NUIT Northwestern University Information Technology | Administrative Systems

NORTHWESTERN UNIVERSITY

Cognos BI

Using the GL077 Income Statement

Manual

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Income Statement Report Overview

The Income Statement report is a traditional financial statement tailored to the needs of Northwestern University. Like a traditional income statement, the report displays categories of revenue, expenses, and net performance. For budget management purposes, the report also displays budget, actuals, and balance versus budget. The report has both horizontal and vertical dimensions.

- Horizontally, the report presents the budget, actuals, encumbrance, total committed, balance, and prior year actuals.
- Vertically, the report presents revenues, expenses, net performance, a fringe benefit surplus adjustment, and carryforward balance.

Revenue and expense amounts are summarized into customized account categories that encompass one or more account codes and occupy a hierarchical tree of three levels (Management, Unit, and Account). It is the same hierarchy used for financial forecasting in NUPlans.

The report can be run at each level of the hierarchy. The top level represents the highest summary of financial data. Level two contains categories that roll up to level one and offers more granularity. Level three contains the revenue and expense account codes themselves.

Report Excerpt

Below is an excerpt of the report showing the basic design at level one of the account hierarchy.

		FY: 2014					FY: 2013
		Budget	Actuals	Encumbered	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Tuition & Fees	$0.00	$1,125.00	$0.00	$1,125.00	$1,125.00	$0.00
	Redistributed Tuition	$0.00	$230,447.00	$0.00	$230,447.00	$230,447.00	$387,542.45
	Financial Aid	($171,500.00)	($125,019.06)	($12,459.33)	($137,478.39)	$34,021.61	($190,864.50)
	Net Tuition & Fees	**($171,500.00)**	**$106,552.94**	**($12,459.33)**	**$94,093.61**	**$265,593.61**	**$196,677.95**
	Budget Appropriation	$109,045,335.00	$109,045,335.00	$0.00	$109,045,335.00	$0.00	$102,172,052.00
	Grants & Contracts - Indirect	$0.00	$5,200.00	$0.00	$5,200.00	$5,200.00	($0.11)
	Redistributed ICR	$3,359,295.00	$4,470,519.00	$0.00	$4,470,519.00	$1,111,224.00	$4,171,498.00
	Gifts	$0.00	$0.00	$0.00	$0.00	$0.00	($79.56)
	Sales, Services & Other	$1,976,899.00	$751,062.56	$0.00	$751,062.56	($1,225,836.44)	$1,053,922.42
	Revenue Transfers In	$3,973,309.00	$1,206,189.16	$0.00	$1,206,189.16	($2,767,119.84)	$8,757,398.73
	Intra (RDX) University Revenue	$27,050.00	$29,709.72	$0.00	$29,709.72	$2,659.72	$50,940.85
	Other Revenue	**$118,381,888.00**	**$115,508,015.44**	**$0.00**	**$115,508,015.44**	**($2,873,872.56)**	**$116,205,732.33**
	Revenues	**$118,210,388.00**	**$115,614,568.38**	**($12,459.33)**	**$115,602,109.05**	**($2,608,278.95)**	**$116,402,410.28**
Expenses	Faculty Salaries	$66,812,307.00	$41,731,394.08	$21,224,088.07	$62,955,482.15	$3,856,824.85	$61,571,567.66
	Research Professionals	$0.00	$161,649.21	$78,470.00	$240,119.21	($240,119.21)	$262,661.66
	Faculty Other Salaries	$1,563,829.00	$885,390.06	$211,336.58	$1,096,726.64	$467,102.36	$1,418,640.84
	TGS Graduate Assistants	$0.00	$35,268.53	$8,666.68	$43,935.21	($43,935.21)	$122,414.34
	Staff Salaries	$10,762,747.00	$7,956,373.66	$3,789,285.67	$11,745,659.33	($982,912.33)	$11,167,057.36
	Staff Other Salaries	$0.00	$244,492.81	$0.00	$244,492.81	($244,492.81)	$321,584.10
	Student Salaries	$211,669.00	$198,060.50	$0.00	$198,060.50	$13,608.50	$306,802.41
	Employee Benefits	$21,202,058.00	$13,633,282.66	$6,838,891.60	$20,472,174.26	$729,883.74	$19,979,622.61
	Total Salaries & Benefits	**$100,552,610.00**	**$64,845,911.51**	**$32,150,738.60**	**$96,996,650.11**	**$3,555,959.89**	**$95,150,350.98**
	Non-Personnel Exp. (budget)	$40,000.00	$0.00	$0.00	$0.00	$40,000.00	$0.00
	Services & Professional Fees	$4,097,391.00	$1,517,170.70	$63,935.95	$1,581,106.65	$2,516,284.35	$2,019,425.11

Report Access

Cognos users can find the report in the Budget/COA and Monthly Financial folders of Cognos Public Folders. Central Office users can find the report in the Accounting Services and Budget folders. It is visible to all users with access to the folders.

Report Prompts and Run Controls

The report comes with eight commonly used report prompts and six additional "Report Run Controls" that are unique to the report.

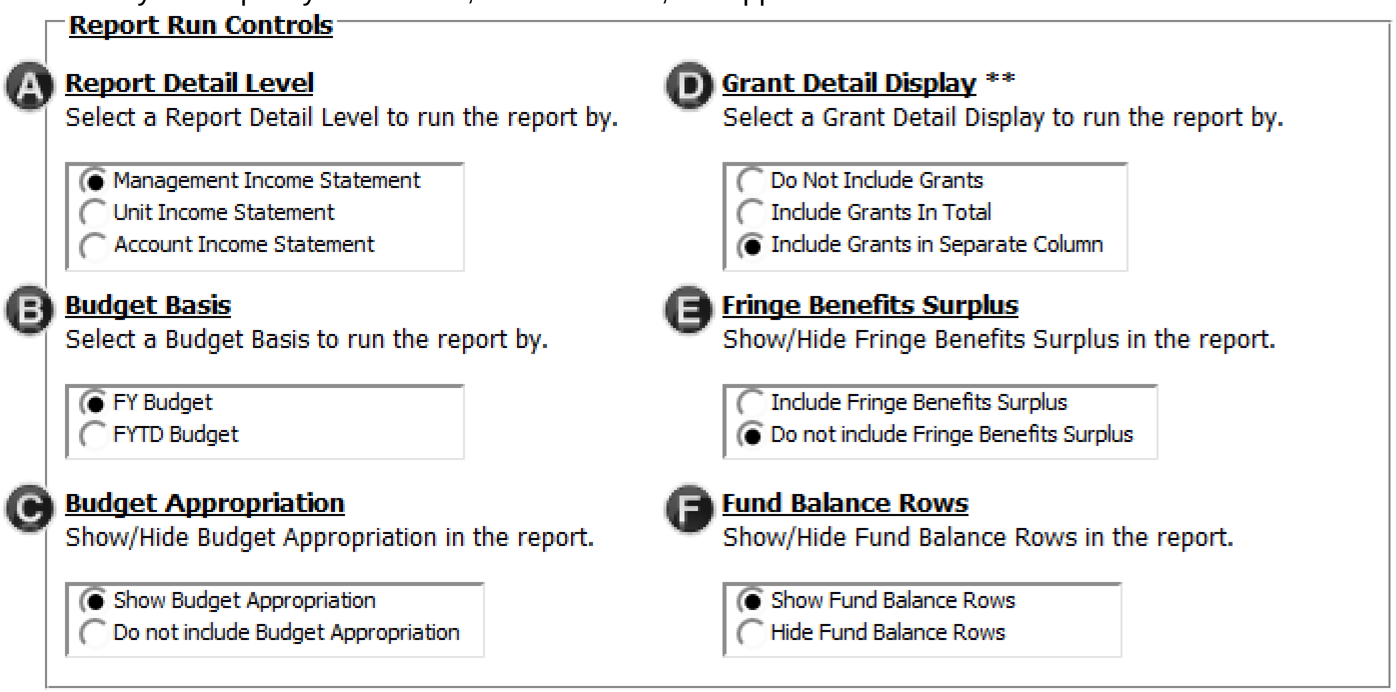
Common Prompts

The eight common prompts are listed below and explained further in the appendix.

