PROFESSOR JAYASHANKAR TELANGANA AGRICULTURAL UNIVERSITY
ADMN. OFFICE, RAJENDRANAGAR, HYDERABAD-30

TOP PRIORITY

Cir. Memo.No.8456/BG/2026 **Dated.16.11.2026**

Sub: - PJTAU – Budget – Preparation of Revised Budget Estimates for the year 2026-27 and Budget Estimates for the year 2027-28 – Proposals **(hosted in the University web-site)** – Called for – Reg.

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1) The Revised Budget Estimates for 2026-27 and Budget Estimates for 2027-28 have to be prepared and placed before the Finance Committee and the Board of Management for approval well before the commencement of next financial year.

2) The Estimating Officers are, therefore, requested to study the enclosed guidelines (Annexure-I) carefully before preparing the Budget proposals in respect of Revised Budget Estimates 2026-27 and the Budget Estimates 2027-28 and send the proposals, through proper channel i.e., the respective Deans and Directors and other University Officers concerned, duly marking a copy to the Comptroller. The Deputy Comptrollers/Assistant Comptrollers are also requested to furnish the Revised Estimates and Budget Estimates of their offices directly to the Comptroller. They are requested to prepare the Budget Estimates in respect of their Schemes as per Budget codes given in **Annexure-II.**

3) They are also informed that while furnishing their requirements under Recurring Contingencies other than Pay and Allowances, full justification for their requirements should be furnished in the **Proforma - 'C'** enclosed (in respect of all Schemes). The enclosed guidelines may be kept in view while preparing the Budget Estimates. Unless this information is furnished, allocations under different heads will not be considered.

4) The Estimating Officers are requested to furnish more realistic estimates under **"Recurring Contingencies"** instead of giving inflated estimates.

5) Similarly, the Plan grants depend upon the outlays fixed by the State Government and the Indian Council of Agricultural Research from year to year. The Estimating Officers are, therefore, requested to bear in mind this aspect and propose only the minimum requirements under T.A and Contingencies and to limit the provisions under Plan Schemes, to the level of sanctions accorded by the State Government / ICAR and other financing agencies as the case may be.

6) Estimates in respect of Revenue receipts are to be enclosed to the Budget proposals invariably in a separate statement as per Annexure-III. The receipts should be prepared more realistically and this should have a bearing/relation to the amounts spent under expenditure account and target fixed as per Budget Estimates (Receipts) for 2027-28 of the concerned Scheme/Unit. The receipts for Schemes financed by ICAR should be shown separately. Reasons for decrease in the estimated receipts should be fully explained. It is generally noticed every year that in spite of clear instructions to furnish the receipts particulars for inclusion in the Budget Estimates, the particulars are not being received from most of the Offices, as a result of which, the University is not in a position to exhibit the receipts and expenditure particulars correctly in the Budget Estimates. They should, therefore, make it a point to ensure that receipt particulars are sent, invariably with the proposals of Budget Estimates for 2027-28. In case, the Estimating Officers do not anticipate any receipts a "Nil" statement shall be furnished for which an explanatory note should invariably be enclosed.

7) **All Heads of Offices/Schemes shall submit Budget proposals as per the prescribed Proformae hosted in the University web-site:www.pjtsau.edu.in and are requested to download the required Proformae and submit their Budget Estimates 2027-28 well in advance to the immediate Controlling Officers, who in turn shall scrutinize and forward the same to the concerned Deans and Directors under a copy to the Comptroller on or before Dt.05-12-2026. The concerned Deans and Directors are requested to examine the proposals, as soon as they receive them and forward the same to the Comptroller with their recommendations, on or before Dt. 15-12-2026.**

Cont…..P/2

8) The Estimating Officers shall ensure that copies of the Government Orders / University Orders / ICAR / Government of India, as the case may be, in which the posts were sanctioned are enclosed in respect of all posts for which the provision under "Pay and Allowances" are proposed in Budget Estimates 2027-28. No provision shall be made in respect of posts, which are not supported by the above said copies of sanction orders.

9) **The Estimating Officers are specifically informed that in the Number Statement of the enclosed Proforma-II, IV and Appendix-A they should invariably furnish the full particulars.**

10) The Associate Deans and Associate Directors of Research (Controlling Officers) after receipt of proposals for Budget Estimates for 2027-28 should ensure that all the statements indicated in the checklist are enclosed to the Budget proposals. They should ensure that these proposals are sent to the concerned Deans / Directors / Comptroller through Special messenger and hand over them to the Officers concerned on or before **Dt:05-12-2026** positively.

