

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

Higher Education Fund Codes: The University reports expenses based on nine basic functional categories, which are summarized and described in the table below:

<i>Function Name</i>	<i>Function Description</i>	<i>MSU Examples</i>	<i>Funds applicable</i>
Instruction & Departmental Research (1xxx)	Includes expenses for all activities that are part of an institution's instruction programs. Departmental Research expenses include research expenses that are not separately budgeted for, but are funds for general research of the department.	Credit and Non-credit instruction operating expenses; general research startup funds.	GEN; DES; ERF
Research (2xxx)	Includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Departmental research that is separately budgeted is included in this function.	Research grant expenses; MSU AgBioResearch programs	GEN; DES; ERF
Public Service (3xxx)	Includes all expenses for activities established primarily to provide non-instructional services for the benefit of individuals and groups that are external to the institution.	Medical Service Plan operations; MSU Extension programs; Outreach services	GEN; DES; ERF
Academic Support (4xxx)	Includes all expenses incurred to provide support services for the institution's primary programs of instruction, research, and public service.	Library; Academic Computing Support; Academic Administration, Contract & Grant Administration; Office of Sponsored Programs	GEN; DES; ERF
Student Services (5xxx)	Includes all expenses incurred to contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of formal instruction programs.	Admissions, Registrar, Financial Aid, MSU Union	GEN; DES; ERF; STL
Scholarships and Fellowships (8xxx)	Includes all expenses for scholarship and fellowships for students.	Stipends; Financial Aid Scholarships	GEN; DES; ERF
Institutional Support (6xxx)	Includes all expenses for central, executive-level activities concerned with management and long-range planning for the entire institution.	President's Office; Controller's Office; Office of Planning & Budgets, Human Resources	GEN; DES; ERF
Operation and Maintenance of Plant (7xxx)	Includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's property, plant, and equipment.	Custodial Services; Grounds Maintenance, Non-capital Plant Project expenses	GEN; DES; ERF; PLT
Auxiliary Enterprises (9xxx)	Includes all expenses of self-supporting activities that furnish goods or services to the campus community or the general public at fees directly related to the cost of providing the goods or services.	Residential & Hospitality Services; Athletics; Wharton Center; Infrastructure Planning & Facilities	AUX; ERF