- Date Options. Current Period, Previous Period, User Defined Period
- Fund. Select one or multiple funds. (Plant funds in the 800 series are not available on this report.)
- Department or Department Tree. Enter or select any value to which you have access.
- Project. Enter any value to which you have access.
- Project Status. All Projects (Default), Active Project Only, Inactive Projects Only
- Manager/Reviewer. Select your or your manager's name, if available, to limit the report.
- Management Level. Select one or more management levels to limit the report.
- Project Purpose. Select one or more purposes to limit the report.

Report Run Controls

Six "Report Run Controls" are available on the prompt page and on the HTML view of the report. They enable you to specify in advance, or in real time, the appearance of some columns and rows.



A. Report Detail Level	B. Budget Basis	C. Budget Appropriation
D. Grant Detail Display	E. Fringe Benefits Surplus	F. Fund Balance Rows

A. **Report Detail Level**. Three options control the level of the account hierarchy displayed on the report. In HTML view, account categories in the Management and Unit levels are hyperlinked to the Account Detail report, which presents all account codes that roll-up to the category.
Continued…

Option	Description
Management Income Statement	If you select this option, you see the most summarized version of the account hierarchy. The result is titled “Management Income Statement.”
Unit Income Statement	If you select this option, you see level two of the account hierarchy. The result is titled “Unit Income Statement.”
Account Income Statement	If you select this option, you see all budgeted and used account codes that roll up to levels one and two The result is titled “Account Income Statement.”

B. **Budget Basis**. Two options control whether the report uses a fiscal year-to-date format or not.

Option	Description
FY Budget	If you select this option, the report displays the fiscal year budgeted amount. The original base budget and budget adjustments that may occur throughout the year are included. Six columns appear in the result: Budget, Actuals, Encumbered, Total Committed, (Un)Favorable Balance, and Prior Year Actuals.
FYTD Budget	If you select this option, the report displays a prorated budget amount using the period selected in the date prompt. For example, if you select “Current Period” in the date prompt, and the current period is February, the sixth accounting period, the amount displayed is six times the result of the fiscal year budget divided by twelve ((FY Budget/12)x6). Three columns appear in the result: FYTD Budget, Actuals, and FYTD (Un)Favorable Balance.

C. **Budget Appropriation**. Two options control whether the report displays an appropriation in the Revenue section of the report.

Option	Description
Include Budget Appropriation	If you select this option, the report calculates the budget appropriation as the difference between budgeted expenses and revenues (for funds 110 and 171) and displays it in the Revenue section of the report as a separate line item, in both the Budget and Actuals column.
Do not include Budget Appropriation	If you select this option, the report does not calculate an appropriation and does not display it on the report.

D. **Grant Detail Display**. Three options control whether grants are excluded, displayed separately, or included in the same set of columns as all other funds. This control works with your security access profile and with the values you enter in the Fund, Department, and Project prompts.

Option	Description
Do Not Include Grants	If you select this option, the report summarizes the budget and financial activity for non-sponsored funds only. This option works with the values you entered in the Fund, Department, and Project prompts, excluding grant funds and grant projects that are there.
Include Grants in Total	If you select this option, the report summarizes activity for all funds, including grant funds, in one comprehensive set of columns.

Include Grants in Separate Column	If you select this option, the report summarizes activity for all funds, but displays non-sponsored funds and grant funds in two separate set of columns. A third set of columns summarizes all funds together.

E. **Fringe Benefits Surplus**. Two options control whether you see the Fringe Benefits Surplus row below net performance and whether the report calculates an amount to display there.

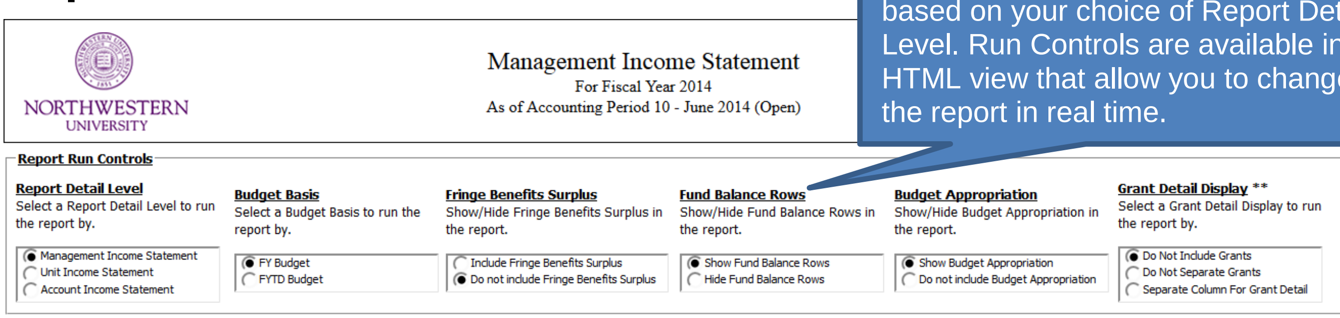
Option	Description
Include Fringe Benefits Surplus	If you select this option, the report displays the row, as well as the Adjusted Net Performance row. If there is a surplus associated with the Employee Benefits category, it is displayed in the Fringe Benefits Surplus row. If there is no total surplus, or if performance is negative, zero is displayed. This option applies to centrally-supported schools and units for whom a benefits surplus is deducted from overall performance. As stated on the report: “For schools and units operating on the appropriated budget model, benefits budget savings in Fund 110 are retained by the central budget.”
Do Not Include Fringe Benefits Surplus	If you select this option, the report hides the row (as well as the Adjusted Net Performance row) and does not perform the calculation. This option applies to areas without an appropriated budget.

F. **Fund Balance Rows**. Two options control whether you see three additional rows in the report footer that display beginning carry forward and a projected change based on current performance.

Option	Description
Show Fund Balance Rows	If you select this option, three additional rows appear in the footer: • FY Beginning Carryforward • (Use)/Buildup of Fund Balance • Projected FY Ending Balance This option applies to units who need to monitor fund balance in addition to current year performance. Some areas may consider this more meaningful at the end of the year. Others, such as the Feinberg School of Medicine (FSM), may use it throughout the year in combination with the fiscal year-to-date (FYTD) format.
Hide Fund Balance Rows	In you select this option, the footer does not display the three additional rows cited above.

