

Institutional Trust Funds

OVERVIEW

Funds received by the University come from various sources, including: state appropriation or grants and receipts, federal government grants, customer sales of goods and services, private source gifts, contracts and grants, foundation support, endowment and investment income, interest income, rental of real property, royalties, and proceeds from debt. The definitions and criteria for each type of fund is critical to establish Source and Fund Authority appropriately and ensure funds are received and related financial transactions are accounted for in a manner that will demonstrate compliance with legal requirements and with the authority provided by the State of North Carolina.

TYPES OF FUNDS

State Funds

State fund Sources (the chartfield in ConnectCarolina) are established and maintained by the Budget Office. These are funds received from the State as direct appropriations and institutional receipts, and are recorded in State-controlled budget codes.

Facilities and Administrative (F&A) Funds, also known as Overhead Receipts

These funds are generated by contracts and grants activity used to support infrastructure and other research-related activities, commonly referred to as indirect costs. Effective July 1998, F&A funds are classified as Institutional Trust Funds, but are treated in some respects like a state fund. This is because these funds must follow the same rules and regulations as state appropriations but with a few exceptions. F&A funds are managed by the Budget Office.

Contract and Grant Funds

Contracts and grants are by definition, part of the Institutional Trust Funds category, and are administered by the [Office of Sponsored Research](#) (OSR). Contract and grant funds are received from the federal government, not-for-profit organizations, state government and for-profit organizations. The award amount is stated in the notice-of-award letter. The award contract dictates how these funds will be allocated and includes funding parameters, such as the effective date of the award and the number of years the award is granted.

Institutional Trust Funds, Special Funds and Endowment Funds

These are non-appropriated funds and authority for the establishment is granted through general statutes and General Administration policy. Institutional trust funds, special funds and endowment funds are often collectively referred to as “**trust funds**” in practice. Trust fund Sources are established and maintained by Accounting Services in accordance with the North Carolina State General Statutes that govern the type of Source. Trust funds may be categorized into the following types:

Gift and Other Expendable Funds

Gift and other expendable funds are derived from monies contributed to the university. Gift funds can include gifts received from individuals, corporations, affiliated foundations, and other organizations. These gifts are classified as either restricted or unrestricted.

Some gifts are restricted (budgeted and expended) on a current basis based on the restrictions of the donor such as professorships, student financial aid, or other departmental programs. Sometimes the donor may or may not require detailed periodic accounting reports.

Other gifts are unrestricted (budgeted and expended) on a current basis and provide a source for a broader scope of business expenses.

Examples of other expendable funds include; monies collected by the university to support extracurricular activities of students, and monies received by the university pursuant to contracts with outside entities for the purpose of conducting research, training or public service programs, or to provide financial aid to students. The latter are commonly referred to as contractual awards.

Auxiliary Funds

Auxiliary funds are another category of Institutional Trust Funds and result from the sales of merchandise and the rendering of services by self-supporting operations. These operations serve students, faculty, staff, and the general public. Examples include: housing operations, food services, bookstores, student health services, parking services, central warehouse operations, printing and duplicating services, and facilities service and repair operations. The funds generated from these activities are expended to meet the service mission of the department.

Another example is Organized Practice Plans, which provide medical, dental, or other health care services (e.g. UNC Faculty Physicians {UNCFP} and Dental Faculty Practice). The funds generated from these activities are budgeted to maintain or improve the areas of teaching, research, patient care, and public service as well as to support the administration of the plan.

Auxiliary funds include recharge centers (also referred to as Internal Service funds) which provide goods or services to campus departments. University funds are used to pay for the goods or services. Departments that have auxiliary funds set prices for their services based upon their own costs to provide these services and are subject to other rules and regulations as to how much they can charge.

Special Funds

The special funds include moneys received from or for the operation by the University of its program of intercollegiate athletics, and moneys held, if any, as fiscal agent for individual students, faculty, staff members, and organizations.

Endowment Funds

Donations where the principal is to remain intact (the gift exists in perpetuity) and is to be invested to produce income that may be expended or reinvested are called Endowment funds. Endowments can be funded by one gift or several gift installments over time. The solicitation of these funds is usually coordinated through the UNC Development Office. Endowment sources are comprised of a principal fund/source and an income fund/source. Endowment income is considered expendable and the department receiving endowment income may spend from the income fund/source.

