

**LOCAL FUND AUDIT DEPARTMENT
KERALA**



Kerala Agricultural University
Vellanikkara

AUDIT REPORT

2009-10 to 2011-12

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Vellanikkara

AUDIT REPORT

2009-10 to 2011-12

**REPORT ON THE
AUDIT OF ACCOUNTS
OF KERALA AGRICULTURAL UNIVERSITY
FOR THE YEAR
2009-10 to 2011-12**

*(Issued under Section 47(2) of the
Kerala Agricultural University Act, 1971
And Section 13 of the
Kerala Local Fund Act, 1994 and rule 18 of the
Kerala Local Fund Audit Rules, 1996)*

2009-10 to 2011-12

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**REPORT ON THE AUDIT OF ACCOUNTS OF THE
KERALA AGRICULTURAL UNIVERSITY FOR THE YEARS
2009-10 to 2011-12**

**[ISSUED UNDER SECTION 47(2) OF THE KERALA AGRICULTURAL
UNIVERSITY ACT, 1971 AND SECTION 13 OF THE KERALA LOCAL
FUND AUDIT ACT, 1994 AND RULE 18 OF THE KERALA LOCAL FUND
AUDIT RULES, 1996]**

Name & Designation of Officer

- Responsible to Conduct Audit : (1) Sri. K.D. Varghese (A.O)
(Deputy Director in charge)
(1.4.09 to 2.5.09 A.N)
- (2) Smt. N.G Remadevi
Deputy Director (H.G)
(3.5.09 F.N to 31.3.10)
- (3) Sri. K.D.Varghese (A.O)
(Deputy Director in charge)
(1.4.10 to 11.4.10 A.N)
- (4) Sri. Narayanankutty (J. D)
(12.4.10 F.N to 19.3.13 A.N)
- (5) Sri. K.D. Varghese (A.O)
(Joint Director in charge)
(20.3.13 F.N to 31.5.13 A.N)
- (6) Sri. Sureshbabu (J.D)
(1.6.13 F.N to 27.6.14 A.N)
- (7) Sri. E.K. Prakasan (J.D)
(28.6.14 F.N to continuing)

Time of Audit : 6.1.2010 to 31/10/2014

Officers of the University for the year 2009-10 to 2011-12

1. Vice Chancellor : (1) Sri. K.R. Viswambharan
(1.4.2009 to 28.3.2012 F.N)
(2) Sri. K.R. Jyotilal IAS
(28.3.2012 A.N to 31.3.12)
2. Registrar : (1) Dr. Joby Paul
(1.4.2009 to 11.6.2010)
(2) Dr. C.B. Manomohan
(11.6.2010 to 11.1.2011)
(3) Dr. T.R. Gopalakrishnan
(11.1.2011 to 28.2.2011)
(4) Dr. P.B. Pushpalatha
(28.2.2011 to 31.3.2012)
3. Comptroller : (1) Sri. P.M. Devadas
(1.4.2009 to 13.7.2009)
(2) Dr. E. Nanu
(13.7.2009 – 5.10.2009)
(3) Dr. R. Jayakumar
(5.10.2009 to 4.10.2011)
(4) Dr. G.S.L.H.V.P. Rao
(7.10.2011 to 18.11.2011)
(5) Sri. T.S. Majeed
(18.11.2011 to 31.3.2012)

INTRODUCTION

This is the 35th Annual Audit Report on the accounts of Kerala Agricultural University issued by the Local Fund Audit Department.

Kerala Agricultural University Vellanikkara, Thrissur was established by virtue of Act 33 of 1971 and started functioning since February 1971 by taking over two colleges from other universities 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-Vice 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 University with State wide jurisdiction is charged with the responsibility of imparting education, conducting of research and dissemination of newer knowledge in various areas of Agriculture, Horticulture, Veterinary, Dairy Science, Cooperation, Fisheries, Forestry and Agriculture Engineering. The University was trifurcated. The Kerala Veterinary and Animal Sciences University (KVASU) was formed on 14.6.2010 under Kerala Veterinary and Animal Sciences University Act 2010 and Kerala University of Fisheries and ocean studies (KUFOS) was formed in 20.11.10 under Kerala University of Fisheries and Ocean Studies Act 2010. The Fisheries University and the Veterinary University were actually delinked from KAU on 01.04.2011 and 01.05.2011 respectively. Now there are 7 educational institutions under the University where undergraduate, post graduate and research courses in various disciplines are offered. Apart from colleges, 5 regional stations, 76 Research Stations, Farms & Extension Centres, 7 Krishi Vigyan Kendras and more than 400 numbers of externally aided projects/schemes are also functioning under the university.

Audit of accounts of all institutions of the Kerala Agricultural University for the years 2009-10 to 2011-12 were taken up for Audit. Audit notes were issued then and there as audit completed to the Comptroller and Head of the institution to rectify defects pointed out in audit and demanded to furnish replies within 45 days. The replies are not furnished to all the audit notes till date 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.

Besides the Audit of stations and colleges, 1393 no.of Schemes and KVKs were audited during 4/2010 to 10/2014 and audited UC issued. The details of audit Certificates/Utilization Certificates issued as shown below :

Year	No.of Audit Utilization certificate issued	Amount involved
2009-10	179	253055454
2010-11	175	223203806
2011-12	312	400488093
2012-13	426	467172520
2013-14	301	655413568
Total	1393	1999333441

The pre verification of Pension papers and revised Pension papers of Teaching staff, non teaching staff and labours were done during the audit years 2009-10 to 2011-12 as noted below :

Year	Teaching Staff	Non Teaching Staff	Labours	Total
2009-10	31	235	290	556
2010-11	51	407	271	729
2011-12	77	194	196	467
2012-13	131	218	100	449
2013-14	104	63	343	510
Total	394	1117	1200	2711

More over, the follow up action on the audit notes issued in previous years were also done during the tenure. There were 167 audit notes were issued relating to the audit years 2009-10, 2010-11 and 2011-12.

Financial position for 2009-10, 2010-11 and 2011-12 – At a glance.

Year	Opening Balance	Receipts	Total	Expenditure	Closing Balance
2009-10	248797038	2208935056	2457732094	2165803544	291928550
2010-11	291928550	2765498067	3057426617	2211387518	846039099
2011-12	846039099	2997661369	3843700468	2986807809	856892659

Details of receipts for 2009-10, 2010-11 and 2011-12 – At a glance

Year	Plan grant	Non plan grant	ICAR Grant	OEAP Grant	Income from College Properties	Income from fees	Income from KAU properties	Other Miscellaneous Income	Revolving fund
2009-10	327500000	1175800000	190457260	236853801	4228761	8879377	72657645	18927445	10800487
2010-11	439375000	963400000	515410226	395380955	34408721	20123055	25531473	146893315	10675101
2011-12	444300000	1281280000	690380400	35918900	8089746	33845387	47926821	190043852	83709617

The audit report has been prepared on the basis of information furnished and made available by the station heads and officers of the University.

The Local Fund Audit Department disclaims any responsibility or any misinformation or non submission of information on the part of auditee.

GENERAL REVIEW

The Executive Committee is the Chief Executive Authority of the University. 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 Association of Indian Universities and Indian Agricultural Universities Association, New Delhi.

As per section 9 of the Kerala Local Fund Audit Act 1994, the Annual Accounts of the Institution has to be submitted to Audit by the Executive Authority within 4 months from the close of the financial year. But the Annual accounts for 2009-10, 2010-11 and 2011-12 were submitted to audit on 10-3-2011, 6-2-2012 and 11-2-2013 respectively. The delay in submission of annual accounts for audit may be avoided at least in future.

The main source of income are grant in aid received from Government of Kerala, Government of India, ICAR and other funding agencies and domestic receipts derived from the sale of agricultural and Horticultural produces and also the receipt of amounts of institutional charges from different projects/schemes. The domestic receipts compared to the Annual receipts of the University are as shown below. Steps may be taken to enhance the domestic income.

Year	Annual income (in crores)	Domestic income (In crores)	Percentages
2009-10	220.89	10.65	4.82
2010-11	276.55	21.73	7.86
2011-12	299.77	32.96	10.99

Some General and specific issues are noted below for taking immediate initiative to resolve the problem and rectify the defects/irregularities.

1. DEFICIT IN PROVIDENT FUND ACCOUNTS

As pointed out in the previous audit reports, 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. The total deficit in Employees and workers Provident Fund as on 31.3.2012 amounted to Rs.115.64 Crores (Please see Para 1-2-4(a) & (b))

2. LOANS AND ADVANCES

Repayment of loans and advances given to the employees of KAU are not monitored properly. No register is maintained in the University to verify the correctness of loans and advances, refunded with interest and balance there outstanding. Even after repeated observations in the previous audit reports. No steps taken so far.

3. ANNUAL ACCOUNTS

The annual accounts furnished to 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. DELAY IN SETTLING THE PENDING AUDIT OBJECTIONS

Audit of accounts of all institutions under KAU for 2009-10 to 2011-12 were taken up and subsequently the audit notes were issued to the comptroller. But some heads of institutions are not responding to the audit observations. This has resulted the recovery/adjustment of huge amounts of advances paid to employees and timely settlement of invoices. Hence University has to be taken urgent and effective steps to furnish replies to audit objections.

5. PENDING AUDIT REPORTS

Total number of Audit Reports pending closure at the close of 31.3.2014 is 43. (Audit Reports from 1971-72 to 2008-09 and Audit Reports for former Rural Institution, Tavanur)

6. HUGE DIFFERENCE IN OPENING BALANCE WORKERS P F

The C.B as per the Audit Report for 2008-09 was 41365272.25. University furnished accounts for 2009-10 showing an opening balance of Rs.92318357/- which is a huge amount of difference of Rs.50953084.75/-. The reason for the huge difference may be explained.

7. Delay in settling the advances.
8. Delay in settling the outstanding invoices.
9. Laxity in maintenance of different kinds of Register and Stock Registers.
10. Excess payment in civil works.
11. Avoidable Loss in civil works.
12. Procedure Lapses in civil works.
13. University Union Activities – Connected documents for expenditure not kept.
14. Diversion of Plan fund for Non-plan expenditure.
15. Non-maintenance of payment register and bill register in ARS Mannuthy.
16. Revolving funds-annual accounts not prepared.
17. Registers are not made authenticate with the signature of the concerned officers.
18. Incumbency in a post not sanctioned.
19. The plan Grant and National service Scheme Grants amounted to Rs.18034375/- has lost to the university for the year 2010-11.
20. Excess arrears drawn by teachers Rs.45455/- disallowed.
21. Refund of Security deposits – violation of rules – 39000/- disallowed.

It is very important to take needed action to settle all the audit observation having financial involvement otherwise at belated stage it will be very difficult to effect the recoveries and this tendency will further encourage the violation of rules and government directions at all levels.

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PART - I

**FINANCE
AND
APPROPRIATION**

1.1 ANNUAL ACCOUNTS

1.1.1 INTRODUCTION

Annual accounts for the years 2009-10, 2010-11, 2011-12 have been submitted by the comptroller to the secretary to the Government and the joint director of local fund audit is shown below.

Year	Date in which the A/c submitted to JD LFAD and Govt. Secretary	Letter Number	Date in which the general council approved the A/c
2009-10	10.3.2011	IAA2/28455/2010	26.3.2011
2010-11	6.2.2012	IAA2/11264/2011	24.3.2012
2011-12	11.2.2013	IAA2/3580/2012	23.3.2013

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 Rule 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.

Annual accounts of an institution should specify item wise receipts and expenditure. But the statement of expenditure prepared by the university contain broad expenditure heads like agricultural education, veterinary education, agricultural research etc. In such a context audit could not be gather any information regarding expenditures like salaries, research purpose, contingencies etc. from each head. No item of expenditure was classified in the major area 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 financial year escapes from the scrutiny either by audit or by 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 checking it with concerned registers like consolidated register of receipts and register of expenditure. Since none of them were made avail in the university.

In the absence of proper and unified accounting system, various institution under KAU have also been following a de-centralized system of accounting. Almost all the institution/stations involve themselves in activities like production and selling of various agricultural commodities. University gets moderate revenue to as sales 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

1.1 ANNUAL ACCOUNTS

1.1.1 INTRODUCTION

Annual accounts for the years 2009-10, 2010-11, 2011-12 have been submitted by the comptroller to the secretary to the Government and the joint director of local fund audit is shown below.

Year	Date in which the A/c submitted to JD LFAD and Govt. Secretary	Letter Number	Date in which the general council approved the A/c
2009-10	10.3.2011	IAA2/28455/2010	26.3.2011
2010-11	6.2.2012	IAA2/11264/2011	24.3.2012
2011-12	11.2.2013	IAA2/3580/2012	23.3.2013

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 Rule 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.

Annual accounts of an institution should specify item wise receipts and expenditure. But the statement of expenditure prepared by the university contain broad expenditure heads like agricultural education, veterinary education, agricultural research etc. In such a context audit could not be gather any information regarding expenditures like salaries, research purpose, contingencies etc. from each head. No item of expenditure was classified in the major area 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 financial year escapes from the scrutiny either by audit or by the university. Annual accounts with major heads and categories may be submitted to fulfill the primary requirement for commencing the audit of accounts.

