

Fund Codes

OK OK to use
DNU Do not use

Fund	Fund Code	Restriction	Definition	Applicable Driver Worktags				
				Gift (GF)	Gift Initiative (IN)	Grant (GR)	Program (PM)	Project (PJ)
General Purpose Operating	FD000	Unrestricted	Funds that can be used at UBC's discretion without externally imposed restrictions. The funds held are primarily used to support core operations of the University.	OK	OK	DNU	OK	DNU
Fee for Service	FD002	Unrestricted	<i>NOTE: This fund is currently under review. It is therefore recommended that new driver worktag requests be put on hold until further notice.</i>	DNU	DNU	DNU	DNU	DNU
Salary and Benefit Billbacks	FD003	Unrestricted	This fund is used to record: (i) salaries and benefits expenses that UBC incurs on behalf of external parties; and (ii) the recovery of these expenses from the external parties. <i>NOTE: This fund is to be used exclusively by the Faculty of Medicine until further notice. Agreements must exist between UBC and external parties.</i>	DNU	DNU	DNU	OK	DNU
Academic Excellence Fund	FD004	Internally Restricted	Funds that are designated for UBC's Academic Excellence Fund. These funds are designated as "internally restricted" by UBC's Board of Governors.	DNU	DNU	DNU	OK	DNU
President's Academic Excellence Initiative Fund	FD005	Internally Restricted	Funds that are designated for UBC's President's Academic Excellence Initiative Fund. These funds are designated as "internally restricted" by UBC's Board of Governors.	DNU	DNU	DNU	OK	DNU
Ancillary	FD101 - FD154	Unrestricted	Funds that can be used at UBC's discretion without externally imposed restrictions. The funds held are used to support ancillary operations of the University.	OK	OK	DNU	OK	DNU
Research (Restricted)	FD200, FD210	Externally Restricted	Externally restricted funds designated for research initiatives. <i>NOTE: Internal funding from UBC departments/units should not be recorded to these funds. Research initiatives funded internally by UBC can be recorded under the Unrestricted Research Fund (FD220)</i>	DNU	DNU	OK	DNU	OK
Research (Unrestricted)	FD220	Unrestricted	Unrestricted funds designated for research initiatives.	DNU	DNU	OK	DNU	DNU
Specific Purpose	FD300	Externally Restricted	Externally restricted funds designated for initiatives outside of research, capital, scholarships & bursaries, and endowment. <i>NOTE: Internal funding from UBC departments/units should not be recorded to this fund and instead should be recorded to the General Purpose Operating Fund (FD000) or Ancillary Funds (FD101 - FD154).</i>	OK	OK	DNU	OK	DNU



Fund	Fund Code	Restriction	Definition	Applicable Driver Worktags				
				Gift (GF)	Gift Initiative (IN)	Grant (GR)	Program (PM)	Project (PJ)
Scholarships and Bursaries	FD400	Externally Restricted	Externally restricted funds designated for student scholarships, bursaries, and awards. <i>NOTE: Internal funding from UBC departments/units should not be recorded to this fund. Student awards and bursaries funded internally by UBC can be recorded under the General Purpose Operating Fund (FD000) or Ancillary Funds (FD101 - FD154).</i>	OK	OK	DNU	OK	DNU
Capital (Unrestricted)	FD500	Unrestricted	Unrestricted funds designated for the acquisition or construction of capital assets with budgeted capital expenditures in excess of \$1 million. <i>NOTE: Capital initiatives under this fund should not contain any externally restricted funding.</i>	DNU	DNU	DNU	DNU	OK
Capital (Restricted)	FD550	Externally Restricted	Primarily externally restricted funds designated for the acquisition or construction of capital assets. <i>NOTE: Capital initiatives containing both restricted and unrestricted funding can be recorded to the same project worktags under this fund. Unrestricted funding should be recorded via inter-fund transfer.</i>	DNU	DNU	DNU	DNU	OK
Endowment Spend (Unrestricted)	FD810	Unrestricted	Unrestricted funds invested perpetually as specified in the endowment deed where the principal/original funding may not be spendable. Investment income earned on the endowment investment may be spendable. A portion of accumulated unspent investment income is allocated for spending every year.	OK	OK	DNU	DNU	DNU
Endowment Spend (Restricted)	FD850	Externally Restricted	Externally restricted funds held perpetually as specified in the endowment deed where the principal/original funding may not be expendable. Investment income earned on the endowment investment may be spendable subject to the terms of the agreement. A portion of accumulated unspent investment income is allocated for spending every year.	OK	OK	DNU	DNU	DNU
Agency	FD950	N/A - Not Part of UBC's Financial Statements	Amounts that are held and administered by UBC on behalf of external entities. UBC does not have ownership of these funds.	DNU	DNU	DNU	OK	DNU