



OFFICE OF THE REGISTRAR
KAKATIYA UNIVERSITY
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D.O. No. / Spl./Reg/KU/2019

Date: 09 -01-2019

Dear Sri / Smt.....

Sub: **BUDGET** - Preparation of Annual Financial Estimates of the University for the Year 2018-19, Annual Accounts for 2017-18, Revised Budget Estimates for 2019-20 - Regarding.

You are well aware of the fact that Section 21 of A.P. Universities Act, 1991 stipulates that the Executive Council shall prepare the financial estimates for the ensuing financial year and place the same before the Academic Senate. You may refer to the manual instructions issued last year in the sphere and latest instructions communicated by this office and also these instructions being communicated now in preparing annual financial estimates of your fund based budget as per the heads maintained by you, the following further instructions may be followed in preparing estimates of receipts and expenditure.

ESTIMATES OF RECEIPTS: While estimating the receipts of University, the following items shall be taken into account:

1. The estimates for the budget year shall include Grants-in-Aid from the state Government that means Block Grant and other grants sanctioned by the State/Central Government, UGC and other agencies.
2. The estimates of receipts from students such as fees, affiliation fees from affiliated colleges etc., shall be based on the receipts computed on the number of students, courses, combinations and number of colleges affiliated for various courses and combinations.
3. The estimates of receipts from examination and other related fees shall be based on the fee structure and on the anticipated number of students appearing for various university examinations computed and intimated by the Controller of the Examinations.
4. Receipts under various heads calculated on the number of students already on rolls and also anticipated number of students to be registered by the Director, School of Distance Learning and Continuing Education and correspondence courses.

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5. Calculation of fixed revenues based on actual demand including arrears and probably realized during the year, the arrears and current demand should be separately shown and reasons given if realization cannot be expected.
6. All receipts from the lands, buildings estimated and furnished by the Estate or the Engineering Development department.
7. In respect of any such fund anticipated for and on going on new projects during the budget year estimated and communicated by the departments/other departments of study.
8. In case of other fluctuating items of receipts of the University calculated by the department the same shall be furnished by the concerned department based on the receipts of the preceding 3 years.
9. In case of budget heads like advances, deposits, anticipated interests on investments, from bills payable to other agents shall be estimated based on the dues and prepared for the budget year.

ESTIMATES OF EXPENDITURE: Similarly, the following further directions may be scrupulously followed while preparing expenditure estimates:

1. In preparation of estimates of salaries of sanctioned establishment, the full account of pay including and likely to be included any allowances which are likely to be drawn by employees on duty during the year shall be provided for each establishment. Separate estimates in respect of permanent and temporary establishment shall be prepared.
2. Estimates towards payment of wages to daily-wage / monthly rated employees shall be prepared separately and provided under the relevant budget head of account.
3. In respect of vacant sanctioned posts in various establishments of the university provision computed at the minimum of the time-scale of pay of the vacant posts plus admissible allowances shall be provided in the budget if the vacant posts are likely to be filled up during the budget year.
4. Adequate provision should be made in the budget states probable expenditure of surrender leave salary payable during the year to the university employees, contribution towards leave salary and contribution payable to Government in respect of employees on deputation from government departments to university.
5. In case of other fixed charges such as rents, rates and taxes, actual requirement for the budget year shall be estimated and provided for.

6. For fluctuating charges such as travelling allowances, contingency charges and other administrative expenses, the estimates of expenditure shall be based upon an average of the past 3 years actual, with such modifications as may be necessary.
7. In case of new schemes of new assets, capital works proposed by the departments of University, the actual requirement during the budget year shall be considered only if they had been approved or recommended by the authorities competent of the university and funds position permitting it.
8. In case of capital works, the expenditure of which is fully and partly made out of the amounts from State / Central Governments, UGC and other external sources necessary provision shall be made under the relevant part of the budget under capital expenditure.
9. Estimating authorities should explain clearly material variation between estimates of the current year budget estimates of the ensuing year.

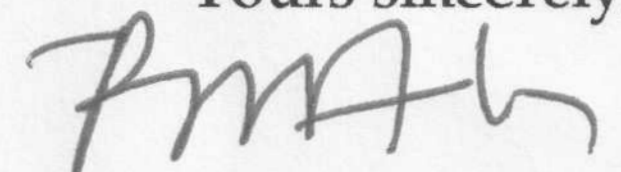
As regards re-appropriation, re-appropriation statements in form 59 may be taken into account while preparing revised estimates for the current year. Form 60 and 61, in respect of re-appropriations may be taken into account while preparing revised estimates.

The Heads of Departments shall bestow their personal attention and also furnish performance reports prepared on the programs / schemes, their physical targets, financial targets and balance thereon. They may also furnish reasons in case of non-fulfilment of these physical and financial targets and suggest immediate measures for their improvement or recommend full scraping of such schemes if not successful. They are also requested to furnish the financial requirements for each year on this score for the continuance of such schemes / programs.