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ascertain the admissibility and economic viability of running these institution. Every station is attached with scientific faculty for supporting technical and administrative staff and labours. 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.

The Kerala Agricultural University established in 1971 has not so far framed its Accounts Rules along with the prescribed books of accounts. The accounts prepared by the university for these years does not reflect the actual financial position, since KAU employees and workers PF Accounts, FBS Accounts, WFS Accounts and Loans & Advances Accounts etc. are not incorporated in the Annual Accounts. The present system of accounting does not in any way help the administrators and decision makers in future planning.

The KAU has not framed its accounts rules along with the prescribed loans of accounts so far. Section 47(2) of the Kerala Agricultural University Act 1971 provides that accounts and balance sheet shall be submitted by the Vice Chancellor to the Government who shall cause an audit to be carried out. But the act was amended (Act 16 of 2001) in 2001 and modified the section 47 (2) as deleting the word 'Balance Sheet'.

Further accounts prepared every year were mere consolidation of transaction relating to the receipts and payments, which neither reflected the assets and liabilities at the end of the financial year nor gave true picture of developmental expenditure and receipts relating there to. So Audit highlighting the need of balance sheet of the KAU.

The University prepared grants utilization certificate every year and sent the same duly audited by the Local Fund Audit and on the basis of which the Government, ICAR and other agencies released grants.

It is the need of the day that the University should adopt an internationally accepted accounting system.

1.1.2 BUDGET ESTIMATE

1.1.2 (a) Annual Budget – General Observations

While verifying the Revised Annual Budget estimate recorded in the Annual Accounts of the University for the Audit years with published Revised Annual Budget Estimate, several grave variations were noted. The differences are detailed in this report. The audit observe that the differences were due to the lack of supervision due care and importance from the authority. In the same way it could be seen that how the actual expenditure and receipt were differed from the revised budget Estimate. In many cases the actual expenditure exceeded the revised budget estimate. Similarly, the revised budget estimate in annual accounts was not incorporated with any opening balances. At the same time the published revised budget estimate contains opening balances. All these defects prove the non observance of budget rules, cardinal principles of financial rules and non realistic approach to budget by University authorities.

1.1.2 (b) The total outlay of the Budget Estimate for the Year 2009-10 is shown below
(As per Annual Account).

Sl.No.	Item	Resources	Expenditure
1.	Non-Plan	1175800000	834819300
2.	Plan	337500000	455133100
3.	ICAR Grant	232136600	205966600
4.	OEAP Total	237655300	
5.	Others	114304900	236750300
6.	Loans and Suspense		75710000
	Total	2097396800	1808379300
	OB/CB	-	243929500
	Grand Total	2097396800	1564449800

The total outlay of the Budget Estimate as per Annual Account is entirely different from which stipulated in the published revised budget estimate of the University. The published revised budget estimate abstract for the year 2009-10 as shown below.

Receipt	Amount	Expenditure	Amount
Receipt	22970.818	Expenditure	24022.124
O.B	2516.759	C.B	1465.453
Total	25487.577	Total	25487.577

1.1.2 (c) The total outlay of the Budget Estimate (revised) for the year 2010-11 is shown below (As per Annual Account).

Sl. No.	Item	Resources	Expenditure
1.	Non Plan Grant n aid	1175800000	902002000
2.	Plan	337500000	597609300
3.	ICAR	262800000	173539800
4.	OEAP/others	237655300	---
5.	Internal Resources	114304900	407663300
6.	Foundation fund		
7.	Loans & suspense		106530900
	Total		
	Opening balance/Closing balance		
	Grand Total	2128060200	2187345300
	OB/CB	NIL	-243929500
		2128060200	1943415800

The difference between revised Budget Estimate in Annual Accounts and published Revised Estimate may be explained.

Published revised budget estimate for the year 2010-11

Receipt	Amount	Expenditure	Amount
Receipt	25074.995	Expenditure	26886.572
O.B	2919.286	C.B	1107.709
Total	27994.281	Total	27994.281

1.1.2 (d) The total outlay of the budget estimate as per the annual accounts submitted to audit for the year 2011-12 is shown below.

Sl.No.	Item	Resources	Expenditure
1.	Non Plan Schemes	1401030000	1989846100
2.	Plan Schemes	450280100	630382700
3.	ICAR projects 100 percent	383381800	165538800
4.	ICAR Adhoc Schemes	50000	50000
5.	NARP ICAR Assisted	5336300	5616300
6.	ICAR Coordinated project	133744500	184216000
7.	Other Externally aided projects	389095700	582992200
8.	ICAR Revolving Fund	28285000	23379700
9.	KAU Revolving Fund	55657000	40016300
10.	OEAP Revolving Fund	16720000	15005000
	Others	93769200	
	Total		3637043100
	OB/CB	0	166345600
	Grand total	2957349600	3803388700

The difference between revised Budget Estimate in annual accounts and published revised estimate may be explained.

Published revised estimate may be explained. Published revised budget estimate for the year 2011-12.

Receipt	Amount	Expenditure	Amount
Receipt	29573.496	Expenditure	36370.431
O.B	8460.391	C.B	1663.456
Total	38033.887	Total	38033.887

1.1.2 (e) Statement shows the actual receipt and expenditure which differs from the revised budget estimate.

Receipts 2009-10

Accounts	Actual receipts (In lakhs)	Revised Estimate (in lakhs)	Difference based on revised estimate
Non plan Total	11758.00	11758	NIL
Plan Total	3275.00	3375	- 100
ICAR Total	1904.57	2321.36	- 416.79
OEAP Total	2368.53	2376.55	- 8.01
Other Receipts	1184.56	1143.04	+ 41.51

Expenditure 2009-10

Accounts	Actual Expenditure (in lakhs)	Revised Estimate (in lakhs)	Difference based on revised estimate
Non Plan total	13500.43	8348.19	+ 5152.23
Plan total	3214.22	4551.33	- 1337.11
ICAR total	2142.24	2059.66	+ 82.58
Others total	1990.79	2367.50	- 376.70
Misc. withdrawal	62.01	NIL	+ 62.01
Loans & Suspense	748.31	757.10	- 8.78

1.1.2 (e) 2010-11

Receipts 2010-11

Accounts	Actual Receipts (in lakhs)	Revised Estimate (in lakhs)	Difference based on revised Estimate
Non plan Total	12611.52	11758.00	+ 853.52
Plan Total	4393.75	3375.00	+ 1018.75
ICAR Total	5154.10	2628.00	+ 2526.10
OEAP Total	3953.80	2376.55	+ 1577.25
Other Receipt	163.90	1143.04	- 979.14

Expenditure 2010-11

Accounts	Actual Expenditure (in lakhs)	Revised Estimate (in lakhs)	Difference based on revised estimate
Non plan total	11530.63	9020.02	+ 2510.61
Plan total	3363.19	5976.09	- 2612.9
ICAR total	2886.66	1735.39	+ 1151.27
Others total	2838.89	4076.63	- 1237.74
Misc. withdrawal	602.10	Nil	+ 602.10
Loans & Suspense	892.39	1065.30	- 172.91

1.1.2 (f) 2011-12

Receipts 2011-12

Accounts	Actual Expenditure (in lakhs)	Revised Estimate (in lakhs)	Difference based on revised estimate
Non plan total	12812.8	14010.3	- 1197.5
Plan total	4447.38	4502.8	- 55.41
ICAR total	6332.69	3533.81	+ 2498.87
ICAR Adhoc Scheme	-	0.5	- 0.5
NARP ICAR Assisted	10	53.36	+43.36
ICAR Coordinated project	561.10	1337.44	- 776.33
Other Externally aided project	359.18	3890.95	- 3531.76
ICAR Revolving Fund	235.99	282.85	- 46.85
KAU Revolving fund	469.52	556.57	- 87.04
OEAP Revolving Fund	131.57	167.2	- 35.62

Expenditure 2011-12

Accounts	Actual Expenditure (in lakhs)	Revised Estimate (in lakhs)	Difference based on revised estimate
Non plan total	16993.46	19898.46	- 2904.99
Plan total	3731.71	6303.82	- 2572.11
ICAR total	1485.31	1655.38	- 170.07
ICAR Adhoc Scheme	0.27	0.5	- 0.23
ICAR Coordinated project	1870.55	1842.16	+ 28.39
ICAR Revolving Fund	184.07	233.79	+ 49.72
Other Externally aided project	2538.57	5829.92	- 3291.34
KAU Revolving Fund	274.94	400.16	- 125.21
OEAP Revolving Fund	131.25	150.05	- 18.79
Misc. withdrawal	1510.17	—	+ 1510.17
Loans & Suspense	1119.43	—	+ 1119.43
NARP ICAR Assisted	28.30	56.16	- 27.85

1.1.2 (g) Loss in interest Rs. 179641/- reason may be explained

UGC grant arrears (2/3rd) received was deposited in an Account No.67132532755 at SBT Vellanikkara an amount of Rs.98600000 had been kept in this account since 20-10-2010. The amount was transferred to a newly opened account No. 67140703890 at the same bank without any reason on 16-2-2011. The circumstances that lead to the closure of an existing account may be explained. An amount of Rs.179641/- had accrued as interest on the amount which was credited on 7-3-2011. As a next entry the same amount was debited by the bank on the day itself.

The University had neither taken up with the bank nor had replied to Audit enquiry No.13 dated 29-10-2014 and 13(1) dated 31-10-2014. Since the amount is a clear loss to the University the same may be made good from the officer at fault.

1.1.3 FINANCIAL POSITION

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

Financial position for 2009-10

A. Abstract of total receipts

Sl.No	Items	Amount
1	Statutory plan grant from government	327500000
2	Non plan grant from government	1175800000
3	ICAR grant	190457260
4	OEAP grant	236853801
5	Income from college properties	4228761
6	Income from fees	8879377
7	Income from KAU properties	72657645
8	Income from investment and Bank interest	2962581
9	Other miscellaneous income	18927445
10	RF receipts	10800487
11	Pension Contribution	Nil
12	F.D credited to works account	35455918
13	Loans and Suspense	124411781
	Total	2208935056

A brief classification of expenditure during 2009-10

Head of Account	Non-Plan Plan	Plan	ICAR	Others	Total
1	2	3	4	5	6
Management & Admn.	67141218	9464953			76606171
Edn., Lib. & Research	6237539	7726187			13963726
Agricultural Education	206264410	43131245	20802491	1958010	272156156
C&B Education	12460099	4457593			16917692
Forest Education	10786160	2034549			12820709
Agricultural Engineering	24102996	4365085			28468081
Fisheries Education	31465281	9737748			41203029

1	2	3	4	5	6
Veterinary Education	102282062	88697957		335124	191315143
D S W	2397628	6883520			9281148
DR	10364960	4610741	278007	1354921	16608629
Agricultural Research	170348435	36654501	97853657	135223536	440080129
Forestry Research	228613		3411930	153819	3794362
Agri.Engineering Research	0	3727160	1635573	3018496	8381229
Fisheries Research	0	163693	0	4412505	4576198
Veterinary Research	31083062	26536388	22184844	3102410	82906704
Extension	32175097	11224973	41652733	11075588	96128391
Civil Works	40419131	49052292	26405705	38445276	154322404
KAU Estate	3686921	124535		598828287	602639743
Paddy mission				12600327	12600327
Total (A)					2084769971
Foundation fund					0
Pension					0
Misc. withdrawal					6201828
Loan & suspense					74831745
Total(B)					81033573
Grand Total (A+B)					2165803544

Abstract of receipt and Payments 2009-10

Opening balance	:	248797038
(+) Total Receipt	:	2208935056
Total	:	2457732094
(-) Expenditure	:	2165803544
Closing balance	:	291928550

RECONCILIATION 2009-10 C.B as on 31.3.10

Name of Bank	C.B as per Bank book	Un cashed cheque	Late credit/Bank cheques
SBT Thrissur 57069685721	5732381	51515231	51721605
C2-10584374023	75914913	51500000	1526660
SBT-57006546406	1793955	0	4131271
PD A/C 1340/1	156266	0	0
TPA-A/C 1327	1532685	0	37214
A/c. No. 30020984940	108364	0	0
SBT Thrissur 67080688743	7868500	0	0
SBT Thrissur 67066826471	327223	0	0
SB A/c stations	14728148	0	0
FD in Banks foundation fund	26500000	0	0
A/c. No. 57036602934 pension FD & TPA	35592944	0	0
RF corpus	27299001	0	0
Drawing A/C of Stations	276716017	155064205	6947272
DPP/works	16232385	27911471	22836022
Paddy Mission (67080676500)	658287	441657	0
	491161070	286432564	87200044

Total C.B in Bank : 491161070
 (less) un cashed cheques : 286432564
 (Add) late credit : 87200044
 C.B as on 31.3.2010 : 291928550

1.1.3(b) Financial position 2010-11

A. Abstracts of Total Receipts

Sl.No.	Head of Account	Amount
1	Statutory plan grant from govt. special plan	362500000 } 76875000 } 439375000
2	Non plan grant from government	963400000
3	ICAR grant	515410226
4	OEAP grant	395380955
5	Income from college properties	34408721
6	Income from fees	20123055
7	Income from KAU properties	25531473
8	Income from investment and Bank interest	70795460
9	Other Misc. income	146893315
10	R.F receipt	10675101
11	Pension contribution	5715651
12	Foundation fund interest	264659
13	Loans & Suspense	137524451
	Total	2765498067

