

Manual of Property Management Policies and Procedures

Glossary

This glossary provides descriptions of various terms used in this manual and on department lists of movable assets. The glossary also includes other terms used by the government and Carnegie Mellon in relation to Property Accounting.

ACCT (Account Number): The 4-digit number used in the General Ledger to classify the kind of activity involved (income, expense, etc.). On source documents, the account number follows the center number.

Accumulated Depreciation: The dollar amount of depreciation for the asset from its acquisition to the most recent depreciation calculations.

Accumulated Use Allowance: The dollar amount of use allowance for the asset from its acquisition to the most recent use allowance calculations.

ACQD (Acquisition Date): The year and month in which Carnegie Mellon acquired or received the asset (as determined by the shipping date, invoice date, or other source document), or the asset's beginning in-use date if a fixed asset.

Annual Depreciation: The dollar amount of depreciation for the asset for the most recently completed fiscal year.

Annual Use Allowance: The dollar amount of use allowance for the asset for the most recently completed fiscal year.

Asset No. (Asset Number): The 6-character Carnegie Mellon tag number, usually affixed to a movable asset on a blue and white tag, which identifies the asset in the Property Accounting Services (PAS) records. An asset number may include a suffix. The suffix is a numeric code assigned to any components of an asset when those components are not tagged as separate assets.

AV (Availability Code): The code in the PAS used to specify a movable asset's current status as determined by physical inspection or report by the Department Property Officer, as follows:

- U - Property that is in use within the control of the noted department.
- A - Property that is not currently in use but available for use within the noted department.
- N - Property that is not usable in its present condition.
- S - Excess or Surplus property.

Building: A roofed structure for permanent or temporary shelter of persons, animals, plants, or equipment, as follows: (see Financial Services Division website for things not included):

- Roofed Structure-Rough (Class Codes 010, 030, 050):
 1. Excavation and Site Preparation. This includes demolishing previously utilized buildings (net of any salvage value received), bulk excavation, clearing, filling, site grading attributable to the construction of the building.
 2. Foundation. This includes all concrete or masonry piers, footings or pads that support posts or columns, and continuous footings or foundation walls.
 3. Frame. This includes posts, columns, beams, girders, sills, underpinning and bracing which are the primary means of support for the building.
 4. Floor Structure. This includes the floor system used throughout the building - i.e., what is needed to support both the live and dead load requirements of the occupancy. It does not include Floor Cover (Class Codes 017, 037, 057).
 5. Roof Structure. This includes the structural framing and decking, but not Roof Cover (Class Codes 017, 037, 057).

6. Exterior Wall. This includes the basic wall structure, sash, doors, and wall finishes.
 7. Wall Ornamentation. This refers to portions of the exterior wall surface that have a different type of finish than the majority of the building.
 8. Interior Construction. This includes partitions (floor to ceiling), doors, stairways, closets, and elevator shafts.
 9. Building Additions and Added Construction. These are included as costs by the appraisers because the specific work could not be identified by components.
 10. Fees and Building Permits. These include plans and specifications (consultants, engineering studies, etc.), central administration and over-all supervision of construction.
- Roofed Structure-Finish:
 1. Roof Cover (Class Codes 017, 037, 057). This includes flashing, gravel, stops, gutters, rainspouts, etc., but not Roof Structure-Rough.
 2. Floor Cover (Class Codes 017, 037, 057). This includes the finish material that is applied to the Floor Structure-Rough. It does not include the Floor Structure itself. It also does not include Finish Flooring (Class Code 075) or carpeting (Class Code 086).
 3. Ceiling Cover (Class Codes 016, 036, 056). This includes the finish material that is applied to the supporting structure.
 4. Built-In Construction and Interior Renovations (Class Codes 015, 035, 055). These are included as costs by the appraisers because the specific work could not be identified by components.
 5. Disposal of interior construction refuse.
 - Roofed Structure-Other (Class Codes 020, 040, 060):
 1. Bowling alleys.
 2. Exterior stairs and fire escapes.
 3. Loading docks.
 4. Stages.
 5. Swimming pools.

BLDG (Building Number): The university Office of Planning and Budget's number used in the PAS to designate each building.

