

**REPORT OF THE COMMITTEE ON  
ANDHRA PRADESH UNIVERSITIES'  
FINANCIAL MANAGEMENT:  
COMMON GUIDELINES AND  
FORMATS**

**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION  
HYDERABAD**



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A statutory Body of the Government of A.P.)

Opp : Mahavir Hospital, Mahavir Marg, Masab Tank, Hyderabad - 500 028.

☎ : (O) 040-23311594 & 23310395 Fax : 040 - 23311470

Grams : 'APSCHÉ' E-mail : [apsche@ap.nic.in](mailto:apsche@ap.nic.in); [apsche2003@yahoo.co.in](mailto:apsche2003@yahoo.co.in) URL : [www.apsche.org](http://www.apsche.org)



DR. M.D. CHRISTOPHER  
SECRETARY

Lr No. APSCHÉ/UM-738-676/Commtt. - Fin. Mgt/2007

Dt. 30.04.2007

To  
The Registrar  
Dr. NTR University of Health Sciences  
Vijayawada - 520 008

Sir,

Sub : APSCHÉ - University Matters Section - Report of the Committee to bring out a model format on the uniformity in financial management of the Universities - sending of - Reg.

Ref: 1. Lr.No. APSCHÉ / UM - 738 / Commt. Fin. Procedures / 2006

Dated. 18.11.2006

2. Resolution under Item No. 4.04 of the 71<sup>st</sup> Meeting of the State Council held on 4.4.2007

While referring to the subject and references cited, this is to inform that the AP State Council of Higher Education has constituted an expert Committee on the resolution of 68<sup>th</sup> Meeting of the State Council held on 9.8.2006 with the following Members to bring out a model format on the uniformity in financial management of AP State Universities.

1. Prof. G. Subramaniam, Former Registrar, Andhra University
2. Prof. G.V. Bhavani Prasad, Professor of Business Mgt., Kakatiya Univ.
3. Sri. E. Satyanarayana Murthy, Former Addl. Secretary to Govt. Fin Dept.,
4. Sri D. Venkata Raju, former Registrar, Sri Krishnadevaraya University
5. Prof. V. Venkaiah, Professor of Business Mgt, Dr. BRA Open University
6. Prof. P Subba Reddy, Dept. of Computer Science, Osmania University
7. Dr. N. Rajasekhara Reddy, Joint Director, APSCHÉ.

The Committee submitted its report reflecting the aspects on (1) present financial management practices (2) guidelines on the revenue and expenditure management (3) accounting procedures (4) uniform budget format for all the universities in the State, and the same is placed before the 71<sup>st</sup> Meeting of the State Council held on 4.4.2007. The Meeting Resolved as follows :

"It is resolved to have exclusive meeting of Vice Chancellors of all the State Universities on this issue at Srisailam in the month of June to be hosted by Sri Krishnadevaraya University"

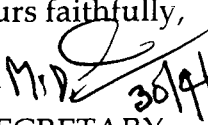
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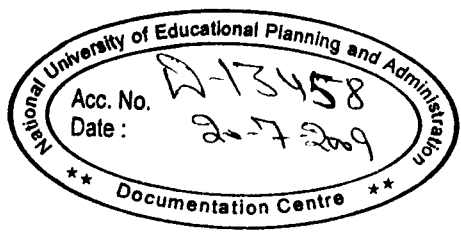
D13458

A copy of the Agenda note and Resolution thereon and Report of the Committee are enclosed.

Against this background, the Registrars of the AP State Universities are requested to take necessary action as per the resolution enclosed herewith in the matter.

Yours faithfully,  
  
SECRETARY

378  
A.P.D.-AP



04.04.2007 at 4.00 PM

**ITEM NUMBER : 4.04**

Sub : APSCHE - University Matters Section - Report of the Committee to bring out a model format on the uniformity in financial management of the Universities - regarding.

Ref : Resolution under Item No. 4.13 of the 68<sup>th</sup> Meeting of the State Council of Higher Education held on 9<sup>th</sup> August, 2006.

-oOo-

The 68<sup>th</sup> Meeting of the State Council of Higher Education while discussing Common Performance Parameters of the Universities, made the following resolution under item No. 4.13.

*"It is also felt that appropriate software to facilitate the finances of the Universities be developed to streamline and bring in uniformity in financial management of the Universities. It is resolved to constitute a Committee to bring out a model in this regard."*

In compliance of the resolution, the AP State Council of Higher Education constituted an Expert Committee with the following Members :

1. Prof. G. Subramaniam, Former Registrar, Andhra University
2. Prof. G.V. Bhavani Prasad, Professor of Business Management, Kakatiya Univ.
3. Sri D. Venkata Raju, Former Registrar, Sri Krishnadevaraya University
4. Sri E. Satyanarayana Murthy, Former Addl. Secretary, Finance Department
5. Prof. V. Venkaiah, Professor of Business Management. Dr. BRA Open Univ.
6. Prof. P. Subba Reddy, Former Director, Computer Centre, Osmania Univ.
7. Dr. N. Rajasekhara Reddy, Joint Director, APSCH as Coordinator

The Committee examined the Budget formats, Accounting procedures etc. the Universities in the State and other States. The Committee also visited certain Universities and had interactive meetings with the University authorities.

The Committee submitted its report reflecting the following aspects :

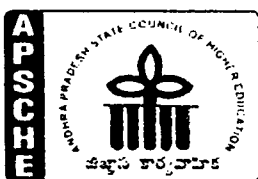
- (1) present financial management practices
- (2) guidelines on the revenue and expenditure management
- (3) accounting procedures
- (4) uniform budget format for all the universities in the State.

A copy of the Report is placed before the 71<sup>st</sup> Meeting of the State Council for its consideration and discussion.

#### **MATTER FOR CONSIDERATION**

To consider the Report of the Committee to bring out a model format on uniformity in financial management of the Universities.

-oOo-



*Minutes of the 71<sup>st</sup> Meeting of Andhra Pradesh State Council of Higher Education held on 4<sup>th</sup> April, 2007 at 4.00 P.M. in the Office of Andhra Pradesh State Council of Higher Education, Mahavir Marg, Masab Tank, Hyderabad.*

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## **SECTION – IV - ITEMS FOR CONSIDERATION**

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Item No. 4.04

*APSCHE - University Matters Section - Report of the Committee to bring out a model format on the uniformity in financial management of the Universities - regarding.*

While furnishing the report on the Committee to bring out a model format on the uniformity in financial management of the Universities, Chairman has requested the Vice Chancellors to go through the voluminous book and to come up to the Council in the next meeting after having elaborate discussion in the University.

While discussing on this issue, Chairman has requested Vice Chancellors on entering the MOU with APSCHE on Performance Parameters as per the directions given by Finance Dept, Govt. of A.P by issuing a G.O.

Chairman also has said that the report which is submitted by the committee to the Council will also be circulated to all other universities in the state so as to have elaborate discussion on the financial issues at Vice Chancellor's Conference scheduled to be held in June, 2007.

While discussing on the issues particularly Principal Secretary, Higher Education Sri. Asutosh Mishra felt the need of proper reconciliation of various sources of Income in the Universities including the money generated through Distance Education Programme. He felt that if the university do not back track and get the financial issues up dated, it will be very difficult for reconciling in the future. Principal Secretary, Finance Sri. Ramesh Kumar felt that there is a need of auditing in Distance Education Programmes which are offered in various Universities.

**Resolution :**

It is resolved to have exclusive meeting of Vice Chancellors of all the State Universities on this issue at Srisailam in the month of June to be hosted by Sri Krishnadevaraya University.

-oOo-

**REPORT OF THE COMMITTEE**  
**ON**  
**ANDHRA PRADESH UNIVERSITIES'**  
**FINANCIAL MANAGEMENT – COMMON GUIDELINES AND FORMATS**

<b>Prof. G. Subrahmanyam</b>	<b>Chairman</b>
<b>Prof.G.V. Bhavani Prasad</b>	<b>Member</b>
<b>Sri D. Venkata Raju</b>	<b>Member</b>
<b>Sri E. Satyanaryana Murthy</b>	<b>Member</b>
<b>Prof. V. Venkaiah</b>	<b>Member</b>
<b>Prof. P. Subba Reddy</b>	<b>Member</b>

**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**  
**HYDERABAD**

February 2007



**REPORT OF THE COMMITTEE  
ON  
ANDHRA PRADESH UNIVERSITIES'  
FINANCIAL MANAGEMENT - COMMON GUIDELINES AND FORMATS**

The Andhra Pradesh State Council of Higher Education constituted a Committee for the purpose of evolving criteria for the assessment of Universities. The Committee submitted its Report entitled "Performance Parameters of the universities (PPU)", suggesting various criteria. Apart from these criteria, the financial performance is also to be measured to make an assessment of overall working performance of state funded universities. It is a known fact that judicious financial management, academic discipline and administrative prudence form the bases for fostering the performance of the universities. This is felt necessary for identifying those universities doing better job in order to support with desirable block grant.

Hence, there arises a need to assess, monitor and compare the financial performance of the universities in the State. The AP State Council of Higher Education has therefore constituted a Committee to suggest common guidelines for ensuring transparency and accountability of financial management of different universities in the State.

The members of the Committee held exhaustive discussions and deliberations regarding the common guidelines for bringing out uniformity in financial management of the universities in the State before finalizing the format of the present report. It is expected that this report provides a comprehensive understanding and a meaningful direction to the Universities to manage their finances most effectively and judiciously.

→

The members of the Committee express their deep sense of gratitude to the Andhra Pradesh State Council of Higher Education, especially to Prof. K.C. Reddy, Chairman, for giving this opportunity. The Committee also expresses its sincere thanks to Prof. U. Tataji, Vice-Chairman, Prof. P. Jayaprakash, Vice-Chairman and

Dr.M.D.Christopher, Secretary for their participation in the deliberations . The Committee conveys its thanks to Dr. N. Rajasekhara Reddy, Joint Director for providing facilities , arranging the Meetings, for the Committee's deliberations, and organizing visits to the Universities for collection of necessary information .

The Committee is grateful to the Principal Secretary to Government, Higher Education Department, Principal Secretary to Government, Finance Department and Director, Collegiate Education, for sparing their valuable time and making suggestions in the interactive session

The Committee expresses its thanks to the ViceChancellors, Rectors, Registrars and other authorities of various Universities for extending their cooperation in providing necessary data and information and for sparing their valuable time when the Committee visited the Universities.

Finally, the Committee places on record its appreciation for the secretarial services rendered by Mr. T.V. Srikrishna Murthy, Asst. Director, Smt. A. Anjana Devi, Private Secretary and Smt. K. Sunitha, Jr. Steno, Andhra Pradesh State Council of Higher Education, in the preparation of this report.

  
(G. SUBRAHMANYAM)

  
(G.V. BHAVANI PRASAD)

  
(D. VENKATA RAJU)

  
(E. SATYANARAYANA MURTHY)

  
(V. VENKAIAH)

  
(P. SUBBA REDDY)

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# 1. PRELUDE

## 1. Introduction

1.1 The University is the seat of higher learning bestowed with the tasks of generating, preserving, imparting and examining knowledge in addition to conferring degrees. The university system has become more cumbersome and complicated with its affiliating colleges which have grown perceptibly in number. Administratively, University forms a structural and functional unit similar to the massive set-ups of Central or State Governments. Further, the State Government is responsible in laying down policies and providing financial resources for the existing universities and to start some new universities in different regions, from time to time, depending on the need. Hence, by and large, the educational administration can rightly be considered as a part of public administration of the Government with liberal grant of academic autonomy to the universities.

1.2 Over a period of time, depending on the growth and need, the Government of Andhra Pradesh have increased Block Grant substantially to all the universities. It is hoped, that the additional increase in Block Grant will help the universities to excel in academics. To assess the performance of the universities on a regular basis, a unified system of performance parameters was recommended by a separate committee constituted by the Council which has to be accepted by the Government of Andhra Pradesh. This system is highly useful for assessing the functioning of the universities which may become the yardstick to fix the Block Grant or releasing additional funds. Hence, it has become necessary for the Government to have detailed information about the financial management of the universities. This necessitates the need for a common format for the budget preparation as well as accounts preparation which enables the Government to make a comparative study of the financial position of different universities in the State in terms of need and mode of management to ensure transparency.

1.3 Keeping this in view, the Andhra Pradesh State Council of Higher Education has constituted a Committee with the following members vide Lr.No. APSCHE/UM-739/Commt. Fin. Procedures/2006 dt. 14.11.2006. to study the financial management of Universities in Andhra Pradesh and to bring out suitable

formats and introduce systems for improving financial management system in the Universities.

Prof. G.Subrahmanyam  
Former Registrar, Andhra University,  
Matrusri, 6-19-7/1, East Point Colony,  
Visakhapatnam - 530 017. Chairman

Prof. G.V.Bhavani Prasad  
Professor of Business Management,  
Kakatiya University,  
H.No: 1-9-1034, Postal Colony, Subedari,  
Hanamkonda, Warangal - 506 001. Member

Sri D.Venkata Raju  
Former Registrar, S.K. University,  
H.No: 28-4-319, Vijaya Nagar Colony,  
Anantapur. Member

Sri E.Satyanarayana Murthy  
Former Addl. Secretary, Finance Department,  
Plot - 119, Siripuram Colony, Malakpet,  
Hyderabad - 36. Member

Prof. V.Venkaiah  
Professor of Business Management,  
Dr. BR Ambedkar Open University,  
Plot No: 232, Durgam Cheruvu Road,  
Kavuri Hills, Madhapur, Jubilee Hills,  
Hyderabad - 33. Member

Prof. P. Subba Reddy  
Former Director, Computer Centre, O.U.,  
P - 3, OU Quarters, Opp: RTC Bus Stand,  
Hyderabad - 7. Member

#### **1.4 Terms of Reference**

The Committee is constituted to suggest guidelines for the overall improvement of financial administration of universities in Andhra Pradesh. The following are the specific terms of reference:

- To review the overall financial management in the universities and identify the strengths and weaknesses of the system;

To suggest guidelines for uniformity, accountability and transparency in financial management system of the universities; and

To prepare common format in the preparation of the budgets in order to facilitate comparison of the budgets of different universities over a period of time.

## 1.5 Methodology

1.5.1 The Committee held its first meeting on December 2, 2006 in the Office of the AP State Council of Higher Education, Hyderabad. Prof. K.C.Reddy, Chairman, AP State Council of Higher Education explained the need for bringing out uniformity in financial administration in the universities and requested the Committee to prepare a common budget format for preparation of the university budgets to reflect the true picture with complete transparency. The proposed budget format should facilitate comparison of the budgets of different universities in the State and assessment of their performance. There was a thorough discussion on all the issues which are required to be taken into consideration for preparing guidelines to improve the financial management system and to draft a uniform budget format. It was decided to study the present budgets, annual accounts and financial management procedures of various universities in the State. The Committee requested Dr. N. Rajasekhar Reddy, Joint Director, APSCHE, to collect material on the budget estimates, manuals and reforms introduced in financial administration from all the universities in the State along with those from Madras University, Bangalore University, Annamalai University, Pondicherry University, Benaras Hindu University and Delhi University and to make the material available to the members before the next meeting. Further, it is also decided to gather information from other universities in the State on the following aspects:

- Best practices available in the financial management;
- Strengths and weaknesses of the financial management;

- Local fund audit objections on the financial aspects in general;
- Reforms introduced in the financial administration during the last three years and
- Financial procedures in constituent autonomous colleges, distance education centers and self finance courses;

1.5.2 The members again met on December 16 & 17, 2006. There was a thorough discussion on the entire information and material provided to the members, budget estimates, manuals, accounting procedures, strengths and weaknesses in financial administration. Accordingly the members have decided to reflect the following aspects in the report relating to financial management:

- Present financial management practices.
- Guidelines on the revenue and expenditure management.
- Accounting procedures.
- Uniform budget format for all the universities in the State.

1.5.3 Further, the members decided to form a sub-committee with Prof. G.Subrahmanyam, Prof. V.Venkaiah and Sri E.Satyanarayana Murthy to prepare a common budget format to be discussed in the next meeting:

1.5.4 The Sub-Committee met on 2 January 2007 and prepared a draft budget format for placing before the Committee. All the Committee members met on January 3, 2007 and discussed thoroughly on the draft report and the common budget format. The observations and suggestions made by individual members are incorporated in the draft, after a careful examination and scrutiny. It was decided to have a separate section for computerization process for accounting and preparation of the budget in the report.

1.5.5 A Sub Committee was constituted with Prof. P. Subba Reddy, Prof. V.Venkaiah, Prof. G.V.Bhavani Prasad and Sri E.Satyanarayana Murthy to prepare draft report on computerization of accounts. The Sub Committee met on January 10

2007 and finalized the requirements for computerization and software. The full Committee, at its Meeting held on January 22, 2007 had reviewed the entire Draft Report.

1.5.6 The Committee had interaction session on January 27, 2007 with the Government Officials about the proposed changes in the Financial Administration of the Universities in general and the suggestions made for the overall improvement. During the interactive session it was felt that there is a need to visit some Universities and observe the Financial and Administrative setup before finalizing the Report. It was decided to visit five Universities namely Osmania University, JNT University, Acharya NG Ranga Agricultural University, Dr. B.R. Ambedkar Open University and Potti Sreeramulu Telugu University. Accordingly, the Committee visited the above Universities during 19.2.2007 to 22.2.2007. The observations of the Committee on the best practices in the Financial Administration and also Administrative set up in Financial Administration are incorporated at the appropriate places in the Report.

The Committee met on 28.2.2007 and submitted the Report to the Chairman, AP State Council of Higher Education, Hyderabad.

## **2. FINANCIAL MANAGEMENT – AN ANALYSIS**

2.1 Basically educational institutions are not profit making organizations. They are established for the benefit of the society and to serve the public. As a result, their primary sources of income are nominal fees collected from the students, donations from philanthropies and grants from State and Central Governments. The universities are mainly funded by the Government and major portion of the expenditure is met from these funds. Hence, the survival and effective functioning of a university solely depends on its effective financial management. Financial management presupposes the accounting process and for that introduction of proper accounting system is imperative. The long term survival of a university invariably depends upon its performance, which is linked to proper financial management for which the basis is proper maintenance of accounts.

### **2.2 Financial Authorities**

Most of the Universities in the State work within the framework of the A.P. Universities Act, 1991 and in general the authorities and officers of University in relation to accounts and financial management are the Academic Senate, Executive Council, Finance Committee, Vice Chancellor, Registrar and Finance Officer.

### **2.3 Academic Senate**

It is the supreme authority of the University which is the highest rule-making body and controls the statutes. As per section 25 of the Andhra Pradesh Universities Act, 1991, the Academic Senate shall have the authority to provide instruction and training in such branches of learning as it thinks fit. It shall exercise general supervision over the academic policies of the university and provide leadership for raising the standard and quality of education and research. In particular the Academic Senate shall have the power to consider the annual report and budget estimates. The Academic Senate has also got the power to review, approve the budget and the annual accounts and exercise surveillance on the budget annually.

## 2.4 Executive Council

Executive Council (EC) is the Chief Executive Authority. The EC takes executive decisions and lays down the policies and the Registrar carries out the executive work and implements policies. The central power of the EC lies in making and amending rules. The EC may have several sub-committees among which the Finance Committee is the statutory committee. As per Section 19 of the AP Universities' Act 1991, the EC shall have powers:

- To accept on behalf of the University, endowments, bequests, donations and other transfer of property made to it.
- To administer all funds placed at the disposal of the University for specific purposes.
- To prescribe fees to be charged for admission to the examinations, degrees, diplomas and oriental titles of the University.
- To charge and collect such tuition and other fees as may be prescribed by the Ordinance for admission to courses of study in the Colleges and institutions of the University.
- To prescribe the fees to be charged for the affiliations and recognition of colleges.
- To prepare the annual reports and annual accounts and financial estimates of the University for submission to the Academic Senate.

2.5 Various functions of the EC are incorporated under sections 20 to 23 of the above Act. Section 20 of the AP Universities' Act, 1991 lays down that the Executive Council shall prepare accounts during each financial year, the annual accounts of the University of the preceding financial year and submit them to such audit as the Government may direct before the end of the financial year. The accounts so audited shall be published in the AP Gazette and copies thereof together with copies of audit report shall be submitted to the Academic Senate not later than two years from the end of the financial year to which the accounts relate. Then the accounts



will be submitted to the Government immediately after the approval of the Academic Senate.

2.6 The Executive Council shall also prepare before such date as may be prescribed by the Statutes, the financial estimates for the ensuing financial year along with annual accounts whether audited or not, of the preceding financial year and submit the same to the Academic Senate. The estimates shall be considered by the Academic Senate at its annual meeting and the resolutions of the Academic Senate thereon shall be submitted to the Government for information.

2.7 It shall prepare an annual report of the University and send it to the Academic Senate on or before such date as may be prescribed by the Statutes. The report shall be considered by the Academic Senate at its next annual meeting. A copy of the annual report and resolutions, if any, of the Academic Senate shall be submitted to the State Government for information.

2.8 The Executive Council may, for reasons to be recorded in writing, incur any expenditure for which no provision has been made in the budget or which is in excess of the amount provided in the budget, but report of expenditure incurred shall be made to the Academic Senate at its next meeting for approval.

## **2.9 Finance Committee**

The Act provides constitution of Finance Committee under section 47 of the Act which shall be a subcommittee of the Executive Council (EC) of the University. It shall have the following powers and duties.

- To examine the annual accounts of the university and to advise the Executive Council thereon.
- To examine the annual budget estimates and advise the Executive Council thereon.
- To review the financial position of the university from time to time.

- To make recommendations to the EC on all matters relating to the finances of the university.
- To make recommendations to the EC on all proposals involving expenditure for which no provision has been made in the budget or which involve expenditure in excess of the amount provided in the budget.

## 2.10 Vice-Chancellor

Vice Chancellor is a whole time officer who is the academic head and Principal Executive Officer of the University. He/she shall exercise general control over the University affairs. It is his/her duty to see that the provisions of the Act, the Statutes, Ordinances and Regulations are duly observed and may exercise all powers necessary for this purpose. The Vice Chancellor by virtue of his/her office be a member and Chairman of the Executive Council and of the Academic Senate shall, preside at the convocation of the University in the absence of the Chancellor. Generally, the powers and duties of the Vice-Chancellor relating to financial aspects are given below.

- To sanction annual grade increments, to permit the crossing of the efficiency bar and to confirm on the basis of satisfactory reports from concerned authorities, and to recommend to the Executive Council, withhold of annual grade increments, the crossing of the efficiency bar and the confirmation of teachers and other employees of the University appointed by the Executive Council.
- To sanction the temporary transfer of amounts from one fund to another and report to the Executive Council.
- To invite persons to deliver extension lectures and to sanction their remuneration and traveling allowance within the budgeted provision.
- To depute employees of the University to attend conferences or for any purpose connected with the University and to sanction their traveling allowances out of the budgeted grant from the savings; and to report the matter to the Executive Council.

- To decide all matters relating to scholarships, fellowships and free-ships.
- To extend the period of temporary post, up to three months and to sanction the disbursement of the salary of the person holding such a post.
- To delegate any of his duties and powers to a Board or a Committee or an Officer or a Member of the staff.
- To engage temporary employees to meet the demands of emergent and provisional work sanctioned during the year and to sanction their remuneration according to approved scales from the savings, subject to a maximum of subject to certain limits.
- To transfer members of the teaching staff from one college to another and from the teaching departments to administration and vice versa.
- To retire teachers and other employees of the University on attaining the age of superannuation and to sanction their Pension, Gratuity and / or Provident Fund in accordance with the rules in force.
- To sanction purchase of furniture and office equipment such as typewriters, cyclostyling machines, bicycles, steel almyrahs, safes, etc., subject to the provision made in the budget.
- To sanction the installation of telephones and intercommunication apparatus at residences, offices and institutions of the University.
- To rent buildings for the use of Colleges and Institution of the University and to execute Rental Deeds and payment of rents, subject to provisions in the budget and in accordance with the assessment of rent by the University Engineer.
- To sanction estimates and plans prepared by the University Engineer for Buildings, constructions and additions and repairs to the University Buildings and subject to certain limits and the provision made in the Budget.
- To transfer amount from one sub-head of the budget to another to meet any expenditure sanctioned by the Academic Senate or otherwise provided for the budget. → →
- To allot funds, within the sanctioned grant, to members of the University as assistance towards publication of original work.
- To sanction, within the budgeted provision, charges for the translation, the compilation and the revision of books.

- To sanction remission and the writing off of irrecoverable losses and damages subject to certain limits.
- To accord permission to start urgent repairs to buildings in accordance with the estimates prepared by the University Engineer, subject to the provision in the budget.
- To sanction expenditure for purchase of any machinery, equipment or apparatus, subject to the procedure laid down by the Executive Council.

## **2.11 Rector**

2.11.1 Rector is a whole time officer of the University who shall be appointed by the Executive Council on the recommendation of the Vice Chancellor from among the senior Professors in the University service.

2.11.2 The Rector shall exercise such powers and perform such duties and functions in regard to matters which are generally of an academic nature as may be entrusted or delegated to him by the Vice Chancellor in consultation with the Executive Council, if necessary.

2.11.3 In reality, there is an impression that although the post of Rector is an important post, which is next to Vice Chancellor, no Statutes were issued defining the duties and powers of Rector. In the absence of Statutes, he has to perform whatever the Vice Chancellor authorizes him to do so. The Committee therefore recommends that Statutes be got prepared empowering the Rector to discharge certain statutory functions in the Academic Affairs without giving scope of conflict between the duties of the Vice-Chancellor and Rector as in any case he will be working with full coordination with Vice Chancellor.

## **2.12 Registrar**

2.12.1 The Registrar is a whole time paid officer of the University appointed by the Executive Council. He acts as the Secretary of the Academic Senate and Executive Council. He shall exercise such powers and perform such duties as may be prescribed.

2.12.2 The Registrar shall be empowered to receive all payments to the University, which shall be credited under proper heads of accounts. The Registrar shall make all authorized payments including fees, salaries and allowances payable out of University funds.

2.12.3 No payment shall be made by the Registrar under any main head of expenditure unless a sufficient balance of the allotment sanctioned by the Academic Senate under that head is still available.

