

## BUDGET ESTIMATE CODING STRUCTURE & EXAMPLES AT A GLANCE

### BASIC BUDGET STRUCTURE HAVING 14 DIGIT CODE AS UNDER

1	2	3	4	5	6 - R / P	7	8	9	10	11	12	13	14
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### BRIEF NOMINCLATURE OF THE BUDGET CODES & EXPLANATORY NOTE

**1** **1<sup>st</sup> Alphabetic Digit Code denotes Sectorial Classification of Receipts or Expenditure under (a) Capital & Revenue (b) Programmes undertaken through external Agency Funding other than University (c) Earmarked & Special Funds & (D) Deposits & Advances:**

The 1<sup>st</sup> Alphabetical Digit Code as follows denotes Sectorial Allocation of all types of Receipts & Payments of Development Capital & Revenue nature. This first alphabetical digit has spread over in all following 3 sectors.

**Sector A Capital & Revenue Receipts & Payment Budget:**

Budget in respect of Capital & Revenue Receipts & Expenditure except receipts & Expenditure related to the Projects funded by the external agencies. The items of all Receipts & Expenditure of capital & revenue nature will be classified under this Sector. Capital Receipts will be further considered as Development Receipts & Capital Expenditure as Development Expenditure. The Codes for the Major Heads from 00 to 20 are reserved for Capital items of Receipts & Payments & codes for Revenue transactions of Receipts & Payments begins from 21 onwards.

*Under the Capital Heads of Receipts & Expenditure the Major Heads & Sub Heads are provided and the codes for the Detailed Heads from 000 to 500 are reserved at the University level leaving rest of the coding of Detailed Heads at the discretion of the concerned Institution and the coding for such Detailed Heads shall start from 501 to 999. The Detailed Heads from 501 to 999 shall be the actual transactional nomenclature pertaining to the particular activity like Construction of Building of ..... college etc. or purchase of PC's for ..... College Computer laboratory or Major Repairs & Maintenance to ..... Building etc.*

**Sector B Agency Budget:**

Budget of all receipts & expenditure in respect Agency Schemes & Projects undertaken with the funding by all the external institution of organisations shall fall under this Sector.

**Sector C Earmarked & Special Funds Budget:**

Budget of all receipts & expenditure transactions falling under the various Earmarked & Special Funds are categorised under this Sector.

**Sector D Deposit and Advances Budget:**

All Endowment Funds and Earmarked Funds, deposits from the employees, outside agencies and advances given to the employees and outside agencies and Receipt and Expenditure transactions out of Endowment and Earmarked Funds shall fall under this sector.

**2****2<sup>nd</sup> Numeric Digit Code denotes Sectorial Classification of Institutional Geographical Location.**

The 2<sup>nd</sup> Numeric Digit Code as follows denotes Sectorial Classification of the Geographical Location campus wise in respect of the Department/Conducted College/Institution /Self Supporting Unit etc. categorised under **Numeric Digit 0 – 9:-**

<b>Numeric Code Digit</b>	<b>Geographical Location</b>
<b>0</b>	<b>Churchgate</b>
<b>1</b>	<b>Juhu</b>
<b>2</b>	<b>Pune</b>
<b>3</b>	<b>Gujrat</b>
<b>4</b>	<b>Shrivardhan</b>
<b>5</b>	<b>Palghar</b>
<b>6</b>	<b>New Campus</b>
<b>7</b>	<b>New Campus</b>
<b>8</b>	<b>New Campus</b>
<b>9</b>	<b>Other Affiliated Colleges</b>

**3****3<sup>rd</sup> Numeric Digit Code denotes Sectorial Classification of Institution:**

The 3<sup>rd</sup> Numeric Digit Code as follows denotes Sectorial Classification of the Department /Institution/Conducted College/Self Supporting Unit etc. categorised under **Numeric Digit 0 -9** as per the nomenclature of the nature & type of the academic activity.

<b>Numeric Code Digit</b>	<b>Nature &amp; Type of the Academic Activity</b>
<b>0</b>	<b>Administrative / Non Academic Aided</b>
<b>1</b>	<b>Non Academic unaided (Self Supporting)</b>
<b>2</b>	<b>Academic Aided</b>
<b>3</b>	<b>Academic Unaided</b>
<b>4</b>	<b>PG Department Aided</b>
<b>5</b>	<b>PG Departments Unaided</b>
<b>6</b>	<b>Reserve</b>
<b>7</b>	<b>Reserve</b>
<b>8</b>	<b>Autonomous</b>
<b>9</b>	<b>Other</b>

