UNIVERSITY OF PITTSBURGH

PRISM SUBCODES

ASSETS

* Non-RDF accounts only (Purpose 2xxxx)

** RDF accounts only (Purpose 3xxxx)

			Subcode Use Restricted to:		
Subcode	Description	Notes & Examples	Entity	Department	Purpose
Current Assets:					
Cash					
1001	Cash - GME	General Funds (General Operating) BNY Mellon	02,03,04*,05,06,07,09,47	00010,00011	
1002	Cash - CDM	Controlled Disbursements (Oakland AP) BNY Mellon	02,03,04*,05,06,07,09,47	00010,00011	
1003	Cash - MCM	BNY Mellon Cash Management	02	00010	
1006	Cash - RCM	Returned Checks BNY Mellon	02	00010	
1007	Cash - 2PM	Payroll Account #2 (Handwritten Payroll) BNY Mellon	02	00010	
1008	Cash - 3PM	Payroll Account #3 (Regular Payroll) BNY Mellon	02	00010	
1011	Cash - PEC	PEC Disbursements BNY Mellon	02	00010	
1013	Cash - SRM	Student Refund Disbursements BNY Mellon	02	00010	
1014	Cash - CM2	Cash Management 2 BNY Mellon	02	00010	
1018	Cash - CP2	University of Pgh Physicians BNY Mellon	02	00010	
1019	Cash - AES	AES/PHEAA Refunds BNY Mellon	02	00010	
1020	Cash - ISR	InfiNET Student Refunds BNY Mellon	02	00010	
1021	Cash - ADB	Athletic Dept Disbursements BNY Mellon	02	00010	
1024	Cash - BME	Blackboard Bb One BNY Mellon	02	00010	
1026	Cash - JD2	JP Morgan Disbursements 2	02	00010	
1028	Cash - JUP	JP Morgan University of Pittsburgh Physicians	02	00010	
1029	Cash - CID	Citizens Bank Depository Account	02	00010	
1031	Cash - JRM	JP Morgan Depository	02	00010	
1032	Cash - JDM	JP Morgan Controlled Disbursement	02	00010	
1033	Cash - JCM	JP Morgan Concentration	02	00010	
1034	Cash - JPM	JP Morgan Payroll	02	00010	
1035	Cash - OPM	Outsourced Property Mgt Oxford BNY Mellon	02	00010	
1036	Cash - JSM	JP Morgan Student Financial Services (DDA)	02	00010	
1039	Cash - PEP	Payroll Expert Pay Solutions (PA SCIDU Dom Rel) BNY Mellon	02	00010	
1040	Cash - OXU	Oxford Dev PARC Dismantling Fund PNC	02	00010	
1042	Cash - OXD	Oxford Dev Disbursements BNY Mellon	02	00010	

UNIVERSITY OF PITTSBURGH

PRISM SUBCODES

ASSETS

* Non-RDF accounts only (Purpose 2xxxx)

** RDF accounts only (Purpose 3xxxx)

				Subcode Use Restricted to:		
Subcode	Description	Notes & Examples		Entity	Department	Purpose
1043	Cash - OXS	Oxford Dev U-PARC Security Dep PNC		02	00010	
1044	Cash - GPN	General Funds #3 PNC		02	00010	
1046	Cash - PCC	PNC Credit Card (VISA/MasterCard/Discover)		02	00010	
1047	Cash - PCA	PNC Concentration Account		02	00010	
1051	Cash - AMX	PNC American Express Credit Card		02	00010	
1054	Cash - DMR	Dental Med Receipts - BNY Mellon		02	00010	
1058	Cash - ECB	PNC E-Commerce Account		02	00010	
1070	Cash - BPA	Bradford Depository Account Northwest Bank		02	00010	
1071	Cash - BCK	Bradford Checking Account Northwest Bank		02,03,04*,05,06,07,09,47	00010,00011	
1074	Cash - TCK	Titusville Checking Account PNC		02	00010	
1077	Cash - GCK	Greensburg Checking Account PNC		02,03,04*,05,06,07,09,47	00010,00011	
1081	Cash - USN	Johnstown Depository Account Somerset Trust		02	00010	
1082	Cash - UCK	Johnstown Checking Account Somerset Trust		02,03,04*,05,06,07,09,47	00010,00011	
1090	Cash (Accounting entries only)	Use for accounting entries only.		24		
1095	Cash Equivalents	Used for the following accounts: petty cash, cash in transit, bank transfer,		02,03,04*,06,09		
Short Term Investments (Cash Equivalents)						
1100	Short Term Investments			02,04*,06,08,09,24,25,28,48		
Interfund						
1150	Interfund	General interfund for automatic entries posted to adjust cash between entities. Also for post closing adjustments to the			00002,00004,00005,00006, 00007,00010,00025,00028, 00047,00048,02010,03020	00000,13069, 52330,52335, 52698
Current Accounts & Notes Receivable						
1200	Curr A&NR - Gross			02 thru 06,08,09,24,25,28,48		
1201	Curr A&NR - Adjustments			02 thru 06,08,09,24,25,28,48		
1202	Curr A&NR - Payments			02 thru 06,08,09,24,25,28,48		
1219	Curr Allowance for DA			02 thru 06,08,09,24,25,28,48		
1220	Curr Contributions Receivable			24		
1221	Curr Allowance for DA (Contributions)			24		
Endowment Stabilization Reserve						