Building Class: A class designating the type of construction of a building as follows:

- Class A - Structural steel columns and beams that have been fire-proofed with incombustible materials.
- Class B - Reinforced concrete columns and beams that have been fire-proofed with incombustible materials.
- Class C - Masonry or concrete load-bearing walls. There may be steel or concrete framing members but not totally fireproofed.
- Class D - Wood or steel studs in bearing walls, wood or steel frame - primarily combustible construction.

Building-related Assets: This includes the cost of the following (see Financial Services Division website for things not included):

1. Building services. (Items required principally for general building occupancy):
 - a. Fire Protection (Class Codes 025, 045, 065). This includes wet or dry wired-in systems with their piping and hangers, fire alarm panels, standpipe, smoke detectors, etc. This does not include mounted fire detection units that are not wired-in (Class Code 080).
 - b. Electrical (Class Codes 026, 046, 066). This includes the wiring and equipment used for the generation, conversion, transmission, and distribution of electrical energy. Permanent main or trunk line electrical distribution systems from point of distribution to connections with buildings, as well as within those buildings. Fixtures and receptacles for the lighting and convenience outlets. This does not include the following:
 1. Data/Telecommunications wiring, outlets, racks (Class Code 071).
 2. Poles, fixtures, or wiring for outside campus lighting (Class Code 005).

3. Electrical equipment (Class Codes 078 and 085).
 - c. Elevators (Class Codes 027, 047, 067). This includes functionally related equipment that is essential to their operation. Dumbwaiters and side walk lifts.
 - d. HVAC (Class Codes 028, 048, 068). This includes basic heating, ventilating, and piped/wired-in air conditioning units, with their boilers, pumps, oil or gas burners, cooling towers, piping and ducts, registers, operating motors and fans. This does not include single room or isolated area air conditioners (Class Code 120).
 - e. Plumbing (Class Codes 029, 049, 069). This includes the permanent main or trunk line piping distribution systems from point of distribution to connections with buildings, as well as within those buildings. Water systems, sewage and waste disposal systems, duct work and piping used in conjunction with HVAC, bridges and trestles used exclusively in connection with piping systems, and plumbing fixtures for these systems. This does not include plumbing equipment (Class Code 079).
 - f. Tunnels (Class Code 070).
 - g. Data/Telecommunications Systems (Class Code 071). This includes wiring, outlets, and closet racks (account number 8908). This does not include data/telecommunications system station apparatus (Class Code 201).
2. Building Fixed Equipment/Furnishings:

- a. Finish Flooring with a 20-year life (Class Code 075). This includes the following:

1. Quarry Tile Floor for use where specialized sanitary and/or acid-proof requirements exist for specific machinery or equipment.
2. Seamless Floor for use where watertight specifications are required for specialized equipment such as CAT scan, nuclear accelerators, or other nuclear testing instruments.
3. Raised Aluminum Floor for use in such areas as specialized incubation and clean-room facilities.
4. Welded Steel Grates such as machinery platforms and catwalks.
5. Special Raised Flooring such as computer flooring.

"Finish Flooring" does not include carpeting.

- b. Area Furnishings with a 20-year life. This includes the following:

1. Acoustical Panels that are individual panels (generally wall-mounted) found in auditoriums, music studios, keypunch machine areas, etc.
2. Acoustical Ceiling for use where special acoustical treatment is required for the proper operation of machinery and equipment. Examples include hearing labs and testing rooms, sound vibration chambers, and self-contained music studios.
3. Diamond wire fence, office partitions attached to floors, thru-wall windows, roll-up doors, built-in shelf rails.

"Area Furnishings" does not include Interior Furnishings.

3. Case Work with a 20-year life (Class Code 077). This includes built-in seating and furniture such as cabinets, shelving, counters, tables, storage units, fume hoods, benches, sinks, wall plaques, chalkboards (account number 8909).
4. Electrical Equipment with a 20-year life (Class Code 078). This includes cable trays, power distribution panels, circuit breaker panels, safety switch panels, wire mould, emergency lights, and track lighting. It does not include Building Services Electrical (Class Codes 026, 046, 066) or Electrical Equipment with a 15-year life (Class Code 085).