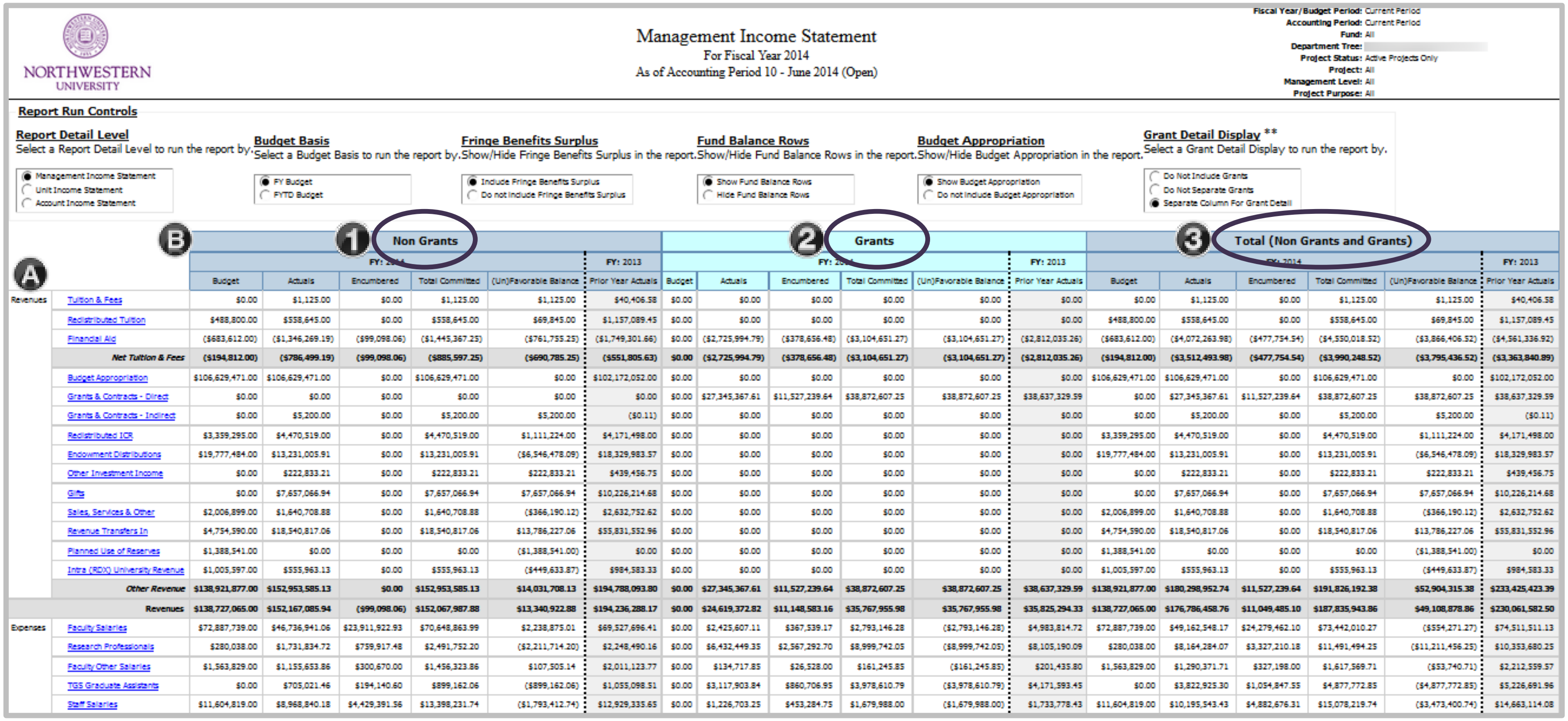
Report Header

The report header displays the title, based on your choice of Report Detail Level. Run Controls are available in HTML view that allow you to change the report in real time.



Report Body (Default View)

Below is the default view of the report body. Horizontally, the report begins by segmenting Revenues and Expenses. Next are the account categories, followed by three sets of columns. Find close-ups of the report on subsequent pages.



NORTHWESTERN UNIVERSITY

Management Income Statement
For Fiscal Year 2014
As of Accounting Period 10 - June 2014 (Open)

Fiscal Year/Budget Period: Current Period
Accounting Period: Current Period
Fund: All
Department Tree:
Project Status: Active Projects Only
Project: All
Management Level: All
Project Purpose: All

Report Run Controls

Report Detail Level
Select a Report Detail Level to run the report by.
- (•) Management Income Statement
- ( ) Unit Income Statement
- ( ) Account Income Statement

Budget Basis
Select a Budget Basis to run the report by.
- (•) FY Budget
- ( ) FYTD Budget

Fringe Benefits Surplus
Show/Hide Fringe Benefits Surplus in the report.
- (•) Include Fringe Benefits Surplus
- ( ) Do not include Fringe Benefits Surplus

Fund Balance Rows
Show/Hide Fund Balance Rows in the report.
- (•) Show Fund Balance Rows
- ( ) Hide Fund Balance Rows

Budget Appropriation
Show/Hide Budget Appropriation in the report.
- (•) Show Budget Appropriation
- ( ) Do not include Budget Appropriation

Grant Detail Display **
Select a Grant Detail Display to run the report by.
- ( ) Do Not Include Grants
- ( ) Do Not Separate Grants
- (•) Separate Column For Grant Detail

A B

1 Non Grants

		FY: 2014					FY: 2013
		Budget	Actuals	Encumbered	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Tuition & Fees	$0.00	$1,125.00	$0.00	$1,125.00	$1,125.00	$40,406.58
	Redistributed Tuition	$488,800.00	$558,645.00	$0.00	$558,645.00	$69,845.00	$1,157,089.45
	Financial Aid	($683,612.00)	($1,346,269.19)	($99,098.06)	($1,445,367.25)	($761,755.25)	($1,749,301.66)
	Net Tuition & Fees	**($194,812.00)**	**($786,499.19)**	**($99,098.06)**	**($885,597.25)**	**($690,785.25)**	**($551,805.63)**
	Budget Appropriation	$106,629,471.00	$106,629,471.00	$0.00	$106,629,471.00	$0.00	$102,172,052.00
	Grants & Contracts - Direct	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Grants & Contracts - Indirect	$0.00	$5,200.00	$0.00	$5,200.00	$5,200.00	($0.11)
	Redistributed ICR	$3,359,295.00	$4,470,519.00	$0.00	$4,470,519.00	$1,111,224.00	$4,171,498.00
	Endowment Distributions	$19,777,484.00	$13,231,005.91	$0.00	$13,231,005.91	($6,546,478.09)	$18,329,983.57
	Other Investment Income	$0.00	$222,833.21	$0.00	$222,833.21	$222,833.21	$439,456.75
	Gifts	$0.00	$7,657,066.94	$0.00	$7,657,066.94	$7,657,066.94	$10,226,214.68
	Sales, Services & Other	$2,006,899.00	$1,640,708.88	$0.00	$1,640,708.88	($366,190.12)	$2,632,752.62
	Revenue Transfers In	$4,754,590.00	$18,540,817.06	$0.00	$18,540,817.06	$13,786,227.06	$55,831,552.96
	Planned Use of Reserves	$1,388,541.00	$0.00	$0.00	$0.00	($1,388,541.00)	$0.00
	Intra (RDX) University Revenue	$1,005,597.00	$555,963.13	$0.00	$555,963.13	($449,633.87)	$984,583.33
	Other Revenue	**$138,921,877.00**	**$152,953,585.13**	**$0.00**	**$152,953,585.13**	**$14,031,708.13**	**$194,788,093.80**
Revenues		**$138,727,065.00**	**$152,167,085.94**	**($99,098.06)**	**$152,067,987.88**	**$13,340,922.88**	**$194,236,288.17**
Expenses	Faculty Salaries	$72,887,739.00	$46,736,941.06	$23,911,922.93	$70,648,863.99	$2,238,875.01	$69,527,696.41
	Research Professionals	$280,038.00	$1,731,834.72	$759,917.48	$2,491,752.20	($2,211,714.20)	$2,248,490.16
	Faculty Other Salaries	$1,563,829.00	$1,155,653.86	$300,670.00	$1,456,323.86	$107,505.14	$2,011,123.77
	TGS Graduate Assistants	$0.00	$705,021.46	$194,140.60	$899,162.06	($899,162.06)	$1,055,098.51
	Staff Salaries	$11,604,819.00	$8,968,840.18	$4,429,391.56	$13,398,231.74	($1,793,412.74)	$12,929,335.65

2 Grants

		FY: 2014					FY: 2013
		Budget	Actuals	Encumbered	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Tuition & Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Redistributed Tuition	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Financial Aid	$0.00	($2,725,994.79)	($378,656.48)	($3,104,651.27)	($3,104,651.27)	($2,812,035.26)
	Net Tuition & Fees	**$0.00**	**($2,725,994.79)**	**($378,656.48)**	**($3,104,651.27)**	**($3,104,651.27)**	**($2,812,035.26)**
	Budget Appropriation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Grants & Contracts - Direct	$0.00	$27,345,367.61	$11,527,239.64	$38,872,607.25	$38,872,607.25	$38,637,329.59
	Grants & Contracts - Indirect	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Redistributed ICR	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Endowment Distributions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other Investment Income	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Gifts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sales, Services & Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Revenue Transfers In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Planned Use of Reserves	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Intra (RDX) University Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other Revenue	**$0.00**	**$27,345,367.61**	**$11,527,239.64**	**$38,872,607.25**	**$38,872,607.25**	**$38,637,329.59**
Revenues		**$0.00**	**$24,619,372.82**	**$11,148,583.16**	**$35,767,955.98**	**$35,767,955.98**	**$35,825,294.33**
Expenses	Faculty Salaries	$0.00	$2,425,607.11	$367,539.17	$2,793,146.28	($2,793,146.28)	$4,983,814.72
	Research Professionals	$0.00	$6,432,449.35	$2,567,292.70	$8,999,742.05	($8,999,742.05)	$8,105,190.09
	Faculty Other Salaries	$0.00	$134,717.85	$26,528.00	$161,245.85	($161,245.85)	$201,435.80
	TGS Graduate Assistants	$0.00	$3,117,903.84	$860,706.95	$3,978,610.79	($3,978,610.79)	$4,171,593.45
	Staff Salaries	$0.00	$1,226,703.25	$453,284.75	$1,679,988.00	($1,679,988.00)	$1,733,778.43

