UNIVERSITY OF PITTSBURGH
OFFICE OF CONTROLLER – COST ACCOUNTING
UNALLOWABLE SUBCODES

Unallowable subcodes must be used in accordance with the University of Pittsburgh's Financial Guideline on **Allowability of Costs**. Identifying the allowability of a cost is not intended to discourage a department from incurring that cost but rather identify the appropriate accounting of that cost as unallowable for the purpose of direct and indirect cost reimbursement on sponsored projects. Since unallowable subcodes are restricted from use on sponsored awards in entity 05, a cost that is normally unallowable but expressly allowed in the sponsored project agreement must be recorded in the appropriate allowable subcode. All unallowable expenditures must be coded to one of the following subcodes:

Subcode	Description
Supplies	
6070-6075	Unallowable Supplies
6085	Interdepartmental Unallowable Supplies – Non-Book Centers
6091	Interdepartmental Unallowable Scientific & Clinical Supplies
6097	Interdepartmental Unallowable Supplies - Book Centers
Equipment Rental	
6293	Interdepartmental Unallowable Equipment Rental
Travel & Business	
6371-6375	Foreign Travel (Unallowable)
6376-6379	Other Unallowable Travel & Business Expenses
6395	Interdepartmental Unallowable Travel & Business Expenses
Professional Services & Consulting	
6470-6475	Unallowable Professional Service & Consulting
6495	Interdepartmental Unallowable Prof. Services & Consulting
Telecommunications	
6695-6696	Interdepartmental Unallowable Telephone Expense
Mail & Postage	
6770	Unallowable Mail
Printing & Publications	
6875	Unallowable Printing & Publications
6895	Interdepartmental Unallowable Other Printing & Publications
Dues, Memberships & Subscriptions	
6970	Unallowable Dues & Memberships
Miscellaneous Expenses	
8170	Unallowable Miscellaneous Expense
8171	Donations (Unallowable)
8172	Prizes (Unallowable)