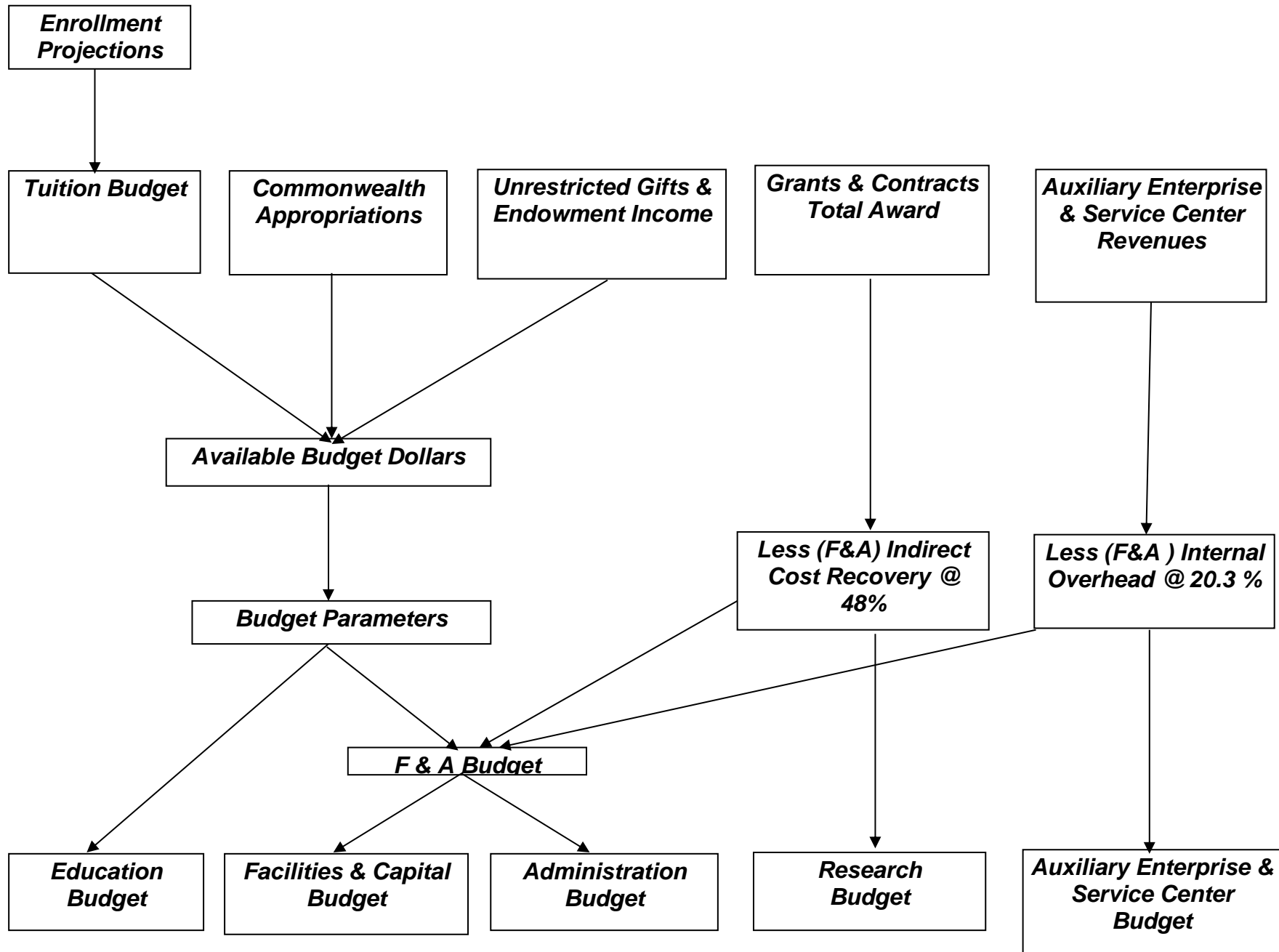


UNIVERSITY OF PITTSBURGH  
 OFFICE OF CONTROLLER - COST ACCOUNTING  
 FACILITIES AND ADMINISTRATIVE OVERHEAD COSTS WITHIN THE UNIVERSITY OF PITTSBURGH BUDGETING PROCESS



Current Fund (entity 02) operations support the University's facilities and administrative budgets directly through the budget process while the Research Fund(entity 05) and Service Center/ Auxiliary Enterprises Fund (entity 03) operations support the facility and administrative budget from their awards and revenues respectively.