2.12.4 The Registrar shall have authority to incur expenditure under the following heads:

- Printing work done for the University by the private press, after check by the Director, University Press and Publications or any other authority appointed by the Executive Council, according to the accepted tender or contract agreement.
- All stationery obtained through the Superintendent of Stationery.
- All charges for service postage stamps, gazette notifications and freight.
- Items of contingent expenditure of a non-recurring nature subject to the rules & limits prescribed therein.

2.12.5 The Committee incidentally observed that the Registrar has not been made as a member of the Finance Committee as per the existing provisions of the Act. Therefore the Committee recommends the Registrar also be made as a Member of the Finance Committee by bringing suitable amendments to the Act.

## 2.13 Finance Officer

2.13.1 As per the section 16 of the AP Universities Act, 1991 the Finance Officer (FO) shall be a whole-time officer of the University appointed by the University from out of a panel of three officers to be obtained from the Government in the Education

Department on such terms and conditions as may be prescribed by the rules made by the Government in this behalf. FO shall be the employee of the Government and the salary, allowances, pension and other remuneration shall be paid in the first instance out of the consolidated fund of the State and later recovered from the University.

2.13.2 FO shall maintain the accounts of the University and also advise the University on all matters relating to income and expenditure.

2.13.3 FO shall be present at the meetings of the Finance Committee and participate in the discussions but shall not be entitled to vote.

2.13.4 As already incorporated in the Act 1991, the Finance Officer is for all purposes a Govt. Officer. In the above Act the powers of the Finance Officer were not fully incorporated. As a result, the Finance Officer is not able to discharge the functions and duties which are expected from him. He is just simply functioning as Pay & Accounts Officer.

2.13.5 In fact, the post of Finance Officer is a statutory post and he has to carry more responsibilities. The Committee therefore, keeping in view the role he is to perform in future, recommends that the following functions and duties may be incorporated in the Act by suitable amendment or by issuing a Statute.

- He shall be the Head of the Finance Branch.
- He shall assist the Vice Chancellor in management of the funds of the university.
- He shall advise the Vice Chancellor in all matters pertaining to finance and accounting policies.

- He shall be overall responsible for the proper maintenance of the Accounts of the University including preparation of the Annual Financial Estimates (Budget Estimates) and Financial Statements.
- He shall assist the Executive Council in preparation of the Financial Estimates (Budget Estimates) for the ensuing year and get it scrutinised by the Finance Committee and place the same before the Academic Senate.

He shall ensure that

- (i) Proper arrangements are made to ensure that the Demand Drafts or Cheques received from the students, affiliated colleges, and other sources like State Government, Central Government, UGC and other funding agencies are credited to the University funds.
- (ii) Instruments received are correctly accounted for and deposited to the bank account concerned without delay.
- (iii) He shall ensure that all the Departments furnish information relating to collection of receipts in the prescribed manner.
- (iv) He shall ensure that the receipts deposited in various banks in colleges or other centres are transferred to the main operating account of the Finance Officer at periodical intervals.
- (v) He shall see that the accounts are reconciled with those of the banks on top priority basis.
- (vi) He shall not allow any expenditure which is not sanctioned by the competent authority.

- (vii) He shall be responsible for completing the annual accounts, production of accounts to audit and compliance to audit report.
- (viii) He shall be the Convenor for the Finance Committee.
- (ix) He shall ensure that the audit objections are settled at the earliest possible time.
- (x) He shall see that the monthly receipts and payments are maintained and placed before the FC / EC quarterly with relevant explanations thereon.
- (xi) The Finance Officer may place before the FC / EC any proposals for improving the financial position or for effecting savings with the approval of the Vice Chancellor.

## **2.14 Organization Structure**

**2.14.1** The Committee has examined the financial organization structure of various universities and found some variations. It is commonly observed that in some universities i.e., Osmania University, Acharya NG Ranga Agricultural University etc., the organization structure provides the framework for effective financial management by decentralizing the power. But, in majority of the universities, it is observed that the financial powers are centralized to a large extent, which is perhaps not desirable for effective management of the University finances. Keeping this in view, and also after personal observations during the visits to some Universities, the Committee recommends a model format of organization structure for the finance branch of the Universities (vide chart-2.1).



The diverse functions of various sections under the control of Finance Officer are briefly described below:

- Budget Section prepares the financial estimates and also looks after the operational budget .
- The Income Cell mainly monitors the various receipts i.e admission fees tuition fees, examination fees, affiliation fees, rents on buildings and lands, and other miscellaneous income.
- The Central Purchases and Stores Branch mainly deals with the purchase of any office equipment, materials and machinery, stationery, articles, etc., through the Central Purchases Committee .
- The Pay Bills Section deals with the preparation of Pay Bills for teaching staff and attends to the finalization of Income-tax returns.
- The Pay Bills Section (non-teaching) generates the computerization of pay bills of non-teaching staff of the University, their verification by the respective controlling authorities and preparation of final bills.
- Other Bills Section deals with the preparation of contingency bills of the University office and attends to the miscellaneous payments.
- The Loans and Advances Section deals with the sanctioning of house building advances, Marriage advances to the employees.
- The Pension Section deals with the finalization of pensionary benefits to the teaching and non-teaching employees of the University and also arrange spayment of pensionary benefits. The Provident Fund Section deals with the maintenance of provident fund accounts of the employees and issue of annual provident fund account slips.

- The Pre- Audit Section looks after the work relating to the conduct of pre-audit of all the bills generated before making payments.
- The Cheque Section attends to the issue of cheques relating to salaries to various teaching and non-teaching staff and also for incurring contingency items pertaining to Normal Maintenance Budget.
- The Compilation Section deals with compilation of monthly accounts and annual accounts.
- The Inspection Section conducts periodical inspection of accounts of all the institutions viz Constituent Colleges, PG Centres, Hostels, etc., under the administrative control of the University.

2.14.2 The Budget Section prepares budget estimates for ensuing year, based on the estimated incomes and estimated expenditure furnished by the various heads of units under University administration, which also includes the accounts of the previous year and Budget Estimates and Revised Estimates for the current year. The Budget Estimates are formulated by the Finance Officer with the assistance of the Deputy Registrars and Assistant Registrars working under him. The Budget Estimates are placed before the Finance Committee for its scrutiny and for placing the same before the Executive Council. The Executive Council along with Annual Report submits the Budget Estimates to the Academic Senate for its approval. In this process the Budget Section, Income Section and Central Purchases Section are involved. After the approval, the Budget Section issues orders releasing budgets for salaries and contingencies. The drawing officer operates the allocated budgets for regular items of expenditures.

## 2.15. Delegation of Authority

2.15.1 The process of transferring authority from top level to lower level in the organization is essential for effective management. In other words, it is inevitable to transfer the authority from the superior to the subordinate for the simple reason of better control and specialization. It is not possible to keep the authority centralized, as the organization is bigger in size with multifaceted activities like a University. The importance of delegation can be seen from the fact that the top executive officers' valuable time and effort, particularly the Vice Chancellor, can be saved, if the task involves less financial commitment and routine in nature. All the trivial and rule bound decisions can be easily delegated for the convenience of the Vice Chancellor so as to concentrate on policy issues and plan better for the overall development of the University.

2.15.2 In view of this the Committee feels that the financial powers have to be delegated to the various level of officers in the University so that the financial decisions can be taken quickly at appropriate levels. These delegations are subject to following the financial rules and budgetary sanctions and wherever expenditure has to be incurred more than the delegation of the powers, the fact should be got approved by the Executive Council before issuing the sanction orders and implementing the orders.

2.15.3 As per Section 19, the Executive Council is the Chief Executive Authority of the University. It can delegate its powers Administrative, Academic and Financial Powers to various officers, apart from the Vice Chancellor, Registrar, and Finance Officer in order to ensure smooth functioning of the University.

2.15.4 The Powers which are administrative in nature are exercised by the Officers of the University sanctioning certain entitlements to the employees of the University under the Service Rules governing the employees such as sanction of leave, effecting promotions, granting retirement benefits, etc.,

2.15.5 Whereas the financial powers are those powers such as according sanction by Officers for incurring expenditure from out of the funds of the University for purchase of materials and other requirements common for the office management and sanction of various advances to the employees of the University. In addition, the Executive Council can also delegate certain powers for specific purposes to the specified officers such as Controller of Examinations, Directors, Principals and Heads of the Departments and the University Engineer etc. for incurring expenditure from out of the funds of the University.

2.15.6 The Committee now deals with the financial powers which can be decentralized by delegating their powers by the Executive Council. As already stated above, the financial powers are for purchase of office equipment, materials, sanction of House Building advances, festival advances, vehicle advances etc. The Committee taking into consideration the prevailing cost of living and market rates, recommends the delegation of powers to the various Officers in University for smooth and effective functioning of the University. While doing so, although the Finance Officer who is one of the statutory Officers, is a State Govt. Official who has to see that the accounts are maintained properly and also to advise the University on all matters relating to Income and Expenditure, the Committee is of the view that the FO also should be delegated with some financial powers for sanctioning the expenditure. Further he is also supervising the internal audit.

2.15.7 In the light of the above position the Executive Council can delegate financial powers to Vice Chancellor, Registrar, Finance Officer, Controller of Examinations, Principals of constituent Colleges, Heads of Departments, University Engineer and Librarian. Broadly, the nature of sanctions can be classified into 14 categories as given below:

- Office expenses
- TA
- Advances
- GPF withdrawals
- Medical treatment
- Examinations
- Professional charges
- Reappropriation of funds
- Miscellaneous items
- Engineering works
- Press and publications
- Library
- Constituent colleges
- Vehicles

2.15.8 The above are the major items and there will be several other items under the above major items for which powers have to be delegated.

2.15.9 The Committee is of the view that as already stated above that all the financial powers should not be vested with one officer only and there is every need to decentralize the financial powers to various senior officers so that the University can accomplish its objectives successfully.

2.15.10 Accordingly the Committee recommends decentralization or delegation of financial powers as indicated in the Schedule. In respect of all other items (i.e. not included in the schedule) and in respect of expenditure exceeding the monetary limits specified in the Schedule, the specific prior approval of Executive Council shall be obtained. While ordering the sanction of expenditure, the limits and conditions specified by the Executive Council shall be kept in view by the authorities.

2.15.11 All proposals for according sanction for items of expenditure of non-recurring nature, shall be routed through the Finance Officer, to the respective authorities.

2.15.12 The authorities to whom powers are delegated shall sanction the expenditure within the approved budget provision duly following the prescribed procedures only. The Committee suggests certain delegation of powers to various authorities at various levels in financial sanctions as given in the following schedule. Full powers indicated in the table means the powers are subject to the over all limits as prescribed by the Act, Statutes, Executive Council's guidelines and Government orders from time to time.

**STATEMENT SHOWING THE DELEGATION OF FINANCIAL POWERS TO THE VARIOUS OFFICERS IN  
THE UNIVERSITIES**

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
I.	<b>OFFICE EXPENSES</b>							
1.	(a) Purchase of Computers-Peripherals including software, Printers, UPS. (b) Purchase of Computer stationery and other consumables	Full Powers Subject to financial limits prescribed  Rs.1.00 lakh at a time	--  Upto Rs.50,000/- at a time Limited to Rs.1.00 lakh per annum	--  --	--  Rs.10,000/- at a time limited to Rs.20,000/- per annum	--  --	--  Rs.10,000/- at a time limited to Rs.20,000/- per annum	--  Rs.5,000/- at a time limited to Rs.10,000/- per annum
2.	Purchase of ACs	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
3.	Purchase of Air Coolers	Full Powers subject to financial limits prescribed	Rs.10,000/- at a time limited to Rs.20,000/- per annum	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department / Director
4.	Furniture and fittings to all University colleges / offices	Upto Rs.1.00 lakh at a time	Upto Rs.25,000/- at a time subject to limiting to Rs.50,000/- per annum	--	--	--	--	--
5.	Purchase of clocks, fax machines, duplicating machines, calculators, table fans	Full Power Subject to financial limits prescribed	Upto Rs.15,000/- each time limited to Rs.1.00 lakh per annum	Upto Rs.10,000 /- each time limited to RS.15,000 /- per annum	Upto Rs.10,000/- each time limited to Rs.15,000/- per annum	--	Upto Rs.10,000/- each time limited to Rs.15,000/- p.a.	Upto Rs.5,000/- each time limited to Rs.10,000/- p.a.
6.	a. Installation of phones cell/mobile phones b. Shifting of phones	Full Powers  Subject to financial limits prescribed  -	-  Full Powers Subject to financial limits prescribed	--  -	--  -	--  -	--  -	--  -

Sl. No.	Nature of Item	Authorities empowered to accord sanction						Principals of Colleges / Librarian	Head of Department/ Director
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer			
7.	Soaps, towels to the officers and washing powder to the laboratories	--	Full Powers upto Rs.3,000/- limited to Rs.15,000/- p.a.	--	--	--	Upto Rs.500/- limited to Rs.2,500/- p.a.	--	
8.	Shifting of Office records	Full Power Subject to financial limits prescribed	Upto Rs.10,000/- at a time	--	Upto Rs.5,000/- at a time	--	--	--	
9.	Laboratory Equipment	Upto Rs.50,000/- at a time	Upto Rs.10,000/- at a time	--	--	--	--	--	
10.	Laboratory consumables	Full Powers Subject to financial limits prescribed	Above Rs.10,000/- but not exceeding Rs.1.00 lakh p.a.	--	--	--	Upto Rs.10,000/- at a time limiting to Rs.50,000/- pa	--	





Sl. No.	Nature of Item	Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
16.	Sanction of Tea and refreshments	Full Powers Subject to financial limits prescribed	Upto Rs.1,000/- at a time limited to Rs.10,000/- p.a.	--	Upto Rs.1,000/- at a time limited to Rs.10,000/- p.a.	Upto Rs.200/- at a time limited to Rs.2,000/- p.a.	Upto Rs.500/- at a time limited to Rs.5,000/- p.a.	Upto Rs.200/- at a time limited to Rs.2,000/- p.a.
17.	Hospitality to VIPs other than University Employees	Upto Rs.25,000/- in each case	--	--	--	--	--	--
18.	Purchase of Codes and Manuals, Dictionaries for the use of Officers	Full Powers Subject to financial limits prescribed	Upto Rs.2,000/- at a time limited to Rs.20,000/- p.a.	--	--	--	Upto Rs.1000/- at a time limited to Rs.5,000/- p.a.	--
19.	Binding of Books, Journals, Periodicals and Registers	Full Powers Subject to financial limits prescribed	Upto Rs.5,000/- at a time limited to Rs.25,000/- p.a.	--	--	--	Upto Rs.3,000/- at a time limited to Rs.20,000/- p.a.	--
20.	Sanction of advertisements charges	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department
21.	To sanction payments of claims preferred by other departments regarding supplies and services	--	Full Powers Subject to financial limits prescribed	--	--	--	--	--
22.	Telephone, electricity and water charges	--	Full Powers Subject to financial limits prescribed	--	--	--	Upto Rs.1.00 lakh p.a.	--
23.	Postage/Courier charges	--	Full Powers Subject to financial limits prescribed	--	Upto Rs.1.00 lakh p.a.	--	Upto Rs.50,000/- p.a.	--
24.	Supply of Livery to Class IV & Other Staff	--	Full Powers Subject to financial limits prescribed	--	--	--	--	--

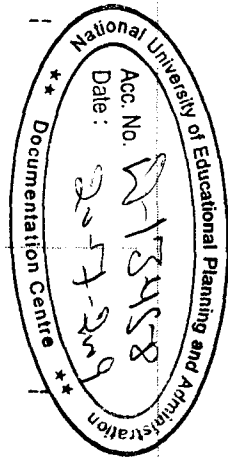
No.	Nature of Item	Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
25.	Conveyance charges to staff ↓	Full Powers Subject to financial limits prescribed	Upto Rs.1.00 lakh p.a.	--	Upto Rs.50,000/- p.a.	--	--	--
26.	Membership Fee	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
27.	Sanction of permanent advance to PG Centres/office	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
28.	Expenses connected with the National Festivals i.e. Independence Day & Republic Day	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
29.	Legal Expenses	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
30.	Educational concessions to the Staff	--	Full Powers Subject to financial limits prescribed	--	--	--	--	--
31.	Sanction of Fellowships / Scholarships	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
32.	Annual Day Functions	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
3.	Advance of pay on transfer to some other place	--	--	Full Powers Subject to financial limits prescribed	--	--	--	-
4.	TA and DA to the Members of Executive Council, Boards and Committee Members for attending meetings	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
III.	<b><u>ADVANCES</u></b>							
1.	Advances to the staff for purchase of Bicycles	--	--	Full Powers in respect of all employees			--	--
2.	Advances to staff for purchase of Motor cycles/Scooters	--	Full Powers Subject to financial limits prescribed	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
3.	Advances to staff for purchase of Motor cars	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
4.	House Building Advances	Full Powers in respect of employees other than ministerial & class IV staff	Full Powers in the case of ministerial staff and Class-IV Staff	--	--	--	--	--
5.	Festival Advance	--	--	Full Powers Subject to financial limits prescribed	--	--	--	--
6.	Advances to purchase Computers	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--

Sl. No.	Nature of Item	Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
V.	<b>MEDICAL TREATMENT</b>							
1.	Reimbursement of medical expenses to the employees	Full Powers in the case of Officers & Teaching Staff subject to the limits prescribed in the rules of the respective universities	Full Powers in the case of all other employees subject to the limits prescribed in the rules of the respective universities	--	--	--	--	--
2.	Purchase of drugs, minor equipment and other medicines for Dispensaries/Health Centres	Full Powers Subject to financial limits prescribed	Upto Rs.25,000/- at a time & not exceeding Rs.2.00 lakhs p.a.	--	--	--	--	--
V.	<b>EXAMINATIONS</b>							
	...ing of Buildings, ...niture for ...ducting examinations	Full Powers Subject to financial limits prescribed	--	--	Upto Rs.1.00 Lakh p.a.	--	Upto Rs.50,000/- p.a.	--





Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department / Director
2.	Sanction of contingent expenditure for conducting examinations	Full Powers Subject to financial limits prescribed	--	--	Upto Rs.20,000/- p.a.	--	Upto Rs.20,000/- p.a.	--
3.	Printing of Departmental Forms, convocation forms, degree certificates, registers, eligibility list and candidates list	Full Powers Subject to financial limits prescribed	--	--	Rs.20,000/- at a time but limited to Rs.1.00 lakh p.a.	--	--	--
4.	Payment of remuneration to teachers for setting papers, valuing papers, honorarium/royalty to Authors	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
5.	Awards to Meritorious students	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department / Director
VII.	<b><u>PAYMENT OF PROFESSIONAL CHARGES</u></b>							
1.	Appointment of Consultants, Consultancy Agencies for rendering professional services	Upto Rs.50,000/- in each case	--	--	--	--	--	--
VIII	<b><u>REAPPROPRIATION OF FUNDS</u></b>							
1.	Reappropriation of funds from one detailed head to another detailed head within the major and minor heads subject to ratification by the FC	Upto Rs.5.00 lakhs in each case	--	--	--	--	--	--
2.	Sanction of funds in the case of emergency for which no provision was made in the budget estimate or where it exceeds Budget estimate subject to ratification by the FC / EC / Academic Senate	Upto Rs.25,000/- at a time duly recording the reasons	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
IX	<b><u>MISCELLANEOUS</u></b>							
1.	Exhibition of books, conducting of special lectures, extension lectures, endowment lectures	Full Powers Subject to financial limits prescribed	Upto RS.25,00/- at a time	--	--	--	--	--
X.	<b><u>ENGINEERING WORKS</u></b>							
1.	Refund of Earnest Money Deposits and Security Deposits etc.	--	--	Full Powers Subject to financial limits prescribed	--	--	--	--

No	Nature of Item	Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
	To accord administrative and financial sanctions to works.							
2.	a) Original works under Roads and Buildings, Water Supply and Drainage	Rs.5.00 Lakhs for each work	Upto Rs.2.00 lakhs for each work					
	b) Repair works	Upto Rs.1.00 lakh for each work	Upto Rs.50,000/- for each work	--	--	Upto Rs.25,000/- for each work	--	--
	c) Special Repairs	Upto Rs.2.00 Lakhs for each work	Upto Rs.50,000/- for each work	--	--	--	--	--
3.	To accord administrative and financial sanction against component parts of the projects against the lumpsum provision	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department / Director
4.	Repairs to tools and plants and machinery	Full Powers Subject to financial limits prescribed	Upto Rs.50,000/- p.a.	--	--	Upto Rs.15,000/- p.a.		
	To accord administrative approval and financial sanction to annual maintenance							
5.	a) Water Supply and Sanitary	Full Powers Subject to financial limits prescribed	Upto Rs.50,000/- p.a.			Upto Rs.25,000/- p.a.	--	--
	b) Electricity	Full Powers Subject to financial limits prescribed	Upto Rs.2.00 lakhs p.a.			Upto Rs.1.00 lakh p.a.	--	--
	c) Roads	Full Powers Subject to financial limits prescribed	Upto Rs.2.00 lakhs p.a.			Upto Rs.1.00 lakh p.a.	--	--

No.		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	of Colleges / Librarian	Department/ Director
6.	To sanction expenditure for urgent repairs to University Buildings, Roads, Water Supply, Electricity instalments etc. subject to Budget provision	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--
7.	Issue of Tender Notification, Quotations with detailed application for all the works in the cases where the works were approved by Executive council	Full Powers upto works costing above Rs.5.00 Lakhs	Upto Rs.5.00 Lakhs with the approval of VC			Upto Rs.2.00 lakhs with the approval of V.C.		
8.	To sanction advertisement charges for tender notification in News paper by charging the same to the works concerned	Full Powers Subject to financial limits prescribed	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department / Director
9.	Entrustment work to peace work contractor at not more than sanctioned estimate of schedule of rates	Full Powers in respect of works costing not more than Rs.50,000/- in each case	Upto Rs.25,000/- in each case	--	--	Upto Rs.5,000/- in each case		
10.	To pass and admit excess over the original estimates of both original and repair works including annual maintenance works due to deviations in quantities and rates	Upto 10% of the respective estimates	--	--	--	--	--	--
11.	Maintenance of Gardens etc.	Full Powers Subject to financial limits prescribed	Upto Rs.1.00 p.a.	--	--	Upto Rs.50,000/- p.a.	--	--

Sr. No.	Nature of Item	Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
12.	Payment of Wages to the occasional labour engaged for specific purposes	--	Upto Rs.1.00 p.a.	--	--	Upto Rs.50,000/- p.a.	--	--
XI.	<b><u>PRESS AND PUBLICATIONS</u></b>							
1.	To sanction expenditure in connection with manufacture of blocks, art works etc.	Full Powers Subject to financial limits prescribed	Upto Rs.25,000/- at a time			--		Upto Rs.10,000/- at a time (Director Press)
2.	To purchase of different papers/special papers/boards and other printing materials	Full Powers Subject to financial limits prescribed	Upto Rs.50,000/- at a time					Upto Rs.25,000/-
3.	Purchase of consumables for printing press	Full Powers Subject to financial limits prescribed	Upto Rs.50,000/- at a time limited to 1.00 lakh pa					Upto Rs.20,000/- pa



Authorities empowered to accord sanction								
Sl. No.	Nature of Item	Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
4.	Repairs to machinery	Full Powers Subject to financial limits prescribed	Upto Rs.20,000/-					Upto Rs.10,000/- pa
5.	Sanction of expenses connected with the printing works to private printers	Full Powers Subject to financial limits prescribed	--	--	--	--	--	-
XII.	<b><u>LIBRARY</u></b>							
1.	(a) To sanction purchase of books,  (b) To purchase of journals, periodicals and other publications for the University Library	Full Powers  Upto Rs.1.00 Lakh at a time	--  Upto Rs.25,000/- at a time				Upto Rs.10,000/- at a time (LIBRARIAN)	

Sl. No.	Nature of Item	Authorities empowered						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	/ Librarian	Director
XIII	<b>CONSTITUENT COLLEGES</b>							
1.	To ... to the students	Full Powers limits prescribed						
2.	To conduct Educational tours, annual workshops and Training camps, youth festivals, etc.	Full Powers Subject to financial limits prescribed					Full Powers with prior approval of VC	--
3.	Purchase of sports materials	Full Powers Subject to financial limits prescribed	Upto Rs.25,000/- at a time				Full Powers upto Rs.10,000/- with the prior approval of VC	--
XIV	<b>VEHICLES</b>							
1	Purchase of vehicles	Full Powers with the approval of E.C.	--	--	--	--	--	--

Sl. No.	Nature of Item	Authorities empowered to accord sanction						
		Vice Chancellor	Registrar	Finance Officer	Controller of Examinations	University Engineer	Principals of Colleges / Librarian	Head of Department/ Director
2	Repairs to vehicles (maintenance)	Full Powers Subject to financial limits prescribed	Upto Rs.1.00 lakh p.a.	--	--	--	--	--
3	Fuel charges to Vehicles ↓	Full Powers Subject to financial limits prescribed	Upto Rs.1.00 lakh p.a.	--	--	--	--	--

### 3. ACCOUNTING PROCEDURES

3.1 After examining the existing accounting procedures followed in various Universities in the State and also in the Universities in Tamilnadu and Karnataka states, the Committee makes the following observations :

#### 3.2 Financial Statements - Important Issues

3.2.1 The universities should maintain their records, registers, books of accounts, etc., either manually or electronically as per their requirement. The financial transactions shall be classified, keeping in view the nature and purpose of the receipts and expenditure. However, the following aspects suggested in the formats be kept in mind in classifying the financial transactions.

3.2.2 At present the accounting process used in the preparation of the financial statement was based on their own procedures. The Finance Officer shall ensure compliance with the accounting process, maintenance of books and accounts and passing of accounting entries in the accounts of the university.

#### 3.3 Account Books Required for a University

Universities or educational institutions come under the character of non-profit organizations. There is really nothing special about the accounts of non-profit organizations like universities. They need not keep a full set of books and need not extract a trial balance from their books, as being done by the business organizations. But, they have to keep the following set of books:

- Cash Book (Receipts & Payments Book)
- Personal Ledger.
- Stock Register.
- Salary and Wage Register.

### 3.4 Cash Book (Receipts & Payments Book)

3.4.1 It is merely a summary of the cash transactions, under proper heads, which have taken place during the accounting period. The cash book contains a record of cash receipts and cash payments in a chronological order. The receipts and payments account is a summary of total cash receipts and payments made under different heads during a particular period.

