

Chart String Fund & Prefix Descriptions

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 |
| <i>130</i> | <i>Unrestricted Clearing</i> |
| 131 | Payroll Clearing |
| 132 | Student Accounts Clearing |
| 133 | Vendor Interface Clearing |
| <i>150</i> | <i>Auxiliary Enterprises</i> |
| 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 |
| <i>170</i> | <i>Unrestricted with Project</i> |
| 171 | Designated |
| 172 | Self Supporting |
| <i>190</i> | <i>Cost Sharing</i> |
| 191 | Mandatory Cost Sharing |
| 192 | Non-Mandatory Salary Commitment |

Gift Funds (300 series)

| | |
|-----|------------------------------|
| 310 | Temporarily Restricted Gifts |
| 320 | Unrestricted Gifts |
| 330 | Gift Holding |

Endowment/Annuity Funds (400 series)

| | |
|------------|--|
| 410 | Permanently Restricted Endowment Principal |
| 420 | Temporarily Restricted Endowment Principal |
| <i>430</i> | <i>Unrestricted Endowment Principal</i> |
| 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 Holding |
| <i>470</i> | <i>Charitable Remainder Trusts (CRT)</i> |
| 471 | Permanently Restricted CRT |
| 472 | Temporarily Restricted CRT |
| <i>480</i> | <i>Charitable Gift Annuities (CGA)</i> |
| 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.

| <i>Prefix</i> | <i>Meaning</i> |
|---------------|------------------------------|
| 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.

| <i>Prefix</i> | <i>Meaning</i> |
|---------------|--------------------------|
| 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 |

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 synch with this list as the university management structure changes.

| DeptID Prefix | Description |
|---------------|--|
| 10 | President |
| 11 | Fringe Benefits |
| 12 | University Relations |
| 13 | Central Resources – Non-Recurring Reserves |
| 13 | Central Resources – Recurring Reserves |
| 13 | Central Resources – Debt Service |
| 13 | Central Resources – Investment in Plant |
| 13 | Central Resources – Student Aid |
| 13 | Central Resources – Tuition/Fees |
| 13 | Central Resources – Other |
| 14 | Business & Finance |
| 14 | Bus. & Finance – Misc. Gifts |
| 15 | University Services |
| 16 | Alumni Relations & Dev. |
| 17 | Information Technology |
| 18 | Facilities Management |
| 18 | Facilities Management – Educational Plant Properties |
| 19 | Recreation |
| 20 | Athletics |
| 21 | Student Affairs |
| 22 | University Housing |
| 23 | Auxiliary Enterprises / NU Press |
| 24 | Auxil Enterprises/Allen Ctr |
| 30 | Provost |
| 30 | University Enrollment |
| 30 | Residential Colleges |

| DeptID Prefix | Description |
|---------------|---|
| 32 | University Libraries |
| 40 | Weinberg College of Arts & Sciences |
| 41 | School of Education |
| 42 | Medill School of Journalism |
| 43 | Media Management Center |
| 45 | School of Music |
| 46 | School of Communication |
| 46 | Institute for Modern Communication |
| 46 & 52 | CHSP split between SOC & FSM |
| 47 | McCormick Engineering /Applied Sci. |
| 47 | Infrastructure Technology Institute |
| 49 | The Graduate School |
| 50-54 | Feinberg School of Medicine |
| 55 | School of Law |
| 56-57 | Kellogg Graduate School of Management |
| 58 | School of Continuing Studies (SOC) |
| 58 | School of Continuing Studies – Summer Session |
| 58 | School of Continuing Studies – Center for Public Safety |
| 58 | NU in Qatar |
| 80 | OR Programmatic Support |
| 81 | Research Operations |
| 82 | Research Centers & Institutes |
| 84 | Technology Transfer Program |
| 97 | Medical Faculty Foundation |
| 98 | Rubicon Corporation |

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

Chart of Accounts Quick Reference Guide

Need additional information? Contact us at projectcafe@northwestern.edu

| Terminology | Description |
|-------------------------------|---|
| Account | ChartField value that classifies transaction activity as revenue, expense, or balance sheet. |
| Activity | ChartField value 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 NUFinancials. |
| Chart string | Combination of ChartField values used for transactions or budgeting. |
| ChartField | An accounting code that segregates and categorizes transactional and budgetary data. Most users will only enter values for the bolded ChartFields shown below: |
| | Fund Dept Project Activity Class Program ChartField1 Account |
| ChartField1 | ChartField1 will appear on your budget statement as SUSP when payroll transactions are in suspense. Otherwise this field may contain a 4-digit code used as a tracking mechanism to provide additional details for analysis. |
| Class | ChartField that identifies the functional purpose of the expense. <i>It does not require manual data entry.</i> |
| Department | ChartField that is also called department or DeptID and determines which <i>management unit</i> is responsible for the activity. |
| Fund | This ChartField value indicates the type of funding for a transaction or budget. Example fund types include: unrestricted, gift, or grant. For the complete listing of fund codes see <i>Chart String Fund & Prefix Descriptions</i> included in this document. |
| 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 | ChartField that 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 | ChartField value used to identify financial activity for a distinct unrestricted or restricted purpose. This number captures financial transactions by fiscal year for non-multi-year and multi-year projects and from inception-to-date for multi-year projects. It tracks the fiscal year projects: designated, self-supporting, cost-sharing, gifts, endowments/annuity, student loan, and agency. It also tracks the multi-year projects: grants & contracts and plant. |