



**General Ledger Chart of Accounts: Source Segment**

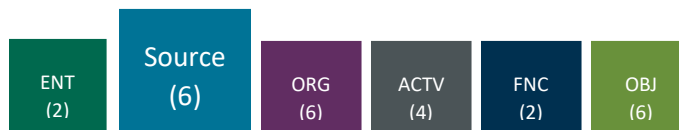
The **source segment** is the second set of values in the General Ledger Account Structure and is a six digit value that identifies how the transaction is funded, classified by restrictions: Unrestricted, Temporarily Restricted, Permanently Restricted. Restrictions are imposed by sponsors and donors. This includes State Appropriations, Gifts, Endowment Distributions, Sponsored Projects, Sponsored Financial Aid.

Source values will generally belong to one of two categories: **Unrestricted Operations** and **Restricted Expendable**

**Unrestricted Operating:** University funds from operations that have no “external” restrictions that limit spending

Designated funds are unrestricted operating funds that departments chose to internally designate for specific spending **Designated** purposes (Workshops, Sports Camps, Startup Funds, Internal Awards, Student Financial Aid, Reserves, etc.). Unrestricted Operations also includes Unrestricted Endowment Distributions and Auxiliaries.

**Restricted Expendable:** funds received from external parties with specific spending restriction.



**Common Unrestricted Sources**

**Unrestricted Operating:** University funds from operations that have no “external” restrictions that limit spending.

Source Value	Source Name	Source Details
100000	Unrestricted	General Unrestricted (100000) will be the most commonly used source.
100600	PACE	Program to Aid Career Exploration (PACE): tracked through Source 100600 and used across planning units.
140000	Auxiliaries	Auxiliaries has a unique Source (140000) and each Auxiliary will share that same Source, but will have its own Entity.

# Source Segment: Quick Reference Guide

## Common Designated Sources

Designated funds are unrestricted operating funds that departments chose to internally designate for specific spending **Designated** purposes. Balance in Designated Sources rolls over to the next period in each Designated Source.

Designated sources that are tracked in the Grants Accounting Module as Project-Task-Award combinations (PTAs) include: Internal Awards, Research Incentive, Startup Funds, Research Challenge, Departmental Research Funds/Award, Honors Tutorial, Capital Spending, Cost-Share Funds.

Source Value	Source Name	Source Details
110100	Workshops/conferences	N/A
110410	Course Technology fees	N/A
115000	Operating Reserves	Unrestricted operating results will roll to the Operating Reserve Source
115900	Repair & Replacement	Repair and Replacement Reserve allows planning units to set aside funds for capital and non-capital assets or projects and provides a systematic method for budgeting, expending, and reporting funds related to the repair and replacement of assets or funding of capital projects.

## Common Restricted Expendable Sources

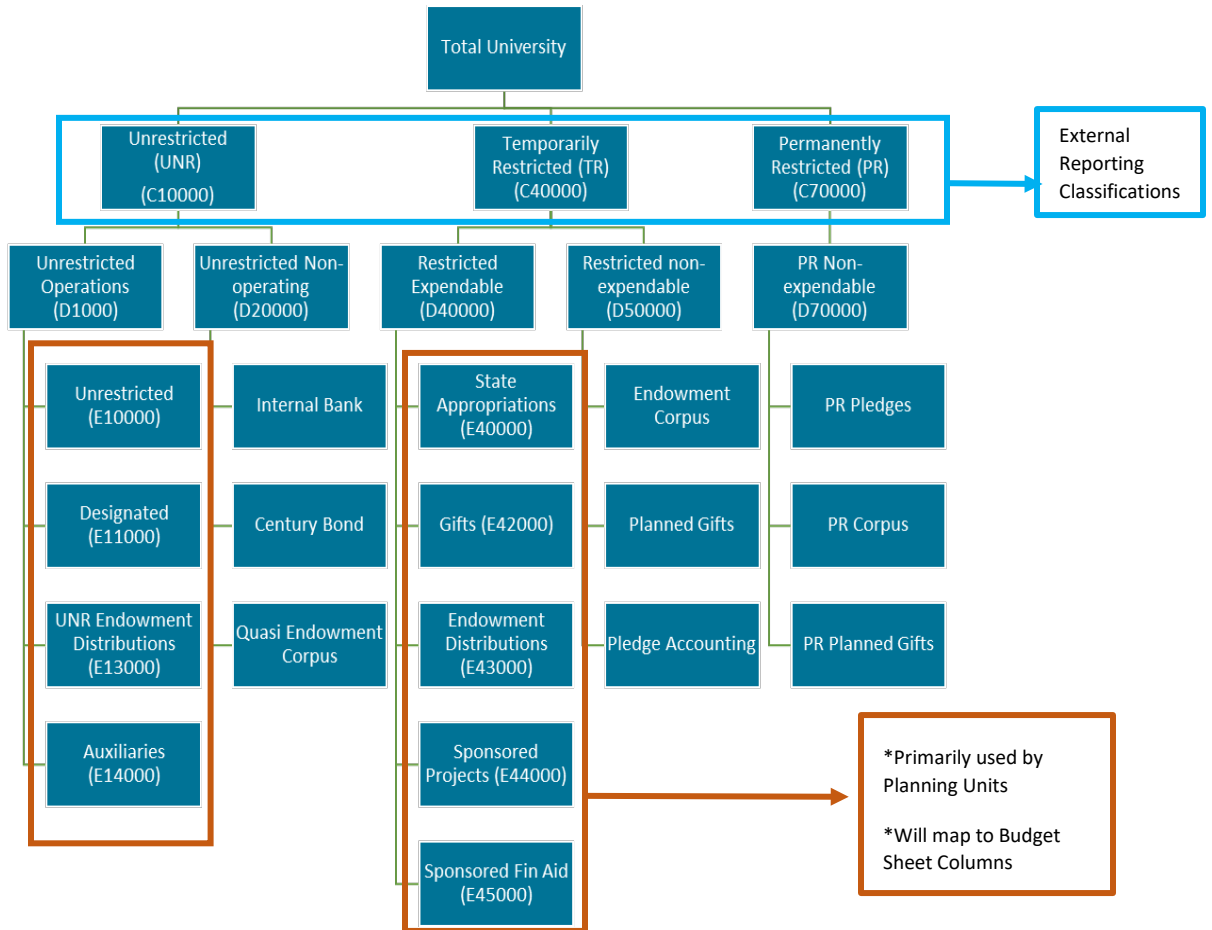
**Restricted Expendable:** funds received from external parties with specific spending restriction. When donors contribute to the foundation, they often specify how the funds should be spent.

- When sponsors engage the University in agreements, the scope of the project and restrictions on spending are specified in the sponsored agreement. Sponsored funds are categorized by source of funds (Federal, State, Local, Private sources, etc.).
- Sponsored Financial Aid includes Federal and State Financial Aids, for example, Federal Workstudy, PELL, SEOG, TEACH, America Reads, State OCOG.
- Grants Accounting Module is used to track Sponsored awards.

Source Value	Source Name
400000	State Appropriations
42XXXX	Restricted Gifts
43XXXX	Endowment Distributions
44XXXX	Sponsored Projects
45XXXX	Sponsored Financial Aid

*In the above table, the X Represents uniquely named values for specific gifts, scholarships and award programs*

## Source Hierarchy



## Other

- For more specific details review the [Account Code Structure page](#) and the [GL COA Quick Reference Guide](#).
- For Sources for Ohio University Foundation, see separate [Foundation Source Quick Reference Guide](#)
- For account specific questions, please contact your CFAO or their delegate(s).