3 Total (Non Grants and Grants)

		FY: 2014					FY: 2013
		Budget	Actuals	Encumbered	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Tuition & Fees	$0.00	$1,125.00	$0.00	$1,125.00	$1,125.00	$40,406.58
	Redistributed Tuition	$488,800.00	$558,645.00	$0.00	$558,645.00	$69,845.00	$1,157,089.45
	Financial Aid	($683,612.00)	($4,072,263.98)	($477,754.54)	($4,550,018.52)	($3,866,406.52)	($4,561,336.92)
	Net Tuition & Fees	**($194,812.00)**	**($3,512,493.98)**	**($477,754.54)**	**($3,990,248.52)**	**($3,795,436.52)**	**($3,363,840.89)**
	Budget Appropriation	$106,629,471.00	$106,629,471.00	$0.00	$106,629,471.00	$0.00	$102,172,052.00
	Grants & Contracts - Direct	$0.00	$27,345,367.61	$11,527,239.64	$38,872,607.25	$38,872,607.25	$38,637,329.59
	Grants & Contracts - Indirect	$0.00	$5,200.00	$0.00	$5,200.00	$5,200.00	($0.11)
	Redistributed ICR	$3,359,295.00	$4,470,519.00	$0.00	$4,470,519.00	$1,111,224.00	$4,171,498.00
	Endowment Distributions	$19,777,484.00	$13,231,005.91	$0.00	$13,231,005.91	($6,546,478.09)	$18,329,983.57
	Other Investment Income	$0.00	$222,833.21	$0.00	$222,833.21	$222,833.21	$439,456.75
	Gifts	$0.00	$7,657,066.94	$0.00	$7,657,066.94	$7,657,066.94	$10,226,214.68
	Sales, Services & Other	$2,006,899.00	$1,640,708.88	$0.00	$1,640,708.88	($366,190.12)	$2,632,752.62
	Revenue Transfers In	$4,754,590.00	$18,540,817.06	$0.00	$18,540,817.06	$13,786,227.06	$55,831,552.96
	Planned Use of Reserves	$1,388,541.00	$0.00	$0.00	$0.00	($1,388,541.00)	$0.00
	Intra (RDX) University Revenue	$1,005,597.00	$555,963.13	$0.00	$555,963.13	($449,633.87)	$984,583.33
	Other Revenue	**$138,921,877.00**	**$180,298,952.74**	**$11,527,239.64**	**$191,826,192.38**	**$52,904,315.38**	**$233,425,423.39**
Revenues		**$138,727,065.00**	**$176,786,458.76**	**$11,049,485.10**	**$187,835,943.86**	**$49,108,878.86**	**$230,061,582.50**
Expenses	Faculty Salaries	$72,887,739.00	$49,162,548.17	$24,279,462.10	$73,442,010.27	($554,271.27)	$74,511,511.13
	Research Professionals	$280,038.00	$8,164,284.07	$3,327,210.18	$11,491,494.25	($11,211,456.25)	$10,353,680.25
	Faculty Other Salaries	$1,563,829.00	$1,290,371.71	$327,198.00	$1,617,569.71	($53,740.71)	$2,212,559.57
	TGS Graduate Assistants	$0.00	$3,822,925.30	$1,054,847.55	$4,877,772.85	($4,877,772.85)	$5,226,691.96
	Staff Salaries	$11,604,819.00	$10,195,543.43	$4,882,676.31	$15,078,219.74	($3,473,400.74)	$14,663,114.08

A. At the far left side of the report is the account hierarchy. Three things determine how many categories you see. First, your selection of **Report Detail Level** determines which of the three levels of the account hierarchy appear on the report. Second, the number and kind of accounts established in the budget, and used financially, determine which categories appear. Third, row suppression ensures that no rows appear with nothing but zeroes. The report hierarchy is not expandable and collapsible; however, in HTML view, you can click the hyperlinked categories to launch a separate report (GL078) of associated account codes in a new tab or window.

B. In the expanded view shown above – with grant detail displayed separately – three identical sets of columns appear: (1) the first is the “Non Grants” section which summarizes non-sponsored funds, (2) the second is “Grants” which summarizes grant funds only, and (3) the third set of columns total grants and non-grants together.

Report Body (per Account Hierarchy Level)

The three selections of the **Report Detail Level** prompt determine the level of the account hierarchy that appears on the report. The screenshots below are just partial examples of the hierarchy.

Management Income Statement

If you select this option, you see the highest level of the account hierarchy, reflecting the categories in use with the chart strings specified.

Revenues	Revenue Transfers In
	Revenues
Expenses	Faculty Salaries
	Research Professionals
	Faculty Other Salaries
	Staff Salaries
	Employee Benefits
	Total Salaries & Benefits
	Services & Professional Fees
	Supplies, Materials & Othr Exp
	Travel, Conferences &Promotion
	Operations Plant, Rent & Equip
	Communications
	Expense Transfers Out
	Planned Creation of Reserves
	Total Non-personnel Expenses
	Expenses

Examples of the hierarchy shown here are representative and only partial.

The entire account hierarchy is available in spreadsheet format from the NUIT Administrative Systems website > Training Curriculum > FMS114 Reading Cognos Reports.

Unit Income Statement

If you select this option, you see the second level of the account hierarchy, reflecting the categories in use with the chart strings specified.

Revenues	Education Leadership
	FSM Appropriation In
	Revenue Transfers In Other
	Revenues
Expenses	Faculty Salaries
	Research Professionals
	Faculty Other Salaries
	Staff Salaries
	Employee Benefits
	Total Salaries & Benefits
	Advertising
	Other Services & Fees
	Printing & Postage
	General Supplies & Materials
	Lab Supplies
	Travel, Conferences &Promotion
	Equip Service Contracts & Othr
	Non-Capital Equipment
	Operations of Plant
	Communications
	Expense Transfers Out Other
	Planned Creation of Reserves
	Total Non-personnel Expenses
	Expenses

Account Income Statement

If you select this option, you see account codes that rollup to the categories of the account hierarchy. Only accounts in use with the chart strings specified appear on the report.

Revenues	88502 NMT-Education Leadership Pool
	88527 NMT-From-Endow FSM
	88545 Dean's Commitment From
	88546 FSM Appropriation In
	88598 NMT-From-Intra-Fund-FSM Intra
	88802 Non-Mandatory Transfer from
	Revenues
Expenses	60011 Faculty Salaries, Regular
	60030 Research Professional Salary
	60067 Faculty Incentive Compensation
	60100 Non-Academic Personnel
	60181 Fringe Benefits Statutory
	60186 Fringe Benefits Full
	Total Salaries & Benefits
	75030 Membership Dues
	75150 Advertising and Promotions
	75510 U.S. Post Office
	75520 Common Carrier
	75525 Shipping-Technical Related Mat
	75660 General Services-Chicago
	75675 External Laundry Services
	73010 Paper And Office Supplies

Accounts appear sequentially, aligned with the categories to which they belong.

Total Non-personnel Expenses
Expenses

Report Body (Do Not Include Grants)

When the report includes only non-sponsored funds (excludes grants), it displays only one set of columns.

