In October of 2017, ORS lost a valued member of our team. Steve McNeely began his career at Penn in the ORS Operations department, later joining the Post Award group. He was bright, funny, and beloved by his colleagues, who continue to feel the weight of his loss. The McNeely family designated the Hearing Loss Association of America (HLAA) as the charity for donations in Steve’s memory.

On October 21, 2018, ORS gathered at the Philadelphia Navy Yard to honor the memory of our friend and colleague by participating in the HLAA of Pennsylvania’s Walk4Hearing. The 5K walk afforded Team Penn Research Services and the Friends of Steve McNeely Team an opportunity to learn more about hearing loss while raising over $2,300 for HLAA national and local programs.

We miss you, Steve.
SPONSORED PROGRAMS AT PENN TRAINING REDESIGNED!

Sponsored Programs at Penn training is now available online! Training materials have been revised and are designed to permit easy movement through the content. Individual topics are addressed in short segments designed to be completed in 30 minutes or less, and materials are supported by job aids and links to additional information.

Certification of Completion of the Sponsored Programs at Penn Training will require completion of six online modules and completion of at least one in-person case study session. The case studies, the first of which will be introduced in December, will focus on sponsor types. NIH will be the first to roll out, followed by NSF, and contracting. Maintenance of certification will require the completion of additional training annually.

This annual training will include options such as the completion of an additional case study session, completion of optional online modules, or attendance at an ORS-sponsored webinar or brown bag session. Documentation of attendance at an outside training opportunity, such as a professional conference, will also be accepted.

To register for the new Sponsored Programs at Penn, please go to Knowledge Link and search for “ORS” or “SP@P,” or contact Tina Nemetz at: tnmetz@upenn.edu.
**PENNERA BEST PRACTICES**

### Managing Access and Routing

#### New/Updated Access

For new (or existing) staff*, a new Access Request Form should be completed and forwarded to the PennERA Administrator. A hard copy of the form, signed in ink by the user, supervisor, and School/Center Access Administrator, is required. The Access Administrator list is available at: [https://www.pennera.upenn.edu/accessadmin.html](https://www.pennera.upenn.edu/accessadmin.html).

If access is needed for the Human Subjects Management or Lab Animals Management modules (not HS-ERA or ARIES), the form must be routed to the Office of Regulatory Affairs for approval prior to routing to the PennERA Administrator.

#### Removal of Access

To remove access, forward an updated Access Request Form to the PennERA Administrator. A hard copy of the form signed in ink by the School/Center Access Administrator is required.

#### Routing Approval Assignment

To assign staff an approval role, a new Routing Assignment Request Form should be completed and forwarded to the PennERA Administrator.

This form can be completed electronically and emailed to the PennERA Administrator (PennERAhelp@lists.upenn.edu) from the School/Center Access Administrator. Removal of approval authority requires the same form and process.

### Ongoing Maintenance

It is recommended that department and/or school administrators check the access and approval roles of their staff at regular intervals and make changes as needed. Role information is present in the Data Warehouse for querying.

*All Access and Routing forms are available at: [https://www.pennera.upenn.edu/accessandforms.html](https://www.pennera.upenn.edu/accessandforms.html).*

### Handling Flow Through Funding

#### Flow Through or no Flow Through?

In an effort to further simplify the question regarding flow through sponsors, the Originating sponsor is now automatically defaulted to the selected proposal sponsor at creation. If this is NOT a flow through project, no further action is required by the end user. The flow through question will default to “No” on Setup Questions and no originating sponsor will be displayed.

* New access to PD/PT generally requires training. Please contact PennERAhelp@lists.upenn.edu for details.
What do I need to do if the proposal is funded via Flow Through funding?

If the proposal is actually receiving flow through funds, end users simply proceed as they always have, by changing the flow through question to “Yes” and selecting the appropriate originating sponsor.

OOPS! I updated the originating sponsor, but have subsequently found out this is NOT flow through funding. Now what?

If you have updated the flow through question to “YES” and selected a new originating sponsor, and have now found out that this is not correct, please contact the PennERA helpdesk at pennerahelp@lists.upenn.edu for assistance.

Funding Opportunity Numbers – To select or not to select?