A brief classification of expenditure during 2010-11

Head of Account	Non plan	Plan	ICAR	Others	Total
1	2	3	4	5	6
Management & Admn.	81251299	168321			81419620
Education, Library & Research	6324112	6292120			12616232
Agri. Education	224545588	51267583	33481295	2977071	312271537
C & B Education	14203187	5099143	2134763		21437093
Forest Education	12566642	2781844	1730937		17079423
Agri. Engineering	26506301	3314513	2326533		32147347
Fisheries Education	35482690	10968270	1075126		47526086

1	2	3	4	5	6
Veterinary education	114240354	81879931	839290	328405	197287980
DSW	2014209	344620	4500000		6858829
D.R	3191681	13179741	9089	670181	17050692
Agrl. Research	170444288	54958122	128529446	139937300	493869156
Forestry Research		36163	4447276	407106	4890545
Agrl. Engg Research	2382360	2165118	2158036	6705514	
Fisheries Research		122006	0	1589412	1711418
Veterinary Research	24014739	29510628	24418073	4735189	82678629
Extension	16271814	25808755	54937696	27916694	124934959
Civil Works	41837944	47515237	28072187	103169904	220595272
KAU Estate	3142159	689910		377026076 (pension)	380858145
	1153063083	336319267	288666829	283889298	
Total (A) 2061938477					

Miscellaneous withdrawal - 60210041

Loans & Suspense - 89239000

Total (B) - 149449041

Grand total - 2211387518

Abstract of Receipt and payments (2010-11)

Opening balance : 291928550

(+) Total receipts : 2765498067

Total : 3057426617

(-) Expenditure : 2211387518

Closing balance : 846039099

RECONCILIATION STATEMENT
CLOSING BALANCE AS ON 31-3-2011

Name of bank	C.B as per bank	Un cashed cheques	Late Cr/Bank Ch.
SBT Thrissur - 57069685721	162531222	109137000	92548048
C2 - 10584374023	129345382	50000000	19929376
SBT - 57006546406	46441597	17500000	6921849
PD A/c. 1340/1	156266	0	0
TPA A/c. 1327	2674982	0	0
A/c. No. 30020984940	108364	0	0
SBT V'kkara (67140703890) UGC	98600000	0	0
SBT Thrissur (31473304181) UGC	132422188	0	0
SBT Main (67132554032) UGC	98978192	0	0
SBT Main (67128507860)NSS	1007	0	0
SBT Thrissur (67080688743)			
DIFM Package	7868500	6000000	0
SBT Thrissur (67066826477) NAIP	15363034	14000000	0
S.B A/c. of Stations	25087594	0	0
F.D. in Banks foundation fund	30550000	0	0
Pension F.D. and TPA, A/c. No.57036602934	53173439	3749053	482238
LPM	2304109	0	0
R.F corpus	27349001	0	0
Drawing A/c. of Stations	198865148	143342927	38066543
Total	1031820025	343728980	157948054
RECONCILIATION			
Total C.B in Bank	1031820025		
LESS un cashed cheques	343728980		
ADD late credit	157948054		
C.B as on 31.3.2010	846039099		

1.1.3 (c) Financial Position 2011-12

Abstract of Total Receipt

Sl.No	Items	Amount
1	Statutory plan grant from Govt.	444300000
2	Statutory non plan grant from Govt.	1281280000
3	NSS grant	438800
4	ICAR grant	690380400
5	OEAP grant	35918900
6	Revolving fund receipts	83709617
7	Income from fees	33845387
8	Income from college properties	8089746
9	Income from university properties	47926821
10	Interest	35646513
11	Miscellaneous	190043852
12	Pension contribution	3287663
13	Loan & suspense	142793670
		2997661369

Abstract of expenditure during 2011-12

Head of account	Non Plan	Plan	ICAR	Others	Total
1	2	3	4	5	6
Management & Admn.	111855857	358833	0	0	112214690
Edn. Lib.& research	8737872	7503908	0	0	16241780
Agri. Edu.	495478554	101090519	39831299	12977856	649378228
C&B Edu.	28814183	11967291	0	0	40781474
Forest Edu.	23806708	2829587	2373326	0	29009621
Agri. Engg.	53531891	5126807	2934535	0	61593233
Vety. Edu.	0	0	2633456	0	2633456

1	2	3	4	5	6
DSW	2393243	608387	0	0	3001630
DR	4121221	52595456	710177	6529942	63956796
Agri. Research	308817071	62311052	201215491	201971605+ 466080 (KAU RF)	774781299
Forestry research	0	1700	4909579	70245	4981524
Agri. Engg. Research	0	4922082	3939291	13879569	22740942
Vety. Research	0	512222	0	0	512222
Extn.	24920839	45941030	79845799+ 51176	18428761	169187605
Civil works	57805517	75606799	0	0	133412316
KAU Estate	2685135	1795629		0	4480764
Revolving Fund	0	0		ICAR- 18407077 KAU- 27028482 OEAP- 13125576	58561135
Pension & compensation	576378776	0			
Total	1699346867	373171302	338444129	312885193	2723847491
Misc. withdrawal	151017318				151017318
Loans & suspense	111943000				111943000
Grand total					2986807809

Abstract of receipts and payments 2011-12

O.B	:	846039099
(+) total Receipts	:	2997661369
Total	:	3843700468
(-) Total Expenditure	:	2986807809
C.B	:	856892659

RECONCILIATION STATEMENT
CLOSING BALANCE AS ON 31-3-2012

Name of bank	C.B as per bank	Un cashed cheques	Late Cr/Bank Ch.
SBT Thrissur - 57069685721	229097922	160258072	51950000
C2 - 10584374023	189058213	12211803	50000000
SBT - 57006546406	17355532	2770000	1927988
PD A/c. 1340/1	156266	0	0
TPA A/c. 1327	439623	0	0
A/c. No. 30020984940	112557	0	0
SBT V'kkara (67140703890) UGC	1992920	0	0
SBT Thrissur (31473304181) UGC	2399908	0	0
SBT Main (67132554032) UGC	2004263	0	0
SBT main (67128507860)NSS	281099	0	0
SBT Thrissur (67080688743) DIFM Package	1868500	0	0
SBT Thrissur (67066826477) NAIP	1954555	0	0
S.B current A/c. of Stations	121844027	33874406	43653585
F.D in Banks foundation fund	27000000	0	0
Pension F.D and TPA, A/C No.57036602934	55532030	23563288	20003585
R.F accounts of stations	6788198	159992	1241788
Drawing A/c. of Stations	252772184	125548622	126940985
PD A/c. of stations	2421056.15	0	26500
F.D. in banks of stations	6515558	0	0
Total	919534411	358386183	295744431
RECONCILIATION			
Total C.B in Bank	919534411		
LESS un cashed cheques	358386183		
ADD late credit	295744431		
C.B as on 31.3.2012	856892659		

1.1 EAR-MARKED FUNDS

1. Introduction

The purpose of this document is to describe the

1. EAR-MARKED FUNDS
2. EAR-MARKED FUNDS
3. EAR-MARKED FUNDS
4. EAR-MARKED FUNDS
5. EAR-MARKED FUNDS
6. EAR-MARKED FUNDS
7. EAR-MARKED FUNDS
8. EAR-MARKED FUNDS

EAR MARKED FUNDS

1.2 EAR-MARKED FUNDS

1. EAR-MARKED FUNDS	
2. EAR-MARKED FUNDS	
3. EAR-MARKED FUNDS	
4. EAR-MARKED FUNDS	
5. EAR-MARKED FUNDS	
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9. EAR-MARKED FUNDS	
10. EAR-MARKED FUNDS	
11. EAR-MARKED FUNDS	
12. EAR-MARKED FUNDS	
13. EAR-MARKED FUNDS	
14. EAR-MARKED FUNDS	
15. EAR-MARKED FUNDS	
16. EAR-MARKED FUNDS	
17. EAR-MARKED FUNDS	
18. EAR-MARKED FUNDS	
19. EAR-MARKED FUNDS	
20. EAR-MARKED FUNDS	

1.2.1 EARMARKED FUNDS

I. Introduction

The earmarked funds operated in the university are;

1. KAU employees provident fund
2. KAU workers provident fund
3. Family benefit scheme both workers & employees
4. Welfare fund scheme both workers & employees
5. Housing finance scheme
6. Advances/loans for vehicles, computers and marriage
7. Endowments
8. Pension fund

II. General Review

- a) Even after repeated observations in previous Audit Reports earmarked funds are not incorporated with final annual accounts of the university.
- b) Huge deficit in employees provident fund & workers provident fund still exist without any effective steps to reconcile these accounts.

Abstract of earmarked fund accounts and observations relating to earmarked funds are given below:-

1.2.2 EMPLOYEES PROVIDENT FUND (2009-10)

- a) Abstract of receipt and payments Account No. 46359

O.B	Amount
S.B A/c 46359	1475121
TPA A/c	10616679
Dist. Treasury	147550000
Sub treasury	30564500
O.B	190206300
Receipt	
Fund transferred from comptroller	52937125
S.B account 46359	117118472
	170055597
Total receipt	360261817
Expenditure	
Withdrawal :	
TPA	60100000

Dist. treasury	40150000	
S.B A/c.	117651292	
Total Exp.	217901292	217901292
C.B		142360525
Details of C.B:		
TPA	3453804	
Dist. Treasury	107400000	
Sub. Treasury	30564500	
S.B A/c 46359	942221	
C.B	142360525	142360525

Details of investment of Rs.137964500/- are shown as Appendix I (a) of Part VI of this report.

1.2.2 b) Employees Provident Fund 2010-11 Account No. 46359

O.B		Amount
TPA A/c.	3453804	
S.B A/c. 46359	942221	
Dist. Treasury	107400000	
Sub treasury	30564500	
Total O.B	142360525	142360525
Receipt		
TPA	97768015	
S.B account	180677851	
	278445866	
Total receipt		420806391
Expenditure		
TPA	79202329	
Dist. Treasury	88400000	
Sub. Treasury	24007200	
S.B A/c	180870618	
Total Exp.	372480147	372480147
C.B		48326244
Details of C.B TPA		
Dist. Treasury	19000000	
Sub treasury	6557300	
S.B account 46359	749454	
Total C.B	48326244	48326244

Details are investment of Rs. 25557300/- are shown as Appendix I (b) of Part VI of this report.

1.2.2 c) Employees provident fund 2011-12 Account No. 46359

O.B		Amount
S.B A/c. 46359	749454	
TPA A/c.	22019490	
Dist. Treasury	19000000	
Sub treasury	6557300	
Total O.B	48326244	48326244
Receipt		
TPA	27558768	
S.B account	112655202	
	140213970	
Total receipt		188540214
Expenditure		
TPA	19000000	
Dist. treasury	19000000	
Sub. Treasury	6557300	
S.B A/c	110136665	
Total Exp.	154693965	154693965
C.B		33846249
Details C.B:		
TPA	30578258	
S.B account 46359	3267991	
Total C.B	33846249	33846249

No investment at the close of the year 2011-12 ie. as on 31-3-2012.

1.2.3 WORKERS PROVIDENT FUND

1.2.3(a) Difference in opening and closing balances – Not explained

The closing balance mentioned in the previous Audit report for the year 2008-09 depending university records is Rs. 41365272.25/- only. But the statement for WPF presented by Deputy comptroller (P&L) on behalf of the KAU for the year 2009-10 shows Rs. 92318357/- as opening balance which is a difference of Rs. 50953084.75/-. The same difference has repeated in the following years also. Audit has forwarded two audit enquires in this matter. But no satisfactory explanation was furnished by the KAU

authorities. In this circumstances the WPF statements for the years 2009-10, 2010-11 and 2011-12 submitted by the Deputy Comptroller (P&L) are provisionally accepted by the audit till the differences are effectively explained by the KAU.

KAU Workers Provident Fund (WPF)

1.2.3(a) Workers GPF 2009-10 Account No. 46393

		Amount
O.B	92318357	
Total O.B		92318357 (provisionally accepted)
Receipt		
Arrear + refund	19027188	
interest	5041943	
	24069131	
Total receipt		116387488
Expenditure		
withdrawal	13597390	
Total withdrawal		13597390
C.B		102790098
Total C.B		102790098

Actual Closing Balance as per Cash Book

FD(Dist. Treasury)	-	40505000
SBT Vellanikkara	-	2544736
TP Account No. 751	-	<u>606354</u>
		43656090

This closing balance is not tallied with the cash book which may be explained. The details of investment of Rs. 40505000/- are shown as Appendix -II (a) of Part VI of this report.

1.2.3 (b) Workers GPF 2010-11 Account No. 46393

		Amount
O.B	102790098	
Total O.B		102790098
Receipt		
Subscription, refund & Arrears	10825117	
	5128553	
	15953670	
Total receipt		118743768
Expenditure withdrawal	17637506	
Total withdrawal		17637506
C.B	101106262	
Total C.B		101106262

Actual Closing Balance as per Cash Book

FD's at Dist. Treasury	- 38505000
SBT Vellanikkara	- 265726
TP Account No. 751	- 538933
	<u>39309659</u>

This closing balance is not tallied with the cash book closing balance, which may be explained. The details of investments made as on 31-3-2011 Rs.38505000/- are shown as Appendix II (b) of Part VI of this report.

