)
- 5132 Salaried (weekly paid):Financial/General Admin (PT FB Rate)
- 5133 Salaried (weekly paid):Technical/Specialized (PT FB Rate)
- 5134 Hourly: Financial/General Administrative (PT FB Rate)
- 5135 Hourly: Technical/Specialized (PT FB Rate)
- 5139 PT: College Work Study (no EB)

514X-Special (HUP)

- 5140 HUP: salaries & wages for HUP employees
- 5141 CHOP: salaries & wages for CHOP employees
- 5142 Facilities Management Customer Labor

518X-Reserve (for Budgeting only)

- 5180 Salary Reserve: Academic Salaries; (FT FB rate)
- 5181 Salary Reserve: Administrative/Professional Staff (FT EB)
- 5182 Salary Reserve:Salaried Support Staff (FT EB)
- 5183 Salary Reserve: Hourly Support Staff (FT EB)

519X-Employee Benefits

- 5190 Employee Benefits FT
- 5191 Limited Service (PT) Benefits
- 5192 HUP Employee Benefits
- 5193 Prior Period FB Adjustment
- 5194 CHOP Employee Benefits

5195 Facilities Employee Benefits
 5196 Employee Benefits-Dependent Tuition Charge

520X-521X--Travel

5200 Faculty Domestic Travel
 5201 Staff Domestic Travel
 5202 Faculty Foreign Travel
 5203 Staff Foreign Travel
 5204 UP student domestic travel
 5205 UP student foreign travel
 5206 Other Domestic Travel (not associated with Penn staff or students)
 5207 Other Foreign Travel (not associated with Penn staff or students)
 5208 Other Local Subsistence Lodging
 5209 Local travel & Business Meals
 5210 Meetings & Conference Fees/Registrations (not University sponsored)
 5211 Meetings & Conference Fees/Registrations (University sponsored)
 5212 Non-Employee Travel (NSF grants only)
 5213 Staff Development & Continuing Professional Education
 5214 Business Entertainment

522X-524X--Supplies & Minor Expenses

5220 External Office Supplies
 5221 Internal Office Supplies
 5222 Non-library Books & Reprints
 5223 Computer Software, Accessories & Supplies
 5224 Non-Capitalized Computer Equipment (under \$5000)
 5225 Other Non-Capitalized Equipment (under \$5000)
 5226 External Copying & Duplicating
 5227 Internal Copying & Duplicating
 5228 External Laboratory Supplies
 5229 Internal Laboratory Supplies
 5230 External Research Animal Purchases
 5231 Internal Research Animal Purchases
 5232 External Research Animal Supplies
 5233 Internal: Research Animal Per Diem
 5234 Internal: Research Animal Food, Board Transportation
 5235 Radioactive Material
 5236 Other Hazardous Materials
 5237 Allowable Dues & Memberships (Job Related)
 5238 Unallowable Dues & Memberships (Social clubs, community orgs,etc)
 5239 Subscriptions to Professional Publications
 5240 HUP: Current Expense
 5241 Patient Care Supplies
 5249 Other/Miscellaneous Supplies

525X--Rentals & Leases

5250 External Rentals/Leases of Facilities
 5251 Internal Rentals/Leases of Facilities
 5252 Rentals/Leases of Computers & peripherals
 5253 Rentals/Leases of Vehicles other than car rental for travel
 5254 Rentals/Leases of other capital equipment
 5255 External: Other rentals (e.g. furniture)
 5256 Internal: Other rentals (e.g. AV equipment)

526X-527X--Communications

5260 External telecommunications costs
 5261 Internal local telephone charges (services by University)
 5262 Internal Telephone Equipment
 5263 Internal toll chares (services by University)
 5264 External Printing & Publications
 5265 Internal Printing & Publications
 5266 Internal Photographic & Illustrative Charges
 5267 Allowable Advertising (Help Wanted for grants)
 5268 Unallowable Advertising (University programs, help wanted for non-grant)
 5269 External: daily US Postage
 5270 External: Express Mail
 5271 External: Bulk Mail
 5272 External: International postage
 5273 External: Other Postage Chares
 5274 Internal: Mail Service Charges
 5275 External: Photographic & Illustrative Chares

528X-529X--Taxes, OH, Bad Debt

- 5280 Taxes
- 5281 Payment in lieu of taxes
- 5282 Sponsored Project Overhead Charge
- 5283 Other Overhead Charge
- 5284 Bad Debt, Contributions Receivables
- 5285 Bad Debt, Other Receivables
- 5286 Extraordinary Losses
- 5287 Employee Direct Grant Payments
- 5288 Faculty/Staff Tuition Remission
- 5289 Current Expense: independent Operations (e.g. Penn Club)
- 5290 Unallowable: Fines & Penalties
- 5291 Unallowable Other
- 5292 Sponsored Project prior year overhead adjustment
- 5293 Loan Write-off/Recovery
- 5294 University contribution of employee benefits
- 5295 Facility Maintenance Costs
- 5296 University Services Costs
- 5297 School Facility Costs
- 5298 School/Departmental Administrative Costs

