



UTTAR BANGA KRISHI VISWAVIDYALAYA

PUNDIBARI : COOCH BEHAR : WEST BENGAL

PIN – 736165

Phone – (03582) 270142 Fax – (03582) 270249

COMPTROLLER'S DEPARTMENT

From : Mr. Arnab Ghosh
Assistant Auditor &
In-Charge, Comptroller's Department

E-mail: ubkv_comptroller@yahoo.com

auditorubkv@gmail.com

Mob.: 09434096932, 09874396259

Ref. No. UBKV/Comp. - 36/2023-24

Date: 27/04/2023

NOTICE

All respected Higher Officials, Deans & Directors, In- Charges are hereby requested to follow the guidelines as mentioned in the following attachments for preparing a University Maintenance Budget Estimate for the period of April, 2023 to March, 2024. Date of Budget Meeting- 04/05/2023

Venue of Budget Meeting- Vice Chancellor's Conference Room, Time- 12:00 o'clock, Duration- 3-4 hours.

Agenda-

- Formation of Budget Committee of The UBKV for the FY 2023-24
- Fixation of the proposed Authority & Responsibilities of this Committee
- University Maintenance Budget Confirmation for the FY 2023-24
- Budget Estimate for Maintenance of UBKV Employee's Provident Fund Account
- Budget Estimate for maintenance of UBKV MBF Account
- Budget Estimate of any other University Programme, which will be proposed as table agendum, by each member of this meeting
- Any necessary amendment in the head of source & application, fund codification logic & nomenclature as proposed in their budget estimate, which are not mentioned in the attachment 4&5.
- Fixation of general guidelines for implementing Process or Course of Action or Action Plan of each confirmed budget estimate of each responsibility unit of the University.

The attachments are as follows: -

- 1). Annexure I (For maintaining consistency with the General Procurement Process)
- 2). Annexure II (For General Guidelines)
- 3). Annexure III (For Budget Format)
- 4). Accounting Code of 'Source & Application'
- 5). Fund Code

Sd/-

(ARNAB GHOSH)

ICD & AA

Copy forwarded for information and necessary action to the: -

(1) The Director of Research, UBKV, Pundibari. (2) The Director of Farms, UBKV, Pundibari. (3) The Director of Extension Education, UBKV, Pundibari. (4) The Dean, Faculty of Agriculture, UBKV, Pundibari. / The Dean, Faculty of Horticulture, UBKV, Pundibari. / The Dean, Faculty of Technology, UBKV, Pundibari. / The Dean, Post Graduate Studies, UBKV, Pundibari (5) The Dean, Students' Welfare, UBKV, Pundibari (6) The Associate Dean, College of Agriculture, Majhian, (7) The In-Charge, RRS, Terai Zone, UBKV, Pundibari / The In-charge, RRS, Hill Zone, UBKV, Kalimpong / The In-charge, RRS, OAZ, UBKV, Majhian, Dakshin Dinajpur, (8) The In-charge, RRSS, UBKV, Kharibari, / The In-charge, RRSS, UBKV, Manikchak, Malda/ The In-charge, RRSS, Hill Zone, UBKV, Pedong (9) The Deputy Registrar, UBKV, Pundibari. (10) The In-charge, Comptroller's Department, UBKV, Pundibari. (11) The Development Officer, UBKV, Pundibari. (12) The A.D.F., (Ag.) / The A.D.F. (Hort.), UBKV, Pundibari. (13) The In-charge, Work's Deptt., UBKV, Pundibari. (14) The In-charge, Central Library, UBKV, Pundibari. (15) The Medical Officer, UBKV, Pundibari. (16) The Assistant Registrar, UBKV, Pundibari. (17) The V.C's Secretariat, UBKV, Pundibari. (18) The Caretaker, UBKV, Pundibari (19) The Security In-charge, UBKV, Pundibari, (27) The P.A. to Registrar, UBKV, Pundibari (28) The Camp Office, UBKV, Kolkata (29) Notice Board: Office (30) University Website (31) Office Copy.

Arnab Ghosh .

