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.

- **61130 – 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.
- **611290 – Salaries, Overtime for Information Technology** include expenditures for compensation to persons performing a role in Information Technology who are paid at an established yearly rate for hours worked in excess of their normal workweek. This expenditure would otherwise have overtime coded in account #611250.
- **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.
- **611410 – General Wages** includes expenditures for compensation to persons who are paid at an hourly rate.
- **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.
- **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**, includes compensation for summer session teaching in higher education.
- **611460 –Wages, Federal Work Study Student**, includes compensation for summer session teaching in higher education. This category is discretionary for Auxiliary funds only.
- **611490 – Information Technology Wages** includes expenditures for compensation to person who are paid at an hourly rate and whose actual job duties involve information technology.
- **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, wireless communication stipends, and cell phone services.
- **7123 - Travel** includes expenditures for educational travel; subsistence and lodging; personal mileage, state vehicle, and/or public carriers; meal reimbursement; and moving and relocation.
- **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.