

Discretionary Budget Pools

Discretionary budget pool codes are defined as budget categories for which departments are responsible to oversee and manage. The Banner Finance User's Guide on the RU Portal has a listing of all budget categories.

The most frequently used discretionary budget categories are included below to assist with budget management. Any questions regarding discretionary budget categories should be directed to the Office of Budget and Financial Planning.

- **611130 – FICA for Wages** includes expenditures of contribution fund for old-age survivors' benefits for wage earning State employees (Social Security). This is 7.65% of the wages to be earned.
- **611250 – Salaries, Overtime** include expenditures for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.
- **611310 – Bonuses and Incentives** include expenditures for payment of bonuses and incentives to State employees. This category is discretionary when not authorized by the Appropriations Act.
- **611311 – Relocation Assistance Stipends** include expenditures for payment of moving and relocation stipends to employees.
- **611312 – Employee Recognition Awards** include expenditures for payment to employees through the recognition awards policy and other employee benefit programs (i.e., weight watchers).
- **611340 – Specified per Diem Payments** include expenditures for per diem services provided by persons who are members of a legislative committee, representatives of the General Assembly, members of a study commission, members of a governing board of a State agency, or members of a similar organization.
- **611370 – Employee Suggestion Awards** include expenditures for payments of Employee Suggestion Program cash awards to employees or former employees.
- **611390 – Special Payments for Academic Services** include expenditures for one-time payments made by institutions of higher education to faculty/non-students for non-instructional or non-research academic services (excludes payments identified in 611442, 611450, 611451, & 611452).
- **611410 – General Wages** includes expenditures for compensation to persons who are paid at an hourly rate (excludes student wage see 611420, 611440, 611441, 611442 & 611460).
- **611420 – Wages, Graduate Assistant** include expenditures for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities (teachers of record).
- **611430 – Wages, Overtime** include expenditures for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.

- **611440 – Wages, Student** include expenditures for compensation made by institutions of higher education to graduate and undergraduate students for work scholarship positions. This category is discretionary for Auxiliary funds only.
- **611441 – Wages, GAs and GTAs** include expenditures for compensation to Graduate Assistants and Graduate Teaching Assistants who are non-teachers of record.
- **611442 – Wages, Students** include expenditures for compensation to students who are paid at an hourly rate (excludes students whose pay more closely aligns to 611420, 611440, 611441 & 611460).
- **611450 - Part-Time Wages** includes expenditures for compensation to persons for professional services rendered in research and instructional positions in higher education.
- **611451 – Teaching and Research Adjuncts**, includes compensation to persons for part-time and overload services rendered in research and instructional positions in higher education that are identified as adjunct instructors during the academic year.
- **611452 – Stipend, Summer School Teaching and Research**, Include expenditures for compensation to students participating in federal work-study programs.
- **611460 –Wages, Federal Work Study Student**, includes compensation for summer session teaching in higher education. This category is discretionary for Auxiliary funds only.
- **7120 - Contractual Services** includes expenditures for the following contracts and services: health, management, technical, repairs, and maintenance.
- **7121 – On Campus Postage/Printing Services** includes expenditures for services provided by the RU Post Office, the RU Printing Department, and the RU VBS multi-function devices.
- **7122 – Telecommunications** includes expenditures for telecommunications services and wireless communication stipends.
- **7123 - Travel** includes expenditures for educational travel; subsistence and lodging; personal mileage, state vehicle, and/or public carriers; and meal reimbursement.
- **7130 - Supplies** include expenditures for supplies and materials including office, repair and maintenance, residential, and specific use.
- **7140 - Transfer Payments** includes expenditures for awards and educational and training assistance.
- **7150 - Continuous Charges** includes expenditures for insurance, lease payments, installment purchases, and service charges.
- **7210 - Property and Improvements** includes expenditures for acquisitions as well as associated costs of property, rights-of-way, and waterways.
- **7220 - Equipment** includes expenditures for computer processing, educational, electronic, reference materials, photographic, medical, laboratory, motorized, office, microfiche, periodicals, and similar materials used in the library, specific use and stationary equipment.
- **7230 - Plant and Improvements** includes expenditures for acquisitions of plant and improvements and construction of plant and improvements.