

**REPORT ON THE
AUDIT OF ACCOUNTS OF
KERALA AGRICULTURAL UNIVERSITY
FOR THE YEAR
2008 - 09**

(Issued under section 47(2) of the
Kerala Agricultural University Act, 1971
And section 13 of the
Kerala Local Fund Act, 1994 and rule 23 of the
Kerala Local Fund Audit Rules, 1996)

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AGRICULTURAL UNIVERSITY ACT, 1971 AND SECTION 13
OF THE KERALA LOCAL FUND AUDIT ACT, 1994 AND
RULE 23 OF THE KERALA LOCAL FUND
AUDIT RULES, 1996]**

Name & Designation of Officer

Responsible to Conduct Audit

: Sri. K. Narayanankutty
: Joint Director

Time of Audit

: 22/05/2011 to 19/03/2013

Officers of the University for the year 2008-09

1. Vice Chancellor : Sri. K. R. Viswambaran IAS
01.04.2008 – 31.03.2009
2. Registrar : Dr. Jobi V Paul
01.04.2008- 31.03.2009
3. Comptroller : 1. Dr. E. Nanu
01.04.2008 – 07.04.2008
2. Dr. U. Ramachandran
08.04.2008 - 30.04.2008
3. Dr. E. Nanu
01.05.2008 – 17.07.2008
4. Sri. P. M. Devadas
18.07.2008 – 31.03.2009

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INTRODUCTION

This is the 34th Annual Audit Report on the accounts of Kerala Agricultural University issued by the Local Fund Audit Department.

Kerala Agricultural University came into existence under the KAU Act 1971 and started functioning since February 1972 by taking over two colleges from other universities along with 21 research stations from the Departments of Agriculture and Animal Husbandry.

The Governor of the State of Kerala and the Minister of Agriculture are the Chancellor and Pro-Chancellor of the University respectively. The Vice Chancellor is the Principal Executive and Academic Officer exercising general control over entire affairs of the University. The Registrar is in charge of the Academic/Administrative matters and Comptroller is in charge of Financial matters pertaining to University. The other officers of the University are the Director of Physical Plant, the Director of Research, the Director of Extension, and the Deans of Faculties, the Director of Students Welfare, the Librarian and such other persons in the service of the University as may be declared by the statutes to be officers of the University.

The University with State wide jurisdiction is charged with the responsibility of imparting education, conducting of research and dissemination of newer knowledge in the various areas of Agriculture, Horticulture, Veterinary, Dairy Science, Co-operation, Fisheries, Forestry and Agriculture Engineering. There are ten educational institutions under the University where undergraduate, post graduate and research courses in various disciplines are offered. Apart from colleges, 6 regional stations, 26 Research & Extension Stations, 7 Krishi Vigyan Kendras and more than 400 numbers of externally aided projects are also functioning under the university.

Audit of accounts of all institutions of the Kerala Agricultural University for the year 2008-09 were taken up for audit and audit notes were issued to the Comptroller to rectify defects and furnish replies within 45 days. Only those objections which could not be settled so far and those which are of serious nature are incorporated in this Report and objections of a minor nature are retained as such in the Audit Notes which will be watched and settled separately.

The Pro-forma accounts relating to the receipts and expenditure of externally aided projects financed by ICAR, government of India, Government of Kerala and other agencies were also subjected to audit. The Revolving Fund accounts with the stations were also taken up for audit.

GENERAL REVIEW

The Executive Committee is the Chief Executive Authority of the University. Consequent on the amendment of KAU Act, the strength of the Executive Committee has been reduced from 23 to 12 with effect from 26.12.2001. The Academic Council is responsible for the maintenance of standard of teaching in different faculties of the University. The KAU continues to be a member of the Associations of Indian Universities and Indian Agricultural Universities Association, New Delhi.

The budget estimate of 2008-09 was approved by the general council in its 101st meeting on 28.03.2008. Too much dependence on government grant was seen in the original estimate. At the same time, income from the colleges and other establishments of the university was comparatively less. A scrutiny of the accounts for 2008-09 shows that the receipts and expenditure were not in conformity with the budget.

Some of the general and Specific issues the authorities of University have to take immediate initiative to resolve are mentioned below.

1. DEFICIT IN PROVIDENT FUND ACCOUNTS

As pointed out in the previous audit report, both KAU Employees Provident Fund account and workers' Provident Fund account have deficit balance due to the short transferring of employees' and workers' contribution to concerned accounts. The deficit balance has been increasing year after year and the inadequate investment costs heavy loss in interest receivable on Provident Fund accounts (see para 1.2.3)

2. LOANS AND ADVANCES

Repayment of loans and advances are not monitored properly by the administrative authorities of university. A register may be maintained in the university to verify the correctness of repayment of loans and advances, interest there of and balance outstanding.

3. ANNUAL ACCOUNTS

The annual accounts furnished for audit give only a broad classification of accounts. The details of revenue collected were not available from any of the books of accounts. The books and records maintained both for receipts and expenditure items were not sufficient to verify the details of classifications with annual accounts.

4. ACTION NOT TAKEN TO SETTLE THE PENDING OBJECTIONS

Audit of accounts of all institutions under KAU for 2008-09 was taken up and subsequently the audit notes were issued to the comptroller. But some heads of institutions are not responding to the audit observations. Action may be taken to settle the pending objections.

Part – I

FINANCE
AND
APPROPRIATION

I.1 ANNUAL ACCOUNTS

I.1.1 INTRODUCTION

Annual accounts for the year 2008-09 prepared by the Comptroller KAU as per the letter No. IA -A1/4593/2009 dated 10.12.2009 was sent to the secretary to government and to the Deputy Director of Local Fund Audit which was approved by the General Council, KAU during its 107th meeting held on 27.03.2010. The Comptroller vide letter No. Accounts IA-A2/4593/08 dated 23.4.2010 furnished Revised Annual Accounts after rectifying the defects pointed out by audit vide letter No. LF KAU/ G1/154/2009 dated 5.2.2010.

Clause 8(b) of SRO NO.815/79/ notified vide GO(MS) 257/79/AD dated 23.6.1979 of KAU instructs that the Annual Accounts shall be prepared and submitted to Government before 30th September of the next Financial year, Section 9 (1) of Kerala Local Fund Audit Act, 1994 and Section 15(3) of Kerala Local Fund Audit Rules 1996 stipulates that the same should be submitted within 4 months after the closing of the financial year. But the University had not adhered to the above statutory time limit.

The Kerala Agricultural University established in 1972 has not so far framed its Accounts rules along with the prescribed books of accounts. The accounts prepared by the university for the year 2008-09 does not reflect the actual financial position, since KAU employees PF a/c, Investment /F.D, loans availed by university etc are not incorporated in it. The present system of accounting does not in any way help the administrators and decision makers in future planning.

Annual Accounts of an Institution should specify item wise receipts and expenditure. But the statement of expenditure prepared by the university contains broad expenditure heads like agricultural education, veterinary education, Agricultural research etc. In such a context audit could not gather any information regarding expenditure like salaries, research purpose, contingencies etc. from each head. No item of receipt or expenditure was classified in the major areas such as revenue, capital and debt head in the annual accounts submitted. Therefore the debt head transactions and their position as on the close of each accounting year escapes from any scrutiny either by audit or by the financial managers of the University. Annual accounts with major heads and categories may be submitted to fulfill the primary requirement for commencing the audit of accounts.

Audit was not able to verify the correctness of annual accounts by cross verifying it with concerned registers like consolidated register of receipts and register of expenditure, since none of them were made available. Audit requisition in this regard vide LF KAU/G1/108/13 dated 04/02/2013 was not complied with. In such a circumstance audit concludes that no such registers and records are maintained in the University.

Audit has to observe that though the yearly receipts and expenditure exceeds 170 crores (for 2008-09 these are to the tune of 165 and 172 crores respectively) University has not maintained the basic registers and records of accounts.

In the absence of proper and unified accounting system, various institutions under KAU have also been following a decentralised system of accounting. Almost all the institutions/

stations involve themselves in activities like production and selling of various agricultural commodities. University attains moderate revenue too as sale proceeds of these commodities/products every year. But separate books of accounts are not kept either for the revenue raised or for the expenditure incurred towards its production activities so as to ascertain the admissibility and economic viability of running these institutions. Every station is attached with scientific faculty for supporting technical and administrative staff and labour force. The service of the latter two is shared between the research activities, the agricultural production and maintenance of the station. But the expenditure on each division is not maintained separately.

1.1.2. BUDGET ESTIMATE

Budget Estimate for the year 2008-09 and revised budget estimate for 2007-08 were approved by the General Council on its 101st meeting held on 28.03.2008.

The year opened with a balance of Rs.630.644 lakhs. A sum of Rs.16635.817 lakhs was estimated as receipts and Rs.18124.888 lakhs as expenditure. The estimated closing balance shown a deficit of Rs.858.427 lakhs. The total outlay of the Budget estimate for the year 2008-09 is shown below.

Item	Resources (In lakhs)	Expenditure (In lakhs)
Non plan Grant in aid	7212.000	7247.655
Plan	3025.000	5439.630
ICAR	2648.654	1772.746
OEAP/Other Agencies	735.633	272.757
Internal Resources	1488.030	
Foundation Fund	5.000	5.000
Pension Fund	11.000	2750.000
Loans & Suspense	1510.500	637.100
Total	16635.817	18124.888
Opening balance/Closing balance	630.644	(-)858.427
Grand Total	17266.461	17266.461

The actual receipt under non-plan was Rs. 6737 lakhs only. The deviation in receipts and expenditure with reference to the original estimate and revised estimate are shown below.

RECEIPTS

Accounts	Original Estimate (In lakhs)	Actual Receipt (In lakhs)	Revised Estimate (In lakhs)	Short based on original (In lakhs)	Short based on revised (In lakhs)
ICAR	2648.654	1896.170	2112.670	752.484	535.984
State share for 1996 UGC Package	475.000	---	---	475.000	---
Income from fees	160.000	111.860	155.500	48.140	43.640
Pension	47.000	8.420	24.500	38.580	16.070

The University received financial assistance mainly from the State Government and ICAR. Steps to enhance the income from KAU and College properties may be considered by the University to wipe off the deficit in University Budget.

EXPENDITURE

In the following items of expenditure, the actual have exceeded even the Revised Budget provisions.

Head of Account		Original Estimate (in lakhs)	Actual Expenditure (in lakhs)	Revised Estimate (in lakhs)	Excess Expenditure	
					Based on Original Estimate	Based on Revised Estimate
1. Directorate of Students Welfare	Non Plan	24.000	24.612	21.900	0.612	2.712
2. Directorate of Research	Non Plan	101.925	142.057	110.475	40.132	31.582
3. Agricultural Research	Others	215.423	1287.978	897.216	1072.555	390.762
4. Forestry Research	Others	0.100	2.846		2.746	2.846
5. Agricultural Engineering Research	Others	1.910	19.583	16.851	17.673	2.732

6. Fisheries Research	Others	10.780	15.455	12.505	4.675	2.950
7. Civil Works	Plan	64.960	270.203	60.620	205.243	209.583
	Others		814.111		---	814.111

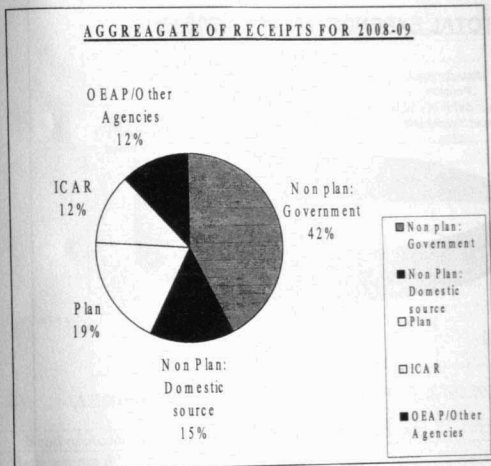
1.1.3 SUMMARY OF RECEIPTS AND DISBURSEMENTS

Finance of the KAU for the year 2008-09 are summarises below:

Item	Receipt	Disbursement
Non plan: Government	673700000	675009925
Non Plan: Domestic source	236430019	
Plan	302500000	218508783
ICAR	189617949	177698574
OEAP/Other Agencies	188514372	228381280
NSS	620000	
Sub Total	1591382340	1299598562
Foundation Fund	1573200	500000
Pension Fund	2372209	322602000
Loans & Suspense	161544423	69524500
Miscellaneous		37750930
Sub Total	165489832	430377430
Total	1756872172	1729975992
Opening balance/Closing balance	221900858	248797038
Grand Total	1978773030	1978773030

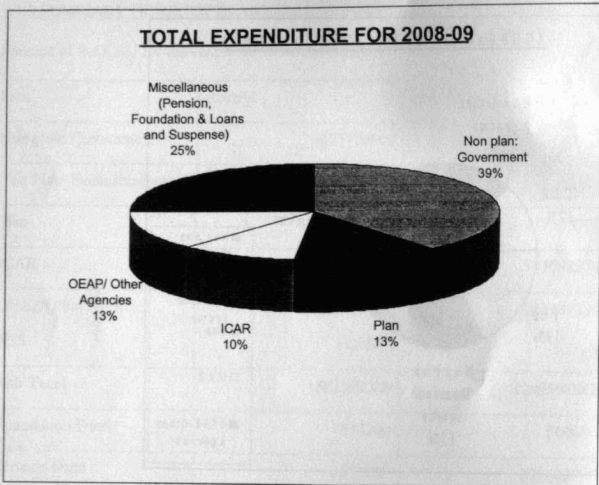
RECEIPT

Receipts of Kerala Agricultural University consist of statutory grant received from Government of Kerala under plan and non plan, grant received from ICAR and other agencies, income from university and college properties, fees collected and miscellaneous income etc. Actual receipt of the Kerala Agricultural University for the year 2008-09 is Rs.15913.82 lakhs (excluding funds like Foundation, Pension and loans and suspense). Grant from state government constituted 61.38% of total receipts.



EXPENDITURE

The total expenditure of Kerala Agricultural University for the year 2008-09 was Rs.17299.75 lakhs. Predominant share of expenditure is non plan expenditure (39%) and the payment of Pension to the employees (18.64%)



1.1.4 FINANCIAL POSITION

In the absence of concerned registers and records, audit could not ascertain the correctness of receipts and payments. Hence the accounts furnished by University are appended as such.

A) ABSTRACT OF TOTAL RECEIPTS DURING 2008-09

Items	Amount (Rs.)
I Statutory Plan Grant from Government	302500000
II. Non Plan grant from Government	673700000
III. ICAR Grant	189617949
IV. OEAP (Other agencies)	188514372
V. Income from fees	11186450
VI. Income from College properties	4734948
VII. income from KAU Properties	64180645
VIII. Income from Investment	2285620
IX. Other miscellaneous income	153199622
X. NSS	620000
XI. Pension contribution	842734
XII Foundation fund	1573200
XIII Pension FD interest	2372209
IVX Loans and suspense	161544423
TOTAL	<u>1756872172</u>

B) A BRIEF CLASSIFICATION OF EXPENDITURE DURING 2008-09

Head of Account	Non-Plan	Plan	ICAR	Other	Total
Management & Admn	65455169				65455169
Education, Library & Research	4732254	8714396			13446650
Agricultural Education	179701105	51033670	12938112	2204973	245877860
C&B Education	10718404	3932196			14650600
Forest Education	9453331	1593270			11046601
Agricultural Engineering	21036353	3386312			24422665
Fisheries Education	32688894	5096955			37785849
Veterinary Education	90188650	67580531	4288066	1249197	163306444
Basic Science Faculty		1056549			1056549
D S W	2461277	862984			3324261
DR	14205723	1696135	5742540	2419743	24064141
Agricultural Research	148330465	25761883	87106183	128797864	389996395
Forestry Research		429295	4651533	284627	5365455

Agri.Engineering Research		2562363	1878371	1958388	6399122
Fisheries Research		216892	18261	1545529	1780682
Veterinary Research	25650575	10073241	18592632	2808240	57124688
Extension	28303944	7295766	32447823	5701586	73749119
Civil Works	38723781	27020343	10035053	81411133	157190310
KAU Estate	3360000	196002			3556002
Total	675009925	218508783	177698574	228381280	1299598562
Foundation fund				500000	500000
Misc: withdrawal				322602000	322602000
Pension fund				37750930	37750930
Loan & suspense				69524500	69524500
Total					430377430
Grand Total					1729975992

C). ABSTRACT OF RECEIPT AND PAYMENTS

Opening balance	:	221900858
(+) Receipts	:	1756872172

Total	:	1978773030
(-) Expenditure	:	1729975992

Closing balance		<u>248797038</u>

D) RECONCILIATION STATEMENT

Balance as per Pass book

1) SBT Thrissur-A/c NO. 57069685721	72360847	
2) Account No. - 10584374023	49959350	
3) SBT - 57006546406	6473876	
4) P.D.A/C . 1340/1	156266	
5) TPA 1327	430115	
6) A/C No.30020984940	101087	
7) SBT Thrissur-A/c NO.67080688743	1000	
8) SBT Thrissur-A/c NO.67066826477	4226474	
9) SB A/c of Stations	6021376	
10) FD in Banks	12000000	
11) Pension FD & TPA	32590174	
12) R.F.	27284001	
13) Drawing A/c of Stations	144280638	
TOTAL		355885204

(-) Uncashed cheques		
1) SBT, Thrissur -57069685721	14667118	
2) SBT - 57006546406	1500000	
3) A/C No.10584374023	10000000	
4) Drawing A/C of Stations	93764820	
Total	119931938	119931938

+ Late Credit		
1) SBT, Thrissur -57069685721	1500000	
2) A/C No.10584374023	2916416	
32) SBT- 57006546406	1035000	
4) TPA A/C No.1327	222767	
5) Drawing Account of Stations	7169589	
		12843772
Closing Balance		248797038

The abstract of audited statement of annual accounts of receipts and payments for 2008 - 09 is appended to this Report vide Part VI, Statement No.I

While furnishing the annual accounts, the details of grant received, other receipts and expenditure thereon may also be furnished for verification.

1.1.5. MAINTENANCE OF REGISTERS

Despite repeated observations in the previous Audit Reports an account system has not been evolved and no books of accounts have been prescribed. The annual accounts furnished to audit give only a broad classification of accounts. Detailed classifications are not incorporated for want of subsidiary registers. A register showing details of suspense accounts like dues to Government and other institutions were not maintained in any stations under Kerala Agricultural University. Therefore, collections under Income Tax, VAT and contribution to Construction Workers Welfare Fund, Security Deposit, EMD etc. were not properly classified and shown in the accounts. The amounts outstanding remittance to the respective institutions could not be verified in audit. The details of revenue collected were not available or exhibited in any books of accounts. Action may be taken to keep subsidiary registers of all items of receipts.

1.2. EARMARKED FUNDS

The Earmarked Funds operated in the University are

1) KAU Employees Provident Fund, 2) KAU Workers Provident Fund, 3) Investment on Endowments, 4) Family Benefit Schemes, 5) Workers Family Benefit Scheme, 6) Welfare Fund scheme, 7) Workers Welfare Fund scheme, 8) Housing Finance Scheme, 9) Advances/Loans for vehicles, computers and marriage 10) Pension Fund.

Earmarked funds are kept apart from the Annual Accounts and each fund operates as separate individual accounts. Abstracts of these accounts and observations relating to these funds are given below.

