Understanding Fund Numbers

Fund numbers are the first three digits of a chart string. This code indicates the source of the dollars. This list contains a description of the eight fund series used by Northwestern. The italicized funds are budgetary only codes. You may use these codes for budget planning, but you may not spend against these codes.

Unrestricted Funds (100 series)

110 General Unrestricted
120 Employee Benefits
130 Unrestricted Clearing
131 Payroll Clearing
132 Student Accounts Clearing
133 Vendor Interface Clearing
135 Auxiliary Enterprises
151 Allen Center
152 NU Press
156 Evanston University Housing & Food Service (EV-UHFS)
157 Chicago University Housing & Food Service (CH-UHFS)
160 Recharge Operations
170 Unrestricted with Project
171 Designated
172 Self Supporting
175 Cost Sharing
191 Mandatory Cost Sharing
192 Non-Mandatory Salary Commitment

Gift Funds (300 series)

300 Temporarily Restricted Gifts
310 Unrestricted Gifts
330 Gift Holding

Endowment/Annuity Funds (400 series)

410 Permanently Restricted Endowment Principal
420 Temporarily Restricted Endowment Principal
430 Unrestricted Endowment Principal
431 Funds Functioning as Endowment
432 Unrestricted Gains & Losses on Endowment
433 Unrestricted Income Returned to Principal
440 Temporarily Restricted Endowment Spending
450 Unrestricted Endowment Spending
460 Endowment Housing
470 Charitable Remainder Trusts (CRT)
471 Permanently Restricted CRT
472 Temporarily Restricted CRT
480 Charitable Gift Annuities (CGA)
481 Permanently Restricted CGA
482 Temporarily Restricted CGA
483 Unrestricted CGA

Student Loan Funds (500 series)

510 University Funded
520 Government Advances
530 Gift Funded
540 Endowment Fund

Grants & Contract Funds (600 series)

610 Federal Grants & Contracts
611 Federal ARRA Grants & Contracts
620 Federal Flow-Through
621 Federal ARRA Flow-Through
630 State of Illinois Funding
640 Industry Clinical Trials
650 Non-Federal Non-Industry Clinical Trials
(a.k.a Other Grants & Contracts)

Agency Funds (700 series)

710 Agency
720 Agency Spending Advance Funds
730 Agency Student Organizations (ASO)
731 ASO – Evanston
732 ASO – Chicago
740 Agency Invested Funds
750 Agency NU Press Work-In-Prog

Plant Funds (800 series)

810 Plant Construction – Capital
811 Temp Restricted Plant Const. – Capital
812 Unrestricted Plant Construction – Capital
820 Plant Construction – Non-Capital
830 Debt Service
840 Investment in Plant

Centrally Managed Funds (000—099)

010 Investment Pools
011 Long Term Balanced Pool
012 Short Term Money Market Pool
013 Debt Service Pool
014 Income Distribution Clearing
020 Rubicon Insurance
021 NMFF Med Malpractice
022 NU Med Malpractice
023 NU General Liability
024 NU Auto Liability
025 NU Student Insurance
026 Rubicon Administrative Costs
030 Student Loan Sales (XSLM)

Understanding Project Number Prefixes

Use the first digit of a project number to determine what type of funds are associated with the project. The first digit of the project is the same as the first digit of the fund (except for cost sharing projects). Funds 010 - 160 are not associated with projects.

Prefix Meaning
1 Unrestricted with Project
3 Gifts
4 Endowments/Annuity
5 Student Loans
6 Grant & Contract, Cost Share
7 Agency
8 Plant
9 Investment in Plant (Asset)

Understanding Account Number Prefixes

Use the first digit of an account number to determine whether the activity is: revenue, expense, balance sheet, transfer, or statistical in nature.

