Class ChartField Overview

Class, formerly known as function code, indicates the type of activity that is supported by the chart string. This code is assigned at the time the chart string is created and generally is not changed. Class is required on the DeptID ChartField Request Form. Refer to the Financial Policies and Procedures website for details on requesting a new ChartField value at http://www.northwestern.edu/financial-operations/policies-procedures/coa/chartrequest.html. For additional information on class codes, refer to Cost Studies at http://www.northwestern.edu/coststudies/functional.html.

105 – Instruction

The teaching activities of Northwestern University, whether they are offered for credits toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division. Also includes training activities when those activities are supported by institutional funds rather than by sponsored training grants.

Examples of instructional activities:
- Course preparation
- Counseling and advising students
- Grading
- Syllabus production
- Textbook orders
- Roster preparation
- Exam preparation
- Formal classroom teaching
- Formal class labs
- Training, including in lab space, when supported by institutional funds

This code should ONLY be used for chart strings belonging to organizational units with a teaching mission such as departments, centers and institutes. Accordingly, this code generally should NOT be used for chart strings belonging to central administrative units. Exceptions to this include chart strings for the Searle Center for Teaching Excellence and the Academic Advising Center.

107 - Department research

Research and development activities that are not separately budgeted and accounted for. Unlike Sponsored and University Research, Department Research does NOT have one or more of the following characteristics:
- Defined work statement
- Competitive proposal and award process
- Line item budget
- Specific commitment regarding deliverables and level of personnel effort
- Financial and/or technical report summarizing scientific results

Department Research is less defined in nature, consisting of experiments and exploration of ideas in areas of professional interest that may become more formal research projects. This chart string does not represent the cost of a discrete project, but rather the costs of a mix of research activities.

This code EXCLUDES chart strings related to recharge operations that operate in support of research activities. Chart strings for recharge operations have a distinct function code. This code should ONLY be used for chart strings belonging to organizational units with a research mission such as departments, centers and institutes. Accordingly, this code generally should NOT be used for chart strings belonging to central administrative units.

110 – Sponsored research
This code should ONLY be used for non-sponsored chart strings to which cost sharing for sponsored research projects will be charged. Cost sharing occurs when the activity specifically benefits a sponsored research project, but a non-sponsored chart string is used to support the costs. Cost sharing includes cost overruns (expenditures removed from a sponsored research account to eliminate a negative balance) and cost matching (such as for a piece of equipment that a federal or non-federal sponsor will partially fund). Cost sharing also includes the salary and fringe benefit costs associated with effort expended for but not charged to a sponsored research chart string, including amounts that exceed the NIH salary cap.

111 – University research
Research and development activities that are funded by Northwestern University through an internal application of institutional funds AND for which costs are separately budgeted and accounted.

Characteristics of University Research include:
- This account is used exclusively for a single purpose and not as a general research support account.
- Funds may have been received through a formal internal application and approval process, as through the University Research Grants Committee (URGC) or the Medical Schools Intramural Research Grant (IRG)
program. Activities funded under the Center for Interdisciplinary Research in the Arts (CIRA) initiative may also be University Research.

- Activity can be described as a discrete project; has a defined scope of work, research methodology, and a specific time frame; may have a reporting requirement.

This code EXCLUDES chart strings related to recharge operations that operate in support of research activities (e.g., funds provided by the Shared Facilities Committee). Chart strings for recharge operations have a distinct function code.

112 – Industry clinical trial
Clinical trials (phase I-IV drug and medical apparatus studies) funded by industry, typically pharmaceutical companies. Clinical trials involve the participation of human subjects and, thereby, protocols approved by the Institutional Review Board. This code is intended for industry sponsored trials only; trials funded by Federal agencies should be coded as Sponsored Research.

115 – Sponsored public service
Activities funded by Federal and non-Federal agencies and organizations that are established primarily to provide services beneficial to individuals and particular sectors of the community. These activities may include sponsored health and/or community service projects, legal clinics and public information services.

