

**UNIVERSITY OF PITTSBURGH  
OFFICE OF CONTROLLER - RESEARCH AND COST ACCOUNTING  
ENTITY 03 MTDC SUBCODE EXCLUSIONS  
FISCAL YEAR 2018**

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>
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