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
134 Clearing
135 Payroll Clearing
136 Student Accounts Clearing
137 Vendor Interface Clearing
138 Unrestricted with Project
139 Designated
140 Self Supporting
141 Mandatory Cost Sharing
142 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 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 Holding
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 NMF 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 sync with this list as the university management structure changes.

<table>
<thead>
<tr>
<th>DeptID Prefix</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>President</td>
</tr>
<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 – Student Aid</td>
</tr>
<tr>
<td>13</td>
<td>Central Resources – Tuition/Fees</td>
</tr>
<tr>
<td>13</td>
<td>Business &amp; Finance</td>
</tr>
<tr>
<td>14</td>
<td>Bus. &amp; Finance – Misc. Gifts</td>
</tr>
<tr>
<td>15</td>
<td>University Services</td>
</tr>
<tr>
<td>16</td>
<td>Alumni Relations &amp; Dev.</td>
</tr>
<tr>
<td>17</td>
<td>Information Technology</td>
</tr>
<tr>
<td>18</td>
<td>Facilities Management</td>
</tr>
<tr>
<td>18</td>
<td>Facilities Management – Educational Plant Properties</td>
</tr>
<tr>
<td>19</td>
<td>Recreation</td>
</tr>
<tr>
<td>20</td>
<td>Athletics</td>
</tr>
<tr>
<td>21</td>
<td>Student Affairs</td>
</tr>
<tr>
<td>22</td>
<td>University Housing</td>
</tr>
<tr>
<td>23</td>
<td>Auxiliary Enterprises / NU Press</td>
</tr>
<tr>
<td>24</td>
<td>Auxil Enterprises/Allen Ctr</td>
</tr>
<tr>
<td>25</td>
<td>Provost</td>
</tr>
<tr>
<td>30</td>
<td>University Enrollment</td>
</tr>
<tr>
<td>30</td>
<td>Residential Colleges</td>
</tr>
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Check [www.cafe.northwestern.edu/coa](http://www.cafe.northwestern.edu/coa) for updates to this guide.

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**Chart of Accounts Quick Reference Guide**

Need additional information? Contact us at [projectcafe@northwestern.edu](mailto:projectcafe@northwestern.edu)

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<tr>
<th>Terminology</th>
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<td>Account 5 digits</td>
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<td>Activity 2 digits</td>
<td>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.</td>
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**ChartField1 4 digits**

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 3 digits**

ChartField that identifies the functional purpose of the expense. *It does not require manual data entry.*

**Department 7 digits**

ChartField that is also called department or DeptID and determines which management unit is responsible for the activity.

**Fund 3 digits**

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 Chart String Fund & Prefix Descriptions included in this document.

**Primary Management Unit (PMU)**

Major organizational structure within a school or unit. The PMU resides at level 5 of the NU Master DeptID tree and is the lowest level for common university-wide reporting.

**Program 4 digits**

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 8 digits**

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.