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Annexure-I

Guidelines for procurement of goods & services in connection with the Contingent

Budget of the UBKV is enumerated below: -

- Each broad head of charges of this sanctioned budget estimate is to be treated as requiring administrative approval of all activities in relation with that particular broad head of charge.
- All procurement of goods & services and works activities under each sanctioned budget head are to be made within the Financial Sanction Limit as mentioned in this budget estimate individually.
- Every related subject of procurement of Goods & Services and University-Repairing Works activities should be complied with the related provisions of the Delegation of Financial Powers of the University.
- All expenditures are to be related with the Maintenance Budget Estimate of the University for the Financial Year 2023-24
- All expenses, except contingent nature, are to be incurred in the credit mode. It is to be noted that all related payment will be made in DBT mode. It is to be noted that no partial connection will be entertained.
- If possible, every contingent expense is to be made in advance mode
- Each related procurement process is to be followed as per the prevailing rules and the University Purchase Policy (UPP).

Annexure-II

Policy & Procedure for implementation of the budget concerned

Guidelines for using a Budget Estimate for the period from 01st. April 2023 to 31st. March 2024

- Labour cost is to be borne by the Internal Resource Generation Fund of the University only. Hence such cost of each project or programme are to be transferred to Internal Resource Generation Fund of the University time to time. Labour cost is significant key factor of production and experiment. Hence separate budget is to be prepared for budgetary control over labour cost.
For better labour cost management, 15 days outstanding wages may be introduced. Optimal mix on available labour force is very much essential key factor for reducing cost of production or trial or experiment. In case of peak season labour force requirement, supplementary farm mechanisation process may be introduced. Minimum base cost of operational labour can not be below than the labour cost rate under the Minimum Wage Act 1948. Cost of implementation of the EPF&MP Act 1952 and any amendment thereof will have to be considered at the time of estimation of the budgeted labour cost (CTC).
- Guidelines of ICAR for SRF/RA should be considered as yardstick for any indigenous project or programme of the University
- Maintenance of Lab. Equipment, Machineries, Farm Implements are to be made under the Specific Maintenance Contract which is to be approved by the University Lab. Equipment/Farm Implements/Machineries Maintenance Policy
- Each Revenue Generation Perspective, as mentioned in the Budget Proposal, is to be assessed in the light of Competitive Transfer Pricing Policy of the University.
- Each responsibility unit of the University should assure that such unit follow the Uniform Procurement Planning Process under the modalities as prescribed in the Rule 47 of WBFR, University Purchase Policy (UPP), and subsequent amended thereof. It is to be noted that such policy / procedure should frame in view of the rules & regulations as specified in the G.O.No.-5400-F(Y) dt. 25th.June 2012 and G.O.No.-10500-F dt. 19th.November 2004.
- Each such unit should assure that the maintenance of the Delegation of Financial Power Rules, as adopted by the University time- to-time, will be judicially complied in the case of each significant procurement process, implemented during the concerned budget period.
- All implementing units of the University should set up the "Action Plan" along with "Related Optimal Time Management Schedule" on the basis of their approved budget
- Estimation of TA/DA expenses should be followed the University TA/DA Rules & Regulations and any amendment thereof.



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Annexure-III

Format of Budget

Name of the Responsibility Unit-
Name of Responsible Authority-
Place of implementation-
Period of the Financial Year involved-

Statement showing the Budget Estimate of this responsibility unit for the period of CFY 2023-24

Sl. No.	Description of Sources	Code	Budgeted Amount- ₹ in Lakhs	Description of Application	Code	Budgeted Amount- ₹ in Lakhs
	Total			Total		

Note: - All Source & Application Codes & corresponding Nomenclatures must be chosen from the attached documents. If any such code or nomenclature is/ are not available in the list attached herewith (4&5), then it will be incorporated with prior consultation with the Comptroller's Department of the UBKV.

Prepared by
(Name, Designation)

Passed by
(Name, Designation, Seal)

Following points are to be considered at the time of preparation of this current financial year budget estimate: -

- Short Term Budget Period is restricted within the Current Financial Year (CFY) 2023-24
- Proposition of Budgeted expenditure should be recommended in the light of prospective source of the corresponding Budgeted Income
- No superfluous income or expenditure prospect has been recommended in the concerned budget proposal
- Budgetary Accounting code as well as Programme/ Project/ Venture code will have to be used in the budget proposal evenly. If any new code is needed, then prior consultation with the Comptroller's Department in this regard is to be made essentially.
- Budget is to be prepared on the basis of neediness, not to be guided by the fund utilisation aspect.
- Budget should be based on the seasonality aspect of the product concerned, if it is required so.
- At the time of preparation of this current year budget estimate, previous-financial year-non-performing-sanctioned activities have been considered with due diligence.
- If any expenditure or revenue take place in the month of April'2023, these all are to be considered at the time of preparation of this maintenance budget.