3.4.2 In fact, cash book means receipts and payments book. It became a practice that universities call this as "Receipts and Payments Book". But, based on need, the book is prepared in a columnar way.

3.4.3 Each receipt or payment is analyzed into its appropriate head and recorded in the analysis column. The total of the contents of the analysis column will represent the amount received or paid under a particular head.

The following are the features of receipts and payment account.

- The account starts with the opening balance of cash in hand along with the bank balance.
- All receipts, irrespective of the period to which the transaction pertains to, are entered. The accounts will, for instance, contain both cash received on account of tuition fees and on sale of an asset.
- All payments, irrespective of nature and period, are entered in this account.
- Only actual receipts and payments are entered.
- The balance in the account will show closing balance on hand (including cash on hand and the bank balance).



3.4.9  
Payments

Cash Book – Administrative Staff Salary

Date	Name of the Incumbent	Basic	D.A.	Other Allowances	Total	Voucher No.	Remarks

**3.5 Personal Ledger:**

- Funding Authority Register.
- Collection Register.

3.5.1 *Funding Authority Register:* Universities in the State receive funds from the State Government and Central Government through its agencies like UGC, CSIR, ICSSR, AICTE etc. It is desirable to maintain separate registers for grants received from each funding authority. The actual amounts received and the outstanding balance amounts must be recorded in this register.

3.5.2 *Collection Register:* This ledger is meant for recording the collection of tuition fees, admission fees, fines, session charges and special fees like laboratory fees, library fees, sports fees, etc.

3.5.3 Besides this, students' ledger must be maintained where all these collections should be posted against the respective students.

3.5.4 Students' ledger should also include free studentship, concessions and writing off irrecoverable fee.

Note: Periodical reconciliation should be done with the fees collected, fees outstanding at the beginning and at the end of the period, fees written off against the fees that should have been collected according to the number of students in different classes after taking into account the free studentships, concessions, etc.

5.5 *Donor's Register:* There are some receipts, as being made by the industrial undertakings and other donors (internal or external). For this purpose, a separate register is to be maintained for the actual amounts collected and the amounts yet to be received, if any.

5.6 *Stock Register:* It keeps record of all assets purchased like building construction material, furniture, library books, equipment and consumables. As soon as the asset is purchased, it should be recorded in cash book and thereafter in the Stock Register. Similarly, where an asset or equipment is sold, the same must be adjusted so that the books may remain up-to-date. Separate registers need to be maintained for each category i.e. equipment, furniture, library books, computers, etc.

5.7 *Salary & Wage Register:* It keeps record of the amounts of salary and wages paid or payable to the employees of the universities. Monthly total payments should be calculated and recorded in the cash book also. Separate registers need to be maintained for teaching staff, administrative staff and temporary/consolidated staff.

5.8 The following account records shall be maintained by the university officers namely heads of various wings in the administrative office, examination wing, principal's office, academic departments, works department, hostels, press and publications, health center, distance education center, etc.

## **6 Other registers required to be maintained:**

The following other Registers are also to be maintained

6.1 *Office Cash Book:* To record financial transactions of the office in their order of occurrence.

6.2 *Day Book of Collections:* It is necessary to account for daily collections made in cash or in the form of cheques / demand drafts. The cash book shall be closed daily and closing balance recorded in both figures and words. The closing



balance shall be carried forward as opening balance for the next day. Entries made in the cash book regarding the remittance of receipts to the bank for credit into university fund should be attested by the officer after verifying with reference to the bank acknowledgement. The head of the department shall at the end of each month, verify the cash balance if any, and record a signed and dated certificate in the cash book to that effect.

3.6.3 *Register of Remittances*: To record the details of amounts remitted to the designated bank.

3.6.4 *Contingent Register*: To account for all transactions relating to contingent expenditure.

3.6.5 *Classified Register of Revenue and Expenditure*: To account for financial transactions i.e. revenue and expenditure, budget heads applicable to the office.

3.6.6 *Register of Deposits*: To account for deposits, if any received from the outside agencies.

3.6.7 *Register of Advances*: To account for all advances drawn by the university employees on prescribed forms.

3.6.8 *Register of Recoveries from Staff Salaries*: To account for recoveries affected from the staff salaries.

3.6.9 *Register of Investment*: To record all the investments made from time to time and also to ensure the interest received and credited to the university account.

3.6.10 Every correction or alteration in accounts shall be made neatly in green ink, a signal like being drawn through the original entry to be corrected. Erasures shall be absolutely forbidden.



### 3.7.4 Section-wise Register of Advances For Non-Teaching Staff

S. No.	Date	Employee		Amount Sanctioned (Rs.)	Purpose	Bill No. & Date	Date of Submission to FO	Crp. No. & Date of FO's Office
		Name	Number					

### 3.7.5 Register of Investments

S. No.	Date	Amount (Rs.)	Rate of Interest	Investment Source	Maturity Date	Interest Earned	Head of Account of Interest Transferred

### 3.7.6. Source-wise Register - UGC Grants

S. No.	Date & Month	Order No. & Date	Amount (Rs.)	Purpose	Date of Credit to Bank Account	Head of Account

### 3.7.7 General Cash Book (To be maintained by FO's Office)

#### Receipts

Date	Particulars	Cash (Rs.)	Bank (Rs.)	Head of Account



3.7.12

## College-wise Affiliations Fee Register

S. No.	Date	Particulars (Name of the College)	Courses		
			UG	PG	Others
(1)	(2)	(3)	(4)	(5)	(6)

Type of Collection						Total	Arrears		Head of Account Transferred
Affiliation			Service Charges				Year	Amount	
First Time	Renewal	Permanent	Infrastructure	Library	Others	(13)	(14)	(15)	(16)
(7)	(8)	(9)	(10)	(11)	(12)				

3.7.13

## Bank Reconciliation Statement

As on \_\_\_\_\_

State Bank of India

(Account No. ....)

	Amount (Rs.)
Balance as per Cash Book	
<b>ADD:</b>	
Cheques issued but not encashed till _____	
Unlinked credit as per Bank Statement	
Other Misc. Credit as per Bank Statement	
<b>LESS:</b>	
DD Charges deposited with Bank but credit not offered till _____	
Unlinked debit as per Bank Statement	
Other Misc. Debit as per Bank Statement	
<b>Balance as per Bank Statement</b>	

## **.8 Annual Statements of Accounts**

8.1 Universities are different from profit making organizations in several respects. Most of their transactions are cash transactions and therefore they need not maintain detailed books of accounts like profit making organizations. However, they do have to maintain cash book and such other books which may be required for their purposes. At the end of the accounting period, universities have to prepare their final accounts as in the following formats:

Income and Expenditure Account.

Balance Sheet.

Funds Flow Statement (Statement of changes in Financial Position)

Cash Flow Statement (Receipts & Payments Account)

### **8.2 Income and Expenditure Account**

It may be described as equivalent to the profit and loss account and is compiled and constructed on precisely the same principles. By itself, the receipts and payments account does not indicate the financial position of the university, since a large cash balance can appear from the sale of an asset or the balance may quickly disappear if current expenses exceed income. For the purpose of knowing the financial position of the university, it is necessary to compare current expenses with current incomes and to compile assets and liabilities. For this purpose, what is required is Income and Expenditure, and Balance Sheet.

8.3 The Income and Expenditure account and the Balance Sheet need to be prepared on a yearly basis. These statements of accounts should be placed before the Executive Council along with brief comments on the financial operations and financial position. This enables the Executive Council to know the financial status of the university from time to time and to suggest necessary measures to be taken to improve the inflows or control expenditure.

8.4 Like any other organizations, Universities also prepare the actual statements of accounts and the budgeted / projected statements of accounts. The Budget Estimates prepared are to be realistic and need based. The provisions made under various heads of accounts should be scientifically worked out.

3.8.5 The Budget Estimates are generally classified into Revenue, Capital, Loans and Advances, Debt or Deposits, Distance Education, Self Supporting Schemes and other Reserve Funds. Again the Revenue Account comprises receipts under both Plan and Non-plan and also Expenditure under Plan and Non-Plan. Similarly Capital account comprises both Non-plan and Plan (i.e.) Development Expenditure. Then the School of Distance Education and Self Supporting Programmes mainly indicate the Receipts and Expenditure and any surplus in these two schemes are transferred to Development Fund/Corpus Fund. There are also certain - earmarked funds such as grants for specific purposes - Endowments, Fellowships, Medals, Prizes and Endowment Lectures. There are also deposits and advances. As the Universities are not allowed to borrow or raise funds through open market, it will be nil for all purposes. But, there are loans and advances to staff such as festival advances, loans for purchase of vehicles and advances for conducting examinations and also for purchase of miscellaneous articles given to staff. Provisions should also be made for pensions to regular staff, employees' welfare fund, CPPF., Investment Fund, Reserve Fund, Depreciation Fund, etc.

3.8.6 Normally Income and Expenditure and Balance Sheets are prepared in the Business firms. But in the case of non-trading institutions such as, Charitable, Social, Religious, Educational, etc. the above two statements are prepared besides the Receipts and Payments statement. It is, therefore, necessary to prepare Income & Expenditure Account and Balance Sheet as the universities income also consists of Grants from State Governments, Central Governments, UGC, Endowments, Public Denoations etc.

3.8.7 Capital Income is the grant received for construction of buildings or for purchase of equipment for Universities. Therefore, the capital income cannot strictly be classified as income received for that year as construction of buildings will take one or two years. On the other hand Revenue Income is the Income of the current year. It is expected income of recurring nature as in the case of tuition fees, admission fees and examination fees. Therefore, revenue income should be credited to Income and Expenditure account.

8.8 Similarly, there is difference in the case of Capital Expenditure and Revenue Expenditure. Capital expenditure is the expenditure incurred in purchasing any permanent asset such as land, buildings, machinery and equipment and shall not be treated as expenditure for the year in which it is incurred. It is only conversion of money into some capital asset. On the other hand Revenue Expenditure is the running expenses of the year, such as salaries to teaching and administrative staff, wages etc. Revenue Expenditure is only debited to Income and Expenditure account. In preparing the Income and Expenditure statement the opening balances are not included. In the case of these non-trading concerns there will be a capital fund account and the excess of income over Expenditure and also capital receipts are generally credited to this account. At any time capital fund is equal to the total assets minus the total liability.

8.9 The Income and Expenditure Account is concerned with only revenue items, expenses and incomes. For example, if the university pays for cinema projector or laboratory equipment, it will not be entered in the income and expenditure account. It is an asset and will appear in the balance sheet. Salaries, stationery, postage, contingencies, etc., will figure in income and expenditure account.

8.10 It does not start with any opening balance. This is because the purpose of preparing the income and expenditure account is to ascertain the revenue deficit or surplus for the year concerned. Previous year's surplus or deficit is not relevant for this year's income and expenditure account. While preparing the Income and Expenditure, figures relating to previous year will have to be excluded and all figures relating to the current year will be included, even if the cash is not paid. For example, salaries paid this year amount to rupees three crores, and out of these, Rs. 50 lakhs relate to the previous year. Then only Rs. 2.5 crores will be transferred to the income and expenditure account. But, if payment of Rs. 20 lakhs is still outstanding for the current year, this amount will be added to Rs. 2.5 crores to make it Rs. 2.7 crores.



3.8.11. The difference between the income and expenditure is either surplus (showing that revenue income exceeds the revenue expenses) or deficit (showing that the total of revenue expenses is more than the total of revenue income).

Note: Surplus or deficit should not be confused with cash balance on hand.

3.8.12 Usually the receipts and payments account is the basis for preparing the Income and Expenditure account. The following steps will be helpful to prepare an Income and Expenditure account from a given receipts and payments account.

3.8.13 Exclude the opening and closing balances of cash and bank, as they are Balance Sheet items.

3.8.14 On the receipts side, exclude capital receipts and take the revenue receipts to the income side. This figure has to be adjusted by excluding the income of the preceding and succeeding periods, taking into account the income of the year not received in cash.

3.8.15 On the payments side, exclude capital payments and take the revenue payments to the expenditure side. As in the case of receipts, payments of other periods will have to be excluded and expenditure of the period not paid in cash must be taken into account.

3.8.16 On the basis of information given, it is observed that the following items did not figure in the receipts and payments account and they must be included:

- Depreciation on fixed assets to appear on the expenditure side.
- Loss on sale of fixed assets to appear on the expenditure side.
- Gain on the sale of fixed assets to appear on the income side.

3.8.17 Income used in the above context is said to accrue only when an item under consideration satisfied the following conditions:

- It is of recurring nature.
- It is not earmarked for a particular use at that time.

3.8.18 An item is labeled as expenditure only when it satisfies the following conditions. →

- The item is useful only for the current year. In other words, it has no value in the next year.
- If it is found that a portion of an item finds use in the future period, to that extent it is not treated as expenditure.

8.19 The Committee suggested the following format for preparation of Income and Expenditure accounts.

8.20 **Statement of Income and Expenditure**

(In Rs.)

	Actual for Current Year
<b>Income:</b>	
Grants	
Donations	
Interest on Investments	
Tuition Fees	
Examination Fees	
Scholarships	
Rents Received	
Water Charges Received	
Electricity Charges Received	
Miscellaneous	
<b>Total</b>	
<b>Expenditure:</b>	
Teaching Staff Salaries	
Admn. Staff Salaries	
Disbursement of Scholarships	
Examination Expenditure	
Repairs of Buildings	
Repair of Furniture	
Rent Paid	
Taxes Paid	
Stationery	
Traveling Expenses	
Postage & Telegrams	
Audit Fees	
Legal Fees	
Miscellaneous	
<b>Total</b>	
<b>Surplus:</b>	Excess of Income over Expenditure
<b>Deficit:</b>	Excess of Expenditure over Income

### 3.9 Balance Sheet or Position Statement

3.9.1 Most of the universities in India in general and Andhra Pradesh in particular are not preparing Balance Sheets which is essential to know the over all picture. The Committee recommends for the preparation of a Balance Sheet just like the one prepared by any other non-profit organization such as Government hospitals, religious organizations, etc. Balance Sheet in the case of universities can be prepared in the usual way and should contain particulars of all assets and liabilities on the date on which it is prepared. The excess of assets over liabilities is termed as capital fund. The capital fund is made of excess of income over expenditure and other incomes or surplus which might have been capitalized by universities from time to time. The features of balance sheet are given below:

- A Balance Sheet is only a statement, and not an account. It has no debit side or credit side and the headings of the two sides are assets and liabilities.
- A Balance Sheet is prepared at a particular point of time and not for a particular period. The information contained in a Balance Sheet reflects the position at that particular point of time at which it is prepared.
- It is a summary of balances of those ledger accounts which have not been closed by transfer to the Income and Expenditure account.
- It shows the nature and value of assets and the nature and the amount of liabilities at given date.
- It is a statement which describes the financial position of an organization or a university.

3.9.2 It is a general feeling of everyone managing the affairs of a non-profit organization, particularly an academic body like University, that there is no need for preparation of a Balance Sheet. But in reality every organization has to prepare the Balance Sheet for a particular time. The Balance Sheet helps:

- To ascertain the nature and value of assets.
- To ascertain the nature and amount of liabilities.
- To find out the financial solvency and the university is said to be a solvent Institution if its assets exceed its liabilities.

3.9.3 In the absence of a trial balance, the points to be noted for preparing the Balance Sheet are as follows.

Assets appearing in the previous Balance Sheet should be adjusted for (a) addition (b) sale and (c) depreciation during the year.

New assets acquired (for which payment must have been entered on the credit side of the receipts and payments account) will be entered in the balance sheet. This also applies to new liabilities incurred, for example, loans taken. The debit side of the receipts and payments account will show this.

Outstanding and prepaid expenses, fees etc. will be shown in the Balance Sheet. This also applies to incomes received in advance.

The closing balances of cash in hand, or bank balance (as shown by the receipts and payments account) will be recorded in the Balance Sheet.

Previous year's liabilities should be adjusted for payments side.

Special receipts such as grants for construction of buildings, development of laboratories, purchase of books etc. (as shown by the receipts and payments account) will be shown directly in the Balance Sheet only.

Capital Fund or general fund (as disclosed by the previous Balance Sheet) should be adjusted for surplus or deficit and then shown in Balance Sheet. The capital fund at any date can be ascertained by deducting liabilities from assets.

In Universities, there is no capital account, but, the difference between the assets and liabilities is known by the name the Capital Fund or General Fund. It is built up from revenue surpluses of every year. This is called general fund.

This is created for specific purposes, like laboratory development, construction of buildings, library development, etc. In those cases, the income and expense of the special fund is not taken to the Income and Expenditure account. Such income is added and the expense is deducted from the special fund in the balance sheet.

9.4 Since most of the universities in the State have not started preparation of Assets and Liabilities, the Committee recommends to the Universities to constitute Expert Committees, consisting of Chartered Engineers and Chartered accountants for valuating the Assets and Liabilities. Unless a beginning is made in this direction it is not possible to know the correct financial status of the universities.

3.9.5. The following is the suggested format of Balance Sheet

Statement of Liabilities and Assets

Previous Year	Liabilities	Current Year
	<p>1. <b>Capitalized Value of Grants</b></p> <p>Opening Balance</p> <p>ADD: Transferred from Income and Expenditure Account - Plan</p> <p>LESS: Value of discarded machines (if any)</p> <p>2. <b>Gifts &amp; Donations</b></p> <p>Opening Balance</p> <p>Additions during the year</p> <p>3. <b>Amount awaiting transfer to PF account from Plan Account, Non-Plan Account.</b></p> <p>4. <b>Recoveries from Salaries</b></p> <p>Awaiting remittance</p> <p>Plan Account</p> <p>Non-Plan Account</p> <p>5. <b>Cooperative Thrift Credit Society</b></p> <p>6. <b>Insurance (Claim) Amount from LIC - Pending for disbursement</b></p> <p>7. <b>Security Deposit / Earnest Money of Contractors</b></p> <p>8. <b>Group Insurance Scheme Recoveries.</b></p> <p>9. <b>Excess of Income over expenditure &amp; amount payable</b></p> <p>Transfer from Income and Expenditure Account</p> <p>Non Plan</p> <p>Plan</p> <p>10. <b>Unspent Balance of Earmarked Funds</b></p> <p>11. <b>Security Deposits (Recovered from Bills, but not paid)</b></p>	
	TOTAL	

## Statement of Liabilities and Assets (Contd.....)

Previous Year	Assets	Current Year
1.	<b>Land &amp; Buildings</b> Development of University Campus i. Land Acquisition ii. Development of campus Opening Balance Additions during the year iii. Acquisition of Buildings iv. Construction specific buildings with specific aid.	
2.	<b>Equipment &amp; Facility</b> Opening Balance Additions during the year	
3.	<b>Computer Hardware &amp; Installation</b> Opening Balance Addition during the year	
4.	<b>Other Equipment</b> Opening Balance Additions during the year	
5.	<b>Science Laboratory Equipment</b> Opening Balance Additions during the year	
6.	<b>Library</b> i. Books Opening Balance Additions during the Year ii. Video / Audio iii. Furniture & Equipment	
7.	<b>Furniture for University Office, Guest House Etc.</b> Opening Balance Addition during the Year	
8.	<b>Vehicles</b> Opening Balance Addition during the Year	

## Statement of Liabilities and Assets (Contd....)

Previous Year	Assets		Current Year
	9.	<b>PG Centers</b>	
		i. Furniture	
		Opening Balance	
		Addition during the Year	
		ii. Equipment	
		Opening Balance	
		Addition during the Year	
	10.	<b>Canteen</b>	
		Furniture	
		Equipment	
	11.	<b>Deposits with Other Departments / Organizations</b>	
		Opening Balance	
	LESS:	Adjustments (If Any)	
	12.	<b>Deposits Against Works-in-Progress</b>	
		Opening Balance	
		Deposits during the Year	
	LESS:	Capitalized Expenditure	
	13.	<b>Advances to Staff</b>	
		Festival Advances	
		Vehicles Advances	
		Housing Building Advances	
		Other Advances outstanding	
	14.	<b>Earmarked (Special) Fund Amount Recoverable</b>	
	15	<b>Distance Education Fund Amount Recoverable</b>	
	16.	<b>Closing Stock of Paper</b>	
	17.	<b>Closing Balance</b>	
		i. Fees & Other Receipts with the PG Centres.	
		ii. Imprest Account	
	18.	<b>Cash At Bank</b>	
		i. Non Plan [Bank (Names)]	
		ii. Plan [Bank (Names)]	
		iii. Earmarked Fund [Bank (Names)]	
	<b>GRAND TOTAL</b>		

## 4. ANALYSIS OF FINANCIAL POSITION

1 The changes in financial position of universities can be analyzed through liquid funds (net working capital) basis and cash basis. The former is known as funds flow analysis and the latter as cash flow analysis. The funds flow analysis will be done through funds flow statement and cash flow analysis by cash flow statement.

### 2 Funds Flow Statement (Statement of Source and Application of Funds)

2.1 It is a statement of changes in financial position. It summaries the changes in financial position including the sources from which funds were received by the university, and the specific purposes for which such funds were utilized for a specific period. (Note: The term "Funds" has different meanings attached to it. For the purpose of this statement, the term generally refers to cash and cash equivalents.

2.2 According to accounting standard 3 as issued by the Council of the Institute of the Chartered Accountants of India, New Delhi, it becomes voluntary for the enterprises or companies (Public or Private Sectors) listed on a recognized stock exchange, to prepare the statement of changes in financial position, otherwise called funds flow statement along with other financial statements like profit and loss account and balance sheet. It may be felt that this statement is unnecessary for educational institution like university.

2.3 The final statements of a university namely, Income and Expenditure account and the balance sheet, show, inter-alia, its operating results during the year and the disposition of its resources at the beginning and at the end of that year.

2.4 However, for a better understanding of the functioning of the university, it is essential to identify the movement of funds during the year and their subsequent effect on its financial position. This information is made available in the statement of changes in financial position.



4.2.5 Moreover, the fund or financial management cannot be done effectively without the funds flow statement that records changes in the financial position of an organization for a specific period.

4.2.6 Hence, the funds flow statement is prepared by comparing two balance sheets and with the help of such other information derived from the books. Broadly speaking, the preparation of a funds flow statement consists of two parts, namely

- i. Statement or schedule of changes in Liquid Fund (Working Capital).
- ii. Statement of sources and application of funds.

*Statement or schedule of changes in liquid funds (Working Capital):* This is a statement, prepared with the help of current assets and current liabilities derived from the two balance sheets.

$$\text{Liquid Funds} = \text{Current Assets} - \text{Current Liabilities.}$$

Rules of working capital impact with current assets and current liabilities:

- An increase in current assets - Increases Liquid Funds (Working Capital)
- A decrease in current assets - Decreases Liquid Funds (Working Capital)
- An increase in current liabilities - Decreases Liquid Funds (Working Capital)
- A decrease in current liabilities - Increases Liquid Funds (Working Capital)

4.2.7 This suggests the following format of schedule of changes in Liquid Funding Capital):

	Particulars	Previous ← Year (Rs.)	Current Year (Rs.)	Effect on Liquid Funds	
				Increase (Rs.)	Decrease (Rs.)
<b>Current Assets</b>					
	Cash in Hand				
	Bank Balance				
	Short Term Advances to employees				
	Short term investments				
	Stocks / Inventories				
	Prepaid Expenses				
	Outstanding Income				
<b>Current Liabilities</b>					
	Bank Overdraft				
	Short Term Loans				
	Outstanding Salaries / Wages				
<b>Total Current Liabilities</b>					
<b>Liquid Funds (CA - CL)</b>					
<b>Net Increase / Decrease in working capital</b>					

### 4.3 Statement of Sources and Application of Funds / Funds Flow Statement:

The Committee suggests the following format for preparation of Funds Flow statement.

#### Funds Flow Statement

Sources of Funds: Funds from operations Capital Fund / General Fund (Difference) Long Term Loan Raised Govt. Grants - Central / State Governments Sale of Assets	
Total Sources	
Application of Funds: Funds lost in operations. Repayment of Loans raised. Purchase of Fixed Asset. Purchase of Books. Purchase of Equipment	
Total Payments.	
Note: Total Sources - Total Payments = Net increase in Liquid Funds Total Payments - Total Sources = Net Decrease in Liquid Funds.	

Note: Funds from operations will be calculated by taking the beginning surplus and closing surplus in income and expenditure account.

### 4.4 Cash Flow Statement :

4.4.1 Cash Flow should not be confused with cash book or cash account. Cash account is simply a statement which shows each and every cash related transaction in an year. The cash flow statement is useful in the management of finances by assessing obligations to meet the day-to-day cash operations like paying salaries and wages to staff, interest on loans borrowed, etc.

4.4.2 Moreover, a month-wise projected Cash Flow statement can be useful in presenting information on excess or shortage of funds.

4.3 Cash Flow statement can help the university administrators in optimizing the cash management. For instance, in the months where cash receipts are expected to be greater than cash payments, bank overdrafts or short term borrowings can be repaid and short term deposits can be made.

4.4 Similarly, in the months, when cash payments are expected to exceed receipts, the university would be required to arrange for bank overdrafts or to liquidate short-term deposits.

4.5 Thus, Cash Flow statement is an important financial tool for the university administration, as it helps in efficient cash management, discloses the movement of cash, helps in internal financial management and reflects the efficiency levels of fund management.

## 5 Cash Flow Statement

5.1 Cash Flow statement requires the conversion of funds from operations as obtained in funds flow statement, into cash form on the following rules:

An increase in current assets - decreases cash.

A decrease in current assets - increases cash.

An increase in current liabilities - increases cash.

A decrease in current liabilities - decreases cash.

4.5.2 Generally, this statement is prepared in a report form. The Committee suggests the report format of Cash Flow statement as given below:

**Cash Flow Statement (Report Format)**

(Rupees in Lakhs)

Particulars	Amount
<b>Cash Balance in the Beginning (Month / Year)</b>	
<i>Add</i>	
<i>Cash Inflows:</i>	
Cash from operations	
Capital fund / General fund (Increase)	
Long term loan raised	
Government grants	
Sale of assets	
<b>Total</b>	
<i>Less</i>	
<i>Outflow of cash:</i>	
Cash lost in operations	
Repayment of loans raised	
Purchase of fixed assets	
Purchase of Books	
Purchase of Equipment	
<b>Total</b>	
<b>Closing Balance: Add - Less</b>	

## 5. GENERAL OBSERVATIONS

### 5.1 Distinctive Features of University Finances

5.1.1 The Universities in Andhra Pradesh are largely dependent on the State Government block-grants, tuition fees, endowments, charities and grants made available by local bodies, loans, etc., for their finances. The flow of finances from the sources other than State Government and University Grants Commission is not certain. There are several intriguing facets of University finances in Andhra Pradesh. To illustrate, it is no exaggeration to say that perhaps no University in the State is now in a position to know the value of its assets.