Shown at right are the six columns that appear when the report is run on a fiscal year basis.

For the current year, the columns are:

- Budget
- Actuals
- Encumbered
- Total Committed
- (Un)Favorable Balance

The final column:

- Prior Year Actuals

	FY: 2014					FY: 2013
	Budget	Actuals	Encumbered	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Redistributed Tuition	$1,111,684.00	$159,924.25	$0.00	$159,924.25	($951,759.75)	$985,964.65
Financial Aid	($40,000.00)	($7,963.20)	$0.00	($7,963.20)	$32,036.80	($40,707.42)
Net Tuition & Fees	**$1,071,684.00**	**$151,961.05**	**$0.00**	**$151,961.05**	**($919,722.95)**	**$945,257.23**
Grants & Contracts - Indirect	$0.00	$2,709.94	$0.00	$2,709.94	$2,709.94	($0.08)
Gifts	$0.00	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,400.00
Sales, Services & Other	$11,569.00	$37,317.90	$0.00	$37,317.90	$25,748.90	$277,534.88
Revenue Transfers In	$16,036,368.00	$8,253,899.69	$0.00	$8,253,899.69	($7,782,468.31)	$16,383,923.21
Planned Use of Reserves	$997,261.00	$0.00	$0.00	$0.00	($997,261.00)	$0.00
Intra (RDX) University Revenue	$0.00	$40,000.00	$0.00	$40,000.00	$40,000.00	$5,849.98
Revenues	**$18,116,882.00**	**$8,487,388.58**	**$0.00**	**$8,487,388.58**	**($9,629,493.42)**	**$17,613,965.22**
Faculty Salaries	$7,058,059.00	$4,612,915.93	$2,473,977.13	$7,086,893.06	($28,834.06)	$7,203,074.96
Research Professionals	$244,400.00	$227,311.21	$117,036.84	$344,348.05	($99,948.05)	$255,453.24
Faculty Other Salaries	$526,200.00	$502,155.67	$0.00	$502,155.67	$24,044.33	$962,532.12
TGS Graduate Assistants	$0.00	$0.00	$0.00	$0.00	$0.00	$34,000.00
Staff Salaries	$2,383,625.00	$1,538,213.69	$780,628.16	$2,318,841.85	$64,783.15	$2,146,944.80
Staff Other Salaries	$42,836.00	$109,901.83	$0.00	$109,901.83	($67,065.83)	$224,657.32
Student Salaries	$0.00	$4,875.00	$0.00	$4,875.00	($4,875.00)	$1,575.00
Employee Benefits	$2,671,602.00	$1,774,715.84	$917,086.64	$2,691,802.48	($20,200.48)	$2,694,932.73
Total Salaries & Benefits	**$12,926,722.00**	**$8,770,089.17**	**$4,288,728.77**	**$13,058,817.94**	**($132,095.94)**	**$13,523,170.17**
Non-Personnel Exp. (budget)	$66,900.00	$0.00	$0.00	$0.00	$66,900.00	$0.00
Subcontracts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.49

Report sample is truncated. Some salary detail is missing.

TotalSalaries & Benefits	$XXX,XXX,XXX.00	$XX,XXX,XXX.00	$XX,XXX,XXX.00	$XXX,XXX,XXX.00	$XX.00	$XXX,XXX,XXX.00

Other expenses appear here and are summarized below.

Total Non-personnel	$XX,XXX,XXX.00	$XXX,XXX.00	$XXX.XXX.00	$XXX,XXX.00	$XXX,XXX.00	$XX,XXX,XXX.00
Expenses	$XXX,XXX,XXX.00	$XX,XXX,XXX.00	$X.XXX.XXX.00	$XX,XXX,XXX.00	XX,XXX.00	$XXX,XXX,XXX.00
Net Performance	$X.00	$XX,XXX,XXX.00	($X,XXX.XXX.00)	($X,XXX,XXX.00)	($X,XXX,XXX.00)	$XXX,00
Fringe Benefits Surplus*					$XX,XXX.00	
Adjusted Net Performance:	$X,XXX.00	$XX,XXX,XXX.00	($X,XXX.XXX.00)	($X,XXX,XXX.00)	$XX,XXX,XXX.00	$XXX.00

	Budget	Current Performance
FY 2014 Beginning	$X,XXX,XXX.00	$XX,XXX,XXX.00
(Use)/Buildup of Fund Balance	$XXX,XXX.00	$XXX,XXX.00
Projected FY 2014 Ending	$X,XXX,XXX.00	$X,XXX,XXX.00

Report Body (Separate Column for Grant Detail)

When grants are included in a separate set of columns, the report horizontally stacks three identical sets of columns.

Stacked in the middle is "Grants" (shown at right).

For the current year, columns are:

- Budget
- Actuals
- Encumbered
- Total Committed
- (Un)Favorable Balance

From the prior year, you see:

- Prior Year Actuals

The six columns shown in the example appear when the report is run on a fiscal year basis.

	Grants						
	FY: 2014					FY: 2013	
	Budget	Actuals	Encumbered	Total Committed	(Un)Favorable Balance	Prior Year Actuals	
Financial Aid	($2,412,563.00)	($1,677,545.41)	($311,408.32)	($1,988,953.73)	$423,609.27	($2,040,031.96)	
Net Tuition & Fees	**($2,412,563.00)**	**($1,677,545.41)**	**($311,408.32)**	**($1,988,953.73)**	**$423,609.27**	**($2,040,031.96)**	
Grants & Contracts - Direct	$45,811,923.00	$32,278,435.15	$20,061,305.00	$52,339,740.15	$6,527,817.15	$45,218,362.90	
Revenues	**$43,399,360.00**	**$30,600,889.74**	**$19,749,896.68**	**$50,350,786.42**	**$6,951,426.42**	**$43,178,330.94**	
Faculty Salaries	$13,890,525.00	$5,167,347.92	$1,858,629.18	$7,025,977.10	$6,864,547.90	$6,620,502.02	
Research Professionals	$0.00	$5,729,139.43	$2,903,190.35	$8,632,329.78	($8,632,329.78)	$7,658,426.28	
Librarian & Other Professional	$0.00	$26,345.33	$29,199.14	$55,544.47	($55,544.47)	$0.00	
Faculty Other Salaries	$0.00	$55,345.04	$16,653.63	$71,998.67	($71,998.67)	$141,751.46	
TGS Graduate Assistants	$0.00	$860,552.48	$334,922.61	$1,195,475.09	($1,195,475.09)	$1,256,738.64	
Staff Salaries	$6,148,791.00	$4,438,312.15	$2,388,582.78	$6,826,894.93	($678,103.93)	$6,050,662.12	
Staff Other Salaries	$0.00	$156,568.13	$0.00	$156,568.13	($156,568.13)	$298,026.97	
Student Salaries	$0.00	$17,695.46	$0.00	$17,695.46	($17,695.46)	$44,475.71	
Employee Benefits	$5,276,774.00	$4,183,621.54	$1,949,459.59	$6,133,081.13	($856,307.13)	$5,409,819.50	
Employee Benefit Programs	$0.00	$43,999.57	$0.00	$43,999.57	($43,999.57)	$60,763.24	
Total Salaries & Benefits	**$25,316,090.00**	**$20,678,927.05**	**$9,480,637.28**	**$30,159,564.33**	**($4,843,474.33)**	**$27,541,165.94**	
Subcontracts	$190,722.00	$7,565,774.93	$5,503,954.64	$13,069,729.57	($12,879,007.57)	$9,565,247.41	
Services & Professional Fees	$0.00	$2,294,947.61	$31,653.22	$2,326,600.83	($2,326,600.83)	$2,918,293.20	
Library Materials	$0.00	$1,667.59	$0.00	$1,667.59	($1,667.59)	$885.71	
Supplies, Materials & Othr Exp	$17,892,548.00	$2,941,423.97	$125,024.61	$3,066,448.58	$14,826,099.42	$4,766,192.31	
Travel, Conferences &Promotion	$0.00	$445,904.46	$0.00	$445,904.46	($445,904.46)	$605,067.09	
Operations Plant, Rent & Equip	$0.00	$1,028,484.96	$140,439.90	$1,168,924.86	($1,168,924.86)	$2,277,364.68	
Report sample is truncated. Some salary detail is missing.							
TotalSalaries & Benefits	$XXX,XXX,XXX.00	$XX,XXX,XXX.00	$XX,XXX,XXX.00	$XX,XXX,XXX.00	$XX.00	$XXX,XXX,XXX.00	
Other expenses appear here and are summarized below.							
Total Non-personnel Expenses	$XX,XXX,XXX.00	$XXX,XXX.00	$XXX.XXX.00	$XXX,XXX.00	$XXX,XXX.00	$XX,XXX,XXX.00	
Expenses	$XXX,XXX,XXX.00	$XX,XXX,XXX.00	$X.XXX.XXX.00	$XX,XXX,XXX.00	XX,XXX.00	$XXX,XXX,XXX.00	
Net Performance	$X.00	$XX,XXX,XXX.00	($X,XXX.XXX.00)	($X,XXX,XXX.00)	($X,XXX,XXX.00)	$XXX,00	
Fringe Benefits Surplus*					$XX,XXX.00		
Adjusted Net Performance:	$X,XXX.00	$XX,XXX,XXX.00	($X,XXX.XXX.00)	($X,XXX,XXX.00)	$XX,XXX,XXX.00	$XXX.00	($X,XXX,XXX.0

