

**UNIVERSITY OF PITTSBURGH  
OFFICE OF CONTROLLER - RESEARCH AND COST ACCOUNTING  
ENTITY 05 MTDC SUBCODE EXCLUSIONS  
FISCAL YEAR 2018**

The following subcodes are excluded from Modified Total Direct Costs in the calculation of indirect costs charged to entity 05 (Sponsored Projects) accounts in PRISM:

<b><u>Subcode</u></b>	<b><u>Subcode Description</u></b>
5720	Non Degree Post Doctoral Student Fellowship
5722	Other Fellows
5725	Clinical Fellows
5761	Post Doctoral Degree Candidates
5763	Work Study-On Campus
5765	Work Study-Off Campus
5767	Work Study-Special FICA
5783	Work Study Recovery-On Campus
5785	Work Study Recovery-Off Campus
5820	Stipend-Training Grant
5825	Stipend-Postdoctoral Scholars
5830	Stipend-Pre-Doctoral Fellowship
5840	Stipend-Dependency Allowance
5911	Fringe Benefits - GSA , TF, TA, GSR
5913	Fringe Benefits - GSR-PhD
5916	Fringe Benefits - FICA-Paying & Other Students (Excl) [for 5710, 5715, 5720, 5722 & 5725]
5951	F.B. Adjustment - Non-Overhead Bearing Fringes (above)
6081 - 6082	Interdepartmental Computer Supplies
6088	Interdepartmental Non-Overhead Bearing Supplies
6092 - 6097	Interdepartmental Book Center Supplies
6100 - 6199	Fixed Assets (Equipment & Office Furniture)
6453 - 6455	Subcontracts in excess of \$25,000
6460	Purchased Service Agreements
6491	Interdepartmental Non-Overhead Bearing Services
6890 - 6895	Interdepartmental Printing & Publications
7290 - 7293	Interdepartmental Delivery & Moving
7300 - 7399	Space Rental
7505	Participant Living Allowances
7515	Patient Care Costs
7520	Trainee Health Insurance
7540	Institutional Allowance
7550	Program Income - Award Related
7600 - 7699	Financial Aid
8200 - 8299	Transfers
8350	Indirect Costs
8351	Indirect Cost Adjustment
8500 - 8599	Computing Charges