Sponsor agency funding opportunity numbers (FOAs) are used only in PennERA S2S proposal records in which Penn is submitting directly to the federal sponsor via Grants.gov. An FOA is required for all S2S submissions directly to Grants.gov.

If this is a generic proposal with federal flow through and you want to ‘record’ the funding opportunity under which our sponsor will be submitting their proposal, this information can be added to the “Other funding information, guidelines, or restrictions” comments section on Setup Questions.

How to correctly record flow-through funding:

If Penn is a subcontractor on a proposal and the proposal sponsor will be receiving funds from another source, the flow through/originating sponsor must be identified and the following questions answered:

Is this a flow through project? YES

Is this a US federal sponsored project? YES if the originating sponsor is a federal entity or NO if the originating sponsor is a non-federal entity

Will this be a proposal to PHS, NIH, or one of the branches of NIH? NO is the correct answer even if the originating funds are from a federal Sponsor, as Penn is NOT submitting a proposal directly to PHS/NIH.

Please direct questions to: PennERAhelp@lists.upenn.edu
ARE YOU INTERESTED IN BECOMING A CERTIFIED RESEARCH ADMINISTRATOR?

Earning the designation of Certified Research Administrator® (CRA) means that an individual has met the requirements of the Research Administrators Certification Council’s (RACC) eligibility requirements and has demonstrated a level of knowledge necessary for a person to be a professional research or sponsored programs administrator.

The Office of Research Services is hosting a study group for staff preparing to take the test in May 2019.

The study group will meet every two weeks from noon to 1:00 p.m. The first meeting will take place on Thursday, November 15th in Room 538, Conference Room A, on the 5th Floor of the Franklin Building.

Candidates applying to sit for the CRA examination must meet one of the following requirements:

1. Bachelor’s degree and three (3) years of professional experience in research or sponsored programs administration in a sponsoring or recipient organization (or the equivalent in a self-funded organization); OR

2. Associate’s degree and five (5) years of professional experience in research or sponsored programs administration in a sponsoring or recipient organization (or the equivalent in a self-funded organization); OR

3. No degree and six (6) years of professional experience in research or sponsored programs administration in a sponsoring or recipient organization (or the equivalent in a self-funded organization). This option requires completion of a Petition Application.

You can learn more about the required qualifications for taking the test at https://www.cra-cert.org/.

Please contact Amy Camilleri at amyca@upenn.edu for more information.
NIH HUMAN SUBJECT SYSTEM

NIH has implemented its new Human Subject System (HSS) to replace the previous Inclusion Management System. HSS allows users to:

- Add/update study information
- Create new enrollment reports or view/edit/update existing enrollment data
- Make off-cycle corrections or updates after application or Research Performance Progress Report (RPPR) submission
- Convert a delayed onset study to a full study record, once detailed study information is available
- Provide interim data as requested in the NIH funding opportunity announcement or in the Terms and Conditions of the Notice of Award inform NIH of Clinical Trials.gov registration

You can access the HSS link through Section G.4.b. of the RPPR or in the Search Results when you search for a specific grant. From there, the system will take you to NIH ASSIST, which is where the HSS is housed.

Only PIs and Authorized Signatory Officials can update records and add studies; ASSTs are not able to access HSS.

When all edits have been made, the PI must change the status to Ready for Submission. This allows the Penn Authorized Signatory Official to access the record.

NIH has created brief video tutorials to help familiarize people with the system:

Accessing HSS for PIs and SOs: [https://era.nih.gov/era_training/era_videos.cfm#HSCT-Accessing](https://era.nih.gov/era_training/era_videos.cfm#HSCT-Accessing)

How to Edit, View, and Submit Human Subjects Studies: [https://era.nih.gov/era_training/era_videos.cfm#HSCT-Editing](https://era.nih.gov/era_training/era_videos.cfm#HSCT-Editing)

Navigating the Human Subjects System (HSS)

Access the Human Subjects link in eRA Commons via:
1. The RPPR tab in Sec. G.4.b of the RPPR
2. The Status Result – List of Applications/Awards screen (PI)
3. The Status – General Search screen (SO)

From the landing page, click the Human Subjects Post Submission tab

- Click Edit button
- Select specific study
- For actual enrollment, update data directly in the table or upload using the template provided

Click on the ‘Add New Study’ button

Click on the ‘Delayed Onset Study’ button to provide justification for why details of the study will not be available until later

After updating the study record and Inclusion Enrollment Report (IER), the PI saves the data and releases it for the signing official (SO)

SO is notified by email to view the updates, edit if needed and submit the study record

Note: Only a signing official can submit a study record
*IER is Inclusion Enrollment Report
[https://era.nih.gov/hss_training.htm](https://era.nih.gov/hss_training.htm)
COST TRANSFERS AND PAYROLL REALLOCATIONS: ONE-YEAR ANNIVERSARY!