117 – NU public service
Activities funded by institutional monies that provide services beneficial to individuals and particular sectors of the community. These activities may include health and/or community service projects. This code also includes the Block Museum accounts.

120 – Student aid
Financial aid and scholarship monies provided to Northwestern undergraduate and graduate students that are supported by institutional monies. Student Aid for undergraduate or graduate students is distinguished from training supported by institutional monies in that it does not entail a defined program or experience, but rather is more general support for the tuition and fees of a Northwestern education.
125 – Construction grant
Monies provided by Federal and non-Federal agencies and organizations for the specific purpose of construction and/or renovation of the physical infrastructure (buildings) on the Northwestern campuses.

130 – Equipment acquisition
Monies provided by Federal and non-federal agencies and organizations for the specific purpose of purchasing capital and non-capital equipment.

135 – Library
The activities of the Northwestern University libraries. Includes the University Library, Deering Library, the Joseph Schaffner Library, the Music Library, the Seely G. Mudd Science and Engineering Library, the Transportation Library, the Galter Health Sciences Library, and the Pritzker Legal Research Center. This code should NOT be used to classify chart strings supporting departmentally maintained reference collections.

This code should also NOT be used to classify sponsored funds supporting activities of one or more of the libraries.

140 – General administration
The activities of the central executive and administrative offices of the University such as the President’s and Provost’s offices, certain of the Controller’s offices, Budget Planning, Human Resources, the office of the General Counsel, and the non-recharge operations of Information Technology.

Chart strings belonging to the academic Deans and departments should NOT be classified as General Administration, but should instead be classified as School and Department Administration, respectively.

145 – A-21 GA unallowable activity
This code includes those General Administration activities that are considered unallowable for purposes of federal cost reimbursement, including:
- Government Relations
- Alumni Relations and Development
- Investment
- Publications
147 – Fringe benefit programs
This code includes all chart strings related to the Northwestern employee fringe benefit programs.

150 – Sponsored project admin
The activities of the offices established primarily to administer sponsored projects, including the Office of Research and Sponsored Programs and Accounting Services for Research and Sponsored Programs.

NO ACADEMIC UNIT chart strings should be classified under this code.

155 – School administration
Administrative activities in the offices of the academic Deans. The expenditures on chart strings classified as School Administration should be those that support the joint activities of the school and cannot be readily segregated for their specific benefit to any one department or activity (instruction, research, public service, etc.). Such expenditures include the salaries, wages and benefits of the Deans, the business administrators and their supporting staff. School Administration expenditures also include general material and service costs such as office supplies (paper, pens, printer cartridges and the like) and recurring telephone and data line costs.

158 – A-21 school/DA unallowable
This code includes those activities in the schools and/or departments that are considered unallowable for purposes of federal cost reimbursement, including:

- Lobbying/government relations
- Alumni relations
- Development and fundraising
- Publications

160 – Department administration
Administrative activities in the academic departments (and centers/institutes). The expenditures on chart strings classified as Department Administration should be those that support the joint activities of the department and cannot be readily segregated for their specific benefit to any one activity (instruction, research, public service, etc.). Such expenditures include the salaries, wages and benefits of the Chairpersons, the business administrators and their supporting staff. Department Administration expenditures also include general material and service costs such as office supplies (paper, pens, printer cartridges and the like), and recurring telephone and data line costs. Also includes chart strings associated with departmentally maintained reference collections.
This code should NOT be used for central administrative unit chart strings.

165 – **Student services administration**
The activities of the school-based offices that administer student affairs and services to students, such as admissions and financial aid.

170 – **Student activity**
The recreational, athletic, and other operations that exist to provide extracurricular activities for students. Some of these accounts may be agency chart strings (e.g., Student Organization Finance Office).

175 – **Operation and maintenance**
The activities associated with the administration, supervision, operation, maintenance, preservation, and protection of the University's physical plant. This includes non-recharge operating chart strings of Facilities Management, the building maintenance and utility chart strings, and chart strings in which expendable (versus capitalizable) deferred maintenance and renewal & replacement costs are captured. This code should NOT be used for any chart string in which capitalizable expenditures are captured.

