

Sher-e-Kashmir
University of Agricultural Sciences & Technology of Kashmir
Srinagar, Kashmir

C I R C U L A R

Sub:- Consolidation & Submission of Revised Estimates 2026-27 and Budget Estimates 2027-28.

The Budget discussion with the Adm. Department and the Finance Department, GOJK being time & schedule bound, the consolidated Budget demand /requirement is to be prepared and submitted through on-line as well as hard copy, well in advance, in the month of July every year, to the concerned quarters, as a routine & obligatory practice.

In this context, All the Dy. Comptroller's/Assistant Comptroller's/ concerned DDO's of the Constituent Units (Non-Plan / AICRP/ KVK) of SKUAST-Kashmir are requested to prepare and furnish the Budget information of their respective units in the prescribed & enclosed formats by or before 27th of July 2026 to enable this office to consolidate and submit the same to the funding agency well in time failing which the demand of the defaulter stations/units shall not be reflected under the consolidated Budget demand of the University and the concerned HOD/DDO shall be personally responsible for the consequences.

It is further impressed upon all the concerned, that the preparation of Budget has to be calculated realistically with utmost accuracy and care. The B-4 II statement should be prepared on actual basis reflecting effects of retirements/recruitments during the financial year 2026-27 and Revised statement of leave encashment for the year 2026-27 should also be furnished as per the actual pay details.

The information shall be furnished separately under Non-Plan / AICRP/ KVK and other centrally funded projects both in hard as well as soft copy. Moreover, Due-Drawn statements in respect of both Teaching and Non-teaching officers/ officials who have been placed in higher scales under CAS and TTCAS/ Incremental Arrears with financial concurrence thereof may also be furnished, indicating therein monthly implication of each individual so that justification with regard to the enhancement of salary component could be cleared to the Funding authorities.

The information complete in all respects should reach this office by or before the scheduled date i.e. 27th of July 2026 positively.

The Matter may be treated as Most Urgent/ Time Bound

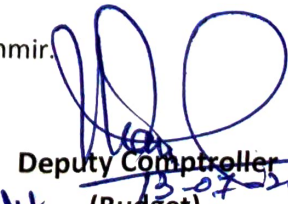
No: AU/Accts/Budget/2026-27/3461-3531

Dated:- 13-07-2026

Copy for information to the:-

- All Officers of the University of SKUAST-Kashmir.
- All HOD/PI/PC /I/C Stations /Units / Divisions _____
- All Dy. /Assistant Comptrollers / _____
- In charge ARIS for uploading on University Website.
- SVC for information of the Hon'ble Vice Chancellor, SKUAST-Kashmir.

Sd/-
Comptroller


Deputy Comptroller
(Budget)

S K U A S T - K

Revised Estimates for the Financial Year 2026-27 and Budget Estimates 2027-28
Under NON-PLAN/AICRP/KVK Sectors/ other funded Projects

(Form B2)
Rs. In lacs

S.No	Object Head	Accounts of the previous Year 2025-26	Accounts for last 6 months of the previous Fin. Year 2025-26	Accounts for first 6 months of the ongoing Fin. Year 2026-27	Original Estimates for the ongoing financial year 2026-27	Revised Estimates for the ongoing financial year 2026-27	Estimates for the Budget year 2027-28
1	2	3	4	5	6	7	8
A	Salaries						
	<i>Pay in Pay Band (Basic Pay)</i>						
	<i>D. A</i>						
	<i>M. A.</i>						
	<i>H. R. A.</i>						
	<i>C C A</i>						
	<i>G. Ins.</i>						
	<i>NPS</i>						
	<i>TA</i>						
	<i>CEA</i>						
	<i>Others</i>						
	TOTAL:- (A)						
B							
	<i>CAS / incremental Arrears Teaching (Enclose due and drawn statement of each individual.)</i>						
	<i>Arrears on a/c of placement under OTCAS/ TTCAS / incremental Arrears (Enclose individual wise statement)</i>						
	<i>Internship</i>						
	<i>Medical Re-imbursement</i>						
	<i>DA Arrears</i>						
	<i>Any other financial implications supported with relevant sanctions & documents</i>						
	Total (B)						
	Total (A+B)						
C	<i>Other charges (Revenue Utilization)</i>						
	TOTAL(A+B+C)						

