



Revenue and Deferral Ledger Accounts – Applicable Fund Codes

OK OK to use
DNU Do not use

Unrestricted	Unrestricted	Unrestricted	Internally Restricted	Internally Restricted	Unrestricted	Externally Restricted	Unrestricted	Externally Restricted	Externally Restricted	Unrestricted	Externally Restricted	Unrestricted	Externally Restricted	Not Part of UBC's Financial Statements
General Purpose Operating	Fee for Service	Salary and Benefit Billbacks	Academic Excellence Fund	President's Academic Excellence Initiative Fund	Ancillary	Research (Restricted)	Research (Unrestricted)	Specific Purpose	Scholarships and Bursaries	Capital (Unrestricted)	Capital (Restricted)	Endowment Spend (Unrestricted)	Endowment Spend (Restricted)	Agency
FD000	FD002	FD003	FD004	FD005	FD101 - FD154	FD200, FD210	FD220	FD300	FD400	FD500	FD550	FD810	FD850	FD950

Revenue Ledger Accounts - Income Statement															
Government Grants and Contracts (#4000)	OK	DNU	DNU	DNU	DNU	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
Non-government Grants, Contracts and Donations (#4100)	OK	DNU	DNU	DNU	DNU	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
Sales and Services (#4200)	OK	OK	OK	DNU	DNU	OK	DNU	OK	DNU	DNU	DNU	DNU	DNU	DNU	OK
Tuition and Student Fees (#4500)	OK	DNU	DNU	DNU	DNU	OK	DNU	DNU	DNU	DNU	DNU	DNU	DNU	DNU	DNU
Revenue Deferral Ledger Accounts - Balance Sheet															
Deferred Revenue (#2100, #2193, #2194)	OK	OK	OK	DNU	DNU	OK	DNU	OK	DNU	DNU	DNU	DNU	DNU	DNU	OK
Deferred Contributions*	DNU	DNU	DNU	DNU	DNU	DNU	OK	DNU	OK	OK	DNU	DNU	DNU	OK	DNU
Deferred Capital Contributions*	DNU	DNU	DNU	DNU	DNU	DNU	OK	DNU	DNU	DNU	DNU	OK	DNU	DNU	DNU

Notes:
**Deferred Contributions and Deferred Capital Contributions are recorded using automated Workday business processes in the Financial Reporting Book. No manual accounting journals are required.*