5.1.2 Another area of concern is about the frequent changes in the curriculum and regulations whose organization and preparation for these changes certainly involve huge expenditure. Very often this expenditure could not be spread over a number of years since the frequency of changes is too high. Also, from time to time, the existing courses are either abolished or many new courses are added. Consequently, income from internal sources has been uncertain. The nature and course of these and other aspects of University finances show that there is an immediate need to streamline them for which an immediate need for 'self-analysis' is imperative.

5.1.3 Several Universities are offering courses in almost all branches through Distance Education with the sole objective of generating additional income. They are also facing heavy competition from other universities within the State and outside the State. Some universities in their anxiety to increase income have started engineering and science courses through distance mode. This trend is criticized in several quarters on the ground that their main emphasis is on generation of additional income rather than maintenance of academic standards.

5.1.4 There is a large gap between the total expenditure of the University as compared to the release of the grants by the Government. Hence, several Universities are offering Self-Finance courses with a view to meet the demand for the courses on one hand and to improve their financial position on the other. It has become imperative to offer more job-oriented Self-Financing courses mainly to benefit the student community and also to supplement the resources of the University. The fee collected through Self Financing courses is shared between university administration, the principal's office and the department offering the course on some agreed ratio. For instance, in the case of Osmania University the fee collected on self-finance courses is shared in the ratio of 2 : 1 : 7 among the above three respectively. In the case of Andhra University it is shared between only two i.e. the University administration and the respective department where Self-Finance courses are offered, in the ratio of 7 : 3. Even though the sharing ratios vary from University to University, the basic principle of sharing revenue generated on account of Self-Financing courses is a common practice. Some universities are also offering payment seats in addition to regular seats. Payment seats are charged slightly higher fees than regular seats. Some universities give share to the respective academic departments and some do not. For example, Andhra University offers payment seats and do not transfer any financial benefit to the academic departments. In other words the entire fee collected on payment seats is transferred to Andhra University Development Fund. However, in the case of Acharya Nagarjuna University, the tuition fee collected from the students admitted against payment seats is shared in the ratio of 1 : 1 among the departments concerned and the University administration and laboratory fee collected from students shall be transferred in full to the departments concerned towards expenditure. Even these policies are changing year after year in the same university.

## 2 Strengths in Financial Management

2.1 All the universities follow the procedures introduced by the State Government from time to time. For example, the accounting procedures are changed as per the directions of the Finance Department, Government of Andhra Pradesh. As per these directions, the Universities are maintaining the following accounts.

**Block Grant Account:** This account deals with grants received from the Government towards salaries and pensions and also disbursements.

**General Revenue Account:** The receipts of this account are the general revenues through subsidiary account such as collection of fees, rents, miscellaneous and publications etc., to meet the expenditure in regard with academic, works, miscellaneous and developmental charges.

**Examination Account:** It is both receipt and charges account dealing with the examinations purpose.

7 **U.G.C. Account:** One account for both receipt and charges relating to U.G.C.

**Deposit Account:** Schemes / Projects other than that of U.G.C. i.e., State and Central Government Funds like DST, DAE etc., is concerned with both remittance and expenditure.

**Endowment:** Receipts from institutions and individuals towards awarding of medals / prizes etc., as charges.

**Corpus Fund Account:** It is a Statutory and Receipt Account only.

**I.U.T. & I.C.G.S.:** Receipts are collected from the students and credited to this account to meet the expenditure.

**N.S.S. Account & C.S.I.R. Account:** Receipts and charges accounts maintained from the State / Central annual grants for specific purposes.

**P.F. Account:** One account for both receipts and charges. The receipts are made from the salaries and recoveries towards payments as advances.

**University's Loans & Advances:** One account for receipts and charges. Receipts are made from the salaries and recoveries towards payments as advances such as building loan, vehicle loan, marriage loan etc.



5.2.2 It is observed that in several Universities, all receipts like tuition fee, examination fee, rents, etc., are collected in favour of the Registrar and remitted to the receipt account.

5.2.3 Generally budgetary re-appropriations are made when absolutely necessary and every re-appropriation is reported to the Executive Council. Transfer of funds from one account to another is also as per the need and such transfers have to be reported to the Executive Council.

5.2.4 Some universities make periodical analysis on availability of resources and expenditure. Sufficient freedom within well-defined limits is provided to academic departments to attend to urgent needs pertaining to laboratories, contingencies, etc. Universities periodically review surpluses, if any, available in different accounts periodically and invests them in fixed deposits so as to augment the funds through interest accrued.

5.2.5 Most of the universities have computerized financial transactions and kept the record updated on day-to-day basis. This also helps the administration to keep track of the inflow and out-flow of funds in addition to the investments and renewals.

5.2.6 Several universities are making purchases through a central purchase committee to ensure uniformity in procedures and quality. The Committee sometimes negotiates regarding conditions and price with the firms.

5.2.7 Some Universities have constituted audit and accounts committees on the lines indicated in the relevant G.O.Ms.No: 534 Finance (PAC) Department Dated 28-06-2004 applicable to Secretariat Departments / Districts to review performance of the University with regard to (a) disposal of outstanding audit objections and inspection reports (b) preparation of annual accounts and reconciliation of accounts with bank (c) adjustment of advances and

d) cases of misappropriations. The committee meets periodically and, measures are taken to clarify and get the pending objections cleared as per the directions of the Committee from time to time

2.8 Several universities are avoiding cash transactions and the payment of salaries of teaching and administrative staff has been computerized and the amounts are credited to their respective bank accounts.

2.9 Eventhough some Universities have set up pre-audit units to scrutinize every payment bill received from various branches prior to affecting the payment, such units are not functioning satisfactorily.

### 3 Weaknesses in Financial Management

Universities are depending upon Block Grant to a large extent which constitutes 60 to 70 per cent of the budget. Though the block grant is increased from time to time, most of the universities feel that it is still inadequate for meeting the expenditure towards the payment of salaries, pension, maintenance, contingencies, etc.

There are some problems with the financial management of the hostels due to delays in the release of scholarships and non-collection of dues from students over a period. Though hostels are supposed to be self-sufficient, sometimes universities are compelled to advance funds from their limited internal resources and as such they owe huge sums to the university.

Universities have to deal with sensitive issues connected with the students and cope with circumstances beyond their control. Hence, the authorities are compelled to pass on the spot orders and sanction amounts to maintain hostels, messes and to deal with such related issues.

Though pension fund account is nominally maintained by all the universities, they are not able to add deposits regularly due to paucity of funds. Hence, superannuation benefits such as pension, gratuity, etc., are being paid out of the block grant.

The non-adjustment of advances within the stipulated time results in the loss of University funds.

#### **Financial Management Practices**

The amounts received towards Tuition Fees, Examination Fees etc., from the students are shown under heads of accounts based on

Challan/Demand Drafts/Postal Order/Postal Stickers etc., enclosed to the application form of the student. It is not verified whether that amount is actually deposited to the University Account. The totals of Tuition Fee Ledgers and Examination Fees Registers are not tallied with Bank/Postal Department.

- Payments are made based on the budget provision and balances without considering the Cash Book balance. Usually the reconciliation of Cash Book balance with that of the Bank Pass Book/Bank Statement is not done regularly.
- Huge balances are kept in Current Account for future payments without knowing the actual dates of the payment and it does not yield any interest. These amounts, if kept in term deposits, even for short periods, earn considerable interest. Proper planning to invest funds in term deposits can be made by obtaining cash flow statements from the concerned branches of the University every month.
- Payment of advances for purchases, organizing seminars, etc, is made without proper detailed estimate of expenditure. For example, drawl of advance for Convocation, Spot Valuation and Conduct of Training Programmes, etc. come under this category.

## 5.5 Advances – Sanctions and Settlement

5.5.1 Advances are two kinds i.e. (i) Advances to staff for house building activities, for purchase of vehicles, festivals, etc., are non-interest bearing and are recoverable from the Staff from their salary in installments. (ii) Advances to staff for purchase of equipment to the university or for executing works on behalf of the university, etc.

5.5.2 As far as item (i) above regarding the recoverable advances from the salaries of employees, all the Universities are sanctioning these advances to their staff according to the rules framed by the Government of Andhra Pradesh applicable to the Government Employees from time to time. As regards the recovery of these advances, they are being affected from their salary regularly. However, in the case of non-recovery due to non-payment of salary on account of the absence of the employees while on leave without pay etc., they can be recovered immediately after the employee joins the university or from the terminal benefits payable on their retirement.

5.3 As regards the advances referred to in item (ii) above, it may be stated that the normal principle for purchase of any material or for undertaking any service at the University, payments have to be made to the suppliers/service providers only after satisfying that the supplies were made in good condition in accordance with the purchase order and that the services were effected to the full satisfaction of the University Authorities. But, in cases of urgency or in cases where the suppliers did not come forward to do the work on credit basis, it may, perhaps, be necessary to draw and pay the required amount to one of the staff members and get the work done in time. In such cases, the cardinal principle is that second advance shall not be sanctioned unless the first advance is settled. It is pertinent to state here that advances have to be paid only when the amount is proposed to be utilized immediately and that when once an advance is sanctioned, it should be settled immediately by submitting the accounts together with vouchers and also by refunding the unutilized advance, if any. From the above, it can be deduced that advances should not be paid much in advance to the date of utilization, and that the advance has to be settled immediately after its utilization. Therefore, there should not be any delay in the settlement of advances paid for miscellaneous purposes. But, it is observed that in some Universities, the advances of this type are pending settlement for years together and that advances are being paid to the same individual in spite of the fact that the earlier advances paid to him/her were pending settlement. This is resulting in not only attracting objections from the auditors but also resulting in loss to the Universities in some cases. Further, whenever examinations are to be conducted, the principals of various constituent colleges are entrusted with the work of conducting examinations. They are also sanctioned temporary advances to meet contingency expenditure in connection with the conduct of examinations. But unfortunately these advances are not settled as per the guidelines. Meanwhile they either retire or get transferred and their pensionary benefits remain unsettled for want of settlement of advances. Thus not only universities but also employees are suffering because of negligence on either side. Therefore, the

with the internal audit will be under the control of the Finance Officer of the University. Therefore, while verifying the payments to be made these staff working under the Finance Officer should also attend to the work related to the realization of income such as fees etc., remittance of the amounts realized maintenance of stores and stock accounts for the materials purchased. It is therefore quite necessary that the system of Internal audit has to be introduced in the Universities to check the correctness of the payments before they are made, and also to ensure the correctness of the income realized, its remittance, utilization of the stores and timely maintenance of the Registers relating to the accounts in the Universities. Since the staff of University may not be fully qualified to do the work of Internal Audit, in the initial stages, the services of the staff belonging to the State Audit Department may be obtained on Foreign Service terms for one or two years so that the staff of the University will get training under them for conducting Internal Audit. But ultimately the Universities should see that their own staff acquires the required knowledge of the Internal Audit by them independently and efficiently.

5.6.3 The Committee therefore recommends to introduce the system of Internal Audit in all the Universities to check the bills before payment, verify the correctness of realization of income and its remittance and the timely maintenance of the Registers relating to the accounts.

## **5.7 Reconciliation**

5.7.1 The work of reconciliation of closing balances in the bank as per the cash book maintained in the University and as per the statement of withdrawals and Deposits furnished by the banks is the most important item of work which has to be done without any loss of time. Normally, the cash books in the Universities will be closed at the end of every month and the closing balance will be arrived. If the work of reconciliation of bank balance is taken up immediately, it would be possible to complete the same before the end of the subsequent month. This work should go on like this every month and cannot be postponed. If the

reconciliation of bank balances are not done, there will be no scope to detect the expenses either in the form of fake DDs or Challans submitted to the university leading to mismanagement of funds by the employees. Similarly, if the cheques issued by the university are tampered and withdraw additional amounts, such cases can be detected and they can be taken up with the bank authorities and action be initiated against the persons responsible for such frauds. Further, it may also happen, in few cases, that the bank might have wrongly credited/debited some amounts to the University account. Such cases also can be detected if reconciliation is taken up in time.

7.2 The Committee therefore recommends that the Universities should give top priority for reconciliation work and has to be kept up-to-date.

### **3 Local Fund Audit Objections**

3.1 Some objections are raised every year which are repetitive in nature stating that the sanction of Government is required though the Executive Councils of respective Universities or the other competent authorities have approved the expenditure. For example, the staff working in the examination branch will have to work extra hours to meet the time bound schedules, i.e., to receive the answer scripts from the examination centers after the completion of the examination every day and on several other days according to the exigency of the work. For doing the extra duty, the staff members are given additional remuneration every year, with the approval of the EC. This payment is made by almost all the universities. Several other payments made similar to the above, with the sanction of the competent authority, are objected to by local fund audit.

5.8.2 Some other audit objections frequently raised by the local fund (LF) audit are given below:

- Non submission of service registers for the purpose of verification of pay fixation increments, leave, etc.
- Details of income derived by the universities towards tuition fees and other miscellaneous receipts are not properly provided.
- Pension fund not constituted.
- Payment of honorarium made to the guest lectures is not admissible and needs recovery.
- Payment of remuneration to teaching staff for setting question papers, moderating question papers, valuation of answer scripts, etc., is irregular and needs recovery.
- It is observed in the case of almost of all universities that advances made from various funds of the Universities were pending adjustment in large amounts since several years. It was further observed that no action was taken for adjustment of the outstanding advances
- Irregular pay fixations of teaching and non teaching staff attracting the attention of LF audit in raising the objections.
- Appointment of daily wage / contractual employees against the introduction of self finance courses, hostels, distance education centers, research projects, PG Centers at other places, etc.
- Purchase of new vehicles, hiring of private vehicles and non disposal of the old and condemned vehicles.
- Limitless utilization of vehicles and telephones by the administrative officers.
- Payment of T.A. to staff at the rate of one and one third first class or second AC. etc.
- Expenditure on sumptuary.

## **G. GUIDELINES FOR UNIFORM ACCOUNTABILITY**

### **1 Guidelines on the Revenue and Expenditure Management**

1.1 The effectiveness of any organization in accomplishing its objectives depends, inter-alia, on the availability of adequate financial resources and their timely and productive utilization. In a service organization like university, receipt and effective utilization of funds depend upon the working efficiency of different sections. In this connection, it is not out of context to explain briefly the two important things - sources of finance and items of expenditure.

1.2 The income derived by the University from different sources can be broadly classified into two categories (1) sources of revenue income and (2) sources of developmental income. The current income of the university is the income which is available for its current operations of teaching and administration. This mainly consists of grants from Government (Central, State and Local), donations from the public, fees collected from students, endowments, receipts generated from the auxiliary activities like press, hostels, staff quarters, etc. Developmental income, on the other hand, is the income received by universities for financing new activities either by way of extension of existing departments or opening of new departments or other service units. The University Grants Commission and the State Governments are the major contributors to this developmental income.

1.3 On expenditure side, the funds received by the University are used mainly for two purposes: (1) to meet the maintenance expenditure of different educational programmes and auxiliary services and (2) to meet the developmental requirements such as buildings, equipment, books, etc.



6.2. The Committee suggests the following guidelines on the Revenue and Expenditure management.

### **Accounting Procedures and Guidelines - Preparation of Books relating to Accounts**

6.2.1 There is no uniform procedure of collection of fees, hostel dues, etc. by the Universities. As regards tuition fees, while cash is being collected in some Universities, besides cash, DDs are also being accepted in some Universities, and in some other universities, the system of paying the amounts through challans direct to the bank to be credited to the University account is in vogue. It is therefore desirable that uniform method of collection of fees has to be adopted by the Universities. As far as possible, the collection of amount in cash has to be discouraged since it would give scope for the employees to embezzle the collected amounts. Though the system of payment of amount direct by the students in the bank, through challans, is safe, but the maintenance of such accounts will not be proper, in case the banks fail to promptly furnish the details of the individual payments and the acknowledged challans. As such, it is always safe to insist on the payment of amounts through crossed DDs only. When the DDs are received, it is quite necessary to maintain a separate Register of DDs received, to ensure their deposition in the University account.

6.2.2 However in the case of miscellaneous items of revenue, such as penalty for late return of books or cost of lost books and hostel dues, it may be inevitable to collect them in cash. In such cases, only the printed receipt books duly machine numbered have to be used so that there would be no scope to misuse the amounts collected. Either the DDs received or cash collected should be deposited in the bank without any delay. In some Universities the Colleges/Departments are attending to the collection of amounts, while in some (small) Universities, the work is being attended to by the University office itself. It is therefore desirable to follow uniform practice of collection of fees by the Colleges/Departments concerned.

6.2.3 As regards payment, the system of crediting the salary of the employees direct in their respective accounts in the bank is necessary and has to be continued. If in any University this system is not being followed, it has to be advised to follow this system compulsorily. The payments to the outsiders have to be necessarily made only through crossed cheques to avoid possible misuse. However, in cases where petty payments are to be made necessarily only in cash, the exact amounts required have to be drawn through self cheques and the amounts disbursed without any delay without keeping any amount in the office. As regards purchase of equipment, stores, etc. it is desirable that a uniform policy of constituting purchase committees, invitation of tenders, etc. has to be evolved to follow a common system in all the Universities. In the matter of execution of works, i.e. construction of buildings, it is always desirable to prescribe uniform rules applicable to all the Universities. It is also desirable to prescribe a rule that the construction work should be qualitatively verified periodically (during the construction period itself) by a committee of Engineers drafted from other Government Departments to ensure quality in construction. The systems being followed in R&B Department of Government of A.P. may be followed by the Universities also.

6.2.4 The materials stocked in the godowns or stores, have to be physically verified by entrusting the verification work to other than those responsible for maintaining them. During such physical verification, if any deficiencies are noticed, action should be immediately taken to investigate the matter to fix responsibility and to recover the losses from the persons responsible. All cases of loss of money, stores, etc. have to be immediately reported to the Police, besides initiating departmental disciplinary action. It is also necessary to report such cases to the Auditors also so as to enable them to take up audit work immediately.

6.2.5 In Dr.B.R.Ambedkar Open University a Manual of Accounts and Administration has been brought out. In Andhra University also an Administrative Manual is prepared. It appears other universities do not have such manuals. In the JNTU, Acharya NG Ranga Agricultural University and Osmania University all the procedures introduced by the Government and AP Financial Code , Treasury Rules, Works Accounts Manuals and Budget Manual are followed . Further, in the matter of incurring expenditure also, each university is following its own practices basing on the delegation of powers from the respective EC. The Committee therefore recommends that uniform rules relating to delegation of powers to the various authorities of the University i.e. E.C., F.C., V.C., Rector, Registrar, F.O., Principal/Head of the Department, etc. be framed. For this purpose a common set of Financial and Accounting rules applicable to all the Universities have to be prepared, as was done by the Karnataka Government. Though the Government of A.P. has communicated the minutes of the meeting held with the Universities by the Principal Secretary, Finance Department, through its letter No.27022-A/665/Expre-HE/2004-5, Dated 29.03.2005, it mainly dealt with the number of bank accounts to be operated in Universities. As such it is necessary to have a comprehensive set of Finance and Accounting rules to be followed by the Universities uniformly. As a result of the above instructions of the State Government, the Universities have already reduced their bank accounts to a limited number. For a number of accounts, only one bank account is operated; this will be possible if the universities maintain individual cash books, or only one cash book with different ledgers for different accounts are maintained. Once this is done, the reconciliation with banks will be very easy and they can obtain reconciliation certificates from the banks.

6.2.6 The Committee therefore recommends for preparation of an Accounts Manual, containing the detailed procedure for the realization of income, for the payment to be made and also for the proper maintenance of registers relating to accounts, incorporating therein the format of forms, registers and bills. As the

preparation of draft Financial and Accounting Rules and also the Accounts Manual is highly essential, it is desirable to get the work done by a suitable person or persons who have worked as Finance Officers of the Universities or any other officers who are well acquainted with the accounts work of the Universities.

### **6.3 Revenue Receipts**

6.3.1 Revenue receipts mean an income, which arises out of and in the course of the business transactions of a University. For example in the course of running a University, some revenue is made on admissions, conduct of examinations, granting affiliations, letting of residential quarters, function halls, play grounds, interest on corpus fund and other deposits, etc. In addition to this, Universities also receive grants from the State Government, Central Government, U.G.C., other funding agencies, donations from philanthropies, etc. Income from some sources is certain and from others is uncertain.

6.3.2 There is every need to analyze the flow of funds before preparing the budget. Funds flow / cash flow statement facilitates universities to know their revenue position from time to time and enable them to take necessary steps either to collect the grants or arrears from funding agencies in time or to take necessary steps for mobilization of additional finances to meet the requirements. The fund flow analysis enables the universities to anticipate the periods of surplus cash and periods where financing will be necessary. Further, the Universities can also plan much more effectively for investment and financing the developmental activities. The following are the general guidelines relating to receipts.

6.3.3 The Head of the Department or a unit of the University shall be responsible to ensure that all receipts authorized to be collected by his office in cash or in the form of demand drafts, are correctly assessed, collected promptly and official receipts issued in the prescribed form. He should ensure that all such collections are brought into account as soon as they are received, without delay and deposited forthwith to the proper head of account in a designated bank. The receipts shall not be appropriated towards expenditure.

6.3.4 Amount due to the University shall not be left uncollected without valid reasons. If any such amount appear to be irrecoverable, orders of the competent authority shall be obtained to waive it, and properly treated in the accounts.

6.3.5 The head of the department and head of unit responsible for the collection of University revenues shall furnish periodical reports of demand, collection and balances, as may be prescribed by the Finance Officer.

## 6.4 Revenue Expenditure

6.4.1 An expenditure that arises out of and in the course of regular business transactions of the Universities is termed as revenue expenditure. For example salaries paid to teaching and non-teaching staff, administrative expenses, expenditure on conduct of examinations, expenses on electricity, water, telephones, transport, health services, horticulture, play grounds, laboratory contingencies, advertisements, postage, repairs, interest on loans, etc. come under this category.

6.4.2 Since the universities are running on deficit finance, every care must be taken to reduce expenditure. The expenditure incurred must be within the budget and as per the administrative sanctions from the concerned authorities. The Finance Officer should appraise on both the income as well as the expenditure to the higher ups and the Finance Committee. He should also make periodical review of the amount already spent and that is yet to be spent as it is necessary to prepare revised estimates. The following are the guidelines to be followed in incurring expenditure. →

6.4.3 The expenditure must have been sanctioned by a general or special order of the competent authority.

6.4.4 Sufficient funds must have been provided in the budget estimates for the current financial year or by a re-appropriation of funds sanctioned by the authority. No money shall be withdrawn from the University Fund unless it is required for immediate disbursement.

## 6.5 Mobilization of Resources

With a view to improve the resources of the University, the Committee recommends the following measures.

- Periodical Review of fee structure to commensurate with the cost of services rendered to the students, taking the social angle also into consideration.
- Certain courses such as MBA & MCA can be offered as Self Finance courses.
- Consultancy services and Training Programmes can be undertaken for other organizations to improve the financial position as is being done in the JNTU.
- Cost-benefit analysis of supporting services like Printing Press, Hostels, Transport of Staff and Students has to be made to ensure better utilization of resources.
- Efforts need to be taken to admit students from another Countries into various courses keeping in view the UGC guidelines and the State Government rules to augment the Revenues of the Universities.
- Savings/Minimizing any expenditure is as good as generating additional funds. There is a lot of scope in minimizing the expenditure on conducting the examinations by “on-line” as is being done by the JNTU. Similarly, the practices which are in vogue in JNTU where it sends out all the Communications and other admission information including by posting the information in the website such as examinations, admissions, application forms etc., which ensure the confidentiality there by not only contributing to the creditability to the Institution but also increases the Revenues.

## 6.6 Investment Policy

6.6.1 The major receipts for the Universities are Block Grant from the State Govt., Development grants from the UGC, ICAR, AICTE, etc., tuition fees,

admission fees, affiliation fees, examination fees, Distance Education and Self-Financing courses. Apart from the above receipts, the Universities are having Reserve fund, P.F., Pension fund and Endowments. On the other hand salaries of teaching and non-teaching staff, conduct of examinations, construction of buildings, hostel charges, acquisition of machinery and laboratory equipment are the items of expenditure. A study of the financial position of the Universities in Andhra Pradesh reveals that it is not so sound and they are sustaining because of the non-filling of the teaching and non-teaching vacant posts. Therefore Govt. have been pressing the Universities to raise their internal resources so that in future the Universities can financially support themselves. For a better financial position, the Universities have to curtail the unnecessary expenditure and at the same time they should try to mobilize the resources by raising their tuition fees, admission fees, affiliation fees and examination fees; by starting diversified Self-Finance courses; and through Distance Education. By doing so, they can save the money to the extent of 15 to 20 percent of the total receipts. Further the Capital grant released for construction of buildings, purchase of machinery may not be spent in the year in which the grant is released. The expenditure is generally spread over two to three years. For a better management of the finances, the universities will have to invest their surplus money in two or three banks as per the orders of the Government in the form of short term or long-term deposits.

6.6.2 Govt. in G.O.Ms.No.4 Planning Department, dt.16.03.2004 had issued guidelines for placement of funds in the banking institutions. Normally the funds of the Universities shall be kept in the treasury or in the PD Account. But these funds whenever they are drawn from the treasury or PD account they are deposited in the banking institutions and such funds shall be kept in the short term or long term deposits and appropriate interest shall be earned on the deposits. While doing so, the Universities shall take steps for keeping the amounts not more than ten percent of the term deposits for immediate use by depositing in short term say six months or at the most one year and will have to

review every month and any excess amount found while preparing the receipts and payments, they can be invested in the form of short term deposits.

6.6.3 In the case of pension fund the Universities will have to contribute 18 percent of the maximum basic pay of the scale of pay of each employee for each month and total of the contributions may be invested in longterm deposits.