September 1, 2018 marked the one-year anniversary of both the revised Sponsored Project Policy #2113 Cost Transfers and Payroll Reallocations and the BEN J/E Responsibility- Journal Entry- G&C Cost Transfers for Expense. The revised responsibility allows users to process transfers/transactions using categories 14 ADJUST, 15 G&C UN90, and 16 G&C OV90, and utilizes BEN Financials as the system of record. The revised policy provides additional guidance on Responsibilities, Controls, Measuring, and Monitoring.

As part of the revised policy, we also implemented a Shared Governance process that includes regular meetings with Schools and Centers to address cost transfer reviews, documentation, monitoring, and training and compliance. Over the last year, we met with staff in every school and center to review cost transfer activity and discuss trends, monitoring, and business processes. Through these meetings we identified several tendencies in Direct Benefit Documentation and Category Usage:

Direct Benefit Documentation for Category 15 G&C UN90 transfers

◊ When processing a category 15 G&C UN90 transfer, the user neglects to enter a detailed scientific/programmatic direct benefit for the debited fund. Some users tend to enter general descriptions like “PI confirmed costs used on the project are part of research aims,” “Travel costs are related to the project,” or “Research supplies used on Project.” Descriptions should describe the specific benefit provided to the project, rather than the general benefit: “PI confirmed supplies were used in experiment XYZ as mentioned in scope of work,” “John Doe traveled to 123 Conference to present material on XYZ research aim,” or “MRI scans for participants in study XYZ on fund 5xxxxx.”

◊ When processing a Category 15 G&C UN90 transfer, users are not utilizing the attachment feature within BEN. Uploading original invoice/receipt/additional supporting documentation, and entering a detailed Direct Benefit explanation within BEN will assist in the audit/review process, as well as limit the number of follow-up inquiries with your Department.

Category Usage

◊ CAT 15 G&C UN90 journal entries that should have been processed using CAT 14 ADJUST. This may be a result of users not referring to or misinterpreting the Decision Tree. Here is a link to the Decision Tree for your benefit.

◊ Journals processed incorrectly via CAT 14 ADJUST that should have used CAT 15 G&C UN90 usually occur when line item amounts are $1,000 or more. Because CAT 14 ADJUST was used, there is no requirement for a Direct Benefit explanation to be entered within BEN Financials. So when these errors occur, the DEPT needs to provide ORS with an after-the-fact Direct Benefit explanation. This can either be provided to ORS by the School/Center after their periodic reviews or during ORS RSGB quarterly meetings.

◊ Combining Categories in One Journal. This occurs when users process a multiple line journal in which some line item costs are less than $1,000 and within 90 days (CAT 14) and others are greater than $1,000 (CAT 15). We recommend creating separate journals for these instances.

For School and Center monitoring purposes, the recommended cost transfer report, within Webi, is Cost Transfers – Time Range. This report can assist with review of all your manual journals processed. The report is located within the Public Folders/General Ledger folder. There are a number of Tabs on the report that can isolate different types of transactions/transfers, as well as provide an overall Count by User and Type. The expectation is that Schools/Centers are utilizing the report on a periodic basis to monitor/review their cost transfers/transactions.
Screening international institutions, collaborators, and visitors for prohibited and/or restricted parties is an important part of Penn’s export compliance program and helps Penn manage reputational risk. U.S. government agencies maintain lists of individuals and entities, both in the United States and abroad, that have committed export violations or other offenses. Financial dealings and other transactions with, or providing a service to, such restricted parties are prohibited without a license or other approval from the applicable government agency.

Penn has systems in place to ensure that restricted party screening (RPS) occurs for certain international transactions and activities, such as the Research Inventory System (RIS) and eShip@Penn®.

