



UNIVERSITY OF AGRICULTURAL SCIENCES, BANGALORE
Office of the Comptroller, GKVK Campus, UAS, GKVK, Bangalore

No. C/S-III/C5-4/2024-25

Date: 07-05-2024

CIRCULAR No. 6

Sub: Allocation of Budget for the 2024-25

Ref: 1. No.UASB/BoM/Conf.Minutes/2023-24/57 Dated 03-05-2024

3. Approval of the Vice-Chancellor dated 07-05-2024

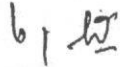
The office order for allocation of budget for 2024-25 pertaining to your College/ Research Station/ Extension Unit are enclosed herewith for information, guidance and operation. However, in respect of all Schemes/Projects the provisions will be communicated only after sanctions are communicated/grant released by the respective funding agencies. It is once again made clear that no more revised estimates will be admitted under state grants and requested to incur expenditure to the allotted amount only.

A few points, which are to be kept in view while operating the allocations indicated in the budget for the year 2024-25, are detailed below:

1. Nothing contained in the budget should be construed to convey any sanction or be cited as an authority for incurring any expenditure of undertaking any liability. Sanction of the appropriate authority has to be obtained in advance before incurring expenditure.
2. Only those with whom funds are vested and recognized by an order of the University as the sanctioning officer/teacher and to the extent financial powers delegated may accord sanction for expenditure.
3. It may please be noted that the proposals for post-facto sanction will not be considered as it is against the financial rules and has been objected in audit.
4. As per article 305 of KFC, it may be noted that all sanctions accorded do expire at the end of the financial year.
5. Re-appropriation to the extent authorized to the Deans/Director of Research/Director of Extension and Associate Directors of Research may exercise only upto the end of 31.12.2024, OR till Revised meeting beyond which it has to be addressed to the Comptroller to obtain the sanction of the Vice-Chancellor. *No re-appropriation of the grants is allowed from the grants allocated towards Medical Charges, Travelling Allowance, Postage Charges, Printing & Publications, water and lighting charges, seeds and manures, scholarship, library books, telephone charges, labour charges, EBL charges, Rent Rate & Taxes, RAWE, Cultural Programme.*
6. *Re-appropriation/Re-allocation proposal will be strictly considered only twice in the year and further no re-appropriations are allowed strictly.*
7. *Each stations monthly expenditure statement to be sent along with the monthly cashbook abstract to Comptroller's office with in 10th of every month or otherwise the bills of the concerned Research Station/College will be withheld for payment.*
8. *Utmost care will have to be taken while approving tour programmes in order to minimize expenditure under TA. Under no circumstances request for re-appropriation towards TA will be entertained.*
9. *The Budget allocation under each head is provided as per the actuals of the previous year to avoid additional allocation in the Revised Budget.*

10. *The allocation provided under Labour Charges shall not be revised under any conditions.*
11. All unserviceable items should be disposed-off and remit the proceeds within 3 days to the University account. Action should be taken to dispose off all the items which are not required and also the seeds that are converted as bulk and remit the revenue to the University immediately. Action should be taken to recover and remit the proceeds due to University in respect of outstanding credit bills. The Vice-Chancellor will view any deviation seriously.
12. All the drawing officers should first render accounts to all the outstanding AC bills before submitting another AC bill. Drawing of AC bills should be kept to the minimum. Fresh AC bills will be admitted only when the NDC bills for the previous AC bills drawn on any account are rendered.
13. Farm records, property registers, tree registers and log books are to be maintained with upto date entries. In case of laboratory equipments, logbooks have to be maintained and produced to audit inspection.
14. Economy in use of stationary, articles, electricity, water, vehicles and such other facilities would minimize the expenditure and help in conserving the limited funds.
15. Development Grants towards various works provided to Colleges, Directorate of Research and other units will be released only after quarterly plan grants released by the Government and same should be utilized with the approval of the Vice-Chancellor. However, preparatory aspects such as program of work may be started in advance.
16. Advance planning for purchasing costly equipments, calling for tenders, construction works, financial sanctions etc. to be made by the concerned and action should be taken immediately once the sanction is accorded. This is to avoid year end rush for financial sanctions, drawing of AC bills etc.
17. Utilization of allocated grants will be reviewed twice in a year i.e. during August and December under the Chairmanship of Vice-Chancellor.
18. The funds from various agencies received late in the financial year however need to be spent during the current year itself for which efforts to be made personally by the concerned to move the files through proper channel.
19. There is an imperative need to minimize the expenditure and maximize the receipts.
20. The allocation for 2024-25 is tentative and is subject to reduction if the Government of Karnataka reduces the allocation of State grants.
21. The allocation of budget for the year 2024-25 is enclosed herewith for further needful action.

BY ORDER



COMPTROLLER

To

1. All the Officers of the University.
2. The Heads of Institutions/ Teaching/Research/Extension
3. All the Deputy Comptrollers / Assistant Comptrollers / Superintendent (Accts./General) of the Comptroller's Office, GKVK
4. The Secretary to Vice-Chancellor, UAS, GKVK
5. The Office file.