

A NOTE ON BUDGET CODES

In order to gather information for Planning and policy setting, the estimates are formulated in a different format by making use of the computer facility. Under this system, all the items of expenditure and receipts are codified on functional basis. Each station/unit is given a code, each function (ie. Education, Research etc.) is having a code besides project-wise code and code for detailed head. The first code is Station code, the second code denotes major head of account, the third code denotes the minor head of account and the fourth code denotes detailed head of account.

For eg:- 101-10-00025-130

101 University Headquarters (Station Code)
 10 Management and Administration (Major head of account)
 0025 General Administration (Minor head)
 130 Administration and General Service Salary (Detailed head)

202-21-00001-110

202 College of Agriculture (Station Code)
 21 Agricultural Education (Major head)
 0001 Academic Programme (Minor head) 110 Scientists Salary (Detailed head)

342-31-00035-120

342 RARS Pattambi (Station Code)
 31 Agricultural Research (Major head)
 0035 NARP Phase I (Minor head)
 120 Tech. & Supporting Staff Salary (Detailed head)

The major heads adopted are :

10 - Administration; 11- Suspense; 20 to 29 - Education; 30 to 39 - Research; 40 to 49 - Extension; 50 to 59 - Engineering Wing; 60 - Estate ; 65 – Revolving Fund

The second digit in the major head of account depicts the major discipline-wise activities under one function. For eg. 21 - Agricultural Education, 22 - Co-operation & Banking Education, 23 - Forestry Education, 24 - Agricultural Engineering Education, 25 - Fishery Education, 26 - Veterinary Education. Similarly 31 for Agricultural Research, 32 for Co-operation & Banking Research, 36 for Veterinary Research and so on.

Project Codes

10000 to 19999 (Non Plan Schemes)
20000 to 34999 (Plan Schemes)
35000 to 39999 (GoK Project Specific Plan Assistance)
40000 to 49999 (ICAR Projects - 100%)
50000 to 59999 (ICAR Co-ordinated Projects)
60000 to 64999 (ICAR Adhoc Projects)
65000 to 69999 (NARP - ICAR Assisted)
70000 to 79999 (OEAP)
80000 to 84999 (KAU Revolving Fund)
85000 to 89999 (ICAR Revolving Fund)
90000 to 94999 (OEAP Revolving Fund)