Income from the endowment, which is invested in the UNC-CH Foundation Investment Fund Inc., is distributed annually in June of each year.

Agency Funds

Funds are classified as agency funds when UNC is acting as an agent for these sources belonging to an external organization affiliated with the university. These are monies held by an institution as a fiscal agent for individual students, faculty, staff members, university-related foundations and organizations. Agency funds are generally expendable. However, endowments of an affiliated foundation are administered in agency funds.

University-related foundations are the most common example of agency funds. The sources are usually in the range from A0000 to X9999. Funds held in a university-related foundation are transferred to university trust sources for spending.

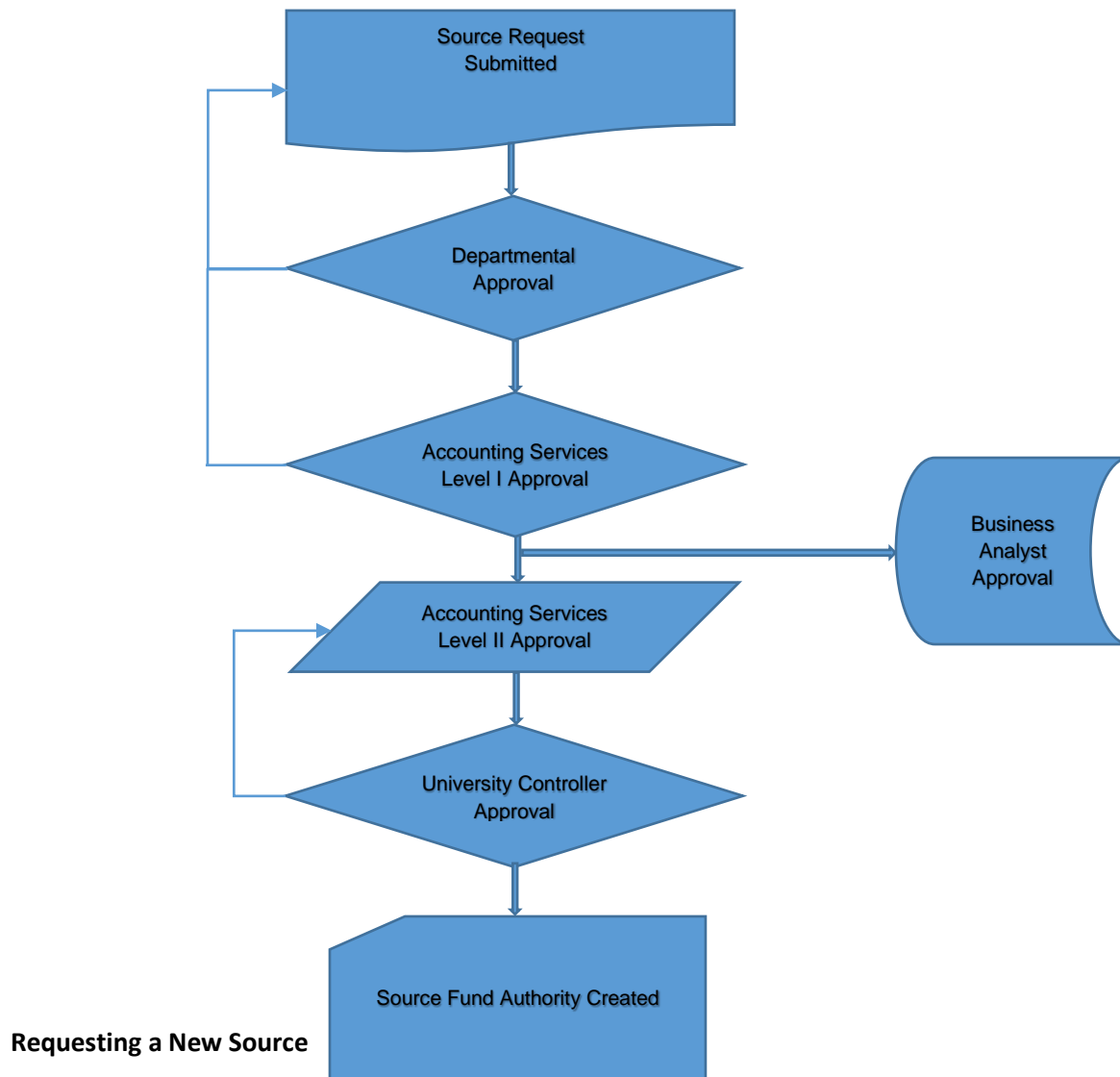
Other Administrative Funds

These funds are administrative accounts used for accounting purposes, and are used exclusively by the main university business offices. One example is debt –related funds, which includes funds created by debt instruments and funds used for debt repayments.