1.2.1. KAU EMPLOYEES PROVIDENT FUND

ABSTRACT OF RECEIPTS & PAYMENTS

Opening Balance		
A/c No.46359	3389910.00	
A/c No.82824	30267.56	
TPA 723	4557538.00	
Investments	178114500.00	186092215.56
<u>Receipts</u>		
Receipts from the Comptroller	52500000.00	
Other receipts (DDS/cheques)	3182271.00	
Interest on FD	18366626.00	74048897.00
Total		260141112.56
Withdrawals		69904545.00
Closing balance		190236567.56

But as per the annual account furnished, closing balance was shown as Rs.190206300/- instead of 190236567.56. Difference in the closing balance is due to the following reason.

An SB A/c No. 82824 having an opening balance of Rs. 30267.56 as on 01/04/2008 was closed on 08/01/2009 and the balance amount Rs. 6301/- was transferred to the account No. 57006546359 at SBT Vellanikkara Branch. But in the annual account no withdrawal was shown in the account and closing balance was shown as Nil balance. This has resulted deficit of Rs. 30267.56 in the annual account furnished. It may be rectified.

Details of closing Balance

A/c No.	46359	-	1475121.00
TPA	723	-	10616679.00
Investments		-	178114500.00*
Closing Balance		-	190206300.00
			=====

*Details of investments are shown as Statement No.II, Part VI of this report.

1.2.2. KAU WORKERS PROVIDENT FUND
ABSTRACT OF RECEIPTS & PAYMENTS

Opening balance		
A/c. No. 46393	674.25	
TPA 751	561359.00	
Investments	40505000.00	41067033.25
<u>Receipts</u>		
From the Comptroller	15425000.00	
Interest	181538.00	
Other receipts	1350000.00	
Deposits (Including interest)	3545251.00	20501789.00
Total		61568822.25
Withdrawals		20203550.00
Closing Balance		41365272.25

Details of Closing Balance

A/c. No. 46393	:	453662.25
TPA 751	:	406610.00
Investment	:	<u>40505000.00</u>
Total	:	<u>41365272.25</u>

Details of investment are appended as Statement No.III, Part VI of this report

1.2.3 INADEQUATE INVESTMENT – UNDUE BURDEN UPON UNIVERSITY

Attention may be given to the following aspects of employees Provident Fund and Workers Provident Fund accounts for the year 2008-09

(I) EMPLOYEES PROVIDENT FUND A/C

- | | | |
|----|--|-----------|
| a. | Actual fund to be available in the employees PF A/c as on 31.03.09 (as per credit card issued) | 951219555 |
| b. | Actual Fund available as on 31.03.09 | 190206300 |
| c. | deficit (a-b) | 761013255 |

(II) WORKERS PROVIDENT FUND A/C

- | | | | |
|----|---|---|----------|
| a. | Actual fund to be available in the WPF A/c as on 31.03.09 | : | 92318357 |
|----|---|---|----------|

b. Fund available as on 31.3.09	:	41365272
c. Deficit – (a-b)	:	50953085
(III) Total deficit on 31.03.09 (I(c) +II(c)		811966340
Deficit as on 31.03.08	=	665176006

Inadequate investment led to this huge deficit. Steps may be taken urgently bringing this issue to the attention of the authorities concerned.

During the year 2008-09 alone university will have to find an amount of Rs.12853028/- as interest to be credited into the A/c of the employees as detailed below.

Employees PF subscription/Refund/Arrears from Employees during 2008-09	:	213162852
Fund transferred from the Comptroller During 2008-09	:	52500000
Deficit in investment /	:	160662852
Interest @ 8% for the above amount	:	12853028

1.2.4 INVESTMENT OF ENDOWMENT

Details of Investments of Endowment are shown as Statement No. IV, Part VI of this report.

1.2.5 FAMILY BENEFIT SCHEME

Account No. 67015527080, SBT, Vellanikkara

Opening Balance		730495.92*
Total Receipts		
Subscription	25058	
FD interest	1622744	
Receipt from Comptroller	240000	1887802.00
Total		2618297.92
Payment to Subscribers	1107260	
Amount transferred to new investment	900000	2007260.00
Closing balance		611037.92

* As per the annual account furnished opening balance was shown as 730496.92. This has resulted an excess of Rs.1/- in the closing balance as on 31.03.2009. It may be rectified. Details of investments are shown as Statement No.V, Part VI of this report.

1.2.6. WORKERS FAMILY BENEFIT SCHEME

(A/C No. 57006547603, SBT, Vellanikkara)

Opening balance		164667.94
Receipts		788309.00
Total		952976.94
Withdrawal		890571.00
Closing Balance		62405.94

Details of investments are shown as Statement No.VI, Part VI of this report.

1.2.7. WELFARE FUND SCHEME

(A/C No. 57006548153, SBT, Vellanikkara)

Opening balance			411650
Receipts			
Fund Received	240000		
FD Interest	436788		
Subscription	20598	697386	
Total			1109036
Expenditure	253588		
Investment	500000	753588	
Closing Balance			355448

Details of investments are shown as Statement No.VII, Part VI of this report.

1.2.8. WORKERS WELFARE FUND SCHEME

(A/c No.57006549010, SBT, Vellanikkara)

Opening balance		18708
Receipts		489500
Total		508208
Withdrawal		453222
Closing Balance		54986

No Investments in this fund

1.2.9. HOUSING FINANCE SCHEME

(A/C No. 57006548562, SBT, Vellanikkara)

In 1992, Kerala Agricultural University introduced a scheme under House Building Advance called "Housing Finance Scheme". Funds were diverted from PF account also for operating the scheme.

A consolidated annual statement containing monthly refunds towards H.F.S and the balance outstanding as on 31.03.09 was not furnished. No loan was given in the audit year under this scheme consolidated annual statement may be prepared and furnished for verification.

Opening balance	398444
Receipt from comptroller	Nil
Other receipts	93293
TOTAL	491737
Fund transferred to GPF A/C No.57006546359 in full settlement of the fund destroyed from GPF to HFS (On 17/07/2008)	231784
Closing balance	259953

On perusal of the account furnished it is seen that an amount of Rs.12825/- received as interest from bank was not taken in to the account. This has resulted a deficit in Rs.12825/- in closing balance.

1.2.10.HBA/MCA/CAR LOAN/WHBA/MARRIAGE ADVANCE/CYCLE ADVANCE ETC.

(A/C No. 57006548255, SBT, Vellanikkara)

DETAILS OF RECEIPTS & EXPENDITURE FOR THE YEAR 2008-09

Opening Balance	:	756201.15
Fund received from comptroller	:	Nil
Other Receipts	:	1699314.00
Total	:	2455515.15
Expenditure	:	1057825.00
Closing Balance	:	<u><u>1397690.15</u></u>

1.2.10.1. COMPUTER ADVANCE

While verifying the computer advance register, it is seen that a total of 38 employees had availed computer advance during the year 1999 and 2000. It is informed that from 2000 on wards no computer advance was sanctioned. Total No of repayment - installments were 72 months and rate of interest 11.5%. So far (32) employees have closed their loan account. Out of the remaining 6 employees, five have completed the repayment of principal. But the interest and penal interest are yet to be remitted even after the repayment period is over. Urgent steps should be taken to recover the outstanding loan amount with penal interest in lump and remit to university fund.

Details of unsettled computer advance are furnished below

Sl. No	Name of employee	Amount of Advance	Date of drawal	Total Amount of Principal repaid	Balance of Principal out standing	Interest to be recovered
1	Dr.P.K. Sudhadevi	45000	24.09.1999	16250	28750	Not calculated
2	Dr. N. Saifudeen	45000	18.02.2000	43750	1250	21403
3	Dr. P.K. Valsalakumari	45000	24.09.1999	--	--	15858
4	Dr. C.K.Geetha	45000	24.09.1999	--	--	15858
5	Dr. P.S. GeethaKumari	45000	18.03.2000	--	--	15675
6	Dr.P.P. Balakrishanan	45000	24.03.2000	--	--	17458

1.2.11 PENSION FUNDa) Abstract of Receipts and Payments

Opening balance	
Treasury PD a/c	1 7033.52
TPA 722	1425863.00
A/c. No.57036602934	74934.00
Investments	27230600.00
Total	28748430.52

Note: A/c. No.TPA 722 - An amount of Rs.24843/- which was deposited but not credited in the previous year was added with the opening balance. (DD No.0941 dated 26/08/2000 Rs. 9360/- and Cheque No. 379126 dated 30/07/2004 Rs.15453/-)

Opening Balance		28748430.52
Receipts		
Interest	2437221	
Pension contribution	2155294	
From Comptroller	322602000	
Others	842734	328037249.00
Total		356785679.52
Withdrawals		322978472.00
Closing Balance		33807207.52

Details of Closing Balance	
Treasury PD a/c	17033.52
TPA 722	1318378.00
A/c. No.57036602934	541196.00
Investments	31930600.00
Total	33807207.52

Out of the total amount of investment ,ie, Rs.31930600/-, an amount of Rs.1200000/- was seen deposited on 24.04.09 (FD No. JJ5359 dated 24.04.09 due date 24.04.2012 – Rs.1200000/-). Hence, it is not included in the investment account for the year 2008-09, which was appended to this report.

Statement showing details of investments are appended as statement No. VIII part VI of this report.

1.2.12 PENSION CONTRIBUTION- GOVERNMENT SHARE PENDING RECEIPT

As per page No.107of the Register of Government share of pensionary liabilities and file no. Pen B2 – 8376/99 an amount of Rs 22,10,752/- is pending to be collected towards the government share of pensionary benefit as on 31.03.09 The department wise details of the dues are shown below.

Department	The details of last intimation	Amount (Rs.)
1. Agri (Farms) Department	Claims sent to Government vide letter No. Pen B2-8376/99(1) Dated 02.06.05,06.09.05,28.01.06, 04.10.06,28.03.07,04.06.08 &01.02.2010	1227372
2. Animal Husbandry Department	Claims sent to Government vide letter No. Pen B2-8376/99(1) Dated 02.06.05,06.09.05,28.01.06, 04.10.06,28.03.07,04.06.08 &01.02.2010	983380
	Total	2210752

Necessary Steps may be taken to release the long pending dues from Government.

Part – II

GRANTS, LOANS

&

THEIR UTILIZATION

Part II

GRANTS, LOANS



THEIR UTILIZATION

2.1 INTRODUCTION

The maintenance of Grant Register is incomplete. Item-wise or agency wise details of grants received are not available in Grant Register. Further, the total amount received as per Grant Register and Annual Financial Statement differs. The difference is not reconciled. The Grant Register may be revised with category-wise and consolidated details along with certified yearly abstracts which should be reconciled with the Annual Financial Statement.

2.2 GRANTS RECEIVED FROM THE STATE GOVERNMENT

2.2.1 PLAN

Sl. No	Order of sanction	Amount (Rs.)	Date of Credit
1	G.O(Rt)No.820/08/AD Dt 28.04.2008	75000000	30.04.2008
2	G.O(Rt)No.1441/08/AD Dated 25.07.2008	75000000	31.07.2008
3	G.O(Rt)No.1968/08/AD Dated 18.10.2008	75000000	20.10.2008
4	G.O(Rt)No.99/09/AD Dated 19.01.2009	77500000	19.01.2009
	Total	Rs.302500000 <u>Rs.3025 Lakhs</u>	

2.2.2 NON-PLAN

Sl. No	Order of sanction	Amount (Rs.)	Date of Credit
1	G.O(Rt)No.821/08/AD Dated 28.4.2008	56000000	30.4.2008
2	G.O(Rt)No.965/08/AD Dated 24.5.2008	56000000	27.5.2008
3	G.O(Rt)No.1248/08/AD Dated 28.6.2008	56000000	01.7.2008
4	G.O(Rt)No.1373/08/AD Dated 16.7.2008	30000000	17.7.2008
5	G.O(Rt)No.1468/08/AD Dated 29.7.2008	51000000	31.7.2008
6	G.O(Rt)No.1689/08/AD Dated 29.8.2008	51000000	30.8.2008
7	G.O(Rt)No.1845/08/AD Dated 25.09.2008	51000000	26.09.2008

8	G.O(Rt)No.2068/08/AD Dated 31.10.2008	51000000	01.11.2008
9	G.O(Rt)No.2211/08/AD Dated 26.11.2008	51000000	27.11.2008
10	G.O(Rt)No.2261/08/AD Dated 02.12.2008	30000000	03.12.2008
11	G.O(Rt)No.2674/08/AD Dated 19.12.2008	47250000	20.12.2008
12	G.O(Rt)No.160/09/AD Dated 30.01.2009	47250000	31.01.2009
13	G.O(Rt)No.317/09/AD Dated 28.02.2009	47250000	31.03.2009
14	G.O(Rt)No.529/09/AD Dated 30.03.2009	48950000	31.03.2009
	Total	673700000	

2.3 GRANT FROM NATIONAL SERVICE SCHEME

Details of receipts of the grants are as follows:-

Sl. No.	Order of sanction	Amount	Date of Credit
1	G.O(Rt)No.1295/08/H.Edn Dated 26.08.2008	240000	20.10.2008
2	G.O(Rt)No.1295/08/H.Edn Dated 26.08.2008	225000	20.10.2008
3	G.O(Rt)No.359/2009/H.Edn Dated 17.3.2009	80000	31.03.2009
4	G.O(Rt)No. 359/2009/H.Edn Dated 17.3.2009	75000	31.03.2009
	Total	Rs.620000 (Rs.6.20 Lakhs)	

2.4 GRANT RECEIVED FROM I.C.A.R

As per the Annual Accounts prepared by the University, the total amount received from I.C.A.R during 2008-09 is Rs.18,96,17,949/-. As per the Register the total receipt works out to Rs.189417949/-. The difference has to be re-conciled.

The details regarding the receipt of Grant-in-Aid from ICAR as per the register maintained are appended to this Audit Report as Statement No. IX of Part VI..

2.5 OTHER GRANTS

As per the Annual Account, the amount received as other Grants is Rs.188514372/-. As per the Grant Register, the amount received as other Grants worked out to Rs.115145670.67. The difference has to be reconciled.

The details of receipt as other Grants are furnished in statement No.X, Part VI of this Audit Report.

2.6 LOANS

As per the annual accounts, the University has not received any loan during 2008-09 and no previous loan is outstanding for utilization or repayment.

2.7 UTILIZATION OF GRANTS & ISSUE OF AUDIT CERTIFICATES

A total number of 265 Audit Utilization Certificates in respect of external fund covering an amount of Rs.24,77,04,720/- were issued during the year 2008-09.

2.8 DUES TO GOVERNMENT

The University has not been maintaining a register to watch the collection and remittance of the various amounts due to the State Government, Central Government and other agencies like Kerala Construction Workers Welfare Fund, etc. In the absence of such a register the dues to Government and other agencies cannot be verified in audit. Though the defect was pointed out in the previous audit reports, no sufficient steps has been taken. Necessary action may be initiated by the University authorities to maintain a Dues Register.

2.9 AUDIT FEE

Subsection (1) Section 19 of Kerala Local Fund Audit Act, 1994 and Rule 24 of Kerala Local Fund Audit Rules, 1996, Provide payment of charges for audit @ 0.5% of the annual income excluding debt-head accounts and sums borrowed from Government and other financial institutions. Audit charges for the year 2008-09 is fixed as Rs 7956912/-

Audit Fee pending Remittance up to 2007-08		58646988
Total Receipt for 2008-09	1756872172	
<u>Deduct</u>		
Foundation Fund	1573200	
Pension Refund	2372209	
Loans and suspense	161544423	
Net Income	1591382340	
Audit charge for 2008-09@0.5%		7956912
Remittance during 2008-09		NIL
Total Audit Charge Pending		66603900

Year Wise abstract

Year	Amount (Rs.)
1999-2000	8033755
2000-2001	8431656
2001-2002	7814605
2002-2003	4244037
2003-2004	4774449
2004-2005	5295915
2005-2006	6571345
2006-2007	7277053
2007-2008	6204173
2008-2009	7956912
Total	66603900

Part – III

AUDIT OBSERVATION ON
RESEARCH SCHEMES
COMMUNICATED
BY AUDIT NOTES

1911-12

AUDIT OBSERVATIONS ON

COLLECTS

RESEARCH STATION

FARM AND THE

ADMINISTRATIVE

MEMORIAL

ESTABLISHMENTS

COMMUNICATED

BY AUDIT NOTES

4.1. GENERAL INTRODUCTION

The audit on the accounts of 78 Institutions/Offices under the Kerala Agricultural University had been conducted for the financial year 2008-09. Observations of serious nature in the audit notes issued are given below

4.2. DIRECTORATE OF PHYSICAL PLANT, VELLANIKKARA

4.2.1. INCUMBENTS NOT ENROLLED TO STATE LIFE INSURANCE SCHEME AND GROUP INSURANCE SCHEME

On verification of the pay bill and salary bills of the employees of DPP Office, Vellanikkara, it is noticed that incumbents are not enrolled to SLI and GIS Scheme. As per G.O.(P) 25/04/Fin dated 12.01.04, the SLI scheme stands extended to the employees of Aided Schools, Private Colleges, Universities, Corporations, Municipalities, Government owned Boards/Corporations and other Public Sector undertakings subject to the rules and regulations issued in the matter so far.

As per Rule 3 of the Kerala State Employees Group Insurance Scheme 1984, the scheme shall apply to the staff of Aided Schools, Pvt. Colleges, Universities, Public Sector Undertaking and Semi-Government Bodies (extended vide G.O (P) 26/04/Fin. dated 12-01-04). As per Rule 22 B of KSR every person who enters Government service on or after 01-09-1984 shall be enrolled as a member of the GIS.

Necessary steps may be taken to admit the new entrants and those employees who are below 50 years in the scheme.

4.3. DIRECTORATE OF PHYSICAL PLANT- WORK BILLS

4.3.1. WORK ADVANCE – NOT SETTLED IN TIME

Work advances sanctioned to meet contingent expenditure should be adjusted by detailed bills and vouchers as soon as possible (a time limit of 3 months is fixed for the presentation of the bill vide G.O(P)No.419/Fin dated 04/10/11). In the following cases advances drawn had been settled after a long period.

Sl.No.	Work advances sanctioned	Amount (Rs.)	Settled voucher No.
1	43380/22.11.06 43382/24.11.06	19500	102-3/09
2	43394/12.12.06	7000	119-3/09
3	43322/12.09.06	3500	120-3/09
4	43313/28.08.06	15000	121-3/09
5	38488/26.07.06	4000	122-3/09
6	52951/22.06.07	605	123-3/09
7	52921/18.05.07	4638	125-3/09
8	52913/02.05.07	39575	
9	48554/03.03.07	19000	124-3/09

If the adjustment bills are not submitted within the prescribed time limit, the entire amount may be recovered in lump with interest due from the date of drawal in future.

4.3.2. KCWWF - RECEIPTS NOT PRODUCED

The recovery towards KCWWF were remitted but the receipts of acknowledgement there of were not produced for rectification. Hence the payment is held under objection.

