

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 - SMG	SMG 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	
1029	Cash - CID	Citizens Bank Depository Account	02	00010	
1035	Cash - OPM	Outsourced Property Mgt Oxford BNY Mellon	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	
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)	02	00010	
1047	Cash - PCA	PNC Concentration Account	02	00010	
1051	Cash - AMX	PNC American Express Credit Card	02	00010	
1052	Cash - CBD	Citizens Bank - Deposit Now	02	00010	
1054	Cash - DMR	Dental Med Receipts - BNY Mellon	02	00010	

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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					
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		

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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*		
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		

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1808	Land & Bldgs – State Owned		06		
1809	Construction in Progress		06		
1889	Accumulated Depreciation		06		