1.2.3(c) Workers GPF 2011-12 Account No. 46393

		Amount
O.B	101106262	
Total O.B		101106262
Receipt		
Refund & Arrears	7908639	
Interest	3514225	
	11422864	
Total income		112529126
Expenditure	18936628	
Total expenditure		18936628
C.B	93592498	
Total C.B		93592498

Actual Closing Balance as per Cash Book

FD amount in District Treasury	- 38505000
SBT Vellanikkara	- 96337
Balance in TP Account No.751 At (D.T)	- 3916430
	<u>42517767</u>

There is a short difference of Rs. 51074731/- as per the audited C.B and actual cash book C.B which may be explained. The details of investments made as on 31-3-2012, Rs.38505000/- are shown as Appendix II (c) of Part VI of this report.

1.2.4 CONSIDERABLE DEFICIT MAINTAINED IN PROVIDENT FUND ACCOUNTS

1.2.4 (a) Attention may be given to the following aspects of employees provident fund and workers provident fund accounts for the years 2009-10 to 2011-12.

Employees Provident Fund A/c

Year	Actual fund to be available in the employees P.F A/c as in the end of the financial year	Actual fund available as in the end of the financial year	Deficit
2009-10	1011039743	142360525	868679218
2010-11	1031417729	48326244	983091485
2011-12	1160647234	33846249	1126800985
Workers Provident Fund A/c			
2009-10	102790098	43656090	59134008
2010-11	101106262	39309659	61796603
2011-12	93592498	42517767	29624946
			3129127245

Total deficit in employees provident fund and workers provident fund as on 31-3-12 was Rs.1156425931/- (1126800985 + 29624946). The deficit of Rs. 115.64 Crores is bought to the notice of Govt. and university authorities for remedial measures.

(b) Interest Loss

Year	EPF subscription/ arrears from employees during the year	Fund transferred and credited in EPF A/c during 2006-07	Deficit investment	Interest @ 8% for the above amount which is to be met from university fund
2009-10	100020290	49277000	50743290	4059463
2010-11	121390377	75130000	46260377	3700830
2011-12	153392301	91490000	61902301	4952184

It is pertinent to note that in each year 2009-10 to 2011-12 university would have to bear huge amount of interest on EPF. Due to inadequate investment as detailed above. In the same way the liability of interest of workers provident fund is the another burden to university (The actual deficit in interest towards WPF cannot be calculated due to inadequate data).

However the undue burden upon university fund will lead to serious financial crisis to the KAU in the coming years.

1.2.5 (a) Employees family Benefit scheme 2009-10 Account No. 67015527080

		Amount
O.B	611038.92	
Total O.B		611038.92
Receipt		
Funds	270000	
Subscription	18735	
F.D	1902201	
	2190936	
Total receipt		2801974.92
Expenditure		
withdrawal	494738	
New F.D	1200000	
	1694738	
Total Expenditure		1694738
C.B	1107236.92	
Total C.B	1107236.92	1107236.92

Details of investment of Rs. 20350000/- are shown as Appendix-III (a) of Part VI of this report. Rs. 20350000/- included the F.Ds in previous years and current year. The actual O.B is Rs. 611037.92/- the difference of one rupee need to be regularized.

1.2.5 (b) Employees family benefit scheme 2010-11 A/c. No. 67015527080

		Amount
O.B	1107236.92	
Total O.B	1107236.92	1107236.92
funds	475000	
Subscription	17640	
F.Ds	2038558	
HFS interest	58901	
	2590099	
Total receipt		3697335.92
Expenditure		
withdrawal	1419693	
New F.Ds	1800000	
Total Expenditure	3219693	3219693
C.B	477642.92	
Total C.B	477642.92	477642.92

Details of investments of Rs.22150000/- are shown as Appendix III(b) of Part VI of this report.

1.2.5(c) Employees family benefit scheme 2011-12 A/c No.67015527080

		Amount
O.B	477642.92	
Total O.B	477642.92	477642.92
Receipts		
funds	708000	
Subscription	11326	
Fixed deposits	2161458	
	2880784	
Total receipts		3358426.92
Expenditure		
withdrawal	1162535	
New F.Ds	1700000	
Total Expenditure	2862535	2862535
C.B	495891.92	
Total C.B	495891.92	495891.92

As per cashbook total expenditure erroneously entered Rs. 2862545/- instead of Rs. 2862535/- thus the closing in cash book balance will be Rs.495891.92/-. The difference may be regularized.

Details of investments made in the previous years and current year amounted to Rs.23850000/- are shown as Appendix III (c) of Part VI of this report.

1.2.6 (a) Workers family benefit scheme 2009-10 A/c No.57006547603

		Amount
O.B	62405.94	
Total O.B	62405.94	62405.94
receipts	474939	
	474939	
Total receipts		537344.94
Expenditure		
withdrawal	260021	
Total Expenditure	260021	260021
C.B	277323.94	
Total C.B	277323.94	277323.94

1.2.6 (b) Workers family benefit scheme 2010-11 A/c No. 57006547603

		Amount
O.B	277323.94	
Total O.B	277323.94	277323.94
receipts	562000	
	562000	
Total receipts		839323.94
Expenditure	661413	
withdrawal		
Total Expenditure	661413	661413
Total C.B	177910.94	177910.94

1.2.6 (c) Workers family benefit scheme 2011-12 A/c No. 57006547603

		Amount
O.B	177910.94	
Total O.B	177910.94	177910.94
Receipts		
BGB	365000	
interest	156666	
Deposit return	4860	
	526526	
Total receipts		704436.94
Expenditure		
withdrawal	567080	
Total Expenditure	567080	567080
Total C.B	137356.94	137356.94

The details of investments are shown in Appendix IV of Part VI of this report.

1.2.7 (a) Employees welfare fund scheme 2009-10 A/c No.57006548153

		Amount
O.B	355448	
Total O.B	355448	355448
Receipts		
Funds	250000	
Subscription	7554	
FDs interest	484083	
	741637	
Total receipts		1097085
Expenditure		
withdrawal	332274	
New F.Ds	250000	
Total Expenditure	582274	582274
C.B	514811	
Total C.B	514811	514811

The details of investments made in the previous year and current year amounted to Rs. 5250000/- is shown as appendix V(a) of part VI of this report.

1.2.7(b) Employees welfare fund scheme 2010-11 A/c No. 57006548153

		Amount
O.B	514811	
Total O.B	514811	514811
receipts		
funds	145000	
Subscription	7640	
FDs interest	535500	
	688140	
Total income		1202951
Expenditure		
withdrawal	474086	
New F.Ds	600000	
Total Expenditure	1074086	1074086
C.B	137563	
Total C.B	128865	128865

The details of investment made in previous years and current year amounted to Rs.5850000/- shown as appendix V(b) of part VI of this report.

1.2.7(c) Employees welfare fund scheme 2011-12 A/c No. 57006548153

		Amount
O.B	128865	
Total O.B	128865	128865
receipts		
funds	356000	
Subscription	6985	
FDs interest	588785	
	951770	
Total income		1080635
Expenditure		
withdrawal	347646	
New F.Ds	400000	
Total Expenditure	747646	747646
C.B	332989	
Total C.B	332989	332989

Details of investments made in previous years and current year amounted Rs.6250000/- are shown as appendix V (c) of part VI of this report.

1.2.8(a) workers welfare fund scheme 2009-10 A/c No 57006549010

		Amount
O.B	54986	
Total O.B	54986	54986
receipts	350000	
Admission fee	11250	
	361250	
Total receipt		416236
Expenditure		
Money withdrawal	195594	
Total Expenditure	195594	195594
C.B	220642	
Total C.B	220642	220642

No investment in this fund.

1.2.8(b) workers welfare fund scheme 2010-11 A/c No. 57006549010

		Amount
O.B	220642	
Total O.B	220642	220642
receipts		
Admission fee	33250	
BGB	307000	
	340250	
Total receipt		560892
Expenditure		
Cash withdrawal	381960	
Total Expenditure	381960	381960
C.B	178932	
Total C.B	178932	178932

No investment in this fund.

1.2.8(c) workers welfare fund scheme 2011-12 A/c. No. 57006549010

		Amount
O.B	178932	
Total O.B	178932	178932
receipts		
BGB	324000	
Admission fee	500	
	324500	
Total receipt		503432
Expenditure		
withdrawal	373545	
Total Expenditure	373545	373545
C.B	129887	
Total C.B	129887	129887

No investment in this fund.

1.2.9(a) Housing finance scheme 2009-10 A/c. No. 57006548562

In 1992 KAU introduced a Scheme under HBA called "Housing finance scheme" funds were diverted from PF account also for operating this scheme.

		Amount
O.B	259953	
Total O.B	259953	259953
Receipts	248389	
	248389	
Total Receipt		508342
Expenditure	Nil	
Total Expenditure	Nil	Nil
C.B	508342	
Total C.B	508342	508342

1.2.9(b) Housing Finance Scheme 2010-11 A/c No. 57006548562

		Amount
O.B	508342	
Total O.B	508342	508342
Receipts	80759	
	80759	
Total receipt		589101
Expenditure		
Fund transferred to comptrollers account	60601	
	400000	
Total Expenditure	460601	460601
C.B	128500	
Total C.B	128500	128500

1.2.9(c) Housing Finance Scheme 2011-12 A/c No. 57006548562

		Amount
O.B	128500	
Total O.B	128500	128500
Receipts	55170	
	55170	
Total receipt		183670
Expenditure		
Fund transferred to comptrollers account	150000	
Total Expenditure	150000	150000
C.B	33670	
Total C.B	33670	33670

1.2.10(a) Loans and advances 2009-10 (MCA, HBA Marriage advance and computer advance) A/c No. 57006548255

		Amount
O.B	1397690.15	
Total O.B	1397690.15	1397690.15
Receipts	1502446	
	1502446	
Total receipt		2900136.15
Expenditure	1891009	
Total Expenditure	1891009	1891009
C.B	1009127.15	
Total C.B	1009127.15	1009127.15

1.2.10 (b) loans and advances 2010-11 (MCA, HBA Marriage advance and computer advance) A/c. No. 57006548255

		Amount
O.B	1009127.15	
Total O.B	1009127.15	1009127.15
receipts	1069643	
	1069643	
Total receipt		2078770.15
expenditure		
withdrawal	211766	
Transferred comptrollers Account	1100000	
Total Expenditure	1311766	1311766
C.B	767004.15	
Total C.B	767004.15	767004.15

1.2.10 (c) Loans and advances 2011-12 (MCA, HBA Marriage advance and computer advance) A/c No 57006548255

		Amount
O.B	767004.15	
Total O.B	767004.15	767004.15
receipts	1286523	
	1286523	
Total receipt		2053527.15
expenditure		
Expenditure Transferred	75000	
comptrollers Account	1700000	
Total Expenditure	1775000	1775000
C.B	278527.15	
Total C.B	278527.15	278527.15

1.2.10(1) Computer advance

While verifying the computer advance register, it is seen that Dr. P. P. Balakrishnan availed computer loan on 9.3.2000. Even though total no. of installments are 72 Nos, after a long period of admitted date of repayment an amount of Rs.17458/- is still pending. Urgent steps should be taken to recover the outstanding loan amount with penal interest in lump and remit to university fund.

1.2.11 Investment of endowment

Details of investments of endowment are shown in appendix VI of part VI of this Audit report.

1.2.12 (a) Pension Fund

Abstract of receipts and payments 2009-10

Opening balance

Treasury PDA/c	:	17033.52
TPA 722	:	1318378.00
A/c No. 57036602934	:	541196.00
Investment	:	31930600.00
		<u>33807207.52</u>

O .B

33807207.52

Receipts

Interest	:	2224466
Pension contribution	:	2729627
From comptroller	:	598828287
Others	:	3563525

Total

607345905.00

641153112.52

Withdrawal

604479700.00

C . B

36673412.52

Details of C.B

Treasury PDA/c	:	17033.52
TPA 722	:	72471.00
SBT A/c No. 57036602934	:	2153308.00
Investment	:	34430600.00

36673412.52

1.2.12 (b) 2010-11

O .B	:		:	36673412.52
Receipts				
Interest	:	2269201		
Pension contribution	:	4789110		
From comptroller	:	386338498		
Others	:	1472127	:	<u>394868936.00</u>
Total			:	431542348.52 (-)
Withdrawal			:	<u>377029246.00</u>
C . B			:	54513102.52
Details of C.B				
Treasury PDA/c	:	17033.52		
TPA 722	:	1130782.00		
SBT A/c No 57036602934	:	12934687.00		
Investment	:	<u>40430600.00</u>		
				<u>54513102.52</u>

1.2.12 (c) 2011-12

O .B	:		:	54513102.52
Receipt				
Interest	:	2683920		
Pension contribution	:	3040444		
From comptroller	:	559046125		
Others	:	5632055		
			:	<u>570402544.00</u>
Total			:	624915646.52
Withdrawal			:	<u>578877006.00</u>
C.B			:	46038640.52
Details of C.B				
Treasury PDA/c	:	17033.52		
TPA 722	:	4355146		
SBT A/c No:57036602934	:	1235861		
Investment	:	<u>40430600</u>	:	<u>46038640.52</u>

Remarks on Reconciliation

D.D. No. 0941 dated 26.8.2000 for Rs.9360/- and cheque No. 37912 dated 30.07.2004 for Rs.15483/- (total Rs. 24843/-) were treated as un cashed till 31.3.2012 with the closing balance of TPA 722 cheque No. 60226, 60258, 66711, 71192, 21325 and 23320 for Rs. 3051, 150, 30911, 145937, 14175 and Rs.1659 respectively (total of Rs.195883) were treated as un cashed and continued from march 2010- march 2012 in the reconciliation of closing balance of SBT account. There was no evidence and possibility for revalidating the above DD/cheques, they may be cancelled with authority and should be treated as receipts in book adjustment.