- Separate B-2 forms shall be filled up for Non- Plan /KVK/AICRP & Externally Aided Projects

Dy./ Assistant Comptroller

HOD

FORM B-3

BUDGET YEAR _____

DEPARTMENT _____

OFFICE _____

Pay of Establishment for the financial year 2026-27 (Revised Estimate) & 2027-28 (Estimates).

<i>S. No</i>	<i>Object Head</i>	<i>Designation</i>	<i>Pay Level</i>	<i>No of sanctioned Post</i>	<i>No of filled posts</i>	<i>Amount (Rs in lacs)</i>
A	Teaching					
		Prof	RI-14 144200- 218200			
		Asso. Prof				
		Asstt. Prof				
	Total (T)					
B	Non-Teaching					
		Tech. Asstt				
		Asstt. Registrar				
		Others				
	Total (N.T)					
	Total (T+N.T)					

Notes:

1. Separate forms shall be filled for Non-Plan / KVK/ AICRP and Externally Aided Projects (EAP). Further Contractual/Adhoc/Guest Lecturers should be reflected with their nomenclature Separately for 2026-27 and 2027-28
2. Actual salary on existing/filled posts shall be reflected for the financial year 2026-27 and salary of sanctioned posts shall be reflected for the financial year 2027-28

Signature of Dy./Assistant Comptroller

Signature of HOD

FORM B-4 (I)

**Object head-wise actual expenditure/ proposed expenditure for pay of
Teaching/ Non Teaching**

BUDGET YEAR _____

DEPARTMENT _____

OFFICE _____

(Rs in Lacs)

S. No	Object Head	Accounts of Previous Fin. Year 2025-26	Original Estimates for the ongoing Fin. Year 2026-27	Revised Estimates for the ongoing Fin. Year 2026-27	Estimates for the Budget Year 2027-28
1	2	3	4	5	6
A	Teaching				
	I/ Pay Band				
	D. A				
	M. A.				
	H. R. A.				
	C C A				
	GLI				
	NPS				
	Transport Allowance				
	CEA				
	Others*				
	Total (T)				
B	Non-Teaching				
	I/ Pay Band				
	D. A				
	M. A.				
	H. R. A.				
	C C A				
	GLI				
	NPS				
	Transport Allowance				
	CEA				
	Others*				
	Total (N.T)				
	Total (T+N.T)				

PP-Personal Pay , SP-Special Pay; CA – Charge Allowance, Compensatory Allowance etc

* Each of the allowance that is drawn along with salary should be shown separately with nomenclature.

Notes:

1. Separate forms shall be filled for Non-Plan / KVK/ AICRP and Externally Aided Projects (EAP).
2. In column 3, kindly indicate accounts (actual expenditure) of the year preceding the ongoing financial year. In column 4 & 5, indicate original estimates and revised actual estimates for the ongoing financial year. Column 6 relates to the Estimates for the Budget Year 2027-28

Signature of Dy/Assistant Comptroller

Signature of HOD

Revised (Actual) Schedule of Establishment for the financial year 2026-27 (Non-Plan /AICRP /KVK's & Externally Aided Projects)
Name of Division/Unit/Station.....

(B-4-Revised)

S. No	Name with Designation	Pay Level of the Post	No of Posts T F V	Name of incumbent	Actual Pay as per pay Matrix on 1 st April 2026	Total for 12 months	Amount of increment 8 Months	Total Pay 2026-27 (7+8)	DA	MA	HRA 10/20%	C C A	NPS @14%	G L I	T A	C E A	Other (SP-PP-CA)	T O T A I
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	16	17
1	Teaching																	
	Prof	RI-14 144200- 218200																
	Total 1																	
2	Non-Teaching																	
	Total 2																	
	Total 1+2																	
3	NPS Teaching																	
	Total 3																	
4	NPS Non-Teaching																	
	Total 4																	
	Total 3+4																	
	Total 1+2+3+4																	

Note:1) Actual status of the post as per the sanctioned strength may please be indicated in the relevant column with details where post has been up

graded under CAS/deployment if any.

