

From:
Vikas Kharb, Comptroller | Comptroller | Office of Comptroller

To,
All Deans/Directors/HoDs (incl. outstations)
Dinesh Kumar, Assistant Registrar, Comptroller | Office of Comptroller
Dinesh Mittal, Professor, Secretary-cum-Working Incharge of University Website, Vety. Public Health & Epidemiology |
Department of Vety. Public Health & Epidemiology
Neelesh Sindhu, Assistant Professor, PRO and Social Media Champion, VCC, Hisar | Veterinary Clinical Complex
Vijay Kumar, Sr. Private Secretary, Vice-Chancellor | Vice - Chancellor's Secretariat

Document No.:- CO6379-Dated 31-08-2026

Subject: Schedule of New Expenditure for the year 2027-28 for the State funded Non Development, Developmnt Work and Creation of Capital Assets schemes.

From

The Comptroller,
LUVAS, Hisar

To

All Deans/Directors/Officers/HODs/Regional Directors/ Incharges
(Including Outstations)
LUVAS, Hisar

Memo No. LUVAS/CVU/B-1/2026-27/4391-4440

Dated: 31.08.2026

Subject: Schedule of New Expenditure for the year 2027-28 for the State funded Non Development, Developmnt Work and Creation of Capital Assets schemes.

The submission of Schedule of New Expenditure for the financial year 2027-28 to the State Govt. has become due. It is, therefore, requested that the Schedule of New Expenditure for 2027-28 for **Non-Development, Development Work and Creation of capital assets schemes** in prescribed form **BM-3 & BM 10** may be sent to this office (**on hard copy only**) through Controlling Officers by **10.09.2026** so as to enable the Controlling Officer to supply consolidated statement to this office by **15.09.2026** positively. Kindly enclose only one copy of supporting documents, which are required to be sent with the SNE.

2. The schemes in operation under your control may be reviewed and specific proposals regarding schemes which have become outdated, redundant or obsolete may be considered for discontinuation.
3. Compassionate Assistance to the dependents of deceased employees (**for DDO, CVU only**):
 - (i) Demand for Compassionate Assistance to the dependents of deceased employees as notified by the Haryana Govt. is also to be projected in the SNE. While projecting the demand of funds in the SNE, the name(s) of

recipient(s) along with the name of deceased employee, his/her designation and department may be reflected in Form BM-10 in the end. It may also be reflected in Form BM-3 below the details of posts as under: -

Name, Designation and Deptt. of the deceased employee	Name and relationship of recipient with the deceased employee	Rate of Compassionate Assistance	Date upto which admissible
1	2	3	4

- (ii) The amount of financial assistance may be calculated as a sum equal to Pay and other allowances last drawn by the deceased employee as per 7th CPC + DA + HRA and FMA as admissible. No other allowance like PP & SP may be considered for the purpose.
- (iii) The amount on account of CPF/GPF/Pension is not to be demanded under this SOE.

4. **Expenditure Estimates:**

- (i) A specimen of Form BM-10 is enclosed for guidance. The SNE may be prepared strictly according to the columns given in the specimen. Three sets of Form BM-10 of whole University and one copy of BM-3 of scheme of Comptroller may be sent by **15.09.2026 positively** (For DDO, CVU).
- (ii) Amount of gratuity (for those retiring between 31.03.2027 to 29.02.2028) may be calculated as per latest instructions of 7th CPC + other allowances as admissible on the date of retirement. The following details may also be supplied separately.

Sr. No.	Name and designation of the employee	Date of retirement	Gratuity admissible (In Rs.)	Remarks

- (iii) Not more than 10% overall increase over the budgeted provision of the current year i.e. 2026-27 **is to be projected for the year 2027-28 unless complete justification is given for exceeding this limit.**
- (iv) Figures under each SOE may be given in the **multiple of hundred.**
- (v) Total of each column and grand total be scrutinized carefully.
- (vi) Provision for medical reimbursement (for regular as well as retired employees) and Education Allowance may be made separately keeping in view the latest instructions **(for DDO, CVU only).**
- (vii) Provision for LTC may be shown separately keeping in view the latest instructions **(for DDO, CVU only).**
- (viii) Demand under SOE 'Scholarship & Stipend (SST)/Internship Allowance' be supported with actual demand with details such as No. of students/intern, rate etc. **(to be supplied by Deans/Director).**
- (ix) Demand under SOE 'Prof. & Spl Services (PSS)' be also supported with anticipated demand, payment made during 2026-27 so as to assess the requirement on need basis.
- (x) Demand of funds under SOE Telephone, Electricity, TA and POL may be raised on anticipated basis.
- (xi) Demand of funds under SOE 'Maintenance', 'Major Work' and 'Minor Work', if any, may be submitted alongwith full detail justification.

5. **Income Estimates:**

- (i) The figures of anticipated income for 2027-28 may be indicated in Form VU-2/3 keeping in view the policy of improving internal resources, the actual figures of income for 2025-26 and budgeted income for 2026-27 may also be mentioned. It is imperative that income is assessed very carefully and accurately. In case of deviation occurs on lower side is more than 10%, responsibility for the same will rest with the HOD and dealing official concerned. Where there is no income, it may be shown as Nil. Income Estimates may also be supplied separately in Form VU-2/3 (copy attached).