The statement of investment of pension fund as on 31.3.2012 shown as Appendix VII of Part VI of this report.

PART - II

GRANTS
&
LOANS

2.1 Introduction

The maintenance of Grant Register for the years 2009- 10, 2010-11 & 2011-12 were incomplete. The yearly abstracts given in the register do not agree with the respective annual accounts. And the difference is not reconciled. The certified yearly abstracts should be reconciled with the Annual Financial statement. Statutory grants received from the state government for each year shown below.

Appropriation Register for grants may be prepared and made entries upto date at least in future. So as to watch the correct position of utilization of funds.

2.2 Plan Grant-in-aid received during the year 2009-10, 2010-11 & 2011-12

(a) Plan Grant for 2009-10

Sl. No.	Date of Credit	Amount	Order No. & Date
1.	02.05.09	8,18,00,000/-	GO(Rt)No. 662/09/AD dated 28.04.09 1 st quarter
2.	13.07.09	8,18,00,000/-	GO(Rt)No. 1098/09/AD dated 08.07.09 2 nd quarter
3.	20.11.09	8,18,00,000/-	GO(Rt)No.1826/09/AD/dated 02.11.09 3 rd quarter
4.	04.03.10	8,21,00,000/-	GO(Rt) No. 303/10/AD dated 23.02.10 4 th quarter
	Total	32,75,00,000/-	

(b) Plan Grant for 2010-11

Sl.No.	Date of Credit	Amount	Order No. & Date
1.	01.07.10	9,00,00,000/-	GO(Rt)No.1183/10/AD dated 29.06.10 1 st Quarter
2.	06.10.10	9,00,00,000/-	GO(Rt)No.1767/10/AD Dated 30.09.10 2 nd Quarter
3.	03.12.10	9,00,00,000/-	GO(Rt)No. 2120/10/AD dated 27.11.10 3 rd Quarter
4.	28.01.11	13,00,000/-	GO(Rt)No.1908/10/AD dated 26.10.10 Plan specific purpose - GIS based training at COA, Vellayani.
5.	28.01.11	50,00,000/-	GO(Rt)No.1907/10/AD dated 26.10.10 Plan specific purpose - Improvement of P.G Block, College of Agriculture, Vellayani

6.	28.01.11	50,00,000/-	GO(Rt)No.1906/10/AD dated 26.10.10 Plan specific purpose - Infrastructure facility of Girl's Hostel, College of Agriculture, Vellayani.
7.	11.03.11	1,25,00,000/-	GO(Rt)No. 57/11/AD dated 10.01.11 Plan specific purpose - Improvement of Infrastructure facilities for the College of Agriculture, Padannakkad, Kazargod.
8.	11.03.11	9,25,00,000/-	GO(Rt)No. 351/11/AD dated 23.02.11 4 th Quarter
9.	31.03.11	95,00,000/-	GO(Rt)No.623/11 dated 26.3.11 Plan specific purpose - Agro Climatic Zone Specific Research through Central Zone.
10.	31.03.11	85,49,000/-	GO(Rt)No. 621/11 dated 25.03.11
11.	31.03.11	85,40,000/-	GO(Rt)No. 587/11/AD dated 22.03.11 (Plan specific purpose) - Agro Climatic Zone Specific Research through High range Zone.
12.	31.03.11	1,03,00,000/-	GO(Rt)No. 622/11/AD dated 26.03.11 (Plan Specific purpose) - Agro climatic Zone Specific Research through problem zones.
13.	31.03.11	50,00,000/-	GO(Rt)No. 653/11/AD dated 30.03.11 (Plan Specific Purpose) - Improvement of P.GBlock at College of Agriculture, Vellayani.
14.	31.03.11	99,86,000/-	GO(Rt)No. 655/11/AD dated 30.03.11 (Plan Specific Purpose) Agro Climatic Zone Specific Research through Northern Zone.
15.	31.03.11	12,00,000/-	GO(Rt)NO. 652/11/AD dated 30.03.11 (Plan Specific Purpose - GIS based training at College of Agriculture, Vellayani.
	Total	43,93,75,000/-	

(c) Plan Grant for 2011-12

Sl. No.	Date of Credit	Amount	Order No. & Date
1	24.05.11	6,75,00,000/-(1 st Quarter)	GO(Rt)No. 978/11/AD dated 24.05.11
2	31.10.11	6,75,00,000/-(2 nd Quarter)	GO(Rt)No. 1917/11/AD dated 20.10.11
3	22.12.11	6,75,00,000/-(3 rd quarter)	GO(Rt)No. 2367/11/AD dated 19.12.11

4	21.12.11	1,10,00,000/- (Plan Grant in aid for RAWA implementation - Rural Agricultural Programme of the final year graduate students of the Kerala Agricultural University for sustainable development)	GO(Rt)No. 2366/11/AD dated 19.12.11
5.	17.02.12	1,00,00,000/- (Plan Specific purpose-Infrastructure facilities at Pepper Research Station, Panniyur.	GO(Rt)No. 225/12/AD dated 30.01.12
6.	17.02.12	25,00,000/- (Plan Specific Purpose) - Strengthening of Monitoring and Evaluation Cell in the Directorate of Research.	GO(Rt)No. 197/12/AD dated 24.01.12
7.	29.02.12	75,00,000/- (Plan-Specific purpose) 'Establishment of Organic Input Production and Technology Support Centre in COA, Padannakkad.'	GO(Rt)No. 290/12/AD dated 06.02.12
8.	29.02.12	75,00,000/- (Plan - Specific Purpose) Strengthening of "Training Centre, Tissue Culture Lab and Nursery at Anakkayam"	GO(Rt)No. 292/12/AD dated 06.02.12
9.	29.02.12	60,00,000/- (Plan - Specific purpose)" Establishment of Hitech Seed Testing Facility in Kerala".	GO(Rt)No. 288/12/AD dated 06.02.12
10.	29.02.12	1,45,00,00/- (Special Plan) Comprehensive and Integrated Development of Laboratory Complex and Nursery at Regional Agricultural Research Station, Pilicode.	GO(Rt)No. 289/12/AD dated 06.02.12
11.	29.02.12	6,75,00,000/- Plan - 4 th Quarter	GO(Rt)No. 408/12/AD dated 17.02.12
12.	20.03.12	30,00,000/- Specific Purpose - "Standardization of Precision Farming in Vegetables."	GO(Rt) No. 508/12/AD dated 01.03.12.
13.	20.03.12	2,00,00,000/- (Special Plan) "Construction of a UG Block at College of Agriculture, Vellayani"	GO(Rt)No. 482/12/AD dated 29.02.12
14.	20.03.12	1,25,00,000/- (special Plan Grant) Establishment of PG Ladies Hostel at Main Campus attached to College of Horticulture, Vellanikkara."	GO(Rt)No. 484/12/AD dated 29.02.12
15.	24.03.12	20,00,000/- S(pecial Plan) - Capacity Building for Spatial Planning in the Agricultural and Allied Sectors.	GO(Rt)No. 489/12/AD dated 29.02.12

16.	24.03.12	90,00,000/- Establishment of an Advanced Research Centre for Plant Disease Diagnosis at College of Agriculture, Vellayani."	GO(Rt)No. 488/12/AD dated 29.02.12
17.	24.03.12	25,00,000/- "Construction of an Amphitheater for Outdoor Instructional Facility"	GO(Rt)No. 486/12/AD dated 29.02.12
18.	24.03.12	25,00,000/-(Plan – Specific) "Establishing the Centre for Studies on Technology Society Interface and Policy in Agriculture".	GO(Rt)No. 487/12/AD dated 29.02.12
19.	28.03.12	40,00,000/- "Revamping of Coconut Research Station, Balaramapuram"	GO(Rt)No. 461/AD/12 dated 25.02.12
20.	31.03.12	18,00,000/-(Plan – specific) "Cole Land Crop Security Intelligence Centre."	GO(Rt)No. 690/12 dated 23.03.12
21.	31.03.12	1,75,00,000/- "Construction of a PG Block at College of Agriculture, Padannakkad".	GO(Rt)No. 669/12 dated 22.03.12
22.	31.03.12	1,00,00,000/- "Network Project on Crop Weather Analysis (Plan-Special)".	GO(Rt)No. 674/12/AD dated 22.03.12
23.	31.03.12	1,00,00,000/-(Network Project on Characterization and Management of Soil fertility with respect to Secondary and Micro Nutrients for Agro-Eco systems of Kerala).	GO(Rt)No. 685/12/AD dated 23.03.12
24.	31.03.12	50,00,000/- "Strengthening Laboratory facilities in all Departments of College of Agriculture".	GO(Rt)No. 684/12/AD dated 23.03.12
25.	31.03.12	30,00,000/- "Improvement of facilities in Regional Research Station, Pattambi".	GO(Rt)No. 291/AD dated 06.02.12.
26.	31.03.12	1,00,00,000/- "Construction of University Guest House at the Main Campus, Vellanikkara."	GO(Rt)No. 485/12/AD dated 29.02.12
27.	31.03.12	25,00,000/- "Farm Trails Frontline Demonstration and Participatory Technology Development by Kerala Agricultural University."	GO(Rt)No. 781/12/AD dated 30.03.12
	Total	4,44,33,00,000	

2-3 Non - Plan Grants received during 2009-10, 2010-11 & 2011-12

a) Non - Plan 2009-10

Sl. No.	Date of Credit	Amount	Order No. & Date
1.	08.04.09	6,17,00,000/-	GO(Rt)No. 610/09/AD dated 07.04.09
2.	02.05.09	6,17,00,000/-	GO(Rt)No. 682/09/AD dated 30.04.09
3.	29.05.09	6,17,00,000/-	GO(Rt)No. 807/09/AD dated 27.05.09
4.	30.06.09	6,17,00,000/-	GO(Rt)No. 1006/09/AD dated 29.06.09
5.	31.07.09	6,17,00,000/-	GO(Rt)No. 1302/09/AD dated 25.07.09
6.	26.08.09	6,17,00,000/-	GO(Rt) No.1481/09/AD dated 22.08.09
7.	31.08.09	6,00,00,000/-	GO(Rt)No. 1514/09/AD dated 28.08.09
8.	29.09.09	6,22,00,000/-	GO(Rt)No. 1642/09/AD dated 26.09.09
9.	02.11.09	6,22,00,000/-	GO(Rt)No. 1809/09/AD dated 31.10.09
10.	26.11.09	6,22,00,000/-	GO(Rt)No. 1955/09/AD dated 25.11.09
11.	26.11.09	30,00,00,000/-	GO(Rt)No. 1933/09/AD dated 21.11.09 Additional Grant sanctioned for payment of pensionary benefits and pay revision arrear to Farm Labourers and other employees in the University.
12.	22.12.09	6,22,00,000/-	GO(Rt)No. 2099/09/AD dated 18.12.09
13.	02.02.10	6,22,00,000/-	GO(Rt)No. 172/10/AD dated 30.01.10
14.	27.02.10	6,22,00,000/-	GO(Rt)No. 329/10/AD dated 25.02.10
15.	24.03.10	7,24,00,000/-	GO(Rt)No. 477/10/AD dated 19.03.10
	Total	1,17,58,00,000/-	

b) Non - Plan Grant-in-aid for 2010-11

Sl. No.	Date of Credit	Amount	Order No. & Date
1.	01.05.10	8,00,00,000/-	GO(Rt)No. 784/10/AD dated 30.04.10
2.	01.06.10	8,00,00,000/-	GO(Rt)No. 991/10/AD dated 31.05.10
3.	01.07.10	8,00,00,000/-	GO(Rt)No. 1185/10/AD dated 30.06.10
4.	31.07.10	8,00,00,000/-	GO(Rt)No. 1369/10/AD dated 29.07.10
5.	20.08.10	10,00,00,000/-	GO(Rt)No. 1476/10/AD dated 18.08.10
6.	30.09.10	7,50,00,000/-	GO(Rt)No. 1753/10/AD dated 28.09.10
7.	01.11.10	7,50,00,000/-	GO(Rt)No. 1943/10/AD dated 30.10.10

