**College of Science & Engineering Financial Practices**  
(updated July 2016)

**TA Allocations**

The Dean’s Office makes annual TA allocations to academic units. Unlike unspent O&M allocations, unspent TA funds must be returned to the Dean’s Office at the end of each fiscal year. The Dean’s Office will contact units to arrange the transfer of unspent balances at the close of each fiscal year. Unless the budgetary climate demands otherwise, the overall collegiate TA pool is adjusted annually for raises (at the University’s average rate) and changes in fringe rates and the tuition benefit. Individual department TA allocations are also informed by year-to-year changes in undergraduate student credit hours instructed.

The TA allocation is included in the department’s overall allocation, and it must be budgeted in EFS in the TA account in the exact amount of the TA allocation indicated in the allocation spreadsheet. Funds may not be transferred out of the TA account.

The TA allocation must be used to support employees acting in an assisting TA role or as an instructing TA. Generally, these are graduate assistants, but funds can be used to support other employees acting in these roles in consultation with the Dean’s Office.

Departments should use an account string with fund 1000 and program code 20036 for the TA allocation.