SOURCE HIERARCHY

(updated January 2014)

Source Description	Source Group Code	Source Sub-Group Code	Numeric Range	Source Definition - *Award Number Convention*	Additional Definitions & Usage Guidance
		Award Number Convention		*Unless otherwise noted - First 4 characters are the last 4 digits of the source and then two alpha characters (often representing division)*	
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		
GA Endowment Recoveries		GAEND	00025	*One award 0025RC used for all University*	Used for central recovery process - not for departmental charges.
GA Unrestricted Gifts and Endowment:		GAUIG			
Endowment Income			00028	*One award 0028RC used for all University*	Used for central recovery process - not for departmental charges.
Unrestricted Gifts			00029	*One award 0029RC used for all University*	Used for central recovery process - not for departmental charges.
General Accumulated Surplus / Deficit:		GAASD			
University			00030		
Self-Support Schools			00035		
GA Balance Sheet Accounts		GABSA	00040 - 00041		
Special Programs	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.	
Current Use:		SPPCU	00051 - 00070		
Medical Services-Non-CRTF			00051		
Clinical Contractual Agreements			00052	*First character is a W and next 5 characters are numeric; also 0052AM*	See (A) below for criteria for W awards (Fee for Service Contracts).
Clinical Labs			00053	*First character is a W and next 5 characters are numeric; 0053AM transitioning to 0051AM*	
Special Medical Services			00054	*First character is a W and next 5 characters are numeric; also 0054AM*	
Affil Hosp-Residents & Fellows			00055	*First character is a W and next 5 characters are numeric; also 0055AM & 0058AM (0059AM being phased out)*	
Current Use			00061	*Standard numbering OR First character is a W and next 5 characters are numericawards.*	
Science Development Fund			00062		
Paul Mellon Centre			00064		
Internal Funding			00065		Use only for 9-over-9 funds.
Current Use - Alternate			00066		
Current Use - Programmatic Investment / Dowry			00067		
Temporary Investment:		SPPTE	00071-00090		
Reserves			00072		
Special Program - Med G&C		SPPGC	00092	*First character is a W and next 5 characters are numeric*	

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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	*First character is alpha and next 5 characters are numeric except for Stimulus Awards - see below*	
HHS - Letter of Credit Awards			42010	*A; Stimulus Awards - AS*	
HHS - Non-Letter of Credit Awards			42020	*B*	
National Science Foundation			42030	*D*	
Department of Energy			42040	*E*	
Department of Education			42050	*F*	
Veterans Administration			42060	*G (no longer used)*	
National Endowment for the Humanities			42070	*H*	
Department of the Army			42080	*J*	
Department of the Navy			42090	*K*	
Department of the Air Force			42100	*L*	
USDA			42110	*M*	
NASA			42120	*N*	
Other Federal Awards			42130	*P*	
Federal Pass Thru Awards			42900	*Q (new), R or S*	
Non-Federal G&C		NFDGC	43000 - 43999	*First character is alpha and next 5 characters are numeric - see below*	
Other Non-Federal Awards			43010	*R*	
State of Connecticut			43020	*S*	
State of Connecticut Stem Cell Research			43021	*S*	
Non Federal Clinical Trials		CLINL	44000	*Begins with 44 then 3 numerics and the last is alpha*	
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	*First 5 characters are the same as source number, and then a letter A*	
Temporary Investment		EXPTI	55000 - 59999	*Same as above*	
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	*First 5 characters are the same as source number, and then a letter A*	
General Operating		DESOR	71000	*Begins with 71 then 3 numerics and the last is alpha*	

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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	*First 5 characters are the same as source number, and then a letter A*	
Unfunded		SLUNF	30200 - 30599	*Same as above*	
Funded		SLFUN	30600 - 31799	*Same as above*	
Balance Sheet Student Loan Accounts		SLBSA	31800 - 31999	*Same as above*	
Expendable Gifts - Physical Capital	EXPPC	EGSUB	60000 - 61999	Gifts restricted by the gift instrument to the acquisition or improvement of physical properties.	
				First 5 characters are the same as source number, and then a letter A	
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.	
				First 5 characters are the same as source number, and then a letter A	
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	*First 5 characters are the same as source number, and then a letter A*	
Working Capital			75001	*Same as above*	
Agency Accounts	AGENC		80000-81000	Source group used in accounting for non-Yale related activities.	
Non-Yale Accounts		AGENN	80000	*First 5 characters are the same as source number, and then a letter A*	
Investment Accounts		AGENI	80100 - 81000	*Same as above*	
Investment Pools	POOLS	PLSUB	97001 - 97099	Source group used in accounting for Yale's investment activities.	
				First 5 characters are the same as source number, and then a letter A	
ENDOWMENT FUNDS					
Endowment and Similar Funds	ENDOW	ENSUB	00100 - 29999	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.	
				First 5 characters are the same as source number, and then a letter A	

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(A)	**Fee-for-service Contracts:**					
	1. Sponsor is Federal – award will be set up in the Federal G&C sub-group of SPAGR					
	2. Sponsor is Non-Federal –					
	a. Medical School					
	▪ If the arrangement meets all of the following three criteria, it qualifies to be set up as a "W" award:					
	• No financial reporting to sponsor required other than invoicing					
	• No contract provision that unused funds need to be returned to sponsor					
	• No contract provision for audit by Sponsor					
	▪ If it does not meet all of the above criteria, the award will be set up as "Other Non-Federal Awards" in SPAGR.					
	b. Non-Medical School – award will be set up as "Other Non-Federal Awards" in SPAGR (also known as "R" awards).					
	Please note that there is a difference in the fringe benefit percentages for a "W" award vs. "Other Non-Federal Awards". Please					
	work with your representatives in GCA and/or School of Medicine Financial Operations to ensure that you use the proper rates for					
	the grant budget.					