**Fund Code (FND)** - A code in Property Accounting Services (PAS) identifying the source of the funds utilized to acquire the asset, as listed below. See the [Financial Services Division](#) website for additional information and specific examples.

- **G** - Government Owned: Property partially or completely furnished by the government on a loan agreement or otherwise, or purchased with government funds under contractual agreements, which assign title to the government (certain 1-5XXXX centers). Title may be transferred to the university subsequent to the property's acquisition.

- **F** - Government Funded: Property acquired with government funds under research grants or contracts that provide for transfer of title to the university (1-5XXXX centers other than "G" fund code, as well as some 5-8XXXXX centers).

- **E** - Government Furnished: Property in the possession of, or directly acquired by, the government and subsequently made available to the university. Title remains with the government (1-5XXXX centers) unless transferred to the university subsequent to the property's acquisition.

- **M** - Partially Government Funded: Property acquired in part with government funds under research grants or contracts which provide for transfer of title to the university (1-5XXXX centers other than "G" or "E" fund codes, with any center other than 1-5XXXX).

- **S** - Sponsor or Agency Owned: Property partially or completely furnished by a non-government sponsor of research, to which the sponsor retains title (certain 1-4XXXX centers. Property belonging to agencies (all 6-XXXXX centers). Title may be transferred to the university subsequent to the property's acquisition.

- **D** - Sponsor Funded: Property acquired by the university with funds provided in non-government sponsored research grants or contracts that provide for transfer of title to the university (1-4XXXXX centers other than "S" fund code).

- **N** - Partially Sponsor Funded: Property acquired in part with non-government sponsor funds under research grants or contracts which provide for transfer of title to the university (1-4XXXXX center other than "S" fund code, and any center other than 1-4XXXX or 1-5XXXXX).

- **L** - Property that has been borrowed or loaned for use at Carnegie Mellon. The owner is indicated in the purchase order field on the PAS. (Trial "on-loan" items are tagged if they are at Carnegie Mellon for more than 90 days.)

- **C** - Property which has been rented or leased and is capitalizable.

- **R** - Property that has been rented or leased (not capitalizable).

- **U** - Property purchased with university funds or donated to the university (any center other than 1-4XXXX, 1-5XXXX, 6-XXXXX).