5. Plumbing Equipment with a 20-year life (Class Code 079). This includes developing sinks, sterilizers, floor drains, but not Building Services Plumbing (Class Codes 029, 049, 069).
6. Other Equipment with a 20-year life (Class Code 080). This includes water coolers, exhaust fans, lockers, air compressors, vacuum compressors, free-standing/piped-in heating and ventilating and cooling units, dietary/kitchen units, animal facilities, special safety (security, etc.), mounted but not wired-in fire detection units. This does not include fire protection wired-in systems (Class Codes 025, 045, 065).
7. Electrical Equipment with a 15-year life (Class Code 085). This includes 24-hour timers, wall-mounted speakers, clocks and clock systems. It does not include Building Services Electrical (Class Codes 026, 046, 066) or Electrical Equipment with a 20-year life (Class Code 078).
8. Interior Furnishings with a 15-year life (Class Code 086). This includes carpeting (account number 8914) and cork wall, office partitions attached to walls, recessed projector screens (account number 8901), but not Interior Furnishings with a 10-year life (Class Code 090). The capitalization criterion is applied to each building based on the amount of each purchase order. For purchase orders of less than \$1,000.00, charge account number 8906.
9. Parking Lot Apparatus with a 15-year life (Class Code 087). This includes machinery and structures affixed permanently to parking lots, as well as gates, ticket booths, and computerized machinery.
10. Interior Furnishings with a 10-year life (Class Code 090). This includes window drapes, venetian blinds, wallpaper, tack boards, modular furniture, pegboards (account number 8901), but not Interior Furnishings with a 15-year life (Class Code 086). The capitalization criterion is applied to each building based on the amount of each purchase order. For purchase orders of less than \$1,000.00, charge account number 8906.
11. Miscellaneous Equipment with a 10-year life (Class Code 091). This includes cigarette urns, water heaters, explosion-proof lights, bike racks.

Capitalization: The recording of the acquisition cost of an item as benefiting two or more accounting years. Capitalized items have their acquisition costs depreciated or recovered via use allowance. Individual items with a unit cost of \$1,000.00 or more and a useful life of 2 years or more, are capitalized and charged to the appropriate capital assets account (see General Ledger Account Numbers) or a capital project account, whichever is applicable.

Center (Center Number): The 6-digit number, used in Carnegie Mellon's chart of accounts, which identifies the source of the funds and the user of the asset.

Charitable Deduction Property: Any property with respect to which the donee (Carnegie Mellon) signed an appraisal summary (Section B) on Internal Revenue Form 8283.

CLS (Class Code): The 3-digit number used in the PAS to group like assets into common categories by virtue of the assets' inherent similarity of function.

CD (Condition Code): The code used in the PAS to specify a movable asset's most recent condition as determined by physical inspection or report of the Department Property Officer, as follows:

G – Good: Property that is usable and identical or interchangeable with new items from normal supply sources.

F – Fair: Property that is usable but is deteriorated or damaged to the extent that utility is somewhat impaired.

P – Poor: Property that is usable but is considerably deteriorated or damaged. Enough utility remains to classify the property better than salvage.

X – Salvage: Property which has no reasonable prospect of sale or use as serviceable property without major repairs or alterations because of its worn, damaged, deteriorated or incomplete condition or specialized nature. Repair for any use would exceed 65 percent of the original acquisition cost. Salvage has some value in excess of its scrap value.

S – Scrap: Property that has no reasonable prospect of being sold except for the recovery value of its basic material content.

Cost Is In: If an asset shows no dollars under Total Cost, the asset's cost is included in the total cost of another asset. In that case, that other asset's Carnegie Mellon tag number is listed under "cost is in" for the first asset.

Department Number: The 4-digit number to designate the department having control over an asset.

Depreciation Code: The number "1" is used in the PAS to indicate that an asset is not to be depreciated (for cost recovery purposes) if any of the conditions noted are applicable. The number "0" indicates that the asset is to be depreciated (for cost recovery purposes).

Description: This may also include the identification of other assets in the PAS with which the asset is used, and other clarifying information. If the item is government-furnished equipment, the National Stock Number may be included if known.