I. Source Request for Trust Funds

<http://financepolicy.unc.edu/policy-procedure/statement-204-types-of-funds/>

Campus departments initiate and submit new source requests for Trust funds in Source Create module in PeopleSoft. Each source request is required to go through five levels of approval in PeopleSoft. The first level approval is at the department level. Next, the source request will be routed to Accounting Services for two levels of approval. Accounting Services Level I group review requests along with supporting documents, and approves or denies the source request. If approved, Accounting Services Level II group reviews the terms and instructions for how the funds are to be spent. After source requests have been approved by Accounting Services Level I, the Business Analyst group will update appropriate records and trees in PeopleSoft. The last step is for University Controller to approve the final Fund Source Authority form. If at any point the source is not approved, it will go through the full approval process and then be rejected by email. This is because of system functionality.



To request a new source or modify an existing source in PeopleSoft, the campus department needs to initiate a source request. A requester is the first person in the new source workflow. This is the person who creates all the new source documentation, and ensures the accuracy of the information. In this stage, this person identifies the business unit; request category and type; identifies the disbursing authority for this new source; completes the corresponding questionnaire including source titles, source description, purpose, and justification; and attaches backup documentation before submitting the new source for approval.

Approving a Source Request - Department

The department is the second step in approving a new source or change to an existing source. This organization does a high-level review of all the new source documentation, and ensures the accuracy of the information. At this level, there may be multiple approvers in a department. Note that some source request types may require two levels of departmental approval. The system displays multiple approvers and multiple levels on the Approval tab.

In this stage of the approval process, this person can approve or deny the new source or change to an existing source. If it is approved, it is routed to Accounting Services - Level I for processing. If it is denied, it is routed back to the Requester for revision.

Approving a Source Request –Accounting Services Level I

The first level of accounting services is the third step in approving a new source or the source update workflow. This team performs a high-level review of all the source documentation, ensures the accuracy of source category and disbursing authority, adds the source attributes, and reviews complete terms and instructions. In this stage of the approval process, this person can approve or deny the source. If the source request is approved, no further revisions are possible until the source request process is completed, and approved by the Controller. All modifications are submitted as a change request. Once Accounting Services Level I approves the source, it is sent both to the Business Analyst Group to create or modify the source and Accounting Service Level II to enter the source instructions and terms. If the source request is denied, it is routed back to the requester for revision.

Approving a Source Request - Accounting Services Level II

Accounting Services Level II are responsible to review the terms and instructions for how the funds are spent. Once this information is added, they approve it so that the source request is routed to the University Controller, who either approves the source request or rejects it.

Approving a Source Request - University Controller

The University controller is the last person in the source request workflow. In this stage of the approval process, this person electronically signs off on the source documentation. This documentation is stored in the system. An electronic copy in a PDF format is emailed to the disbursing authority and the responsible person. If the source request is rejected, it goes back to Accounting Services Level II for revision.

Requesting a Change to a Source

Over a period of time, it may be necessary to modify a source. Typical changes include updates to source documentation or a new responsible person. To change the source, the requester opens the existing source and selects the change option. The system creates a new row in the source record, where the changes are applied and go through the approval workflow.

