

TTU General Budget Terminology, Information, & Guidelines

Budget Terminology & Information:

- **Unrestricted Funds** – funds which the university retains full control of their use and allocation.
- **Restricted Funds** – funds which are externally restricted and may be used only in accordance with the purposes established by the provider.
- **Education & General (E&G)** – consists of all core functions of the university necessary to support the instruction, research, and public service missions of the university. Education & General Expenditures Functional Categories are as follows:
 - **Instruction** – includes expenses for all activities that are part of an institution’s instruction program. (Program Code 200)
 - **Research** – includes expenses for all activities that are part of an institution’s research program. It includes expenses for student activities, cultural events, intramural athletics, student organizations, intercollegiate athletics, counseling and career guidance (excluding informal academic counseling by the faculty), student financial aid administration, records, and registration and student health services. (Program Code 300)
 - **Institutional Support** – includes expenses associated with executive management, fiscal operations, legal services, personnel services, and alumni and development offices. (Program Code 450)
 - **Operation and Maintenance of Physical Plant** – includes expenses associated with the operation and maintenance of buildings and grounds, utilities, custodial services, and campus security. (Program Code 500)
 - **Scholarships and Fellowships** – includes expenses for aid to students in the form of monetary grants resulting from selection by the in

- **Temporary Budget** – non-recurring revenues and non-recurring expenditures which are temporarily included in the university’s overall budget. Carryforwards are

- SACF, SAF, TAF and any other specialized fees must maintain their budgets intact within their respective org codes/indexes for reporting purposes – no budget revisions are allowed which move funds into or out of these specific org codes/indexes from other areas.
- Indirect Cost and Faculty Research budgets (indexes 22XXXX) are not allowed to be moved to any other indexes.
- GA Fee Waiver index budgets are not allowed to be moved into other index numbers unless to specifically cover another GA Fee Waiver index.
- Use of lapse salary dollars is directed by the Lapse Salary Guidelines document found on the Budget & Planning website.
- All budget revisions must contain the following signatures before review, approval, and processing by the Budget Office:
 - Account / Project Director
 - Department Chair / Division Director
 - Dean / Administrative Officer
 - University President / VP for Research / VP for Academic Affairs (as appropriate with regard to the requesting area)
 - VP for Planning & Finance
 - All revisions that indicate a transfer of funds which include a permanent position.