D. SHIVAJI
COMPTROLLER (FAC)

To
All Associate Deans of Colleges in PJTAU.
All the Associate Directors of Research, PJTAU
All the Heads of Research Stations and Schemes, PJTAU
All the Directors, ARI/C-NARE/CDA HRD, PJTAU
All the Coordinators, TRVKs
All the Program Co-ordinators of ,
Krishi Vigyan Kendras, PJTAU,
All Principals/ Vice Principals of Polytechnics, PJTAU
All the Asst. Comptrollers / Assistant Registrars / Admn. Officers of PJTAU.
The Executive Engineering Division, R'nagar, Hyd.
All the Deputy Executive Engineers of Engineering Sub-Divisions, of PJTAU
Copy to all the University Officers,
Copy to all the Officers in the Admn. Office, PJTAU
Copy to P.S to Vice-Chancellor
Copy to P.A. to Registrar/Comptroller,
Copy to Research/Extension/Home Science/Agril. Science, Sections
OP section in the Admn. Office, PJTAU
Cc to SF/SC.

// f.b.o. //

16/11/2026

ASSISTANT COMPTROLLER (BUDGET)

ANNEXURE – I

GUIDELINES FOR PREPARATION OF BUDGET ESTIMATES FOR 2027-28

It has been decided to rationalize the Budgeting of this University in a scientific manner, with emphasis on expenditure linked with receipts. Accordingly, the major and minor Heads of Accounts have been suitably modified and given in the Annexure II and III.

The estimates both under receipts and expenditure should be prepared in the following form as per the detailed classification given in Annexure-II and III. The estimates should be worked out rounding the amounts to nearest tenth digit.

Code	Major and Minor sub head of Account	Budget Estimates 2026-27	Revised Estimates 2026-27		Total (Col. 4 + 5)	Budget Estimates 2027-28
			Actual for first 8 months	Probable for next 4 months		
1	2	3	4	5	6	7

The following guidelines may be followed in the preparation of Budget Estimates for 2027-28.

ESTIMATES OF THE REVENUE RECEIPTS

The receipts by way of collection of fees from students, rent recovery, sale of seed, bulk seed, mixtures, other farm produce etc. as detailed in Annexure-III enclosed, which are to be shown as income and which in the past used to form a part of the General Funds of the University, should be shown separately against each Head of Account. While the Heads of Offices are responsible for incurring the expenditure as per provisions made in the Budget, they should invariably, feel that they are also equally responsible for realization of receipts to the maximum extent. The anticipated receipt should be worked out keeping in view the actuals of previous years and likely realizations during 2027-28. Over estimation of the revenue will not only inflate the resources of the University, but also will give erroneous and false indications. In case of Agricultural Research Stations the revenues realized by sale of produce should tally with the concerned experimental records and farm registers/bulk/seed multiplication plots. However, if there is any shortfall in receipts, the reasons for the same should invariably be furnished. All Heads of Offices should make all out efforts to increase receipts over past 2 or 3 years.

ESTIMATES OF THE CIVIL EXPENDITURE

The Estimates under civil expenditure should be prepared on the basis of standing sanctions accorded by the competent authority, separately for capital expenditure and Revenue expenditure. The total estimated expenditure to be apportioned between the University and other financing agencies other than the State Government such as ICAR, Government of India etc., as per the terms and conditions laid down in respect of each scheme should be clearly indicated. The share to be borne by the PJTAU should be explained indicating all the details separately. **All the income generating units are informed that the provision for expenditure will be made on the basis of income generated by them during 2027-28.**

i) PAY AND ALLOWANCES

The particulars in respect of pay and allowances, on the basis of **Revised Pay Scales 2020** for Non-Teaching staff and **UGC Pay Scales, 2016** for Teaching Staff should be worked out as per the Number Statement Proforma II & Appendix 'A'(enclosed) for all Teaching and Non-teaching categories of staff.

