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UNIVERSITY OF KERALA

Thiruvananthapuram, Kerala, India – 695034

(Established as University of Travancore by the Travancore University Act in 1937 and reconstituted as University of Kerala by the Kerala University Act of 1957 and presently governed by the Kerala University Act of 1974 passed by the Kerala State Legislative Assembly)

(Re-accredited by NAAC with 'A++' Grade)

www.kufinance.info, www.keralauniversity.ac.in

Fin II/1/Budget 2027-28 *Thiruvananthapuram, October 01, 2026*

CIRCULAR

Sub: Budget Estimates 2027-28 – Proposals called for – reg.

The Heads of Department/Offices are requested to forward **4 copies** of Budget Estimates 2027-28 along with estimates of revenue and expenditure in the prescribed proforma to Finance II Section on or before **09/10/2026.**

Budget Estimates for 2027-28 may be prepared taking into account the Academic and Administrative needs of each Department. The existence of certain teaching or non-teaching posts in the past years or a provision under a particular head or sub head in the current year's budget shall not be taken as a ground for their continuance.

Proposals related to works may be submitted as follows;

(i) Plan proposals may be forwarded to the Director, Planning and Development after obtaining rough estimates for each proposal from the University Engineer.

(ii) Non-Plan proposals may be forwarded to the University Engineer for compilation.

Separate proposals, in detail, for allocation of plan funds and projects that are to be undertaken with the help of sponsoring agencies may also be forwarded directly to the Director, Planning and Development.

Suggestions for generating internal revenue will be appreciated.

User charges such as lab testing fee etc may be reviewed and proposals for revision may be forwarded separately through the dealing section. Details of self financing programmes, if any, undertaken may be detailed separately along with estimated receipts from the programmes. Every effort has to be taken to limit unproductive expenditure and steps taken by the Department in this regard may be furnished along with the proposals, which may be drafted with a realistic approach. ***The Budget proposals shall be approved by the Department Council and a certified copy of the minutes of the meeting of the council shall be sent along with the proposals.***

OFFICE OF THE FINANCE OFFICER • UNIVERSITY OF KERALA • THIRUVANANTHAPURAM

FINANCE OFFICER

To

All Heads of Departments /Centres/Officers in the University.

(Please see overleaf for guidelines)

GUIDELINES FOR DRAFTING BUDGET PROPOSALS

The University Budget is broadly divided into four parts:

Part I:	Non-Plan	Deals with receipts and expenditure connected with the normal functioning of the University
Part II:	Plan	Deals with receipts and expenditure on development activities in the University out of Plan provision
Part III:	Earmarked Funds	Deals with receipts and expenditure against funds earmarked for specific purposes as stipulated by the Funding agencies.
Part IV:	Debts & Deposits	Deals with receipts and expenditure relating to debt, deposits, advances, etc.

REVISED ESTIMATES FOR 2026-2027

Revised Estimates should represent the anticipated expenditure for the current year. The following factors should be taken into account while preparing the revised estimates.

- The actual expenditure during the first 5 months of the year.
- The expenditure likely to be incurred during the remaining 7 months of the year.
- Any re-appropriation of funds already made or proposed to be made.
- New schemes / Heads of accounts / proposals that have been sanctioned in the course of the year.

BUDGET ESTIMATES FOR 2027-2028

I. Estimates of revenue and expenditure under existing sanctions.

Salary & Allowances: Estimates shall be made on the basis of expenditure likely to be incurred for the existing staff, irrespective of the actual sanctioned strength. No provision shall be made for posts kept in abeyance. If any officer is on deputation elsewhere, salary of the substitute alone shall be included in the estimate. **A statement showing the details of all employees (both Teaching and Non-Teaching) in the Department should be furnished in the proforma appended.** If any employee is to retire during the next two financial years, i.e. upto March 2028, the date of retirement may be marked against his/her name. Estimates on salary of teaching and non-teaching staff may be furnished separately. Salary and allowances of staff appointed with UGC-assistance/Plan shall not be included in these estimates, but to be included under appropriate heads under Part II or III, as the case may be.

Contingencies: Full details of contingent expenditure in respect of recurring items such as rent, pay of contingent employees, telephone charges, etc., shall be given. If there are any abnormal variations, a brief explanation may also be given. Contingent expenditure required for projects or schemes aided by outside agencies shall not be included. Details of vehicles in the department (type of vehicle, reg. no, annual cost of maintenance, etc) shall also be given. *If the plan funds / UGC assistance are available for any of the items of expenditure under contingency, such expenditure shall not be included in the Non-Plan estimates.*

II. ***New Proposals***

Estimates of revenue and expenditure in respect of new proposals shall be given separately. Proposals for acquiring new machinery or equipment or for starting new courses may be given along with the details of corresponding recurring and non-recurring expenditure under salary, allowances and contingencies.

III. ***Salary & contingent expenses of centres established under PLAN***

In case of Centres established under plan, adequate provision for continuance of the centres shall be claimed in the plan proposals of the succeeding years.

RECEIPTS

UNIVERSITY OF KERALA

ANNEXURE I

REVISED ESTIMATES OF RECEIPTS FOR 2026-27 AND BUDGET ESTIMATES FOR 2027-2028

Description	Accounts 2023-2024	Accounts 2024-2025	Accounts 2025-2026	Budget Estimates 2026-27	Revised Estimates 2026-27	Budget Estimates (Proposals) 2027-2028	Remarks
1. Fees (a) Tuition Fees (b) Special Fees (c) Examination Fees (d) Other Fees 2. Other Receipts (specify) (a) (b) (c) (d) (e) (f) (g)							
TOTAL							

NB: Proposals for generating additional revenue may be forwarded separately.