**Penn does not have a system in place for screening:**
- International Students and Scholars
- Other international visitors
- International collaborators or activities not managed through Penn systems

Screening the individuals and institutions before an official invitation is offered, or the activity takes place, can help identify any issues of concern.

**What if an individual and/or their home institution is on a restricted party list?**

Being on a list does not necessarily mean they can’t participate in activities at or with Penn, but it *does* mean that we should take a closer look at the reason for the inclusion on a list, the activities/research the individual is expected to perform, and whether or not Penn is able and willing to comply with any restrictions such participation would entail.

For questions, access to Visual Compliance, and help with screening, contact: expctrl@lists.upenn.edu.
## Who Should Be Screened?

<table>
<thead>
<tr>
<th>Who Should Be Screened</th>
<th>When Should you Screen</th>
<th>How Should you Screen</th>
</tr>
</thead>
<tbody>
<tr>
<td>International Students and Scholars and their home institutions</td>
<td>Before beginning the visa application process or entering into any agreement with the home institution</td>
<td>Penn utilizes Visual Compliance to perform restricted party screening. Anyone with a upenn.edu email address can register, just contact <a href="mailto:expctrl@lists.upenn.edu">expctrl@lists.upenn.edu</a>.</td>
</tr>
<tr>
<td>Other international visitors and their home institutions</td>
<td>Well in advance of travel to Penn and before providing access to labs/facilities</td>
<td></td>
</tr>
<tr>
<td>International collaborators or activities not captured in RIS or through other processes</td>
<td>Before the beginning of a collaboration; Well in advance of travel</td>
<td></td>
</tr>
</tbody>
</table>
NIH recently made two changes to the Research Performance Progress Report (RPPR) submission process as part of an effort to reduce administrative burden.

When submitting a Final or Interim RPPR, the NIH eRA Commons now allows Principal Investigators to choose an assistant to help enter the data into the RPPR. Any person with the Assistant role (ASST) can serve as a delegate. This feature was previously only available for annual RPPRs. The eRA Commons provides complete instructions on how to delegate authority to another user. Users with the ASST role must also have the RPPR delegation.

When reporting effort in RPPRs, you can now add decimals to calendar months. Prior to this change, partial months were rounded up or down accordingly. You are now able to more accurately reflect actual effort by using a decimal point and reflecting a tenth of a month. You can learn more about these two changes by reading NIH Notice NOT-OD-18-202.

*Please note that access to the Human Subject System (HSS) cannot be delegated to an assistant. When it is necessary to report on human subjects in an RPPR, the PI must personally complete the report in HSS.*

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### RPPRs: Who Can Do What?

<table>
<thead>
<tr>
<th>RPPR Type</th>
<th>How to Access RPPR Link</th>
<th>When Does the Link Appear?</th>
<th>When is the RPPR Due?</th>
<th>Who Can Initiate</th>
<th>Who Can Edit</th>
<th>Who Routes to the SO</th>
<th>Who Submits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>Status Search Results Screen or RPPR tab</td>
<td>1 day after the project segment end date</td>
<td>SNAP Awards due within 45 days of the next budget period start date</td>
<td>Principal Investigator Or User within Institution with the ASST Role*</td>
<td>Signing Official Or Principal Investigator Or User within Institution with the ASST Role*</td>
<td>Principal Investigator</td>
<td>Signing Official Or Principal Investigator if assigned the Submit Delegation **</td>
</tr>
<tr>
<td>Interim</td>
<td>Status Search Results Screen</td>
<td>Once the grant becomes eligible for submission of a Type 2 application, and the grant is not in Closeout</td>
<td>120 days from period of performance end date for the competitive segment</td>
<td>Signing Official or Principal Investigator</td>
<td>Signing Official or Principal Investigator Or User within Institution with the ASST Role*</td>
<td>Principal Investigator</td>
<td>Signing Official Or Principal Investigator if assigned the Submit Delegation **</td>
</tr>
<tr>
<td>Final</td>
<td>Closeout Status Screen</td>
<td>Once the grant becomes eligible for closeout</td>
<td>120 days from period of project end date</td>
<td>Signing Official or Principal Investigator</td>
<td>Signing Official or Principal Investigator Or User within Institution with the ASST Role*</td>
<td>Principal Investigator</td>
<td>Signing Official Or Principal Investigator if assigned the Submit Delegation **</td>
</tr>
</tbody>
</table>

*NOTE: User with the ASST role must also have the RPPR delegation.**NOTE: At Penn, PIs are not assigned the Submit Delegation.