The amount required to be provided under Revised Estimates for current year, again taking into the Revised Pay Scales 2020 as above for Non-Teaching staff and UGC Pay Scales, 2016 for Teaching Staff under the heads should be worked out based on the progress of expenditure up to November, 2026 adding there the probable expenditure likely to be incurred in the coming four months. The additional expenditure involved in extending the benefits sanctioned during the course of the year should also be taken into consideration while preparing the Revised Estimates and Budget Estimates.

The number statements in the enclosed Proforma-II and IV and Appendix-A should be prepared on the following lines for arriving at the requirements under Budget Estimates for 2027-28.

1. The particulars of cadre strength i.e., No. of posts and details of vacant posts under each category and the scale of pay should be indicated in Proforma II, IV and Appendix-A (in duplicate) which is required for preparation of appendix to Budget Estimates 2027-28.
2. Reference number and date of University sanctions in respect of all temporary establishments should be indicated in the Number Statement where the particulars of staff are given. Copies of such sanctions should also be enclosed.
3. The amounts worked out, in the Number statements, should tally with those proposed, in the statement of the Budget Estimates.

ii. Dearness Allowance:

The requirements, of the installments of D.A. sanctioned from time to time during the course of the year should be included, both under Revised Estimates 2026-27 and Budget Estimates 2027-28.

iii. Leave Salaries:

The provisions of leave salaries under pay of Teaching and Non-teaching should be based on actual requirements and should not be worked out on the basis of prescribed percentage.

iv. Travelling expenses & L.T.C.

The Estimating Officer should observe economy in the travelling expenses by planning tours properly in such a manner that independent tours at short intervals to places lying in the same direction and near each other are avoided. In the case of the ICAR Schemes, and other funding agencies the outlays sanctioned by the Council or the funding agency as the case may be, should be adhered to while estimating the requirements under this head. LTC requirement as per rules and eligibility is to be shown for 2027-28.

v. The estimates should be prepared for each scheme separately. Distinction in classification of the scheme is necessary to segregate the scheme-wise expenditure borne by different sources of funding such as the State Government, Central Government, ICAR etc., as the case may be. The share of expenditure met by the concerned sources should be indicated clearly in the estimates. Any omission in exhibiting the apportionment of the estimates will cost a heavy burden on the University. The estimating officer should, therefore, prepare the estimates, financed by ICAR and Other Agencies, other than the State Government carefully bestowing due attention to the above aspects duly indicating the share of the ANGRAU clearly. Copies of the other in which the financial outlays are communicated by the ICAR or other agencies should invariably be enclosed to the Estimates.

vi. **Revised Estimates for 2026-27**

The Revised Estimates, besides enabling the University to arrive at the approximate closing balance for the current year (that is the opening balance for the next year), are *prima facie* the best guide to the coming year's estimates. It is, therefore, essential that the Revised Estimates should be prepared with great care and should also be framed having regard to the actual expenditure during the first 8 months of the current year (upto November, 2026) and the extent of expenditure likely to be incurred during the remaining four months of the year, based on the firm and accurate estimates.

vii. In case of new schemes sanctioned during the year, the date of starting of the scheme and estimated expenditure for the current year should be furnished. If provision for new items of expenditure not provided for in the current budget estimates are sought, it should be clearly stated in the remarks column whether they have been sanctioned by the competent authority and, if so, the number, the date of the order, sanctioning the new expenditure should be quoted in each and every case. The excess estimates, which have not been covered by sanction, should also be included in the revised estimates. However, minor increases based on trends of actual and admitted needs may be provided in the revised estimates furnishing the reasons justifying the increased provisions. Increases involving substantial amounts, not covered by prior sanction, will be summarily rejected. The revised estimates for all such new schemes, sanctioned during

the course of the year, should be prepared taking into account the probable actual, instead of repeating the financial outlays so sanctioned. If non-recurring provisions sanctioned for the current year are not likely to be utilized fully they should be reduced or deleted as the case may be, under revised estimates with suitable explanation.

viii. It is observed that the estimating officers are providing excess amounts over and above the budget provision in the Revised Estimates without proper sanction from the University. Only additional amounts, which were sanctioned by the University or agreed for re-appropriation wherever necessary, will be provided in Revised Estimates. Where re-appropriation is allowed the equal amount will be deducted in Revised Estimates from sub-heads from which the amount was re- appropriated.

ix. The details for lumpsum provisions made in the Budget estimates for 2026-27 under certain Plan Schemes should be worked out as per general classification (i.e., Pay, Allowances and other contingencies) and included in the Revised Estimates. The sanction orders for implementation of these schemes should also be quoted.