**4****5****4<sup>th</sup> & 5<sup>th</sup> Numeric Digit Code denotes Sectorial Classification of Institutional Name:**

The 4<sup>th</sup> & 5<sup>th</sup> Numeric Digit Code denotes Sectorial Classification of the code name of Department/Institution/Conducted College/Self Supporting Unit as per details provided in the attached Master Reference File – **ANNEXURE – 1.**

**6****6<sup>th</sup> Alphabetic Digit Code denotes Sectorial Classification of Budget Provision under the Receipts or Expenditure:**

The Alphabet R denotes the category as Receipt and the Alphabet P denotes the category as Payment

**7 8 7<sup>th</sup> & 8<sup>th</sup> Numeric Digit Code denotes Sectorial Classification of Major Head of Receipt & Expenditure:**

The 7<sup>th</sup> & 8<sup>th</sup> Numeric Digit Code denotes Sectorial Classification of the Major Heads of Receipt or Expenditure as per details provided in the attached Master Reference File – **ANNEXURE – 2**. These Major Heads shall be exclusively kept at the disposal of University & no changes are permitted in the coding structure at the level of the Department / Institution/Conducted College/Self Supporting Unit.

The Major Heads are the main units of accounts classification.

**9 9<sup>th</sup> Numeric Digit Code denotes transactional Classification of Financial Transaction falling under the category of Receipt or Expenditure pertaining to Capital or Revenue or Deposit & Advance:**

The 9<sup>th</sup> Numeric Digit Code as follows denotes Category Classification of the Receipt or Expenditure of capital or revenue or Deposits & Advance in respect of the Sector under which the financial transaction pertaining to any Department/Conducted College/ Institution/Self Supporting Unit etc. falls the items of all Receipts & Expenditure of capital or revenue or Deposit & Advances nature will be classified under this code categorised under **Numeric Digit 0 - 3** as per the nomenclature & the nature of the financial transaction.

Numeric Code Digit	Nature & Type of the Financial Transaction
1	CAPITAL
2	REVENUE
3	DEPOSIT & ADVANCES

**10 11 10<sup>th</sup> & 11<sup>th</sup> Numeric Digit Code denotes Sectorial Classification of Sub Head of Receipt & Expenditure:**

The 10<sup>th</sup> & 11<sup>th</sup> Numeric Digit Code denotes Sectorial Classification of the Sub Heads of Receipt or Expenditure as per details provided in the attached Master Reference File – **ANNEXURE – 3**. These Sub Heads from Numeric Code 00 to 50 shall be exclusively kept at the disposal of University & no changes are permitted in the coding structure at the level of the Department / Institution/Conducted College/Self Supporting Unit up to the range 00-50 however the Department / Institution/Conducted College/Self Supporting Unit can allot codes other than standard codes already decided for their line item of Receipt or Expenditure of Sub Heads from Numeric Code 51 to 99.

The Sub Heads identifies the activities & components under the Major Head.

**12 13 14 12<sup>th</sup>, 13<sup>th</sup> & 14<sup>th</sup> Numeric Digit Code denotes Sectorial Classification of Detailed Head of Receipt & Expenditure:**

The **12<sup>th</sup>, 13<sup>th</sup> & 14<sup>th</sup>** Numeric Digit Code denotes Sectorial Classification of the Detailed Heads of Receipt or Expenditure as per details provided in the attached Master Reference File – **ANNEXURE – 4**. These Detailed Heads from Numeric Code 000 to 500 shall be exclusively kept at the disposal of University & no changes are permitted in the coding structure at the level of the Department / Institution/Conducted College/Self Supporting Unit up to the range 000-500 however the Department / Institution/Conducted College/Self Supporting Unit can allot codes other than standard codes already decided for their line item of Receipt or Expenditure of Detailed Heads from Numeric Code 501 to 999.

**EXAMPLE 1 : University Printing Expenses**

A	0	0	0	1	P	2	2	2	0	1	0	0	2
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**A : Classification of Receipts or Expenditure – Capital & Revenue Expenditure**  
**0 : Geographical Location code Campus wise –Churchgate**  
**0 : Types of Department/Institutes/ Colleges – Administrative**  
**01 : Classification of Institutional Name – University**  
**P : Nature of financial transaction - Payment**  
**22 : Major Head of Receipt & Expenditure – Administrative & General Expenses**  
**2 : Transactional classification of Financial Transaction : Revenue**  
**01 : Sub Head of Receipt & Expenditure – Administrative Expenses**  
**002:Detailed head of Receipt & Expenditure - Printing**