Appendix-I

Following are the detailed heads in use

Salaries & Wages				853	Extra Curricular Activities
110	Salary - Scientists	251	Seed & Nursery	854	Special Programs
120	Salary Technical staff	299	Lumpsum	855	Inform. & Guidance Bureau
121	SRF, JRF, RA, etc.	330	Vehicles - Hiring	856	Student Aid Fund
130	Salary Admn./General Staff	332	Vehicles - Maintenance	857	University/College Union
144	Medical Expenses - PL	333	Vehicles - Fuel Charges	858	R & V NCC Sq.
151	Honorarium	410	Repair & Maintenance	859	Other amenities
152	Medical Expenses - Staff	411	Maint. Farm Machinery	860	Interest on PF/FBS
300	TA	412	Maint. Irrig./WS/Sanit.Sys.	862	Overhead Expense
400	Leave Travel Concession	417	Station Maintenance/Utilities	863	Students Insurance
Pension		418	IT Maintenance	864	Inter Agri. Cultural meet
112	Scientists-Pension	419	IT Enabled Serv.	918	Suspense
113	Scientists-CVP/DCRG	422	Maintenance of Equipments	919	Maintenance/Repair (Major)
122	Tech. staff- Pension	513	Clinical Input	Non Recurring	
123	Tech. staff-CVP/DCRG	540	Documentation/Publication	211	Livestock/Poultry
132	Adm. staff- Pension	541	Photo Materials	212	Bees
133	Adm. staff-CVP/DCRG	551	Exhibition/ Kissanmela	213	Fabrication
143	Workers Pension	552	Entertainment/Guests	217	Other Capital Expenditure
145	workers -CVP/DCRG	557	Farm Advisory Work	220	Institutional Charges
		560	Pooppoli		
146	Pension Contribution	561	Workshop/Seminar/etc	223	Books (NRC)
147	Compensation	562	Grants from University	416	Furniture/Fixtures
148	Contributory Pension Fund	600	RF - Operational Expenses	420	Equipment/Machinery
149	Staff Welfare	604	Library	421	Accessories
Recurring		801	Ext. Aided Share	423	IT Equipment
141	Wages to permanent labourers	812	Training	553	KDP
142	Wages- Casual/Temp. labourers	813	Meals/Refr. for Trainees (KVK)	554	Hort.Th.Aid
153	Contractual Services	814	Frontline Demonstration (KVK)	555	Video Production
154	Allowances to Students	815	On farm testing (KVK)	556	Films/Blocks
200	Material Inputs	816	Trg.of Extn Functionaries (KVK)		
210	Research Materials	817	Extension Activities (KVK)	700	RF - Non-Recurring Expenses
214	Operational Cost	818	Farmers' Field School (KVK)	723	LA charges
215	Teaching Aids	821	Telephone	861	Refunds
216	Journals	824	Audit fees	910	Civil Works
218	Books & Periodicals (RC)	825	Legal Expenses	911	Building
221	Stationery/Printing	826	Security	912	Staff Qtrs.
222	Office Expenses & Miscellaneous	827	Consultancy Charges	913	Roads & Bridges
224	Uniform	828	Royalty	914	Field Lab./Stations
225	Book Bank	840	Other Items	915	Irrig./Water Supply (NRC)
226	Rent	841	Jubilee celebrations	916	Electrical Systems (NRC)
227	Cultural Programs	842	Stipend	917	Tools & Plants
228	Advertisement Charges	843	Internship Allowance	921	Farm Development
229	Electronic Publishing	844	Educational Concession	922	Fixed Deposit
230	Basic Culling Cost	845	Expert Committees	924	Vehicles Purchase
231	Student Counseling	846	Awards	999	RF - Corpus Amount
232	Student Contingency	847	Sports Goods	Suspense/Advance	
233	Placement Cell	848	Affiliation & Tournaments	134	Loans & Other Advances
234	RAW/IPT	849	Study Tour	159	Security Deposit
235	Convocation	850	Merit Scholar.	160	Other Deposits
236	Electricity Charges	851	Scholarship/Fellowship	162	Suspense A/c
237	Postage Charges	852	Examination	163	Permanent Advance
				155	Disbursement of Susp.

Detailed Codes which are not self explanatory

Salaries and Allowances		
121	SRF/JRF/RA/Other Contr. Employees	Remuneration of non-permanent staff
151	Honoraium	Honorarium to all members of staff including payments to those engaged from outside.
152	Health/Medical	Medical reimbursement claims, advance for treatment, etc. of all employees
Recurring Contingencies		
144	Health/Medical for Permanent Labourers	Medical reimbursement claims, advance for treatment, etc. of all Permanent Labourers
154	Allowance to Students	Field allowance/allowance for study tour etc.
200	Material Input	Material input for RF schemes only
222	Office expenses & miscellaneous	Office supplies (including stationery), taxes, advertisement charges of general nature, membership fee, etc.
225	Book Bank	Expenditure on Book Bank Scheme - 50% to be borne by students
236	Electricity charges	Electricity charges
237	Postage charges	Postage charges
332	Maintenance of vehicle	All expenditure for maintenance of vehicle other than fuel charges
333	Fuel charges for vehicles	Fuel charges of vehicles only
410	Repairs and maintenance	Petty construction and repairs by officers i/c of stations
561	Workshop/Seminar	All Expenditure on participation/conduct of workshop/seminar
562	Grants by the University	All grants payable by the University (Students Union, Staff Club, Voluntary Organisations, etc.)
812	Training	All expenditure on conduct of participation in training including study tour, TA of guests, etc.
845	Experts/Committees	Expenditure on experts/special committees including local cost of foreign experts.
Non Recurring Contingencies		
217	Other items	Expenditure on other items having capital content
860	Interest	Interest payable by the University
918	Suspense	All suspense transactions of Directorate of Physical Plant including stock
919	Maintenance and Repairs	Maintenance and repairs of buildings, electrical installations, etc. to be carried out by the DPP.

- Note:*
1. Pension contribution in respect of deputationists is debitable to the same head of account to which their salaries are debitable.
 2. Detailed Heads **419** and **423** are not in use from 2011-12 onwards. No expenditure shall be booked under these heads. Expenditure now booked under **419** and **423** may be booked under **418** and **420** respectively