8.	01.12.10	7,50,00,000/-	GO(Rt)No. 2124/10/AD dated 29.11.10
9.	27.12.10	7,50,00,000/-	GO(Rt)No. 2275/10/AD dated 23.12.10
10.	01.02.11	8,00,00,000/-	GO(Rt)No. 196/11/AD dated 31.01.11
11.	01.03.11	8,00,00,000/-	GO(Rt)No. 420/11/AD dated 28.02.11
12.	31.03.11	8,34,00,000/-	GO(Rt)No. 627/11/AD dated 26.03.11
	Total	96,34,00,000/-	

c) Non - Plan Grant-in-aid for 2011-12

Sl. No.	Date	Amount	Order No. & Date
1.	28.04.11	9,60,00,000/-	GO(Rt)No. 805/11/AD dated 27.04.11
2.	31.05.11	9,60,00,000/-	GO(Rt)No. 1001/11/AD dated 28.05.11
3.	29.06.11	9,60,00,000/-	GO(Rt)No. 1180/11/Ad dated 27.06.11
4.	01.08.11	9,60,00,000/-	GO(Rt)No. 1401/11/AD dated 29.07.11
5.	27.08.11	9,60,00,000/-	GO(Rt)No. 1533/11/AD dated 28.04.11
6.	01.09.11	1,50,00,000/-	GO(Rt)No. 1596/11/AD dated 31.08.11
7.	22.09.11	14,49,50,000/-	GO(Rt)No. 1652/11/AD dated 05.09.11
8.	01.10.11	9,10,00,000/-	GO(Rt)No. 1790/11/AD dated 30.09.11
9.	02.11.11	7,10,00,000/-	GO(Rt)No. 2002/11/AD dated 31.10.11
10.	02.12.11	7,10,00,000/-	GO(Rt)No. 2237/11/AD dated 21.12.11
11.	02.12.11	7,10,00,000/-	GO(Rt)No. 2379/11/AD dated 21.12.11
12.	02.02.12	8,93,00,000/-	GO(Rt)No. 254/12/AD dated 31.01.12
13.	02.03.12	8,93,00,000/-	GO(Rt)No. 491/12/AD dated 29.02.12
14.	31.03.12	2,00,00,000/-	GO(Rt)No. 717/12 dated 26.03.12 Additional grant for settling the pension arrears of Kerala Agricultural University
15.	31.03.12	3,35,30,000/-	GO(Rt)No. 782/12/AD dated 30.03.12
16.	31.03.12	10,52,00,000/-	GO(Rt)No. 807/12/AD dated 31.03.12
	Total	1,28,12,80,000/-	

2-4 (a) N.S.S. Grant-in-aid for 2009-10

Sl.No.	Date of Credit	Amount	Order No. & Date
1.	31.03.10	2,40,000/-	GO(Rt)No. 635/10/H.Edn.dated 26.03.10
2.	31.03.10	2,25,000/-	GO(Rt)No. 635/10/H.Edn. dated 26.03.10
	Total	4,65,000/-	

Total N.S.S. Grant received as per Cash Book produced to Audit was Rs. 4,65,000/-. But in the Annual Accounts of 2009-10 the receipt of N.S.S. grant is not mentioned. The reason may be explained.

(b) N.S.S. Grant for 2011-12

Sl.No.	Date of Credit	Amount	Order No. & Date
1	22.02.12	1,17,163/-	GO(Rt)No. 2002/11/H.Edn.dated 09.12.11
2.	22.02.12	1,05,367/-	GO(Rt)No. 2002/11/H.Edn.dated 09.12.11
3.	22.02.12	20,999/-	GO(Rt)No. 2002/11/H.Edn. dated 09.12.11
4.	22.02.12	18,900/-	GO(Rt)No. 2002/11/H.Edn. dated 09.12.11
5.	22.02.12	9187/-	GO(Rt)No. 2002/11/H.Edn. dated 09.12.11
6.	22.02.12	8437/-	GO(Rt)No. 2002/11/H.Edn. dated 09.12.11
	Total	2,80,053/-	

N.S.S. Plan grant received during 2011-12 was only Rs. 2,80,053/-. But as per University Annual Accounts the amount received as N.S.S. grant is shown as Rs. 4,38,800/-. The difference of Rs. 1,58,747/- may be explained to Audit.

2.5 Statutory grants Rs. 1,80,34,375/- lapsed during 2010-11

The Statutory plan grants of Rs. 125 lakhs, 50 lakhs and N.S.S. plan grant of Rs. 2,81,250/- and Rs. 2,53,125/- to be received to University lapsed during the financial year 2010-11.

The details are given below:-

- Plan Fund released as specific purpose grant to the improvement of Infrastructure facilities of Girl's Hostel, College of Agriculture, Padannakkad. Rs. 1,25,00,000/- (GO(Rt)No. 651/11/AD dated 30.03.11) and to the improvement of infrastructure facilities of Girl's Hostel, College of Agriculture, Vellayani - Rs. 50,00,000/- (GO(Rt)No. 653/11/AD dated 30.,03.11).
- N.S.S. Non-plan grant released for Colleges Rs. 2,81,250/-, 2,53,125/- (1st and 2nd instalments (GO(Rt) No. 2123/2010/H.Edn. dated 02.11.10)

The Plan grant-in-aid bills (T.R.103) were countersigned by Government Secretary on 30.03.2011 and the N.S.S. Non-plan grant-in-aid bills countersigned on 10.12.2010.

There are no steps taken by the University authorities to obtain these funds and lapsed. The financially struggling University has failed to avail the available financial grants from Government.

2.6 GRANT RECEIVED FROM I.C.A.R – Incomplete Grant Register

During the years 2009-10, 2010-11 & 2011-12, total amount of ICAR grant received by the University, as per annual Accounts is not seen agreed with the Grant Register. Huge amount of differences are occurred as shown below. University failed to correct accounting of grants received from ICAR. In the absence of the Appropriation Register the utilization of the grants could not be verified. The University is advised to keep regular records with correct entering details under attestation of the supervising officers. Special attention of the University and the Government is invited in this matter.

Sl.No.	Year	Amount as per	Amount as per Grand Register	Difference Annual Accounts
1.	2009-10	11,93,56,394/-	19,04,57,260/-	7,11,00,866/-
2.	2010-11	51,44,40,226/-	51,54,10,226/-	9,70,000/-
3.	2011-12	38,62,98,615/-	69,03,80,400/-	30,40,81,7/-85

2.7 Other Grants

Other grants received during the audited years calculated as per grant Register differ from the concerned amounts given in the respective annual accounts. These difference is not reconciled also.

The details shown below:-

Year	Total amount as per	Total amount as per Grant Register	Difference Annual Accounts
2009-10	18,69,98,248.00/-	18,87,54,990.00/-	17,56,742.00/-
2010-11	37,23,86,938.50/-	37,63,77,306.00/-	39,90,367.50/-
2011-12	34,32,39,254.00/-	3,59,18,900.00/-	30,73,20,354.00/-

The difference may be reconciled.

2.8 Loans

As per annual accounts for 2009-10, 2010-11 and 2011-12, the University has not received any loans during the years and no previous loan is outstanding for utilization or repayment.

2.9 Utilization of Grants & Issue of Audit Certificates in the Audit years

Year	No. of Audit Utilization Certificates issued	Amount involved
2009-10	179	25,30,55,454/-
2010-11	175	22,32,03,806/-
2011-12	312	40,04,88,093/-

2.10 Dues to Government

The University has not been maintaining a Dues to Government Register. In the absence of the Register the dues to Government and other agencies cannot be verified in audit. Necessary action may be initiated by the University authorities to maintain a Dues Register.

2.11 AUDIT FEE

Sub section (1) Section 19 of Kerala Local Fund Audit Act, 1994 and Rule 24 of Kerala Local Fund Audit Rules, 1996 provide payment charges for audit @ 0.5% of the annual income excluding debt-head accounts and sums borrowed from Government and other financial institutions.

2.11 (a) AUDIT FEE FOR THE YEAR 2009-10, 2010-11 & 2011-12

Item	2009-10	2010-11	2011-12
Income from College properties	42,28,761/-	3,44,08,721/-	80,89,746/-
Income from fees	88,79,377/-	2,01,23,055/-	3,38,45,387/-
Income from KAU Properties	7,26,57,645/-	2,55,31,473/-	4,79,26,821/-
Other miscellaneous Income	1,89,27,445/-	14,68,93,315/-	19,00,43,852/-
Revolving Fund	1,08,00,487/-	1,06,75,101/-	8,37,09,617/-
Total	11,54,93,715/-	23,76,31,665/-	36,36,15,423/-
Audit Charge @ 0.5%	5,77,469/-	11,88,158/-	18,18,077/-

Audit Fee Pending Remittance up to 2008-09 - Rs. 6,66,03,900.00

Audit Fee for 2009-10 - Rs. 5,77,469.00

Audit Fee for 2010-11 - Rs. 11,88,158.00

Audit Fee for 2011-12 - Rs. 18,18,077.00

Total - Rs. 7,01,87,604.00

[Audit fee is worked out as per GO(P)No. 368/09/Fin dated 28.08.2009 and GO(P)No. 541/10/Fin dated 15.10.2010]

Year-wise Break-up

Year	Amount
1990-00	80,33,755/-
2000-01	84,31,656/-
2001-02	78,14,605/-
2002-03	42,44,037/-
2003-04	47,74,449/-
2004-05	52,95,915/-
2005-06	65,71,345/-
2006-07	72,77,053/-
2007-08	62,04,173/-
2008-09	79,56,912/-
2009-10	5,77,469/-
2010-11	11,88,158/-
2011-12	18,18,077/-
Total	7,01,87,604/-

The pending Audit Fees may be remitted in to government Treasury in the Head of Account 0070 - Other Administrative charges, 60-Other receipts, 110-fee for Govt. audit, 99-Audit charges without any delay.

Joint Director.

PART - III

**AUDIT
OBSERVATIONS
COMMUNICATED
THROUGH
AUDIT NOTES**

3.1 GENERAL OBSERVATIONS

The general observations based on various audit notes of centres and schemes under the University, such as the irregularities in T A claims, the settlement of advances and invoices, and the non production of essential documents are included in the following sub section. In the case of specific observations, the year and file number of original audit notes are shown in brackets below the subheadings and paragraph numbers in the original notes are shown in the end of each observation.

3.1.1 TA CLAIMS EXCEEDING THE QUARTERLY CEILING LIMIT- EXCESS PAYMENT: Rs. 238452/- DISALLOWED

(Audit Note for 2010-11 & 11-12 No.LF(KAU)S1-1650/13 dated 4.1.14 & Audit Note for 2010-11 & 11-12 No. LF (KAU) S4-219/14 dated 12.5.14)

As per GO(P) 296/07/Fin dated 10.7.07, quarterly T A ceiling of Grade I Officers at State level Jurisdiction was only Rs.7500/- . This limit has enhanced to Rs. 10,500/- with effect from 1.7.2011 vide GO(P) 74/2012/Fin. Dated 28.1.2012. Violation of this order has resulted in an excess payment of 238452/- in case of the following officers as mentioned below.

	Name of the Station	Year	Excess amount paid	Audit Note & Para
1	Engineering Division, Thavanur	2010-11& 2011-12	152739	LF(KAU)S1- 1650/13 dated 4.1.2014 (Para 5)
2	Electrical Sub division, Vellanikkara	2010-11& 2011-12	85713	LF(KAU)S4-219/14 dated 12.5.2014(Para 3)
		Total	238452	

The details regarding the excess payment are enlisted as Appendix VIII.

Since the officers in the engineering wing of Kerala Agricultural University has not been exempted from the Government order regarding TA ceiling, the excess amount drawn may be recovered from the officers responsible.

3.1.2 NON-ADJUSTMENT OF ADVANCES – Rs. 1272074/- OBJECTED

As per the provisions in the Kerala Financial Code and GO(P)No.419/11/Fin dated 04.10.2011 the advances drawn by an officer should be settled within 3 months from the date of withdrawal. KAU has also issued a Circular No. SAIA/6293/13(XXVI) in this regard. But several advances in various stations are not seen settled within the stipulated time or till date of audit. Temporary advances remaining outstanding for more than the prescribed period indicate poor monitoring of advances. The Details are shown as appendix IX of this report. The pending advances may be adjusted or recovered from the responsible officers at the earliest with a penal interest of 18%.

Sl.No.	Name of Station	Amount
1.	NAIP Scheme at RARS, Ambalavayal 2009-10	4000
2.	College of Agriculture, Vellayani 2009-10	179992
3.	N.S.S Fund with KAU 2010-11	5000
4.	NSS Funds with KAU 2010-11	84000
5.	College of Agriculture, Vellayani 2010-11	32500
6.	(1) College of Co-operation Banking and Management 2008-09	16000
	(2) College of Cooperation Banking and Management 2009-10	41000
	(3) College of Cooperation Banking and Management 2010-11	37750
7.	PRS Panniyur 2009-10	200000
8.	Banana Research Station 2009-10	5500
9.	Sales Centre, Mannuthy 2009-10, 2010-11, 2011-12	28500
10.	Veterinary and Animal Sciences 2010-11	388087
11.	Instructional Farm, Vellayani 2009-10	222649
	2011-12	27096
	Total	1272074

3.1.3 PAYEES RECEIPT NOT OBTAINED – Rs. 121784/- OBJECTED

Several cases are noticed where no payees receipts are obtained for payments. The details are shown at Appendix X of this report. The expenditure of Rs.121784/- is objected in Audit. The payees' receipt of the payment may be obtained and produced for Audit.

