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 external parties like donors or sponsors.

Source values used by Planning Units 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
  - Restrictions are imposed by sponsors and donors. This includes State Appropriations, Gifts, Endowment Distributions, Sponsored Projects, Sponsored Financial Aid.

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*Primarily used by Planning Units*  
*Will map to Budget Sheet Columns*
### Common Unrestricted Sources

<table>
<thead>
<tr>
<th>Value</th>
<th>Source Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>100000</td>
<td>Unrestricted</td>
</tr>
<tr>
<td>100600</td>
<td>PACE</td>
</tr>
<tr>
<td>140000</td>
<td>Auxiliaries</td>
</tr>
</tbody>
</table>

- General Unrestricted (100000) will be the most commonly used source.
- Program to Aid Career Exploration (PACE): In the old chart of accounts, PACE is tracked through a project. In the new chart, it is tracked through Source 100600 and used across planning units.
- Auxiliaries: In the old chart of accounts, Auxiliaries have unique funds. In the new chart, Auxiliaries have a unique Source (140000) but each Auxiliary will share that same Source, and will have each own Entity.

### Common Designated Sources

<table>
<thead>
<tr>
<th>Value</th>
<th>Source Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>110100</td>
<td>Workshops/Conferences</td>
</tr>
<tr>
<td>110410</td>
<td>Course Technology Fees</td>
</tr>
<tr>
<td>115000</td>
<td>Operating Reserves</td>
</tr>
<tr>
<td>115900</td>
<td>Repair &amp; Replacement</td>
</tr>
</tbody>
</table>

- In the old chart of accounts, Designated fund is identified through 0006 Fund. In the new chart, will have unique Designated Sources.
- Balance in Designated Sources rolls over to the next period in each Designated Source.
- Unrestricted operating results will roll to the Operating Reserve Source (115000).
- Repair and Replacement Reserve (115900) 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.
- 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*
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.

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).