



UNIVERSITY OF KASHMIR

NAAC ACCREDITED A+ GRADE UNIVERSITY

HAZRATBAL SRINAGAR - 190006

CIRCULAR

Subject: - Submission of Online Annual Budget Proposals under Head of Accounts Revenue, Local Fund and Self-Financed Seat Share (40%) for the financial year 2024-25.

Online budget proposals for the financial year 2024-25 are invited under the head of accounts; Revenue, Local Fund and Self-Financed Seat Share (40%) for submission over Budget and Finance Management System 'BFMS' under 'AMS' portal at <https://ams.uok.edu.in> from various spending Units / Departments / Institutes / Satellite Campuses / Directorates / Centres / Administrative Units of the University while taking note of the following broad guidelines mentioned below. Online link for submission shall be opened tentatively from **10/04/2024** and closing date for submission will be **25/04/2024**.

1) Revenue (Non-plan) :

a) Office Expenses (O.E.)/Contingencies:

As per Government Order No. 154-F of 2024 dated: 30.03.2024 'Focus of expenditure should be outcome based and wasteful expenditure should be avoided'.

b) Non-recurring items already purchased during the previous years should be avoided and more focus should be on student centric/Academic facilities.

c) In view of budgetary limitations, the allocation under Revenue shall be \leq allocation approved by BAAC during last financial year viz; 2023-24. Realistic budget proposals should be submitted while taking note of such upper ceiling.

2) Local Fund:

a) Total opening Balance as on 01.04.2024 under Local Fund (Current and Fixed deposits (CDR/FDR etc.) if any, supported by the documentary evidence be kept available for uploading on the BFMS portal.

b) The proposal for allocation has to in sync with the guidelines for usage notified by the University from time to time.

- c) Copy of approval by **competent authority** for engagement of Contractual staff/daily-wagers/hire and fire/out-sourced staff **upto March, 2024** by debit to Local Fund/Self-Financed Seat Share if any, be uploaded in PDF format.
- 3) **Self-Financed Seat Share (40%):**
- a) The proposal must be well within the actual amount accrued by way of 40% Self-Financed Seat Share for current academic year ONLY. Actual student intake under SFSS and fee per student per annum be filled in the prescribed format.
- b) Expenditure under SFSS category shall have to be restricted to actual receipt and not against anticipated income. HoD's shall review the figures while submitting proposals.
- c) The proposal for allocation under Self-Financed Seat Share shall be strictly as per the guidelines for its usage notified from time to time.
- 4) The budget proposals must be discussed by the Departmental Committee and approved on consensus basis, a certificate to that effect shall have to be submitted by the controlling officers on AMS before submission.
- 5) ***The concerned must ensure that a particular sub-head is projected in one head of account only viz. Revenue, Local Fund and SFS and must not be repeated across different head of accounts.***
- 6) In order to make budget allocation well in time and to avoid inconvenience to spending units, please note that no further extension in the date of submission shall be considered.
- 7) Bills which have been submitted over BFMS for payment during the previous financial year 2023-24 and remained unpaid due to the lapse of the financial year will qualify for accrued Liability of previous financial year. The same should be reflected under relevant Sub-heads, while submitting proposals. ***All such liabilities shall be "First Charged" to current year's Budget Allocation if the same was covered under rules.***
- 8) The projections be submitted only under approved budget heads, sub-heads under Revenue, Local Fund and Self-Financed Seat Share (SFSS) mentioned in the **Annexure-A**, recommended by the Budget Division of Finance Department, J&K Govt. and duly authorized by Hon'ble Vice Chancellor for adoption.

Please note hard copy proposals are not required to be submitted to the Budget Section. Till approval of annual budget by Budget Assessment Approval Committee an appropriate

%age of approved Budget Provisions of the last financial year 2023-24 shall be allowed through a separate notice for taking care of exigent expenditure including salary, pension, wages, lifesaving medicines, fuel etc.



**Joint Registrar
(Budget & Creation)**

No:-F (Annual-Budget/Proposal)Bgt/KU/24
Dated:-April 3, 2024.

July 03/11/24
by 3/4/24

BUDGET & CREATION



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ANNEXURE-A BUDGET NOMENCLATURE (2024-25)