6.6.4 As regards the employees recruited on or after 01.09.2004, Contributory Pension Scheme is applicable instead of G.P.F. From such employees contribution towards pension has to be recovered every month @ 10 percent of their basic Pay + DA and an equal amount has to be contributed by the Universities vide G.O.ms.No.655, Finance (Pen-I) Department, Dt.22.09.2004. The fund so accumulated has to be kept as a separate fund by constituting "Contributory Pension Fund" and the balances in such fund may be invested in term deposit until such time the details of the scheme are finalized by the Government.

6.6.5 With regard to GPF or CPF, the time lag for final payment will be sufficiently longer as final withdrawal of GPF or CPF will be only on attainment of the age of superannuation by an employee. Keeping provision for temporary withdrawals, say 10 per cent can be retained in the P.D. account and the remaining 90 per cent can be deposited for a fixed period depending upon the interest offered by the Bank.

6.6.6 In the case of Endowments, unless the donations received are invested for a maximum period, the interest received every year will not be sufficient for utilizing for the purpose for which the donation was made by the Donor.

6.6.7 In the case of Surplus funds from the Examination Account, Distance Education account, Self Financing Courses Account, the Universities, can roughly estimate as to how much surplus will generally be available from the above



accounts based on the past history and such surplus amount can be invested for a long-term deposit for 5 to 10 years.

6.6.8 In respect of the Capital receipts from funding agencies, Universities will have to examine as to how much time is required for spending the capital grant. For example if it is for construction of a building, it will take one to two years. Similarly for the purchase of machinery the time requires is at least one year . Therefore, after setting apart the sum required immediately, the balance of Capital Receipts may be kept as short term deposits.

6.6.9 Under the Development Fund, overhead charges can be collected from the funding agencies such as UGC Projects, CSIR, AICTE, etc. For the use of the buildings, sites, lands in the university colleges, rental charges can be collected. Sale proceeds of all old answer scripts, news papers, obsolete equipment, disposal of old vehicles can also be credited to this head. Contributions for entrances such as Common Entrance Tests, earmarked money deposits, attestation charges, MP Lad funds and lastly transfer from the other units can be credited.

6.6.10 The Committee recommended elsewhere in this report to prepare Income and Expenditure statements and also Statement of Assets and Liabilities. When the Universities are investing heavy amounts on Buildings, Machinery, Stores, and Equipment, there is a need for setting apart an amount at least equal to 10 percent of the cost of Asset towards yearly depreciation. The same will be indicated in Income and Expenditure and also in the Balance Sheet. The above amount earmarked for depreciation will have to be invested in guilt edged securities so that at a future date the amount invested on its maturity together with interest thereon can be utilized for purchase of new machinery, repairs to buildings and purchase of new equipment.

6.6.11 Finally the Committee recommends that the Universities should exercise more caution and judiciously invest in the banks while depositing the surplus funds depending upon the future requirements.

6.6.12 The Universities shall have to invest surplus amounts for maintaining the following funds.

- Pension Fund
- Provident Fund
- Contributory Pension Fund
- Endowment Fund
- Reserve Fund
- Employees Welfare Fund
- Development Fund.
- Corpus Fund
- Equipment Maintenance Fund / Replacement Fund
- Student Welfare Fund

6.6.13 They should also see that there shall be no criticism from any quarter on the investments in the banks. The Universities shall also maintain Registers for each of the deposits separately and watch the maturity of the deposits so that they can be renewed in time without foregoing any interest thereon.

## 6.7 Creation of Funds

Universities create different funds to meet specific needs. For example replacement fund is to be created to replace equipment, furniture etc. as and when they become obsolete with time, because of wear and tear and change of technology. Maintenance is also a costly affair and as such it is necessary to create some fund for this purpose. Some universities have taken this aspect into consideration in budget preparation. It is also observed that some universities have created funds but no transfers were made to build up reserves. Therefore, the committee is of the opinion that every University should maintain the following funds and affect proper transfers to them to meet the expenditure on certain specific issues.

## 6.8 Corpus Fund

6.8.1 It becomes necessary for the University to meet unforeseen expenditure in future irrespective of the balances available at that time. To meet such contingency it is imperative to plan to set apart some amount every year from the present surplus and keep that amount under "Corpus Fund" with the sanction of the Executive Council.

6.8.2 The amount to be set apart every year can be decided based on the availability of surplus and the amount of "Corpus Fund" planned to be created. Such fund may be invested in Fixed Deposits for suitable periods according to the necessity of the amount for future payment.

6.8.3 The State Government gave a fixed amount to some Universities such as Osmania and Andhra at the time of their formation which was called foundation fund. The Universities were asked to deposit the amounts in the government and other securities. The Universities can use the interest that accrues on the deposits but cannot withdraw the fund without the approval of the Government. Corpus fund provides some sort of security and yields income regularly. The interest earned on corpus fund will be transferred to normal budget to meet revenue expenditure. Over a period these universities have transferred considerable amounts to the Corpus Fund account. There is a need to further improve the corpus fund to the extent to which the interest accrues can take care of the revenue deficit. The Committee recommends for creation of Corpus Fund in all Universities by transferring at least ten per cent of the income received from self financing courses and correspondence courses.

## 6.9 Replacement Fund

6.9.1 In revenue generation process the use of long term assets such as buildings, equipment, furniture, etc., tend to consume their economic potential. At some point of time these assets become useless and are disposed of and

possibly replaced. Depreciation may, therefore, be considered as that portion of the cost of the assets that is deducted from revenue for assets and services used in the operation of Universities. The amount so deducted must be deposited in an account i.e. Replacement Fund. At the time of the need, money is drawn from such fund to replace such assets. In other words, one of the major objectives of providing depreciation is to provide enough funds for the replacement of an asset at the end of its useful life. It will be meaningful to provide for depreciation on the replacement cost of the asset rather than its historical cost. This is particularly true in the context of present inflationary conditions. If depreciation is charged on the basis of historical cost, there will not be enough funds to replace the asset at the end of its useful life as the effective cost of an asset does increase over a period of time. Therefore the Committee recommends that there is a need to adopt a suitable replacement policy keeping in view the following.

- Recovery of the original investment i.e. the acquisition cost of the asset, before the expiry of the economic life of the asset.
- The universities should select an appropriate method keeping in view the nature of the asset and the prime objective of the management.
- The choice of the method determines the amount of the depreciation and the mode of its recording. However, the universities must review periodically whether the provision in the context of changed circumstances should properly be adjusted in the books of accounts.

6.9.2 Under this method the Universities can take a policy from any insurance company. The amount of policy is such that it is sufficient to replace the asset when it is worn out. Cash (assured to the amount of depreciation) is paid by way of premium every year. The amount goes on accumulating with the insurance company at a certain rate of interest and is paid back to the insured on the maturity of the policy. The amount so made available by the insurance company is used for purchasing a new asset. It is desirable to the University to examine this.

## 6.10 Equipment Maintenance Fund

Universities get funds from the U.G.C., A.I.C.T.E. C.S.I.R, D.S.T. and other funding agencies in considerable amounts for acquiring computers, laboratory

equipment, etc. Universities face problems as and when they require repairs due to paucity of funds. Generally sanctions are made on adhoc basis without sufficient funds. To avoid this type of inconvenience, it is suggested **to transfer ten per cent** of the equipment cost to the equipment maintenance fund. Universities may also approach the funding agencies to include the maintenance cost also in their original sanctions.

## **6.11 Pension Fund**

6.11.1 Universities offer plans to provide supplementary income to employees after they retire. One of such important offerings is pension. Pension is paid to the employees after attaining the age of superannuation subject to the State Government rules. Many Universities are not operating the pension fund properly as they do not transfer amounts due to be transferred to the pension fund from the general fund. Generally, Universities are depending on the State Government grants for payment of pensions. The expenditure on pension account is increasing year after year due to retirements and improvement in life expectancy. In the case of old Universities, the commitment on pension is almost equivalent to twenty per cent of the Block Grant. This has become a burden to both the Government as well as the Universities. To cope with the situations like this, it is suggested to create pension fund to which regular transfers may be made from revenue received on correspondence courses, Self Finance courses, donations etc. In addition to this alternative approaches may be thought off. For instance, the Central Government is contemplating change in the pension scheme for its employees. The universities may follow such a scheme or formulate a pension scheme advantageous to the employees as well as the university and get it implemented through insurance companies. The pension fund created shall be operated by opening a separate bank account in a scheduled bank in the official designation of the Registrar. This bank account shall be operated by the Finance Officer on behalf of the University. The pension fund shall not be utilized or diverted for any other purpose other than for payment of pension and other pensionary benefits to the retired University employees.

6.11.2 The Pension Fund not required for immediate payment shall be invested, with the approval of the Vice-Chancellor in fixed deposits with the Nationalized Banks for such periods to see that maximum interest is earned. For this purpose the banks may be requested to pay a higher rate of interest on Pension Fund investments than any other Fixed Deposits.

## **6.12 Provident Fund**

6.12.1 The Universities shall have powers, in consultation with the Finance Committee, to invest the Provident Fund amount in such manner as it may determine.

6.12.2 Every full time employee including the Registrar and Teachers of the University except the Vice Chancellor shall, whether he is confirmed or is an approved probationer, as a condition of service, become a depositor to the Provident Fund. However, the GPF Scheme is not applicable to such of the employees, who were recruited on or after 01-09-2004. But the scheme will continue to operate in respect of the existing employees as on 31-08-2004 till their retirement/death whichever is earlier. So, the GPF Scheme will be in force till the last person admitted to GPF Scheme prior to 01-09-2004 retires/dies. The amounts deducted from the salary towards Provident Fund shall be paid to the employees after attaining the age of superannuation with interest as prescribed. Therefore, the Universities have to invest the Provident Fund amount received in the specified schemes or fixed deposit so as to earn the maximum rate of interest which has to be transferred to the beneficiary. Unfortunately, the interest rates on fixed deposits, schemes available with Post Offices, Reserve Bank of India are yielding less interest than the interest rate to be transferred to the beneficiary as per Government orders. As such there is a greater responsibility on Universities in proper investments of the principal amount on one hand and transfer of principal with the accumulated interest at the time of superannuation. This issue needs to be handled with utmost care.

### **6.13 Reserve Fund**

Reserves indicate that portion of earnings, receipts or other surplus of organizations appropriated by them for a general or specific purpose other than provision for replacement or for a known liability such as pension, gratuity, etc. The Committee observed some Universities are maintaining reserve fund to which they transfer the surplus under any head on temporary basis and use their reserves for a specific or any other need. The money transferred to reserve account will be invested in the banks. This is a very healthy practice. The other Universities may follow this.

### **6.14 Employees Welfare Fund**

6.14.1 The term welfare is a comprehensive term, and refers to the physical, mental, moral and emotional well being of an individual. The International Labour Organization at its Asian Regional Conference, defined labour welfare as a term which is understood to include such services, facilities and amenities as may be established in or in the vicinity of undertakings to enable the persons employed in them to perform their work in healthy, congenial surroundings and to provide them with amenities conducive to good health and high morale.

6.14.2 Some Universities are implementing welfare schemes such as group insurance, house loan, children marriage loan, vehicle loan, educational loan etc., for their employees. The University may make provision for grant of advances to the employees from its resources for any welfare scheme at a reasonable rate of interest not less than the prevailing market rate. The Committee recommends for creation of a separate fund to meet the requirements of welfare schemes to benefit their employees. Proper rules need to be framed for implementation of employees' welfare schemes specifying the objectives, the group of employees covered, the eligibility conditions, the rate of subscription, benefits accruing from the schemes, the responsibilities of the drawing and disbursing officers and the

employees, modalities relating to opening of bank account, operation of the funds, the records to be maintained and annual accounts to be placed before the executive council.

6.14.3 A fixed amount may be recovered from the employees' salary for the month of March every year and credited to the Employees Welfare Fund. An equal amount may also be contributed by the University.

6.14.4 This fund shall be operated by the Finance Officer. A committee consisting of the following members will sanction the utilization of the Fund.

- Registrar, Chairman
- Finance Officer, Member
- Dy. Registrar/ Assistant Registrar of Admn. Branch, Member
- President of the Recognized Employees Association.

6.14.5 Some amount out of this fund may be paid to any Insurance Company covering the accident risk of an employee while in service. Amount may be sanctioned to the employee to meet any unforeseen heavy medical expenses of above Rs.10,000 as an advance recoverable in 20 monthly installments from the salary of the employee. In case of needy and deserving case some amount out of the above advance may be treated as subsidy (not recoverable).

6.14.6 In this connection the rules pertaining to AP State Government Employees Welfare Fund may also be taken into consideration.

6.14.7 The Finance Officer shall ensure the maintenance of proper Accounts, Registers and other records. The Dy. Registrar/Asst. Registrar shall issue sanction orders based on the recommendation of the sanctioning committee.

## **6.15 Student Welfare Fund**

6.15.1 In order to help the deserving and needy students, who are not eligible for Government and other Scholarships, a 'Student Welfare Fund', may be created.



A fixed amount at Rs.10/- per student who registers and pays Tuition Fees/Examination Fees every year may be transferred to this fund.

6.15.2 The Finance Officer of the University has to operate this fund. A committee consisting of the following members may sanction payment from this Fund.

- Registrar, Chairman
- Head of the Academic Branch, Member
- Head of the Students Affairs/Services, Member
- Public Relations Officer, Member
- Finance Officer, Member

6.15.3 Any amount from this fund may be sanctioned to a deserving student to meet the Tuition Fees and Examination Fees (one time for each year) as scholarship amount. The Registrar will issue sanction orders.

6.15.4 The Committee may consider the sanction of the amount by obtaining necessary certificates of the Tahsildar/MRO or any higher officer of the Revenue Department regarding the Caste/Income/ Family antecedents/Property owned by the student etc., as the case may be.

6.15.5 The fund shall be invested in Fixed Deposits in a nationalized bank and payments of assistance to the deserving/needy student be made out of interest earned on such fixed deposits.

## 6.16 Financial Control Measures

The following measures are suggested for strict financial control in the management of the finances in the University:

- Obtaining monthly performance reports indicating financial progress.
- Monthly/Quarterly review of the activities for which the amount is drawn, at appropriate levels.
- Weekly review of the bank balances in all the bank accounts to arrive at surplus balances, if any, not required for immediate use and to keep such surplus balance in short term and long term/fixed deposits.
- To prescribe the records to be maintained for the Accounts uniformly in all the Universities
- To minimize the number of bank accounts to be opened by the University.

## 6.17 Budget Control

6.17.1 Normally Budget Estimates are prepared on realistic and need based approach. The provisions made under various heads of Accounts should be scientifically worked out. If this method is adopted there would be no scope either for additional provisions to be made or for surplus provisions under any head of account. However, in unforeseen circumstances, a contingency may arise to seek for additional funds. For example, if any new course is started afresh after the preparation of Budget, etc. As such, transfer funds from one head to another head (either major, minor, sub or detailed) of accounts will be necessary. In some cases a necessity may arise to transfer or re-appropriate funds from one account to another account. It appears that the Universities are preparing the Budget Estimates as a matter of course in a routine manner. While sanctioning expenditure the fundamental aspect of verifying whether there is sufficient provision in the approved budget for incurring that expenditure, is available or not is not being examined. It is also not out of place to mention that at the time of making payment, the authorities who are passing the bills for payment are not looking into the aspect of availability of provision in the budget. In Government Departments, strict budget control is being observed for those items which are under Budget Control. If there is no budget provision the Treasury Officers will not pass the bill but invariably return such claim. Such a practice, it appears, is not being followed in Universities. Thereby, the approval of budget estimates has almost become a mere formality. When there is no budget control over the expenditure absolutely there is no need to prepare the budget at all. As such, the Universities may be impressed upon the need to exercise strict budget control over the expenditure, except on items like salaries etc. Further, nothing cited in these estimates should be considered as conveying any sanction or to be cited as an authority for incurring any expenditure or undertaking any liability. Sanction of the competent authority is to be obtained invariably before incurring expenditure against the approved provision.

6.17.2 If for any reason, the provision made in the approved budget is found to be insufficient to accord sanction for any expenditure, action has to be taken to re-appropriate the funds from other heads of account where there would be scope for surplus at the end of the year. If for any reason, there would be no scope to re-appropriate any amount from other heads of account then the only alternative is to seek for additional provision under the same head of account (from the competent authority) to the extent necessary. For this purpose, the Committee recommends that powers to re-appropriate from one head to another head, or from one account to another account, have to be delegated to the various authorities of the University viz. E.C., F.C., V.C., Registrar and F.O.

6.17.3 In the matter of seeking additional funds under any head of account, it is necessary that the approval of the same authority that approved the original budget has to be obtained. The Universities should also be impressed to prepare the Revised Budget Estimate figures for the current year, only after taking into account the sanctions accorded for re-appropriations or for additional funds up to the date of preparation. Even for the remaining period of the current years, any extra provision to be made under any head of account has to be made, duly furnishing the detailed reasons therefore.

6.17.4 Therefore, the Committee recommends to have strict budget control over the expenditure to be incurred.

## **6.18 Deficit Budget**

It is observed that most of the Universities are presenting deficit budgets.

### **6.19 Development Budget**

It is necessary that every University should pay special attention to increase the development budget. In addition to the grants received from UGC, Government, DEC, AICTE and other public agencies, the University must transfer at least 10 percent of its revenue generated from Distance Courses and the Self-Finance Courses, etc., (in the case of dual mode universities).

### **6.20 Donations**

The Universities may explore the possibilities of generating funds through donations from various sources. The sources like Alumni Associations, Charitable Trusts and industrial organizations may be approached for raising additional funds.

### **6.21 Budget to be uploaded on the Website**

The Committee feels that all the Universities should put their budgets on the website of the University. This would enable the stakeholders to visit the website and know the contents of the budget by which the transparency can also be ensured.

### **6.22 Professionalism in Financial Management**

The Committee is of the opinion that the method of financial management in the Universities is on traditional lines and there is a need to bring in professionalism in managing their finances. The Committee recommends that a detailed accounts and administrative manual may be prepared for the use of the universities. The AP State Council of Higher Education may initiate steps to make the universities to adopt systems that contribute to professionalism, as was done in the case of Karnataka State. Elsewhere in this report, the Committee also recommended to get the Accounts Manual prepared by Finance Officer or any other Officer, who is well versed in the Accounts of the Universities. If for any reason, it is not possible to get the work done, a professional body may be

entrusted with the responsibility of preparing a manual /model for professionalization of financial management in the universities.

### 6.23 Financial Information System

It is proposed to have an integrated university financial information system covering all financial transactions of the University. It is necessary to computerize the entire process of financial management. It facilitates the following benefits.

- Effective monitoring of the University financial position
- Increased efficiency
- Standard formats for financial documents
- Error reduction
- Familiarity of financial procedures
- Up to date information about financial position
- Monitoring of budget utilization
- Effective planning and decision support
- Quick generation of reports to be furnished for external /funding agencies

The proposed system covers all the financial transactions as payroll, student fees, academic income, income from other sources, deposits, advances, purchases, stores, budget, approvals, etc.

The proposed system shall contain the following modules

- Budget module covering budget, sanctions/approvals for expenditure, revisions, budget based control
- General Ledger covering cash book, Ledger, modules to generate various financial statements
- Employee module covering service particulars, pay roll, leave account, cumulative benefits, Loans and Advances
- Administration Module covering Sanctioned posts, recruitments
- Purchasing module covering purchase requisitions and approvals, quote processing, Purchase order generation, Goods and Invoice Receipts
- Payable module covering pre-audit, approval for payment, cash payment, advance settlement monitoring

- Bank module covering check/cash deposits, bank reconciliation, investments, cash transfers
- Student module covering student information, fee collection, scholarships, deposits
- Academic module covering affiliations, academic fee calculations and collections, inspections, academic regulations, condonation and recognition fee collections
- Hostels covering generation of mess bills, hostel fee collections, room allotments
- Receivable module covering various income receipts and their status
- Stores module covering inventory maintenance, material issues and receipts
- Assets module covering all fixed assets as Land, building, equipment, stock verification and disposal, asset maintenance and rate contracts
- Pension and Terminal benefits

## 6.24 Accounting Structure

In order to generate unified accounting practices across the university for budgeting and accounting purposes, the following accounting structure is recommended.

Major Head - covering the budget category as Normal, UGC, or Funding Agency. A two digit code can be used for this purpose.



Account Category - Account can be categorized into various major categories such as:

- Fixed Assets
- Current Assets
- Fixed Liabilities
- Current Liabilities
- Income
- Expense etc.

A two digit code can be used for this purpose.

College/Research Centers/PG centers/Common facilities as Central Library - A two digit code can be used to identify these units.

Department - two digit code

Project - 1 digit code

Account - to differentiate different budget items, three digits code can be used for this purpose.

**6.25** In this context the Committee appreciates the initiative taken by Osmania University, Acharya NG Ranga Agricultural University and Potti Sreeramulu Telugu University, for their initiatives in developing Software for Accounting & Financial Transactions by using Tally and Microsoft Access Software. CD's containing Software developed by the above Universities are enclosed to this Report.

## 7. BUDGET

### 7.1 Need and Preparation of Budget

7.1.1 Budget is a planning exercise in the process of financial administration. Controlling of activities in an organization will be done with the help of budgets - known as budgetary control. The budget is a tool to formalize the university's plan in a document that clearly communicates its objectives to both the superiors and subordinates. It is a plan expressed in quantitative, usually monetary terms, covering a specific period of time, usually one year. In other words, a Budget is a Statement of the Estimated Receipts and Expenditure prepared well in advance, of the desired plan of action for the ensuing financial year.

7.1.2 Budgeting provides a planned approach to the expenditure and financing of various operations of the University in such a way as to affect greater economy in the utilization of funds. Budget promotes continuity and stability of the institution, by ensuring uninterrupted flow of funds to meet its obligations. It promotes efficiency because deviations from the budget estimates show weak spots and inefficiencies enabling immediate remedial action.

7.1.3 The Finance Officer prepares draft financial estimates indicating various sources of income and estimated expenditure under different heads for the ensuing year, and submits the same to the Finance Committee for recommendations. The Executive Council may or may not revise the estimate in the light of the recommendations of the Finance Committee. The estimates finally approved by the EC are submitted to the Academic Senate, along with the annual accounts for the preceding financial year, for its perusal. The Academic Senate is entitled to suggest for decrease in the budget estimates or re-appropriation of funds in the estimates. But it is not empowered to increase the total estimated expenditure beyond the total estimated receipts. Thereafter, these estimates are submitted to the State Government.



7.1.4 Since the University depends heavily on the budgetary sanctions by the State Government for a major part of its financial commitments, the University budget is prepared and finalized sufficiently in advance of the preparation of the State budget to enable them to consider the demands of the University.

7.1.5 Preparation of the budget is the responsibility of the Finance Officer, who is quite a busy official attending to all pervasive and ubiquitous roles in the University Financial Administration. Hence, the Financial Officer has, perhaps no alternative except to shift the responsibility down the hierarchy. Thus the very important matter of the budget preparation will fall into the hands of novices (in budgetary decision-making process) who at best have long years of clerical experience in the preparation of the budgets. As such, it is more appropriate and desirable to involve the financial advisory committee constituted by the university in the preparation of the budget.

7.1.6 The following are the general instructions to be observed in the preparation of the detailed estimates:

7.1.7 The aim should be to achieve as close an approximation to the actuals as possible. All the items of revenue and expenditure which can be foreseen should be provided for. Except in respect of fixed charges and particularly in regard to fluctuating items, the norm shall ordinarily be an average of the past three years.

7.1.8 In submitting the estimates it should be borne in mind that the accounts of the university are maintained on cash basis, i.e. they represent the actual receipts realized or expenditure incurred during the year, irrespective of the year to which they relate. The estimates should therefore take into account only such receipts and payments as the estimating officer expects to be actually realized or made in the budget year.

7.1.9 A Special sanction is not necessary for inclusion of normal items of expenditure in the budget. Expenditure under new items should be included in the budget only after sanction is obtained. If however, sanction for any new scheme could not be taken before inclusion in the budget, the details of the scheme should be clearly narrated in the explanatory memorandum accompanying the budget. The sanction for incurring the expenditure on the scheme should be obtained after the budget is passed.

7.1.10 The expenditure on establishment should be estimated only for the sanctioned posts. The full amount of pay including increments accrued during the budget year should be provided for. Detailed estimates of payments under salaries showing the number of posts sanctioned, pay and allowances for each category shall be prepared and enclosed to the budget estimate.

7.1.11 Pay and allowances of an employee for a month become due only after the end of the month. Provision for them for the month of March should therefore be made in the budget estimates of the following year.

7.1.12 Suitable lump provisions may be made for leave salaries on the basis of past actuals. Extra provision should be made for encashment of leave surrendered at the rate of 15 days salary for the staff. Similarly suitable provision may be made for Earned Leave encashment at the time of retirements.

7.1.13 The provisions in respect of posts which were included in the last year's budget but which were not filled for any reason should not be repeated unless it has been decided to fill the posts during the budget year.

7.1.14 The budget estimate for receipts should be based on the existing rates of fees, etc., and no increase or reduction in such rates which has not been approved by the university should reflect in the budget estimates.

7.1.15 In the case of the more important heads of revenue, the actuals of the first eight months should be compared with those of the corresponding period in each of the last three years.

7.1.16 Calculation of university revenue should be based on actual demand including arrears and probabilities of realization during the year. The arrears and current demand should be separately shown in the explanatory memorandum and reasons be given if full realization cannot be expected.

7.1.17 No lump sum provision should be made in the budget and if it becomes essential, it should be supported by a proper explanation.

7.1.18 Recurring charges should be carefully reviewed, especially expenditure on supplies, services and contingencies, at the time of preparation of the budget. It is the appropriate time to suggest economies.

7.1.19 In cases of items of expenditure which are met partly from grants given by Government or any other funding agencies and partly by the University or partly or wholly out of Endowment Funds etc., an explanatory note should specify the estimates classified according to the source or sources from which the expenditure is proposed to be met.

7.1.20 Provisions for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made with the special sanction of the competent authority in each case.

7.1.21 When several items of a miscellaneous nature are grouped under a detailed account head, details of the more important items should be given in a foot note in the relevant page with the budget estimate proposed for each item.