Sl.No.	CBV No.	Month	KCWWF	Cheque No. & Date
1	23/5-08	4/2008	3858	108215 dt. 5/08
2	26/6-08	5/2008	47351	108240 dt. 17.6.08
3	17/07-08	6/2008	13621	108262 dt. 8.7.08
4	12/10-08	9/2008	73948	061902 dt. 14.10.08
5	5/11-08	10/2008	17384	061923 dt. 4.11.08
6	4/12-08	11/2008	57661	038480 dt. 2.12.08
7	19/1-09	12/2008	63361	038508 dt. 6.1.09
8	19/2-09	1/2009	30279	063702 dt. 7.2.09
9	12/3-09	2/2009	61197	063726 dt. 9.3.09
10	70/3-09	3/2009	38799	065903 dt. 31.3.09
Total			407459	

4.3.3. CONSTRUCTION OF FARMERS' HOSTEL AT MAIN CAMPUS, VELLANIKKARA – FINE FOR FURTHER EXTENDED PERIOD – NOT REALISED

File No. : A7 – 1175/06
 Contractor : Sri. K.J. Ajay Kumar
 Agreement No. 15/06-07 dated 12.6.06 - PAC: 2330633/-

- (1) As per tender notice and agreement, the above work should have been completed within 9 months. The site for the work was handed over on 16.01.07. The time of completion was extended upto 30.01.08 on the request of the contractor, without fine. Again, on request for extension upto 30.08.08, the time of completion was extended upto 30.07.08 with a fine of Rs.45,000/- Details of the same is shown below.

Fine for last three months (30.1.08 to 29.4.08) 1% PAC, limited to maximum	} -	15,000
Second three months (30.4.08 to 30.7.08) 2% of PAC, limited to maximum		30,000
		45,000

This fine of Rs.45,000/- was deducted from CC IV & Part bill. On verification of the file, it is seen that the time of completion was again extended upto 31.12.08 and the work was completed on 30.12.08 (In completion report date of completion is shown as 1/09). Net

amount of Rs.1,18,566/- as per CC VI & final bill was paid to the contractor vide CBV No. 18-3/09 without deduction of fine for the further extended period. An explanation for not imposing fine for the further extended period from 31.07.08 to 30.12.08 may be furnished.

**4.3.4. CONSTRUCTION OF LADIES HOSTEL AT COLLEGE OF FISHERIES,
PANANGAD – RETENSION AMOUNT PAID – EXCESS PAYMENT- INTEREST NOT
REALISED FROM THE CONTRACTOR**

File No. A4-2659/03

Contractor – Sri. Jolly John, Cochin.

The tender PAC of this work is Rs.1,44,91,108/-. The work was awarded to the contractor Sri. Jolly John at 24.5% above estimate rate and agreed PAC is Rs.1,79,26,842/-. The payment for the first part bill of the work was made in 7/2006 and payment as per Xth Part bill made in 5/2011. Though the work is said to have completed the final bill has not been prepared and submitted.

On verification of the file, it is seen that an amount of Rs.9,00,000/- was paid in excess to the contractor in lieu of release of retention amount. Later, the excess payment (9 lakhs) was recovered from the Xth and Part Bill the net amount of which was paid vide Cheque No. 193644 dated 24.05.11. Details of retention amounts recovered from Part bills and its release are shown below.

<u>Part Bill</u>	<u>Retention Amount</u>	<u>Retention released</u>	<u>Cheque No./date</u>
I	NIL		
II	8,091		
III	91,909		
IV	2,95,000		
V	2,00,000		
	<u>5,95,000</u>	5,95,000	090240/1-1-08
VI & VII	9,21,000	9,00,000	108202/15-5-08
Balance	21,000		
VIII	33,600		
	<u>54,600</u>	9,54,600	155964/25-6-10

Excess Payment = Rs.9,00,000/-

The excess payment was made in 6/2010 and recovery of the same made in 5/11, ie. only after 11 months. No interest is seen recovered for the excess amount paid to the contractor.

In the reply to the Audit Enquiry (No.4 dated. 18.11.2011) it was mentioned that interest on the excess amount will be recovered from the final bill. Interest at 12% may be recovered and the fact intimated to audit.

4.3.5. CONSTRUCTION OF SLURRY PIT IN BUFFALO FARM AT UNIVERSITY LIVE STOCK FARM, MANNUTHY

File A1/2478/06

Contractor : Sri. K.J. Ajay Kumar

Agreement No.32/07-08-PAC : Rs.1,88,102/-

- (1) The estimate amount of the above work is Rs.1,65,717/-. The work was awarded to Sri. K.J. Ajay Kumar, Contractor at 20% above estimate rate. But on execution, the total values of work done came to Rs.1,36,909/- only. There is huge deviation in the quantity of work done in almost all items. As per the materials account, 200 bags of cement and 900 kg of steel were purchased and issued to the contractor. Out of this, 140 bags of cement and 412.66 kg of steel only were used for the work. The materials were purchased in 4/08 and 5/08 and cost of the balance quantity was recovered from I and final bill, payment of which was made in 3/09 (CBV.33-3/09 – Rs.22,936/-). The last measurement was conducted on 30.12.08 and the completion Report is not seen in the file.

Reason for deviation in the quantity of various items of the work and issue of excess quantity of material over and above the adequacy is not pointed out. Satisfactory explanation should be furnished to audit.

- (2) Supply order (No.42/07-08 dated 18.3.08) was given to M/S Steel Complex Ltd., Calicut for the supply of 900 kg of steel. Supply was effected vide invoice No.169/17.5.09 for Rs.41,371/-. The Director of Physical Plant, vide letters dated 18.3.09 and 27.5.09 had requested to refund the balance amount of Rs.5,616/- (46,987/-)-41,371). But the firm, vide letter dated 11.6.09, informed as follows.

“As per our books of accounts, an amount of Rs.4,522/- is lying as debit balance in your account as on 1.4.07. After adjusting the amount of invoice (41,371) against the payment of Rs.46,987/- by D.D, our account shows a balance of Rs.1,093/-”

No further action is seen taken in this matter till date. Action may be taken to settle the account and get the balance amount.

4.3.6. DIRECTION OF CHIEF ENGINEER NOT OBSERVED IN FLOORING WORKS

The D.P.P., M.C, Vellanikkara granted higher rate for flooring using rectified tiles in the work – renovation to the Academic office at M.C, Vellanikkara.

There was no standard data for flooring work with ceramic/vitrified/rectified tiles over a bed of cement mortar 1:3, 12mm thick. KAU prepared an observed data for this purpose which is as follows.

Specification

Providing with ISO certified first quality rectified tiles of approved size design and colour and laid over a bed of cement mortar 1:3, 12mm thick and pointing with joint filler of the colour to match etc. complete in all floors.

Sub data10 m² sub data for plastering CM 1:3

0.14 m ³ sand	900/m ³	126.00
0.14 m ³ sand conveyance	380/m ³	53.20
66 kg conveyance Cement	162.8/t	10.74
0.90 Brick Mason	190/E	171.00
0.55 Man Mazdoor	140/E	77.00
1.1 Nos Women Mazdoor	120/E	132.00

		569.94
Add CP 10%		56.99
66 kg Cement add cost 4300/t		283.8

		<u>910.74/10 m²</u>

Main data

1.05 m ² rectified tile	355/m ²	372.75
12 nos rectified tile conveyance	187.6/1000 nos	2.25
0.001 m ³ Sand	900/m ³	0.90
0.001 m ³ Sand conveyance	380/m ³	0.38
0.48 kg Cement conveyance	162.8/t	0.08
0.90 Mason	190/E	171.00
0.50 Man Mazdoor	140/E	70.00
LS Coloured Cement		1.50

Total		618.78
Add CP 10%		61.87
0.48 kg Cement 4300/t (cost)		2.06
1 m ² Cement Plastery 1:3	910.74/10 m ²	91.07

		773.78

	i.e	<u>774/m²</u>

[Note: In the work bill the rate sanctioned was @ 764/m². The reason for difference was not explained to audit]

In the absence of standard data chief Engineer, Building and local works, Thiruvananthapuram, issued a specification and data in letter CE/BL/TVM/4833/08 dated 29.5.08.

Specification: Flooring with 1st quality ISO Ceramic/vitrified/rectified floor tile over a bed of cement mortar 1:3, 12mm thick and adding necessary pure grout for proper binding of the tiles to mortar including pointing the tiles with cement of colour to match with tile etc. complete.

DataMaterials

1.05 m ² cost of rectified tile	355/m ²	372.75	
(Including 5% wastage)			
L.S Cost coloured cement			3.10

Conveyance

2.3 kg Cement @ 162.8/t			0.37
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Labour

0.15 mason @ 190/E	28.5	}	40.75
0.05 man @ 140/E	7		
0.0375 man @ 140/E	5.25		

Add CP 10%			416.97
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			41.69
			458.6
Cost of 2.3 kg Cement			9.89
1m ² cost of cement mortar 1:3@ 910.74/10m ²			91.07

			559.56
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			560/m ²
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i.e

As per the above specification the admissible rate of flooring with rectified tiles were @ 569/m² instead of 764/m². Details of work done is as follows.

File No.-A7-534/08

Work : Renovation of the academic office at M.C Vellanikkara

Contractor : T.P. Louise

T.S No. : 50/89

Agreement No: 57/08-09

M.Book No : 4300

Ch.No. : 38481 - 206026

Final bill : 2/12/08

CBV No. : 5/12/08

Total Amount : 396629

Tender Excess : 16.5%

As per final bill item no. 7 an amount of Rs.2,08,799 (including Tender excess) was granted for the flooring of 234.59 m² area with rectified tile @ 764/m². As per estimate the quantity was only 190 m².

Paid @ 764/m² Rs.1,79,226.7
234.59 m²

16.5% T.E 29,572.2

2,08,798.9

2,08,799/-

Amount eligible as per data @ 560/m ²	1,31,370.4	
prepared by Chief Engineer, TVPM	234.59 m ²	
16.5% T.E	21,676.1	
	1,53,046.5	1,53,047/-
Difference		55,752/-

The reason for not accepting the rate worked out by the Chief Engineer, Buildings, Thiruvananthapuram may be furnished. If no satisfactory reason is furnished, the difference of Rs.55,752/- shown above may be recovered from the persons responsible.

4.3.7. BITUMEN SUPPLIED IN EXCESS-LOSS MAY BE RECOVERED

It was noticed that the University supplied Excess Bitumen to the contractors for the road works. As per I.R.C specification para 3.6.1.2 the quantity of bitumen required for the item-pot hole filling with 36mm metal is 27.5 kg/m³. But the University has supplied bitumen taking the required quantity as 40 kg/m³. Hence steps should be taken to recover the cost of excess bitumen supplied to contractors. Details are given below.

Name of Work	Urgent maintenance to the road from Dairy Plant to Goat farm at KAU, Mannuthy	Maintenance to farm road ULF, Mannuthy
Contractor	Maheen K.M	Maheen K.M
Agri. No.	57/08-09	53/08-09
Final bill item no & work done Quantity	4/13.97 m ³	9/5 m ³
Bitumen supplied @ 40kg/m ³	558.8 kg	200 kg
Required @ 27.5/m ³	384.17 kg	137.5 kg
Excess	174. 63kg	62.5 kg
Amount recovered at scheduled rate (18.66/kg)	3258.6	1166.2
Amount to be recovered at market rate (44.045/kg)	7691.6	2752.8
Excess Paid	4433	1586.6
Total = 6019.6	ie. 6020	

4.3.8. GRANTING TENDER EXCESS – MONITORY CONTROL WANTING – SPECIAL ATTENTION OF EXECUTIVE COMMITTEE INVITED

As per Agreement Register 124 Agreements were seen executed in D.P.P at M.C Vellanikkara for various works under KAU for the year 2008-09. Most of the estimates were prepared in schedule of rates for the year but all the works were granted Tender excess varied from 9% to 58%. The details of Tender above Estimate rates sanctioned are shown as below.

<u>Percentage of T.E sanctioned</u>	<u>Number of works</u>
5-10%	5
11-15%	20
16-20%	77
21-25%	-
26-30%	-
31-35%	10
36-40%	3
41-45%	2
46-50%	6
51-55%	-
56-60%	1
	124

The Government/competent Authority may allow Tender Excess, considering certain circumstances when the cost of materials, labour charge, cost of conveyance becomes higher than the existing schedule of rates. But no such situation existed in University because most of the estimates were prepared on the basis of schedule of rates for the year 2008. However all the works were granted Tender excess up to 20% ie. the sanctioning power of D.P.P.

One of the reason for granting Tender excess is lack of participation of contractors. On verification of tender register it was noticed that only two or three tenders were received for each work. Tenders were not competitive. It may be for want of proper advertisement. Some of the works has not been completed for years. The D.P.P could not complete so many works even though various institutions under KAU had deposited money for that works.

Steps may be taken to give wide publicity to tenders. The possibility of granting works to accredited agencies like Nirmithi Kendra may also be explored.

4.3.9. MAINTENANCE AND REPAIRS TO THE MAIN FARM ROAD AT BRS, KANNARA – EXCESS QUANTITY OF BITUMEN SUPPLIED LOSS TO UNIVERSITY FUND

File No. A4 – 1933/07

CBV No. 40-2/09, 41 – 2/09

MB No. – 2969

Agreement No. 6/08-09

Estimate – 2,50,000

Pot hole filling with broken stone 36mm was seen done in 20.95 m³ vide item No. 11. For this work bitumen was supplied @ 40kg/m³. As per IRC specification 27.5 kg bitumen only is required for this work. The loss sustained to the University is worked out below;

The quantity of bitumen supplied	-	20.95x40kg/m ³ = 838 kg
Quantity of bitumen required as per IRC specification	} -	20.95x27.5 kg = 576.125 kg.
Excess quantity supplied	-	261.88 kg
Amount disallowed	-	261.88x18.66 = <u>4886</u>

The disallowed amount may be recovered from the officials concerned.

4.4. MECHANICAL SUB-DIVISION, VELLANIKKARA

4.4.1. PAY REVISION ARREARS EXCESS DRAWN

On verification of Pay Revision Arrear bill of permanent labourers, it is noticed that HRA was given from 4/05 onwards. As per GO (P) No: 114/08/Agri date 8-7-08, date of effect of all allowances except leave surrender is from 1-3-06. The details are furnished below.

Sl No	Name of P/L	Month of claim	HRA eligible	HRA paid	Excess
CBV No: 10/10-09					
1)	Sri.B.V. Viswanathan	4/05 to 2/06	75	150	11x75=825
CBV No: 3/12-09					
2.	Sri. K.K. Raju	" "	75	150	11x75=825
3.	Sri.K.A. Gangadharan	" "	75	150	11x75=825
4.	Sri. C.R. Chandran	4/05 to 7/05	75	150	4x75= 300
5.	Sri. P. Chandran(Retired)	4/05 to 2/06	75	150	11x75= <u>825</u>
					<u>3600</u>

Rs 3600/- paid as arrear HRA may be recovered from the incumbents.

4.4.2. DOUBLE WAGES AND COMPENSATION LEAVE SANCTIONED TO PERMANENT LABOURERS AT THE SAME TIME-NOT IN ORDER

It is seen that both the wages and compensation leave were sanctioned to permanent labourers working in the station for their duties on public holidays. These payments have been sanctioned as per the provisions in the Kerala Industrial Establishments (National and Festival Holidays) Act 1958. But this double wage payment system is not followed in the Agriculture Department. No specific order in support of the payment was produced to audit.

The objections against the practice of sanctioning double wages and compensation leave to permanent labourers were being repeated in the audit notes of the previous years. No relevant order justifying such a practice is being produced against those recurring observations. Hence the payment of Rs.8110/- made during 2008-09 by way of double wages to labourers may be recovered and credited to University Fund. Details of the payments are given below.

1. Sri. P.K. Aboobacker

CBV No	Amount (Rs.)
10/4-08-09	186
6/6-08-09	377
9/11-08-09	238
9/2-08-09	247
Total	1048

2. Sri. P.Chandran

CBV No	Amount (Rs.)
10/4-08-09	197
6/6-08-09	400
Total	597

3. Sri. E.K. Kadhar

CBV No	Amount (Rs.)
10/4-08-09	195
6/6-08-09	395
Total	590

4. Sri. K.K. Raju

CBV No	Amount (Rs.)
10/4-08-09	197
6/6-08-09	400
9/11-08-09	1286
9/2-08-09	1064
Total	2947

1. Sri. K.R. Joy

CBV No	Amount (Rs.)
10/4-08-09	195
6/6-08-09	395
9/11-08-09	1274
9/2-08-09	1064
Total	2928

Grand Total 8110

**4.5. ESTATE OFFICE, KERALA AGRICULTURAL UNIVERSITY,
VELLANIKKARA**

**4.5.1. PAYMENT OF HIGH ELECTRICITY CHARGES AT THE FACTORY
RATES- IRREGULAR**

File No: B/288/99

On verification of vouchers in respect of the payment towards electricity charges, it is noticed that huge amount was remitted to Electricity Board. Factory production of PLC from latex was stopped from 7-11-02 due to the breakdown of the Groove machine. The connected load of 95 KW has been reduced to 55 KW, with effect from 22-1-2005. University is still paying high tariff rate and loss is incurred to university. A few instances are given below.

<u>CBV No.</u>	<u>Amount</u>
29/4-08	6,107
42/11-08	5,977
39/12-08	14,724
27/01-09	10,189
17/02-09	7,199

The matter may be probed into and necessary action taken to curtail such huge payments.

4.6. CASHEW RESEARCH STATION, MADAKKATHARA

4.6.1. CASH BOOK – NOT MAINTAINED PROPERLY

On verification of cash book, it is seen that the entries from 29.6.2009 to 25.4.2010 were neither written nor seen by the supervising officer. On 26.4.2010 a new cash book is opened with closing balance nil.

As per Rule 92 of the Kerala Treasury Code Vol.I, all monetary transaction should be entered in the cash book as soon as they occur and attested by the head of office, and closed regularly. The head of office should verify the totalling of the cash book or have this done by some responsible subordinate. At the end of each month, the head of office should verify the cash balance in the cash book and certify it with dated signature.

But the above formalities are not seen followed in the station. Eventhough the matter was reported in previous audit notes, no action was taken by the responsible authorities in this matter.

Negligence on the part of responsible officers may be viewed seriously and urgent action may be taken in this matter.

4. 7. COMMUNICATION CENTRE, MANNUTHY

4.7.1. RENT OF QUARTERS SHORT RECOVERY- RS. 4798/- TO BE RECOVERED

As per GO (p) No.145/06/fin. dated 25.03.2006 rent at the rate of 4% of Basic pay and dearness pay will be recovered from those on UGC scale. But the same has not been recovered in the following instances. Steps may be taken to recover the standard rent in the light of above Government order.

Name & Designation	C.B.V. No	Month	Basic Pay (Rs.)	Rent to be recovered 4% (Rs.)	Rent recovered (Rs.)	Shortage (Rs.)
S.Helen Associate Professor (S.S)	8-4/ 08-09	March 2008	10650+5325=15975	639	275	364
	45/5/ 08-09	April 2008	15975	639	275	364
	77/6/ 08-09	May 2008	11300+5650=16950	678	275	403
	113/7 /08-09	June 2008	16950	678	275	403
	173/08/0 8-09	July 2008	16950	678	275	403
	213/09/0 8-09	Aug 2008	16950	678	275	403
	272/10/0 8-09	Sep 2008	16950	678	275	403
	322/11/0 8-09	Oct 2008	16950	678	275	403
	372/12/0 8-09	Nov 2008	16950	678	275	403
	400/12/0 8-09	Dec 2008	16950	678	275	403
	444/1/ 09-10	Jan 2009	11625+5813=17438	698	275	423
	474/2/ 09-10	Feb 2009	17438	698	275	423
Total						4798

4.8. KAU PRESS, MANNUTHY

4.8.1. MEDICAL REIMBURSEMENT – PRIOR VERIFICATION NOT DONE- RS. 24565/- IS HELD UNDER OBJECTION

(i) CBV Nos. 2/9-08, 7/10-08, 9/10-08, 18/3-09 for Rs.5920/-, Rs.7703/-, Rs. 5736/-, Rs.5206/- respectively.

