



OFFICE OF THE DIRECTOR FINANCE

University of Kashmir, Srinagar

NAAC Accredited Grade "A++"



No: Cir/Auth/2025-2026/

Dated: 03/10/2025

CIRCULAR

Subject: Seeking Authorization of Competent Authorities Prior to Procurement

Despite clear instructions issued vide Budget Allocation Letter dated 12.08.2025, it has been observed that many HODs / Directors / Unit Heads / Officers are misinterpreting the role of BAAC and the requirements for purchase authorization.

While the 8th BAAC has recommended allocations under various budget heads, "Further approval from the Budget & Creation Section is not required. However, purchase authorization from the Competent Authority remains mandatory for all expenditures, except in cases where specific recommendations or remarks have been explicitly recorded by the 8th BAAC against a sub-head."

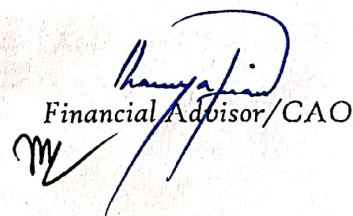
It has been observed that certain departments are procuring items beyond the financial competence of their respective unit heads without obtaining prior approval from the Competent Authority. When advised to seek such approvals, concerned officials often plead that no further authorization is necessary due to the allocation already made by the 8th BAAC. Additionally, some departments submit copies of the BAAC budget approval itself to seek approvals in one go. Such practice causes delay and increases the workload of the Accounts Branch.

To clarify:

- Purchase authorization from the Competent Authority is mandatory for all procurements beyond the financial powers of the Unit Head, unless explicitly approved by the Competent Authority as recorded in the 8th BAAC minutes under that particular sub-head.

Example: If under the sub-head "Equipment" for a particular unit, the remarks column specifically states, "Purchase of item 'Z' approved by Competent Authority," then no further approval is required. However, if the allocation is generic (e.g., "Equipment" without specific items mentioned), prior approval from the Competent Authority must be sought before any procurement.

All concerned are once again advised to strictly adhere to these instructions. Non-compliance will lead to rejection of claims and may result in delays.


Financial Advisor/CAO

Copy to:

- 1 All Deans/HOD's/Directors/Sectional Heads/Coordinators of Departments for information and n/a.
- 2 Special Secretary to Vice Chancellor for kind information of HVC
- 3 I/C Director IT & SS for information and necessary action.
- 4 Assistant Registrar (Cash/BS/Accounts) for information and necessary action.
- 5 P.A to Registrar for kind information of Registrar
- 6 Office records.