II. Business Rules built in Source Create Module in PeopleSoft

Source Create are subject to pre-programmed Business Rules based on the type of transaction. Examples are provided:

<u>SetID</u>	<u>Request category</u>	<u>Description</u>
<u>UNCCH</u>	<u>01</u>	<u>Clearing and Other Unrest</u>
<u>UNCCH</u>	<u>02</u>	<u>Fin Report GASB 4340</u>
<u>UNCCH</u>	<u>05</u>	<u>Payroll Liabilities</u>
<u>UNCCH</u>	<u>100</u>	<u>Petty Cash or Imprest Checking</u>
<u>UNCCH</u>	<u>110</u>	<u>Other Assets and Liabilities</u>
<u>UNCCH</u>	<u>142</u>	<u>Student Fees</u>
<u>UNCCH</u>	<u>15</u>	<u>Unrest Gifts, Devises, Bequest</u>
<u>UNCCH</u>	<u>160</u>	<u>Residuals</u>
<u>UNCCH</u>	<u>165</u>	<u>Conf,Rest Fdn Grant,Study Abrd</u>
<u>UNCCH</u>	<u>170</u>	<u>UNC FP-Clinic,Patient,Rcpt,Gen</u>
<u>UNCCH</u>	<u>175</u>	<u>DO NOT USE</u>
<u>UNCCH</u>	<u>177</u>	<u>UNC FP - Administration</u>
<u>UNCCH</u>	<u>178</u>	<u>UNC FP - Hospital Contracts</u>
<u>UNCCH</u>	<u>179</u>	<u>Dental</u>
<u>UNCCH</u>	<u>18</u>	<u>Athletics</u>
<u>UNCCH</u>	<u>190</u>	<u>University Auxillary</u>
<u>UNCCH</u>	<u>194</u>	<u>Departmental Auxillary</u>
<u>UNCCH</u>	<u>40</u>	<u>Capital Improvements</u>
<u>UNCCH</u>	<u>46</u>	<u>Contracts and Grants - Non-OSR</u>
<u>UNCCH</u>	<u>5</u>	<u>Restricted Gifts, Devises, Beq</u>
<u>UNCCH</u>	<u>7</u>	<u>Endowment - University</u>
<u>UNCCH</u>	<u>790</u>	<u>Endowment - Properties</u>
<u>UNCCH</u>	<u>791</u>	<u>Endowment - Trust Agreements</u>
<u>UNCCH</u>	<u>796</u>	<u>Endowment - Living Trust</u>
<u>UNCCH</u>	<u>800</u>	<u>Plant Fund</u>
<u>UNCCH</u>	<u>90</u>	<u>Student Loans - Financial Aid</u>
<u>UNCCH</u>	<u>91</u>	<u>Other Agency Funds-Foundation</u>
<u>UNCCH</u>	<u>E</u>	<u>Foundation Expendable</u>
<u>UNCCH</u>	<u>ENDOW</u>	<u>Do Not Use</u>

<u>UNCCH</u>	<u>P</u>	<u>Foundation Endowment</u>
<u>UNCCH</u>	<u>SC</u>	<u>UNCCH Foundation Invest Fund</u>
<u>UNCCH</u>	<u>SF</u>	<u>UNC Investment Fund, LLC</u>
<u>UNCCH</u>	<u>SG</u>	<u>Granville Towers, LLC</u>
<u>UNCCH</u>	<u>SP</u>	<u>UNC Intermediate Pool</u>
<u>UNCCH</u>	<u>SR</u>	<u>Real Estate Holding</u>
<u>UNCCH</u>	<u>SRP</u>	<u>Real Estate Holding Property</u>
<u>UNCCH</u>	<u>U</u>	<u>UNCCH Foundation Other Account</u>
<u>UNCCH</u>	<u>WC</u>	<u>WUNC Contracts and Grants</u>

For a complete list of all available business rules, contact [Accounting Services](#).

III. Pre-designated source ranges

<u>SetID</u>	<u>Request Category</u>	<u>Source Begin Range</u>	<u>Source End Range</u>	<u>Short Description</u>
UNCCH	0	1	899	BankBalanc
UNCCH	1	1000	1999	Clearing
UNCCH	2	2000	2999	GASB4340
UNCCH	5	5000	5999	Payroll
UNCCH	100	10000	10299	PettyCash
UNCCH	103	10300	10999	ImprestChk
UNCCH	110	11000	11999	OthrAsset
UNCCH	120	12000	12099	AAApprop
UNCCH	121	12100	12499	AASBTI
UNCCH	125	12500	12999	AAReceipts
UNCCH	130	13000	13099	HAApprop
UNCCH	131	13100	13499	HASBTI
UNCCH	135	13500	13999	HAReceipts
UNCCH	140	14000	14099	AHEC
UNCCH	141	14100	14199	F&A
UNCCH	142	14200	14999	StudentFee
UNCCH	15	15000	15999	UnrestGift
UNCCH	160	16000	16499	Residuals
UNCCH	165	16500	16999	Restricted
UNCCH	170	17000	17699	UNCFP
UNCCH	175	0	0	UNCFPHosp
UNCCH	177	17700	17799	UNCFPAdmin
UNCCH	178	17800	17899	UNCFPHosp
UNCCH	179	17900	17999	Dental
UNCCH	18	18000	18999	Athletic

