Purpose Type Reporting Attributes

Code	*Values*	*Description*
0	Not Applicable	Only in use for purpose codes 00000, 00001, 00002, 00003, 99999
10	Balance Sheet	Accounts used to record assets, liabilities, and net assets (purpose codes 1xxxx).
100	Institutional Financial Aid - Undergrad	Centrally-funded scholarships, grants, and tuition waivers provided to undergraduate students based on merit, need, or other institutional criteria. Does not include federal or state financial aid programs.
110	Institutional Financial Aid - Grad	Centrally-funded scholarships, grants, fellowships, and tuition support provided to graduate students including masters and doctoral candidates. Does not include federal or state financial aid programs.
120	Institutional Financial Aid - YE Deferral	Year-end deferral accounts for institutional financial aid that bridge fiscal years. Used to properly match aid expenses to the academic period served when fiscal and academic years do not align
130	07xxx General University Only	Accounts in the 07xxx range designated for General University use only.
200	Gifts	Current-use charitable contributions received from donors including individuals, corporations, and foundations. These funds are available for immediate expenditure in accordance with donor restrictions.
210	Endowment Income Distribution	Annual spending distributions from endowed funds based on the university's endowment spending policy. Represents the portion of endowment returns made available for current operations in support of designated purposes.
220	Non-Consolidated Income Acct	Income account setup for non-consolidated endowment accounts, typically insurance policies and CGA accounts
300	Research Development Fund	University funds designated to support faculty research initiatives, pilot projects, and scholarly activities; A hard money fund administered by the Fund Vice Provost for Research and computed on the basis of IDCs recovered at audited IDC rates.
310	TRM - Tuition Remission	A program established to incent the appointment of Ph.D students as Graduate Student Researchers (GSR's). The program provides a discount on fringe benefit costs charged to qualifying GSR's paid from non-RDF research funds.
320	Momentum Funds	Pitt Momentum Funds - awarded by Pitt research for large-scale research development funding that enhances and streamlines internal funding opportunities for faculty research and supports high-quality research and creative endeavors.
400	Discretionary	Unrestricted funds available for use by university leadership, deans, or department heads.
401	Discretionary - Internally Sourced	Restricted funds generated from internal university sources.
402	Discretionary - Start-Up	Funds allocated to support new faculty or program launches, typically provided as part of a hire or initiative commitment.
403	Discretionary - Externally Sourced	Restricted funds received from external sources outside the university, such as corporate partnerships, licensing agreements, or allowable gift transfers.
404	Discretionary - Multiple Sources	Restricted funds drawn from a combination of internal and external sources where a single funding origin cannot be designated.
410	Discretionary Reserves	Designated reserves set aside for contingency
420	Discretionary - Royalties/OTM	Restricted funds derived from royalty income or distributions through the Office of Technology Management.
430	Discretionary - Research Residuals	Restricted funds remaining after the closeout of sponsored research awards, available for use per university policy.
500	Endowment - Investment Acct	Pooled investment accounts holding endowment principal that is invested for long-term growth. These accounts reflect the book value of invested endowment assets managed by the university's investment office.
510	Endowment - Investment Acct Realized Gain Loss	Accounts capturing realized capital gains and losses from the sale or exchange of endowment investments.
520	Endowment Principal - Gift Funded	True endowment principal established through donor gifts with the stipulation that the principal be maintained in perpetuity. Only the investment returns may be spent in accordance with donor intent and endowment spending policy.
530	Endowment - Quasi	Board-designated or Universtiy-designated endowment funds (quasi-endowments) created from unrestricted resources that the institution chooses to invest and manage as endowment.
540	Endowment - Other	Endowment accounts that do not fit other standard categories.
550	Endowment - Clearing	Temporary account used to process endowment transactions such as investment income, fees & expenses, and endowment distributions within the consolidated endowment pool.
600	Construction in Progress - Project Accounts	Capitalized costs for construction projects, renovations, and major improvements that are underway but not yet completed and placed in service. Costs are accumulated until the asset is ready for its intended use.
605	Construction in Progress - Funding Accounts	Accounts used to hold funds for construction projects; actual spend is in separate purpose numbers.
610	Plant Reserves	Designated reserves set aside for future capital projects, major maintenance, deferred maintenance, and renewal/replacement of campus facilities and infrastructure.
615	Auxiliary Reserves	Reserves held at the auxiliary unit level (housing, dining, parking) for their capital and operational contingencies, distinct from the centrally-held Plant Reserves (610).
616	Cost Center Reserves	Reserves held at the individual department cost center level (non auxiliary 03 accounts).
618	SOMD Reserves	Reserves held at the School of Medicine Administration SO level.
620	Plant Alternative Investments	Plant fund accounts holding non-traditional investments (real assets, private equity, etc.) that are separate from the standard endowment investment pool.
630	Property, Plant & Equipment	Completed capital assets including buildings, land improvements, equipment, and furniture that are in service and subject to depreciation (except land and artifacts). These assets support the university's educational, research, and operational mission.
640	Operating Lease	Right-of-use assets and liabilities for operating leases recorded in accordance with ASC842 or other applicable accounting standard.
645	Finance Lease	Lease arrangements that transfer substantially all risks and rewards of ownership to the university. These leases are capitalized as assets with corresponding liabilities and treated similarly to purchased assets.
650	Internal Bank	Accounts representing the university's internal lending facility, through which The Office of the Treasurer provides Responsibility Centers, including schools and Senior Officer administration units with an available source of funds to be used to invest in approved capital projects and/or equipment. These accounts track principal balances and interest on internal borrowings across the institution.
660	Bonds & Notes Payable - Debt Service	Accounts tracking required principal and interest payments on university debt obligations including bonds, notes, and other borrowings. Includes sinking fund requirements and scheduled payment obligations.
665	Bonds & Notes Payable - Principal	Outstanding principal balances on university long-term debt including bonds and notes payable issued to finance capital projects or other institutional purposes
700	Student Loans - Govt	Federal student loan programs administered by the university including Federal Perkins Loans, Nursing Student Loans, and other government loan programs where the university acts as lender or servicer.
710	Student Loans - Univ	Institutional loan programs funded and administered by the university to provide emergency loans, short-term loans, or other credit assistance to students outside of federal loan programs.
800	Computing and Network Services Fee	Designated fees collected from students to fund technology infrastructure, network services, computing resources, and digital learning platforms across campus.
900	Student Organization	Accounts for officially recognized student organizations. At the descretion of the Student Govenrnment Board, Student Organizations can receive funding from student activity fees.
920	Agency Funds	Custodial accounts where the university acts as an agent or fiduciary for external parties including independent student groups, third-party organizations, or pass-through funding arrangements. The university has no equity interest in these funds.
930	PHEAA	Pennsylvania Higher Education Assistance Agency (PHEAA) related accounts for state grant programs, loan servicing, or other PHEAA-administered financial aid programs in which the university participates.
940	Other Non-Traditional Agency Funds	Miscellaneous agency and custodial accounts that do not fit into standard agency fund categories.