

UNIVERSITY OF PITTSBURGH					
PRISM SUBCODES				* Non-RDF accounts only (Purpose 2xxxx)	
REVENUES				** RDF accounts only (Purpose 3xxxx)	
Subcode Use Restricted to:					
Subcode	Description	Notes & Examples	Entity	Department	Purpose
Monetary inflows, net of returns and discounts, from external entities resulting from rendering services, delivering or producing goods, or other activities that constitute ongoing operations. Interdepartmental transactions between service departments and other institutional departments or offices should not be reported as revenues of the service departments but rather as reductions of expenditures (i.e. interdepartmental cost recovery, subcodes 8400-8409) of such departments, since these transactions are essentially interdepartmental transfers of costs.					
Tuition					
Revenue from students for instructional services, which are offered for credits toward a degree or certificate or on a non-credit basis (e.g., workshops, seminars).					
4000	Tuition - Undergraduate		02	(excluding Auxiliary depts)	
4010	Tuition - Graduate		02	(excluding Auxiliary depts)	
4020	Tuition - First Professional		02	(excluding Auxiliary depts)	
4040	Tuition - Non-Credit Programs		02,03	(excluding Auxiliary depts)	
Fees					
Revenue from students for non-instructional services that are charged on either a per term or per course basis.					
4100	Univ Fee		02	03020	
4105	Application Fee - Undergraduate		02,03,09	(excluding Auxiliary depts)	
4110	Application Fee - Graduate		02,03,09	(excluding Auxiliary depts)	
4115	Student Activities Fee		02,03,09	(excluding Auxiliary depts)	
4120	Facilities Fee (Regional Campuses)		02,03,09	41xxx,42xxx,43xxx,44xxx (excluding Auxiliary depts)	
4125	Athletic Fee (Regional Campuses)		02,03,09	41xxx,42xxx,43xxx,44xxx (excluding Auxiliary depts)	
4130	Computing & Network Services Fee		02	03042	
4135	Security, Safety & Transportation Fee		03	88048	
4140	Course-Related Fees	Laboratory, studio and other course fees	02,03,09		
4150	Student Health Fee		02,03,04*	06150,41113,42140,43130, 43250,44250	00000,25162
4160	Other Fees		02,03,09	(excluding Auxiliary depts)	
4170	International Student Fee		02	10037	
Appropriation					
4200	Commonwealth Appropriation		02	03020,35010,90xxx	
Government (Direct) Grants & Contracts Revenue					
4300	LOC Fed Grants & Contracts	Letter of Credit only	05,24		
4301	Fed Grants & Contracts		05		
4302	State Grants & Contracts		03,05,06		
4303	Local Grants & Contracts		05		
4304	Other Govt Grants & Contracts		05,24		
4306	Refunds to Govt Sponsors	Contra-revenue	05		

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Government Indirect Cost Recovery				
4320	LOC Fed Indirect Cost Recovery	Letter of Credit only	02	03xxx,35010,39xxx,90xxx,93xxx
4321	Fed Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4322	State Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4323	Local Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4324	Other Govt Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4326	Refunds of Govt Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4328	Indirect Cost Recovery Distribution	SOMD indirect cost recovery distributions	02	35xxx,39xxx,90xxx,93xxx
Private (Direct) Grants & Contracts Revenue		Formerly FAIS account controls, not subcodes.		
4340	Foundation Grants & Contracts		05	
4341	Corporation Grants & Contracts		05	
4342	Drug Study Contracts		05	
4343	Other Private Grants & Contracts		05,24	
4344	Foreign Grants & Contracts		05	
4345	Distributions from G&C Holding Accts		05	
4346	Refunds to Private Sponsors	Contra-revenue	05	
Private Indirect Cost Recovery				
4360	Foundation Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4361	Corporation Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4362	Drug Study Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4363	Other Private Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4364	Foreign Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
4366	Refunds of Priv Indirect Cost Recovery		02	03xxx,35010,39xxx,90xxx,93xxx
Gifts				
4400	Gifts	Formerly FAIS account controls and subcodes.	02,03,04*,06,08,09,24,25,47,48	for entity 03, only depts 01038 & 24210
4405	Gifts Distr from Hldg Accts (Restr Use)		04*,06,08,09,24,25,47,48	
4410	Gifts - Capital Campaign Only		04*,06	
4411	Gifts - Other Campaigns		04*,08,09,24,25,47,48	
4417	Fed Capital Contrib - Student Loans Only	Formerly FAIS account control, not subcode.	07	
4418	Fed Reimb for Cancel - Stud Loans Only	Formerly FAIS account control, not subcode.	07	
Endowment Earnings				
4430	Endow Earnings		02,04*,06,08,24,25,28,47,48	
4433	Endow. Manager & Custodial Fees	Formerly FAIS account control, not subcode.	04*,06,08,25,28,48	
4434	Endow. Trading & Other Costs		04*,06,08,25,28,48	