2) CEA as per actual (disbursed) during the year 2026-27

3) Contractual/Adhoc salary should also be reflected/indicated separately.

4) Separate B-4 shall be furnished for Non-Plan/ KVK/AICRP & Externally Aided Projects

Signature of Dy/ Asst Comptroller

Signature of HOD

Schedule of Establishment for the financial year 2027-28 (Non-Plan /AICRP/KVK's & Externally Aided Projects

Name of Division/Unit/Station.....

(B-4)

S. No	Name with Designation	Pay Level of the Post	No of Posts T F V	Name of incumbent	Actual Pay as per pay Matrix on 1 st April 2027	Total for 12 months	Amount of increment 8 Months	Total Pay 2027-28 (7+8)	DA	MA	HRA 10/20%	C C A	NPS @14%	G L I	T A	C E A	Othe rs (SP-PP-CA)	T O T A I
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	16	17
1	Teaching																	
	Prof	RI-14 144200- 218200																
	Total 1																	
2	Non-Teaching																	
	Total 2																	
	Total 1+2																	
3	NPS Teaching																	
	Total 3																	
4	NPS Non-Teaching																	
	Total 4																	
	Total 3+4																	
	Total 1+2+3+4																	

Note:

- 1) Contractual/Adhoc salary should also be reflected/indicated separately.
- 2) Separate B-4 shall be furnished for Non-Plan/ KVK/AICRP & Externally Aided Projects

Signature of Dy. Comptroller/ Asst Comptroller

Signature of HOD

Revised (Actual) Schedule of establishment for the financial year 2026-27 for Non-Plan/AICRP/KVK

Name of Department : _____

B-4 (ii)

S.No	Designation	No of Posts T F V			Level	Basic Pay as on 01/04/2026	Total for 12 months	Amount of increment 8 Months	Total Pay 2026-27 (6+7)	DA	MA	H R A	C C A	T A	C E A	N P S	GLI	Othe rs (SP- PF- CA)	T O T A l
		S T R E N G T H	F I L L E D	V A C A N T															
1	2	3			4	5	6	7	8	9	10	11	12	13	14	13	16	17	18
1	Teaching Prof																		
	Assoc Prof																		
	Asstt Prof																		
	Total 1																		
2	Non-Teaching																		
	Comptroller																		
	Deputy Comptroller																		
	Others (with complete post wise details)																		
	Total 2																		
	G. Total (1+2)																		

Note:- The salary of filled post as on 01/04/2026 should be shown only. However, with regard employees who have retired/recruited on or after 02/04/2026, their salary should be shown only for those months they were in active service.

1. The nomenclature of post should be clubbed with identical post i.e all professors should be clubbed as one entity likewise all cadres should be clubbed in their respective cadres/posts.
2. 2) CEA as per actual (disbursed) during the year 2026-27

Signature of Dy/ Asst Comptroller

Signature of HOD

Schedule of Establishment for the financial year 2027-28 (Non-Plan /AICRP /KVK's & Externally Aided Projects

Only for filled Posts

Name of Division/Unit/Station.....

