

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
130	<i>Unrestricted Clearing</i>
131	Payroll Clearing
132	Student Accounts Clearing
133	Vendor Interface Clearing
150	<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
170	<i>Unrestricted with Project</i>
171	Designated
172	Self Supporting
190	<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
430	<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
470	<i>Charitable Remainder Trusts (CRT)</i>
471	Permanently Restricted CRT
472	Temporarily Restricted CRT
480	<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.

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

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
71	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.cafe.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 <i>5 digits</i>	ChartField value that classifies transaction activity as revenue, expense, or balance sheet.															
Activity <i>2 digits</i>	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:															
	<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 <i>4 digits</i>	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 <i>3 digits</i>	ChartField that identifies the functional purpose of the expense. <i>It does not require manual data entry.</i>															
Department <i>7 digits</i>	ChartField that is also called department or DeptID and determines <i>which management unit</i> is responsible for the activity.															
Fund <i>3 digits</i>	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 <i>4 digits</i>	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 <i>8 digits</i>	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.															