S. No	Major Heads / New Budget Heads	Object Head	Permissible Sub Heads
1	Travel Expenses	002	1. Travelling & Halting 2. Travelling Expenses 3. Ta/Da/Tours/Travel
2	Telephone	006	1. Telephone Charges
3	Office Expenses	007	1. Hot & Cold Weather Charges 2. Miscellaneous 3. Postage/Telegrams/Fax 4. Book Binding 5. Audit Charges 6. News Papers/Magazines 7. Meeting Charges
4	Electricity Charges	008	1. Electricity Supply Charges
5	Rent Rates and Taxes	009	1. Water Supply Charges 2. Insurance of Building 3. Group Insurance Scheme 4. Staff Welfare Scheme 5. Rent of Building 6. Token/Fitness/Permit 7. Insurance of Vehicles
6	Material and Supplies	010	1. Purchase of Sanitation Items. 2. Purchase of Art Material 3. Utensils 4. Drugs & Medicine 5. Xerox Material/Paper. 6. Garden Material 7. Photographic Material 8. Purchase of Glassware 9. Sanitary Items 10. Raw Material 11. Purchase of Museum Material 12. Sports Equipment 13. Sports Goods 14. Lab. Expenses
7	Books, Periodicals and Publication	011	1. Books & Journals 2. Publications 3. Books/E-Books 4. Books & Periodicals 5. Printing of Journals 6. Printing of Monographs
8	POL	014	1. Repair, Maintenance & Fuel for Vehicles.

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S. No	Major Heads / New Budget Heads	Object Head	Permissible Sub Heads
			2. Repair, Maintenance & Fuel for Gensets. 3. Fuel For Vehicle 4. Fuel For Genset
9	Honorarium and Remuneration	017	1. Honorarium Experts. 2. Remuneration to Examiner/Question Paper Setter Etc. 3. Invigilation & Supervision Etc.
10	Machinery And Equipment	020	1. Purchase of AC 2. Purchase of Instruments 3. Garden Contingencies 4. Purchase of Musical Instruments
11	Camps, Seminars and Conference	022	1. Seminars And Symposia 2. Cultural Function 3. Co-Curricular Activities 4. Workshop, Seminar And Conference 5. Educational Tour 6. Recreation & Other Amenities 7. Extension Programmes 8. Coaching Camps 9. Extension Lectures/Radio/Tv Talk 10. Literary & Cultural Activities 11. University Council/Syndicate/Finance Committee/Joint Committee Meetings and MoU Events etc. 12. Academic Council Meetings. 13. Annual Convocation/Special Convocation/Procurement of Gold Medals etc. 14. Training of Officers/Non-Teaching Staff.
12	Maintenance & Repairs	023	1. Maintenance/Repairs (Electrical/Civil/ACs/Genset etc.) 2. Repair of Furniture/Equipments 3. Maintenance of Equipment 4. Maintenance of Botanical Garden 5. Repair/Maintenance of Sports Goods 6. Maintenance of Lab/I.T. Equipments 7. Annual Maintenance Charges 8. Internet Connectivity Charges 9. Repair/Maintenance of Instruments
13	Wages	025	1. Wages 2. Wages of Contractual Lecturers

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S. No	Major Heads / New Budget Heads	Object Head	Permissible Sub Heads
			3. Wages of Casual Workers. 4. Wages of Hire & Fire Workers
14	Hospitality / Sumptuary Allowance	029	1. V. C's Sumptuary Grant
15	Professional and Special Services Charges	037	1. Legal Charges 2. Visiting Faculty 3. Guest Faculty 4. Legal Aid/Part Time Lectures 5. Retainership 6. Waste Dumping & Disposal Charges. 7. Membership Subscription A.I.U./Other Academic Bodies
16	Uniforms	043	1. Liveries And Uniforms
17	Stationery and printing	048	1. Printing of Syllabi & Courses. 2. Printing of News Letters 3. Printing of University Calendar, Annual Report 4. Printing of Forms, Letter Heads Etc. 5. Stationery & Printing 6. Printing of Monographs 7. Printing of Envelops 8. Printing of Answer Books 9. Printing of Forms, Clothed Cover Etc. 10. Printing of Question Papers 11. Printing of Certificates 12. Development Of Study Materials
18	Furniture and Furnishings	054	1. Furniture And Furnishings
19	Medical Reimbursement	071	1. Medical Reimbursement
20	Stipend and Scholarship	079	1. Post Graduate Scholarships 2. University Scholarship 3. University Research Fellowships 4. Scholarships
21	Advertisement and Publicity	089	1. Advertisement Charges
22	Office Equipments and Appliances	103	1. Purchase of IT Equipment 2. Machine Consumable(Toner) 3. Purchase of Other Appliances. 4. Purchase/Subscription of Software
23	Transportation and Handling Charges	110	1. Transport Charges
24	Protection from fire	180	1. Fire Extinguishers/Safety Measures
25	Awards	271	1. Medals 2. Prizes Awards & Colours

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S. No	Major Heads / New Budget Heads	Object Head	Permissible Sub Heads
26	<i>Research and Survey</i>	320	<ol style="list-style-type: none">1. Field Survey2. Field Oriented Courses3. Field Work4. Research Activities5. Plant Survey & Collection5. Project Work/Internship
27	<i>Outsourcing of Upkeep</i>	363	<ol style="list-style-type: none">1. Cleaning & Up Keeping2. Out Sourced Personnel
28	<i>Snow Clearance</i>	449	<ol style="list-style-type: none">1. Snow Clearance Manual/Mechanical