(B-4)

S. No	Name with Designation	Pay Level of the Post	No of Posts T F V	Name of incumbent	Actual Pay as per pay Matrix on 1 st April 2027	Total for 12 months	Amount of increment 8 Months	Total Pay 2027-28 (7+8)	DA	MA	HRA 10/20%	C C A	NPS @14%	G L I	T A	C E A	Other rs (SP-PP-CA)	T O T A I
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	16	17
1	Teaching																	
	Prof	Rt-14 144200- 218200																
	Total 1																	
2	Non-Teaching																	
	Total 2																	
	Total 1+2																	
3	NPS Teaching																	
	Total 3																	
4	NPS Non-Teaching																	
	Total 4																	
	Total 3+4																	
	Total 1+2+3+4																	

Note:

- Contractual/Adhoc salary should also be reflected/indicated separately.
- Separate B-4 shall be furnished for Non-Plan/ KVK/AICRP & Externally Aided Projects

Signature of Dy. Comptroller/ Asst Comptroller

Signature of HOD

Schedule of establishment for the financial year 2027-28 for Non-Plan/AICRP/KVK

Name of Department : _____

B-4 (ii)

S.No	Designation	No of Posts T F V			Level	Basic Pay as on 01/04/2027	Total for 12 months	Amount of increment 8 Months	Total Pay 2027-28 (6+7)	DA	MA	H R A	C C A	T A	C E A	N P S	G LI	Othe rs (SP- PP- CA)	T O T A L
		S T R E N G T H	F I L L E D	V A C A N T															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
1	Teaching Prof																		
	Assoc Prof																		
	Asstt Prof																		
	Total 1																		
2	Non-Teaching																		
	Comptroller																		
	Deputy Comptroller																		
	Others (with complete post wise details)																		
	Total 2																		
	G. Total (1+2)																		

1. The nomenclature of post should be clubbed with identical post i.e all professors should be clubbed as one entity likewise all cadres should be clubbed in their respective cadres/posts.

Signature of Dy./ Asst Comptroller

Signature of HOD

Schedule of establishment for the financial year 2027-28 for Non-Plan/AICRP/KVK (only for filled posts)

Name of Department : _____

B-4 (ii)

S. No	Designation	No of Posts			Level	Basic Pay as on 01-04-2027	Total for 12 months	Amount of increment	Total Pay 2027-28 (6+7)	DA	MA	HRA	CCA	N P S	C E A	T A	G L I	Others (SP-PP-CA)	T O T A L
		T F V																	
		S T R E E N G T H	F I L L C A N N	V															
1	2	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1	Teaching Prof																		
	Assoc Prof																		
	Asstt Prof																		
	Total 1																		
2	Non-Teaching																		
	Comptroller																		
	Deputy Comptroller																		
	Others (with complete post wise details)																		
	Total 2																		
	G. Total (1+2)																		

1. The nomenclature of post should be clubbed with identical post i.e all professors should be clubbed as one entity likewise all cadres should be clubbed in their respective cadres/posts.

Signature of Dy./ Asst Comptroller

Signature of HOD

Sher-e-Kashmir University of Agricultural Sciences & Technology of Kashmir Shalimar Campus

Gist of Post Position under Non-Plan /AICRP/KVK Sector/ Externally Aided Projects for the financial year 2026-27 and 2027-28
(Separately for each sector/year)

Scheme _____

(Annexure-II)

S NO	Nomenclature of the Post	Pay level of the post	Total Sanctioned Posts	Filled	Vacant	Total Pay	Pay of Filled Posts	Pay of vacant Posts	Remarks if any
1	2	3	4	5	6	7	8	9	10
A	Teaching Professor	RL-14 144200-218200							
	Asso. Professor								
	Asstt. Professor								
	Total (A)								
B	Non-Teaching STA								
	Dy/Asstt/DDO								
	Head Assistant								
	Accountant	RL-6 35400-112400							
	Others								
	Total:- (B)								
	Total (A+B)								

Note: It should be ensured that vacant posts shown are on the basis of actual sanctioned posts not upgraded under CAS.

