

SOURCE HIERARCHY

(updated May 2011)

Source Description		Source Group Code	Source Sub-Group Code	Numeric Range	Source Definition - Award Naming Convention
OPERATING FUNDS					
General Appropriations		GENAP		00001 - 00050	Resources of the University which are expendable for any purpose in performing the primary objectives of the University.
	General Sources		GASRC	00001 - 00011	<i>First 4 characters are the last 4 digits of the source and then two alpha characters representing the division code</i>
	GA Endowment Recoveries		GAEND	00025	<i>Same as above</i>
	GA Unrestricted Gifts and Endowment:		GAUIG		
	Endowment Income			00028	<i>Same as above</i>
	Unrestricted Gifts			00029	<i>Same as above</i>
	General Accumulated Surplus / Deficit:		GAASD		
	University			00030	<i>Same as above</i>
	Self-Support Schools			00035	<i>Same as above</i>
	GA Balance Sheet Accounts		GABSA	00040 - 00041	<i>Same as above</i>
Special Programs					
	Current Use:	SPPRO		00051 - 00099	Income (from external or internal sources) available to the unit that has an unrestricted use. Also includes reserve funds and Central funds held for future use.
			SPPCU	00051 - 00070	
	Medical Services-Non-CRTF			00051	<i>First 4 characters are the last 4 digits of the source and then two alpha characters representing the division code</i>
	Clinical Contractual Agreements			00052	<i>First character is a W and next 5 characters are numeric; also 0052AM</i>
	Clinical Labs			00053	<i>First character is a W and next 5 characters are numeric; also 0053AM</i>
	Special Medical Services			00054	<i>First character is a W and next 5 characters are numeric; also 0054AM</i>
	Affil Hosp-Residents & Fellows			00055	<i>First character is a W and next 5 characters are numeric; also 0055AM, 0058AM and 0059AM</i>
	Current Use			00061	<i>First 4 characters are the last 4 digits of the source and then two alpha characters representing the division code; also W awards.</i>

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	Science Development Fund			00062	<i>First 4 characters are the last 4 digits of the source and then two alpha characters representing the division code</i>
	Salary Over the Cap			00063	<i>Same as above</i>
	Paul Mellon Centre			00064	<i>Same as above</i>
	Internal Funding			00065	<i>Same as above</i>
	Current Use - Alternate			00066	<i>Same as above</i>
	Current Use - Programmatic Investment / Dowry			00067	<i>Same as above</i>
	Cash Receipts Holding Account			00070	<i>Same as above</i>
	Temporary Investment:		SPPTE	00071-00090	
	Temporary Investment			00071	<i>First 4 characters are the last 4 digits of the source and then two alpha characters representing the division code</i>
	Reserves			00072	<i>Same as above</i>
	Cost Sharing Source - G&C			00073	<i>First character is a V and next 5 characters are numeric</i>
	Provost-Approved Funding			00074	<i>First 4 characters are the last 4 digits of the source and then two alpha characters representing the division code</i>
	Educational Services			00075	<i>Same as above</i>
	Research Services			00076	<i>Same as above</i>
	Other Sales & Services			00077	<i>Same as above</i>
	Medical Services-CRTF			00081	<i>Same as above</i>
	SPPTE Allocation for Financial Reporting			00090	<i>Same as above</i>
	Special Program - Med G&C		SPPGC	00092	<i>First character is a W and next 5 characters are numeric</i>
Sponsored Agreements					
		SPAGR		42000 - 49999	Funds received from governmental agencies and other external institutions to be used in accordance with the provisions of the underlying grant or contract.
	Federal G&C		FEDGC	42000 - 42999	<i>First character is alpha and next 5 characters are numeric except for Stimulus Awards - see below</i>
	HHS - Letter of Credit Awards			42010	<i>A; Stimulus Awards - AS</i>
	HHS - Non-Letter of Credit Awards			42020	<i>B</i>
	National Science Foundation			42030	<i>D</i>
	Department of Energy			42040	<i>E</i>
	Department of Education			42050	<i>F</i>
	Veterans Administration			42060	<i>G</i>