3.1.4 INVOICE PENDING FOR SETTLEMENT – Rs. 292942/- OBJECTED

An amount of Rs. 293302 is seen pending for settlement of invoices issued in various stations. Details are shown as Appendix XI of the Audit report. The year wise details are shown below.

2010-11	-	42590
2011-12	-	250352
		<u>292942</u>

3.1.5 DISCREPANCIES IN THE STOCK REGISTERS

It was noticed during the audit of various stations, the essential stock registers were not maintained properly. So many defects, irregularities, omissions and overwritten corrections were noticed in the Stock Registers of various stations. Some examples are shown below. In each case enquiries may be conducted and loss due to the improper maintenance of stock registers may be recovered from the person responsible.

1. INSTRUCTIONAL FARM, VELLAYANI

(Audit Note for 2009-10 No. LF(KAU) V2-361/13 dated 17.1.14 &
Audit Note for 2011-12 No. LF(KAU)V4/350/2014 dated 27.10.2014)

(a) i. Shortage in stock of Suppota Graft – Loss of Rs.16,000/-

On verification of Stock Register of 'Fruit Plants & Planting Materials (vol.II), it is seen that there is a shortage of 400 Nos' of Suppota Graft as detailed below.

Date	Stock Reg. Page No.	Opening Balance	Sales	Actual closing Balance	Closing Balance as per Stock Reg.	Difference
20.04.09	22	764	2	762	462	300
26.09.09	29	463	1	462	362	100
					Total	400

An audit enquiry (No.7) was given to furnish the reason for the shortage. But no reply in this regard has been received so far. The cost of one Suppota Graft is Rs.40/-. Hence an amount of Rs.16,000/- (400x40) is seen loss to the University Fund. Rs.16,000/- (Rupees Sixteen thousand only) may be recovered from the officer responsible and remitted to University Fund.

(As per Para No.2 of A/N 2009-10)

(a) ii - Huge difference in root stocks for suppota purchased and grafts produced action to be taken - suggested

As per outside purchase register Vol.II 7500 nos of root stocks for suppota (Elippa/ Kirmi seedlings) were purchased and supplied to Horticulture Department Nursery for producing Suppota Graft from 09.02.2011 to 05.11.2012. Only 2705 Suppota Grafts were seen brought to stock in Nursery Stock Register of fruit plants from 03.06.2011 to 23.09.2013. After 23.09.2013 no stock of Suppota Graft has been brought to Nursery Stock Register (Page No. 134 of NSR Vol:I). On 31.12.2013, 4000 numbers of root stock were again purchased and supplied to Horticulture Department Nursery. From this it can be inferred that only 2705 suppota Grafts were produced from 7500 root stocks.

An audit enquiry (AE No.3) was given to explain the reason for this huge difference in the number of root stocks and number of Grafts produced. No reply has been furnished to the Audit Enquiry. An enquiry may be conducted in this matter to ascertain the loss incurred and the liability may be fixed towards the officer responsible for the loss. A copy of report of enquiry shall be furnished to audit also.

(As per Para No. 8 of A/N 2009-10)

(b) i - Komadan Coconut Seedlings – Short in stock – Loss Rs.9,135/-

On verification of the Register of Coconut seedlings (Vol.No. VII page No.313 to 316) short accounting of 203 Komadan Coconut seedlings was found. In the written reply furnished for the audit enquiry (AE No. 2 dated 08.07.2013) by Sri. V.T. Bose, Farm Officer, it is stated that necessary corrections are made in the concerned records as per the direction of Head of Station. Corrections on the basis of audit enquiry in the primary records like stock registers, receipts, daily collection registers etc. are to be viewed seriously. Special attention of authorities concerned is invited to this matter.

The cost of 203 Nos of Komadan Coconut seedlings comes to Rs.9,135/- (Rupees Nine thousand one hundred and thirty five only) [45X203]. The amount may be recovered from the officers responsible and remitted to University, under intimation to audit.

(As per Para No.3 of A/N 2009-10)

(b) ii - 600 Komadan Cocount Seedlings deducted from stock without actual supply 30,000/- to be recovered.

On verification of the Stock register of Coconuts Vol. VII it was found that 600 number of Komadan Coconut seedlings were deducted from stock without actual supply of the item.

In page No. 323 of the stock register it is recorded that 600 number of Komadan Coconut seedlings were supplied to RARS, Ambalavayal. This entry was seen made after applying correction fluid (whitener). On verification of the receipt (Rt No. 29/51169 dated 12.07.2012) and invoice register it was observed that the item was supplied to ARS, Anakkayam. In page No. 324 it is recorded that 600 numbers of Komadan coconut seedlings were supplied to ARS, Anakkayam as per Invoice No. 447/11. Details of payment of cost of the item have not seen recorded.

An enquiry was given to get an explanation in this regard. No reply has been supplied for the enquiry.

Audit concludes that only 600 numbers of coconut seedlings were supplied to ARS, Anakkayam. No Komadan coconut seedlings were supplied to RARS, Ambalavayal as mentioned in page No. 323 of stock register. Instead of deducting 600 seedlings from stock 1200 seedlings were deducted from stock in this account. Hence cost of 600 Komadan coconut seedlings 30,000/- (600x50) shall be recovered from the officer/officers responsible and remitted to University under intimation to audit.

(As per Para No.2 of A/N 2011-12)

(c) Plant Protection Chemical - Sevin - 4000 g short accounted - Loss Rs.1,519/-

On verification of the stock register of fertilizers and plant protection chemicals (Vol.II (a) RF Page No . 142), there was a stock of 1500g plant protection chemical 'Sevin' on 23.07.2009. On the same day 3 kg was purchased for Rs.1138.98 and the same was taken into stock. Therefore total stock comes to 4500 g. On 06.10.2009, without showing the quantity issued, balance of chemical in the stock is shown as 500g. On 26.10.2009, 500g sevin is seen issued to Block B and balance shown is Nil. Initial of receiver is not seen recorded against none of the above entries. In this context, it is noticed that a quantity of 4000g Sevin was short accounted. The cost of 4000g chemical @ Rs.379.66/- kg is comes to Rs.1,519/-. The same may be realized from the person at fault.

(As per Para No.4 of A/N 2009-10)

2. AGRICULTURAL RESEARCH STATION, CHALAKKUDY

(Audit Note for 2010-11 & 2011-12 No. LF(KAU) S4-201/13 dated 26.7.2013)

(d) Unsold paddy seed – Loss to the station

One of the main activities of station is to produce good quality seed of paddy vegetables, oil seeds, etc. and selling those to farmers at a reasonable price through the sales counter. As per the seed issue register volume VII page 45, a quantity of 5155 Kg. of red Triveni paddy seed is seen unsold till date of audit which was harvested during the month of September 2011. As the germination period of paddy seed is about six to nine months, the unsold red Triveni paddy seed lost its capacity to germinate. The station authorities failed to take necessary steps to sell out the seed within the time limit. A satisfactory explanation regarding the matter is expected from the authorities concerned.

(As per Para No. 4 of A/N 2010-11 & 11-12)

3. CASHEW RESEARCH STATION, MADAKKATHARA

(Audit Note for 2010-11 & 2011-12 No. LF(KAU)S3-1409/13 dated 21.11.13)

(e) Verification of Farm produce Register – Shortage of Raw Cashew Nuts

On verification of Farm produce Register, it is noticed that there was a balance stock of 4155 kg of raw cashew nut as on 24.05.2011 (Page No. 67 of register). In the abstract for that day 867 kg of cashew nut was deducted towards 10% driage and 265.75 kg shown as 'Short'. Thus the net balance on 24.05.2011 as per abstract is 3022.75 kg.

But the balance should be

Stock as on 24.05.2011	-	4155 Kg
10% Driage	-	415 Kg
Balance	-	<u>3740 Kg</u>

There is a short of 717.25 Kg of raw cashew nut as on 24.05.2011 (3740 - 3022.75).
Market value of 717.25 Kg of raw cashew nut may be realized from the person responsible.

(As per Para No.3 of A/N 2010-11 & 11-12)

4. COLLEGE OF AGRICULTURE, PADANNAKKAD

(Audit Note for 2011-12 No. LF(KAU)S2-1157/14 dated : 31.10.14)

(f) Production and Sale of Mango Graft during 2011-12	
Cost of mango stone and rootstock 259500 Nos	267005
Payment of labour charges – direct, exclusively for this purpose (the payments those could not be sorted out from labour for other vegetable production. Mango Nursery were not considered)	126210
Production incentive paid for 53551 nos of quality seedlings	240980
Total	<u>634195</u>

The above amount is the direct and exclusive payment for the item. In the monthly/periodical claims of labour charges huge amount involve with engagement for mango nursery, supputa, cashew, Pepper, vegetables etc. which cannot be separated arbitrarily and hence not reckoned in the production cost. The quality grafts of 53551 were brought into stock for sale. The price of mango graft for the period was Rs. 35/graft. The first stock for sale was on 5.8.11, out of this 140 Nos grafts were deducted in stock as dead sprout. The last stock of quality graft was brought into stock on 18.10.2011 and after sale proceeds on 31.5.12 the closing balance in stock made 'NIL' by noting 3214 Nos removed as 'dead'. The removal of dead sprout as on the date taking into stock and write off from stock without observing procedures and orders of competent authority could not be admitted in audit and loss on this regard should be recovered from the officers at fault.

Loss: 140 Nos as on 5.8.11 @ 35/-	:	4900
3214 on 31.5.12 @ 35/-	:	<u>112490</u>
		<u>117390</u>

(As per Para No. 4 of A/N 2011-12)

3.2 STATION WISE AND SCHEME WISE OBSERVATIONS

The selected observations communicated through the audit notes of various stations and schemes are included in this subsection. The year and file number of original audit notes are shown in brackets below the station-wise headings and paragraph numbers in the original notes are shown in the end of each observation.

3.2.1 HEAD QUARTERS, VELLANIKKARA

(Audit Notes for 2009-10 & 2010-11 No. LF(KAU) S4-251/14 dated 20.6.2014 & Audit Notes for 2011-12 No. LF(KAU) S1-1438/2014 dated 31.10.14)

3.2.1.1 Advertisements published in University diary – Loss of Revenue

i The following advertisements were published in the university diary but the amount collected has no conformity with the tariff fixed resulting a loss of revenue to the tune of Rs. 24,000/-. The details of which is listed below.

Sl. No.	Name	Year of Diary	Page size of advertisement in Diary	Tariff rat [As per File No. pro 87512/08 Pro.1016/09	Amount received	Short
1	Indo American Hybrid Seed Pvt. Ltd.	2009	Full page	10,000/-	5,000/- (Cheque No. 557723 dated 12.11.08)	5,000/-
2	RAIDCO Agro Industries Development, Kannur	2009	Full page	10,000/-	5,000/- (645354)	5,000/-
3	Catholic Syrian Bank, Thrissur	2009	Full page	10,000/-	5,000/- (543271)	5,000/-
4	Indian Pottash Ltd, Cochin	2009	½ page	5,000/-	3,000/- (484376)	2,000/-
5	Kerala Live stock Development Board	2009	Full page (B&W)	10,000/-	5,000/- (046387)	5,000/-
6	Kerala Live Stock Development Board	2010	Half page	5,000/-	3,000/- (0119845)	2,000/-
	Total			50,000/-	26,000/-	24,000/-

- ii. The following advertisements were published in KAU Diary but Advertisement charges were not collected resulting in a loss of revenue of Rs. 50,000/-.

Sl.	Name No.	Year of Diary	Size of advertisement	Rate	Amount received	Short
1	M/s Netfim Irrigation India Pvt. Ltd, Gujarath	2009	Full page (B&W)	10,000/-	NIL	10,000/-
2	The metal Industries Ltd, Shomur	2009	Full Page	10,000/-	NIL	10,000/-
3	Adat Farmers Service Co-op. Bank, Puranattukara	2009	½ Page	5,000/-	NIL	5,000/-
4	ACCEL Frontline Service Ltd.	2010	½ page	5,000/-	NIL	5,000/-
5	Ramda Resort, Kochi	2010	Full Page (B&W)	10,000/-	NIL	10,000/-
6	Nirmala Offset Printers, Chalakkudy	2010	Full Page	10,000/-	NIL	10,000/-
	Total			50,000/-	NIL	50,000/-

The details regarding the acceptance of advertisement charge, its cheque No. & date, Order forms and request from concerned agencies, etc., are not seen in the files.

(As per Para No.2 of A/N 2009-10 & 10-11)

3.2.1.2 Expenditure incurred for participation in a symposium at Vellanikkara – Rs.76,069/- - objected

An amount of Rs. 76,079/- (CBV No. 183/7/09-10 cheque No. 005371 dated 25.07.09) was sanctioned to Dr. Mareen Abraham, Associate Professor, College of Agriculture, Vellayani towards the expenditure incurred for participation in the international symposium on 'Induced Mutation in Plants' at Vienna in Austria 2008.

