**Endowment Restriction Code Prefixes and their appropriate Fund Restriction Values**

Refer to the [Accounting manual](http://www.ucop.edu/ucophome/policies/acctman/), Chapter E-525, Endowment and Similar Funds

from the CAFP edit as of September, 2012

|  |  |
| --- | --- |
| First two digits of the Endowment Restriction Code | Appropriate Fund Restriction Code Value |
| 11 | U |
| 12 | U |
| 13 | U |
| 15 | R |
| 16 | R |
| 18 | R |
| 21 | U |
| 22 | U |
| 23 | U |
| 24 | U |
| 25 | R |
| 26 | R |
| 27 | R |
| 28 | R |
| 29 | R |
| 30 | R |
| 31 | U |
| 32 | U |
| 35 | R |
| 36 | R |
| 43 | R |
| 45 | R |
| 46 | R |
| 47 | R |
| 48 | R |
| 49 | R |
| 50 | R |
| 51 | R |
| 52 | R |
| 53 | R |
| 99 | R |