Vide the above CB's, an amount of Rs.24,565/- has been sanctioned to Sri. K.S. Paul, Section Officer, University Press, Mannuthy. Vide GO(MS)No.232/99 H&FWD dt. 18.6.99, prior verification and sanction by the concerned DMO is necessary to sanction a Medical Reimbursement Claim amounting 5000 to 25000. No file is produced for verification during audit. The only proceedings furnished viz. No.GA-J3-30065/07/K.dis dt. 19.7.08 did not mention DMO's sanction. So, the amount is held under objection for want of verification report and sanction by the DMO.

4.9. COLLEGE OF HORTICULTURE, VELLANIKKARA

4.9.1. AVERAGE ELECTRICITY CHARGES LEVIED DUE TO FAULTY METER- POSSIBILITY OF EXCESS PAYMENT

The possibility of excess electricity charges being levied on connections with faulty meters (Con. No's 5675003096 & 5675010538) were mentioned in the Audit Notes for the previous year

The meters continued to be faulty during the current year too. The details are following.

(a) Con.No.5675003096

Month	Bill No./Date	Amount demanded (Rs.)
4/08	R56750281582/15.04.08	63109
5/08	R56750289730/12.05.08	62635
6/08	R56750299499/12.06.08	63109
7/08	R56750310468/15.07.08	63109
8/08	R56750314968/14.08.08	63109
9/08	R56750325346/10.09.08	64900
10/08	R56750336916/13.10.08	67739
11/08	R56750344718/13.11.08	71312
12/08	R56750351991/11.12.08	71626
01/09	R56750363075/12.01.09	71627
02/09	R56750366905/02.02.09	68650
03/09	R56750377466/06.03.09	68650

Average monthly charge- 66631/-

(b) Con.No.5675010538

Month	Bill No./Date	Amount demanded (Rs.)
04/08	R56750281540/15.04.08	16443
05/08	R56750289279/12.05.08	7045
06/08	R56750299457/12.06.08	17410
07/08	R56750310511/15.07.08	16443
08/08	R56750314925/14.08.08	16442
09/08	R56750325303/10.09.08	16830
10/08	R56750336873/13.10.08	17442
11/08	R56750344675/13.11.08	18215
12/08	R56750352054/11.12.08	18284
01/09	R56750363032/12.01.09	18283
02/09	R56750366863/02.02.09	17640
03/09	R56750377424/06.03.09	17639

Average monthly charge- 16510/-

The faulty meters were replaced on 12/09. The register of electricity charges shows considerable decrease in the charges paid for these two connections after 12/09.

Urgent measures may be taken to find out the excess charges paid from 9/07 to 12/09 and adjust it in future payments.

4.9.2. THE REVOLVING FUND SCHEMES DIRECTLY OPERATED BY DEPARTMENT HEADS- THE NECESSITY OF MONITORING BY COLLEGE AUTHORITY

Two Revolving Fund Schemes are existing in the college, directly operated by the Department of Soil Sciences & Agricultural Chemistry (SS&AC) with disbursing power to HOD of the department itself. The details of the schemes are as shown below:

4.9.2.1. ESTABLISHMENT OF SOIL PLANT DIAGNOSTIC LABORATORY (SPDL)

The RF is sanctioned as per R1/72600/00 dtd.12/11/04 of the Director of Research, KAU with a corpus amount of Rs.10000/-. The officer in charge of the fund was Dr.K.C. Merikutty, Associate Professor & Head from 18.01.05 to 21.05.2008 and was handed over to Dr. K. A. Mariyam, Professor & Head who was in charge from 22.05.2008 to 31.03.2009.

A/c No.1690 at Vellanikkara Service Co-operative Bank is operated by the Department Head in this regard.

4.9.2.2. ESTABLISHMENT OF COMMERCIAL UNIT FOR COMPOST ENRICHMENT (CUCE)

Sanction was accorded to constitute a Revolving Fund with a corpus amount of Rs.50000/- as per University Order No. BG/A3/37998/07 dtd. 16.01.08 the officer in charge were Dr. K.C. Merykutty from 16.01.08 to 21.05.08 and Dr. K.A.Mariam from 22.05.08 to 31.03.09.

A/c No. 1936 at Vellanikkara Service Co-operative Bank Ltd. is operated by the Department Head.

As per both the sanctioning orders mentioned above "the Head of Department of SS & AC will submit the Accounts, Income & Expenditure statements, etc. periodically to the Comptroller, KAU and as per the existing guidelines issued by Comptroller, KAU for operating the Revolving Fund Scheme "Separate accounts will be maintained and which will be annually verified and audited along with the accounts/stocks and stores of the station". But the accounts of both the funds right from the commencement of the schemes has not been sent for audit. In case of SPDL scheme the accounts are pending from 2004-05 to 2009-10 and that of CUCE scheme from 2007-08 onwards.

In the context, audit has to observe the following:

- 1) The accounts of the Revolving Fund schemes which are commenced through corpus amount given from the University Fund should either be kept under the control of the Dean of a college or by Department Heads with independent financial power and the account should also be submitted for audit along with the station/college accounts.
- 2) Since there are only a few RF schemes independently run by the Department Heads of the colleges like COH, Vellanikkara, accounts of those schemes may be monitored and verified by the college authority and a watch Register may be kept for the purpose.
- 3) The office of the Comptroller, KAU may list out such Revolving Funds which are functioning separately and ensure that the accounts are furnished for audit along with the annual accounts of the college.

4.10. AGRICULTURAL RESEARCH STATION, MANNUTHY

4.10.1. PROFIT SHARING WITH SELF HELP GROUPS

File No.B-641/SHG/03

As per para 6 of the Memorandum of Undertaking signed between University and Thazhampoo Agri Horti Society 'remuneration to the society is a share of turnover not exceeding 35% of the turn over'. In the calculation statement of profit share to SHG during the year 2006-07, share of profit was calculated on the basis of production (not on the basis of sale) and the amount comes to Rs.97012/-. During the period payment made to the SHG was Rs.1,03,500/-. Considering the service rendered by the SHG to the station apart from production work profit share @ Rs.80 per day per member to the society was sanctioned subject to the approval by the University with effect from 01-06-07. In the proceedings of the Associate Professor and Head No.B/641/SHG/03 dated 02.07.07, it is stated that this share will be adjusted against the annual profit when annual account is reviewed at the end of financial year. In order No.R8/71540/2003 dated 13.11.07, the Director of Research ratified the action of the Professor and Head sanctioning monthly profit share @Rs.80 per day per member.

In the Calculation statement of profit share to SHG during the year 2007-08 share of profit was calculated on the basis of sale and the amount comes to Rs.1,07,845/-. During the period payment made to SHG was Rs.1,30,080/-. In proceedings No.B.641/SHG/03 dated 02.06.08 of the Professor and Head Profit share was enhanced to Rs.100/- per day per member with effect from 01.05.08 subject to approval by University. It was also stated that this would

be adjusted against the annual profit on review of annual account at the end of the financial year, i.e., 31-03-2009. In order No.R8/71540/03 without date D.R. ratified the action of Professor and Head.

During the year 2008-09 profit share disbursed to Thazhampoo Agri-Horti Society are given below:

Month	CBV No.	Amount (Rs.)
03/2008	1/4 -08	10080
04/2008	1/5 -08	9080
05/2008	1/6 -08	13300
06/2008	2/7 -08	15500
07/2008	1/8 -08	15800
08/2008	2/9 -08	14600
09/2008	2/10 -08	14000
10/2008	2/11 -08	14350
11/2008	4/12 -08	13650
12/2008	2/1 -09	14935
01/2009	2/2 -09	14385
02/2009	2/3 -09	13435
Total		163115

On verification of the file, the following are observed in audit.

- 1) Though the scheme envisaged share of profit between SHG and University, the words 'remuneration to the society is a share of turn over not exceeding 35% of the turnover' used in para 6 of the Memorandum Of Undertaking lead the University to pay 35% of turn over as remuneration to the SHG even if the profit is less than 35% of turnover.
- 2) Share of profit to SHG during the period 2006-07 was calculated on the basis of production. But during the period 2007-08, it was calculated on the basis of sale. A large number of items produced in 2006-07 and 2007-08 remained unsold.
- 3) Every year it is stated that remuneration paid to the SHG will be adjusted against the annual profit when annual account is reviewed at the end of financial year. But it has not been done from the beginning of the scheme.

4.10.2 REVENUE AUGMENTATION THROUGH SELF HELP GROUP (SHG)
SHARING OF PROFITS 35% ON TURNOVER(i.e., SALE) –
IRREGULARITIES

File No.B/1086/07

File No.B/798/07

On verification of the above files, it is noticed that proposals were made to form three SHG Group for starting (I) coconut products diversification centre (II) Eco tourism centre (III) Model Organic Farm at ARS after imparting training to SHG members selected through Kudumbasree Mission Units, Thrissur. After the training, members from SHG took up the enterprise on profit sharing basis by signing an MOU with University.

These three enterprises with a gestation period of 1-2 year before running into a profitable business have to be sustained during the initial period of development by paying

remuneration which shall be adjusted against the future profit. In order to meet such expenses Rs.80/- per had has been sanctioned to the SHG by way honorarium. The details of Honorarium paid to the Three SHG during the period 2008-09 are furnished below:

(I)	Eco tourism & members Reg.No.150/08	5/2008 to 2/2009	1,34,840/-
(II)	Coconut product Diversification centre 8 members Reg.No.149/08		1,28,800/-
(III)	Model Organic Farm Avanipoo Agri Horti Society		<u>1,56,920/-</u>
	Total		<u>4,20,560/-</u>

In this connection audit has to observe the following.

- (I) No comprehensive record to show the percentage of sale proceeds, input and output planting material, farm produce, etc. are maintained.
- (II) In order to arrive and ascertain exact profit of each unit an Income and Expenditure statement, Net Sale proceeds, Cash Book, etc. may be maintained. The Honorarium paid to SHG may be adjusted at the earliest.
- (III) University has a full fledged Extension and Training Institute. The non-utilisation of the training facility for the above project may be explained.

4.11. ENGINEERING DIVISION, PANANGAD

4.11.1. DELAYED EXECUTION OF AGREEMENT BY CONTRACTOR-FINE TO BE IMPOSED

A Contractor who has been selected for executing a public work is bound to execute an agreement, within a period of 20 days from the date of posting of the selection Notice. An additional period of ten days shall be granted as grace period to those whose delay is convinced as reasonable; but a fine @ 1% of P.A.C. will be imposed for this period. [Vide G.O.(P) No.84/97/PWD&T dated 19.8.1997 and G.O.(P) 68/99/PWD dated 14.7.99]. In the following cases, these conditions have not been adhered to:

Sl No	File No.	Name of Work	Name of Contractor	Fine to be imposed	Remarks
1	B - 148 2008	ICAR Development Grant (2007-08). Rennovation works for the establishment of Geo Informatics Laboratory attached to the soil Science & Agrichemistry Department, at College of Agriculture, Vellayani	Sri. B. Ramachandran	1,797	PAC: Rs.1,79,669 Selection Notice 27.03.2008 Agreement 22.05.2008

2	B - 564 2006	Construction of foot bridge in place of damaged foot bridge near pond No: 5 at RRS, Vyttila	Sri. O. M. Mathew	613	PAC: Rs.61,302 Selection Notice 17.05.2008 Agreement 1.07.2008
3	B - 194 2008	RKVY (2007-2008) construction of covered Seed Drying Yard at FSRs, Sadanandapuram	Sri. R. Ajith	3063	PAC:Rs.3,06,263 Selection Notice 1.7.08/2.7.08 Agreement 19.08.2008
4	B - 694 2007	Construction of Washroom and Store for chemicals and Gas Cylinders attached to the pesticide Residue Lab-AINP, College of Agriculture, Vellayani	Sri. B. Ramachandran Nair	853	PAC: Rs.85,351 Selection Notice 28.03.2008 Agreement 22.05.2008
Total				6326	

The amount of Rs. 6,326/-, as detailed above, may be recovered from the concerned Contractors, or from the officers responsible for the loss, and be remitted in the Kerala Agricultural University fund.

4.11.2 AMOUNT TRANSFERRED TO OTHER ENGINEERING WINGS OF UNIVERSITY- RECEIPT AND UTILIZATION NOT PRODUCED

The following amounts were transferred to other Engineering Wings of University for electrification work. Details are shown below:-

	Name of Work	To whom transferred	Amount transferred	CBV.No
1	Renovation works for the establishment of Green technology lab attached to the Department of Agronomy at College of Agriculture, Vellayani -Electrification	Engineering Sub-Division, Vellayani	20,000	5/1-09
2	Construction of Seed Stores & Maintenance to the existing building at CRS, Balaramapuram - Electrification	DPP-Vellanikkara	50,000	5/4-09
		Total	70,000	

Receipt and Utilization of the above amount were not produced for audit.

4.11.3 PUBLIC WORKS CARRIED OVER AT DIFFERENT STATIONS EXORBITANT TENDER EXCESS PAID-ENQUIRY WANTING

On verification of files and corroborative records relating to the works done at various stations in south Kerala, it is seen that tender excess is allowed at higher rates. Since the PWD Schedules of rates are revised every year at par with the prevailing market-rates, the tender excess paid in exorbitant rates needs detailed enquiry. Moreover only two tenders were seen received for every work. Certain examples are furnished below.

4.11.3.1 CONSTRUCTION OF COVERED SEED DRYING YARD AT FSRS SADANANDAPURAM

M.B.No.	: 3705, 4176
Date of Tender	: 23.5.2008
Schedule of rate	: 1.4.2007
Probable Amount of Contract:	3,06,263
Sri.V. Rajan, Kuttiharayil, Krishnapuram,	65% above
Sri.R.Ajith, TC/36/438/ Petta.P.O, Thiruvananthapuram,	60% of above.

In the negotiation Sri.R. Ajith reduced his rate of 57% and the work was allotted to him.

4.11.3.2. CONSTRUCTION OF GOAT SHED AND FEED STORE AT KVK SADANANDAPURAM

Sri.V.Rajan, 41% above	2,49,503/-
Sri. R.Ajith, 50% above	2,49,503/-
Date of Work	: 13.1.2008
Schedule of Rate	: 1.4.2007
Estimate rate	: 2,49,503/-

Sri.V.Rajan reduced his rate to 40% and the work was awarded to him. It may be noted that the same two persons only are submitting tenders for most of the works at exorbitant rates and meager reductions are allowed on negotiation and either V.Rajan or Ajith share all the works. Audit is of opinion that the reasons for the non response of other contractors have to be enquired into and remedial measures to be taken for participation of more contractors while tendering the works at the various stations under Kerala Agricultural University.

4.12. ENGINEERING DIVISION- THAVANUR

4.12.1. FINE NOT IMPOSED FOR DELAY IN EXECUTION OF WORK

As per Government Order (P) No.558/97/Fin. dated 03.06.97 para (ii), to take care of any departmental delays or delay occurring due to unexpected technical problems faced during execution of a work, a grace period of 20% of the original time of completion will be allowed, if found necessary, to complete the work. For extension of time of completion beyond the grace period fine will be imposed at the rate of 1% of the PAC for the first three months and 2% of the PAC for every three months beyond that. As per the above, fine should have been collected from the contractors of the following works. Details are shown below:

Sl No	Name of work & File No.	Name of Contractor	Agreement No.& Agreed P.A.C	Time of completion & Grace Period	Final Bill	Original Time of completion	Fine to be collected @1%	Fine to be collected @2%	Total Fine
1	Construction of pump house at RARS, Ambalavayal EE/171/06	M.T.VinodKumar	9/07-08/ 05-09-07 Rs.175928/-	3 months 04.12.07 & 18 days 22.12.07	9/7/ 08-09	03. 5.08	23.12.07 to 22.03.08 175928*1/ 100=1759	23.03.08 to 03.05.08 175928x42/ 90x2/100= 1642	3401
2	Cont. of G.G. Water Tank (Block J) at RARS, Ambalavayal EE/170/06	M.T.Vinodkumar	10/07-08/ 05-9-07 Rs.457342/-	6 months 04.03.08 & 36 days 09.04.08	08/07/ 08-09	31..5.08	10.04.08 to 31.05.08 457342x52/ 90x1/100=2642	—	2642
3	Urgent repairs of maintenance of Men's Hostel at KCAET,Tavanur EE/376/07	M.Velayudhan	11/07-08/ 05. 9.07 Rs.375522/-	4 months 04.01.08 & 24 days 28-01-08	05/06/ 08-09	26-4-08	29.01.08 to 26.04.08 375522x88/ 90x1/100=3672	—	3672
4	Replacing damaged GI pipe line and repairs to the staff quarters at RARS, Pilicode EE /103/06	M/s Raidco, Edappal	15/06-07/13. 2.07 Rs.466575/-	6 months 12.08.07 & 36dyas 18-08-07	06/08/ 08-09	13. 3.08	19.08.07 to 18.11.07 466575x1/100=4666	19.11.07 to 13.03.08 466575x2/ 100 = 9332 466575x23/ 90x2/100=238 11717	16383
Total									26098

An amount of Rs.26098/- as fine may be collected from the contractors concerned or the officer responsible.

4.13. RICE RESEARCH STATION, VYTILA

4.13.1 LAND ACQUISITION BY RAILWAY- COMPENSATION NOT RECEIVED

File No. 836/2004.

An extent of 0.0291 hectare of land in Survey No.648/12 belongs to Rice Research Station, Vyttila. But according to village records, the land is registered in the name of Sri. Raman Kochukrishnan, Polangatt. Though the land was in possession of Rice Research Station they have no documents to prove the right over the land. So the compensation amount of Rs.1,20,183/- was deposited in the Sub-court, Ernakulam.

Action may be taken to prove the right over the land and to receive compensation from Railway authorities.

4.14. RARS PATTAMBI

4.14.1 CONTRACT LABOUR FOR AGRICULTURAL WORKS RECORDS NOT PROPERLY MAINTAINED.

As per file No. A1.2119 dated 18.6.2008, quotation were invited for various agricultural activities such as hand weeding, threshing, line planting and harvesting. From the quotations received the lowest quotation of Smt. T.C Vijayakumary, Moorkathurparambil , Pattambi 679303 was accepted @ Rs.150/- per day for one labour.

The amount paid in this regard are as follows

Br No	CBV No	Particulars	Amount
1195/08-09	38/1-09	Contract labour charges to Smt. T.C Vijayakumary	
		For various field works conducted	10050/-
1519/08-09	88/3-09	do	16130/-
1082/08-09	62/12-08	do	13050/-
429/08-09	30.8.08	do	77850/-
1083/08-09	63/12-08	do	14550/-
1194/08-09	37/1.09	do	11550/-
1081/08-09	61/12-08	do	24900/-
		Total	<u>168080/-</u>

As the details showing the total number of labours in each work had not been kept the correctness of the payment made towards labour charges could not be verified from the records available. Such details may be kept in future.