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	National Endowment for the Humanities			42070	<i>H</i>
	Department of the Army			42080	<i>J</i>
	Department of the Navy			42090	<i>K</i>
	Department of the Air Force			42100	<i>L</i>
	USDA			42110	<i>M</i>
	NASA			42120	<i>N</i>
	Other Federal Awards			42130	<i>P</i>
	Federal Pass Thru Awards			42900	<i>R or S</i>
	Non-Federal G&C		NFDGC	43000 - 43999	<i>First character is alpha and next 5 characters are numeric - see below</i>
	Other Non-Federal Awards			43010	<i>R</i>
	State of Connecticut			43020	<i>S</i>
	State of Connecticut Stem Cell Research			43021	<i>S</i>
	Non Federal Clinical Trials		CLINL	44000	<i>Begins with 44 then 3 numerics and the last is alpha</i>
Expendable Gifts - Operating:		EXPOP		50000 - 59999	Funds expendable for operating purposes but restricted by donors as to the specific purpose for which they may be expended.
	Current Use		EXPCU	50000 - 54999	<i>First 5 characters are the same as source number, and then a letter A</i>
	Temporary Investment		EXPTI	55000 - 59999	<i>Same as above</i>
Designated for Specific Purposes - Operating:		DESOP		70000 - 71999, 73000 - 74999	Funds established to account for balances and activity outside the Budget process. Use of this source group is restricted to the Controller's Office.
	Operating Reserves		DESOR	70000 -70999, 71002 - 72999	<i>First 5 characters are the same as source number, and then a letter A</i>
	General Operating		DESOR	71000	<i>Begins with 71 then 3 numerics and the last is alpha</i>
	Other		DESOT	73000-73999	<i>First 5 characters are the same as source number, and then a letter A</i>
	Alumni		DESAL	74000-74999	<i>Begins with 74 then 3 numerics and the last is alpha</i>

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NON-OPERATING FUNDS					
Student Loans					
		SLOAN		30000 - 31999	Funds operated on a revolving basis which are restricted to loans to students by the terms of the gift instruments.
	Federal		SLFED	30000 - 30199	<i>First 5 characters are the same as source number, and then a letter A</i>
	Unfunded		SLUNF	30200 - 30599	<i>Same as above</i>
	Funded		SLFUN	30600 - 31799	<i>Same as above</i>
	Balance Sheet Student Loan Accounts		SLBSA	31800 - 31999	<i>Same as above</i>
Expendable Gifts - Physical Capital					
		EXPPC	EGSUB	60000 - 61999	Gifts restricted by the gift instrument to the acquisition or improvement of physical properties.
					<i>First 5 characters are the same as source number, and then a letter A</i>
Designated for Specific Purposes - Capital Improvements					
		DESCI	DCSUB	72000-72999	Unrestricted funds internally designated by the University for the renewal or replacement of institutional properties.
					<i>First 5 characters are the same as source number, and then a letter A</i>
Investment in Plant:					
		INVPL	IPSUB	75000 - 75499	Source group used in accounting for activities related to property, plant, and equipment. This includes depreciation and debt service fees.
	Net Investment in Plant			75000	<i>First 5 characters are the same as source number, and then a letter A</i>
	Working Capital			75001	<i>Same as above</i>
Agency Accounts					
		AGENC		80000-81000	Source group used in accounting for non-Yale related activities.
	Non-Yale Accounts		AGENN	80000	<i>First 5 characters are the same as source number, and then a letter A</i>
	Investment Accounts		AGENI	80100 - 81000	<i>Same as above</i>
Investment Pools					
		POOLS	PLSUB	97001 - 97099	Source group used in accounting for Yale's investment activities.
					<i>First 5 characters are the same as source number, and then a letter A</i>

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ENDOWMENT FUNDS						
Endowment and Similar Funds			ENDOW	ENSUB	00100 - 29999	<p>This fund group generally includes endowment funds, term endowment funds, and funds functioning as endowment. Endowment funds include gifts where the principal portion is required to be held by the University in perpetuity as well as funds set aside by the University as approved by the Yale Corporation.</p> <p><i>First 5 characters are the same as source number, and then a letter A</i></p>