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.
"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.

2 characters – required

02.49010.6021.00000.000000.00000.00000

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.

02.49010.6021.00000.000000.00000.00000

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

02.49010.6021.00000.000000.00000.00000
Purpose

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.

<table>
<thead>
<tr>
<th>Entity</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>04</td>
<td>2xxxx</td>
</tr>
<tr>
<td></td>
<td>3xxxx</td>
</tr>
<tr>
<td>06</td>
<td>6xxxx</td>
</tr>
<tr>
<td></td>
<td>7xxxx</td>
</tr>
<tr>
<td>09</td>
<td>9xxxx</td>
</tr>
</tbody>
</table>

04.49010.6010.32950.000000.00000.00000

Sponsored Project

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
Reference  05.49203.6010.00000.002693.00981.00000

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

Future Use  05.49203.6010.00000.002693.00981.00000

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.