4.15. CARDAMOM RESEARCH STATION, PAMPADUMPARA

4.15.1 VERIFICATION OF SERVICE BOOKS

On verification of the service books of permanent labourers, the following defects were noticed.

EIGHTEEN YEARS TIME BOUND HIGHER GRADE SANCTIONED BEFORE THE DATE OF EFFECT OF THE REVISED SCHEME

A second TBHG on completion of a total service of 18 years was introduced in pay revision 1997 w.e.f 01.11.98. But 18 years TBHG sanctioned to the following permanent labourers before the date of effect of the revised scheme. Details are shown below.

Sl No	Name of Employee	Date of 18 years TBHG sanctioned	Pay fixed on that date	Eligible Pay
1	M.E. Annamma	1.8.98	2890	2780
2	K.P. Surendran	1.3.97	2960	2845
3	K.K. Valsamma	1.3.97	2960	2845
4	E.J. Annamma	1.3.97	2960	2845
5	K.T. Mariyamma	1.7.98	3030	2910
6	K. Baby	1.3.97	2960	2845
7	C.N. Vijayan	1.3.97	2960	2845
8	K.K. Mariyamma	1.3.97	2960	2845
9	K. Shyamala	1.7.98	3030	2910
10	M.K. Padmini Amma	1.3.97	2960	2845
11	K. Omana	1.3.98	3030	2910
12	P.D. Padmini	1.3.97	2960	2845

The TBHG given to the above employees may be cancelled and revised TBHG sanctioned w.e.f.01.11.98. Excess pay and allowance given may be recovered under intimation to audit. Pay of the above employees in respect of 18 years TBHG may be regulated w.e.f 01.11.98. Excess pay and allowance sanctioned may be recovered under intimation to audit.

4.15.2. BUILDING TAX REMITTED FOR THE VACANT BUILDING – THE EXPENDITURE NOT ADMITTED IN AUDIT

CBV No. 48/3-09 Cheque No. 781726 Rs. 11415/- dt. 26.3.09

On verification of building tax file – file No.CRSP(2)1214/88, it is seen that an amount of Rs.11415/- had been remitted during the year 2008-09 toward Building Tax. On verification, it is found that building tax for the vacant buildings were also remitted. The details are given below.

<u>Ward No</u>	<u>Building</u>	<u>Amount</u>
VI	25 to 30	9105
X	417 to 420,422	1766
L/C	542	
Demand Notice	<u>2</u>	
Total	<u>11415</u>	

The building numbers 26,27,28 and 29 are Type IV Assistant Professor's Quarters which were vacant during the period. Out of Rs. 11415/- Rs.8674/- was remitted as building tax for the above quarters.

As per Rule 15 of the Kerala Panchayath Raj (Building Tax & Surcharge Rules), the buildings which are vacant for 60 days are eligible for exemption of 50% of tax. The authorities did not apply for the vacancy remission.

Hence, 50% of the tax amount of Rs.8674/-, i.e., Rs.4337/- is not admitted in audit. The amount may be recovered from the officer responsible.

4.15.3. CONSTRUCTION OF BIO-CONTROL LABORATORY – AMOUNT TRANSFERRED TO DPP – UTILIZATION NOT PRODUCED

An amount of Rs.25,00,000/- were transferred to D.P.P for the construction of Bio-Control Laboratory at CRS, Pampadumpara as follows.

<u>CBV No</u>	<u>Cheque No/Date</u>	<u>Amount</u>
16/7-08	296512/7.7.08	1500000
12/10-08	518746/23.10.08	500000
20/11-08	518761/26.11.08	<u>500000</u>
	Total	<u>2500000</u>

Utilization of the above amount may be produced for verification.

4.16. AROMATIC AND MEDICINAL PLANT RESEARCH STATION- ODAKKALI

4.16.1. INVOICE NOT SETTLED

On verification of invoice register the following invoices are seen unsettled. Urgent steps may be taken to settle the invoices.

Invoice No.	To whom issued	Amount (Rs.)
1. F6/07-08/26.11.07	Professor and Head, IESC, Odakkali	52027
2. F8/07-08/05.12.07	Professor and Head, IESC, Odakkali	27829
3. F9/07-08/01.01.08	Professor and Head, IESC, Odakkali	40850
4. F10/07-08/25.01.08	Agri. Officer, Krishi Bhavan, Alangud	7510
5. F11/07-08/25.01.08	Agri. Officer, Kodungallur	10000
6. F12/07-08/25.01.08	Agri. Officer, Eloor	4000
7. F13/07-08/25.01.08	Agri officer, Kurumaloor	4000
8. F15/07-08/20.02.08	Agri. Officer, Varapuzha	1200
9. F1/08-09/21.04.08	The special officer, ATIC, Mannuthy	7885
10. F3/08-09/24.04.08	Professor and Head, IESC, Odakkali	31242
11. F2/08-09/21.04.08	The Agri. Officer, Velloor	10001
12. F4/08-09/26.04.08	Professor and Head, IESC, Odakkali	76366
13. F5/08-09/30.04.08	Professor and Head, IESC, Odakkali	34271
14. F6/08-09/02.05.08	Professor and Head, IESC, Odakkali	38404
15. F7/08-09/06.06.08	Professor and Head, IESC, Odakkali	15604
16. F8/08-09/10.06.08	Special Officer, Central Nursery, Vellanikkara	9498
17. F9/08-09/27.08.08	IESC, Odakkali	17931
18. F10/08-09/19.09.08	The Agri Officer, Varapuzha	1200
19. F11/08-09/19.09.08	Professor and Head, AMPRS	55029
20. F12/08-09/19.09.08	Professor and Head, AMPRS	126754
21. F13/08-09/19.09.08	Professor and Head, AMPRS	53176
22. F14/08-09/19.09.08	Professor and Head, AMPRS	13618
23. F16/08-09/01.12.09	Professor and Head, AMPRS	5000
24. F17/08-09/23.01.09	Campus Development, Mannuthy	21751
25. F18/08-09/19.02.09	ARS, Chalakkudy	594
26. F19/08-09/20.02.09	AMPRS, Odakkali	37827
27. F20/08-09/26.02.09	Agricultural Officer., Aluva	19500
28. F21/08-09/22.02.09	AMPRS, Odakkali	62700
29. F22/08-09/12.02.09	AMPRS, Odakkali	60900
30. F23/08-09/23.03.09	AMPRS, Odakkali	35000
31. F24/08-09/24.03.09	AMPRS, Odakkali	7386
32. F25/08-09/24.03.09	AMPRS, Odakkali	2500

Information and Sales Centre, Revolving Fund

1. ISC/RF/2-08-09/21.10.08	Agricultural Officer., Aluva	4500
2. ISC/RF/3-08-09/21.10.08	Agricultural Officer., Aluva	4000
3. ISC/RF/4-08-09/21.10.08	Agricultural Officer., Aluva	7600
4. ISC/RF/5-08-09/21.10.08	Agricultural Officer., Aluva	2000
5. ISC/RF/6-08-09/18.11.08	Agricultural Officer., Aluva	30550
6. ISC/RF/7-08-09/24.03.09	AMPRS	32300
	TOTAL	972503

4.17. ORARS, KAYAMKULAM

4.17.1. ABSENCE OF A CENTRAL STOCK REGISTER FOR THE STATION

A central stock register of valuable equipments is not seen maintained so far in the station. Purchase of several valuable electrical and electronic equipments, furniture etc are being made under various research projects of this station. Such equipments are taken into stock in concerned stock registers maintained separately exclusively for each schemes. Once the scheme is over, equipments are not seen transferred to the custody of the Head of the station. Even the whereabouts of such equipments will be unknown after a few years. Hence all valuable equipments, other than perishable items, purchased under various research schemes must be handed over to the Professor & Head of the station, on completion of such research schemes. A central stock register should be maintained by the Head of the station to record the stock entry of all valuable equipment including those of completed schemes.

4.17.2 REGISTER OF FIXED DEPOSITS – NOT MAINTAINED

A register of Fixed Deposits should be maintained to record the details of Fixed Deposits such as amount deposited, Name of bank, date of deposit, date of maturity, rate of interest etc.

4.18. REGIONAL AGRICULTURAL RESEARCH STATION, AMBALAVAYAL

4.18.1 FIXED DEPOSITS - DEFECTIVE MAINTENANCE

As per CBV No: 94/1-09 an amount of Rs.15,00,000/- was withdrawn from ICAR Revolving Fund (S.B.A/c No. 67010436276 – SBT Kolagappara) and 3 Fixed Deposits as detailed below were opened at SBT, Kolagappara.

F.D.A/c No. & Date	Principal Amount	Rate of Interest	Maturity Value	Maturity Date
1. <u>67077715649</u> 03.02.09	5,00,000/-	6.75%	5,08,414/-	02.05.09
2. <u>67077715571</u> 03.02.09	5,00,000/-	8.5%	5,43,874/-	31.01.10
3. <u>67077715582</u> 03.02.09	5,00,000/-	8.5%	5,43,874/-	31.01.10

Another Fixed Deposit of Rs 56800/- (F.D.No: 2440 Dated : 24.03.09 at the Ambalavayal Service Co-operative Bank Ltd.) under Kerala Agricultural University Revolving Fund is also maintained.

The following defects were noticed in the operation of these Fixed Deposits.

- (1) The above Fixed Deposits were not renewed after the maturity date.
- (2) A Fixed Deposit Register in order to watch the particular about the Deposits were not maintained at the station.
- (3) Fixed Deposits were not incorporated in the Annual Accounts.

4.19. COCONUT RESEARCH STATION, BALARAMAPURAM

4.19.1 NON REMITTANCE OF LAND TAX

The entire area under this station is divided into two blocks- 'A' and 'B'. 'A' block (8 hectares and 85 acres) belongs to Kottukal village and 'B' block (5 hectares and 48 Acres) belongs to Venganoor village. On verification of the Register of landed properties, it is seen that possession certificates for 'A' block has been obtained from the village officer, Kottukal. Land tax for the 'A' block had also been remitted upto 2008-09 whereas possession certificate or title deed pertaining to the 5 hectares 48 Acres in 'B' block has not been obtained so far. The land tax of the above property for the period upto 2001-02 amounting to Rs.5206/- was demanded by the village officer, Venganoor on 18-12-2001. But the village officer refused to accept the amount stating that he had instructions from Tahsildar not to accept the tax. On 25-6-2002, the then Professor and Head had requested the Tahsildar vide letter No.3/880/01 either to give necessary instructions to village officer to accept the amount or to state the reasons for not accepting the land tax in writing. But there is no further development in this regard. Appropriate action may be taken to obtain necessary records and to remit the land tax of Block 'B'.

4.20. RARS-KUMARAKOM

4.20.1 ABSENCE OF CENTRAL STOCK REGISTER

Various valuable equipments have been purchased by the station under various schemes and disbursed to respective departments/Principal Investigators. Though these equipments were taken into stock of the concerned schemes, there does not exist a central stock Register for this station to watch the purchase & disbursement of valuable equipment under various schemes. Every equipment purchased under any research scheme, should first be entered in the central stock register of the station and disbursed to concerned PT/department. Once the scheme is over, the equipments should be returned to the custody of the Head of the station.

4.21. INSTRUCTIONAL FARM VELLAYANI

4.21.1 'ALL SPICE' PLANTS PURCHASED-WHEREABOUTS NOT KNOWN

PAYMENT OBJECTED IN AUDIT RS.13437/-

Three hundred numbers of 'All spice' plants (Sarva Sugandhi) were seen purchased from ATIC, Mannuthy on 09/07/2008 and Rs.7500/- was paid vide CBV No.31/7-2008. Another 250 numbers of same plants were purchased on 17/07/2008 from ATIC Mannuthy itself and paid Rs.5937/- vide CBV No.20/10-2008. Both the items were taken in to stock in page No.150 of the "Stock Register of Fruit plants and planting materials".

But all the above plants were shown as "issued to green house" in the stock register on the same day of purchase and the balance was shown as nil. Placing the plants under 'Green house' is not a sort of issue or disbursement. There is no stock register of plants under Green House and hence the whereabouts of plants issued to Green House is not known. Hence striking a nil balance after issuing the plants to Green House is not correct. On further verification of Nursery Stock Register and Stock Register of sales counter no plants of 'All spice' was seen taken into stock in any of these registers from the Green house. The sale particulars, if any of the plants is also not seen recorded anywhere.

In this context as per the available records it has to be assumed that the 550 numbers of 'All spice' plants purchased is missing and hence the entire amount spent towards purchasing the same (Rs.5937+7000=13437) is objected in audit.

**4.21.2. 1000 VEGETABLE VILLAGE PROGRAMME- DISCREPANCIES:
ADMINISTRATIVE ENQUIRY SOLICITED:-**

A programme envisaged by Govt. of Kerala named '1000 Vegetables village Programme' was launched all over Kerala along with Kerala Agricultural University campuses to augment vegetable production. Working instructions and guidelines of this programme was issued by the Hon'ble Vice Chancellor-KAU vide order No. R1/62559/08 dated 24/07/2008. Accordingly in Vellayani campus two blocks (Blocks No.IV-45 cents & Block No.II-50 cents) were earmarked for the project using selected Self Help Groups of local area under the convenership of Dr. Kamala Nayar, Professor. The expenditure of this programme was met from the revolving fund of Instructional Farm, Vellayani. As per the guidelines, at the end of the programme the profit will be shared between Kerala Agricultural University and the SHGs engaged in the ratio 1:3. Eventhough the programme was scheduled to end on 31.03.2009, it was extended up to 30.06.2009 vide order No. R1/62559/2008 dated 06.06.2009 of the Director of Research, Vellanikkara.

On scrutiny of the concerned file the following discrepancies were noticed in audit:

- 1) Though the extension of the programme was sanctioned only upto 30.06.2009, the SHGs named Harithmitra, Harithasree and Karshakamitra were seen employed in the Farm even after 6/2009 in the name of the project without the consent of the KAU. This action can cause undue claims by the SHG members in future, for recruitment as casual labourers. The reasons for extending the programme even after 6/2009 and employing SHGs after the closure of the scheme may be examined.
- 2) The vegetables and vegetable seeds produced by SHGs under the scheme are taken into the common stock register of vegetables and often mixed up with the stocks produced by the permanent/casual labourers of Instructional Farm. Hence the genuinity of the income accounts of this scheme is in question.
- 3) While calculating total profit, the expenditure met towards stipend & inputs (Seeds and Fertilizers) alone were considered. Whereas expenditure met towards electricity charges for irrigation in the cultivated areas were not seen reckoned.
- 4) As per para 12 of the guidelines of the programme, issued by the Hon'ble Vice chancellor KAU, it was strictly instructed that "since the programme is for production of vegetables for food purpose, extreme care will be taken regarding the use of PP chemicals and other hazardous substances. As far as possible the whole programme may be implemented in an organic mode". But this instruction was seen violated.

On verification of the expenditure vouchers of the programme it was seen that little care was given in the use of PP chemicals. As per page 223 &225 of the concerned file, the SHGs employed in the two blocks had used the following chemicals.

Block II-50 cent

Glyphos	4 litre
Furidan	4 Kg.
Sevin	1.5 KG
Rogar	300 ml
Bavistin	500 g
Dithane M45	100g
Metacid	500 ml
Contaf	100 ml
Confidor	100 ml
Tilt	100 ml

Block IV-45 cent

Ekalux	20ml
Fytran	220g
Dithane	150g
Metacid	50 ml
Rogar	200 ml

- The quantity of chemical used in Block II is exorbitantly high compared to Block IV.
- 5) Item wise income, expenditure and profit worked out at the end of the programme was not made with the file. An administrative level enquiry is invited to the matters mentioned and fact reported to audit.

4.21.3 NETWORK PROJECT ON PRODUCTION AND DISTRIBUTION OF TISSUE CULTURE PLANTS-NON ACHIEVEMENT OF TARGETS AND BOGUS EXPENDITURES-AMOUNT DISALLOWED IN AUDIT
RS.19986/- AMOUNT OBJECTED-RS.19300/-

Director of Agriculture, Govt. of Kerala has sanctioned and released an amount of Rs.50 lakhs to KAU during 2008-09 for the above scheme vide order No. TP(2) 18205/08 dated 13.01.2009. The scheme was implemented on 9 centres of KAU, including Instructional Farm, Vellayani at Vellayani campus. Accordingly Comptroller, KAU vide Lr. No. EP/A3/12243/08 dated 09.03.2009 had sanctioned Rs.7.50 lakhs to Dept of Biotechnology, Vellayani for the production of 'Tissue culture flasks' and Rs.2.50 lakhs to Instructional Farm, Vellayani for hardening and sale of hardened tissue culture plants. It is interesting to note that, the Instructional Farm Vellayani had expended the entire amount on a single day as detailed below.

1. CBV NO. 86/3-09 dated 30.03.09	Rs.19300	for purchasing 1000 numbers of garden pots.
2. CBV No. 72/3-09 dated 30.03.09	Rs.19986	for engaging labourers.
3. CBV NO. 69/3-09 dated 30.03.09	Rs.36000	for purchasing 6 load, river sand.
4. CBV NO. 78/3-09 dated 30.03.09	Rs.8700	for purchasing cow dug
5. CBV NO. 88/3-09 dated 30.03.09	Rs.150000	ro forma advance paid to M/s RAIDCO, Thiruvananthapuram for setting up of hardening chamber.
6. CBV NO. 94/3-09 dated 30.03.09	Rs.5218	for purchasing polythene bags (53 Kg)
7. CBV NO. 93/3-09 dated 30.03.09	Rs.10633	for purchasing polythene bags (108 Kg)

Total**Rs.249837/-**

Out of the above items, the major work of setting up of hardening chamber was completed by RAIDCO only on 31.12.2009. The first batch of tissue culture plants in flask were received from Biotechnology Department only on 26.06.2010. The work entrusted to Instructional Farm, Vellayani was hardening and sale of hardened tissue culture plants after receiving flasks of tissue culture plants from Department of Biotechnology. But much before

setting up of hardening chamber and supply of tissue culture plants, Rs.19986/- was drawn and disbursed to four women casual labourers as wages for 18 days from 10.03.2009 to 31.03.2009 vide CBV No.72/3-2009. The purpose of engaging labourers were not mentioned anywhere. It is also found that, there was no work to be executed under the scheme at that point of time. Workers were seen employed right from the next day (10.03.2009) of sanctioning the amount by the Comptroller, KAU (09.03.2009). On a cross verification with the Register of DMS (Daily Memorandum of Laboureres) it was seen that no labourers as shown in the voucher were employed for any work under this scheme on these days.

Hence it is understood that this is a bogus expenditure and hence disallowed in audit (Rs.19986/-). The amount including penal interest thereon may be recovered from the persons responsible.

On further verification of the concerned file (F4/242/2009) and connected records the following anomalies were also noticed.