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4435	Endow Earnings Distribution	Formerly FAIS account control and subcode.	04*,06,08,25,28,47,48	
4438	Endow Earnings Returned to Principal	Formerly FAIS account control and subcode.	04*,08,25,28,48	
Investment Income				
4450	Investment Income	Formerly FAIS account control and subcodes.	02,04* thru 09,24,25,47,48	
4453	Fees & Investment Expenses	Formerly FAIS account control and subcode.	02,04*,06,07,08,09,25,47,48	
4455	Investment Income - Distributed	Formerly FAIS account controls and subcode.	02,04*,05 thru 09,25,47,48	
4457	Interest Earned on Perkins Loans	Formerly FAIS account controls, not subcodes.	07,47	
4458	Interest Earned on Other Student Loans	Formerly FAIS account controls, not subcodes.	07,47	
Realized Gains / Losses		Formerly FAIS account controls, not subcodes.		
4460	Realized Gains		02,06,24,25,28,48	
4462	Realized Losses		02,06,24,25,28,48	
Unrealized Appreciation / Losses				
4470	Unrealized Apprec		24,28	
4472	Unrealized Losses		24,28	
Sales & Services of Educational Departments				
Includes (1) revenues that are related incidentally to the conduct of instruction, research and public service and (2) revenues of activities that exist to provide an instructional and laboratory experience for students and incidentally create goods and services that may be sold to students, faculty, staff and the general public. Examples include sales of scientific and literary publications, testing services, health clinics, specialized service facilities, athletic events and theaters.				
4500	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4501	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4502	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4503	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4504	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4505	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4506	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4507	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4508	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4509	Sales & Services of Educ Depts		02,03,04*,09	(excluding Auxiliary depts)
4580	Sales Returns & Allowances	Credit card chargebacks	02,03,04*,09	(excluding Auxiliary depts)
Sales & Services of Auxiliary Enterprises				
Revenues of an entity that exists primarily to furnish goods or services to students, faculty or staff such as housing, food services, bookstores or parking. The use of these subcodes is restricted to AUXILIARY units. NON-AUXILIARY entity 03 units should use the 4500 range of subcodes. Although auxiliary revenues are organized into categories, an auxiliary enterprise may use subcodes from several categories. For example, Housing may also use subcodes from the Food Services and Parking categories.				
Housing Services				

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4600	Student Room Contract Revenue		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
4601	Transient Rev (Short Term/Non Conf)		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
4602	Conference Room Rentals		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
4603	Laundry Income		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
4604	Student Fee-for-Service Revenue		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
4605	Dorm Damages / Key Chgs / Stud Fines		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
4606	Transient - Non-educational		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
4607	Other housing revenue		03	41xxx,42xxx,43xxx,44xxx,80xxx, 81xxx,82xxx	
Food Services					
4620	Meal plans		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4621	Commissions		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4622	Vending Sales		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4623	Food Service Cash Sales		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4624	Catering Sales		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4625	Conference Food Service		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4626	Other Conference Revenue		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4627	Coffee Service		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
4628	Other Food Services Revenue		03	22880,41xxx,42xxx,43xxx,44xxx, 81xxx,82xxx	
Book Stores					
Return must be recorded as contra-revenue in order to accurately measure sales by product category.					
4640	New Textbooks		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4641	Used Textbooks		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4642	Custom Texts / Course Packets		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4643	Trade books		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4644	Supplies		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4645	Sundries		03	41xxx,42xxx,43xxx,44xxx,85xxx	