D (Disposal Code): A code in the PAS to indicate the reason for the disposal of an asset, as follows:

- 31 - Stolen/missing.
- 32 - Disposed-no value.
- 33 - Proceeds of Sale/donated/transferred/traded-in/returned to sponsor after purchasing. "Proceeds of Sale" means a cash sale. Property Accounting journal entry's the amount of the sale or trade-in to the appropriate income account. The amount of the sale or trade-in is entered into the "Proceeds of Sale" field of the disposed asset in the PAS.
- 34 - Returned to owner.
- 35 - Returned to vendor for credit. The amount of the credit is entered as a credit transaction for the disposed item. If the credit does not equal the original cost because of restocking charges, etc., the difference is to be journal entried to an appropriate non-capital account so that the disposed item's net cost is zero.
- 36 - Transfer research project asset to another institution.
- 37 - Inventory adjustment. This type of disposal pertains to an asset that has been unlocated for two successive physical inventories.
- 38 - Inventory write-off (duplication of asset). This is for use when it is determined that an asset is listed in the PAS under two or more asset numbers. An internal credit entry is to be made (Property Accounting records only) for the asset number being disposed so that the net cost is zero. If appropriate, a depreciation adjustment will be made in the PAS for any duplicate depreciation claimed.

Disposal Date: The date an asset ceases to be part of the record of active assets in the PAS.

Excess: Property that is not needed by a department but may be needed by other departments at Carnegie Mellon.

Expense: The cost of an item not subject to depreciation but included in the current operating costs of the university. Individual items of equipment or furniture, with a unit cost less than \$1,000.00 or a useful life of less than 2 years, are expense items charged to account number 8905 or 8906, respectively.

Facility: Property used for academic activities, maintenance, research, development or testing. It includes plant equipment and real property. It does not include material, special test equipment and special tooling.

Fair Market Value: An exchange price that a willing and well-informed buyer and seller would reach through negotiation under current market conditions.

Fixed Asset (real property) refers to the following:

1. Land, grading, other land acquisition costs
2. Roads, sidewalks, other land improvements
3. Buildings
4. Building-related assets
5. Utilities

The term "Fixed Asset" does not include foundations and other work necessary for installing Special Tooling, Special Test Equipment or Plant Equipment.

FLR (Floor): The 2-character number and/or letter to designate the floor of the building in which the asset or space is located. Floors above ground are numbered upward (1-2-3, etc.); floors below ground are lettered downward (A-B-C, etc.). Mezzanines are designated "M" with the number of the floor just below (i.e., "M1" means the mezzanine between floors 1 and 2).

Floor Plan: A drawing of a floor of a building showing the configuration of the rooms and identifying them by room number.

FND (Fund Code) - A code in the PAS identifying the source of the funds utilized to acquire the asset, as listed below:

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 5-8XXXX 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-XXXX 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 (1-4XXXX 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 (1-4XXXX center other than "S" fund code, and any center other than 1-4XXXX or 1-5XXXX).

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 that 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-XXXX).

Furniture and Furnishings: Movable assets (Class Code 501) of \$1,000.00 or more in unit cost for offices, classrooms, dormitories, lobbies, conference rooms, cafeterias, etc. The following could be examples:

- Beds
- Chairs
- Sofas
- Bookcases
- Desks
- Tables
- Bureaus
- Lockers
- Throw Rugs
- Cabinets (filing, other)
- Shelves
- Art Reproductions (not Fine Arts)

The following are not included:

- Carpet, Drapes, Blinds, Modular Furniture - these are considered Interior Furnishings (Class Codes 086 and 090).

General Purpose Equipment: Equipment, the use of which is not limited only to research, medical, scientific or other technical activities. Examples of General Purpose Equipment include office equipment and furnishings, air conditioning equipment, reproduction and printing equipment, motor vehicles, and automatic data processing equipment.

Government Material: Government Property that may be incorporated into or attached to a deliverable end item or which may be consumed or expended in performing a grant or contract. It includes raw and processed materials, parts, components, assemblies, small tools, and supplies that may be consumed in normal use in performing a grant or contract.