UNCCH	190	19000	19399	AuxUniv
UNCCH	194	19400	19999	AuxDept
UNCCH	40	40000	45999	CapImprov
UNCCH	46	46000	48999	C&GNonOSR
UNCCH	5	50000	59999	RSTCGift
UNCCH	7	70000	78999	EndowUniv
UNCCH	790	79000	79099	EndowProp
UNCCH	791	79100	79199	EndowTrst
UNCCH	796	79600	79999	EndowLiving
UNCCH	800	80000	80999	PlntProced
UNCCH	810	81000	81999	PlntGift
UNCCH	820	82000	82699	PlntBldg
UNCCH	827	82700	82799	PlntInfra
UNCCH	828	82800	82899	PlntIntang
UNCCH	829	82900	82999	PlntConst
UNCCH	830	83000	83199	PlntDebt
UNCCH	832	83200	83299	PlntMaint
UNCCH	833	83300	83399	PlntBond
UNCCH	835	83500	83599	PlntLease
UNCCH	90	90000	90999	StdntLoan
UNCCH	91	91000	91999	OthrAgency
UNCCH	A0000	0	0	EDUFOUATH
UNCCH	CWUNCR	0	499	ConWUNCR
UNCCH	EASF	5000	9999	ExpASF
UNCCH	EATH	5000	9999	ExpATH
UNCCH	EBOT	500	999	ExpBOT
UNCCH	EBUS	5000	9999	ExpBUS
UNCCH	ECAN	500	999	ExpCAN
UNCCH	ECFK	500	999	ExpCFK
UNCCH	EDEN	5000	9999	ExpDEN
UNCCH	EEDU	5000	4999	ExpEDU
UNCCH	EEXE	500	999	ExpEXE
UNCCH	EFDN	5000	9799	ExpFDN
UNCCH	EGBL	500	999	ExpGBL
UNCCH	EGLD	500	999	ExpGLD
UNCCH	EGLM	500	999	ExpGLM
UNCCH	EGOV	5000	9999	ExpGOV
UNCCH	EHVP	500	999	ExpHVP
UNCCH	EJRN	5000	9999	ExpJRN
UNCCH	ELAW	5000	9999	ExpLAW
UNCCH	EMBA	500	999	ExpMBA
UNCCH	EMED	5000	9999	ExpMED
UNCCH	EMSF	500	999	ExpMSF

UNCCH	ENRS	5000	9999	ExpNRS
UNCCH	EPHF	5000	9999	ExpPHF
UNCCH	EPRM	5000	9999	ExpPRM
UNCCH	EREH	501	999	ExpREH
UNCCH	ERVF	500	999	ExpRVF
UNCCH	ESSW	5000	9999	ExpSSW
UNCCH	EWUNCR	5000	9999	ExpWUNCR
UNCCH	PASF	0	4999	EndwASF
UNCCH	PATH	0	4999	EndwATH
UNCCH	PBOT	0	499	EndwBOT
UNCCH	PBUS	0	4999	EndwBUS
UNCCH	PCAN	0	499	EndwCAN
UNCCH	PCFK	0	499	EndwCFK
UNCCH	PDAA	0	499	EndwDAA
UNCCH	PDEN	0	4999	EndwDEN
UNCCH	PEDU	0	4999	EndwEDU
UNCCH	PFDN	0	4999	EndwFDN
UNCCH	PGLD	0	499	EndwGLD
UNCCH	PGLM	0	499	EndwGLM
UNCCH	PGOV	0	4999	EndwGOV
UNCCH	PHVP	0	499	EndwHVP
UNCCH	PJRN	0	4999	EndwJRN
UNCCH	PLAW	0	4999	EndwLAW
UNCCH	PMCF	0	499	EndwMCF
UNCCH	PMED	0	4999	EndwMED
UNCCH	PMSF	0	499	EndwMSF
UNCCH	PNCS	0	499	EndwNCS
UNCCH	PNRS	0	4999	EndwNRS
UNCCH	POGV	0	499	EndwOGV
UNCCH	PPHF	0	4999	EndwPHF
UNCCH	PPRM	0	4999	EndwPRM
UNCCH	PREH	0	499	EndwREH

