

Unrestricted Funds (100 series)	Agency Funds (700 series)
110 General Unrestricted	710 Agency
120 Employee Benefits	720 Agency Spending Advance Funds
130 Unrestricted Clearing	730 Agency Student Organizations (ASO)
131 Payroll Clearing	731 ASO – Evanston
132 Student Accounts Clearing	732 ASO – Chicago
133 Vendor Interface Clearing	740 Agency Invested Funds
150 Auxiliary Enterprises	750 Agency NU Press Work-In-Prog
151 Allen Center	
152 NU Press	Plant Funds (800 series)
156 Evanston University Housing & Food Service (EV-UHFS)	810 Plant Construction – Capital
157 Chicago University Housing & Food Service (CH-UHFS)	811 Temp Restricted Plant Const. – Capital
160 Recharge Operations	812 Unrestricted Plant Construction – Capital
170 Unrestricted with Project	820 Plant Construction – Non-Capital
171 Designated	830 Debt Service
172 Self Supporting	840 Investment in Plant
190 Cost Sharing	
191 Mandatory Cost Sharing	Centrally Managed Funds (000—099)
192 Non-Mandatory Salary Commitment	010 Investment Pools
	011 Long Term Balanced Pool
Gift Funds (300 series)	012 Short Term Money Market Pool
310 Temporarily Restricted Gifts	013 Debt Service Pool
320 Unrestricted Gifts	014 Income Distribution Clearing
330 Gift Holding	020 Rubicon Insurance
	021 NMIFF Med Malpractice
Endowment/Annuity Funds (400 series)	022 NU Med Malpractice
410 Permanently Restricted Endowment Principal	023 NU General Liability
420 Temporarily Restricted Endowment Principal	024 NU Auto Liability
430 Unrestricted Endowment Principal	025 NU Student Insurance
431 Funds Functioning as Endowment	026 Rubicon Administrative Costs
432 Unrestricted Gains & Losses on Endowment	030 Student Loan Sales (XSLM)
433 Unrestricted Income Returned to Principal	
440 Temporarily Restricted Endowment Spending	Understanding Project Number Prefixes
450 Unrestricted Endowment Spending	Use the first digit of a project number to determine
460 Endowment Holding	what type of funds are associated with the project. The
470 Charitable Remainder Trusts (CRT)	first digit of the project is the same as the first digit of
471 Permanently Restricted CRT	the fund (except for cost sharing projects). Funds 010 -
472 Temporarily Restricted CRT	160 are not associated with projects.
480 Charitable Gift Annuities (CGA)	
481 Permanently Restricted CGA	Prefix Meaning
482 Temporarily Restricted CGA	1 Unrestricted with Project
483 Unrestricted CGA	3 Gifts
	4 Endowments/Annuity
Student Loan Funds (500 series)	5 Student Loans
510 University Funded	6 Grant & Contract, Cost Share
520 Government Advances	7 Agency
530 Gift Funded	8 Plant
540 Endowment Fund	9 Investment in Plant (Asset)
	Understanding Account Number Prefixes
Grants & Contract Funds (600 series)	Use the first digit of an account number to determine
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)	

# 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.

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	Pre-fix	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.cafe.northwestern.edu/coa](http://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](mailto:projectcafe@northwestern.edu)

<b>Terminology</b>	<b>Description</b>
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:
	<b>Fund</b>   <b>Dept</b>   <b>Project</b>   <b>Activity</b>   <b>Class</b>   <b>Program</b>   <b>ChartField1</b>   <b>Account</b>
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 &amp; 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.