185 – **Sponsored training**
Training activities funded by Federal and non-Federal agencies and organizations. Training, including training in research techniques and methodologies, is distinguished from Research in that the primary purpose is to provide an instructional experience rather than to reach a scientific outcome. Trainees are supported by stipends (rather than pay from a salary expense object) and/or receive tuition remission. Sponsored training includes NIH institutional and individual NRSA awards (predoctoral and postdoctoral), REU project and site supplements, NASA training grants, and DoEd training grants. There are also various forms of non-federal training grants and fellowships that are considered sponsored training.

195 – **Career award**
Awards provided by Federal and non-Federal agencies and organizations to individual faculty members for the purpose of providing support to the individual’s research career development. This includes NIH, NSF, AHA, Leukemia Society of America, and Dermatology Foundation career awards.
196 – Other sponsored programs
Activities that are funded by Federal and non-Federal agencies and organizations but do not meet the definitions for any of the sponsored activities above. Examples of Other Sponsored Activities include contract for service activities (e.g., material testing agreements, Materials Technology Lab coating agreements, and Center for Public Safety instructional courses); curriculum development awards and dissertation awards; and sponsored symposiums, seminars and conferences.

197 – Recharge operations
Activities of a unit that provides goods and/or services of a specialized nature to Northwestern users and charges a fee for those goods/services that is borne by PeopleSoft chart strings (sponsored and/or non-sponsored). A recharge operation may be a centrally managed service unit or a school or departmentally-managed service unit. The nature of a recharge operation is such that unit personnel add value to the good/service. This is in contrast to departmentally-based activities where costs are collected in a single chart string and then transferred to other chart strings based on actual usage (e.g., long distance telephone charges). In these cases, no value from department personnel is provided. This latter type of activity should NOT be coded as a Recharge Operation, but should likely be coded as Department Administration.

This code EXCLUDES the chart strings associated with those units that are designated as specialized service facilities, currently:
- Telecommunications & Networking (part of the Information Technology recharge operations)
- Center for Experimental Animal Resources (CEAR)

198 – Specialized service facility
Specifically identified recharge operations that provide specialized services to the University community. This classification should ONLY be used for:
- Telecommunications & Networking (part of the Information Technology recharge operations)
- Center for Experimental Animal Resources (CEAR)

940 – Auxiliary enterprises
The activities of an operation that exists to provide goods and/or services to students, faculty, or staff and may incidentally serve the general public. Auxiliary enterprises charge a fee for those goods and services, which is generally borne by the individual. Auxiliary enterprises are distinguished from recharge operations in that the latter case, fees for service are borne by
University chart strings. Auxiliary enterprises are managed as self-supporting activities. Examples include residence halls, dining halls, intercollegiate athletics, bookstores, and parking. NU Press is also considered an auxiliary enterprise.

950 – Expenses for plant
The activity associated with a capitalizable construction project. Chart strings coded as Expended for Plant are in the fund group .Unexpended for Plant and are managed by Facilities Management.

990 – Noncurrent other than expense for plant
Includes miscellaneous clearing accounts for which the activity is brought to a zero balance at years end. Examples include Annuity Payments chart strings.

992 – Agency activity (non-student)
This code should be used for agency fund chart strings, except those that can be coded as Student Activity. Agency chart strings are established for the activity of entities where the University is acting as an agent in paying bills and/or collecting revenues. Such activities are considered external to the University’s core instruction, research, and public service missions, but are generally affiliated through the involvement of a University faculty member, staff, or student(s). Includes professional organizations managed by faculty and Graduate Medical Education payroll chart strings.

Contact Information

Chart of Accounts for Non-grant Chart Strings
Accounting Services at 847-491-5337

Chart of Accounts for Sponsored Project Chart Strings
Janet Maher, Accounting for Research and Sponsored Programs, at 847-491-0113 or j-maher@northwestern.edu