EXPLANATORY NOTE

x. A brief introductory note explaining the scope of the expenditure on a particular scheme should be furnished along with the explanatory note for variations in the estimates. The material variations between the budget and revised estimates of the current year and the budget estimates for the coming year and receipts and expenditure should be explained briefly in separate sheets.

xi. Whenever larger provision/one time grant is claimed in the estimates without proper justification for inclusion, such provision will be summarily rejected without entertaining any further correspondence. Inclusion of such items need full justification.

xii. Recurring Contingencies

Actual amounts required in respect of essential items such as electricity, water, irrigation rents, rates and taxes, licenses and for insurance to vehicles/renewals, shall be provided for the year 2027-28. In respect of Clothing and Livery, a common head under Common Expenditure (150000) in discipline wise shall be provided. Prior permissions have to be obtained from the concerned Deans / Directors before incurring expenditure under Common Expenditure.

xiii. Non Recurring Contingencies

A common head under Common Expenditure (150000) in discipline wise shall be provided to meet the expenditure based on the permission of the concerned Deans/ Directors. Prior permissions have to be obtained from the concerned Deans/Directors before incurring expenditure from this Head of account.

xiv. Labour Wages

The detailed worksheet for requirement of wages shall be furnished separately for research experiments and bulk crops grown at the station/farm. They should also furnish details of the time-scale labour / Casual labour / Contract labour available with them. The estimates for labour wages shall be more accurate and precise. All types of wastage of labour shall be avoided.

Works Accounts

xv. The estimates for all petty construction and repairs and other construction works should be furnished direct to the Estate Officer for consolidation and preparation of Revised Estimates 2026-27 and Budget Estimates 2027-28. The estimates under annual repairs and maintenance of buildings should also be provided under this account, furnishing to the Estate Officer the list of buildings both residential and non-residential which are in existence at the Colleges, Research Stations / Schemes.

The Estate Officer is requested to prepare the estimates of capital expenditure of works already sanctioned as per the phased program approved for execution. The types of buildings to be constructed should be specified. The number and date of the orders sanctioning each works should invariably be given in the remarks column accompanying the budget estimates. In respect

of works in progress, which are not expected to be completed before the close of the current financial year, the estimates and the balance of the sanctioned amount of the estimates should be brought forward and the same shown in the Budget Estimates for 2027-28. The estimates in respect of major works, which were not included in the program of the schemes already approved, should be furnished to the Estate Officer, for his scrutiny and consolidation. The expenditure of works not included now in the Budget Estimates for 2027-28 will not be considered at a later date.

xvi. The Executive Engineer, Deputy Executive Engineers and Assistant Engineers are also specifically requested to send their proposals, to Estate Officer, who in turn will scrutinize their proposals consolidate them and forward to the Budget Section.

General:

xvii. All the Estimating Officers are requested to submit the required proposals for Budget Estimates 2027-28 with full justification and any excess estimates made in the proposals for inclusion in Budget Estimates 2027-28, such proposals will be summarily rejected and will not be considered for inclusion in the Budget Estimates 2027-28.

Further the proposals, which are not furnished in Budget Estimates 2027-28, will not be considered at a later date seeking additional funds.

If any essential proposals arise at a later date, the Estimating Officer / University Officer concerned will have to identify any savings to that effect in other heads under their control to consider for sanction of such expenditure.

BUDGET ESTIMATES 2027-28

CHECK-LIST

Budget Estimates for 2027-28 shall be furnished in respect of all the Schemes separately along with the following:

1. Budget Estimates for 2027-28 in Annexure-II
   (Plan-wise and Scheme-wise)

2. Estimates in respect of Revenue receipts in separate statements with previous particulars in Annexure-III (Plan-wise and Scheme-wise)

3. Number statements in Proforma – II, IV & Appendex-A appended to the guidelines.

4. Copies of Government orders / University orders wherein the posts were sanctioned.

5. Copies of sanctions issued by the ICAR / Government of India and Other Agencies along with the University orders in which sanctions were communicated, for continuance of the scheme, posts sanctioned, and financial outlays fixed for the year 2027-28.