- 1) On verification of the Stock Register (page 5 & 13) of the project, out of the 36M³ River sand purchased, 18M³ was used for herbal garden and 18M³ was used for Green house. Likewise out of 30 tonnes of Cow dug purchased 15 tonnes were issued to herbal garden and 15 tonnes to green house. It means, half of the above items purchased under the scheme were used for other purposes.
- 2) Hardened tissue culture plants (Banana) are usually planted in polythene bags for sale. For this purpose 161 Kg of polythene bags was purchased for Rs.15851/- which is more than sufficient to meet the requirements. But another amount of Rs.19300 was seen expended for purchasing 1000 nos. of garden pots vide CBV No.86/3-2009 which is still remaining unused. This seems to be a wasteful expenditure as far as the scheme is concerned. Therefore the payment is objected in audit.
- 3) Right from its starting on 31.03.2009, until the date of audit, Instructional Farm, Vellayani had got only 359 numbers of tissue culture plants for hardening, from the Department of Biotechnology. Out of this 256 plants were successfully hardened and sold @Rs.15 per plant which fetched an amount of Rs.3840/- to KAU so far.

On a total evaluation, it can be seen that after spending an amount of Rs.10 lakhs by 2 centres in this campus for production of quality tissue culture plants, they had succeeded only in producing 256 numbers of plants and earned an amount of Rs.3840 only, even after the elapse of two years. Hence an administrative level enquiry may be initiated in this matter to trace out the reasons for the non achievements of targets and regarding the discrepancies noted above.

4.21.4. LOG BOOK OF OFFICE JEEP NOT PRODUCED- FUELEXPENSES OF Rs.11702/-, OBJECTED IN AUDIT

The log book (Vol No.25) of office jeep KER 4124 has not been produced for audit inspite of repeated requests. The log book pertains to the period from 01.03.2008 to 13.11.2008. During this period an amount of Rs.11702/-, is spent towards fuel expenses for this vehicle as detailed below:-

Date	Voucher No.	Amount
15.04.2008	CBV 29/4-08	1638
03.06.2008	CBV 18/6-08	140
30.06.2008	CBV 52/6-08	874
30.07.2008	CBV 88/7-08	688
29.08.2008	CBV 50/8-08	941
30.08.2008	CBV 56/9-08	1882
17.09.2008	CBV 49/9-08	250
28.10.2008	CBV 66/10-08	2391
18.11.2008	CBV 64/11-08	2898
		11702

In the absence of the logbook, the details of journeys for which the fuel has been used couldn't be verified in audit. Hence the amount of Rs.11702/- being the fuel expenses met for the vehicle from 01.03.2008 to 13.11.2008 is objected in audit for want of log book.

**4.21.5 ATTEMPT FOR AUCTION SALE OF TREES IN VELLAYANI CAMPUS-
PROCEDURAL IRREGULARITIES NOTICED- ATTENTION OF THE
ADMINISTRATIVE AUTHORITY IS SOLICITED**

On 24.02.2009, Professor & Head, Instructional Farm published a quotation notice (F5/291/09) in the KAU website and Mathrubhumi daily for the auction sale of old and senile trees (9 Mahogany trees, 2 Anjili trees & 372 Rubber trees). Quotations were opened and auction was conducted on 17.03.2009. EMD & 1/3rd amount of bid amount was effected from successful bidders. Meanwhile a lot of hue & cry was raised from various corners against the felling of huge live trees and write-ups in major dailies were published on 18.03.2009 & 19.03.2009. The Hon'ble Vice Chancellor-KAU has given oral orders to stop further proceedings in this regard. The general council in its 104th meeting held on 18.03.2009 discussed the issue and constituted 3 member committee headed by Dr. K.Aravindakshan as Chairman. Meanwhile, Sri. P. Raveendranath, Asst. Conservator of forests (SF) in his Lr. No. SFA1/1/09 dated 16.05.2009 had also requested professor & head of Instructional Farm, Vellayani to cancel the auction, as it is against the Govt. Circular No. 85/86/F&WLD dated 02.09.1986, which stipulates that trees on public land couldn't be cut without the consent of the Asst. Conservator of Forests. The enquiry committee constituted by General council had reported that, out of the 9 Mahogany trees (which was reported by Professor & Head, Instructional Farm, Vellayani as old and senile) only 2 were actually old & recommended to stop the auction sale of remaining 7 nos. of Mahogany trees which was very much alive. The committee has categorically stated to seek the permission of the Forest Department to dispose the remaining old and senile trees (2 nos. of Mahogany, 2 Anjili trees and 372 Rubber trees). The procedural irregularities committed by the Prof. & Head - IF/Vellayani in this regard are detailed below.

- 1) The Prof. Head has not obtained the prior sanction of Registrar-Kerala Agricultural University and Department of Forest before initiating the auction of huge number of large trees in the campus.
- 2) Instead of getting the trees evaluated by the Department of Forests, Government of Kerala, (which is the official and competent authority to evaluate trees), Professor & Head approached College of Forestry, Vellanikkara which is not a competent authority.

The College of Forestry, Vellanikkara adopted a quite unscientific approach for evaluating trees. They did not send any expert for inspecting the trees, instead evaluation was done at Trichur based on the measurement of the trees provided by the farm authorities by post. This has resulted in quite unrealistic evaluation as noted below.

The total value of trees assessed by the College of Forestry was Rs. 607420/- whereas the highest amount quoted by the successful bidder comes to Rs. 2792600/-. Like wise in another case of Acacia tree, evaluated as Rs.235/- vide Lr.No. COF/GL/(1)746/2007 dated 30.08.2008 of the College of Forestry fetched an amount of Rs. 5100 in auction (File No.F5/511/2008).

- 3) Before initiating the auction procedure, Prof. & Head constituted a six member committee headed by Dr.A.S. AnilKumar, Associate Professor in order to assess the physical condition and measurement of trees.

But the assessment of physical condition of the trees by this committee was found absolutely wrong by Dr. Aravindakshan committee constituted by general council. On verification of the concerned file it is found that the measurement of trees taken by Dr. A .S. Anil Kumar committee is also doubtful. For eg: the height & girth of tree No.70 as per the committee report is 1.5 metre & 1.2 metre respectively where as, as per the measurement taken by the Forest Dept. the length is 9 metre & girth 1.22 metre. Likewise the height and girth of tree No.C71 as per the committee report is 4 metre and 1.1 metre where as, as per the Forest Departments measurement it is 5.8 metre and 1 metre respectively. This shows that the committee constituted by the Professor & Head had not made a scientific approach in assessing and measuring the trees.

In the light of the above facts, the whole episode of tree auction which created much public resentment seems not to be a transparent one. It was the timely intervention of Hon'ble Vice Chancellor KAU and General Council which saved the University from financial loss, unnecessary litigation and connected controversies.

KAU authorities should issue necessary instructions to all head of Departments to obtain prior sanction of Registrar KAU as well as the Department of Forests, Government of Kerala (as stipulated vide Govt. Circular 85/86/F&WLD dated 02.09.1986) before felling trees with in their campus. Audit requests the attention of the Administrative authorities in this matter.

4.22. INTERNAL AUDIT CIRCLE (SR) VELLAYANI

4.22.1. SERVICE RECORDS OF THE SELF DRAWING OFFICERS

The Internal Audit Circle is in charge of the maintenance of service records and issuance of pay slips to self-drawing officers of KAU-Southern Region. The service records are kept at Internal Audit Circle (SR), in bundles of personal files. They comprise copies of pay slips, leave applications, reports on transfer of charges, etc. There are no Entitlement registers maintained to record the service incidents of self drawing officers. In the absence of such a Register, verification of service of self drawing officers is a Himalayan task. Some times the orders are not kept properly and even misplaced.

In the circumstances, attention of the Comptroller, KAU, Vellanikkara is invited to initiate "a new system" for keeping an Entitlement register for each self drawing officer as practiced in the state government service to avoid the delay. By introducing this, the Internal audit wing and the Statutory audit wing can save time for verifying the service history of self drawing officers and to expedite speedy disposal of pensionary claims.

4.23. F.S.R.S, SADANANDAPURAM

4.23.1 QUOTATIONS NOT COMPETITIVE

During the year under audit several purchases were made under various schemes by inviting competitive quotations as per store purchase rules. However in all these cases only minimum numbers of quotations (3 nos) were seen received with marginal differences in rates quoted. In certain cases some of the quotations seem to be computer generated and its genuinity is doubtful. In all these cases quotation notices were published only in the office notice board. More publicity should be given to make the quotations more competitive. For example: in the case of purchase of Agri rubber sheet drier worth Rs. 42354/- purchased from M/s Emcess Engineering Centre, Koothattukulam only three quotations were received in response to the notice pasted in the office notice board. If the quotation notices were forwarded to nearby Rubber Board Office and Grama Panchayath, more competitive quotations would have been received. Open tender should be invited in case of purchases above Rs. 20000/- giving wide publicity. Store purchase rules should be strictly adhered to for all purchases above Rs. 500/-.

4.24. NARP(SR) VELLAYANI

4.24.1 ABSENCE OF CENTRAL STOCK REGISTER

Several valuable equipments are being purchased each year for various research schemes under NARP (SR). These items are disbursed to the Principal investigator of respective schemes without recording in any of the stock registers of ADR/NARP. Hence in the absence of such central stock register neither the office of the ADR/NARP nor the audit is in a position to watch the disposal of such equipment on completion of the research schemes. Audit has pointed out this discrepancy and suggested to maintain a central stock register at the office of the ADR, NARP in its annual audit report of NARP (SR) during the period (2004-05) issued vide Lr.No.LF/KAU/SO2-546/08 dated 05/04/2008. But no actions were taken in this regard by the authorities till date. Hence audit is once again reiterating its suggestion to maintain a central stock register at the office of the ADR/NARP to watch the disposal of all valuable items (other than chemicals and other perishable articles purchased under various research schemes).

4.24.2 PURCHASE OF QUARTZ DOUBLE –DISTILLATION UNIT PURCHASED FOR THE , SHM PROJECT – “ESTABLISHMENT OF LEAF TISSUE ANALYTICAL LAB” – Rs.89959/- OBJECTED.

As per CBV No.52/3-09 a quartz double- distillation unit was purchased from M/s Biosys, Thiruvananthapuram for Rs.89959/-. The purchase was made after the recommendation of the purchasing committee led by Dr.R.Pushpakumari, Associate Professor. On verification of the concerned file (No. SR 6/2455/08) the following anomalies were noted.

- (1) As per the tabulated statement of received quotations, 4 firms have submitted quotations at the following rate.
- | | |
|-------------------------------|------------|
| Scientific Enterprises | Rs.68170/- |
| Universal Agencies | Rs.86970/- |
| Bio Sys, Thiruvananthapuram. | Rs.89960/- |
| Associated Scientific Company | Rs.90366/- |

The quotation of the least quoted firm was rejected simply by stating that another firm (Biosys, Thiruvananthapuram) had quoted a better model. But technical specification in detail were not shown, to prove that the model quoted by Biosys, Thiruvananthapuram was superior to that quoted by Scientific Enterprise.

The second least quoted firm Universal Agencies was rejected on the ground that, they have not provided the necessary enclosures (brochure) of the equipment. But no attempt were made to obtain brochure from the firm before rejecting their quotation.

- (2) Details of publication of quotation notice were not produced.
- (3) Quotations submitted by all other firms except the selected one (Biosys, Thiruvananthapuram) were not made available to audit.

In view of the reasons stated above the payment of Rs.89959/- made to Biosys, Thiruvananthapuram vide CBV No.52/3-09 being the cost of Quartz-double-distillation units is objected in audit. An administrative enquiry is also solicited in the matter.

**4.24.3 PURCHASE OF 'FERMENTOR-BIOREACTOR UNDER RKVY PROJECT'
-ESTABLISHMENT OF BIOCONTROL LAB FOR CROP-PEST
MANAGEMENT ANOMALIES NOTICED - Rs.315000/- OBJECTED**

One base unit of 'Fermentor-Bioreactor' was seen purchased from M/s Lark Tec Knowledge, Chennai for Rs.3,15,000/- vide CBV No.55/8-08. The purchase was made after the recommendation of the purchasing committee headed by Dr.K.Sudharma, Professor and Principal Investigator of the scheme. On verification of the concerned file (No.SRT/297/08), the following anomalies were noticed.

- (1) In response to the tender notice published in KAU website, 4 firms have submitted quotations as below:

1. Universal Agencies (Thrissur)	Rs.189000/-
2. Lark Tec Knowledge (Chennai)	Rs.315000/-
3. Monarch	Rs.545500/-
4. Hallmark	Rs.658000/-

The least quoted firm was rejected on the ground that they had not produced the leaflet (brochure) of the product. But no correspondence was seen made with the firm to obtain brochure of the product.

On verification of the quotation submitted by the firm, it was seen that they had given an elaborate technical description of their product. If a brochure was still necessary, it could have been communicated to the firm. Instead of doing this, the purchasing committee had straight away jumped to accept the second least quoted firm, who had quoted a much higher rate i.e., Rs.3,15,000/-.

- (2) Quotation notice was not seen published in any leading newspapers as stipulated in store purchase rules. Copy (printout) of the advertisement in KAU website was also not made available to audit. In view of the reasons stated above the payment of Rs.3,15,000/- made to Lark Tec knowledge, Chennai vide CBV No.55/8-08 is objected in audit.

4.25. PAYEE'S RECEIPT NOT PRODUCED- AMOUNT OBJECTED**Rs.3467082/-**

Due to the lack of payee's receipt, an amount of Rs.3467082/- is objected in audit. Steps may be taken to keep the payees's receipt with concerned vouchers. Details are appended to this report vide part VI, statement No.XI.

4.26 VOUCHERS NOT PRODUCED AUDIT- AMOUNT OBJECTED**Rs.4475474/-**

An amount of Rs. 4475474/- is held under objection due to non production of vouchers to audit in the office of Head Quarters of Kerala Agricultural University. The details are appended to this report vide part VI, statement No.XII.

4.27 ADVANCE PENDING SETTLEMENT- AMOUNT OBJECTED**Rs.880850/-**

Advance sanctioned during 2008-09, in various offices have not been adjusted so far. Hence, an amount of Rs.880850/- held under objection.

Urgent action may be taken for the settlement of the advances or the amount recovered in lump from the officers concerned. Action taken this regard may be intimated to audit without delay. The details are appended to this report vide part VI, statement No. XIII.

REVIEW OF AUDIT

THE UNIVERSITY OF CHICAGO

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DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY
5708 SOUTH CAMPUS DRIVE
CHICAGO, ILLINOIS 60637

RESEARCH REPORT

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Part V

REVIEW OF AUDIT

Part I

REVIEW OF AUDIT

5.1. INTRODUCTION

University spent a sum of Rs 1729975992/- during the year 2008-09 out of which Rs.79363/- stands disallowed in audit, being irregular and inadmissible payment and Rs.10159720/- objected for reason shown in the paragraphs concerned.

5.2. ABSTRACTS

5.2.1. LOSS IN RECEIPTS DISALLOWANCE AND OBJECTION

Para No.	Loss in receipt (Rs)	Amount disallowed (Rs)	Amount objected (Rs)
3.2.2.2			255000
3.2.3.1			199892
4.3.2			407459
4.3.7		6020	
4.3.9		4886	
4.4.1		3600	
4.4.2		8110	
4.7.1	4798		
4.8.1			24565
4.11.1		6326	
4.12.1		26098	
4.15.2		4337	
4.21.1			13437
4.21.3		19986	19300
4.21.4			11702
4.24.2			89959
4.24.3			315000
4.25			3467082
4.26			4475474
4.27			880850
Total	4798	79363	10159720

5.2.2. CASES REQUIRING FURTHER ENQUIRY

4.3.3, 4.3.8, 4.5.1, 4.11.3, 4.14.1, 4.15.1, 4.19.1, 4.21.2, 4.21.3, 4.21.5

5.2.3. CLEAR CASES OF LOSS

Sl. No.	Para No.	Amount disallowed (Rs)
1	4.3.7	6020
2	4.3.9	4886
3	4.4.1	3600
4	4.4.2	8110
5	4.11.1	6326
6	4.12.1	26098
7	4.15.2	4337
8	4.21.3	19986
	Total	79363

JOINT DIRECTOR OF LOCAL FUND AUDIT

PART VI

APPENDIX

STATEMENTS

No.	Name	Address	City
1
2
3
4
5
6
7
8
9
10
PART VI			
Total			

APPENDIX

STATEMENTS

STATEMENT NO.1

(Vide Para 1.1.4)

**STATEMENT SHOWING THE ABSTRACT OF ANNUAL ACCOUNTS OF KERALA
AGRICULTURAL UNIVERSITY FOR 2008-09**

Receipts		Payments	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Statutory Plan Grant from Government	302500000	Management & Admn	65455169
Non Plan grant from Government	673700000	Education, Library & Research	13446650
ICAR Grant	189617949	Agricultural Education	245877860
OEAP(Other agencies)	188514372	C&B Education	14650600
Income from fees	11186450	Forest Education	11046601
Income from College properties	4734948	Agricultural Engineering	24422665
Income from KAU Properties	64180645	Fisheries Education	37785849
Income from Investment	2285620	Veterinary Education	163306444
Other miscellaneous income	153199622	Basic Science Faculty	1056549
NSS	620000	D S W	3324261
Pension contribution	842734	DR	24064141
Foundation fund	1573200	Agricultural Research	389996395
Pension FD interest	2372209	Forestry Research	5365455
Loans and suspense	161544423	Agri.Engineering Research	6399122
		Fisheries Research	1780682
		Veterinary Research	57124688
		Extension	73749119
		Civil Works	157190310
		KAU Estate	3556002
		Foundation fund	500000
		Misc: withdrawal	322602000
		Pension fund	37750930
		Loan & suspense	69524500
Total	1756872172	Total	1729975992
Opening Balance	221900858	Closing Balance	248797038
Grand Total	1978773030	Grand Total	1978773030

STATEMENT NO.11

(Vide Para 1.2.1)

DETAILS OF KAU EMPLOYEES PF INVESTMENTS FOR THE YEAR 2008-09**(a) FIXED DEPOSITS AT SUB TREASURY THRISSUR**

Sl. No	FD.No	Date	Rate of Interest	Maturity Date	Amount (Rs)
1	319626	10-04-07	9%	10-04-10	5380000
2	319618	09-04-07	9%	09-04-10	5300000
3	319619	09-04-07	9%	09-04-10	5300000
4	319687	03-05-07	9%	03-05-10	1300000
5	319723	17-05-07	9%	17-05-10	2251000
6	319727	18-05-07	9%	18-05-10	1200000
7	319822	18-06-07	9%	18-06-10	319600
8	319981	14-08-07	9%	14-08-10	198800
9	498343	28-12-07	9%	24-12-10	2150000
10	498377	09-01-08	9%	07-01-11	607800
11	339120	18-04-08	8%	15-04-11	3406000
12	292032	13-05-08	8%	12-05-11	306000
13	339269	17-05-08	8%	17-05-11	698000
14	339880	28-08-08	8%	28-08-11	300000
15	292225	23-10-08	8%	08-10-11	1000000
16	292227	23-10-08	8%	15-10-11	150000
17	292228	23-10-08	8%	19-10-11	624300
18	427533	18-12-08	8%	18-12-11	73000
Total					30564500

(b) FIXED DEPOSITS AT DISTRICT TREASURY THRISSUR

Sl. No.	FD. No	Date	Rate of Interest	Maturity Date	Amount (Rs.)
1	423053	06-08-07	9%	06-08-10	1000000
2	423091	17-08-07	9%	17-08-10	1200000
3	423421	05-11-07	9%	05-11-10	750000
4	136199	04-03-08	10%	04-03-11	890000
5	136458	27-03-08	10%	27-03-11	2500000
6	375790	25-08-08	10%	25-08-11	1900000
7	375889	01-10-08	10%	01-10-11	550000
8	959331	12-10-08	10%	12-10-11	750000
9	959580	06-11-08	11%	06-11-11	710000
10	423156	05-09-07	9%	05-09-10	5000000
Total					14755000
Grand Total					178114500