UNIVERSITY OF PITTSBURGH

PRISM SUBCODES

ASSETS

* Non-RDF accounts only (Purpose 2xxxx)

** RDF accounts only (Purpose 3xxxx)

Subcode	Description	Notes & Examples	Subcode Use Restricted to: Entity	Department	Purpose
1250	Stab Reserve - Actual	Used for distribution in and out of 22999.	04*		2xxxx
1251	Stab Reserve - Holding	Used for distribution in and out of 22999.	04*		2xxxx
1252	Stab Reserve - Distribution	Used for distribution to individual	04*		2xxxx
Inventories					
1300	Inventories		02,03		
Current Deferred Charges					
1400	Curr Prepaid Expenses		All except 04 & 06		
1420	Curr Prepaid Expenses- AP System	Not for use on manual journal entries.	All except 04 & 06		
1430	Travel Management Clearing	Not for use on manual journal entries.			
1450	Suspense - General			00010	00000
1452	Suspense - Payroll System			00010,00011	00000
Non-Current Assets:					
Long Term Investments					
1500	L-T Investments		08,24,25,28,48		
1510	Investment in UPB Foundation		24		
Non-Current Accounts & Notes Receivable					
1600	Non-Curr A&NR - Gross		07,24,47		
1601	Non-Curr A&NR - Adjs		07,24,47		
1602	Non-Curr A&NR - Pmts		07,24,47		
1604	Occup-Related Cancellations	Student Loans only	07,47		
1605	Notes Receivable	Student Loans only	07,47		
1606	Bankruptcy Cancellations	Student Loans only	07,47		
1607	Disability Cancellations	Student Loans only	07,47		
1608	Principal Assigned / Write-offs	Student Loans only	07,47		
1619	Non-Curr Allowance for DA		07,24,47		
1620	Non-Curr Contribution Rec		24		
1621	Non-Curr Allow for DA (Contributions)		24		
Deposits with Bond Trustees					
1700	Deposits with Bond Trustees		06		
Non-Current Deferred Charges					
1750	Non-Curr Prepaid Expenses		04*,06		
1760	Working Capital Advances		04*		

UNIVERSITY OF PITTSBURGH

PRISM SUBCODES

ASSETS

* Non-RDF accounts only (Purpose 2xxxx)

** RDF accounts only (Purpose 3xxxx)

			Subcode Use Restricted to:		
Subcode	Description	Notes & Examples	Entity	Department	Purpose
Property, Plant & Equipment					
1800	Land		06		
1801	Land Improvements		06		
1802	Buildings		06		
1803	Utilities		06		
1804	Equipment		06		
1806	Library Assets		06		
1807	Artifacts & Historical Treasures		06		
1808	Land & Bldgs – State Owned		06		
1809	Construction in Progress		06		
1812	Operating Lease - Building	Controller's Office Use Only	06		
1814	Operating Lease - Equipment	Controller's Office Use Only	06		
1822	Financing Lease - Building	Controller's Office Use Only	06		
1824	Financing Lease - Equipment	Controller's Office Use Only	06		
1889	Accumulated Depreciation		06		