With the above background information, you are requested to furnish the details in the proforma prescribed which are being enclosed herewith. The information should invariably reach me not later than 21st January, 2019, as they are required immediately for consolidation.

With regards,

Yours sincerely,



(Prof. K. PURUSHOTHAM)

Encl: Proformas.

SCHEDULES

SCHEDULE - I

Rule [7.2.2 (3)]

BUDGET CLASSIFICATION

Fund.....

MAJOR HEAD	CODE*	MINOR HEAD	CODE*	SUB HEAD	CODE*	DETAILED HEAD	CODE*	COLLEGE / DEPART MENT	CODE*
Revenue / Capital		indicates nature of receipt		Indicates source of receipt		Indicates type of receipt			
Revenue Receipts		Grants		Grants from State Government		Grants from Non-Plan Budget			
		Fee Receipts		Grants from Government of India		Grants from Plan Budget			
				Fees from Students		Tuition fee			
						Examination fee			
						Admission fee			
						Special fee			
				Fees from colleges		Affiliation fee			
						Recognition fee			
						Inspection fee			
				Rental income		Rent from staff quarters			
		Income from university properties							
		Miscellaneous income		Interest income		Income from leased properties			
						Interest on investments			
						Interest on bank accounts			
						Interest on advances			
						Others			
Capital Receipts		Grants		Grants from State Government		Grants for construction of buildings			
				Grants from Government of India		Grants for infrastructural development			
				Grants from UGC		New Schemes			

* The Code numbers for each head have to be assigned by the Finance Officer.

Note: The above table is only illustrative and not exhaustive. Each University has to use this format as per their requirements.

Rule [7.2.2 (3)]
BUDGET CLASSIFICATION

Fund.....

MAJOR HEAD	CODE*	MINOR HEAD	CODE*	SUB HEAD	CODE*	DETAILED HEAD	CODE*	COLLEGE / DEPART MENT	CODE*
Revenue / Capital		indicates nature of expenditure		Indicates source of expenditure		Indicates type of expenditure			
Revenue Expenditure		General administration		Meetings of authorities of the Univ.		Meeting expenses			
				Office Management		Travelling expenses			
						Salaries			
						Pensions			
						Travelling expenses			
						Stationery			
						Postage			
		Academic		Faculty		Laboratory expenses			
						Library books			
						Meeting expenses			
						Printing expenses			
				Conferences and seminars etc		Conferences			
						Workshops			
						Seminars			
						Guest lectures			
				Examination		Printing			
						Stationery			
						Remunerations			
						Convocation			
						Others			
Capital Expenditure		Capital expenditure General		Expenditure on fixed assets		Buildings			
						Land			
						Lab equipment			
						Furniture			
						Machinery			
				Improvement to existing fixed assets		Buildings			
						Land			
						Lab equipment			
						Furniture			
						Machinery			

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SCHEDULE – II

MODEL BUDGET FORMAT

FUND

Head of Income (Revenue / Capital)	CODE*	Item of Income	CODE*	Accounts (previous year)	Budget Estimates (Current year)	Revised Estimates (Current year)	Budget Estimates (Next year)
Grants from State Govt.		Block maintenance grant					
		Additional grants					
Grants from Govt. of India		Construction of Buildings					
Grants from UGC		Construction of Buildings					
		Books and journals					
		Schemes					
Fee income		Tuition fee					
		Examination fee					
		Affiliation fee					
		Reimbursement from Govt.					
		Others					
Income from Univ. properties		Rent from staff quarters					
		Lease amount					
		Auction of fruit bearing trees					
Income from hostels		Room Rent					
		Establishment charges					
Income from printing press		Sale of publications					
		Sale of forms					
TOTAL							
Closing balance							
GRAND TOTAL							

MODEL BUDGET FORMAT

FUND

Head of expenditure (Revenue / Capital)	CODE*	Item of expenditure	CODE*	Accounts (previous year)	Budget Estimates (Current year)	Revised Estimates (Current year)	Budget Estimates (Next year)
Administration							
Salaries		Teaching					
		Non-Teaching					
		Others					
		Pensions					
Office maintenance		Meeting expenses					
		Contingencies					
		Telephone					
		Electricity					
		Water					
		Stationery					
		others					
Academic		Faculty meetings					
		Seminars					
		Workshops					
		Guest lectures					
		Conferences					
		Publications					
		Laboratory expenses					
		Library books					
		Others					
Examination		Confidential printing					
		Stationery					
		Remunerations					
		Rent for exam centres					
		Others					
Other items not specified above						
TOTAL							
Closing balance							
GRAND TOTAL							

* The Code numbers for each head have to be assigned by the Finance Officer.

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SCHEDULE – III

SCHEDULE OF POSTS

Sl. No.	Name of the post	Scale of pay	No. of posts	Reference to Sanction of the post
1	Vice-Chancellor			
2	Rector			
3	Registrar			
4	Finance Officer			
5	Joint Registrar			
	and so on till the last cadre post			