STATEMENT NO.III

(Vide Para 1.2.2)

DETAILS OF KAU WPF INVESTMENTS FOR THE YEAR 2008-09**(a) INVESTMENT AT SUB-TREASURY, THRISSUR.**

FD. No	Date	Rate of Interest	Maturity Date	Amount (Rs.)
427102	27-06-06	8%	25-06-09	1100000
427294	14-08-06	7.5%	13-08-09	525000
319201	27-12-06	7.5%	26-12-09	380000
Total				2005000

INVESTMENT DISTRICT TREASURY, THRISSUR

FD. No	Date	Rate of Interest	Maturity Date	Amount (Rs.)
605955	27-11-2006	7.5%	27-11-2009	3000000
612805	02-08-2006	7.5%	01-08-2009	500000
612338	09-03-2006	7.5%	03-03-2009	2600000
716733	24-05-2007	9%	24-05-2010	2500000
716734	24-05-2007	9%	24-05-2010	2500000
716735	24-05-2007	9%	24-05-2010	2500000
716736	24-05-2007	9%	24-05-2010	2500000
716737	24-05-2007	9%	24-05-2010	2500000
716738	24-05-2007	9%	24-05-2010	2500000
716739	24-05-2007	9%	24-05-2010	2500000
716740	24-05-2007	9%	24-05-2010	2500000
716741	24-05-2007	9%	24-05-2010	2500000
716742	24-05-2007	9%	24-05-2010	2500000
716743	24-05-2007	9%	24-05-2010	2500000
716744	24-05-2007	9%	24-05-2010	2500000
423338	11-10-2007	9%	11-10-2010	2000000
241728	29-01-2009	11%	29-01-2012	400000
Total				38500000
Grand Total				40505000

JOINT DIRECTOR OF LOCAL FUND AUDIT

STATEMENT NO. IV

(Vide para 1.2.4)

DETAILS OF ENDOWMENT INVESTMENTS FOR 2008-09

Sl. No.	Name of Endowment	Amount (Rs)
1	Trivandrum Livestock Improvement Association Award	2867
2	Four Endowment together	6778
3	E.P.Madhavan Nair Memorial Endowment (Agri)	10000
4	Kerala Veterinary College, Alumni Association Prize	10000
5	Kerala Veterinary College, Alumni Association Prize	2500
6	Dr. Renji.P. George -Memorial Endowment	5000
7	M.N. Parameswaran Memorial Endowment	6100
8	Fish Processing Best Student Award	1000
9	KAU Award for Tribal Farmer Trainees	2000
10	Mrs. Devaki Nair Endowment	1000
11	Late Abraham Thomas Endowment	5000
12	VIII Dairy Industry Conference Gold Medal	5500
13	Kerala State Co-operation Diamond Jubilee Endowment (Per no. Deposit)	100000
14	The Federal Bank Endowment Fund	5250
15	Chinnamma Thomas Memorial Endowment	10600
16	Dr. N. Kunjan Pillai Memorial Endowment (Agri Branch)	2500
17	Dr. N. Kunjan Pillai Memorial Endowment (Fisheries Branch)	3400
	As per Gold Medal	7800
19	R.K.S.D. Jain Endowment Prize in Fisheries (Addl. Deposit)	68200
20	Pandalam P.R. Madhavan Pillai Memorial Endowment (corpus deposit)	13500
21	R.V.C.Rolling Trophy	5261
22	Dr. Kaleeswaram Memorial Endowment	20000
23	PPIC Scholarship	150000
24	Dr. N.P Panickers Memorial Endowment	100000
25	Dr. P.G. Nair, "Best Teacher" Award in the Faculty of Veterinary Science	100000
26	Dr. N.P. Panicker Memorial Endowment (Addl. Deposit)	2400
27	Dr..I.P.Sreedharan Nambiar Endowment	10000
28	Dr.P.G.Nair, Best Teacher Award (Addl. Deposit)	5200
29	Sardar Patel Award	500000
30	Dr. Lalitha Prema Award	10800
31	Kerala Veterinary Alumni Association Medal (Addl. Deposit)	12250
32	Dr. Renji. P. George -Memorial Endowment (Addl. Deposit)	6275
33	Dr. K.N.Shyamasundaran Nair Memorial Endowment	200000
34	Lalitha Kaleeswaram Endowment	2500
35	Dr. T.P. Manomohandas Memorial Endowment	50000
36	Dr.N.P.Panicker Memorial Endowment Endowment	7200
37	Dr. N.P Panickers Memorial Endowment (Addl. Deposit)	2400
38	R.K.S.D. Jain Endowment Prize in Fisheries.	31800

STATEMENT NO V

(Vide Para 1.2.5)

**DETAILS OF FBS INVESTMENT AT SUB - TREASURY THRISSUR
FOR THE YEAR 2008-09**

Sl. No	FD No:	Date	Rate of Interest	Maturity Date	Amount (Rs)
1	319609	07-04-07	9.00%	07-04-10	500000
2	319979	13-08-07	9.00%	13-08-10	350000
3	498029	04-09-07	9.00%	01-09-10	100000
4	498080	15-09-07	9.00%	15-09-10	500000
5	498169	05-10-07	9.00%	05-10-10	100000
6	498254	16-11-07	9.00%	16-11-10	300000
7	498282	29-11-07	9.00%	29-11-10	200000
8	498342	28-12-07	9.00%	27-12-10	600000
9	498355	02-01-08	9.00%	02-01-11	50000
10	498788	01-03-08	10.00%	01-03-11	550000
11	498887	15-03-08	10.00%	15-03-11	500000
12	498944	21-03-08	10.00%	21-03-11	400000
13	339119	11-04-08	10.00%	11-04-11	350000
14	339204	25-04-08	10.00%	25-04-11	100000
15	292008	08-05-08	10.00%	02-05-11	100000
16	292007	08-05-08	10.00%	03-05-11	500000
17	339374	29-05-08	10.00%	29-05-11	200000
18	339409	02-06-08	10.00%	02-06-11	200000
19	339435	09-06-08	10.00%	09-06-11	500000
20	339486	18-06-08	10.00%	18-06-11	100000
21	339501	21-06-08	10.00%	21-06-11	700000
22	339507	23-06-08	10.00%	28-06-11	400000
23	339720	28-07-08	10.00%	26-07-11	400000
24	339747	30-07-08	10.00%	29-07-11	100000
25	339842	19-08-08	10.00%	14-08-11	300000
26	339821	14-08-08	10.00%	14-08-11	300000
27	339933	08-09-08	10.00%	07-09-11	1900000

STATEMENT NO. IV

(Vide para 1.2.4)

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6	Dr. Renji.P. George -Memorial Endowment	5000
7	M.N. Parameswaran Memorial Endowment	6100
8	Fish Processing Best Student Award	1000
9	KAU Award for Tribal Farmer Trainees	2000
10	Mrs. Devaki Nair Endowment	1000
11	Late Abraham Thomas Endowment	5000
12	VIII Dairy Industry Conference Gold Medal	5500
13	Kerala State Co-operation Diamond Jubilee Endowment (Per no. Deposit)	100000
14	The Federal Bank Endowment Fund	5250
15	Chinnamma Thomas Memorial Endowment	10600
16	Dr. N. Kunjan Pillai Memorial Endowment (Agri Branch)	2500
17	Dr. N. Kunjan Pillai Memorial Endowment (Fisheries Branch)	3400
	As per Gold Medal	7800
19	R.K.S.D. Jain Endowment Prize in Fisheries (Addl. Deposit)	68200
20	Pandalam P.R. Madhavan Pillai Memorial Endowment (corpus deposit)	13500
21	R.V.C.Rolling Trophy	5261
22	Dr. Kaleeswaram Memorial Endowment	20000
23	PPIC Scholarship	150000
24	Dr. N.P Panickers Memorial Endowment	100000
25	Dr. P.G. Nair, "Best Teacher" Award in the Faculty of Veterinary Science	100000
26	Dr. N.P. Panicker Memorial Endowment (Addl. Deposit)	2400
27	Dr..I.P.Sreedharan Nambiar Endowment	10000
28	Dr.P.G.Nair, Best Teacher Award (Addl. Deposit)	5200
29	Sardar Patel Award	500000
30	Dr. Lalitha Prema Award	10800
31	Kerala Veterinary Alumni Association Medal (Addl. Deposit)	12250
32	Dr. Renji. P. George -Memorial Endowment (Addl. Deposit)	6275
33	Dr. K.N.Shyamasundaran Nair Memorial Endowment	200000
34	Lalitha Kaleeswaram Endowment	2500
35	Dr. T.P. Manomohandas Memorial Endowment	50000
36	Dr.N.P.Panicker Memorial Endowment Endowment	7200
37	Dr. N.P Panickers Memorial Endowment (Addl. Deposit)	2400
38	R.K.S.D. Jain Endowment Prize in Fisheries.	31800

STATEMENT NO V

(Vide Para 1.2.5)

**DETAILS OF FBS INVESTMENT AT SUB - TREASURY THRISSUR
FOR THE YEAR 2008-09**

Sl. No	FD No:	Date	Rate of Interest	Maturity Date	Amount (Rs)
1	319609	07-04-07	9.00%	07-04-10	500000
2	319979	13-08-07	9.00%	13-08-10	350000
3	498029	04-09-07	9.00%	01-09-10	100000
4	498080	15-09-07	9.00%	15-09-10	500000
5	498169	05-10-07	9.00%	05-10-10	100000
6	498254	16-11-07	9.00%	16-11-10	300000
7	498282	29-11-07	9.00%	29-11-10	200000
8	498342	28-12-07	9.00%	27-12-10	600000
9	498355	02-01-08	9.00%	02-01-11	50000
10	498788	01-03-08	10.00%	01-03-11	550000
11	498887	15-03-08	10.00%	15-03-11	500000
12	498944	21-03-08	10.00%	21-03-11	400000
13	339119	11-04-08	10.00%	11-04-11	350000
14	339204	25-04-08	10.00%	25-04-11	100000
15	292008	08-05-08	10.00%	02-05-11	100000
16	292007	08-05-08	10.00%	03-05-11	500000
17	339374	29-05-08	10.00%	29-05-11	200000
18	339409	02-06-08	10.00%	02-06-11	200000
19	339435	09-06-08	10.00%	09-06-11	500000
20	339486	18-06-08	10.00%	18-06-11	100000
21	339501	21-06-08	10.00%	21-06-11	700000
22	339507	23-06-08	10.00%	28-06-11	400000
23	339720	28-07-08	10.00%	26-07-11	400000
24	339747	30-07-08	10.00%	29-07-11	100000
25	339842	19-08-08	10.00%	14-08-11	300000
26	339821	14-08-08	10.00%	14-08-11	300000
27	339933	08-09-08	10.00%	07-09-11	1900000

28	292532	09-11-08	11.00%	09-11-11	500000
29	292533	13-11-08	11.00%	12-11-11	200000
30	114058	07-01-09	11.00%	07-01-12	500000
31	114059	09-01-09	11.00%	09-01-12	500000
32	114174	18-01-09	11.00%	18-01-12	500000
33	114405	11-02-09	11.00%	10-02-12	300000
34	83848	07-04-06	7.50%	06-04-09	1000000
35	735910	08-05-06	7.50%	29-04-09	450000
36	735947	19-05-06	7.50%	19-05-09	500000
37	735973	24-05-06	7.50%	24-05-09	400000
38	427015	05-06-08	7.50%	05-06-09	250000
39	427062	20-06-06	7.50%	16-06-09	1200000
40	319136	27-11-06	7.50%	27-11-09	1400000
41	319149	01-12-06	7.50%	01-12-09	250000
42	339750	30-07-08	10.00%	30-07-11	600000
43	292636	20-11-08	11.00%	19-11-11	300000
	Total				18250000

JOINT DIRECTOR OF LOCAL FUND AUDIT

STATEMENT NO. VI

(Vide Para 1-2-6)

DETAILS OF WFBS INVESTMENTS FOR THE YEAR 2008-09

Sl. No	F.D. No	Date	Rate of Interest	Maturity Date	Amount (Rs)
1	427101	27-06-06	7.5%	26-6-09	1000000
2	319097	13-11-06	7.5%	13-11-09	1000000
Total					2000000

JOINT DIRECTOR OF LOCAL FUND AUDIT

STATEMENT NO. VII

(Vide Para 1-2-7)

**DETAILS OF WFS INVESTMENTS AT SUB TREASURY THRISSUR
FOR THE YEAR 2008-09**

Sl. No	FD. No	Date	Rate of Interest	Maturity Date	Amount (Rs)
1	319957	06-08-07	9.00%	06-08-10	300000
2	498265	23-11-07	9.00%	23-11-10	200000
3	498275	28-11-07	9.00%	28-11-10	200000
4	339021	29-03-08	10.00%	29-03-11	300000
5	339155	22-04-08	10.00%	22-04-11	200000
6	339499	21-06-08	10.00%	21-06-11	400000
7	339580	04-07-08	10.00%	03-07-11	200000
8	339613	10-07-08	10.00%	10-07-11	500000
9	339763	04-08-08	10.00%	02-08-11	500000
10	292226	23-10-08	10.00%	12-10-11	300000
11	292929	23-12-08	11.00%	23-12-11	100000
12	114651	31-03-09	11.00%	30-03-12	300000
13	427002	31-05-06	7.50%	28-05-09	200000
14	427061	20-06-06	7.50%	19-06-09	500000
15	319150	01-12-06	7.50%	01-12-09	300000
16	339751	30-07-08	10.00%	30-07-11	300000
17	292637	20-11-08	11.00%	20-11-01	200000
	Total				4200000

STATEMENT NO. VIII

(Vide Para 1-2-11)

STATEMENT OF FD ACCOUNTS TREASURY (PENSION FUND)**AS ON 31.3.09**

Sl. No	FD.No	Date	Period /years	Original date	Due date	Amount (Rs)	Int. Rate	Monthly Interest
1	JJ423152	25-08-07	3	25-08-07	25-08-10	2500000	8.5%	17708
2	JJ423221	24-09-07	3	24-09-07	24-09-10	1200000	8.5%	8500
3	JJ375513	01-07-08	3	01-07-08	01-07-08	325800	7.5%	3036
4	JJ241497	20-12-08	3	20-12-08	20-12-11	521700	7.5%	3261
5	JJ241812	30-01-09	3	30-01-09	30-01-12	258900	7.5%	1618
6	EE612461	18-04-06	3	06-04-06	06-04-09	624200	7.5%	3901
7	EE612460	18-04-06	3	08-04-06	08-04-09	800000	7.5%	5000
8	EE612463	19-04-06	3	19-04-06	19-04-09	3000000	7.5%	18750
9	EE612707	30-06-06	3	30-06-06	30-06-10	5000000	7.5%	31250
10	EE605779	13-10-06	3	09-10-06	09-10-10	1500000	7.5%	9375
11	EE605799	25-10-06	3	22-10-06	22-10-10	2000000	7.5%	12500
12	JJ716195	19-02-07	3	17-02-07	17-02-10	2200000	7.5%	16500
13	JJ716225	21-02-07	3	21-02-07	21-02-10	3000000	9.5%	22500
14	EE716693	15-05-07	3	03-05-07	03-05-10	800000	9.5%	6000
15	JJ423153	31-08-07	3	31-08-07	31-08-10	3500000	9.5%	26250
16	JJ241474	24-12-08	3	24-12-08	20-12-11	1000000		
17	JJ375514	09-07-08	3	09-07-08	09-07-11	1000000		
18	JJ5030	06-03-09	3	06-03-09	06-03-12	1500000		
	TOTAL					30730600		

JOINT DIRECTOR OF LOCAL FUND AUDIT

STATEMENT NO.IX
(Vide para 2.4)

**STATEMENT SHOWING THE DETAILS OF RECEIPT
OF GRANT FROM I.C.A.R. DURING THE YEAR 2008-09**

Sl No	Amount (Rs)	Date of Credit
1	20000	02.04.08
2	829000	02.04.08
3	111000	02.04.08
4	215000	03.04.08
5	570375	04.04.08
6	200000	04.04.08
7	610000	05.04.08
8	395000	05.04.08
9	305000	05.04.08
10	540000	07.04.08
11	430000	07.04.08
12	375000	07.04.08
13	866000	08.04.08
14	42000	08.04.08
15	121000	08.04.08
16	949720	08.04.08
17	690793	08.04.08
18	128200	08.04.08
19	33000	17.04.08
20	238000	17.04.08
21	50000	18.04.08
22	19100	18.04.08
23	280800	19.04.08
24	755000	22.04.08
25	150000	28.04.08
26	550000	03.05.08
27	200000	05.05.08
28	550000	06.05.08
29	123053	16.05.08
30	100000	27.05.08
31	220000	27.05.08
32	510000	30.05.08
33	450000	03.06.08
34	166000	03.06.08
35	400000	03.06.08

36	238150	13.06.08
37	417600	13.06.08
38	87537	1306.08
39	300000	17.06.08
40	252000	17.06.08
41	812000	17.06.08
42	900000	23.06.08
43	325000	23.06.08
44	300000	23.06.08
45	247000	24.06.08
46	644000	25.06.08
47	1187000	27.06.08
48	5000	27.06.08
49	5000	27.06.08
50	125000	27.06.08
51	375000	27.06.08
52	245000	28.06.08
53	150000	28.06.08
54	990000	02.07.08
55	75000	10.07.08
56	1300000	15.07.08
57	745000	15.07.08
58	400000	15.07.08
59	483000	17.07.08
60	585000	18.07.08
61	12981000	21.07.08
62	5000	23.07.08
63	265000	23.07.08
64	377000	23.07.08
65	125000	25.07.08
66	612000	28.07.08
67	750000	29.07.08
68	10000	30.07.08
69	369000	01.08.08
70	1500000	12.08.08
71	117758	12.08.08
	200000	13.08.08
72	792493	19.08.08
73	495695	19.08.08
74	45000	26.08.08
75	300000	29.08.08

76	24220	29.08.08
77	900000	03.09.08
78	937500	
79	231000	08.09.08
80	365000	08.09.08
81	700000	23.09.08
82	20000000	29.09.08
83	240000	04.10.08
84	465000	04.10.08
85	246333	07.10.08
86	507536	14.10.08
87	515855	14.10.08
88	875000	14.10.08
89	420000	17.10.08
90	39088	28.10.08
91	320000	31.10.08
92	434552	03.11.08
93	250000	07.11.08
94	202936	12.11.08
95	500000	14.11.08
96	35300	15.11.08
97	175000	15.11.08
98	500000	17.11.08
99	347000	18.11.08
100	1275000	18.11.08
101	1002649	25.11.08
102	1000000	27.11.08
103	885000	02.12.08
104	54759	02.12.08
105	2102139	02.12.08
106	1277464	04.12.08
107	462000	05.12.08
108	33525	09.12.08
109	500000	10.12.08
110	200000	12.12.08
111	240063	16.12.08
112	123103	16.12.08
113	80839	16.12.08
114	19743000	18.12.08
115	2000000	23.12.08
116	400000	23.12.08

