

Univerisity Of Pittsburgh					
PRISM Subcodes					
LIABILITIES					
				Subcode Use Restricted to:	
Subcode	Description	Notes & Examples	Entity	Department	Purpose
Current Liabilities:					
Accounts Payable					
2000	Accounts Payable - Adjs	Use for manual journal entries, including contract retention for construction projects.			
2010	Trade Payables from Oracle AP	Do not use for manual journal entries.			
2011	Accrued Payables from Oracle PO (TEST)	Oracle will generate payable for items received but not yet invoiced			
2012	AP Rounding Write-Off	Used to write-off residual liability for multiple invoices			
2015	Stored Value Card Payable	Stored Value Cards - We Pay			
Current Accrued Liabilities					
2110	Pyrl w/h - Indiv Contrib				
2111	Pyrl w/h - Indiv Contrib - Med Fac				
2112	Pyrl w/h - Indiv Contrib - Non-Med Fac				
2113	Pyrl w/h - Indiv Contrib - Staff				
2114	Pyrl w/h - Indiv Contrib - Sr Admin				
2115	Pyrl w/h - Indiv Contrib - GSA, GSR, TA, TF				
2116	Pyrl w/h - Indiv Contrib - Stud & Temps				
2117	Pyrl w/h - Indiv Contrib - general				
2120	Pyrl w/h - Univ Contrib				
2121	Pyrl w/h - Univ Contrib - Med Fac				
2122	Pyrl w/h - Univ Contrib - Non-Med Fac				
2124	Pyrl w/h - Univ Contrib - Sr Admin				
2125	Pyrl w/h - Univ Contrib - GSA, GSR, TA, TF				
2127	Pyrl w/h - Univ Contrib - general				
2128	Payables Backup Withholding				
2130	Compensation & Benefits Accruals				
2140	Benefits Pmts / Recoveries				
2150	Other Curr Accrued Liabilities				
2190	Accrued Interest Payable				
Current Deferred Revenue					
2200	Def Student Revenue				
2201	Def Student Revenue - Earned				
2210	Def Sponsored Project Revenue				
2220	Curr Def Revenue - General				
Current Portion of Long Term Debt					
2300	Curr Portion of L-T Debt		06		

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2301	Short-Term Debt				
2302	Short-Term Debt LOC				
Amounts Held in Custody for Others					
2400	Amounts Held in Custody for Others		02,03,09,25		
Non-Current Liabilities:					
Non-Current Accrued Liabilities					
2500	Non-Curr Accrued Liabilities				
Non-Current Deferred Revenue					
2600	Def Research Revenue				
2610	Refundable Govt Student Loans				
Long Term Debt					
2700	Bonds Payable	Includes bond discount	06		
2710	Other L-T Debt		06		