Government Property: All government-furnished or Carnegie Mellon-acquired property as defined below:

1. Government-furnished property is property (regardless of value) that the government has made available to Carnegie Mellon for performing a grant or contract.
2. Carnegie Mellon-acquired property is property acquired, or provided, by Carnegie Mellon for performing a government grant or contract. The government has subsequently reimbursed Carnegie Mellon for the full cost of the property.
3. Title to Government Property is with the government until title is transferred to Carnegie Mellon.

Industrial Plant Equipment (IPE): That part of Plant Equipment with an acquisition cost of at least \$1,000. It is used for cutting, abrading, grinding, shaping, forming, joining, testing, measuring, heating, treating or otherwise altering the

physical, electrical or chemical properties of materials, components or end items entailed in manufacturing, maintenance, supply, processing, assembly, or research and development operations.

Land, Grading, Other Land Acquisition Costs (Class Code 001): This includes the cost of the following: Land.

1. Any buildings acquired with the land but not intended for use.
2. Demolishing any buildings acquired with land to make the land available for new construction or other use. This also includes any credits for the salvage value resulting from the sale of such buildings and building-related assets.
3. Perpetual easements or rights of way.
4. Surveys, title searches, geological opinions, legal and other expert services incidental to the acquisition of land that is purchased on the basis of such data or services.
5. Initial clearing and grading of land.

Land Improvements: See Roads, Sidewalks, Other Land Improvements.

Last INV (Last Inventory): The date of the most recent physical inventory for a movable asset.

Last Updated: The date of the most recently entered information for an asset in the PAS.

Life: The number of years estimated to be the useful period of the asset, as determined by governmental or other appraisal documents.

Manufacturer: The name of the company or party who has made the asset.

Model # (Model Number): The manufacturer's number to indicate the particular type of product that has been acquired. (An asterisk at the beginning or end of the number in the PAS indicates that the full number has been abbreviated because of the lack of space in the PAS.)

Modular Furniture: Movable partitions, cantilevered counters, pedestals, drawers, etc., to form room dividers and work surfaces.

Movable Asset - (1) An article of nonexpendable tangible property (i.e., having physical existence), and (2) intangible property (i.e., having no physical existence, such as patents, inventions, copyrights, and software). Such property has a minimum unit cost of \$1,000.00, and a useful life of two years or more. (Government-furnished property, regardless of value, is also included.) A movable asset includes those pieces of furniture or equipment that are not affixed to any part of a room or building. It also includes those pieces of furniture or equipment that are attached to a room or building, but (1) are not permanently affixed, (2) can be removed without costly or extensive alterations or repairs to the building to make the space usable for other purposes, and (3) can be used after removal. It does not include those items described under building, building class and building-related asset.

Not Tagged: An item that does not have an asset number tag on it because the ordering department or Property Accounting cannot locate the item.

Original Cost: The total net unit cost of the asset in the PAS at the time the asset was acquired. This includes the purchase price less any applicable discounts, plus any delivery charges, and cost of original installation. The definition also includes (1) the fair market value if the item was found during a physical inventory, or (2) any donated value.

Plant Equipment: Property of a capital nature (including movable assets, machine tools, test equipment, furniture, vehicles, and accessory and auxiliary items) for use in manufacturing supplies, in performing services, or for any administrative or general plant purpose. It does not include Special Tooling or Special Test Equipment.

Precious Metals: Uncommon and highly valuable metals characterized by their superior resistance to corrosion and oxidation. Included are silver, gold, platinum, palladium, iridium, osmium, rhodium, and ruthenium.

Proceeds of Sale: The dollar amount Carnegie Mellon receives for the asset at the time of its disposal.

Property: Fixed assets or movable assets.

PAS (Property Accounting Services): The computerized database of all property for which Carnegie Mellon has responsibility.

PO # (Purchase Order Number): The Carnegie Mellon number identifying the purchase order used to acquire the asset. If the purchase order number is not shown in the PAS, one of the following is entered:

- N/A - Purchase order number is not known, or there is no purchase order applicable.
- [NAME] - The name of the owner of the item which is loaned to Carnegie Mellon (Fund Code L) or the name of the donor (Fund Code U).

