



## UNIVERSITY OF KERALA

Thiruvananthapuram, Kerala, India – 695034

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Fin II/Budget 2015-16

Thiruvananthapuram, August 22, 2014

### CIRCULAR

Sub: University Budget Estimates for 2015-16 – Proposals called for – reg.

The Heads of Departments/Institutions/Offices are requested to forward **4 copies** of Budget Estimates for 2015-16 along with estimates of revenue and expenditure in the prescribed proforma to Finance II Section on or before **18/09/2014**. The proforma (annexure I to V) has been forwarded to the respective e-mail address of the HODs/Officers and the same can also be downloaded from the website [www.kufinance.info](http://www.kufinance.info)

**Proposals related to works, (i) Plan proposals may be forwarded to the Director, Planning and Development after obtaining rough estimates for each proposal from the University Engineer (ii) Non-Plan proposals may be forwarded to the University Engineer for compilation. Separate proposals, in detail, for allocation of plan funds and projects that are to be undertaken with the help of sponsoring agencies may also be forwarded directly to the Director, Planning and Development.**

Budget estimates for 2015-16 may be prepared taking into account the academic and administrative needs of each department. The existence of certain teaching or non-teaching posts in the past years or a provision under a particular head or sub head in the current year's budget shall not be taken as a ground for their continuance.

**Suggestions for generating internal revenue will be appreciated.** Also every effort has to be taken to limit unproductive expenditure and steps taken by the Department in this regard may be furnished along with the proposal, which may be drafted with a realistic approach. **The Budget proposals shall be approved by the Department Council and a certified copy of the minutes of the meeting of the council shall be sent along with the proposals.**

Sd/-

FINANCE OFFICER

To

All Heads of Departments / Offices in the University.

(Please see overleaf for guidelines)

### GUIDELINES FOR DRAFTING BUDGET PROPOSALS

The University Budget is broadly divided into four parts:

<b>Part I:</b>	Non-Plan	Deals with receipts and expenditure connected with the normal functioning of the University
<b>Part II:</b>	Plan	Deals with receipts and expenditure on development activities in the University out of Plan provision
<b>Part III:</b>	Earmarked Funds	Deals with receipts and expenditure against funds earmarked for specific purposes as stipulated by the Funding agencies.
<b>Part IV:</b>	Debts & Deposits	Deals with receipts and expenditure relating to debt, deposits, advances, etc.

#### REVISED ESTIMATES FOR 2014-2015

Revised estimates should represent the anticipated expenditure for the current year. The following factors should be taken into account while preparing the revised estimates.

- ❑ The actual expenditure during the first 5 months of the year.
- ❑ The expenditure likely to be incurred during the remaining 7 months of the year.
- ❑ Any re-appropriation of funds already made or proposed to be made.
- ❑ New schemes / Heads of accounts / proposals that have been sanctioned in the course of the year.

#### BUDGET ESTIMATES FOR 2015-2016

*A. Estimates of revenue and expenditure under existing sanctions.*

**Salary & Allowances:** Estimates shall be made on the basis of expenditure likely to be incurred for the existing staff, irrespective of the actual sanctioned strength. No provision shall be made for posts kept in abeyance. If any officer is on deputation elsewhere, salary of the substitute alone shall be included in the estimate. **A statement showing the details of all employees (both Gazetted and Non-Gazetted) in the Department should be furnished in the proforma appended.** If any member is to retire during the next two financial years, i.e. upto March 2017, the date of retirement may be marked against his/her name. Estimates on salary of teaching and non-teaching staff may be furnished separately. Salary and allowances of staff appointed with UGC-assistance shall not be included in these estimates, but to be included under appropriate heads under Part II or III as the case may be.

**Contingencies:** Full details of contingent expenditure in respect of recurring items such as rent, pay of contingent employees, telephone charges, etc., shall be given. A detailed statement showing the particulars of telephones and their extensions shall be furnished. If there are any abnormal variations for items like traveling allowances, electricity/water charges, stationery, etc., a brief explanation may also be given. Contingent expenditure required for projects or schemes aided by outside agencies shall not be included. **Details of vehicles in the department (type of vehicle, reg. no, annual cost of maintenance, etc) shall also be given. If the plan funds / UGC.**

assistance are available for any of the items of expenditure under contingency, such expenditure shall not be included in the Non-Plan estimates.

***B. New Proposals***

Estimate of revenue and expenditure in respect of new proposals shall be given separately. Proposals for acquiring new machinery or equipment or for starting new courses may be given along with the details of corresponding recurring and non-recurring expenditure under salary, allowances and contingencies.

***C. Salary & contingent expenses of centres established under PLAN***

In case of Centres established under plan, adequate provision for continuance of the centres shall be claimed in the plan proposals of the succeeding years.