Head of the Department/Head of the Institution

DETAILS OF INCOME SOURCES

SPECIAL FEE COLLECTED (2026-27)

Sl. No.	Item Description	Rate in Rupees	Total Amount Collected in Rupees
1	Library Fee		
2	Students Affiliation Fee		
3	Medical Inspection Fee		
4	Sports Affiliation Fee		
5	University Union Fee		
6	Students Aid Fund		
7	Women's Study Unit		
8	Student Care fund		
9	Department Union Fee		
10	Quasi University fee		
11	Athletic/ Sports Fee		
12	Audio Visual Fee		
13	Magazine Fee		
14	Journal Fee		
15	Lab fee		
16	Stationary Fee		
17	Students Group PAIS		
18	Others(specify)		
19			
20			

Head of the Department/Head of the Institution

OTHER FEE COLLECTED (2026-27)

Sl. No.	Item Description	Rate of Fees Collected in Rupees	Total amount collected in Rupees
1	Registration Fee		
2	Admission Fee		
3	Tuition Fee		
4	Exam Fee		
5	Membership Fee		
6	Affiliation Fee		
7	Administration Fee		
8	Caution Deposit		
9	Fee for Technical Services		
10	Fee for Consultancy Services		
11	Rent		
12	Sale of Scrap		
13	Interest		
14	Fellowship		
15	Research Fee		
16	Fine/ Penalty		
17	Auction of trees in Karyavattom / SH Campus		
18	Rent from promotional program		
19	Others(specify)		

Head of the Department/Head of the Institution

EXPENDITURE

UNIVERSITY OF KERALA

ANNEXURE II

REVISED ESTIMATES OF EXPENDITURE FOR 2026-27 AND BUDGET ESTIMATES FOR 2027-2028

Sub & Detailed Heads	Actuals			Budget Estimates 2026-27	Actuals		Total (6+7)	Revised Estimates 2026-27	Budget Estimates 2027-2028	Remarks
	2023-2024	2024-2025	2025-2026		For the first 5 months of the current year 2026-27	For the last 7 months of the preceding year 2025-26				
1	2	3	4	5	6	7	8	9	10	11
TOTAL										

Reappropriation proposals, if any, for the current financial year (2025-26) may also be furnished detailing the need for reappropriation, expenditure incurred from the head of account and anticipated expenditure for the remaining period up to February and the head of account from which reappropriation is proposed etc.

Head of the Department/Head of the Institution

STAFF STRENGTH

UNIVERSITY OF KERALA

ANNEXURE III

STATEMENT SHOWING THE SANCTIONED STRENGTH OF POSTS
(BOTH GAZETTED & NON-GAZETTED)

Designation	Scale of Pay	Nature of posts		Name of incumbent	Date of birth	Date of entry into service	Date of Retirement	Present pay	Date of next increment	Remarks
		Permanent	Temporary							
1	2	3	4	5	6	7	8	9	10	11
Teaching Staff 1. 2.										
Non-Teaching Staff 1. 2.										

Please furnish the total count - Sanctioned Strength & Present Strength (category wise):

Details of Contract/Guest/Contingent Employees

Name	Designation	Pay Details	Period of appointment
1			
2			
3			
4			

NB: Non-Plan and Plan proposals shall be furnished separately. Employees engaged in schemes/projects funded by external agencies to be excluded.

Head of the Department/Head of the Institution

SALARY

UNIVERSITY OF KERALA

ANNEXURE IV

BUDGET ESTIMATES FOR 2027-2028

Statement of Sanctioned Posts in each Permanent and Temporary Establishment (Both Gazetted and Non-Gazetted)

Class or category of establishment	Name of the incumbent	Rate of emoluments as on 01/04/2027						Total provision to be made in the Budget estimates					
		Pay	DA (__%)	HRA	CCA	Other allowances, if any.	Total	Pay	DA (__%)	HRA	CCA	Other Allowances, if any.	Total
Teaching Staff 1. 2. Non-Teaching Staff 1. 2.													

Plan and Non-Plan proposals should be furnished separately.

Vacant posts should be shown as such with Sl.No assigned under each category.

Head of the Department/Head of the Institution

ANNEXURE V

DATA SHEET

1.	Name of Department :		
2.	Courses offered (Specify details)		
	1.FYUGP		
	2.PG		
	3.Diploma/ Certificate courses if any		
3.	Student Enrolment:		

	Sanctioned Strength	On the Rolls		
		2024-25	2025-2026	2026-2027
FYUGP				
PG				
Ph.D				
Other courses(specify)				

4. Infrastructure requirements:
   (Equipment , Furniture, Space etc)
   a. Proposal for the year 2027-2028
   b. Existing Status

5. Ongoing Projects:

Name of Project	Co-ordinator	Sponsoring Agency	Total Project Outlay	Funds Already released	Funds anticipated for the year 2026-2027

6. New Courses proposed:

7. New Projects/Programmes proposed:

8. Suggestions for Additional revenue:

   a. Internal Revenue .....

   b.External Funding .....

Head of the Department/Head of the Institution