117	6000000	24.12.08
118	1574000	02.01.09
119	331000	05.01.09
120	1888800	05.01.09
121	30000	06.01.09
122	225000	06.01.09
123	877000	09.01.09
124	824000	09.01.09
125	300000	16.01.09
126	610000	20.01.09
127	1946000	28.01.09
128	1115604	29.01.09
129	10000	30.01.09
130	726000	02.02.09
131	640678	02.02.09
132	974068	03.02.09
133	9980228	09.02.09
134	300000	13.02.09
135	337500	13.02.09
136	22500000	13.02.09
137	546494	16.02.09
138	1000000	16.02.09
139	500000	24.02.09
140	247000	24.02.09
141	631000	24.02.09
142	200000	25.02.09
143	599000	25.02.09
144	900000	26.02.09
145	218000	26.02.09
146	800000	27.02.09
147	1034083	28.02.09
148	221250	03.03.09
149	151000	03.03.09
150	1399000	03.03.09
151	33000	03.03.09
152	713100	09.03.09
153	277500	04.0309
154	400000	05.03.09
155	1995000	09.03.09
156	522000	11.03.09
157	300000	12.03.09

158	307000	12.03.09
159	1226000	12.03.09
160	1060000	16.03.09
161	1059000	16.03.09
162	294000	18.03.09
163	1270000	18.03.09
164	619500	20.03.09
165	154000	2103.09
166	91161	24.03.09
167	900000	25.03.09
168	900000	25.03.09
169	318000	25.03.09
170	651000	25.03.09
171	500000	26.03.09
172	289000	30.03.09
173	24000	31.03.09
174	550000	31.03.09
175	441000	31.03.09
175	200000	31.03.09
176	720448	31.03.09
177	200000	31.03.09
178	800000	31.03.09
179	6400000	31.03.09
180	17400	31.03.09
181	2591000	31.03.09
182	150000	31.03.09
183	866000	31.03.09
	189417949	

JOINT DIRECTOR OF LOCAL FUND AUDIT

STATEMENT No. X

(Vide para 2.5)

STATEMENT SHOWING GRANT-IN-AID-RECEIVED FROM OTHER AGENCIES
THE YEAR 2008-09

Sl. No.	Amount (Rs)	Date of Credit
1	781000	02.04.08
2	252500	02.04.08
3	300000	02.04.08
4	10000	02.04.08
5	19945	03.04.08
6	89000	04.04.08
7	200000	05.04.08
8	16000	07.04.08
9	60000	07.04.08
10	45000	08.04.08
11	76996	11.04.08
12	174457	14.04.08
13	3883000	17.04.08
14	90000	18.04.08
15	225000	19.04.08
16	314350	22.04.08
17	200000	28.04.08
18	183750	03.05.08
19	421120	05.05.08
20	995082	06.05.08
21	188200	06.05.08
22	361000	13.05.08
23	140000	16.05.08
24	155200	19.05.08
25	150000	19.05.08
26	500000	19.05.08
27	750000	19.05.08
28	150000	19.05.08
29	14777	22.05.08
30	22500	24.05.08
31	100000	24.05.08
32	133822	02.07.08
33	59562	08.07.08
34	262600	07.07.08
35	18328	11.07.08
36	37355	15.07.08
37	300000	15.07.08
38	400000	15.07.08
39	600000	15.07.08

40	249000	17.07.08
41	75000	19.07.08
42	1800000	22.07.08
43	491000	22.07.08
44	132000	23.07.08
45	150000	02.08.08
46	900000	06.08.08
47	1805000	06.08.08
48	628000	05.08.08
49	246000	12.08.08
50	73304	14.08.08
51	1200000	19.08.08
52	32000	19.08.08
53	25000	21.08.08
54	376272	21.08.08
55	2500000	26.08.08
56	10000	26.08.08
57	1283000	27.08.08
58	52668	28.08.08
59	151541	28.08.08
60	103000	28.08.08
61	25000	01.09.08
62	25000	01.09.08
63	1000000	01.09.08
64	42520	03.09.08
65	318156	04.09.08
66	84000	09.09.08
67	600000	09.09.08
68	2000000	16.09.08
69	278000	19.09.08
70	200000	19.09.08
71	1153000	22.09.08
72	9757	23.09.08
73	33000	27.09.08
74	113500	27.09.08
75	99500	27.09.08
76	420000	29.09.08
77	20055	04.10.08
78	1895000	04.10.08
79	70000	04.10.08
80	594.67	04.10.08
81	72500	04.10.08
82	50000	06.10.08
83	400000	06.10.08
84	157400	07.10.08
85	47527	10.10.08
86	2500000	10.10.08

87	75000	14.10.08
88	30000	16.10.08
89	176000	22.10.08
90	336000	29.10.08
91	258000	29.10.08
92	300000	29.10.08
93	358500	29.10.08
94	7823	29.10.08
95	182800	29.10.08
96	125000	30.10.08
97	556000	30.10.08
98	431000	30.10.08
99	8376	03.11.08
100	500000	03.11.08
101	735000	04.11.08
102	260400	06.11.08
103	9613	06.11.08
104	96000	07.11.08
105	564374	11.11.08
106	22500	11.11.08
107	845778	11.11.08
108	16315	15.11.08
109	175806	15.11.08
110	13000	24.11.08
111	800000	24.11.08
112	1229572	25.11.08
113	20000	27.11.08
114	36000	28.11.08
115	298100	28.11.08
116	139852	28.11.08
117	15000	28.11.08
118	170000	28.11.08
119	463100	02.12.08
120	59572	04.12.08
121	140000	09.12.08
122	30900	09.12.08
123	18360	11.12.08
124	50000	11.12.08
125	50000	11.12.08
126	10000	19.12.08
127	25000	19.12.08
128	200000	22.12.08
129	10000	23.12.08
130	600000	29.12.08
131	1000000	29.12.08
132	200000	30.12.08
133	900000	03.01.09

134	2000000	09.01.09
135	400000	09.01.09
136	2899000	09.01.09
137	110124	09.01.09
138	113500	13.01.09
139	17500	13.01.09
140	5000	15.01.09
141	10287	16.01.09
142	209800	16.01.09
143	66000	17.01.09
144	25000	17.01.09
145	2000000	19.01.09
146	1115660	21.01.09
147	27935	24.01.09
148	1612500	28.01.09
149	3000000	28.01.09
150	1030200	28.01.09
151	150000	28.01.09
152	1400000	28.01.09
153	50000	28.01.09
154	75000	02.02.09
155	45000	03.02.09
156	109718	03.02.09
157	689	03.02.09
158	124476	03.02.09
159	176903	03.02.09
160	78233	03.02.09
161	40000	03.02.09
162	2000	05.02.09
163	346560	09.02.09
164	120000	12.02.09
165	184864	10.02.09
166	330000	16.02.09
167	1074400	16.02.09
168	600000	16.02.09
169	800000	17.02.09
170	400000	17.02.09
171	18512	24.02.09
172	300000	24.02.09
173	50000	25.02.09
174	3000000	28.02.09
175	304500	03.03.09
176	530000	03.03.09
177	122100	09.03.09
178	1300000	05.03.09
179	150000	09.03.09
180	200000	09.03.09

181	900000	09.03.09
182	421600	11.03.09
183	487000	12.03.09
184	50000	16.03.09
185	1100000	16.03.09
186	149600	17.03.09
187	779000	17.03.09
188	275000	20.03.09
189	200000	23.03.09
190	193000	24.03.09
191	1000000	24.03.09
192	5000	24.03.09
193	2445000	26.03.09
194	39965	26.03.09
195	15715	26.03.09
196	2200000	27.03.09
197	19000	27.03.09
198	450000	31.03.09
199	105000	31.03.09
200	130000	31.03.09
201	250000	31.03.09
202	182500	31.03.09
203	165000	31.03.09
204	140000	31.03.09
205	170000	31.03.09
206	266250	31.03.09
207	155000	31.03.09
	<u>115145670.67</u>	

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STATEMENT No.XI

(Vide para 4.25)

**STATEMENT SHOWING THE DETAILS OF WANT OF PAYEES RECEIPT
DURING THE YEAR 2008-09**

SI No	CBV No	Particulars of payment	Amount (Rs.)
KAU HEAD QUARTERS			
1	164/3.08.09	Recovery of income tax from salary KAU Staff executed to IT department	306927
2	166/3.08.09	Recovery of LIC premium from salary of KAU staff remitted to LIC	101401
3	156/3.08.9	Recovery of profession Tax from Staff KAU, and remitted to Madakkathara Grammapanchayath	24800
4	62/1.08.09	Payment to divisional Manager United India Insurance company, Thrissur towards Insurance premium	16055
5	158/8 08-09	Refund of unspent balances To ICAR (convocation and documentation of mushroom at New Delhi)	178233
6	152/8 08-09	Refund of unspent balance projection Yellow leaf of recruitment KSCSTE, TVM Vide DD No 516047 22.8.08	57133
7	107/08 08	Refund of unspent balance project-AICRP-Improvement of fuel resources ICAR unit NIANP Bangalore vide DD No 5/5/978 11/8/08	2598378
8	92/08 08.09	Resetting -electronic Franking machine Vide DD No 515963 5.8.08	25000

COLLEGE OF HORTICULTURE			
9	710/08-09 29/01/2009	Senior Junior fellowship paid to P.G. students 2007 batch 6x3000	18000
10	716/08-09 29/01/2009	KAU merit scholarship to B Sc. Agriculture	32400
11	750/08-09 29/01/2009	Award of merit scholarship B Sc. Agriculture students 2007 Batch 10x1800	18000
12	774/08-09 11/02/2009	Award of merit scholarship B Sc. Agriculture students 2003, 7x1800	12600
13	893/08-09 19/03/2009	Merit scholarship Award to 2006 Admission (B Sc. Agriculture)	10800
14	892/08-09 19/03/2009	KAU Junior fellowship for the Second Semester for 2007-2008	3000
15	897/08-09 21/03/2009	Amount paid to Academic award of ICAR Junior fellowship 2008	58955
16	904/08-09 26/03/2009	KAU Merit Scholarship sanction 04-05 Admission 1800x3	5400
Total			3467082

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STATEMENT No.XII
(Vide para 4.27)

STATEMENT SHOWING THE DETAILS OF VOUCHERS NOT PRODUCED
DURING THE YEAR 2008-09.

Sl No	CBV No	Amount (Rs.)
1	70/4 2008-09	10000
2	102/4-08-09	21976
3	125/4-08-09	6000
4	148/5-08-09	15000
5	155/5/08-09	40000
6	158/5 08-09	709
7	201/5-08-09	35000
8	256/5 ,, ,,	879
9	257/5,, ,,	1985
10	268/5 ,, ,,	400
11	292/5 ,, ,,	20000
12	125/6 ,, ,,	15000
13	126/6 ,, ,,	15000
14	95/7 ,, ,,	5000
15	96/7 ,, ,,	3999
16	134/7 ,, ,,	15000
17	63/8- 08-09	2187412
18	106/8-08-09	9844
19	119/8-08-09	5000
20	187/8-08-09	247860
21	83/9 ,, ,,	80
22	90/09	12000
23	93/9 08-09	40000
24	268/9 08-09	3080
25	272/9 ,, ,,	25000
26	350/9 ,, ,,	15000
27	44/10 08-09	4924
28	50/10 08-09	4924
29	51/10 08-09	8160
30	53/10 08-09	5000
31	63/10 08-09	19764

32	64/10 08-09	13031
33	65/10 08-09	16936
34	66/10 08-09	12178
35	67/10 08-09	15634
36	30/11 ,, ,,	22078
37	90/11 ,, ,,	15836
38	91/11 ,, ,,	16525
39	92/11 ,, ,,	305
40	93/11 ,, ,,	865
41	94/11 ,, ,,	13671
42	124/11 ,, ,,	18110
43	199/11 ,, ,,	3100
44	200/11 ,, ,,	900
45	201/11 ,, ,,	600
46	242/11 ,, ,,	11426
47	243/11 ,, ,,	3756
48	244/11 ,, ,,	13228
49	245/11 ,, ,,	5000
50	249/11 ,, ,,	52180
51	271/11 ,, ,,	15000
52	272/11 ,, ,,	10000
53	304/11 ,, ,,	15000
54	309/11 ,, ,,	4000
55	355/11 ,, ,,	14155
56	371/11 ,, ,,	13018
57	373/11 ,, ,,	418
58	430/11 ,, ,,	975
59	440/11 ,, ,,	750000
60	89/12 ,, ,,	5000
61	94/12 ,, ,,	179
62	95/12 ,, ,,	7000
63	97/12 ,, ,,	200
64	98/12 ,, ,,	200
65	103/12 ,, ,,	7988
66	138/12 ,, ,,	7390
67	139/12 ,, ,,	9958
68	153/12 ,, ,,	13714

69	154/12 ,, ,,	13877
70	157/12 ,, ,,	6942
71	170/12 ,, ,,	10984
72	171/12 ,, ,,	6460
73	172/12 ,, ,,	2636
74	207/12 ,, ,,	688
75	208/12 ,, ,,	6628
76	209-12 ,, ,,	2636
77	210-12,, ,,	2636
78	273/12,, ,,	22977
79	277/12,, ,,	300
80	278/12,, ,,	300
81	279/12,, ,,	300
82	280/12,, ,,	300
83	281/12,, ,,	5484
84	299/12,, ,,	17272
85	334/12,, ,,	7204
86	8/1-09-10	3024
87	9/1-09-10	5392
88	13/1- 09-10	5000
89	14/1- 09-10	13305
90	15/1- 09-10	16393
91	18/1- 09-10	7000
92	20/1- 09-10	12264
93	21/1- 09-10	7762
94	24/1- 09-10	6852
95	27/1- 09-10	3137
96	37/1- 09-10	156
97	42/1 - 09-10	6280
	48/1- 09-10	16304
98	58/1 ,, ,,	15000
99	90/1,, ,,	51843
100	91/1,, ,,	40011
101	92/1,, ,,	1150
102	93/1,, ,,	800
103	94/1,, ,,	900
10	95/1 ,, ,,	450

105	104/1 ,, ,,	26500
106	113/1,, ,,	40000
107	115/1 ,, ,,	Nil
108	162/1 ,, ,,	6000
109	170/1	1319
110	174/1	900
111	202/1	1800
112	203/1	1850
113	95/2-08-09	7000
114	103/2-08-09	5000
115	106/2	2774
116	122/2	27
117	151/2	4054
118	160/2	1168
119	161/2	18000
120	162/2	15050
	165/208-09	6947
121	183/2	15000
122	191/2	350
123	25/3	23425
124	64/3	4785
125	223/3	3570
126	239/3	1000
127	241/3	1537
128	246/3	42050
129	285/3	Nil
130	288/3	Nil
131	308/3	20620
132	346/3	551
133	438/3	Nil
	Total	4475474

STATEMENT No.XIII

(Vide para 4.27)

**STATEMENT SHOWING THE DETAILS OF ADVANCE PENDING SETTLEMENT
DURING THE YEAR 2008-09**

SL.No.	CBV No. & Date	Particulars	Amount (Rs.)
COLLEGE OF HORTICULTURE			
1	425/08-09 dtd.24/09/08	Advance sanctioned to Business Manager, ICAR toward the purchase of Book	21000
2	860/08-09 dtd.03/03/09	Advance sanctioned to Dr. P. C.Rajendran	1000
3	920/08-09 dtd.31/03/09	Advance sanctioned to Dr. Jayasree for the purchase of research Materials	45000
4	930/08-09 dtd.31/03/09	Advance sanctioned to Dr.K.A.Mariam toward the repair work in Department	10000
COLLEGE OF CO-OPERATION, BANKING AND MANAGEMENT			
5	3/8-09 Dated 05.04.08	Advance sanctioned to Sri. Philip Sabu Assistant Professor to meet fuel charges TA/DA of the crew of vehicle for 2007 batch MBA study tour	2500
6	38/8-09 Dated 05.06.08	Advance sanctioned to Dr. A. Sukumaran Professor & Director to meet the expenses for making & packing flex and Banners	2500
7	135/8-09 Dated 16.10.08	Advance sanctioned to Sri. Nataraja Subra Manian, MSC Towards the 1 st installment of advance for the implementation of his Research Programme	7500
8	140/8-09 Dated 23.10.08	Advance sanctioned to Dr.P.Shaheena Associate Professor to meet the expense of village staff in connection with RAWE of 2004 Batch	10000
9	164/8-09 Dated 24.11.08	Advance sanctioned to Sri.Jacob Thomas Asst. Professor to meet the expenses in connection with the repairs of OHPs and replacement of twin bulbs.	3000
10	12/08-09	Advance sanctioned to Smt. Molly Cherian Assistant Professor Department of Physical Education Participation of College team in Cricket Tournament at Panangad	16000

11	15/08-09	do- Participation of College team in the Annual Athlete Meet at Vellayani	20000
12	41/08-09	Advance sanctioned to Dr. Sudheer Babu Associate Patron (Students Union) Student Union inauguration 2007-08	20000
13	105/08-09	Advance sanctioned to Dr. V. Vijayakumaran Department of Animal Reproduction Training on 'Handling of Frozen Semen'	62500
14	106/08-09	Advance sanctioned to Dr. B. Sunil Department of Veterinary Public Health Training on 'Diagnosis and control of Bird Flu'	62500
15	104/08-09	Advance sanctioned to Dr. U. Krishnan Nair Department of Training on 'Diagnosis of Brucellosis' Microbiology	62500
16	108/08-09	Advance sanctioned to Dr. M. Saseendranath Department of Preventive Medicine Training on 'Diagnosis of control of Rabies'	62500
17	116/08-09	Advance sanctioned to Dr. P. Sudheer Babu Associate Patron (Students Union) Valedictory function of the Students Union 2007-08	23000
18	120/08-09	Advance sanctioned to Smt. Molly Cherian Associate Professor Department of Physical Education	7650
19	121/08-09	Advance sanctioned to Smt. Molly Cherian Associate Professor Department of Physical Education KAU Volley ball Tournament	15150
20	134/08-09	Advance sanctioned to Dr. P. Sudheer Babu Associate Patron (Students Union) Inaugural function of Students Union 2008-09	20000
21	142/08-09	Advance sanctioned to Dr. B. Sunil Associate Professor Department of Veterinary Public Health Training on introduction of food safety standards	35000

22	143/08-09	Advance sanctioned to Dr. Lalitha Kunjamma Department of Pathology Training on Postmortem examination and Vetero Legal Cases	35000
23	141/08-09	Advance sanctioned to Dr. V.Vijayakumaran Department of Animal Reproduction Training on Reproductive Health Management in Bovines	35000
COMMUNICATION CENTRE, MANNUTHY			
24	153/08-09	Advance sanctioned to Dr.S.Estelitta, Professor Thrissur Pooram Exhibition 2009-KAU Pavilion	100000
25	160/08-09	Advance sanctioned to Dr.S.Estelitta, Professor Thrissur Pooram Exhibition 2009	200000
26	-do-	Advance sanctioned to Sri.V.V.Satheesan, Photographer (vide para 3 of audit notes 2005-06)	300
27	-do -	Advance sanctioned to Sri.V.V.Satheesan, Photographer (vide para 3 of audit notes 2006-07)	250
28	-do-	Advance sanctioned to Sri.V.V.Satheesan, Photographer (vide para 5 of audit notes 2007-08)	1000
Total			880850

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126/325/6/2014

KAU Press, Mannuthy