Prefix Meaning
1 Asset
2 Liability
3 Fund Balance
4 External Revenue
5 Internal Sales Revenue
6 Salary & Fringe Benefits
7 Other Expenses
8 Transfers
9 Statistical
### Chart of Accounts (COA) Quick Reference Guide

#### Account Description
- **Account**: Refers to a specific transaction or financial activity.
- **ChartField**: An accounting code that segregates and categorizes transactional and budgetary data. Users will enter values for the **bolded** ChartFields shown below:
  - **Fund**: 3 digits indicating the type of funding.
  - **Dept**: 7 digits identifying the department or unit.
  - **Project**: 8 digits identifying financial activity for a distinct purpose.
  - **Activity**: 2 digits indicating project level or period.
  - **Class**: 3 digits identifying the functional purpose of the expense.
  - **Program**: 4 digits used as a tracking tool or linking mechanism.
  - **Class Program**: A combination of Class and Program.
  - **Primary Management Unit (PMU)**: The highest level in the NU Master DeptID tree.

#### Terminology
- **Chart of Accounts (COA)**: The organizing structure for NUFinancials.
- **Chart Field**: A code used in a transaction or budget. Examples include fund, dept, project, activity, class, and program.
- **Account**: The entry point for transactions.

#### Debit vs. Credit
- **Debit**: Increases in account balances, decreases in liability balances, and increases in equity balances.
- **Credit**: Decreases in account balances, increases in liability balances, and decreases in equity balances.

#### Code Composition
- **ChartField Code**: A 5-digit code used in transactions or budgets, each digit representing a different level of detail.

#### Example ChartField Combinations
- **General Fund**: A fund that supports the operations of the institution.
- **Restricted Fund**: A fund that supports specific programs or projects.

#### Chart Field Examples
- **Fund**: 10, 30, 50, etc.
- **Dept**: 10, 11, 12, etc.
- **Project**: 12345678, 90123456, etc.
- **Activity**: 1, 2, 3, etc.
- **Class**: 123, 456, etc.
- **Program**: 789, 012, etc.

#### Examples of Charts
- **Chart A**: General Fund - Administration.
- **Chart B**: Restricted Fund - Research.

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**Who does that DeptID belong to?**

Each chart string contains a Department ID (DeptID). The DeptID identifies a unit at Northwestern. The first two digits of the DeptID identify the grouping of units the DeptID belongs within. The list below is accurate as of NUFinancials go-live. It is possible that individual DeptIDs may become out of sync with this list as the university management structure changes.

<table>
<thead>
<tr>
<th>DeptID</th>
<th>Prefix Description</th>
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<tbody>
<tr>
<td>10</td>
<td>President</td>
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<tr>
<td>11</td>
<td>Fringe Benefits</td>
</tr>
<tr>
<td>12</td>
<td>University Relations</td>
</tr>
<tr>
<td>13</td>
<td>Central Resources – Non-Recurring Reserves</td>
</tr>
<tr>
<td>13</td>
<td>Central Resources – Recurring Reserves</td>
</tr>
<tr>
<td>13</td>
<td>Central Resources – Debt Service</td>
</tr>
<tr>
<td>13</td>
<td>Central Resources – Investment in Plant</td>
</tr>
<tr>
<td>13</td>
<td>Central Resources – Tuition/Fees</td>
</tr>
<tr>
<td>13</td>
<td>Central Resources – Other</td>
</tr>
<tr>
<td>14</td>
<td>Business &amp; Finance</td>
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<tr>
<td>15</td>
<td>University Services</td>
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<tr>
<td>16</td>
<td>Alumni Relations &amp; Development</td>
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<tr>
<td>17</td>
<td>Information Technology</td>
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<td>18</td>
<td>Facilities Management</td>
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<td>19</td>
<td>Recreation</td>
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<td>Athletics</td>
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<tr>
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<td>Student Affairs</td>
</tr>
<tr>
<td>22</td>
<td>Research Operations</td>
</tr>
<tr>
<td>23</td>
<td>Auxiliary Enterprises / NU Press</td>
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<tr>
<td>24</td>
<td>Auxiliary Enterprises / Allen Center</td>
</tr>
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<td>30</td>
<td>Provost</td>
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<td>University Enrollment</td>
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<td>30</td>
<td>Residential Colleges</td>
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</tbody>
</table>

Check www.cafe.northwestern.edu/coa for updates to this guide.

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**Need additional information?**

Contact us at projectcafe@northwestern.edu.