



جامعة قطر
QATAR UNIVERSITY

Finance Department
Budget Classifications

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Introduction

Qatar University's vision is "to be a model national university that offers high quality, learning-centred education to its students." In order to achieve this vision, the University's processes should be aligned to ultimately provide the students with the highest quality education.

One of the key processes is the University's budget process which is a major tool for the academic and admin staff to deliver their program in an ideal manner. This process is directly linked to the University's financial year and both need to be synchronised.

In order to get to budgeting that is effective, we established the following budget classification for proper budget preparation.

The university's budget divided into four chapters and prepared based on cash basis (expenses are recorded when cash is paid), consistent with Ministry of Finance operating budget.

- First chapter: includes salaries and wages for personal services and cost of fringe benefits for employees.
- Second chapter: includes current expenditures during a period from delivery of goods, rendering of services, or other activities constituting the university's major or central operations.
- Third chapter: includes capital expenditures that are held for use in the supply or production of services or goods, for rental to others, or for administrative purposes and has an expected useful life of longer than one year.
- Fourth chapter: includes capital projects that defined as any nonrecurring capital expenditure for the acquisition, construction, or improvement of a permanent facility.

These classifications are identified with unique numeral codes and descriptive titles, neither of which should be altered during any phase of use.

Second Chapter Classifications

A. General Information

Second chapter expenditure classifications identify fundamental and natural usages of monies in supporting the diverse programs and operations of Qatar University. This part provides numerical codes, classification titles and account definitions.

B. Codes, Titles, and Definitions

- 201 Consultant and Visiting Professors: This class includes the payment for the following categories:
- Consultant Fees: This category includes payment to professional specialists for consultative and advisory services provided to the university.
 - Air Ticket for Consultant: This category includes payment for consultant air ticket in accordance with both university policy and the consulting agreement.
 - Accommodation for Consultant: This category includes payment for consultant accommodation in accordance with both university policy and the consulting agreement.
 - Visiting Professor Fees: This category includes payment for visiting professor (non-university employees) for contracted professional services.
 - Air Ticket for Visiting Professor: This category includes payment for visiting professor air ticket in accordance with the visiting professor contract.
 - Accommodation for Visiting Professor: This category includes payment for visiting professor accommodation in accordance with the visiting professor contract.
 - Overload Salary: This category includes payment for academic personal services for non-government employees.
 - Bonus for Scientific Magazines: This category includes payment to scientific magazines committees for releasing a new issue.
 - Referee Fees: This category includes payment to referee for authorizing a scientific research.

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- 202 Conferences and Training: This class includes the payment for the following categories:
- Official Assignment Compensation: This category includes payment for a flat unaccountable daily allowance for accommodations, meals and incidental expenses in accordance with university policy for employees representing Qatar University in international and regional gatherings/conferences.
 - Air Ticket for Official Assignment: This category includes payment for official assignment air ticket in accordance with university policy.
 - Employees Training Compensation: This category includes payment for a flat unaccountable daily allowance for accommodations, meals and incidental expenses in accordance with university policy for employees training.
 - Air Ticket for Training: This category includes payment for training air ticket in accordance with university policy.
 - Training Fees: This category includes payment for training cost to external trainers.
- 203 Office Supplies: This class includes payments for supplies and materials used in the operation of university offices.
- Stationary: This category includes costs of readily expendable items, such as paper, pencils, folders, university forms, letterheads, envelopes, paper clips, etc.
 - Cleaning: This category includes costs of readily expendable items, such as tissue, bin, etc.
 - Food: This category includes costs of readily expendable items, such as tea, coffee, milk, etc.
- 204 Hospitality: This class includes payments for the following categories:
- Reception and Formal Meetings: This category includes payment for meals and soft drinks for reception events and formal meetings.
 - Accommodation for guests: This category includes payment for guest lecturers and job recruits accommodation.
- 205 Software: This class includes payment for obtaining yearly software licences.
- 206 Fairs and Exhibitions: This class includes costs of fairs and exhibitions supplies and rental towards participation in fairs & exhibitions.

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- 207 Advertising, Publication and Printing: This class includes payments for advertisements and announcements; it also includes payment for printing, publication, binding, etc.
- 208 Maintenance: This class includes payments for contractual services, including labour and materials, to repair, maintain, overhaul, rebuild, renew, and restore owned and leased facilities and resources, such as buildings, equipment, motor vehicles, furniture, computers, roads and walks excluding projects financed in capital improvement budgets.
- 209 Subscriptions: This class includes payments for subscriptions in local and international professional institutions; it also includes payment for subscriptions in local and foreign newspapers and periodicals.
- 210 Prizes: This class includes costs of expendable items, such as medals, trophy, etc.
- 211 Student Books: This class includes payment for local and international organizations for student books.
- 212 Materials: This class includes payments for purchases of supplies, materials, and commodities consumable within one year or less, consumed by physical units, or whose use results in a significant impairment of physical condition or appearance. It includes all articles and substances in a natural or manufactured used for current operating purposes. This class includes payment for the following categories and should exclude purchases of tangible items capitalized in third chapter.
- Repair Supplies: This category includes payments for supplies and materials used by a service shop in construction, maintenance, repairs, movable and immovable furniture and equipment. It includes costs of carpentry, electrical, electronic, mechanical, plumbing, and structural supplies, materials, and tools.
 - Educational Supplies: This category includes payments for supplies and materials used in classrooms and laboratories for instructional, research, and examination purposes such as chemicals, films, slides, tapes, transparencies, and non library publication.
 - Seeds Supplies: This category includes costs of agricultural supplies and materials in the form of feed, seed, fertilizer, insecticide, fodder, and forage.
 - Uniform Supplies: This category includes costs of clothing, uniforms furnished to employees, lab uniform, bedding, and sewing supplies and materials.
 - Motor Vehicle Supplies: This category includes payments for supplies