A complete example of the report in this view is on page 7. Not shown above are two identical stacks of columns, positioned at left and at right. At left is a set of columns called "Non Grants" (not shown). The third stack of columns, also not shown, is called "Total (Non Grants and Grants)."

Report Body (Do Not Separate Grants)

When grants are included in the body of the report – merged into all other funds – the report width is limited again to one set of columns.

Current year columns are:

- Budget
- Actuals
- Encumbered
- Total Committed
- (Un)Favorable Balance

From the prior year, you see:

- Prior Year Actuals

The six columns shown in the example appear when the report is run on a fiscal year basis.

	FY: 2014					FY: 2013	
	Budget	Actuals	Encumbered	Total Committed	(Un)Favorable Balance	Prior Year Actuals	
Tuition & Fees	$0.00	$1,125.00	$0.00	$1,125.00	$1,125.00	$40,406.58	
Redistributed Tuition	$488,800.00	$558,645.00	$0.00	$558,645.00	$69,845.00	$1,157,089.45	
Financial Aid	($683,612.00)	($4,072,263.98)	($477,754.54)	($4,550,018.52)	($3,866,406.52)	($4,561,336.92)	
Net Tuition & Fees	**($194,812.00)**	**($3,512,493.98)**	**($477,754.54)**	**($3,990,248.52)**	**($3,795,436.52)**	**($3,363,840.89)**	
Budget Appropriation	$106,629,471.00	$106,629,471.00	$0.00	$106,629,471.00	$0.00	$102,172,052.00	
Grants & Contracts - Direct	$0.00	$27,345,367.61	$11,527,239.64	$38,872,607.25	$38,872,607.25	$38,637,329.59	
Grants & Contracts - Indirect	$0.00	$5,200.00	$0.00	$5,200.00	$5,200.00	($0.11)	
Redistributed ICR	$3,359,295.00	$4,470,519.00	$0.00	$4,470,519.00	$1,111,224.00	$4,171,498.00	
Endowment Distributions	$19,777,484.00	$13,231,005.91	$0.00	$13,231,005.91	($6,546,478.09)	$18,329,983.57	
Other Investment Income	$0.00	$222,833.21	$0.00	$222,833.21	$222,833.21	$439,456.75	
Gifts	$0.00	$7,657,066.94	$0.00	$7,657,066.94	$7,657,066.94	$10,226,214.68	
Sales, Services & Other	$2,006,899.00	$1,640,708.88	$0.00	$1,640,708.88	($366,190.12)	$2,632,752.62	
Revenue Transfers In	$4,754,590.00	$18,540,817.06	$0.00	$18,540,817.06	$13,786,227.06	$55,831,552.96	
Planned Use of Reserves	$1,388,541.00	$0.00	$0.00	$0.00	($1,388,541.00)	$0.00	
Intra (RDX) University Revenue	$1,005,597.00	$555,963.13	$0.00	$555,963.13	($449,633.87)	$984,583.33	
Revenues	**$138,727,065.00**	**$176,786,458.76**	**$11,049,485.10**	**$187,835,943.86**	**$49,108,878.86**	**$230,061,582.50**	
Faculty Salaries	$72,887,739.00	$49,162,548.17	$24,279,462.10	$73,442,010.27	($554,271.27)	$74,511,511.13	
Research Professionals	$280,038.00	$8,164,284.07	$3,327,210.18	$11,491,494.25	($11,211,456.25)	$10,353,680.25	
Faculty Other Salaries	$1,563,829.00	$1,290,371.71	$327,198.00	$1,617,569.71	($53,740.71)	$2,212,559.57	
Report sample is truncated. Some salary detail is missing.							
TotalSalaries & Benefits	$XXX,XXX,XXX.00	$XX,XXX,XXX.00	$XX,XXX,XXX.00	$XX,XXX,XXX.00	$XX.00	$XXX,XXX,XXX.00	
Other expenses appear here and are summarized below.							
Total Non-personnel Expenses	$XX,XXX,XXX.00	$XXX,XXX.00	$XXX.XXX.00	$XXX,XXX.00	$XXX,XXX.00	$XX,XXX,XXX.00	
Expenses	$XXX,XXX,XXX.00	$XX,XXX,XXX.00	$X.XXX.XXX.00	$XX,XXX,XXX.00	XX,XXX.00	$XXX,XXX,XXX.00	
Net Performance	$X.00	$XX,XXX,XXX.00	($X,XXX.XXX.00)	($X,XXX,XXX.00)	($X,XXX,XXX.00)	$XXX,00	
Fringe Benefits Surplus*					$XX,XXX.00		
Adjusted Net Performance:	$X,XXX.00	$XX,XXX,XXX.00	($X,XXX.XXX.00)	($X,XXX,XXX.00)	$XX,XXX,XXX.00	$XXX.00	($X,XXX,XXX.00

	Budget	Current Performance
FY 2014 Beginning CarryForward:	$X,XXX,XXX.00	$XX,XXX,XXX.00
(Use)/Buildup of Fund Balance	$XXX,XXX.00	$XXX,XXX.00
Projected FY 2014 Ending Balance	$X,XXX,XXX.00	$X,XXX,XXX.00

Row Definitions

Revenues

In the Revenues section, up to three summary rows appear.

- Net Tuition & Fees. This row appears when tuition and / or financial aid is relevant. Per the account hierarchy, this amount is calculated as Tuition & Fees plus Redistributed Tuition plus Financial Aid, where financial aid is an expense (and is shown as a negative amount) that reduces tuition and fees revenue.
- Revenues. This row totals all revenue categories in all columns. It appears on the report when revenue is relevant to the Fund and other ChartFields requested on the prompt page.
    - If relevant, schools and units may include the budget appropriation in the body of the report. If you opt to do so, the appropriate amount appears as a separate category called "Budget Appropriation" in the Revenue section of the report.
    - Per an explanation on the report, "The Budget Appropriation is calculated for Funds 110 and 171. It does not reflect the impact, if any, of budgets on cost-share funds."

Expenses

In the Expenses section, up to three summary rows appear.

- Total Salaries & Benefits. This row totals all salary and benefits categories in all columns. It appears on the report when salary and benefits is relevant to the Fund and other ChartFields requested on the prompt page.
- Total Non-personnel Expenses. This row totals all non-personnel expense categories.
- Expenses. This row totals all expenses, both compensation and other expenses.

Footer

In the footer of the report, up to three rows display measures of current year performance.