IV. Type of Request Table and Required Documentation Table

Type of Request	Request Details	Brief Description	Who can Submit
University			
Expendable Gifts, Devises or Bequests, Allocations or Grants from Foundations, and Residual Funds	Expendable Gifts, Devises or Bequests	Monies anticipated under Policy 11 and 12 of Accounting Services Business Manual (http://finance.unc.edu)	University Departments
	Allocations or Grants from Foundations	Per donor instructions (i.e. to provide named scholarship)	Primarily Foundations
	Residual Funds	Funds left after contract or grant expired and not required to be returned to grantor	University Departments
University Endowment	Living Trust	Funds received for participation in a pooled income fund to benefit the donor during their lifetime	Carolina Development Office
	Income Allocation	Primarily allocation of unrestricted endowment income	University Departments
	Principal & Income	Permanent asset funded by contribution from donors and invested for growth to provide income. Income used to fund operating cost per donor restrictions	Carolina Development Office
Conferences		University departments to receive conference registration fees (not for use with classes offering educational credits/CPE credits)	University Departments
Contract & Grants (Excluding Sponsored Research)		Receipt of funds pursuant to grants from or contracts with the Federal government, another institution of higher learning, another North Carolina State Agency, or other contractual agreements	University Departments
Sales of Goods and Services		Monies received from or for the operation by an institution of any of its self-supporting auxiliary enterprises	
	Athletics	Receipt supported athletic operations	Athletics Business Office
	Health Care (non-UNCFP)	Direct patient care	HA-University departments
	Dental Faculty Practice	Receipt supported Dental Faculty Practice Plan	School of Dentistry - Dean's Office
	UNC Faculty Physicians	Receipt supported UNCFP Practice Plan	UNCFP Administration
	University Auxiliary	Receipt supported internal recharge operations from:	University Departments

	recharge requests	<ul style="list-style-type: none"> - Recharge Core Facilities (RS) - Aux Trust Departmental (DS) - Interdepartmental Service Center (IS) 	(Upon Committee's Approval)
	Student Housing	Receipt supported student housing	Student Housing Admin Office
	Campus Health Center	Receipt supported Campus Health Center	Campus Health Center Admin Office
	Other auxiliary	Other receipt supported auxiliaries	University Departments
Expendable Plant Funds	Expendable Gift Funds	Funds from affiliated entity or direct gifts to later use for major construction projects	University Departments
	UNC Designated Funds	Funds received from sources within the university, used for construction projects	University Controller
	UNC Bond Funds	Funds borrowed for large construction projects	University Controller
Foundation			
Foundation Endowment Principal & Income		Asset funded by contributions from donors and invested for growth to provide income. Income is used for operating cost per donor restrictions. (i.e. scholarships)	Carolina Development Office or Foundation
Foundation Expendable Accounts		Gifts, Devises or Bequests, or Other	Carolina Development Office or Foundation

Type of Request	Request Details	Type of Documentation	Required Documentation
University			
Expendable Gifts, Devises or Bequests, Allocations or Grants from Foundations, and Residual Funds	Expendable Gifts, Devises or Bequests	Outside Agreement or Correspondence	A document from a party outside of University to support the gift/devise/bequest purpose.
	Allocations or Grants from Foundations	Outside Agreement or Correspondence	Fund authority and the donor agreement for the Foundation source.
	Residual Funds	Other Agreement or Correspondence	An approval from OSR or disbursing authority of the original contract/ grant to transfer the residual funds. (Including original agreements for non-OSR contracts/grants)
University Endowment	Living Trust	Outside Agreement or Correspondence	this is an external document from the individual.
	Income Allocation	Other	this is an internal document to support the allocation of restricted or unrestricted endowment income.
	Principal & Income	Outside agreement or Correspondence	this is an external document from the donor.
Conferences		Other	A document that provides the specifics of the conference. Include location, dates(s), name, fees (if any), contact info, etc. In the form of brochures, registration form, web site, and/or other announcement.
Contract & Grants (Excluding Sponsored Research)		Outside Agreement or Correspondence	A fully executed contract or grant that indicates the terms, parties, contingencies, effective dates, etc.
Sales of Goods and Services	Athletics	Other	an internal document to support the request for a new source. Describe sales/service, customers, estimated costs, and internal University approval.
	Health Care (non-UNCFP)	Other	an internal document to support the request for a new source. Describe sales/service.
	Dental Faculty Practice	Other	an internal document to support the request for a new source. Describe sales/service.
	UNC Faculty Physicians (UNCFP)	Other	an internal document to support the request for a new source. Describe sales/service.

