

### DeptID Prefixes (at go-live)

No CUFS Area numbers were maintained. As changes are made to the university management structure, it is possible that individual DeptIDs will become out of synch with this structure.

CUFS Area	DeptID Prefix	Description
100	10	President
100	30	Provost
104	13	Central Resources – Non-Recurring Reserves
105	13	Central Resources – Recurring Reserves
110	18	Facilities Management
112	15	University Services
114	13	Central Resources – Debt Service
114	13	Central Resources – Investment in Plant
116	14	Business & Finance
118	11	Fringe Benefits
120	16	Alumni Relations & Development
130	12	University Relations
140	30	University Enrollment
145	13	Central Resources – Student Aid
150	19	Recreation
155	20	Athletics
160	21	Student Affairs
300	40	Weinberg College of Arts & Sciences
310	41	School of Education
335	71	NU in Qatar
320	42	Medill School of Journalism
325	43	Media Management Center
330	45	School of Music
340	46	School of Communication
345	46	Institute for Modern Communication
350	47	McCormick Engineering & Applied Sciences
357	47	Infrastructure Technology Institute
360	49	The Graduate School
370	50-54	Feinberg School of Medicine

### DeptID Prefixes (continued)

CUFS Area	DeptID Prefix	Description
375	46 & 52	CHSP split between SOC & FSM
390	55	School of Law
400	56-57	Kellogg Graduate School of Management
410	58	School of Continuing Studies – Summer Session
415	58	School of Continuing Studies
420	32	University Libraries
430	30	Residential Colleges
500	17	Information Technology
510	80	OR Programmatic Support
510	81	Research Operations
510	84	Technology Transfer Program
520	82	Research Centers & Institutes
530	58	School of Continuing Studies – Center for Public Safety
600	22	University Housing
610	23	Auxiliary Enterprises/NU Press
620	24	Auxil Enterprises/Allen Center
710	18	Facilities Management – Educational Plant Properties
780	98	Rubicon Corporation
900	13	Central Resources – Tuition & Fees
910	13	Central Resources – Other
915	14	DeptID in Business & Finance – Miscellaneous Gifts
NMF	97	Medical Faculty Foundation

#### PeopleSoft Department Tree

The NU Master DeptID Tree is a virtual representation of the organizing financial structure of the university. The tree is organized into levels. The Primary Management Unit (PMU) resides at level 5 of the tree. *That's probably you!* Use level 7 of the tree to report on the range of DeptID numbers associated with your PMU.

**Do you have the current version of this guide?** Check our web site at <http://www.cafe.northwestern.edu/coa>

# Chart of Accounts Quick Reference Guide

Need additional information? Contact us at [projectcafe@northwestern.edu](mailto:projectcafe@northwestern.edu)

Terminology	Description															
Account 5 digits	This ChartField classifies a transaction as revenue, expense, or balance sheet activity.															
Activity 2 digits	This ChartField is required when a Project # is used. Indicates the phase of construction for plant funds. For grants, this value is 01 unless the sponsoring agency doesn't allow carry-over funding between award periods or requires billing invoices to be sent for spending on individual periods.															
Chart of Accounts	Organizing structure for NU Financials.															
Chart string	Combination of ChartField values used for transactions or budgeting.															
ChartField	Contains accounting codes that segregate and categorize transactional and budgetary data. Data entry boxes that appear in PeopleSoft and both portals. Most users will only enter values for the <b>bolded</b> ChartFields shown below:															
	<table border="1"> <thead> <tr> <th>Fund</th> <th>Dept</th> <th>Project</th> <th>Activity</th> <th>Class</th> <th>Program</th> <th>ChartField1</th> <th>Account</th> </tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table>	Fund	Dept	Project	Activity	Class	Program	ChartField1	Account							
Fund	Dept	Project	Activity	Class	Program	ChartField1	Account									
ChartField1 4 digits	This ChartField is currently <i>only</i> used for payroll suspense activity.															
Class 3 digits	This ChartField uses a system-generated value that identifies the functional purpose of the expense. <i>Does not require manual data entry.</i>															
Department 7 digits	This ChartField is also called Dept or DeptID and determines <i>what unit</i> is responsible for the activity.															
Fund 3 digits	This ChartField value indicates the type of funding for a transaction or budget. Example fund types include: unrestricted, gift, or grant. Non-designated unrestricted funds (100 – 160) budget on Fund/Department/Account chart strings. Designated (171), self-supporting (172), cost sharing (190 – 192), and restricted (300 – 800) funds budget on Fund/Department/Project/Account chart strings.															
Primary Management Unit (PMU)	Major organizational structure within a school or unit. The PMU resides at level 5 of the <i>NU Master DeptID tree</i> and is the lowest level for common university-wide reporting.															
Program 4 digits	This ChartField is used as a tracking tool or linking mechanism to unite collaborative activities across units. It is secured so multiple users can access it. Budgets do not reside on Program codes.															
Project 8 digits	This ChartField value is required for all restricted or designated fund transactions. Except for Fund 171, the Project # identifies the source of non-appropriated monies. <i>For example, a Project # beginning with a 6 is linked to a specific grant and each grant has one or more Project numbers.</i>															

**Which ChartFields should I use?**

1. Select the correct fund number from the PeopleSoft Fund Tree (*shown below*).
2. Using the following table, find the required ChartFields for the fund. *Additional ChartFields may be used depending on the transaction.*

<i>Fund number</i>	<i>Required ChartFields</i>
110 – 160	Fund/Department/Account
170 – 199 & 300 – 899	Fund/Department/Project/Activity/Account

**Fund Tree**

Funds are grouped by their type. Fund codes indicate the source of the funds for your transaction. This fund tree lists all available fund values.

