

**MICHIGAN STATE UNIVERSITY  
FUND AND SUB-FUND DESCRIPTIONS**

<i>Fund</i>	<i>Sub-Fund</i>	<i>Sub-Fund Name</i>	<i>Fund/Sub-Fund Description</i>	<i>Restricted or Unrestricted Funds</i>	<i>Description of Cash Inflows</i>	<i>Description of Cash Outflows</i>
<b>General (Gxxxxxx)</b>	<b>General Fund is used to account for the general operations and activities of the University, including all for-credit instructional classes. The general fund is budgeted annually and is funded mainly by tuition revenue and state appropriations.</b>					
	GA	GEN-Operations	Used to account for day-to-day operations of University departments/colleges.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses necessary for the day to day operations of the departments/colleges.
	GC	GEN-Cash Management Programs	Used to account for annual budget allocations and carryforward amounts. These accounts typically only have budget transactions.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	No expenses should be charged to these accounts, only budget reallocations.
	GD	GEN-Dean Contingency	Used to account for previous years' carryforward, unencumbered programmatic resources and other flexible funds. Funds typically used to fund unit level priorities, for departmental start-ups and other discretionary activities.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses in support of unit level priorities, departmental start-ups and other activities at the Dean's discretion.
	GE	GEN – Startups – Faculty	Used to account for faculty startup agreements.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses in support of faculty startup expenses.
	GH	GEN – Startups – Hub	Used at college and/or departmental level to reserve funding for active faculty startups not fully funded and for up to three years of future hire startup commitments.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Budget reallocations to individual faculty startup accounts (i.e. GE-accounts).

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	GL	GEN-Technology, Teaching and Learning Environment	Used to support the University's Teaching and Learning Environment. The funds are part of University recurring funding used for non-recurring purposes to build and upgrade the University's technology environment for teaching and learning.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses in support of building and upgrading the University's technology environment for teaching and learning.
	GP	GEN-Summer School	Used to account for salary expenses related to the production and implementation of Summer School courses.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Salaries necessary to implement and hold Summer School courses.
	GR	GEN-Research	Used to account for expenses associated with general funded research activities.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses in support of research activities.
	GS	GEN-Specials	Used to account for 1) special/limited-term projects or initiatives, 2) departmental supported recurring operations not directly funded by General Fund budget; 3) General Fund savings amounts to be used by departments for future general fund initiatives.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses in support of limited-term special projects or initiatives or reallocations to other General Fund operating accounts.

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	GT	GEN-Scholarly Activities	Used to account for funds committed to faculty members in support of their scholarly activities, which may include faculty professional development, business travel, special events, guest speakers, summer faculty fellowship, and post-startup research retentions or allowances.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses in support of department level priorities and faculty scholarly activities.
	GU	GEN-University	<i>For Central Use Only</i> – used to account for general University operations that do not specifically support a particular college or department.	Unrestricted	Funded by annual budget allocations (and reallocations during the year) and general fund carryforward amounts.	Expenses in support of general University operations.
	GV	GEN-Revenue	<i>For Central Use Only</i> – used to account for all general fund revenue received and deposited during the year.	Unrestricted	All General Fund revenue should be deposited to a GV account. Primary sources are tuition and government appropriations.	No expense should be recorded to these accounts
	GZ	GEN-Administration	<i>For Central Use Only</i> - used to facilitate year-end adjustments and transactions for financial reporting purposes.	Unrestricted	N/A	N/A