530X-531X--Professional Services

- 5300 Acctg & Audit Services
- 5301 Legal Services
- 5302 Management Consulting Service (non university personnel)
- 5303 External: On-Site Training & Staff Development
- 5304 Internal: On-Site Training & Staff Development
- 5305 Employee Recruitment Services
- 5306 External: Computer Consulting Services
- 5307 Internal: Computer Consulting Services
- 5308 External: Computing Infrastructure/Usage Costs
- 5309 DCCS for PennNet Conection & Usage
- 5310 UMIS for Computing Usage
- 5311 Internal: Other Computer Center Charges
- 5312 Investment Management Services
- 5313 Lecture Fee
- 5314 Honorarium (unallowable on federal grant or contract)
- 5315 Legal Settlement Fees
- 5316 Human Subject Payments - Direct
- 5317 Human Subject Payments - Advance to PI
- 5318 Contributed Services
- 5319 External: Other Professional Services (e.g. skilled labor, fund-raising)

532X-534X--Other Services

- 5320 External Insurance
- 5321 Internal Insurance
- 5322 Internal: Insurance Claim Settlements
- 5323 Internal: Radiation Safety Services
- 5324 Bank Fees
- 5325 Benefit Carrier Payments
- 5326 Agency Personnel Services
- 5327 Employee Relocation Costs
- 5328 Employee Placement Costs
- 5329 External: Records Retention
- 5330 Internal: Records Retention
- 5331 Minor Equipment Repairs & maintenance (including service contracts)
- 5332 Subcontract Services up to \$25000 (grant funds only)
- 5333 Subcontract Services greater than \$25000 (grant funds only)
- 5334 HUP Hospitalization & Patient Care
- 5335 HUP Medical Coverage (Benefits not included in EB)
- 5336 Unallowable: Lobbying Charges
- 5339 External: Other Services
- 5340 Internal Other Services
- 5341 Joint Services/Cooperative Services (e.g. equipment usage/photocopying, etc charged centrally then reallocated)

535X--International Program Expenses (student)

- 5350 Tuitions & Fees paid to other institutions by UP for UP Students
- 5351 International travel expenses paid to other institutions by UP for UP students
- 5352 Room & board paid to other institutions by UP for UP students
- 5353 Insurance paid to other institutions by UP for UP students
- 5354 Tuitions & Fees paid to other institutions by non-UP orgs for non-UP Students
- 5355 International travel expenses paid to other institutions by non-UP orgs for non-UP students
- 5357 Room & board paid to other institutions by non-UP orgs for non-UP students
- 5358 Insurance paid to other institutions by non-UP orgs for non-UP students
- 5359 Study abroad misc expenses by non-UP orgs for non-UP students

540X-general

- 5400 Housekeeping/Cleaning (external provers)
- 5401 Repairs & Maintenance to Facilities & Capitalized Equipment
- 5402 External: Security Services
- 5403 Internal: Security Services
- 5404 Trash Removal (external providers)
- 5405 Pest Control
- 5406 Groundskeeping (external providers)
- 5407 Internal: Maintenance Work Orders
- 5409 Other Operations & Maintenance

541X - Utilities

- 5410 Electric-Chilled water
- 5411 Steam
- 5412 Water & Sewer
- 5413 Gas

542X - Facilities Maintenance

- 5420 Facilities Management Fees
- 5421 Operations & Management Costs -outside managed
- 5422 O&M Costs-Penn managed
- 5423 O&M Service Contracts-Penn retained costs
- 5424 O&M Other--Penn retained costs
- 5425 Project Mgt Fees
- 5426 Outside Specialist Services
- 5427 Outside Operational Services
- 5428 Outside Project Services

55xx-Expense Credits

- 5500 Expense Credit
- 5501 Computer connections
- 5502 Employee Benefit Recovery
- 5503 Capital Project Management Fee Recovery
- 5504 Discounts against purchases
- 5505 Service Center Cost Recovery
- 5509 Other OH Recovery
- 5510 Sponsored Project Overhead Recovery

56XX-Capital Related Expenses

- 5600 Depreciation
- 5601 Disposal of Assets
- 5602 Gain/Loss on Sale of Asset
- 5603 External: Interest Expense
- 5604 Internal: Interest Expense
- 5605 Internal: Principl Payments
- 5606 Amortization Expenses

57XX- Inventory Purchses

- 5700 Trade (e.g. Vet School Bookstore, museum gift shop)
- 5710 Health Care Supplies (e.g. Dental School)
- 5720 Maintenance Supplies (Residential Maintenance, Physical Plant)
- 5730 Food & Beverage (Faculty Club, Dining Services)
- 5740 Other (Bio Cell Center, Chem Stockroom, etc)

58XX - Internal Allocations

- 5800 Allocated Costs, Operations & Maintenance (Direct)
- 5801 Allocated Costs, Operations & Maintenance (Indirect)
- 5802 Allocated Costs-GA & GE
- 5803 Allocated Costs, Net Space (Direct)
- 5804 Allocated Costs, Net Space (indirect)
- 5805 Allocated Costs-Library