OB 01-04-2025	No of Retirees 2025-26	Total	Recruitment made (if any)	Net	No of Retirees 2026-27	Provision included in RE 2026-27	Provision included in BE 2027-28
1	2	3	4	5	6	7	8
		2+3		4-5			9

Signature of Dy/ Asst Comptroller

Signature of HOD

Sher-e-Kashmir University of Agricultural Sciences & Technology of Kashmir Shalimar Campus

List of Vehicles

(Annexure-III)

S.NO	NAME of Office	Vehicle NO. and date of Purchase	Type of vehicle	Attached to	Remarks if any
1	2	3	4	5	6
					Functional/Non functional

List of Telephones

(Annexure-IV)

S.NO	NAME of the Office Div/Station/Unit/Faculty	OFFICIAL Land Line Mobile	Residence Land line Mobile	Attached to
1	2	4	5	6

Signature of Dy/ Asst Comptroller /DDO

Signature of HOD

Sher-e-Kashmir University of Agricultural Sciences & Technology of Kashmir Shalimar Campus

List of Photocopier under Non-Plan Sector

(Annexure-V)

S.NO	NAME of Office	Specification/Date of Purchase	Quantity	Attached to	Remarks if any
1	2	3	4	5	6

List of Computers under Non-Plan Sector

(Annexure-VI)

S.NO	NAME of Office	Specification/Date of Purchase	Quantity	Attached to	Remarks if any
1	2	3	4	5	6

Signature of Dy/ Asst Comptroller /DDO

Signature of HOD

Statement Showing the details of Pension and other benefits of retirement cash in lieu of leave salary Estimates for the financial year 2026-27 & 2027-28

[illegible]

(Annexure-VIII)

(Annexure-VIII)								
S No	Name of the post	Pay level of the Post	Total Pay of the Post	Male	Salary of Male Staff	Female	Salary of Female Staff	Salary of Vacant Posts
A	Teaching							
	Professor							
	Assoc. Professor							
	Asstt. Professor							
	Total (A)							
B	Non-Teaching							
	STA							
	Head Assistant							
	Others							
	Total (B)							
	Grand Total (A+B)							
2. Separately for 2026-27 and 2027-28								

Signature of HOD

FORM B-1

(Receipt Budget)

BUDGET YEAR _____
DEPARTMENT _____
OFFICE _____

S.No	Receipts head description	Accounts of the previous Year 2025-26	Receipts for last 6 months of the previous Fin. Year 2025-26	Receipts for 1 st 6 months of the ongoing Fin. Year 2026-27	Original Estimates for the ongoing financial year 2026-27	Revised Estimates for the ongoing financial year 2026-27	Estimates for the Budget year 2027-28
1	2	3	4	5	6	7	8
1.	Sale of trees etc.						
2.	Sale of tender documents etc.						
3.	Sale of farm produce etc.						
4.	Fee (Tuition fee) etc						
5.	Fee (self finance fee)						
6.	Library fine etc.						
7.	Counselling fee etc.						
8.	Sale of milk etc.						
9.	Rent etc.						
10.	Interest earned etc.						
11.	Auction						
12.	Misc.						
13.	Sale of forms						
14.	Any other item						
	Total (A)						
	Deduct Refunds						
	Total (B)						
	Total A-B						

Note: in Column 3, kindly indicate actual realization during the financial year preceding the ongoing financial year. In column 4 & 5, indicate realization during last 6 months of the year preceding the ongoing financial year and for 1st 6 months of the ongoing financial year. In column 6 & 7, indicate original and Revised Estimates of the ongoing financial year. Column 8 relates to budget year

Signature of Dy/ Asst Comptroller

Signature of HOD

FORM B-1 (2)

BUDGET YEAR _____

DEPARTMENT _____

OFFICE _____

(Revolving Fund Account)

S.No	Receipts head description	Accounts of the previous Year 2025-26	Receipts for last 6 months of the previous Fin. Year 2025-26	Receipts for 6 months of the ongoing Fin. Year 2026-27	Original Estimates for the ongoing financial year 2026-27	Revised Estimates for the ongoing financial year 2026-27	Estimates for the Budget year 2027-28
1	2	3	4	5	6	7	8
1.	Sale of plants material etc.						
2.	Revenue of projects etc.						
3.	Auction etc.						
4.	Interest earned						
5.	Form produce						
6.	Sale of seed						
7.	Any other item (Kindly Specify)						
	Total:-						

Signature of Dy/ Asst Comptroller

Signature of HOD