- Net Performance. This row displays the difference of total revenues and total expenses. In the (Un)Favorable Balance column it is the sum of total revenues and total expenses.
- Fringe Benefits Surplus. This row isolates and displays the balance related to the Employee Benefits category. The amount appears in the (Un)Favorable Balance column, when you opt to include the row with the Fringe Benefits Surplus run control. The calculation, Budget – Total Committed, is applied to Fund 110 only. If the result is negative, the field displays zero.
- Adjusted Net Performance. This row works with the Fringe Benefits Surplus row. If you opt to display the Fringe Benefit Surplus, this row displays the difference of Net Performance minus Fringe Benefits Surplus.

In the footer, three additional rows display amounts related to carry forward and fund balance that you can opt to hide or show. Results appear in the Budget and (Un)Favorable Balance columns.

- FY Beginning Carryforward. This row displays the budgeted amounts on account 79999. The row is hidden on the Account Income Statement if you drill there from a hyperlink on the Management or Unit Income Statement.
- (Use)/Buildup of Fund Balance. In the Budget column this row displays the net of Planned Use of Reserves (88992) and Planned Buildup of Reserves (88991). In the (Un)Favorable Balance column it is equal to the Adjusted Net Performance (or Net Performance, if Adjusted Net Performance is hidden). The row is hidden on the Account Income Statement if you drill there from a hyperlink on the Management or Unit Income Statement.

  Continued…

- Projected FY Ending Balance. This row is a prediction of the fiscal year ending fund balance, based on beginning carryforward and projected activity. In the Budget column, the calculation is FY Beginning Carryforward plus (Use)/Buildup of Fund Balance plus Adjusted Net Performance (or Net Performance, if Adjusted Net Performance is hidden). In the (Un)Favorable Balance column the calculation is FY Beginning Carryforward plus net performance. (In practice, net performance equals the use or buildup of reserves.) The row is hidden on the Account Income Statement if you drill there from a hyperlink on the Management or Unit Income Statement.

Column Definitions

There are two sets of columns that appear, depending on your choice of Budget Basis (FY or FYTD).

FY Budget Basis

Six columns appear if you select the FY Budget Basis.

- Budget. For non-sponsored funds, the budget is sourced from NUFinancials, the approved original base budget plus any recurring or non-recurring budget adjustments. For sponsored funds, the grant budget is sourced from NUPlans, if entered as part of the annual budgeting process.
- Actuals. Sourced from NUFinancials, actuals are all posted expenses and revenues as of the date period and criteria selected.
- Encumbered. Sourced from NUFinancials, the Encumbered column displays the dollar value of all requisitions and purchase orders in process as of the date period and criteria selected.
- Total Committed. Calculated. Actual + Encumbered.
- (Un)Favorable Balance. Calculated. For expenses, the order of operation is Budget – Total Committed. For revenues, the order of operation is Total Committed – Budget.
- Prior Year Actuals. Sourced from NUFinancials, actuals are all posted expenses and revenues. Prior year actuals does not include carryforward information, because carryforward amounts on account 79999 are budget only.

FYTD Budget Basis

Three columns appear if you select the FYTD Budget Basis.

- FYTD Budget. Calculated. The budget amount prorated for the number of accounting periods closed to-date based on the accounting period selected.
- Actuals. Sourced from NUFinancials, all posted expenses and revenues as of the date period and criteria selected.
- FYTD (Un)Favorable Balance. Calculated. For expenses, the order of operation is Budget – Total Committed. For revenues, the order of operation is Total Committed – Budget.

Using the Report for Grants

For sponsored projects, the report can be used to monitor direct costs on an annualized basis, with reference to grant expense budgeting in NUPlans. This means that if NUPlans was not used to enter a grant expense budget by direct cost category, the report does not enable comparison of direct cost budget and actuals.

Again, the report offers an *annualized* view of direct costs. It does not offer a life-to-date view of the grant. It does not import indirect cost expense, and it does not import grant revenue. Rather, grant revenues are calculated within the report to match direct expenses on the assumption that the grant does not overspend and that the sponsor does not underpay. There is a footnote on the report for user reference, “Grant activity includes direct costs only. Grant revenues are calculated to match grant direct expenses.” Indirect cost recovery revenue is displayed in the non-sponsored section of report, if applicable to the area.

For all these reasons, the report supplements and does not replace other reports for grant management. To access grant reports for monitoring expenses, indirect cost recovery, and sponsor payments, please refer to the Sponsored Programs Management folder of Cognos Connection. For related training about grant reports, refer to the Grants subject area within the NUIT Administrative Systems training curriculum.

Drilling to the Account Level

On the HTML view of the Management Level or Unit Level Income Statement, you can click a hyperlinked category name to drill to the Account Level. In most cases, the result is one or a list of accounts contained by the category and associated values. The exceptional cases are categories that do not contain accounts.

- This is the case with grant budget categories. Because grant budgets in NUPlans are done at the category level, there are no accounts and associated values to display.
- It is also the case in the Budget Appropriation category. Because the appropriation is a calculated value, there are no accounts to display with associated values.

In such cases, the report displays a row labeled “Various” followed by the category name. For example, if you drill from a grant budget on Faculty Salaries, you see “Various Faculty Salaries.” If applicable, you encounter the exceptions when you drill from such a category to the account level or when you run the Account Income Statement itself.

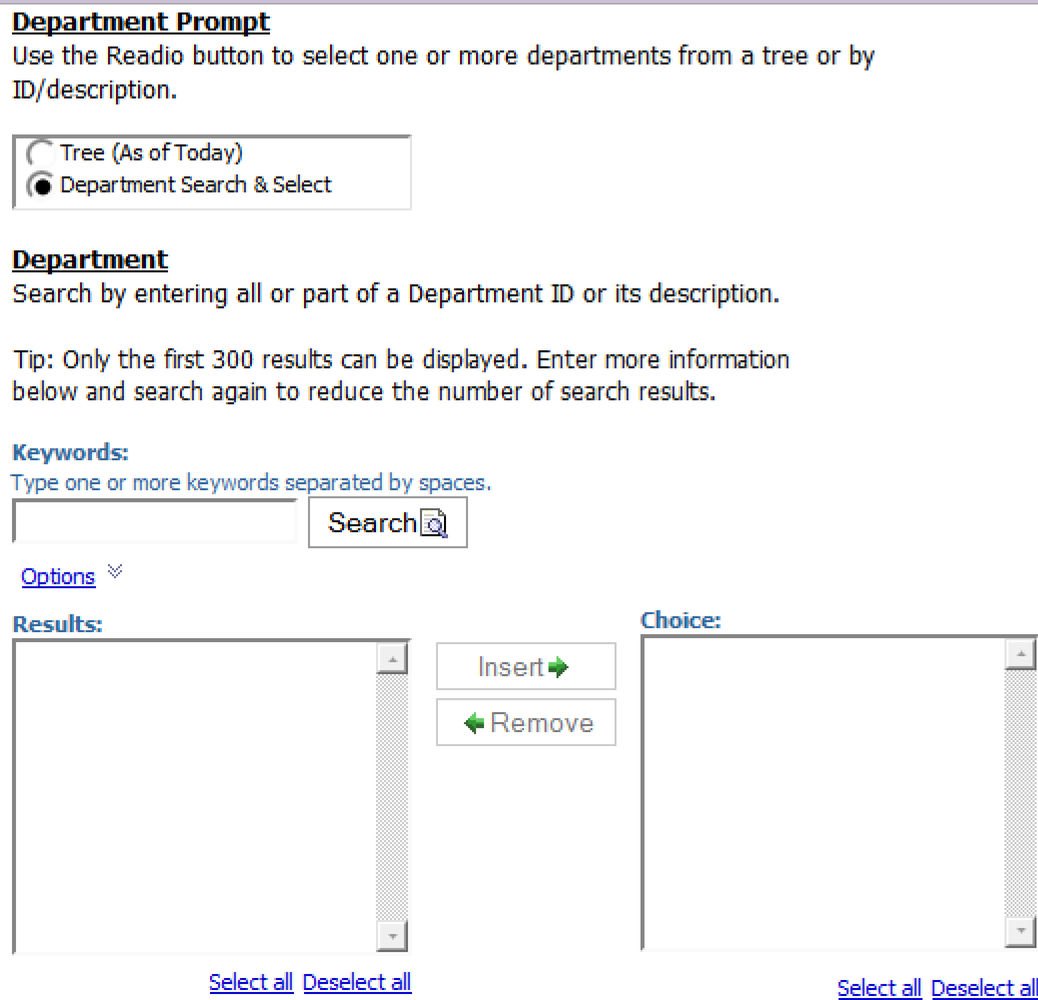
Viewing the Account Hierarchy

While it is possible to see accounts associated with categories by using the drill functionality on the report, it is also possible to view the entire account hierarchy in spreadsheet form. The spreadsheet is available via download from the NUIT Administrative Systems website > Training Curriculum > FMS114 Reading Cognos Reports.

