

**MICHIGAN STATE UNIVERSITY
ACCOUNT TYPE CODE DESCRIPTIONS**

Account Type Codes: The University uses the following codes to identify and group similar types of accounts for reporting and analysis purposes:

Account Type Code	Account Type Description	Applies to accounts within Sub-funds indicated below:
BS	Balance Sheet Account	<i>For Central use only.</i> May be assigned to accounts in any sub-fund.
CG	General Fund-Committed	GE; GH; GL; GP; GR; GS; GT; GU
CR	Grants and Contracts	RC; RG; RX ²
EP	Endowment Principal	NB; NC; NE; NG; NM; NR; NU; NX
ES	Gifts and Endowment Spending	DE; DM; DX; RB; RD; RH; RL; RM; RN; RT; RW
FA	Fiduciary Activities	AA; AB; AD; AM; AN; AR; AS; AT; AU; AZ
JC	Plant Projects	PC; PD; PE; PN; PP; PQ; PR; PS
MA	MAES/MSUE Activities	RA; RE
OA	Other Activities	CS; DZ; GV; GZ; LD; LN; LZ; NZ; PZ; RR; RS; RU; RV; TN; TR; TT; TZ; XZ
OG	General Fund-Operating	GA; GC; GD
SC	Self-Supporting-Service Centers ¹	DN; DS; DY; XH; XT
SS	Self-Supporting-Operating Activities	DA; DC; DN, DR; DS; DT; DU; DY; RY; XA; XC; XH; XT; RX ²
SV	Plant Reserves	PT; PU; PV; PW

¹ Please see Manual of Business Procedures Section 6 for the definition of a Service Center. Accounts in these sub funds that do not meet the definition of a service center should use account type code "SS".

² The RX sub fund captures expendable restricted activities that do not fit in another sub fund and thus could be assigned multiple account type codes. Please reach out to the Office of Financial Reporting (Financial.Reporting@ctrl.msu.edu) with any questions on creating new RX accounts.