

**UNIVERSITY OF PITTSBURGH
OFFICE OF FINANCIAL INFORMATION - RESEARCH/COST ACCOUNTING
ENTITY 03 MTDC SUBCODE EXCLUSIONS
FISCAL YEAR 2010**

The following subcodes are excluded from Modified Total Direct Costs in the calculation of overhead charged to entity 03 (Self Supporting & Auxiliary) accounts in PRISM:

<u>Subcode</u>	<u>Description</u>
5710	Chief Medical Residents
5720	Non Degree Post Doctoral Student Fellowship
5761	Post Doctoral Degree Candidates
5911	Fringe Benefits - GSA, TF, TA, GSR
5913	Fringe Benefits - GSR-PhD
5916	Fringe Benefits - Non-FICA Paying & Other Students (excl)
5951	Non-Overhead Bearing FB Adjustments
6081-6082	Interdepartmental Computer Supplies
6088	Interdepartmental Non-Overhead Bearing Supplies
6092-6097	Interdepartmental Book Center Supplies
6100-6199	Equipment, Office Furniture & Other Assets > \$5,000 per Unit
6400-6499	Professional Services & Consulting
6500-6599	Library Acquisitions
6890-6895	Interdepartmental Printing & Publications
7000-7099	Utilities
7100-7199	Maintenance & Other Facilities Costs
7200-7299	Moving & Relocation
7300-7399	Space Rental
7400-7499	Purchases For Resale (COGS)
7600-7699	Financial Aid
7800-7899	Taxes
7900-7999	Student Loan Expenses (restricted to entities 07 and 47)
8000-8099	Financial Charges
8100-8199	Miscellaneous Expenses
8200-8299	Transfers
8300-8310, 8312-8399	Distributed Expenses
8400-8499	Interdepartmental Cost Recovery
8500-8599	Computing Charges

Note: Subcode 6087 (Interdepartmental Animal Care Per Diem) has been removed from the Entity 03 MTDC Exclusions list and is no longer available to entity 03 accounts. Subcode 6487 (Interdepartmental Animal Care Per Diem) will be used instead.