**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  |