7.1.22 In the case of both receipts and expenditure every estimating officer should observe the rules relating to classification in the accounts exhibition of recoveries of expenditure as receipts or as deductions from expenditure as the case may be.

7.1.23 It is the duty of every estimating officer to take the opportunity of preparing the budget estimates for the ensuing year to review the working of his branch or office and suggest economies wherever possible.

7.1.24 In respect of every item of fluctuating charge, such as travel expenses other than fixed traveling allowances, a note should be made of the actual expenditure in each of the past three years together with a brief explanation of any abnormal variation. If the estimate for the coming year in any such case differs from that of the current year, a full explanation must be given.

7.1.25 The estimates for office expenses and other items of expenditure require careful scrutiny. The actuals for the previous three years should be considered for each detailed account head. Abnormal changes, if any, should be specified and excluded from the total in calculating the average of these three years. Justification is needed in all the cases in which it is proposed to exceed the normal average.

7.1.26 For petty construction and repairs, separate estimates should be given together with the actuals for the past three years.

7.1.27 In regard to capital expenditure, the following further instructions should be observed.

7.1.28 Proposals may first be submitted to the authorities for incurring capital expenditure indicating the total outlay and the number of years in which the outlay is proposed to be spread. After the proposal is sanctioned, the amount required for actual expenditure during particular budget year may be submitted to the Vice Chancellor for approval for inclusion in the budget of that year. Any unspent balance will lapse at the end of the financial year unless it is provided for, again in the next year's budget with reasons for its non utilization in the previous year.

7.1.29 In respect of expenditure on buildings and other fixed assets, the administrative approval of the competent authority should be first obtained; thereafter the engineering branch should prepare designs and estimates and obtain technical sanction. After obtaining the administrative approval and technical sanction, necessary provision should be made in the budget while submitting requests for making provision for such capital expenditures in respect of works under execution. The University Engineer should invariably indicate the total amount sanctioned, the total expenditure incurred up to the end of the previous year, the amount provided for in the current year's budget, and the amount required for the next year.

7.1.30 The Budget Estimates for the coming year should generally follow the Revised Estimates of the current year after allowing for any abnormal circumstances that have existed in the current year or are expected in the budget year. No increase should be made over the Revised Estimates unless adequate reasons are given. It should not however, be assumed that provision should always be made for in the budget year on the basis of the Revised Estimate as a matter of course.

7.1.31 The Revised Estimates should always accompany the budget estimates for the ensuing year. The revised estimate should be an estimate of the probable Income and Expenditure of the current year. It should be framed in the course of the year with reference to the actual transactions recorded for the first nine months of that year for which accounts should be ready by the end of December. The amount required for the remaining three months shall be estimated by simple proportionate increase under the same head as in the previous year or as per the actual requirements.

7.1.32 The estimating officers should use their discretion based on the above and prepare the Revised Estimate for each particular case. If the amount to be incurred in the current year as per budget provision is fixed and it was not spent in the first nine months, the amount required for the remaining three months should be shown in the Revised Estimates.

7.1.33 The Revised Estimates should include items of receipts realized and expenditure sanctioned after the original budget was passed and references to the orders regarding them should be given in the explanatory memorandum.

7.1.34 When the discontinuance of any sanctioned expenditure has been approved, provision already made should be omitted in the revised estimate and necessary explanation be given in the explanatory memorandum.

## **7.2 Uniform Budget Formats**

7.2.1 The University Grants Commission gave direction to all the universities in the country to follow a uniform procedure and proforma in presentation of the budgets in the early 70s. This step, as the UGC rightly felt, would facilitate comparison of the budgets of different universities over a time. Universities, in India, started preparing their budgets in the format suggested by U.G.C. which contains broadly four parts i.e. Non Plan (Revenue) Budget, Development (Plan) Budget, Earmarked (Special Fund) Budget and Debt, Deposit & Advances Budget.

7.2.2 In view of the above, the Committee recommends a uniform budget format to suit the present requirements and also the broad guidelines of U.G.C. This enables not only bringing uniformity among the universities in the State but also provides an opportunity to compare with other universities in the country. Keeping this in view, uniform budget proformas are developed in eight parts as explained in the following paragraphs and prefaced by a memorandum. The memorandum presents an overall view of the budget giving salient features. It provides an insight into: (a) the quantum of deficit or surplus envisaged together with reasons therefor; (b) the extent and nature of pending receipts from

the State Government; (c) the financial obligations of the State Government on the new proposals proposed to be taken up, if any, in the budget year, etc.

7.2.3 The budget is to be divided in eight parts as indicated below.

Part - I	Non Plan (Revenue) Budget
Part - II	Development (Plan) Budget
Part - III	Earmarked (Special Fund) Budget
Part - IV	Debt, Deposit and Advances Budget
Part - V	Self Supporting Programmes
Part - VI	Distance Education Budget.
Part - VII	Resource Mobilization Budget.
Part - VIII	Investments
Annexure - I	Department wise Budget.
Annexure - II	Schedule of Posts (Teaching & Non Teaching)

#### 7.2.4 Part - I Non - Plan (Revenue) Budget

7.2.4.1 Part - I deals with the Non-Plan Revenue Receipts and Expenditure of the University. For the purpose of clear understanding, actual Receipts and Expenditure of the University for one year preceding the current year, the Budget and Revised Budget Estimates for the current year and the Budget Estimates for the ensuing year are presented.

7.2.4.2 The main sources of receipts are Block Grant from State Government, Grants from Central Government, other funding agencies, donations from the public, fees from students, fees from affiliated colleges, hostels, buildings, lands and other properties, press and publications, auxiliary services and other sources.

7.2.4.3 The main heads of expenditure are salaries to teaching and Non-Teaching staff, General Administration, Academic Departments, Examinations, Library, Student Facilities, Hostels, Press and Publications, Engineering Works and other Auxiliary Services.

### 7.2.5 Part - II Developmental (Plan) Budget

This part deals with the development programmes. The University depends exclusively on external sources for financing the developmental expenditure. The main sources of income for this purpose are: the University Grants Commission, State Government, self supporting programmes, Distance Education Center, etc. The committed receipts and expenditure relating to the earlier and the present five year plans are shown separately in the budget. The budget contains information on accounts for one year preceding the current year, progressive and anticipated budget figures for the current year and provision for the ensuing year. The gross amounts in this budget tend to fluctuate significantly since they are related to the developmental needs and priorities of the University as approved by the grant giving institution from time to time. Under this budget, the heads of expenditure broadly correspond to the heads of income since the grants are usually made for specific purposes.

### 7.2.6 Part - III Earmarked Special Funds

7.2.6.1 The items in part - III relate to both Revenue and Capital Receipts and Expenditure. The revenue receipts include the interest realized on the funds created for the purpose of instituting chairs, fellowships and scholarships, prizes and medals, endowment lectures, etc., besides fees collected from students to conduct tournaments, lumpsum grants from various institutions for specific purposes of the above nature. The Capital Receipts include grants from State Government for specific purposes, donations and contributions for the institution of endowments, etc. The heads of expenditure both Revenue and Capital correspond to the heads of Receipts, because the amounts are earmarked for specific purposes. Usually, the Revenue Receipts are higher than the Revenue Expenditure since on certain items, expenditure will not be incurred at all in some years since the conditions laid may not be fulfilled. On such occasions the surplus would be reinvested and added to the Corpus of the respective funds. The revenue expenditure under the head "chairs" is deemed as income and expenditure under appropriate heads in Part - I of the budget by means of contra entries.



7.2.6.2 The capital receipts may not usually correspond with the capital expenditure for the same year since there would be a sufficient time lag between the time the amount was received and spent. So the deficit or surplus, if any, is fictitious.

## **7.2.7 Part - IV Debts, Deposits and Advances**

7.2.7.1 As the title indicates, this part relates to the debts raised by universities or granted to their employees for various purposes, deposits made on different accounts as provident fund, life insurance premium collections, pension, etc., and advances made to the staff against the grants sanctioned to them by the University and other research aid giving institutions against research proposals. The heads of income correspond to the heads of expenditure. A major part of the gross amounts of receipts and expenditure covering deposits and other funds received from various funding institutions do not form part of the actual receipts or expenditure of the University as such. It could be said that these amounts form the trust money administered by the University.

7.2.7.2 Universities give advances to their staff for different purposes such as marriage of children, construction of houses, purchases of vehicles etc, from its resources. Advances are treated as expenditure and recoveries as receipts, for the sake of accounting, though in financial terms, they could not be deemed as such they are therefore called Debt heads.

## **7.2.8 Part - V Self-Supporting Programmes Budget**

All universities in the State are offering self supporting courses to benefit the student community at large and supplement the resources of the university. The courses are offered in the regular departments with higher fee structure. The revenue generated from this is apportioned between university administration, principal's office and the academic departments organizing the courses. The income generated from self supporting programs is used for both revenue and capital expenditure. Hence, it is necessary to prepare the budget separately to facilitate proper apportionment between the above three and transfer to Part - I normal budget and Part - II development budget. This budget deals with the Revenue Receipts and Expenditure relating to various self supporting programmes.

### 7.2.9 Part - VI Distance Education Budget

At present most of the Universities in the State are offering courses in distance mode. Since the volume of work and revenue generated is substantial, separate administrative set up is established to organize different courses in different faculties. Further, a separate section is added to the budget which deals with the Revenue Receipts and Expenditure relating to all the programs offered through Distance Mode. Surplus generated out of the revenue account under this section shall be transferred to Part - I Non Plan Revenue Budget.

### 7.2.10 Part - VII Resource Mobilization Budget

Universities depend on government grants, tuition fee, donations, etc., for their maintenance and development. Since, the revenue received under various heads is barely sufficient to meet the maintenance expenditure; the universities are facing problems to meet capital expenditure on various developmental activities. Hence, the universities approach the public and alumni for liberal donations. The Government of India also came forward to grant I.T. exemption to encourage philanthropists to help universities and research organizations financially by giving donations. The University Grants Commission is also encouraging the universities to mobilize resources by way of donations. The University Grants Commission gives 25 per cent of the donations collected subject to a maximum of one crore per annum as a matching grant. This part deals with all receipts and revenue expenditure involved in mobilization of resources. The receipts shall be transferred to Corpus Fund or to meet Capital Expenditure on the developmental activity taken up at the will of the donor.

### 7.2.11 Part - VIII Investments

Universities may invest in the banks the surplus funds depending upon the future requirements i.e. short term and long term. The universities have to invest money for maintaining funds such as Pension Fund, Provident Fund, Contributory Pension Fund, Endowment Fund, Reserve Fund, Employees Welfare Fund, Development Fund, Corpus Fund, Gratuity Fund, Student Welfare Fund, Equipment Maintenance Fund, Replacement Fund, etc. This part deals with term deposits made in the banks as well as the realization of fixed deposits from time to time during the financial year.

### 7.2.12 Annexure - I (Budget formats)

Keeping in view the suggested budget, detailed formats are developed and presented in Annexure - I.

### 7.2.13 Annexure - II (Departmentwise Budgets)

At present departmentwise budgets are not prepared except for a few departments in some Universities. If departmentwise budgets are prepared it would be easy to assess the economic viability of different courses to identify the surplus and to trace the areas of wasteful expenditure. These budgets would be immensely helpful to control the cost of running different courses and optimize the returns. They also help in fixing the tuition fee on a rational basis to run the courses viably.

### 7.2.14 Annexure - III (Schedule of Posts -Teaching & Non-Teaching)

The budget posts sanctioned by the State Government will be presented in this Annexure with all details i.e. departmentwise and categorywise number of teaching and non teaching posts. The scales of pay of both teaching and non teaching shall be presented against the posts.

Thus, it is hoped that the new set of budget formats will facilitate the preparation of the University Budgets on a rational basis and truly reflects the financial status of each University. It should also help the government to make a comparative study of the budgets of different universities and to ensure transparency in the financial transactions of the universities.

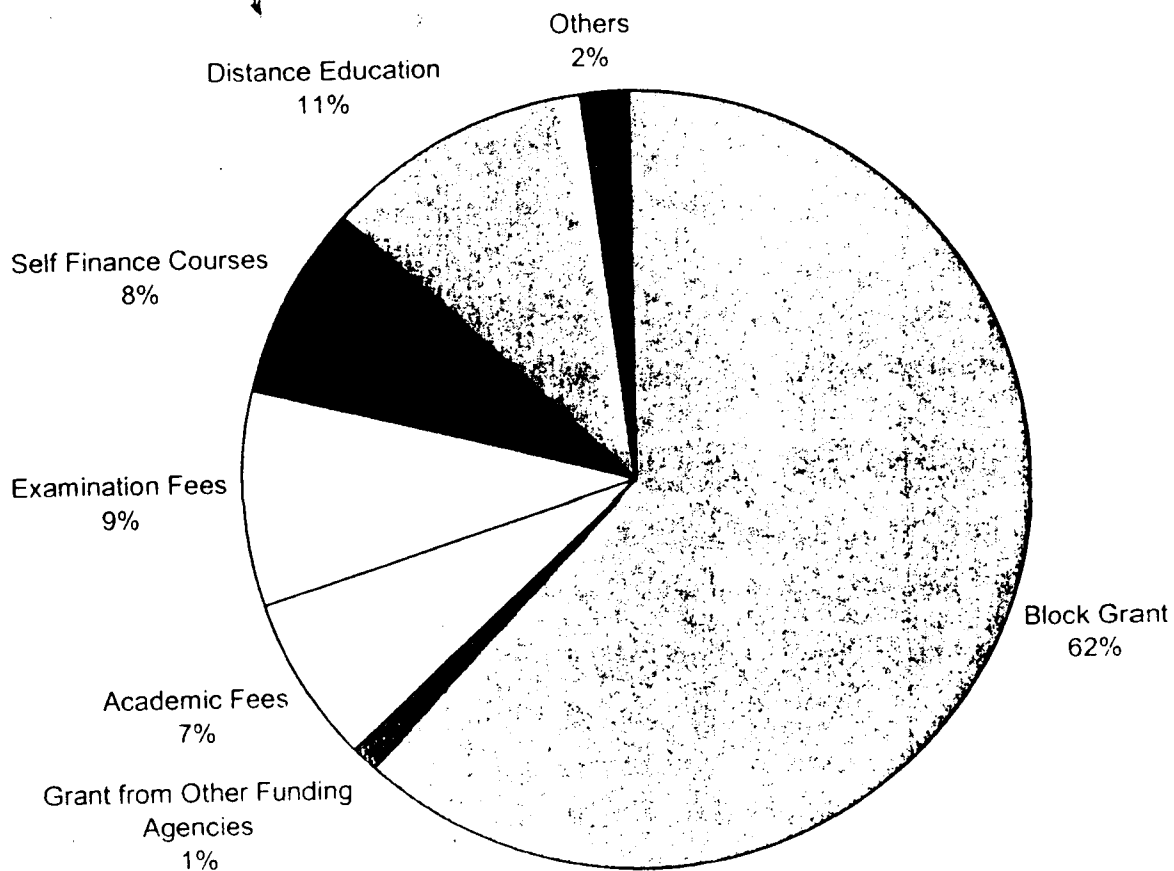
## ANNEXURE - I

## BUDGET ESTIMATES FOR ..... (Next Year)

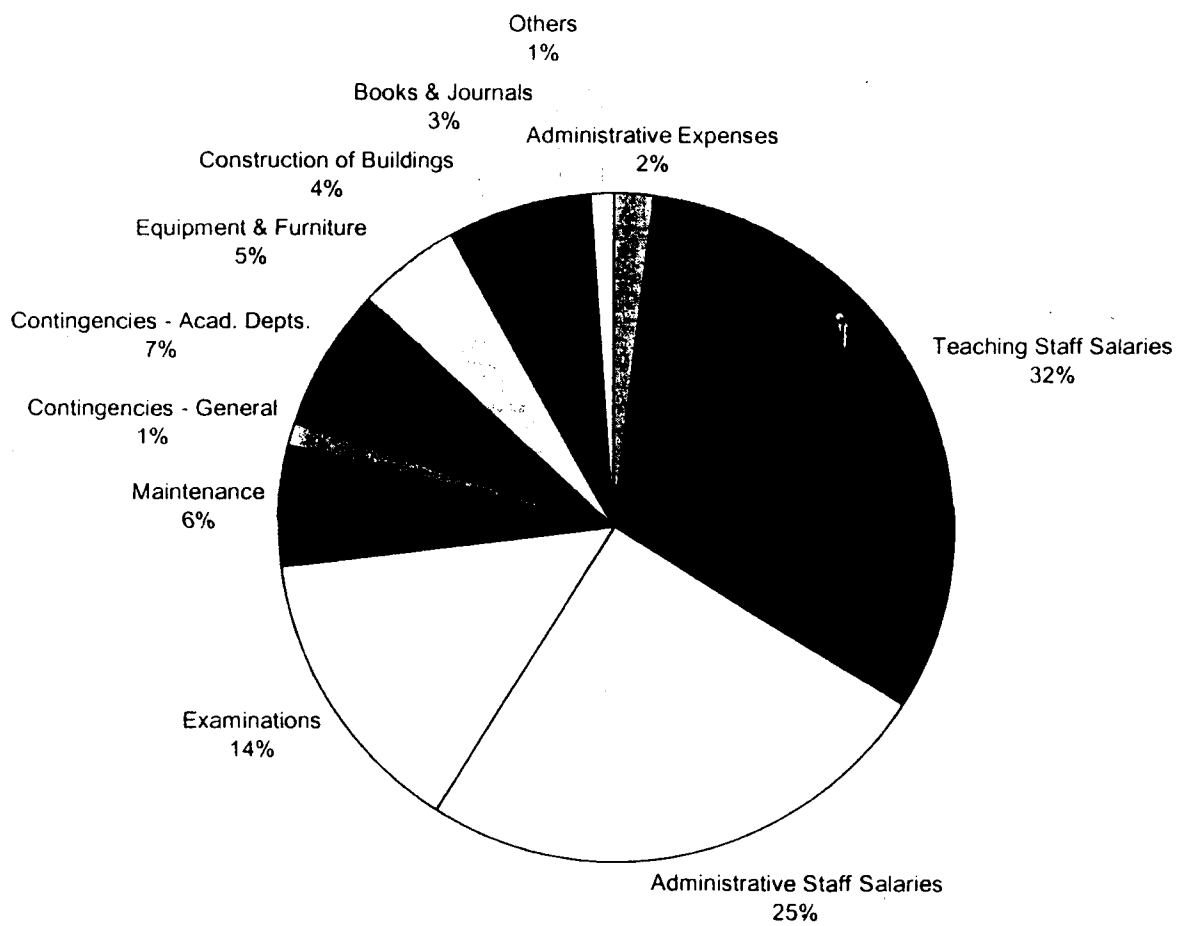
Memorandum:

- Highlights of the Budget estimates for ..... (Next Year)
- Revised Budget estimates for ..... (Previous Year)
  - a) Reasons for variations between original estimates and revised estimates
  - b) Efforts made either to mobilize additional funds or reduction in expenses
- An Analysis of Accounts for the year ..... (Previous Year)
- Presentation of Budget estimates in Pictograms
- Reasons for additional funds requirement.
- Request for additional Grants from State Government ↑
- Proposed new Academic programmes /winding of some existing Academic programmes
- Major achievements / Reforms

### ESTIMATED RECEIPTS OF THE UNIVERSITY FOR THE YEAR 2007-08



## ESTIMATED CHARGES OF THE UNIVERSITY FOR THE YEAR 2007-08



**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - I Normal Budget Non Plan - Revenue Account - Receipts**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006- 07	Revised Estimate For 2006- 07
	Grants from State Government			
	Grants from Other Sources			
	Interest on various funds			
	Academic Fees - Tuition			
	Academic Fee of Arts College			
	Academic Fee of Science College			
	Academic Fee of Engineering College			
	Academic Fee of P.G. Center - I			
	Academic Fee of P.G. Center - II			
	Academic Fee of Constituent College - AAA			
	Academic Fee of Constituent College - BBB			
	University Maintained Institutions / Centers			
	Total of Academic Fees - Tuition			
	Examination Fees			
	Examination Fee - Arts College			
	Examination Fee - Science College			
	Examination Fee - Engineering College			
	Examination Fee - P.G. Center - I			
	Examination Fee - P.G. Center - II			
	Examination Fee - Constituent College - AAA			
	Examination Fee - Constituent College - BBB			
	University Maintained Institutions / Centers			
	Total of Examination Fees			
	Other Academic Fees			
	Other Academic Fee of Arts College			
	Other Academic Fee of Science College			
	Other Academic Fee of Engineering College			
	Other Academic Fee of P.G. Center - I			
	Other Academic Fee of P.G. Center - II			
	Other Academic Fee of Constituent College - AAA			
	Other Academic Fee of Constituent College - BBB			
	University Maintained Institutions / Centers			
	Total of Other Academic Fees			
	Examination Fees - Affiliated Colleges			
	UG Courses			
	PG Courses			
	Diploma Courses			
	Total Examination Fees - Affiliated Colleges			
	Other Fees (Otherthan Tuition & Examination Fees)			
	Fees from Affiliated Colleges			
	Buildings, Lands & Other Properties			
	University Auxiliary Services			
	University Hostels			
	Health center			
	Press & Publications			
	Directorate of Admissions			
	Transfers from other parts of budget (Revenue part)			
	<b>Grand Total of Normal Budget - Receipts</b>			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - I Normal Budget (Non - Plan) Revenue Account - Charges**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Teaching staff - Pay</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total Pay</b>				
	<b>Teaching staff - Allowances</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total Allowances</b>				
	<b>Administrative Staff - Pay</b>				
	Central Administrative office				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	Engineering works department				
	Library				
	Press and Publications				
	Computer Center				
	Physical Education				
	Health Centers				
	School of Distance Education				
	Study Centers				
	Employment and Guidance Bureau				
	Sanitary				
	Security				
	Horticulture & Gardening				
	Hostels				
	SAARC Center				
	Others				
	<b>Total Pay</b>				



Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	<b>Administrative Staff - Allowances</b>			
	Central Administrative office			
	Arts College			
	Science College			
	Engineering College			
	P.G. Center - I			
	P.G. Center - II			
	Constituent College - AAA			
	Constituent College - BBB			
	University Maintained Institutions / Centers			
	Engineering works department			
	Library			
	Press and Publications			
	Computer Center			
	Physical Education			
	Health Centers			
	School of Distance Education			
	Study Centers			
	Employment and Guidance Bureau			
	Sanitary			
	Security			
	Horticulture & Gardening			
	Hostels			
	SAARC Center			
	Other			
	<b>Total Allowances</b>			
	Honorarium			
	Other Payments			
	Academic Departments - Contingencies			
	Academic department Lab - Contingencies			
	Library			
	<b>Common Contingencies</b>			
	Common Services & General Charges - Other Items			
	Equipment & Furniture			
	Youth Festival			
	Student Services			
	Travelling Allowances			
	Health Centers			
	Maintenance Charges			
	Maintenance of Services			
	Creation of New Infrastructure			
	Expenditure on Examinations			
	Grants & subscriptions - Others			
	Reserve Fund			
	<b>Total</b>			
	<b>Grand Total of Normal Budget - Charges</b>			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - II Development (Plan) Budget - Receipts**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	UGC - Assistance - Plan				
	UGC Non Recurring Plan Basic Grants				
	Health Centre				
	Books & Journals				
	Central Facility of Equipment				
	Resource Mobilization Matching Grant				
	UGC Non Recurring Plan Building Grants				
	UGC SAAP Programmes - Academic Departments				
	Assistance - Other Programmes				
	Total				

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - II Development (Plan) Budget - Charges**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	UGC - Assistance - Plan				
	UGC Non Recurring Plan Basic Grants				
	Health Centre				
	Books & Journals				
	Central Facility of Equipment				
	Resource Mobilization Matching Grant				
	UGC Non Recurring Plan Building Grants				
	UGC SAAP Programmes - Academic Departments				
	Assistance - Other Programmes				
	Total				

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - III Earmarked (Special Fund) Budget - Receipts**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	Grants for Specific Purposes other than Development NSS			
	Endowed Chairs / Centers			
	Fellowships and Scholarships			
	Medals			
	Prizes			
	Other Endowments			
	Endowed Lectures			
	Inter University Tournaments Fund			
	Total Earmarked (Special Fund) - Receipts			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - III Earmarked (Special Fund) Budget - Charges**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	Endowed Chairs / Centers			
	Fellowships and Scholarships			
	Medals			
	Prizes			
	Other Endowments			
	Endowed Lectures			
	Inter University Tournaments			
	Inter - collegiate Sports			
	NSS			
	NSS - TOC			
	Agro Economic Research Center			
	Transfer to other Parts			
	Total Earmarked (Special Fund) - Charges			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - IV Debt, Deposit and Advances Budget - Receipts**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	Loans & Advances Recovered	←			←
	Provident Fund				
	Pension-Cum-Gratuity				
	GSLIC Account				
	Total Debt, Deposit and Advances - Receipts				

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - IV Debt, Deposit and Advances Budget - Charges**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	Loans & Advances Paid				
	Deposits - Provident Fund				
	Deposits - Pension-cum-Gratuity				
	Deposits - Ernest Money Deposits				
	Others				
	Total Debt, Deposit and Advances - Charges				

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - V Self Supporting Programmes Budget - Receipts**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	Arts College			
	Science College			
	Engineering College			
	P.G. Center - I			
	P.G. Center - II			
	Constituent College - AAA			
	Constituent College - BBB			
	<b>University Maintained Institutions / Centers</b>			
	Center for Women Studies			
	Center for American Studies			
	Center for Gandhian Studies			
	Center for Indian Ocean Studies			
	Center for SAARC Studies			
	High School			
	<b>Total</b>			
	<b>Total - Self Supporting Programmes - Receipts</b>			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - V Self Supporting Programmes Budget - Charges**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	Arts College			
	Science College			
	Engineering College			
	P.G. Center - I			
	P.G. Center - II			
	Constituent College - AAA			
	Constituent College - BBB			
	University Maintained Institutions / Centers			
	<b>Total</b>			
	<b>Transfers to other Parts</b>			
	Normal Budget			
	Development Budget			
	Reserve Fund			
	Other Funds			
	<b>Total</b>			
	<b>Grand Total - Self Supporting Programmes - Charges</b>			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - VI Distance Education Budget - Receipts**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Grants</b>				
	State Government				
	DEC / UGC				
	IGNOU				
	Others				
	<b>Total</b>				
	<b>Academic Fees</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Others				
	<b>Total</b>				
	Other Receipts				
	<b>Examination Fee</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Certificate Courses				
	<b>Total</b>				
	<b>Entrance Examinations</b>				
	U.G. Courses				
	P.G. Courses				
	<b>Total</b>				
	Miscelenious				
	<b>Grand Total - Distance Education - Receipts</b>				