**EXAMPLE 2: Juhu Hostel - Hostel Room Charges – Room charges from Students**

A	1	1	2	3	R	3	5	2	0	2	0	0	1
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**A : Classification of Receipts or Expenditure – Capital & Revenue Expenditure**  
**1 : Geographical Location code Campus wise – Juhu**  
**1 : Types of Department/Institutes/ Colleges – Self Supporting**  
**23 : Classification of Institutional Name – Hostel**  
**R : Nature of financial transaction - Receipts**  
**35 : Major Head of Receipt & Expenditure – Compensation for using premises**  
**2 : Transactional classification of Financial Transaction : Revenue**  
**02 : Sub Head of Receipt & Expenditure – Hostel Room Charges**  
**001: Detailed head of Receipt & Expenditure – Room Charges from Students**

**EXAMPLE 3: Home Science Pune Grant-in-aid Other Agencies Purchase of Equipment**

B	2	2	4	4	P	0	4	1	0	4	0	0	1
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**B : Classification of Receipts or Expenditure – Agency Budget**  
**2 : Geographical Location code Campus wise – Pune**  
**2 : Types of Department/Institutes/ Colleges – Academic Aided**  
**44 : Institutional Name –Home Science**  
**P : Nature of financial transaction - Payment**  
**04 : Major Head of Receipt & Expenditure – Grant-in-aids other agencies Research**  
**1 : Transactional classification of Financial Transaction - Capital**  
**04 : Sub Head of Receipt & Expenditure - Equipments**  
**001: Detailed Head of Receipt & Expenditure - Purchase of Equipments**

**EXAMPLE 4 : University Memorial Lecture Series Expenses from Fund**

C	0	0	0	1	p	0	7	2	0	1	0	0	1
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**C : Classification of Receipts or Expenditure – Endowment & Special Fund**  
**0 : Geographical Location code Campus wise – Churchgate**  
**0 : Types of Department/Institutes/ Colleges – Administrative**  
**01 : Institutional Name –University**  
**P : Nature of financial transaction - Payment**  
**07 : Major Head of Receipt & Expenditure - Memorial Lecture Series Fund**  
**2 : Transactional classification of Financial Transaction : Revenue**  
**01 : Sub Head of Receipt & Expenditure – Name of Memorial Lecture Series**  
**001: Detailed Head of Receipt & Expenditure – Expenditure from fund**

**EXAMPLE 5 : Patkar Hall Receipt of Deposit**

D	0	1	2	4	R	0	4	3	0	1	0	0	1
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**D : Classification of Receipts or Expenditure – Deposits & Advances**

**0 : Geographical Location code Campus wise – Churchgate**

**1 : Types of Department/Institutes/ Colleges – Self Supporting**

**24 : Institutional Name –Patkar Hall**

**R : Nature of financial transaction - Receipt**

**04 : Major Head of Receipt & Expenditure – Other Deposits**

**3 : Transactional classification of Financial Transaction : Deposits & Advances**

**01 : Sub Head of Receipt & Expenditure – Patkar Hall**

**001: Detailed Head of Receipt & Expenditure – Receipts of Deposit**

**EXAMPLE 6 : Development Fees from Students Institute Share - Department of Food Science & Nutrition, Juhu**

A	1	4	1	8	R	0	9	1	0	1	0	0	1
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**A : Classification of Receipts or Expenditure – Capital & Revenue Receipts**

**1 : Geographical Location code Campus wise – Juhu**

**4 : Types of Department/Institutes/ Colleges – PG Aided**

**18 : Institutional Name – Department of Food Science & Nutrition**

**R : Nature of financial transaction - Receipt**

**09 : Major Head of Receipt & Expenditure – Other Development Receipt**

**1 : Transactional classification of Financial Transaction : Capital**

**01 : Sub Head of Receipt & Expenditure – Development Fees**

**001: Detailed Head of Receipt & Expenditure – Development Fees from Students**

**EXAMPLE 7 : Telephone & Internet Charges – Arts & Commerce College, Pune**

A	2	2	4	5	P	2	2	2	0	1	0	0	7
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**A : Classification of Receipts or Expenditure – Capital & Revenue Payments**

**2 : Geographical Location code Campus wise – Pune**

**2 : Types of Department/Institutes/ Colleges – Arts & Commerce**

**45 : Institutional Name – Arts & Commerce College**

**P : Nature of financial transaction - Payment**

**22 : Major Head of Receipt & Expenditure – Administrative & General Expenses**

**2 : Transactional classification of Financial Transaction : Revenue**

**01 : Sub Head of Receipt & Expenditure – Administrative Expenses**

**007: Detailed Head of Receipt & Expenditure – Telephone & Internet Charges**