QLF (Qualifier): Alpha designations in the PAS concerning movable assets for the following conditions:

- A - Tag cannot be affixed to a movable asset.
- B - Combination of F and H.
- C - Combination of A and F.
- D - Combination of A and H.
- F - Fabricated equipment.
- H - Asset is in the home (private residence) of the faculty or staff member whose Carnegie Mellon room number is listed; also an asset loaned to other parties for off-campus use.
- N - Normal - no special qualifier for the asset.
- U - Asset was not located during the last physical inventory.
- W - Tag is affixed within a movable asset rather than on an exterior surface.
- X - Completed fabricated equipment - Fabrication account closed.
- Y - Combination of A and X.
- Z - Combination of H and X.

Real Property: See Fixed Assets.

Roads, Sidewalks, Other Land Improvements: This includes the cost of the following:

1. Campus lighting, including fixtures and wiring (Class Code 005).
2. Fences and benches (Class Code 006).
3. Roads, sidewalks, bridges, trestles, parking lots, guard railings (for pedestrian, vehicle, storage), metal standards, poles, brackets, and initial landscaping including seeding, top soil, sodding, trees, shrubs, retaining walls, etc. (Class Code 007).

Applicable architectural engineering, drafting, clearing, excavating, filling and other services pertaining to the construction of facilities involved in these class codes are included.

Room: A room is a partitioned part of the inside of a building. The partition must be fixed and go from floor to ceiling. Closets, baths, halls, elevators, mechanical and custodial rooms are all included. A number is used to designate the room of the floor of the building in which the asset or space is located. If a room number includes a letter designation, the letter is shown as a suffix.

Salvage: See Condition Code X.

Scrap : See Condition Code S.

Serial # (Serial Number): The manufacturer's number to indicate the particular product item that has been acquired. (This may also have an asterisk in the PAS, as described in Model Number.) If the item does not have a serial number, the word "none" is shown in the PAS. If the serial number is not readily accessible, the designation "N/A" is shown.

Special Purpose Equipment: Equipment that is used only for research, medical, scientific or other technical activities.

Special Test Equipment: Either single or multipurpose integrated test units engineered, designed, fabricated or modified to accomplish special purpose testing in performing a contract. It consists of items or assemblies of equipment that are interconnected and interdependent so as to become a new functional entity for special testing purposes. It does not include:

1. Material.
2. Special Tooling.
3. Buildings and structures (except foundations and similar improvements necessary for installing Special Test Equipment).
4. Plant Equipment items used for general plant testing purposes.

Special Tooling: Jigs, dies, fixtures, molds, patterns, taps, gauges, other equipment and manufacturing aids, all components of these items, and replacement of these items. Without substantial modification or alteration, their use is limited to (1) the development or production of particular supplies or parts of such, or (2) the performance of particular services. The term "Special Tooling" does not include:

1. Material.
2. Special Test Equipment.
3. Buildings and structures (except foundations and similar improvements necessary for installing Special Tooling).
4. General or special machine tools.
5. Similar capital items.

Surplus: Any property that is not needed by any department within Carnegie Mellon.

Titled (Title Date): The date that Carnegie Mellon acquired title to the asset from the government or other party.

Total Cost: See Original Cost.

Trans Amount (Transaction Amount): The dollar amount of a transaction for a particular center.

Transaction Code: This identifies whether a transaction in the PAS is part of the Accounting Department's monthly equipment report (blank field) or an inventory-reconciling item (code 9), as follows:

- Blank - Purchase orders with invoices, journal entries, gift-in-kind.
- 9 - Inventory adjustment, loaned item, leased or rented, etc. (includes all fund codes E, R, L, C).

Transaction Date: The date in the PAS that a dollar amount is entered into Carnegie Mellon's Accounting System.

Unassignable Space: A building's rooms that cannot be identified as belonging to a department. These rooms are generally in support of the building as a whole such as mechanical rooms, custodial areas or circulation areas (elevators, stairwells, corridors, etc.)

Unrecovered Cost: The acquisition cost of an asset less the amount of accumulated depreciation and accumulated use allowance.

Utilities: See Building-related Assets.