	University Auxiliary Recharge (RS,DS,IS)	Other	an internal document to support the request for a new source. Describe sales/service. Committee's approval in writing.
	Student Housing	Other	an internal document to support the request for a new source. Describe sales/service.
	Campus Health Center	Other	an internal document to support the request for a new source. Describe sales/service.
	Other auxiliary	Other	an internal document to support the request for a new source. Describe sales/service.
Foundation			
Foundation Endowment Principal & Income		Outside Agreement or Correspondence	a document from outside the Foundation to support the gift and the gift purpose.
Foundation Expendable Sources		Outside Agreement or Correspondence	a document from outside the Foundation to support the gift and the gift purpose.

V. QUESTIONS AND ANSWERS

Q1. Why is the Disbursing Authority preferred to be a Dean, Director, or Department head?

A1. The Disbursing Authority has an obligation to make sure the Source is used according to University policy and procedure. A Disbursing Authority is charged with making sure transactions are properly coded, recorded, funds are not overdrawn, and reviewed by appropriate staff. Sometimes this authority is delegated to trained staff to handle the day to day management of the Source, however, the Disbursing Authority is ultimately responsible. Refer to [Policy 102 – Disbursing Authority](#), for additional information.

Q2. Why do we only have the online file? Shouldn't we keep a paper file too?

A2. The Source Create system provides (1) a system to identify particular types of Source requests with pre-designated attribute choices, reducing errors and allowing Accounting Services to process request in a timely manner, (2) electronic backup documentation for review by campus users for the life of the document, and which can be modified online, (3) a pre-determined Source range is used for each type of request, (5) greatly reduces paperwork for administrative and educational offices on campus.

PeopleSoft is a secure system that is fully backed up each night, including the Source Authority, and documents will not be lost in case of fire, flood, or other disaster that could destroy paper files.

- Q3. Where do I go when I have a question about a Source request that is not addressed by the guidelines?
- A3. If the question relates to accounting, contact Accounting Services at 843-6119.
- Q4. We have some gift and residual Sources that are used primarily by one Professor or Primary Investigator for their research. Are these Sources “owned” by that Professor?
- A4. All monies received by the University in gift Sources or residing in residual Sources are considered University property. These Sources are available for use for the purpose intended as stated in the Source Authority. While some are restricted to a particular use, such as scholarships or a research project, those that do not have a specific restriction are considered departmental funds to be used at the discretion of the Dean, Director, or Department Head.
For more information about Trust Funds go to [Policy 204 – Types of Funds](#), which is in the Finance Division Policies and Procedures Manual.
- Q5. How do you begin using the Source Create system?
- A5. To begin using the Source Create System you need access to PeopleSoft. For Access questions contact the ITS Helpdesk.
For training on the Source Create system, a computer based training of “[Requesting New Chartfield Values](#)” can be found online at [ccinfo.unc.edu](#).
For questions about specific Sources or attributes, contact Accounting Services at 843-6119.
- Q6. Where do I find information more information about using my Sources, such as creating journal entry transactions, and information about other finance topics?
- A6. The Finance Division web page is located at [www.finance.unc.edu](#). This web page has tabs to the Finance Departments, Forms, and Training, as well as others. There are contact numbers and emails listed for each department if you have questions. There are also links to the [Financial Division Policies and Procedures Manual](#), [Finance Division announcements](#), and budget guidelines for State and Trust Funds.
- Q7. May I choose the Source number I want?
- A7. The Source ranges in the Source Create system are pre-designated. The system selects the Source number from within the range based on availability. Source numbers are not assigned manually in this system.