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - VI Distance Education Budget - Charges**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	Distance Education (Pay & Allowances)			
	Contact Programmes			
	UG Courses			
	PG Courses			
	Total			
	Common Services and General Charges			
	Printing - Course Material			
	Advertisements			
	UG Courses			
	PG Courses			
	Diploma Courses			
	Certificate Courses			
	Total			
	Library - Books & Journals			
	Furniture			
	Equipment			
	Examinations			
	Remuneration to Paper Setters			
	Remuneration to Examiners			
	Remuneration for conducting Spot Valuation			
	Remuneration for Conduct of Examinations			
	Travelling Allowances - Examiners & Examination Staff			
	Stationery & Printing (Examinations)			
	Confidential Printing			
	Total			
	Common Services			
	Transfers			
	Total			
	<b>TOTAL Distance Education - Charges</b>			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - VII Resource Mobilization Budget - Receipts**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	Donations				
	Consultancy				
	Miscelenious				
	<b>Total Resource Mobilization - Receipts</b>				

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - VII Resource Mobilization Budget - Charges**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	Establishment Charges				
	Furniture & Equipment				
	Contingencies				
	Transfers - Other Parts				
	Other Charges				
	Miscellenious Charges				
	<b>Total Resource Mobilization - Charges</b>				



**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - VIII Investments Budget - Receipts**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	Transfers from other parts of the budget			
	Withdrawal from Bank deposits			
	Withdrawal of Post office national savings certificates			
	Withdrawal of Government securities			
	Others			
	Total			

**ABSTRACT FOR THE YEAR : 2007 - 2008**  
**Part - VIII Investments Budget - Charges**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	Transfers to other Budgets			
	Deposits in Banks			
	Post office national savings certificates			
	Government securities			
	Others			
	Total			

## Part - I Normal Budget Non Plan - Revenue Account - Receipts

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>State Government</b>				
	Block Grant				
	Additional Grant - Revised DA/RPS				
	Interim Relief				
	Pension and Retirement Benefits				
	Career Advancement Scheme				
	Commitment towards				
	I) Teaching positions to be filled				
	II) Non teaching positions to be filled				
	High School Grant				
	Other Grants				
	<b>Total</b>				
	<b>Grants from Other Sources</b>				
	Central Government				
	State Archieves				
	Salar Jung Museum for running the PG Diploma				
	Other Funding Agencies				
	<b>Total</b>				
	<b>Interest on various funds</b>				
	Foundation Fund (Foundation / corpus fund)				
	Reserve Fund and Other Accounts				
	Bank interest accrued on savings accounts				
	Other General Account Capital				
	Miscelenious Accounts				
	<b>Total</b>				
	<b>Academic Fees - Tution</b>				
	<b>Academic Fee of Arts College</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Academic Fee of Science College</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Academic Fee of Engineering College</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	<b>Academic Fee of P.G. Center - I</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			
	<b>Academic Fee of P.G. Center - II</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			
	<b>Academic Fee of Constituent College - AAA</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			
	<b>Academic Fee of Constituent College - BBB</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			
	<b>University Maintained Institutions / Centers</b>			
	Tuition Fees			
	<b>Total</b>			
	<b>Total of Academic Fees - Tuition</b>			
	<b>Examination Fees</b>			
	<b>Examination Fee - Arts College</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			
	<b>Examination Fee - Science College</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			
	<b>Examination Fee - Engineering College</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			
	<b>Examination Fee - P.G. Center - I</b>			
	Regular courses			
	Self-finance courses			
	Research Courses			
	<b>Total</b>			

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Examination Fee - P.G. Center - II</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fee - Constituent College - AAA</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fee - Constituent College - BBB</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>University Maintained Institutions / Centers</b>				
	Examination Fees				
	<b>Total</b>				
	<b>Total of Examination Fees</b>				
	<b>Other Academic Fees</b>				
	<b>Other Academic Fee of Arts College</b>				
	TC & CC				
	Special Fees				
	Library Fees				
	Library Fines				
	Laboratory Fees				
	Laboratory Breakages - Recoveries				
	Medical Fees				
	IUT Fees				
	Placement Registration Fees				
	Miscelenious Fees				
	<b>Total</b>				
	<b>Other Academic Fee of Science College</b>				
	TC & CC				
	Special Fees				
	Library Fees				
	Library Fines				
	Laboratory Fees				
	Laboratory Breakages - Recoveries				
	Medical Fees				
	IUT Fees				
	Placement Registration Fees				
	Miscelenious Fees				
	<b>Total</b>				

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07
	<b>Other Academic Fee of Engineering College</b>			
	TC & CC			
	Special Fees			
	Library Fees			
	Library Fines			
	Laboratory Fees			
	Laboratory Breakages - Recoveries			
	Medical Fees			
	IUT Fees			
	Placement Registration Fees			
	Miscelenious Fees			
	<b>Total</b>			
	<b>Other Academic Fee of P.G. Center - I</b>			
	TC & CC			
	Special Fees			
	Library Fees			
	Library Fines			
	Laboratory Fees			
	Laboratory Breakages - Recoveries			
	Medical Fees			
	IUT Fees			
	Placement Registration Fees			
	Miscelenious Fees			
	<b>Total</b>			
	<b>Other Academic Fee of P.G. Center - II</b>			
	TC & CC			
	Special Fees			
	Library Fees			
	Library Fines			
	Laboratory Fees			
	Laboratory Breakages - Recoveries			
	Medical Fees			
	IUT Fees			
	Placement Registration Fees			
	Miscelenious Fees			
	<b>Total</b>			
	<b>Other Academic Fee of Constituent College - AAA</b>			
	TC & CC			
	Special Fees			
	Library Fees			
	Library Fines			
	Laboratory Fees			
	Laboratory Breakages - Recoveries			
	Medical Fees			
	IUT Fees			
	Placement Registration Fees			
	Miscelenious Fees			
	<b>Total</b>			

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Other Academic Fee of Constituent College - BBB</b>				
	TC & CC				
	Special Fees				
	Library Fees				
	Library Fines				
	Laboratory Fees				
	Laboratory Breakages - Recoveries				
	Medical Fees				
	IUT Fees				
	Placement Registration Fees				
	Miscelenious Fees				
	<b>Total</b>				
	<b>University Maintained Institutions / Centers</b>				
	TC & CC				
	Special Fees				
	Library Fees				
	Library Fines				
	Laboratory Fees				
	Laboratory Breakages - Recoveries				
	Medical Fees				
	IUT Fees				
	Placement Registration Fees				
	Miscelenious Fees				
	<b>Total</b>				
	<b>Total of Other Academic Fees</b>				
	<b>Examination Fees - Affiliated Colleges</b>				
	<b>UG Courses</b>				
	<b>PG Courses</b>				
	<b>Diploma Courses</b>				
	<b>Total Examination Fees - Affiliated Colleges</b>				
	<b>Other Fees (Otherthan Tuition &amp; Examination Fees)</b>				
	Exemptions				
	Certificates				
	Convocation/Degree in Advance				
	Migration Certificates				
	Registration of Matriculates				
	Change of name and date of birth				
	Recognition of Examination				
	Revaluation				
	Sale of Examination Applications				
	Mislenious				
	<b>Total</b>				

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 2007-
	<b>Fees from Affiliated Colleges</b>				
	Affiliation, Registration, Recognition & Additional Affiliation Fee				
	Inspection Fee				
	Hostel Recognition Fee				
	Cultural Activities Fee / Youth Festival Fee				
	Student Transfer Fee / Exemption Fee				
	Library Service Fee including University College				
	Counselling Fee / Employment Bureau Fee				
	Library Service Fee				
	Miscellaneous				
	<b>Total</b>				
	<b>Buildings, Lands &amp; Other Properties</b>				
	Rent from the residence of quarters				
	Rents from the guest houses				
	Sale proceeds of produce from standing trees, grass, etc.				
	Sale proceeds of old answer books etc.				
	Sale proceeds of tender schedules				
	Sale proceeds of condemned vehicles				
	Income from auction of used equipment & furniture, etc.				
	Miscellaneous				
	<b>Total</b>				
	<b>University Auxiliary Services</b>				
	Transport - bus passes				
	Transport - Private use of University vehicles				
	Phone calls				
	Insurance claims				
	Electricity charges				
	Water charges				
	Miscellaneous				
	<b>Total</b>				
	<b>University Hostels</b>				
	Hostel 1				
	Hostel 2				
	Ladies Hostel				
	<b>Total</b>				
	<b>Health center</b>				
	User charges				
	Miscellaneous				
	<b>Total</b>				
	<b>Press &amp; Publications</b>				
	Sale of Publications				
	Admissions printing work				
	Examinations printing work				
	Outside job work				
	Miscellaneous				
	<b>Total</b>				

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Directorate of Admissions</b>				
	Sale of applications				
	Processing fee / Sliding fee / Late fee				
	Miscellaneous				
	<b>Total</b>				
	<b>Transfers from other parts of budget (Revenue part)</b>				
	Earmarked (Special fund)				
	Self supporting programmes				
	Distance education				
	Resource mobilization				
	Interest on investments				
	<b>Total</b>				
	<b>Advances Recovered</b>				
	Salaries Account				
	Academic Dept. Account				
	Miscellaneous Account				
	Works Department Account				
	Examination Account				
	<b>Total</b>				
	<b>Miscellaneous Charges</b>				
	Stock Recoveries				
	Miscellaneous				
	Others				
	<b>Total</b>				
	<b>Grand Total of Normal Budget</b>				



## Part - I Normal Budget Non Plan - Revenue Account - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 2007-
	<b>Teaching staff - Pay</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total Pay</b>				
	<b>Teaching staff - Allowances</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total Allowances</b>				
	<b>Administrative Staff - Pay</b>				
	Central Administrative office				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	Engineering works department				
	Library				
	Press and Publications				
	Computer Center				
	Physical Education				
	Health Centers				
	School of Distance Education				
	Study Centers				
	Employment and Guidance Bureau				
	Sanitary				
	Security				
	Horticulture & Gardening				
	Hostels				
	SAARC Center				
	Others				
	<b>Total Pay</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Administrative Staff - Allowances</b>				
	Central Administrative office				
←	Arts College				←
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	Engineering works department				
	Library				
	Press and Publications				
	Computer Center				
	Physical Education				
	Health Centers				
	School of Distance Education				
	Study Centers				
	Employment and Guidance Bureau				
	Sanitary				
	Security				
	Horticulture & Gardening				
	Hostels				
	SAARC Center				
	Other				
	<b>Total Allowances</b>				
	<b>Honorarium</b>				
	Honorarium to consultants/Officers/Chartered Accountants				
	Honorarium to Medical Officers				
	Honorarium to Principals, Coordinators, Deans, Chief Wardens and Wardens Allowance, etc.				
	Others				
	<b>Total</b>				
	<b>Other Payments</b>				
	Exgratia to deceased employees				
	Transfer to Part IV towards reimbursement of expenditure				
	Liveries including Rain Coats				
	Leave Salary (Surrender Leave)				
	ESI Contribution				
	Service Charges / Contract Payments				
	Payment of Leave Salary to the Retired Employees				
	Provision for RPS Commitment for Non Teaching Staff				
	Career Guidance & Placement Cell				
	Nunt Staff Welfare Fund Payments				
	Income Tax Refund Disbursement				
	Interest free Medical Loan Payments				
	Miscellaneous				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bud Estm 2006
	<b>Academic Departments - Contingencies</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total Pay</b>				
	<b>Academic department Lab - Contingencies</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total Pay</b>				
	<b>Library</b>				
	Periodicals & Newspapers including back CD Roms				
	Books				
	Binding Maintenance				
	Retrospect Data Entry & Conversion				
	Furniture & Equipment				
	Binding of Backlog Journals				
	Lump sum provision for fluctuation in prices				
	Other charges - extended hours				
	Other charges - Special Xerox paper/Service Contract / Repairs to Xerox Machine etc.				
	Provision for earn while you learn program				
	Contingency				
	<b>Total</b>				
	<b>Common Contingencies</b>				
	Postage - General including payments to courier service				
	Stationery & Printing - General				
	University publications including newsletter and Anu Research Focus - Journal				
	Telephone - General, Fax & E-mail				
	Internet & Website - General Fund A/c				
	Installation of did facility and upgration of EPABS System				
	Advertisements - General				
	Liveries				
	Sumptuary expenditure				
	Hospitality for meetings / university guestss				
	Discretionary grant				
	Insurance premia - General - Furniture, Buildings, Equipment and Stores				
	Insurance Premia - Vehicles				
	Refund - others				
	Legal Charges & Connected expenditure				
	Others				
	<b>Total - Common Contingencies</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Common Services &amp; General Charges - Other Items</b>				
	Taxes and Ground Rents				
	Insurance Premium on Buildings				
	Insurance of Properties against theft				
	Audit Fees				
	Sumptuary Allowance				
	Cash Prizes to Best Resecher				
	Cash Prizes to Best Non teaching Staff Members				
	Others				
	<b>Total</b>				
	<b>Equipment &amp; Furniture</b>				
	Central Administrative office				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	Others				
	<b>Total</b>				
	<b>Youth Festival</b>				
	Cultural Activities				
	Sports Activities etc.				
	Sports & Cultural Activities for Employees				
	Others				
	<b>Total</b>				
	<b>Student Services</b>				
	Dean - Student Affairs Contingencies				
	Student Knowledge Forum				
	Additional internet bandwidth & internet supply through ISP Provider				
	Additional Allocation for IUT Activity				
	Preparation of Model Class Room for Each Department				
	Awards / Prizes for University students, Best Speaker Award / Best Paper Writer Award / Best Maintained Hostel Room				
	Micellaneous Expenditure				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bud. Estim. 2007
	<b>Travelling Allowances</b>				
	University Authorities				
	Committees and Commissions				
	Officers and Office Establishment				
	Training - TA, Contingencies & Honorarium				
	University Share of Matching Grant				
	Hiring of Private Vehicles				
	<b>Health Centers</b>				
	Medicines				
	Special Drugs				
	X-Ray				
	Linen				
	Surgical Equipment				
	Clinical Lab Equipment				
	Disposal Syringes				
	Contingency				
	<b>Total</b>				
	<b>Maintenance Charges</b>				
	Buildings				
	Furniture, Equipment				
	Acquisition of New Furniture & Equipment				
	Water Supply				
	Electrical Lines				
	Generator				
	Roads				
	Lawns & Plantations, Botanical Garden				
	Guest House				
	Machinery & Equipment				
	Computers including Hardware & Software & Accessories				
	Hostels				
	Miscellaneous				
	<b>Total</b>				
	<b>Maintenance of Services</b>				
	Water Charges				
	Electricity Charges				
	Provision for Street Lights				
	Cost of Electrical Bulbs and Other Material				
	Motor Vehicles Fuels & Repairs				
	Land & Building Tax				
	Maintenance of Sports Fields				
	Sports Equipment				
	Canteen & Students Services				
	Gymnasium & Equipment				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Creation of New Infrastructure</b>				
	Modernization of Office Equipment Machinery				
	Purchase of New Vehicles				
	Equipment for Network Center				
	Equipment for Computer Center				
	Others				
	<b>Total</b>				
	<b>Expenditure on Examinations</b>				
	Remuneration to Paper Setters				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Remuneration to Examiners				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Remuneration for conducting Spot Valuation				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Remuneration for Conduct of Examinations				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Travelling Allowances - Examiners & Examination Staff				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Tabulation & Publication of Results				
	Additional Staff Salaries & Additional Remuneration				
	Postage				
	Stationery & Printing				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Confidential Printing				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Telephone & Fax				
	Advertisements & Notifications				
	Maintenance of Furniture & Equipment				
	Acquisition of New Furniture & Equipment				
	Refunds				
	Server, Computer Systems, Accessories, Lan and Related Expenditure including payment to the Software firm for computerization of University accounts.				
	Hiring of Private Vehicles				
	Connovocation				
	Miscellaneous				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bud Estim 2007
	<b>Grants &amp; subscriptions - Others</b>				
	Membership fee to associations of Indian Universities / Association of Commonwealth Universities, India International Centre, ICSSR, British Council Library, NIRD, International Association of Universities and Others				
	Annual recurring grant AP academy of Sciences				
	Teachers Association				
	Non Teaching Staff Unions				
	Others				
	<b>Total</b>				
	<b>Reserve Fund</b>				
	Salaries / Pensions				
	Maintenance Expenditure				
	Development Expenditure				
	Other Purposes				
	<b>Total</b>				
	<b>Grand Total of Normal Budget - Charges</b>				

## Part - II Development (Plan) Budget - Receipts

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	UGC - Assistance - Plan				
	<b>UGC Non Recurring Plan Basic Grants</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total</b>				
	Health Centre				
	Books & Journals				
	Central Facility of Equipment				
	Resource Mobilization Matching Grant				
	<b>Total</b>				
	<b>UGC Non Recurring Plan Building Grants</b>				
	Grants for Buildings at PG Center - I Campus				
	Grants for Buildings at PG Center - II Campus				
	Transfers received for Matching share for UGC				
	Academic Building (Special Grant for Universities located				
	<b>Total</b>				
	<b>UGC SAAP Programmes - Academic Departments</b>				
	English department				
	Economics department				
	Physics Department				
	Botony Department				
	Law Department				
	Politics & Public Admn. Department				
	Commerce Department				
	Zoology Department				
	Chemistry Department				
	<b>Total</b>				
	<b>Assistance - Other Programmes</b>				
	Yoga Education & Positive Health				
	Scheme Instrumentation & Maintenance Facility				
	<b>Total</b>				
	Faculty Improvement Programme				
	Academic Staff College				
	Recurring - Salary of Core/Supporting Staff/visiting Faculty				
	Recurring - Working Expenses				
	Non-Recurring - Books / Equipment				
	Refresher Courses				
	Remedial Coaching SC/ST				
	Net Coaching SC/ST				
	Ernet				
	Computer Centre - Special Assistance from UGC				
	Net Examinations				
	Women Studies Research Centre				
	Research Projects (UGC)				
	UGC Career Awards				
	Miscellaneous Receipts - UGC				
	<b>Total</b>				
	<b>Total Development (Plan) - Receipts</b>				



## Part - II Development (Plan) Budget - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 2007-08
	UGC - Assistance - Plan				
	<b>UGC Non Recurring Plan Basic Grants</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total</b>				
	Health Centre				
	Books & Journals				
	Central Facility of Equipment				
	Resource Mobilization Matching Grant				
	<b>Total</b>				
	<b>UGC Non Recurring Plan Building Grants</b>				
	Grants for Buildings at PG Center - I Campus				
	Grants for Buildings at PG Center - II Campus				
	Transfers received for Matching share for UGC				
	Academic Building (Special Grant for Universities located in Educationally Backward Areas)				
	<b>Total</b>				
	<b>UGC SAAP Programmes - Academic Departments</b>				
	English department				
	Economics department				
	Physics Department				
	Botony Department				
	Law Department				
	Politics & Public Admn. Department				
	Commerce Department				
	Zoology Department				
	Chemistry Department				
	<b>Total</b>				
	<b>Assistance - Other Programmes</b>				
	Yoga Education & Positive Health				
	Scheme Instrumentation & Maintenance Facility				
	<b>Total</b>				
	Faculty Improvement Programme				
	Academic Staff College				
	Recurring - Salary of Core/Supporting Staff/visiting Faculty				
	Recurring - Working Expenses				
	Non-Recurring - Books / Equipment				
	Refresher Courses				
	Remedial Coaching SC/ST				
	Net Coaching SC/ST				
	Ernet				
	Computer Centre - Special Assistance from UGC				
	Net Examinations				
	Women Studies Research Centre				
	Research Projects (UGC)				
	UGC Career Awards				
	Miscellaneous Charges - UGC				
	<b>Total</b>				
	<b>Total Development (Plan) - Charges</b>				

## Part - III Earmarked (Special Fund) Budget - Receipts

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Grants for Specific Purposes other than Development NSS</b>				
	State Government for NSS				
	Government of India NSS				
	Advances recovered towards Campus				
	Others				
	<b>Total</b>				
	<b>Endowed Chairs / Centers</b>				
	Endowment Chairs Sponsored by Banks & others				
	Chairs Sponsored by Govt.				
	Chairs Sponsored by Industry				
	Chairs Sponsored by Alumni				
	Others				
	<b>Total</b>				
	<b>Fellowships and Scholarships</b>				
	Scholarships and Fellowships by Banks & Industry				
	Academic Scholarships				
	Others				
	<b>Total</b>				
	<b>Medals</b>				
	Medals 1				
	Medals 2				
	Medals 3				
	<b>Total</b>				
	<b>Prizes</b>				
	Prizes 1				
	Prizes 2				
	Prizes 3				
	<b>Total</b>				
	<b>Other Endowments</b>				
	<b>Total</b>				
	<b>Endowment Lectures</b>				
	<b>Total</b>				
	<b>Inter University Tournaments Fund</b>				
	University Tournament Fee				
	Sports Affiliation Fee				
	University Contribution				
	Audit Fee				
	<b>Total</b>				
	<b>Total Earmarked (Special Fund) - Receipts</b>				

## Part - III Earmarked (Special Fund) Budget - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bu Esti 200
	<b>Endowed Chairs / Centers -</b>				
	Endowment Chairs Sponsored by Banks & others				
	Chairs Sponsored by Govt.				
	Chairs Sponsored by Industry				
	Chairs Sponsored by Alumni				
	Others				
	<b>Total</b>				
	<b>Fellowships and Scholarships</b>				
	Scholarships and Fellowships by Banks & Industry				
	Academic Scholarships				
	Others				
	<b>Total</b>				
	<b>Medals</b>				
	Medals 1				
	Medals 2				
	Medals 3				
	<b>Total</b>				
	<b>Prizes</b>				
	Prizes 1				
	Prizes 2				
	Prizes 3				
	<b>Total</b>				
	<b>Other Endowments</b>				
	<b>Total</b>				
	<b>Endowment Lectures</b>				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Inter University Tournaments</b>				
	Expenditure on Games / Sports				
	Yearly Coaching Campus				
	TA & DA				
	Innovative Activities / Seminars / Symposia				
	Telephone Rental Charges				
	Permanent Sports Equipment				
	Renovation of Play Fields / Gymnasium / Weightlifting Hall				
	Cash Awards to Medal Winners				
	Furniture				
	Contingencies				
	Postage				
	Special Coaching Camps				
	Insurance to Players				
	Medical Expenses to Players				
	Others				
	<b>Total</b>				
	<b>Inter - collegiate Sports</b>				
	Grants to Affiliated Colleges for Conducting Sports/Games				
	TA & DA				
	Postage				
	Contingencies				
	Inter Collegiate Tournament Trophies / Medals				
	Others				
	<b>Total</b>				
	<b>NSS</b>				
	Establishment Charges				
	Pay & Allowances				
	Regular Programmes				
	Special Camping Programmes				
	Special Camp				
	TA & DA - Field Staff				
	Audit Fees				
	Maintenance of Vehicles				
	Printing				
	Stationery				
	Postage & Telephones				
	Annual Conference				
	Seminar & Workshop				
	Blood Bank				
	Maintenance of Photo Copies, Postal Franking, Machine and Computer				
	NSS Day Celebrations				
	Miscellaneous				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 200
	<b>NSS - TOC</b>				
	Pay & Allowances				
	Training Programme				
	Contingencies				
	<b>Total</b>				
	<b>Agro Economic Research Center</b>				
	Pay to Research Staff				
	Pay to Admn. Staff				
	TA & DA				
	Printing, Postage, Stationery, Telephones, Etc.				
	Books & Periodicals				
	Computer Consumable				
	Equipment				
	Seminar & Workshop				
	Miscellaneous				
	<b>Total</b>				
	<b>Transfer to other Parts</b>				
	Part - I (Normal Budget)				
	Part - II (Development Budget)				
	Corpus Fund				
	Reserves				
	Investments				
	Others				
	<b>Total</b>				
	<b>Total Earmarked (Special Fund) - Charges</b>				

## Part - IV Debt, Deposit and Advances Budget - Receipts

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Loans &amp; Advances Recovered</b>				
	Marriage Loan				
	Education Loan				
	Festival Advance				
	Medical Advance				
	Loan Fund (By Transfer from Examination Account)				
	Personal Loan				
	Vehicle Loan				
	Housing Loan				
	Medical Loan				
	Interest Free Medical Loan				
	<b>Total</b>				
	<b>Provident Fund</b>				
	Subscription to PF				
	Loan Recoveries				
	DA, HRA Arrears Credited to PF A/c				
	Interest on Investments				
	PF LIC Claim Refunds				
	<b>Total</b>				
	<b>Pension-Cum-Gratuity</b>				
	Interest on Investments				
	Contributions from Other Institutions				
	Pension Fund				
	Contributory Pension Scheme				
	Miscellaneous				
	<b>Total</b>				
	<b>GSLIC Account</b>				
	Contributions from the Employees				
	Claims Received from LIC				
	Interest				
	Miscellaneous				
	<b>Total</b>				
	<b>Others</b>				
	GOI Projects				
	AICTE Projects				
	ILO Project				
	ONGC Project				
	ICAR Project				
	ICSSR Project				
	ISRO Project				
	DOD Project				
	DST Project				
	<b>Total</b>				
	Interest on Money Deposits				
	Withheld Amounts				
	<b>Total</b>				
	<b>Total Debt, Deposit and Advances - Receipts</b>				

