

New York University Fund Dictionary

Fund	Fund Descr Fame	Type	Should Budgets be Established?	Project Prefix	Use of Program Chartfield
10	Current Unrestricted	Unrestricted - Instructional and administrative activities	Yes	A, B, or C - Cost Share; PP - Partners Program	optional
12	Current Funds Sch. of Law Fdn.	Unrestricted - Law School instructional and administrative activities	Yes		optional
14	Real Estate	Unrestricted - Real Estate activities	Yes		required
16	Auxiliary	Unrestricted - housing, dining, bookstore, recreation activities	Yes		required
19	Agency	Funds held on behalf of organizations outside of NYU	Yes		required
20	Management Designated	Resources other than gifts, grants or contracts, and have no limitations or stipulations placed on them by external agencies or donors, but are internally designated by the University for a specific purpose.	Yes	M	optional
21	Expendable Endow Income Unrest	Endowment return designated for spending.	Yes		required
22	Exp Gift & Non-Fed Grant Unres	Donor-designated funds	Yes	R - Gifts and internally designated funds, T - Temp Restricted gifts	optional
24	Foundation & Non-Federal Grant	Foundation gifts and grants.	Yes	R - Non-Gov't Grants and Contacts	optional
25	Gov't & Coml. Grants/Contracts	Activities sponsored by third parties through an exchange transaction	Yes	N - Non-Federal Gov't Grants; F - Federal Grants; R - Non-Gov't Grants and Contacts; S - Sponsored Agreements	optional
31	Univ Created Loans Unrestrict	Student loans issued by the University	No		required
32	Donor Created Loans T Restrict	Donor-designated student loan funds.	No		required
33	Donor Created Loans P Restrict	Permanently restricted - donor-created student loan funds.	No		required
34	Federal Loan Funds	Temporarily restricted - loan funds funded by the Federal Government (i.e. Perkins Loan Program). Reported as a liability on financial statements	No		required

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40	Investments	Assets managed by the University's investment managers	No		required
41	Quasi Endowment Restricted	Endowment accounts where principal must be spent for purpose designated by donor.	No		required
42	Quasi Endowment Unrestricted	Unrestricted - endowment accounts where principal and return may be spent for general operating purposes.	No		required
43	Term Endowment Temp Restrict	Temporarily restricted - endowment accounts held for a period of time determined by donor.	No		required
44	Ann & Life Income Temp Restr	Temporarily restricted - long-term investments where donor provides University with a gift and then University pays annuitant an income stream for a designated period of time. Net proceeds of gift / return may be retained by University at end of annuity	No		required
45	True Endowment Perm Restr	Permanently restricted - endowment accounts established by donor where principal is to be held in perpetuity and investment return is designated to support a specific purpose.	No		required
46	True Endowment NYPMIFA opt-out	Permanently restricted - endowment accounts established by donor where principal is to be held in perpetuity and investment return is designated to support a specific purpose. Programs in this fund will not receive a spending distribution if the principal is underwater.	No		required
47	Financial Reporting - UR/TR NA	Unrestricted and temporarily restricted - transactions required for GAAP compliant financial statements. Includes temporarily restricted contributions receivable.	No	FR, FS	optional
52	Capital	Unrestricted - funding and expenditures for construction / renovation projects >\$100k (to be capitalized or expensed based upon project attributes).	Yes	X, C, D, I, PA, PB, PF, PG, PL	optional
53	Debt	Unrestricted - assets and liabilities relating to University's long-term borrowings.	Yes	PB	optional

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54	Financial Reporting - PR NA	Permanently restricted - non-endowment activities required to be held in perpetuity. Includes permanently restricted contributions receivable and other perm restricted transactions required for GAAP compliant financial statements.	No	FR	optional
56	Small Construction/Renovation	Fast Track M&O projects: Projects that don't meet capitalization policy (i.e., construction <\$100K)	Yes		optional
60	Service Centers - Wash Square	Unrestricted - service providers (i.e. CNS, ARF).	Yes		required
62	62 - Operating	Operating Activities for NYU Florence	Yes		optional
64	64 - Management Designated	Resources other than gifts, grants or contracts, and have no limitations or stipulations placed on them by external agencies or donors, but are internally designated by NYU Florence for a specific purpose	Yes		optional
68	68 - Operating	Operating Activities for NYU La Pietra Corporation	Yes		optional
71	71 - NYUAD Financial Reporting	Transactions required for FASB/GAAP Compliant financial statements for NYU Abu Dhabi	No		optional
72	72 - NYUAD Restricted Gifts	Donor Designated funds for NYU Abu Dhabi that are not provided by the NYUAD Sponsor.	Yes		optional
73	73 - NYUAD Grants	Institute Grants provided by the NYUAD sponsor	Yes		optional
75	75 - Operating	Operating Activities for NYU Abu Dhabi	Yes		optional
76	76 - Management Designated	Resources other than gifts, grants or contracts, that have no limitations or stipulations placed on them by external agencies or donors, but are internally designated by NYU Abu Dhabi for a specific purpose.	Yes		optional
77	77 - Capital	Unrestricted funding and expenditures for construction/ renovation/ IT and other NYUAD projects.	Yes		optional

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78	78 - NYUAD Operating Fund NY	Operating fund for NYU Abu Dhabi for activities occurring in NY	Yes		optional
79	79 - Auxiliary Enterprises Fund	Operating fund for NYU Abu Dhabi to record external event activities.	No		optional
80	80 - Shanghai Operating NY	Shanghai Portal campus operating activity in NY	Yes		optional
81	81 - Shanghai Operating Shanghai	Shanghai Portal campus operating activity in Shanghai	Yes		optional
82	82 - Shanghai Management Designated	Resources other than gifts, grants or contracts, and have no limitations or stipulations placed on them by external agencies or donors, but are internally designated by NYU Shanghai for a specific purpose	Yes		optional
84	84 - Operating	Operating Activities for NYU London	Yes		optional
85	85 - NYU Shanghai Exchange Trans	Joint internal grants (NYU New York faculty and NYU Shanghai) that have been awarded by the Provost office. Captures both the transfer in from the Provost office and the expenses incurred by the NYU Shanghai faculty member.	Yes		optional
88	88 - Operating	Operating Activities for NYU Prague	Yes		optional
91	91 - Operating	Operating Activities for NYU Accra (Ghana)	Yes		optional
92	92 - Operating	Operating Activities for NYU Tel Aviv	Yes		optional
93	93 - Operating	Operating Activities for NYU Madrid	Yes		optional
94	94 - Operating	Operating Activities for NYU Paris	Yes		optional
95	95 - Operating	Operating Activities for NYU Sydney	Yes		optional
96	96 - Operating	Operating Activities for NYU Shanghai Study Away	Yes		optional
97	97 - Operating	Operating Activities for NYU Berlin	Yes		optional
98	98 - Operating	Operating Activities for NYU Buenos Aires	Yes		optional