Appendix: Using the Common Report Prompts

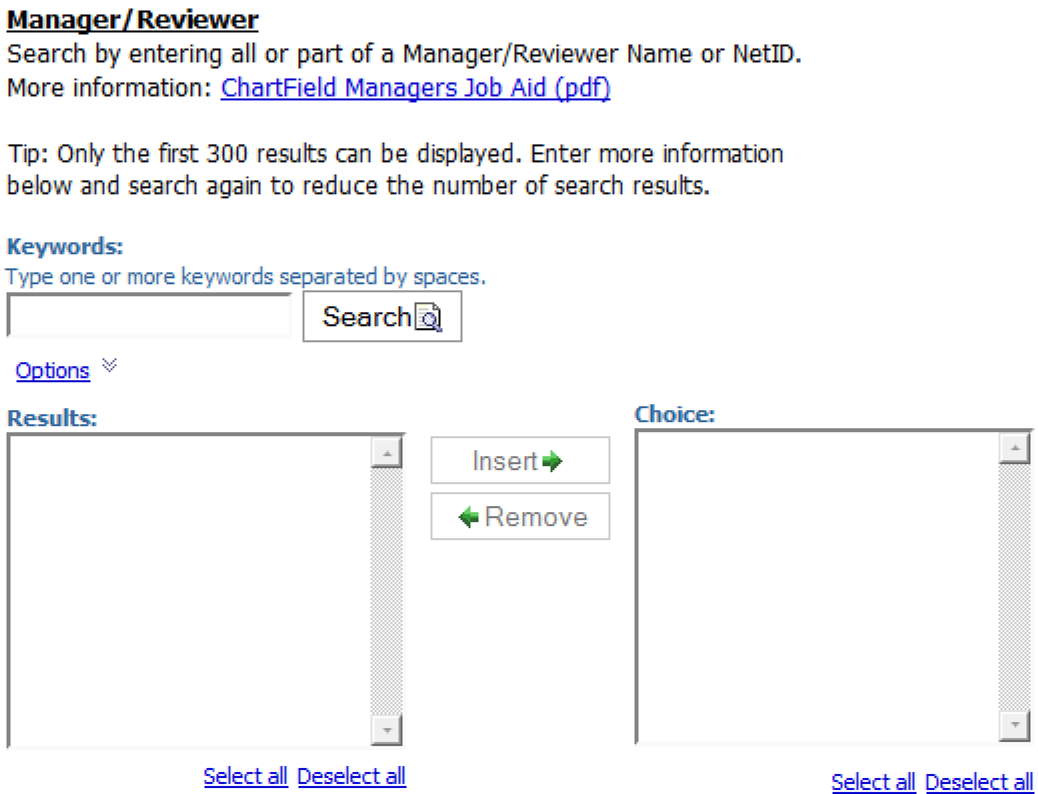
The report comes with eight commonly used report prompts and six additional “Report Run Controls” that are unique to this report. Common prompts are potentially overridden by the run controls. For example, if you ask for Funds in the 600 series but select the Run Control “Do Not Include Grants,” the funds are suppressed on the report. More information about the common prompts is below.

<table>
<tr><th>Description</th><th>Prompt</th></tr>
<tr><td>Department

Enter or select any value to which you have access.</td><td>

The report can be run at any of the seven levels of the Department Tree. However, because amounts are summarized by account category, chart strings are not displayed in the body of the report.

Additionally, the report utilizes Row Level Security, meaning that chart strings to which you do <u>not</u> have access are excluded from the report. As with any report, care should be taken to run the report for departments and projects to which you <u>do</u> have access and to understand how your access may influence the summarized amounts that you see in the report body.</td></tr>
</table>

<table>
<tr><th>Description</th><th>Prompt</th></tr>
<tr><td>Date Options
Current Period, Previous Period, User Defined Period</td><td>
</td></tr>
<tr><td>Manager / Reviewer
Select your or your manager’s name if available.</td><td>

The purpose of the Manager/Reviewer prompt is to enable Cognos users to save time on the prompt page by running a report by name, instead of entering all chart strings in which they are interested. Using the name entered, Cognos displays all chart strings on the report associated with the name.
Manager and Reviewer names are associated with financial Department IDs and Project IDs by ChartField Managers within your school or unit. Names added in NUFinancials are available in the Cognos Manager/Reviewer prompt. To add or change the association of names with departments and projects, navigate in NUFinancials as follows: Main Menu > NU Interfaces and Processes > ChartField Managers and Attributes. Refer to the NUIT Administrative Systems training curriculum for steps and more information.</td></tr>
</table>

Description	Prompt
Fund	**Fund** Select one or more Funds. 110 - General Unrestricted 120 - Employee Benefits 123 - E2E4 add fund 130 - Unrestricted Clearing 131 - Payroll Clearing 132 - SES Clearing. 133 - Vendor Interface Clearing 150 - Auxiliary Enterprises 151 - Allen Center 152 - NU Press 156 - Evanston Univ House & Food Svc Select all Deselect all The report is intended to provide a common way to view financials across the enterprise, so most funds are available. One exception is Plant funds in the 800 series, which are not available on this report.
Project Status	**Project Status** Use the radio buttons to filter projects based on status. All Projects Active Projects Only Inactive Projects Only
Project Enter any value to which you have access.	**Project** Search by entering all or part of a Project ID or its description. Tip: Only the first 300 results can be displayed. Enter more information below and search again to reduce the number of search results. **Keywords:** Type one or more keywords separated by spaces. Search Options **Results:** Insert Remove **Choice:** Select all Deselect all Select all Deselect all

Description	Prompt
Management Level	**Management Level** Select one or more Management Levels. DEAN VP - Dean/VP Administration DEPT UNIT - Dept Chair/Unit Head NONE OTHER - Other PI FACULTY - Faculty PROG CTR - Program/Center Select all Deselect all Management Level is a "ChartField Attribute" that can be assigned to ChartFields in NUFinancials for use as report prompts in Cognos. Management Levels are assigned by ChartField Managers within your school or unit. To add or change the level associated with a department or project, navigate in NUFinancials as follows: Main Menu > NU Interfaces and Processes > ChartField Managers and Attributes. Refer to the NUIT Administrative Systems training curriculum for steps and more information.
Project Purpose	**Project Purpose** Select one or more Project Purposes. ADMINISTRATION - Administration ANNUITIES - Annuities ANNUITY_TRUSTS - Annuity Trusts ANN_LIF_ACCR_LIAB - Annuities-LIF Accrued Liabilities BUILDING - Building CARRYFORWARDS - Carryforwards CENTER_SUPPORT - Center Support CHAIR - Chair DEFERRED_COMP - Deferred Compensation DEPARTMENTAL - Departmental Support DEPARTMENTAL SUPPORT - Departmental Support Select all Deselect all Project Purpose is a value assigned on the ChartField Request form to new or existing projects by ChartField Managers within your school or unit. Projects may have only one purpose, which is associated with the Project ID in NUFinancials by ChartField Maintenance staff. Not all eligible chart strings have been assigned a purpose. To assign a purpose to an existing Project ID, contact ChartField Maintenance in Accounting Services for assistance.