## Part - IV Debt, Deposit and Advances Budget - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2005-07	Bu Estir 200
	<b>Loans &amp; Advances Paid</b>				
	Marriage Loan				
	Educational Loan				
	Festival Advance				
	Medical Advance				
	Loan Fund				
	Personal Loan				
	Vehicle Loan				
	Housing Loan				
	Medical Loan				
	Interest Free Medical Loan				
	<b>Total</b>				
	<b>Deposits - Provident Fund</b>				
	Provident Fund Loans Recoverable				
	Provident Fund Non Recoverable Loans				
	Provident Fund LIC				
	Provident Fund Paid on Retirement / Death				
	<b>Total</b>				
	<b>Deposits - Pension-cum-Gratuity</b>				
	Pension (Payments Including Commutation)				
	Gratuity				
	Miscellenious				
	<b>Total</b>				
	<b>Deposits - Ernest Money Deposits</b>				
	Ernest Money Deposits - Returned				
	Withheld Amounts - Returned				
	<b>Total</b>				
	<b>Others</b>				
	GOI Projects				
	AICTE Projects				
	ILO Project				
	ONGC Project				
	ICAR Project				
	ICSSR Project				
	ISRO Project				
	DOD Project				
	DST Project				
	<b>Total</b>				
	<b>Total Debt, Deposit and Advances - Charges</b>				

## Part - V Self Supporting Programmes Budget - Receipts

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Arts College</b>				
	English department - Academic Fee				
	Other Fees				
	Economics department - Academic Fee				
	Other Fees				
	<b>Total</b>				
	<b>Science College</b>				
	Physics Department - Academic Fee				
	Other Fees				
	Botony Department - Academic Fee				
	Other Fees				
	<b>Total</b>				
	<b>Engineering College</b>				
	Civil Engineering Department - Academic Fee				
	Other Fees				
	Mechanical Engineering Department - Academic Fee				
	Other Fees				
	<b>Total</b>				
	<b>P.G. Center - I</b>				
	Economics Department - Academic Fee				
	Other Fees				
	Law Department - Academic Fee				
	Other Fees				
	<b>Total</b>				
	<b>P.G. Center - II</b>				
	Botony Department - Academic Fee				
	Other Fees				
	Politics & Public Admn. Department - Academic Fee				
	Other Fees				
	<b>Total</b>				
	<b>Constituent College - AAA</b>				
	U.G. Departments - Academic Fee				
	Other Fees				
	P.G. Departments - Academic Fee				
	Other Fees				
	<b>Total</b>				



Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 2006-07
	<b>Constituent College - BBB</b>				
	U.G. Departments - Academic Fee				
	Other Fees				
	P.G. Departments - Academic Fee				
	Other Fees				
	<b>Total</b>				
	<b>University Maintained Institutions / Centers</b>				
	<b>Center for Women Studies</b>				
	Academic Fees				
	Other Fees				
	<b>Total</b>				
	<b>Center for American Studies</b>				
	Academic Fees				
	Other Fees				
	<b>Total</b>				
	<b>Center for Gandhian Studies</b>				
	Academic Fees				
	Other Fees				
	<b>Total</b>				
	<b>Center for Indian Ocean Studies</b>				
	Academic Fees				
	Other Fees				
	<b>Total</b>				
	<b>Center for SAARC Studies</b>				
	Academic Fees				
	Other Fees				
	<b>Total</b>				
	<b>High School</b>				
	Academic Fees				
	Other Fees				
	<b>Total</b>				
	<b>Grand Total - Self Supporting Programmes</b>				

## Part - V Self Supporting Programmes Budget - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Arts College</b>				
	<b>English department</b>				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Miscellaneous				
	<b>Total</b>				
	<b>Economics department</b>				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Miscellaneous				
	<b>Total</b>				
	<b>Science College</b>				
	<b>Physics Department</b>				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellaneous				
	<b>Total</b>				
	<b>Botony Department</b>				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellaneous				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 2006-07
	<b>Engineering College</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellaneous				
	<b>Total</b>				
	<b>Mechanical Engineering Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellaneous				
	<b>Total</b>				
	<b>P.G. Center - I</b>				
	<b>Economics Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Miscellaneous				
	<b>Total</b>				
	<b>Law Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Miscellaneous				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>P.G. Center - II</b>				
	<b>Botony Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellenious				
	<b>Total</b>				
	<b>Politics &amp; Public Admn. Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Miscellenious				
	<b>Total</b>				
	<b>Constituent College - AAA</b>				
	<b>U.G. Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellenious				
	<b>Total</b>				
	<b>P.G. Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellenious				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bu- Estir 200
	<b>Constituent College - BBB</b>				
	<b>U.G. Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellaneous				
	<b>Total</b>				
	<b>P.G. Department</b>				
	Civil Engineering Department				
	Honorium to Guest Faculty				
	Teaching Material				
	Classroom Contingency				
	Honorium to Administrative Faculty				
	Electricity				
	Equipment				
	Lab Contingency				
	Miscellaneous				
	<b>Total</b>				
	<b>University Maintained Institutions / Centers</b>				
	Center for Women Studies				
	Center for American Studies				
	Center for Gandhian Studies				
	Center for Indian Ocean Studies				
	Center for SAARC Studies				
	High School				
	<b>Total</b>				
	<b>Transfers to other Parts</b>				
	Normal Budget				
	Development Budget				
	Reserve Fund				
	Other Funds				
	<b>Total</b>				
	<b>Grand Total - Self Supporting Programmes</b>				



Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bu Estir 200
	<b>Diploma Courses</b>				
	Theory				
	Practicals				
	Marks List				
	Provisional				
	<b>Total</b>				
	<b>Certificate Courses</b>				
	Theory				
	Practicals				
	Marks List				
	Provisional				
	<b>Total</b>				
	<b>Other Receipts</b>				
	University Development Fee				
	Service Charges				
	TC & CC				
	Library Fees				
	Laboratory Fees				
	Laboratory Breakages - Recoveries				
	Miscelenious Fees				
	<b>Total</b>				
	<b>Entrance Examinations</b>				
	<b>U.G. Courses</b>				
	Application Fee				
	Examination Fee				
	Others				
	<b>Total</b>				
	<b>P.G. Courses</b>				
	Application Fee				
	Examination Fee				
	Others				
	<b>Total</b>				
	<b>Miscelenious</b>				
	Interest on Short Term Deposits				
	Sale of Scrap				
	Sale of used answer books				
	Others				
	<b>Total</b>				
	<b>Grand Total - Distance Education - Receipts</b>				

## Part - VI Distance Education Budget - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Distance Education (Pay &amp; Allowances)</b>				
	Teaching Staff Pay				
	Teaching Staff Allowance				
	Administrative Staff Pay				
	Administrative Staff Allowances				
	Study Centers Staff Pay				
	Study Centers Staff Allowances				
	Leave Salary				
	Others				
	<b>Total</b>				
	<b>Contact Programmes</b>				
	<b>UG Courses</b>				
	Remuneration to Counsellors				
	TA & DA to Counsellors				
	TA & DA to Admn. Staff				
	Contingency				
	<b>Total</b>				
	<b>PG Courses</b>				
	Remuneration to Counsellors				
	TA & DA to Counsellors				
	TA & DA to Admn. Staff				
	Contingency				
	<b>Total</b>				
	<b>Total - Contact Programmes</b>				
	<b>Common Services and General Charges</b>				
	Electricity				
	General Maintenance				
	Postage				
	Telephones & Telegrams				
	Cost of Printing Paper				
	Stationery				
	Service Wages				
	Others				
	<b>Total</b>				
	<b>Printing - Course Material</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Certificate Courses				
	Others				
	<b>Total</b>				



Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bur Estin 200
	<b>Advertisements</b>				
	<b>UG Courses</b>				
	Entrance Examination				
	Admissions				
	Examinations				
	Others				
	<b>Total</b>				
	<b>PG Courses</b>				
	Entrance Examination				
	Admissions				
	Examinations				
	Others				
	<b>Total</b>				
	<b>Diploma Courses</b>				
	Entrance Examination				
	Admissions				
	Examinations				
	Others				
	<b>Total</b>				
	<b>Certificate Courses</b>				
	Entrance Examination				
	Admissions				
	Examinations				
	Others				
	<b>Total</b>				
	<b>Library - Books &amp; Journals</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	Certificate Courses				
	<b>Total</b>				
	<b>Furniture</b>				
	Office Furniture				
	Teaching Faculty				
	Class Rooms - Contact Programmes				
	Others				
	<b>Total</b>				
	<b>Equipment</b>				
	Computers				
	Audio Visual				
	LCD				
	OHP				
	Others				
	<b>Total</b>				
	Examinations				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Remuneration to Paper Setters</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	<b>Total</b>				
	<b>Remuneration to Examiners</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	<b>Total</b>				
	<b>Remuneration for conducting Spot Valuation</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	<b>Total</b>				
	<b>Remuneration for Conduct of Examinations</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	<b>Total</b>				
	<b>Travelling Allowances - Examiners &amp; Examination Staff</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	<b>Total</b>				
	<b>Stationery &amp; Printing (Examinations)</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	<b>Total</b>				
	<b>Confidential Printing</b>				
	UG Courses				
	PG Courses				
	Diploma Courses				
	<b>Total</b>				
	<b>Common Services</b>				
	Tabulation & Publication of Results				
	<b>Additional Staff Salaries &amp; Additional Remuneration</b>				
	Postage				
	Telephone & Fax				
	Maintenance of Furniture & Equipment				
	Acquisition of New Furniture & Equipment				
	Server, Computer Systems, Accessories, Lan and Related Expenditure including payment to the Software firm for computerization of University accounts.				
	Hiring of Private Vehicles				
	Refunds				
	Miscellaneous				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate For 2006-07
	<b>Transfers</b>				
	Part - I Normal Budget				
	Part - II Development Budget				
	Part - III Reserve Fund				
	Reserve Fund				
	Others				
	<b>Total</b>				

**Part - VII Resource Mobilization Budget - Receipts**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate For 2006-07
	<b>Donations</b>				
	General Public				
	Industrialists				
	Alumni				
	Other State Governments				
	Others				
	<b>Total</b>				
	<b>Consultancy</b>				
	Arts College				
	Science College				
	Engineering College				
	P.G. Center - I				
	P.G. Center - II				
	Constituent College - AAA				
	Constituent College - BBB				
	University Maintained Institutions / Centers				
	<b>Total</b>				
	Miscellaneous				
	<b>Total Resource Mobilization - Receipts</b>				

## Part - VII Resource Mobilization Budget - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	Establishment Charges				
	Furniture & Equipment				
	Contingencies				
	<b>Transfers - Other Parts</b>				
	Part - 1				
	Part - II				
	Corpus Fund				
	Reserve Fund				
	Investments				
	<b>Total</b>				
	<b>Other Charges</b>				
	Consultancy Charges				
	Consultants' Remuneration				
	Consultants' Shares				
	<b>Total</b>				
	Miscellaneous Charges				
	Total Resource Mobilization - Charges				

## Part - VIII Investments Budget - Receipts

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	Transfer from normal budget				
	Transfer from development budget				
	Transfer from earmarked budget				
	Transfer from debt, deposit & advances budget				
	Transfer from self supporting programs budget				
	Transfer from distance education budget				
	Transfer from resource mobilization budget.				
	Short Term deposits in banks				
	Long Term deposits in banks				
	Infrastructure bonds issued by RBI.				
	Post office national savings certificates				
	Government securities				
	Others				
	<b>Total</b>				

## Part - VIII Investments Budget - Charges

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bu Esti 200
	Transfer to normal budget				
	Transfer to development budget				
	Transfer to earmarked budget				
	Transfer to debt, deposit & advances budget				
	Transfer to self supporting programs budget				
	Transfer to distance education budget				
	Transfer to resource mobilization budget.				
	Short Term deposits in banks				
	Long Term deposits in banks				
	Infrastructure bonds issued by RBI.				
	Post office national savings certificates				
	Government securities				
	Others				
	Total				

## Annexure-II Department wise Budgets

## CAMPUS COLLEGES - ARTS COLLEGE - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>English department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Economics department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Arts College-Tuition fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Arts College-Examination fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Total Tuition &amp; Examination Fees of Arts College</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>TOTAL</b>				

## CAMPUS COLLEGES - ARTS COLLEGE - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bu Estir 200
	<b>English department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Economics department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Arts College Total Charges (all departments)</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Grand Total</b>				

## CAMPUS COLLEGES - SCIENCE COLLEGE - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Physics Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Botony Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Science College-Tuition fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Science College-Examination fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Tuition &amp; Examination Fee - Science College</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>TOTAL</b>				



## CAMPUS COLLEGES - SCIENCE COLLEGE - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bur Estir. 200
	<b>Physics Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Chemicals & Glassware				
	Replacements & Repairs				
	<b>Total</b>				
	<b>Botony Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Garden Improvement				
	Plant Material for Glass Work				
	Maintenance of Musium				
	Van (Diesel Maintenance)				
	<b>Total</b>				
	<b>Science College Total Charges (all departments)</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Chemicals & Glassware				
	Replacements & Repairs				
	Garden Improvement				
	Plant Material for Glass Work				
	Maintenance of Musium				
	Van (Diesel Maintenance)				
	<b>Total</b>				

## CAMPUS COLLEGES - ENGINEERING COLLEGE - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Civil Engineering Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Mechanical Engineering Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Engineering College-Tuition fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Engineering College-Examination fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Tuition &amp; Exam Fee - Engineering College</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>TOTAL</b>				

## CAMPUS COLLEGES - ENGINEERING COLLEGE - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bud Estim 2007
	<b>Civil Engineering Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Chemicals & Glassware				
	Replacements & Repairs				
	Van Maintenance & Insurance				
	Materials for lab experiments				
	<b>Total</b>				
	<b>Mechanical Engineering Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Chemicals & Glassware				
	Replacements & Repairs				
	Van Maintenance & Insurance				
	Materials for lab experiments				
	<b>Total</b>				
	<b>Engineering College Total Charges (all departments)</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Chemicals & Glassware				
	Replacements & Repairs				
	Van Maintenance & Insurance				
	Materials for lab experiments				
	<b>Total</b>				

UNIVERSITY P.G. CENTER - I - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2005-07	Budget Estimates 2007-08
	<b>Economics Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Law Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>P.G. Center - Tuition fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>P.G. Center - Examination fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Tuition &amp; Examination Fee - P.G. Center</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>TOTAL</b>				

## UNIVERSITY P.G. CENTER - I - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 2007
	<b>Economics Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Law Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>P.G. Center Total Charges (all departments)</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				

## UNIVERSITY P.G. CENTER - II - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Botony Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Politics &amp; Public Admn. Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>P.G. Center - Tuition fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>P.G. Center - Examination fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Tuition &amp; Examination Fees - P.G. Center</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>TOTAL</b>				

## UNIVERSITY P.G. CENTER - II - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimate 2006-07
	<b>Botony Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Garden Improvement				
	Plant Material for Glass Work				
	Maintenance of Musium				
	Van (Diesel Maintenance)				
	<b>Total</b>				
	<b>Politics &amp; Public Admn. Department</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>P.G. Center Total Charges (all departments)</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	Garden Improvement				
	Plant Material for Glass Work				
	Maintenance of Musium				
	Van (Diesel Maintenance)				
	<b>Grand Total</b>				

## CONSTITUENT COLLEGES - AAA COLLEGE - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>U.G. Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	<b>Total</b>				
	<b>P.G. Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Constituent College-Tuition fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Constituent College-Examination fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Tuition &amp; Examination Fees-Constituent Colleges</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>TOTAL</b>				



## CONSTITUENT COLLEGES - AAA COLLEGE - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bud Estir 2007
	<b>U.G. Departments</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>P.G. Departments</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Constituent College - AAA College Total Charges (all departments)</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Grand Total</b>				

**CONSTITUENT COLLEGES - BBB COLLEGE - REVENUE ACCOUNT - RECEIPTS**

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006- 07	Revised Estimate For 2006- 07	Budget Estimates 2007-08
	<b>U.G. Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	<b>Total</b>				
	<b>P.G. Department</b>				
	<b>Tuition Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Examination Fees</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Constituent College-Tuition fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Constituent College-Examination fees (all departments)</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>Total</b>				
	<b>Tuition &amp; Examination Fees-Constituent Colleges</b>				
	Regular courses				
	Self-finance courses				
	Research Courses				
	<b>TOTAL</b>				

**CONSTITUENT COLLEGES - BBB COLLEGE - REVENUE ACCOUNT - CHARGES**

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bur Esti. 200
	<b>U.G. Departments</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>P.G. Departments</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Constituent College - AAA College Total Charges (all departments)</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Grand Total</b>				

## UNIVERSITY MAINTAINED INSTITUTIONS / CENTERS - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Center for Women Studies</b>				
	Tuition Fees				
	Examination Fees				
	<b>Total</b>				
	<b>Center for American Studies</b>				
	Tuition Fees				
	Examination Fees				
	<b>Total</b>				
	<b>Center for Gandhian Studies</b>				
	Tuition Fees				
	Examination Fees				
	<b>Total</b>				
	<b>Center for Indian Ocean Studies</b>				
	Tuition Fees				
	Examination Fees				
	<b>Total</b>				
	<b>Center for SAARC Studies</b>				
	Tuition Fees				
	Examination Fees				
	<b>Total</b>				
	<b>High School</b>				
	Tuition Fees				
	Examination Fees				
	<b>Total</b>				
	<b>University Maintained Institutions / Centers (Total of all maintained institutions / centers)</b>				
	Tuition Fees				
	Examination Fees				
	<b>TOTAL</b>				

## UNIVERSITY MAINTAINED INSTITUTIONS / CENTERS - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>Center for Women Studies</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Center for American Studies</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Bud Estir 2007
	<b>Center for Gandhian Studies</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Center for Indian Ocean Studies</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>Center for SAARC Studies</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006-07	Revised Estimate For 2006-07	Budget Estimates 2007-08
	<b>High School</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Total</b>				
	<b>University Maintained Institutions / Centers Total</b>				
	Salary - Academic Staff				
	Salary - Administrative Staff				
	Teaching Aid Preparation				
	Faculty Development Programmes				
	Equipment / Computer Maintenance				
	Library Contingency				
	Guest Lectures				
	Seminars / Workshops				
	Publications				
	Contingencies				
	<b>Grand Total</b>				

## UNIVERSITY MAINTAINED HOSTELS - REVENUE ACCOUNT - RECEIPTS

Code	Receipts	Accounts for	Budget Estimate	Revised Estimate	Budget Estimate
1	<b>Hostel 1</b>				
	Admission fees				
	Deposit				
	Establishment				
	Mess				
	Room Rent				
	Electricity				
	Water charges				
	Scholarships				
	Miscellaneous				
	<b>Total</b>				
2	<b>Hostel 2</b>				
	Admission fees				
	Deposit				
	Establishment				
	Mess				
	Room Rent				
	Electricity				
	Water charges				
	Scholarships				
	Miscellaneous				
	<b>Total</b>				
3	<b>Ladies Hostel</b>				
	Admission fees				
	Deposit				
	Establishment				
	Mess				
	Room Rent				
	Electricity				
	Water charges				
	Scholarships				
	Miscellaneous				
	<b>Total</b>				
	<b>TOTAL (1 + 2 + 3)</b>				

## UNIVERSITY MAINTAINED HOSTELS - REVENUE ACCOUNT - CHARGES

Code	Charges	Accounts for 2005-06	Budget Estimate for 2006- 07	Revised Estimate For 2006- 07	Bud Estim 200
<b>1</b>	<b>Hostel 1</b>				
	Rent paid in the case of rented building				
	Mess				
	Establishment				
	Electricity				
	Water				
	Deposit Refund				
	Scholarships refund				
	Other refunds				
	Contribution to Pension Fund				
	Festival Advance				
	Advance Adjustment				
	Deposit Adjustment				
	Scholarship Adjustment				
	FD Interest				
	Miscellaneous				
	<b>Total</b>				
<b>2</b>	<b>Hostel 2</b>				
	Rent paid in the case of rented building				
	Mess				
	Establishment				
	Electricity				
	Water				
	Deposit Refund				
	Scholarships refund				
	Other refunds				
	Contribution to Pension Fund				
	Festival Advance				
	Advance Adjustment				
	Deposit Adjustment				
	Scholarship Adjustment				
	FD Interest				
	Miscellaneous				
	<b>Total</b>				
<b>3</b>	<b>Ladies Hostel</b>				
	Rent paid in the case of rented building				
	Mess				
	Establishment				
	Electricity				
	Water				
	Deposit Refund				
	Scholarships refund				
	Other refunds				
	Contribution to Pension Fund				
	Festival Advance				
	Advance Adjustment				
	Deposit Adjustment				
	Scholarship Adjustment				
	FD Interest				
	Miscellaneous				
	<b>Total</b>				
	<b>TOTAL (1 + 2 + 3)</b>				

## ANNEXURE - III SCHEDULE OF POSTS (Teaching and Non Teaching)

Name of the Post	No of Posts	Scale of Pay must be mentioned here against each post as per the Government norms
<b>OFFICERS:</b>		
Vice Chancellor		
Director		
Registrar		
Finance Officer		
Joint Registrar		
Controller of Examinations		
Development Officer		
Deputy / Registrars		
Accounts Officer		
Assistant Controller of Examinations		
Assistant Registrars		
Secretary to Vice Chancellor		
Research-cum-Statistical Officer		
<b>ESTABLISHMENT SECTION</b>		
Superintendents		
Senior / Assistants		
Junior Assistants		
Record / Assistants		
Attenders		
PA to Vice Chancellor		
PA to Registrar		
Attender to Officers		
<b>ACCOUNTS SECTION</b>		
Superintendents		
Senior Assistants		
Junior Assistants		
Record / Assistants		
Attenders		
<b>UGC SECTION</b>		
Superintendents		
Senior Assistants		
Junior Assistants		
Record / Assistants		
Attenders		



Name of the Post	No of Posts	Scale of Pay must be mentioned against each post as per the Government norms.
<b>ACADEMIC &amp; MISC. SECTION</b>		
Superintendents		
Senior Assistants		
Junior Assistants		
Attenders		
<b>EXAMINATION SECTION</b>		
Superintendents		
Senior Assistants		
Junior Assistants		
Junior Assistants - cum - Typists		
Record Assistants		
Attenders		
<b>SC/ST CELL</b>		
Superintendents		
Senior Assistants		
Steno / Typist		
Attenders		
<b>GUEST HOUSE</b>		
Cook		
Attender		
<b>COLLEGE DEVELOPMENT COUNCIL</b>		
Senior Stenographer		
<b>ENGINEERING SECTION</b>		
<b>ENGINEERING ESTABLISHMENT</b>		
Superintending Engineer		
Executive Engineer		
<b>OFFICE:</b>		
Superintendents		
Senior Assistants		
Junior Assistants		
Store Keeper		
Attenders		
<b>CIVIL BRANCH</b>		
Deputy Executive Engineers		
Assistant executive Engineers		
Assistant Engineers		
Draughtsman Gr. III		
Work Inspectors		

Name of the Post	No of Posts	Scale of Pay must be mentioned here against each post as per the Government norms.
<b>ELECTRICAL BRANCH</b>		
Assistant Engineers		
Line Inspector		
Electricians		
Assistant Electrician		
Switch Board Operators		
Helper		
<b>WATER WORKS</b>		
Pump Driver		
Assistant Pump Drivers		
Wheel Valve Operators		
Fitter		
Assistant Fitter		
Plumber		
<b>WATCH &amp; WARD</b>		
Watchmen		
Security Guards		
<b>GARDENING</b>		
Garden Supervisor		
Gardeners		
<b>SANITATION</b>		
Sweepers		
Sweepers - cum - Scavengers		
<b>TRANSPORT</b>		
Drivers		
Cleaners		
<b>TELEPHONE</b>		
Telephone Operators		
<b>UNIVERSITY LIBRARY</b>		
Deputy Librarian		
Assistant Librarian		
Library Assistants Gr. I		
Library Technical Assistants		
Junior Library Assistants		
Assistant Binder		
Binder Boy		
Senior Assistants		
Junior Assistants		
Record Assistants		
Attenders		

Name of the Post	No of Posts	Scale of Pay must be mentioned here against each post as per the Government norms.
<b>HEALTH CENTRE</b>		
Medical Officers		
Lady Medical Officer		
Pharmacist Gr. II		
Staff Nurse		
Auxillary Nurse Midwife		
Hospital Boy		
<b>HOSTEL MANAGEMENT</b>		
Under University Establishment		
Superintendents		
Manager (Sr. Asst.)		
Senior Assistants		
Junior Assistants		
Store Keeper		
Attenders		
Under Hostel Management		
Warden		
Additional Wardens		
Deputy Wardens		
Stewards		
Assistant Steward / Store Clerk		
Head Cooks		
Assistant Cooks		
Helpers		
Servers		
Cleaners		
Attenders		
Provision Cleaners		
Watchmen		
Sweeper - cum - Scavengers		
<b>UNIVERSITY COLLEGE COLLEGE OFFICE</b>		
Principal		
Assistant Registrars		
Superintendents		
Stenographer		
Senior Assistants		
Junior Assistants		
Attenders		

Name of the Post	No of Posts	Scale of Pay must be mentioned here against each post as per the Government norms
<b>TEACHING DEPARTMENTS</b>		
<b>School of Business Management</b>		
Professors		
Associate Professors		
Assistant Professors		
Technical Assistant		
Junior Assistant		
Attenders		
<b>School of Computer Science</b>		
Professors		
Associate Professors		
Assistant Professors		
Technical Assistant		
Junior Assistant		
Attenders		
<b>School of Chemistry</b>		
Professors		
Associate Professors		
Assistant Professors		
Technical Assistant		
Junior Assistant		
Attenders		
<b>School of Life Sciences</b>		
Professors		
Associate Professors		
Assistant Professors		
Technical Assistant		
Junior Assistant		
Attenders		
<b>Centre for Communications</b>		
Head of Computer Center		
Programmer		
Computer Operator		
Technical Assistant		
Junior Assistant		
Junior Stenographer		
Attender		

Name of the Post	No of Posts	Scale of Pay must be mentioned here against each post as per the Government norms.
SCIENCE & INSTRUMENTATION CENTRE		
Associate Professor / Technical Officer Gr. II		
Technical Officer Gr. I		
Mechanics		
Glass Blower		
Electrician		
Technicians Gr. IV (Electronics)		
Technicians Gr. II		
Technicians Gr. I		
Gas Mechanic		
Work Shop Assistant		
Junior Assistant		
PHYSICAL EDUCATION		
Director of Physical Education		
Assistant Directors		
Coaches		
Junior Assistant		
Marker		
Attenders		
ADULT EDUCATION		
Project Officer		
Technical Assistant		
Accounts Clerk		
NSS		
Coordinator		
Junior Assistant		
Junior Stenographer		
Attender		

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