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4646	Apparel		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4647	Postage		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4648	Technology Products		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4649	Other Book Store Revenue		03	41xxx,42xxx,43xxx,44xxx,85xxx	
4650	Requisition Sales	Contra-revenue subcode used to offset bookstore revenue for sales to University departments	03	41xxx,42xxx,43xxx,44xxx,85xxx	
Parking					
4660	Faculty/Staff Permit Sales		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4661	Student Permit Sales		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4662	Parking and Transportation Fee		03	44803	
4663	Pay Lots - Transient Revenue		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4664	Special Events Parking		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4665	Fines & Ticket Revenue		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4666	Meter Collections		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4667	Other Parking Revenue		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4668	Security Services Revenue		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
4669	Other Taxable Parking Revenue		03	41xxx,42xxx,43xxx,44xxx,83xxx,88xxx	
Property Management					
These subcodes should be used to record student-related rental revenue only. Rental revenue from commercial and other non-student tenants should use Rental Revenue subcodes (4800 range).					
4680	Apartment Rental - student		03,09	41xxx,42xxx,43xxx,44xxx,81473,83xxx	99530
4681	Other student-related		03,09	41xxx,42xxx,43xxx,44xxx,81473,83xxx	99530
CampusFunds					
These subcodes may be used by many different auxiliary units.					
4700	CampusFunds Revenue		03		
4701	CampusFunds Revenue		03		
4702	CampusFunds Revenue		03		
4703	CampusFunds Revenue		03		
4704	CampusFunds Revenue		03		
4705	CampusFunds Revenue		03		
4710	ID Replacement		03		

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Purpose				
Other Auxiliary Revenues				
4750	Other Auxiliary Revenue		03	
4751	Other Auxiliary Revenue		03	
4752	Other Auxiliary Revenue		03	
4753	Other Auxiliary Revenue		03	
4754	Other Auxiliary Revenue		03	
4755	Other Auxiliary Revenue		03	
4780	Auxiliary Sales Returns & Allowances	Credit card chargebacks	03	
Rental Revenue				
Revenue from property and equipment rentals.				
4800	Commercial Rentals		02,03,06,09	00000,68314,99530
4801	Commercial Rentals		02,03,09	00000,99530
4802	Commercial Rentals		02,03,09	00000,99530
4803	Commercial Rentals		02,03,09	00000,99530
4804	Commercial Rentals		02,03,09	00000,99530
4805	Commercial Rentals		02,03,09	00000,99530
4820	UPMCS Rental Revenue		02,04	39xxx,78xxx
4821	UPMCS Rental Revenue		02,04	39xxx,78xxx
4822	UPMCS Rental Revenue		02,04	39xxx,78xxx
4823	UPMCS Rental Revenue		02,04	39xxx,78xxx
4824	UPMCS Rental Revenue		02,04	39xxx,78xxx
4825	UPMCS Rental Revenue		02,04	39xxx,78xxx
4840	Other Rental Revenue		02,03	
Other Revenue				
Revenue from an external source that does not meet the criteria of any of the above revenue categories.				
4900	Patent & Royalty Revenue		02,03,04*,05,06,09	(excluding Auxiliary depts)
4901	Patent & Royalty Revenue		02,03,04*,05,06,09	(excluding Auxiliary depts)
4902	Patent & Royalty Revenue		02,03,04*,05,06,09	(excluding Auxiliary depts)
4903	Patent & Royalty Revenue		02,03,04*,05,06,09	(excluding Auxiliary depts)
4904	Patent & Royalty Revenue		02,03,04*,05,06,09	(excluding Auxiliary depts)
4909	Patent & Royalty Revenue		02,03,04*,05,06,09	(excluding Auxiliary depts)
4910	Other Revenue	University Times advertising and subscription sales, symposium registration fees,	02,03,04*,06,09,24	(excluding Auxiliary depts)
4989	WPIC/PCI Rev Close Out		02	90xxx,93xxx