### Interim RPPR Scenarios

<table>
<thead>
<tr>
<th>Competing Renewal Application Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not submitting a Competing Renewal application</td>
<td>Submit a Final RPPR no later than 120 days from the project period end date</td>
</tr>
<tr>
<td>Submitting a Competing Renewal application</td>
<td>Submit an Interim RPPR no later than 120 days from the project period end date</td>
</tr>
<tr>
<td>Funded</td>
<td>Not Funded</td>
</tr>
<tr>
<td>Interim RPPR is accepted as the Annual RPPR</td>
<td>Interim RPPR is accepted as the Final RPPR</td>
</tr>
</tbody>
</table>

Download this document from https://era.nih.gov/about_era/nih_day.cfm.
We are pleased to announce that the new module in the Research Inventory System (RIS) to support Fee for Service activities where Penn is the service provider is now live. Please start to use this module rather than the “other nonmonetary” agreement selection in the MTA/NMA module in requesting new agreements. The system is designed to route the request to appropriate offices for review and negotiation.

As a reminder, fee for service agreements are appropriate when an outside party wishes to use Penn research facilities or when Penn researchers wish to provide standardized services to third parties (for example through a Penn Core Facility). Fee for Service agreements should not be used when Penn faculty or researchers expect to generate new intellectual property in the conduct of the activity or when the activity is collaborative research that is expected to result in publications.

If you are unsure as to the applicability of fee for service as the designation of your activity, please contact the Clinical Trial Contracting Unit if your request is related to a Clinical Trial, The Penn Center for Innovation if your request is related to other Industry Sponsored Activity, and ORS if your request is related to activities with another nonprofit entity. Alternatively, you may send questions to orsmta@upenn.edu and they will be directed to the appropriate office.
The Financial Accounting Standards Board (FASB) is responsible for shaping what are generally accepted accounting principles in the United States. FASB standards are used as the authority for the preparation of financial statements. In June, 2018 FASB issued new guidance for the recognition of revenue; these changes will impact the timing of revenue recognition for some sponsored research awards. Here at the University of Pennsylvania, Industry-sponsored Sponsored Research Projects will likely be impacted by the new guidance, but there are no plans to change the timing of revenue recognition for most Federally funded Sponsored Research Projects at this time.

What does this mean?
The Office of Research Services (ORS) will be reviewing all new awards with an average annual award amount greater than $1 million dollars to determine whether the terms of the agreement require revenue to be recognized when identified performance obligations/milestones are satisfied, or as expenses/costs are incurred. ORS will expand the use of the Milestone Method of Revenue Recognition (applied in July 2015 for Clinical Trial Agreements) to include non-CTAs when the agreement identifies performance obligations/milestones that require recognition of revenue at the time those performance obligations are satisfied (e.g., Sponsored Research Agreements with defined milestones).

What does this change?
Most Sponsored Projects Research (5-funds) will not be affected by this change. For those awards that are affected, this change affects how revenue will be calculated and recorded to the project in the General Ledger. The amount of revenue recorded will be based on the dollar amount associated with the completion of a contractually determined milestone. The revenue will be recognized when ORS receives a copy of an invoice sent by the department to the sponsor via email to GCINVOICING-L@LISTS.UPENN.EDU or when payment is received for the project.

There will also be changes to the manner in which transactions are recorded to an affected FUND/Account in BEN. By way of example, the revenue recorded in the GL could be in excess of the expenditures posted to the FUND. In this scenario, the deferred revenue balance (object Code 2630) posted to a FUND will often be $0.00 instead of the usual credit balance. In some cases, an ORS staff member will contact the corresponding business administrator to request details of completed performance obligations/milestones, in order to verify when revenue should be recorded for the FUND/project.