6. Explanatory note as mentioned at Item xi of the guidelines.

Signature of Head of Office

PROFORMA – 'C'

Particulars required in support of Budget Estimates 2027-28 in respect of Recurring Contingencies.

I. Total area of farm:

Cultivation Expenses: (includes seeds, fertilizers, pesticides, fungicides, weedicides, cost of labour for sowing, interculture, harvesting, threshing etc.,) (cost of cultivation sheets to be enclosed)

a) Experimental Crops:

Crop	Experimental area in h.a.	Cost of cultivation per h.a.	Total amount Required (Cost of cultivation sheets to be enclosed)

b) Bulk Crops:

Crop	Experimental area in h.a.	Cost of cultivation per h.a.	Total amount Required (Cost of cultivation sheets to be enclosed)

c) Revolving Fund (Receipts)

Opening Balance as on 1st April	Estimated Receipts	Estimated amount required during the year	Closing Balance

Revolving Fund (Expenditure)

Crop	Experimental area in h.a.	Cost of cultivation per h.a.	Total amount Required (Cost of cultivation sheets to be enclosed)

d) Non University Fund

Opening Balance as on 1st April	Estimated Receipts	Estimated amount required during the year	Closing Balance

II. Watch and Ward, General Maintenance:

a) Indicate number of points of watch, number of _____, No. of points _____, No. of persons watchmen required per day_____,

b) Agril. Work men/ watchman available for watch Agril. Woman (No.) Watchmen (No.) Total ____

c) Casual Labourers required per day (a-b) and rate per day

d) Total amount required per day _____

e)

III. Vehicles

POL and Maintenance Charges._____Daily mileage _____ Total _____

a) Staff bus for regular transport:
POL charges _____
Maintenance _____

b) Other Vehicles (Car / Jeep / Pickup van / Lorry / Tractor / Power tiller / Oil Engines with No.____ under each in working conditions.
POL Charges _
Maintenance

c) Vehicle Taxes

i) Insurance Premium

Type of Vehicle Registration No. Insurance premium per year Total for all vehicles

ii) Road Taxes

Type of Vehicle Registration No. Insurance paid Total for all vehicles

d) Grand Total (Total a + b + c items)

IV. Electricity

a) H.T. Transformers:
Monthly minimum demand (average for last 3 years) Amount required per annum

b) L.T. Transformers:
Monthly minimum demand (average for last 3 years) Amount required per annum

Total

V. Rent, Rates and Taxes

1.	Land revenue and other land taxes (in case of leased area)	No. H.a.	Amount required Per annum
2.	Irrigation water charges payable if any to the Govt. depts.		
3.	Building Taxes (payable to Panchayats / Municipalities / Corporations)		
4.	Others (in case of hired buildings)	Monthly Rent	Amount required per annum

VI. Office Expenditure

a. Telephone / Telegrams
b. Stationery
c. Postage
d. Other office contingencies
e. Total amount required (Total a + b + c + d)

VII. Liveries

No. of people eligible Rate Amount required per year

VIII. T.A.

	No. of persons Working	Monthly minimum expenditure	Amount required per year
a)	Teaching		
b)	Non-Teaching		
c)	Total amount required (Total a+ b)		

NUMBER STATEMENT

GRANTS-IN-AID TOWARDS SALARIES – 310/311

PROFORMA - II

Major Head :
Sub-Major Head : Estimating Officer :
Minor Head :
Sub Head :

(Rs. in thousands)

Sl.No	Name of the Employee	Designation	Pay	Allowances	DA	Interim Relief	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
			010/011	010/012	010/013	010/015	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(Post-wise)										
	Total										
	Grand Total										

NUMBER STATEMENT

CONTRACT APPOINTMENTS

Major Head :
Sub-Major Head :
Minor Head :
Sub Head :

PROFORMA - IV

Sl.No.	Name of the Department	No. of posts Outsource through Agencies/Contract basis Category wise	G.O. No. Date for appointment on outsourcing/Contract	Remuneration per month for each category	Total amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months) (Rs. in thousands)	Remarks
1.	2.	3.	4.	5.	6.	7.

APPENDIX-A

Strength 2025-26	Strength 2026-27	Permanent	Temporary	HEAD OF THE DEPARTMENT		
				No. of posts	Name of the post	Scale of pay allowed to the post (UGC Pay Scales, 2016/ Revised Pay Scales, 2020)