6. **Calculation of demand of funds for the salary and allied SOEs - Form BM-10 (for DDO, CVU only):**

- (i) The liability under salary SOE will be calculated by DDO O/o Comptroller for each scheme.
- (ii) Provision for Retirement TA, Gratuity and Encashment of Leave in respect of employees retiring during the year 2027-28 be made under SOE TA, Gratuity and under Salaries and ADA respectively as the case may be. No funds on this account will be provided if demanded later on, as the State Govt. does not consider such demands at the time of considering the revised estimates.
- (iii) It may be ensured that equal budget provisions may be demanded for the person working in the same scheme, same cadre having equal basic pay and same date of increment.
- iv). The demand of funds for DA may be submitted keeping in view the latest instructions of the State Govt. in this regard.
- (v) **Calculation of provision for vacant posts:**
- a) Demand of funds for vacant posts in Form BM-10 (copy attached) may be projected on the basis of initial pay of the post and calculate the additional amount of increment w.e.f. 1st July and 1st January.
- b) Instructions regarding special Pay/NPA, if attached with the post may also be kept in view while calculating the anticipated demand of funds. Other Allowances may be added as per the latest rates thereof.
- c) The details of vacant posts of the scheme where there is no lien may be supplied in the following format.

Sr. No.	Complete Nomenclature of post with pay scale/ Level	Funds demanded in SNE for 2025-26			
		Pay + NPA (if any)	ADA	GPF/NPS	Total

- d) The liability on account of vacant post in a cadre may be shown in consolidated form meaning thereby if there are five vacant posts of Assistant Professors, their demand may be raised in a single line.

- (vi) The posts which were upgraded/ created as a measure personal to the incumbents but who have vacated the posts due to any reason may be shown in the original designation and pay-scale. But where the incumbent is still holding the post, it may be mentioned invariably against the post that it is as a measure personal to the incumbent Dr./Sh._____. For example: -
- “One Assistant Professor in Rs.57700-182400 (Acad. L –10)/Rs.68900-205500 (Acad. L–11 Stg.–II)/Rs.79800-211500 (Acad. L–12 Stg.–III)**
- One Associate Prof. in Rs.131400-217100 (Acad. L – 13A)/ Professor in Rs.144200-218200 (Acad. L–14)/ as am.p. to Dr. _____”.**
- (vii) Stage II / III have been granted to teachers under Carrer Advancement Scheme. As such, teachers continue to hold the same designation which was held by them prior to grant of Stage II / III, therefore, such posts may not be shown as upgraded in the Schedule of New Expenditure.
- (viii) The posts which are being held in abeyance may be shown as such but no budget provision may be demanded for these posts for 2027-28. It will be responsibility of the Head of Deptt./Controlling Officer to ensure this.
- (ix) Where the outsource persons are working against the vacant posts, the fact should be mentioned in the Remarks column in Form BM-10.
- (x) In respect of newly created/abolished posts, only those posts are to be included/dropped in the SNE which are sanctioned/abolished upto 30.06.2026.
- (xi) In the Form BM-3, the details of posts may be given on the basis of seniority i.e., the post carrying original higher pay scale may be shown in the first place and the post immediately in its lower scale may be shown subsequently and so on.
- (xii) Where a lien has been kept on any post, the name of such person should be given in BM-10 instead of showing the post as vacant and liability should be projected as per instructions in this regard. Indication of lien should also be given in BM-3.
- (xiii) In case there is any change in the number of posts from the existing sanctioned posts during this year, relevant documents in support of this change must be added.
7. No over writing is allowed. Where there is any cutting, the same may be attested by the DDO/HOD.
8. It may please be ensured that SNE for 2027-28 are sent by stipulated date failing which the concerned departments/offices will be squarely responsible for non-allotment / less allotment during 2027-28 due to non-supply of SNE to this office in time. Therefore, all the Controlling Officer/Heads of Departments/Regional Directors/Offices/Sections (including outstations) are requested to send SNE for 2027-28 duly checked by their DDOs within stipulated date.

From the past few years, it has been observed that maximum offices/departments demand 10% additional funds of previous year allocation without any development plan/office need/ future strategics etc. At later stage, offices/departments submit the proposal to this office for allotment of additional funds which leads to the University in financial crises. This is not healthy practice and needs to curb. Therefore, all the offices/departments may submit their SNE for the year

2027-28 keeping in view their future plan and no additional allotment of funds will be made during 2027-28 except in emergency cases.

-sd/-

Encls: Form BM-3, VU-2/3, BM-10,

Comptroller

cc: -

- . SPS to Vice-Chancellor for kind information of Worthy Vice-Chancellor, LUVAS, Hisar.
- . DDO O/o Vice-Chancellor Secretariat, LUVAS, Hisar.
- . DDO, O/o Comptroller, LUVAS, Hisar.
- . Incharge, University Website, LUVAS, Hisar with the request to upload the same on the website of the University.
- . Dr. Neelesh Sindhu, Social Media Champion, LUVAS, Hisar.

Draft letter added for approval please.

Baljit Singh
Assistant, Comptroller | Office of Comptroller, 31 Aug 2026 14:27:02:190

APPROVED

Vikas Kharb
Deputy Comptroller, Comptroller | Office of Comptroller, 31 Aug 2026 14:29:49:333

For n/a pl

Devender Singh Bidhan
Professor, Livestock Production & Management | Department of Livestock Production Management, 31 Aug 2026 14:48:45:083

For necessary action pl.

Vijay Kumar
Sr. Private Secretary, Vice-Chancellor | Vice - Chancellor's Secretariat, 31 Aug 2026 14:50:41:987

For information and necessary action, if any, please.

Mukesh Sharma
Deputy Superintendent, Registrar | Post Graduate Studies, 31 Aug 2026 14:51:49:640

For time bound n/a, please.

Sharanagouda B
Professor, Dairy Technology | Dairy Technology, 31 Aug 2026 14:53:21:743

For n/a, please.

R N Chaudhary