Continued on pg. 13
### Example: Cost-Based Revenue Distribution Rule:

<table>
<thead>
<tr>
<th>Expense recorded in the GL</th>
<th>100.00</th>
<th>Operating Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit 000-0001-1-0000000-1110-0000-5000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debit XXX-XXXX-4-5xxxxx-5XX-XXXX-XXX</td>
<td>100.00</td>
<td>Expense posted to the FUND</td>
</tr>
</tbody>
</table>

### Revenue Recorded (driven by Costs/Expense) (Usually the day the expense is posted to the FUND)

| Credit XXX-XXXX-4-5XXXXX-4600-XXXX-XXXX | 100.00 | Revenue |
| Debit 000-0034-4-5XXXXX-1222-0000-0000 | 100.00 | Unbilled Receivable |

### Invoice is generated (Forwarded to ORS via GCINVOICING-L@LISTS.UPENN.EDU)

| Credit 000-0034-4-5XXXXX-1222-0000-0000 | 100.00 | Unbilled AR |
| Debit 000-0034-4-5XXXXX-1220-0000-0000 | 100.00 | Billed AR |

### Cash is Received

| Credit 000-0034-4-5XXXXX-1220-0000-0000 | 100.00 | Billed AR |
| Debit 000-0001-1-000000-1110-0000-5000 | 100.00 | Operating Cash |

Continued on pg. 14
Example: Event/Milestone-Based Revenue Distribution Rule: (The University does not need to return any surplus cash received to the sponsor).

| Expense recorded in the GL | | |
|---------------------------|--------------------------|
| Credit                    | 000-0001-1-000000-1110-0000-5000 | 100.00 | Operating Cash |
| Debit                     | xxx-xxxx-4-5xxxx-5XXX-XXXX-XXXX | 100.00 | Expense posted to the FUND |

**Note:** Revenue will NOT be recognized until the Milestone has been met and invoice is submitted to ORS (or cash is received).

| (Completion of a Milestone/ Amount greater than expense posted to the FUND) |
|-----------------------------|-------------------------------------------------|
| Credit                     | XXX-XXXX-4-5XXXXX-4600-XXXX-XXXX |
| Debit                      | 000-0034-4-5XXXX-1222-0000-0000 |

*Note: Revenue will NOT be recognized until the Milestone has been met and invoice is submitted to ORS (or cash is received)*

| Invoice is Generated (most likely the same day that the Revenue is recorded) - Invoice Forwarded to ORS via GCINVOICING-L@LISTS.UPENN.EDU, or cash is received. |
|-------------------------------------------------|-----------------------------|
| Credit                                   | 000-0034-4-5XXXXX-2630-0000-0000 |
| Debit                                    | 000-0034-4-5XXXXX-1220-0000-0000 |

<table>
<thead>
<tr>
<th>Cash is Received:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit</td>
</tr>
<tr>
<td>Debit</td>
</tr>
</tbody>
</table>

Changes to the Closeout Process: Transfer of a residual Balance from a 5-fund to a departmental account:

If transferring a residual balance to a departmental account, BEN BILLINGS AND RECEIVABLE SYSTEM does not need to be adjusted unless there is an open receivable associated with the FUND.

After verifying that this FUND is eligible for Closeout and submitting the Residual Balance Transfer Form to ORS, the revenue balance in excess of the expense recorded on the FUND will be transferred to the departmental account identified on the Residual Balance Transfer Form.

**Note:** Because the revenue has been recognized upon completion of the performance obligations/milestone/submission of the invoice, the revenue total should be equal to the invoice amount. Therefore, if all the cash has been received, the revenue, invoice, and cash totals should all be equal, and the receivables object codes (1220 (billed AR), 1220 (unbilled AR), and 2630 (Deferred Revenue) should all equal $0.00 (see example in the screen shot on the next page).

In this example, the revenue/invoice/cash received totals are in excess of the final expense posted to the FUND at the time of CLOSEOUT. The dollar amount of the residual balance transfer would be the difference between the Revenue amount ($17,985.69) and the final expense totals ($17,985.69). Residual Balance = $32,380.11.

Continued on pg. 15
A new Object Code has been created to transfer the excess revenue off the 5-FUND to the Departmental account.

Grant Revenue to Object Code 4600.

From the GL detail data:

**Transfer Amount** = $32,380.11
Debit: XXXXXXX-4601-0000-0000
Credit: The Department account identified on the Residual Balance Transfer Form. Using object code 4601

**Journal Line Description**: FUND 5XXXXX Residual Balance Transfer

Where to go for more information:

Any questions should be directed to Keith Dixon kdixon@upenn.edu