

Pitt's Account Number Structure

Entity □□	Department □□□□□	Subcode □□□□	Purpose □□□□□	Project □□□□□□	Reference □□□□□	Future Use □□□□□
02 Operating	Dept examples:	Expense	Institutional Aid	Sponsored Project	For example:	
03 Cost Centers	Sociology	Revenue	Gift Accounts		Term	
04 Discretionary	Philosophy	Asset	Endowment Income		Program	
05 Sponsored Projects	Chemistry	Liability	Medical Practice		Special Activity	
06 Plant	KGSB Dean	Net Assets	Student Loan			
07 Government Student	Mechanical		RDF-Research			
Loans	Engineering		Development Funds			
08 Quasi-Endowment	Office of the		Endowment Principal			
	Provost					
09 Agency	UPJ General		Construction Projects			
	Studies					
24 FASB Entries	Book Center		Unexpended Plant			
25 Annuity & Life Income			Retirement of Debt			
28 Realized Gains on			Fixed Assets			
Endowment						
47 University Student						
Loans						
48 True Endowment						

The University of Pittsburgh's account number structure is based on a 32 digit number comprised of 7 discrete segments separated by periods. Many account numbers use only 3 segments and 11 characters (Entity, Department, Subcode). The most complex account number uses 5 segments and 22 characters (Entity, Department, Subcode, Project, Reference). Unused segments default to zero.

A brief explanation of each segment is provided below. The account number examples are fictional accounts in the School of Dental Medicine.

Entity 00.000000.00000.000000.000000.000000.000000

2 characters – *required*

"Internal Operating Entities" are the University's core reporting units. The values in this segment are used to group accounts that have similar uses as well as management / control characteristics. End user departments will generally use Entity values 02, 03, 04, 05, and 09.

02.49010.6021.00000.000000.000000.000000
Operating.DentMed-Dean.ComputerSupplies.Purpose.Project.Reference.Future

Department 00.000000.00000.000000.000000.000000.000000

5 characters - *required*

This segment represents a 5 character value that refers to a University Department number. Individual Department values represent the smallest reporting unit that the University uses to measure budget and actual financial results. Various levels of summarization are built using this segment.

02.49010.6021.00000.000000.000000.000000
Operating.**DentMed-Dean**.ComputerSupplies.Purpose.Project.Reference.Future

Subcode 00.000000.00000.000000.000000.000000.000000

4 characters - *required*

This segment indicates the specific type of asset, liability, revenue or expense being recorded in each transaction. Subcode values adhere to the following numbering scheme:

1000-1999	Assets
2000-2999	Liabilities
3000-3999	Net Assets (Fund Balance)
4000-4999	Revenue
5000-5999	Compensation Expenses
6000-9999	Other Expenses

02.49010.6021.00000.000000.000000.000000
Operating.DentMed-Dean.**ComputerSupplies**.Purpose.Project.Reference.Future

Purpose 00.00000.00000.00000.00000.00000

5 characters - *required for certain entity values*

This segment contains values to represent monies that have been specifically designated by donors or management for a particular purpose. They must be accounted for separately for management to monitor and report on its fiduciary responsibilities.

A non-zero Purpose value is *required* for entities 04, 06, & 09. The Purpose segment generally defaults to 00000 for Entity 02, 03, or 05.

Purpose numbers follow a pattern depending on the Entity value. For example, as shown below, an 04 Entity would have a Purpose value that begins with 2 or 3.

<u>Entity</u>	<u>Purpose</u>
04	2xxxx 3xxxx
06	6xxxx 7xxxx
09	9xxxx

04.49010.6010.32950.000000.00000.00000
Discretionary.DentMed-Dean.Scientific&ClinicalSupplies.FY 2006 PI RDF.Project.Reference.Future

Sponsored Project 00.00000.00000.00000.00000.00000

6 characters - *required for entity 05*

This segment is used to represent the activities of sponsored programs; each value represents a project number. Due to the unique accounting requirements and large volume of individual sponsored programs, these activities are reported in a separate segment.

A non-zero Project segment value is *required* for entity 05. Otherwise, this segment will default to 000000.

Note: The Sponsored Project segment is NEVER used in conjunction with the Special Purpose segment.

05.49203.6010.00000.002693.00000.00000
Sponsored Projects.Endodontics.Scientific&ClinicalSupplies.Purpose.Flossing&GumDisease.Reference.Future

Reference 00.00000.0000.00000.000000.00000.00000

5 characters - *optional. Defaults to 00000 but may be overridden.*

Many individual schools track distinct subsets of activities within a given departmental account. For example, some schools wish to track expenses by specific program or faculty research initiative; others categorize activities according to academic term.

The values of this segment are only meaningful at the individual school or department level. For instance, 101 might represent a principal investigator in one department, but in another department it might represent a term. Valid reference numbers are found on the PRISM website.

05.49203.6010.00000.002693.00981.00000
Sponsored Projects.Endodontics.Scientific&ClinicalSupplies.Purpose.Flossing&GumDisease.**Faculty**.Future

Future Use 00.00000.0000.00000.000000.00000.00000

5 characters - *defaults to 00000. Not available for use.*

An additional segment has been appended at the end of the account number structure for future use, if necessary. Currently, this segment is not being used.