<p>110 General Unrestricted</p> <p>120 Employee Benefits</p> <p>130 Unrestricted Clearing</p> <p>131 Payroll Clearing</p> <p>132 Student Accounts Clearing</p> <p>133 Vendor Interface Clearing</p> <p>150 Auxiliary Enterprises</p> <p>151 Allen Center</p> <p>152 NU Press</p> <p>156 Evanston University Housing &amp; Food Service (EV-UHFS)</p> <p>157 Chicago University Housing &amp; Food Service (CH-UHFS)</p> <p>160 Recharge Operations</p> <p>170 Unrestricted with Project</p> <p>171 Designated</p> <p>172 Self Supporting</p> <p>190 Cost Sharing</p> <p>191 Mandatory Cost Sharing</p> <p>192 Non-Mandatory Salary Commitment</p> <p>310 Temporarily Restricted Gifts</p> <p>320 Unrestricted Gifts</p> <p>330 Gift Holding</p> <p><b>400 – Endowment/Annuity</b></p> <p>410 Permanently Restricted Endowment Principal</p> <p>420 Temporarily Restricted Endowment Principal</p> <p>430 Unrestricted Endowment Principal</p> <p>431 Funds Functioning as Endowment</p> <p>432 Unrestricted Gains &amp; Losses on Endowment</p> <p>433 Unrestricted Income Returned to Principal</p> <p>440 Temporarily Restricted Endowment Spending</p> <p>450 Unrestricted Endowment Spending</p> <p>460 Endowment Holding</p> <p>470 Charitable Remainder Trusts (CRT)</p> <p>471 Permanently Restricted CRT</p> <p>472 Temporarily Restricted CRT</p> <p>480 Charitable Gift Annuities (CGA)</p> <p>481 Permanently Restricted CGA</p> <p>482 Temporarily Restricted CGA</p> <p>483 Unrestricted CGA</p> <p><b>500 – Student Loan</b></p> <p>510 University Funded</p> <p>520 Government Advances</p> <p>530 Gift Funded</p> <p>540 Endowment Funded</p>	<p>610 Federal Grants &amp; Contracts</p> <p>620 Federal Flow-Through</p> <p>630 State of Illinois Funding</p> <p>640 Industry Clinical Trials</p> <p>650 Non-Federal Non-Industry Clinical Trials (a.k.a Other Grants &amp; Contracts)</p> <p><b>700 – Agency</b></p> <p>710 Agency</p> <p>720 Agency Spending Advance Funds</p> <p>730 Agency Student Organizations (ASO)</p> <p>731 ASO – Evanston</p> <p>732 ASO – Chicago</p> <p>740 Agency Invested Funds</p> <p>750 Agency NU Press Work-In-Progress</p> <p><b>800 – Plant</b></p> <p>810 Plant Construction – Capital</p> <p>811 Temp Restricted Plant Const. – Capital</p> <p>812 Unrestricted Plant Construction – Capital</p> <p>820 Plant Construction – Non-Capital</p> <p>830 Debt Service</p> <p>840 Investment in Plant</p> <p><b>Central Offices Only</b></p> <p>010 Investment Pools</p> <p>011 Long Term Balanced Pool</p> <p>012 Short Term Money Market Pool</p> <p>013 Debt Service Pool</p> <p>014 Income Distribution Clearing</p> <p>020 Rubicon Insurance</p> <p>021 NMMF Med Malpractice</p> <p>022 NU Med Malpractice</p> <p>023 NU General Liability</p> <p>024 NU Auto Liability</p> <p>025 NU Student Insurance</p> <p>026 Rubicon Administrative Costs</p> <p>030 Student Loan Sales (XSLM)</p> <p><b>Account Number Prefixes</b></p> <p>Prefix Meaning</p> <p>1 Asset</p> <p>2 Liability</p> <p>3 Fund Balance</p> <p>4 Revenue</p> <p>5 Internal Sales Revenue</p> <p>6 Salary &amp; Fringe Benefits</p> <p>7 Other Expenses</p> <p>8 Transfers</p> <p>9 Statistical Accounts</p> <p><b>Project Number Prefixes</b></p> <p>Prefix Meaning</p> <p>1 Unrestricted with Project</p> <p>3 Gifts</p> <p>4 Endowments</p> <p>5 Student Loans</p> <p>6 Grant &amp; Contracts</p> <p>7 Agency</p> <p>8 Plant</p> <p>9 Investment in Plant (Asset)</p>
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