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- and materials used in operation, maintenance, and repair of owned and leased motor vehicles. It includes costs of fuels, oils, lubricants, fluids, tires, batteries, belts, hose, etc., and minor accessories.
- Sports Materials Supplies: This category includes costs of sports materials supplies such as ball, t-shirts, etc.
- 213 Student Salaries: This class includes payment for monthly student salaries and air ticket for scholarship students.
- 214 Student Activities: This class includes payment for students training, sports student travel, awards for sports activities, cultural student travel, awards for cultural activities, religious student travel, awards for religious activities, other activities.
- 215 Service Contracts: This class includes payments for the following categories:
- Services: This category includes fees paid for laundry, cleaning, pest control, security, hospitality, agricultural and electrical services.
 - Rental: This category includes payments for rental of real property, equipment and transportation.
 - Insurance: This category includes payments of premiums for insurance. It includes costs of fire and extended coverage insurance and automobile liability insurance.
- 216 Communication and Utilities: This class includes payments for transmitting verbal, written, and recorded messages, correspondence, data, and information. It includes costs of telephone services, telegrams, FAX transmissions, electricity and water.
- 217 Freight and Mail: This class includes payments for services to transport, move, and deliver materials, and resources owned, leased, or used by the university. It includes costs of postage, messenger and courier services.
- 218 Library Books: This class includes payment for local and international organizations for library books.
- 219 Internal Research Grants: This class includes payment for internal research grants approved by management.
- 220 Others: This class includes payment for current expenditures not identified by above classes and categories.

Third Chapter Classifications

A. General Information

The third chapter, as a general rule, takes account of the value of tangible real and personal properties owned by the university and used in its operations. Such property is not consumable or expendable. It has an expected useful life of more than one year, and its use does not create a readily observable physical impairment or deterioration.

B. Codes, Titles, and Definitions

301 Furniture and Fixtures

301-1 Major Furniture and Fixtures: This category includes all furniture and fixtures for which each acquisition unit cost is greater than or equal to a threshold amount established for the university at QR 5,000.

301-2 Minor Furniture and Fixtures: This category includes all furniture and fixtures for which each acquisition unit cost is less than QR 5,000.

302 Machinery and Equipment

302-1 Major Machinery and Equipment: This category includes all machinery and equipment for which each acquisition unit cost is greater than or equal to a threshold amount established for the university at QR 5,000.

302-2 Minor Machinery and Equipment: This category includes all machinery and equipment for which each acquisition unit cost is less than QR 5,000.

303 Illustrative and Educational Equipment

303-1 Major Illustrative and Educational Equipment: This category includes all illustrative and educational equipment for which each acquisition unit cost is greater than or equal to a threshold amount established for the university at QR 5,000.

303-2 Minor Illustrative and Educational Equipment: This category includes all illustrative and educational equipment for which each acquisition unit cost is less than QR 5,000.

304 Computers and Accessories

304-1 Major Computers and Accessories: This category includes all computers and accessories for which each acquisition unit cost is greater than or equal to a threshold amount established for the university at QR 5,000.

304-2 Minor Computers and Accessories: This category includes all computers and accessories for which each acquisition unit cost is less than QR 5,000.

305 Electronics and Household

305-1 Major Electronics and Household: This category includes all electronics and household for which each acquisition cost is greater than or equal to a threshold amount established for the university at QR 5,000.

305-2 Minor Electronics and Household: This category includes all electronics and household for which each acquisition unit cost is less than QR 5,000.

306 Office Equipment

306-1 Major Office Equipment: This category includes all office equipment for which each acquisition unit cost is greater than or equal to a threshold amount established for the university at QR 5,000.

306-2 Minor Office Equipment: This category includes all office equipment for which each acquisition unit cost is less than QR 5,000.

307 Motor Vehicles: This class includes all motor vehicles for which each acquisition unit cost is greater than or equal to a threshold amount established for the university at QR 5,000.

308 Air Conditioners and Chillers

308-1 Major Air Conditioners and Chillers: This category includes all air conditioners and chillers for which each acquisition unit cost is greater than or equal to a threshold amount established for the university at QR 5,000.

308-2 Minor Air Conditioners and Chillers: This category includes all air conditioners and chillers for which each acquisition unit cost is less than QR 5,000.