As per GO(Rt) No. 1549/08/AD dated 7.8.2008 government of Kerala granted prior sanction to Dr. Mareen Abraham, to participate the above symposium at Vienna subject to the condition that the state Government or Kerala Agricultural University will not meet any expenditure in connection with the programme. The actual expenses incurred may be reimbursed from ICAR funds.

As per order No. R5/65621/2008 dated 14.07.2009 Director of Research granted sanction to Dr. Mareen Abraham to reimburse above amount from ICAR-Development grant.

On verification, it is found that above expenditure was met from plan fund ('3411') It is a violation of the Government order dated 07.08.2008 and so the amount of Rs. 76,069/- is objected in audit.

(As per Para No.3 of A/N 2009-10 & 10-11)

3.2.1.3 Details of expenditure/Utilization certificate/Payee's receipts not produced.

On verification of following vouchers, it is seen that the details of expenditure/ utilization certificate are not attached. 2009-10

1. As per CBV No. 95/10/09 (cheque No. 005966 dated 06.10.09) Rs. 5,000/- was released to Smt. Brijith. B.L., Senior Grade Assistant, GA-G2 Section for Onam Festival Celebration 'Ponnonam 2009' conducted by three organizations of non-teaching staff of University. The Utilization Certificate is not attached with the voucher.
2. As per CBV No. 351/10/09 (Cheque No. 007254 dated 30.10.09 an amount of Rs. 1 lakh was sanctioned and released as grant from University to KAU Union for the year 2008-09. But the bills/vouchers have not been produced for verification.
3. As per CBV No. 268/3/11 (cheque No. 45538 dated 28/3/11 an amount of Rs. 1,960/- was sanctioned to remit the tax of vehicle KL-8-4007 Tempo Traveller at Regional Transport Office, Thrissur. But the Receipt from RTO and certificate for remitting the tax are not seen kept with the voucher. 2010-11

As per CBV No. 190/7/10 (Cheque No. 41745 dated 19/7/10) University grant of Rs.1 lakhs was sanctioned to KAU Union for the year 2009-10. But the Utilization Certificate have not been produced for verification.

(As per Para No.4 of A/N 2009-10 & 10-11)

3.2.1.4 KAU Students Union activities 2011-12 – Defects noticed

As per University order No. DSW(2) 85347/01 dated 15.12.03 based on the decision of the executive committee held on 28.11.03, grant to the University Students Union has been fixed at Rs.100000/- and grants to all College Unions under the University have been limited to the maximum of 12500/-.

Based on this an amount of one lakh was sanctioned to the Treasurer of the University Students Union vide CBV No. 530/11-12 (cheque no. 47950 dated 20.10.11).

The following defects were noticed in the file no. (DSW(2) 80374/11 of Director of Students welfare)

(A) Non submission of supporting vouchers

The following expenditures are not supported by vouchers. As such an amount of Rs. 166733/- is held under objection.

Sl.No.	Purpose	Amount	Remarks
1	University Union Inauguration 2010 (held on 22.10.11)	50000	Paid to Sri. P.H. Abhijith Students Union General Secretary as advance vide Cheque No. 113307/11.10.11-10000 Cheque No. 113308/20.10.11 -20000 Cheque No. 113309/21.10.11 -20000
2	Inter Collegiate Arts Fest	30000	Paid to Abhijith on his request dated 28.11.11. Amount of Rs. 15000 each was sanctioned on 28.11.11 and 2.12.11. Cheque details are not seen.
3	Inter Collegiate Arts Fest	30000	Amount sanctioned on 16.12.11 on request of General Secretary. No cheque details are seen.
4	To conduct Agricultural Workshop along with Inter Collegiate Arts Fest.	20000	Paid to General Secretary vide cheque no. 113314/17.12.11 on his request dated 16.12.11.
5	Inter Collegiate Arts Fest	30400	Reimbursed to General Secretary as the expenditure was met from his own means based on his submission dated 16.1.12.
6	Inter Collegiate Arts Fest	6333	Amount paid on behalf of fuel charges and Photo Processing charges in connection with art fest. Paid to Abhijith General Secretary.
	Total	166733/-	

(B) Non-Realization of Union Fee – reg.

- (i) Kelappaji College of Agricultural Engineering Technology (KCAET), Thavanur is not seen remitted the Students Union Fee to the Students Welfare Fund during the year 2011-12.
- (ii) COA, Padannakad has remitted the Students Union Fee of Rs. 9150 (fee of 366 students @ Rs. 25 each) vide DD No. 8271/23.11.11. Since the College offers PG courses, rate applicable to PG students (Rs.75/students) are not seen remitted.

- (iii) The Associate Dean COA Padannakad vide letter number Acad(1)-1576/11 dated 1.12.11 had forwarded the details of Union fee transferred to Directorate of Students Welfare as follows.

Sl.No.	Financial Year	Amount collected as Union fee	Amount transferred to KAU
1	2011-12	8200	9150
2	2010-11	5975	4600
3	2009-10	4850	4425
4	2007-08	4250	4250
	Total	23275	22425

As such an amount of Rs. 850(23275-22425) is yet to transfer to DSW.

(C) Disbursement of College Union Grants – reg.

College Unions eligible for annual grant of Rs.12500/- as mentioned above are not seen given the grant except COA Padannakad. As per Proceedings, Statement of expenditure along with the Utilization Certificate has to be submitted within 3 months of receiving the grant amount. Through the grant was received by COA, Padannakad on 15.2.12, the UC and expenditure details had not been submitted till the time of audit. As such the amount is held under objection for want of UC and expenditure statements. The other 7 institutions were not availed the students union grant. It is revealed in the audit that these Institutions have not submitted the UC and details of expenditure of grants previously received. Sine grants are issued only after receiving the UC and expenditure statements of previous grants. Even though these details were called for vide audit enquiry (Enq.No.7/25.9.14), no reply was furnished.

Immediate attention of the University authority is invited towards the above mentioned irregularities and the administrative control by the Directorate of students welfare on the activities of students Union may be reviewed. (Audit Enquiry No. 7/25.4.14).

(As per Para No.5 of A/N 2011-12)

3.2.1.5 Inter University Sports and Games Meet Participation – Irregularities noticed

An amount of Rs. 145340 was given to Sri. Velayudhan Kutty, (Assistant Professor, KCAET Thavanur) in order to meet various expenses in connection with Xth Inter University

Sports and Games Meet, held at Jabalpur vide CBV No. 1191/08-09. This advance was seen settled during 2011-12 vide CBV No. 143/6-11. The following defects were noticed while auditing the settlement vouchers and connected. (File No. DSW (2) 80057/09).

Excess TA paid

The participants were provided free food and lodging during the meet as evident from Lr.No. DSW/Physi.edn/09 dated 13.1.09 of the organizing committee chairman in such cases only 1/4th of the DA only needed to pay in calculating DA for halt in the TA bill (Provision to Rule 39- Part 2 KSR). But the following officials accompanied the Team were seen paid DA for halt at a full rate. Details are shown below.

Sl. No.	Name/Designation	DA claimed	DA eligible	Excess claimed	Pay
1	Thilakan T.A Assistant Sel.Grade	700@140/day	175	525	NA
2	Smt. Moly Cherian Assistant Professor	1100@220/day	275	825	21338
3	Sri.M. Velayudhankutty Assistant Professor	1100@220/day	275	825	24300
	Total	2900	725	2175	

Hence the payment of excess TA Rs.2175/- is disallowed in audit.

(As per Para No.6 of A/N 2011-12)

3.2.2 DIRECTORATE OF PHYSICAL PLANT – WORK BILLS

(Audit Note for 2011-12 No.LF(KAU)S1-681(a)/14 dated: 31.10.14)

3.2.2.1 Work files-Necessary details not available

The Note File(NF) of the work files were kept in order in sequence but the main file or correspondence file(CF) had been kept without any order. The CF was not provided with page number. Necessary details viz Estimate Report, key map of the site, copy of permission from the local body, payment of work advance for the preparation work at site in the foundation stone laying ceremony etc, the settlement particulars of advance were not available in the file. The cost of work were not recorded or not available in any file. All

the agreed items should invariably be recorded in the MB and the excluded item were noted as 'not executed' with reason there of by the attestation of the competent officer. The requests of the contractors for extension of time of completion of the work were not bearing the date, nor the date by the receiving officer, in many cases.

Example:

- 1) File. A7/2338/09 construction of Ladies Hostel for College of Forestry at Main Campus, Vellanikkara (1st Phase).
Item No. 6,7,13,18,24,37c,d,f,g,h,38c,39b to f,40c,41c,46,47e,48,49,52, 53,55 were not executed and not recorded in the MB as non executed item.
- 2) File No. A4-217/12 strengthening of existing compound wall at ARS, Chalakkudy
File not page numbered, items 1,2,3,5,6 were not executed, not recorded in the MB as non executed agreed item, extension for completion of time granted without any specific date.

(As per Para No.6 of A/N 2011-12)

3.2.2.2 Excess Rate paid – Rs. 37971/- disallowed

File A4-1212/11

RKVY – Construction of TC Lab at RRS Vyttila, Contractor Sri. K.S.Pareed.

Agreement No.135/11-12

MB No. 5413

PAC : 4521860

Final payment : 235782 (Cheque No: 359865/11.12.13)

The work was awarded to the lowest tenderer @ 5% above the Estimate Rate. The 11th item of the work was 'Hydraulic compressed cement solid block of 40x20x15 size complete for all types of masonry work. The rate provided for the item was with labour requirement as Standard Item No. 206 which originally provides the rate for roughly dressed latarite stone. Since the cement solid block is finished good, the labour requirement admissible - and also provided and approved in many other works, especially in the first cast estimate of this work itself - was S.I.No. 201 which is for neatly dressed latarite stone. This improper provision of giving the rate for roughly dressed stone resulted excess cost, as detailed below, should be made good from the officers at fault without delay.

	Rate Paid (S.I. No. 206)	Description	Rate admissible (S.I. No.201)
a	For basement		
	1512	72 Nos of Solid block @ 2100/100 Nos	1512
	258.86	Conveyance of solid block 0.86m ³ @ 301/m ³	258.86
	297.50	0.17 m ³ Sand @ 1750/ m ³	297.50
	81.09	0.17 m ³ Sand conveyance @ 477/ m ³	81.09
	188	40 kg cement @ 4700/T	188
	936	40 kg cement conveyance @ 234/T	936
	Total		2346.81
	487.50	Labour mason @ 325/E 1.50 Nos - 0.90 Nos	292.50
	84	Men Mazdoor @ 240@/E 0.35 Nos - 0.35Nos	84
	120	woman Mazdoor @ 240/E 0.50 Nos-	-
	691.50		376.50
	455.74	Add: 15% over SOR 2011	408.49
	349.40	CP@10%	313.18
	174.70	5% overhead charge	156.59
	979.84		878.26
	4018.15		3601.57
	ie. 4018/ m ³		ie. 3602/ m ³

b	Rate Paid	Description	Rate admissible
	For Ground Floor		
	3038.31	Rate for basement	2723.31
	6.25	Scaffolding L.S	6.25
	69.15	10% Extra labour	37.65
	3113.71		2767.21
	467.05	Add: 15% of SOR 2011	415.08
	358.07	CP @ 10%	318.22
	179.03	5% O.H charge	159.11
	1004.15		3659.62
	4117.86		3659.62
	4118/ m ³		3660/ m ³

Rate Paid For First Floor	Description	Rate admissible
3038.31	Rate for basement	2723.31
12.50	Scaffolding L.S	12.50
138.30	20% Extra Labour	75.30
3189.11		2811.11
478.36	Add: 15% of SOR 2011	421.66
366.74	C.P @ 10y	323.27
183.37	5% OH charge	161.63
1028.47		906.56
4217.58		3717.67
4218/m ³		3718/ m ³

	Quantity Executed, Rate paid and amount(Rs.)	Quantity Admissible rate and amount (Rs)	Excess Payment (Rs)
a	0.90 m ³ x 4018/m ³ = 3616.20	0.90x3602 = 3241.80	
b	61.71 m ³ @ 4118/m ³ = 254121.78	61.71x3660 = 225858.60	
c	15.05m ³ @4218/m ³ =63480.90 321218.88	15.05x3718 = 55955.90 285056.30	
	(+) T.E. 5% = 16060.94	(+) T.E 5% = 14252.81	
	337279.82	299309.11	37970.71
			ie. 37971

3.2.2.3 Construction of compound wall at Aromatic and Medicinal Plants Research Station, Odakkali – Inordinate delay due to retender – Excess payment (Audit Enquiry No. 4)

File No. A4-2697/10(A)

Agreement No: 54/11-12

T.S.No: 117/10-11

Estimate Amount - Rs.500000

Agreed PAC - Rs.613994

Contractor : Sri. T.K. Mohanan

Rate of contract : 20% above Estimate Rate (ER)

M.B : 5360

Officers : AE II Engineering Sub Division Vellanikkara

AEE Engineering Sub Division Vellanikkara

DPP

The above work was under the scheme 'ICAR-Modernization of Agricultural University farm and Laboratories under KAU' for 2010-11 the work was tendered on 30.11.2010 and two contractors participated, but without recording any reason, the retender was ordered by DPP. The further progress in the process of tender was:

	Participated Contractors	Tender particulars (Negotiated Rate)				Remarks
		I st 30.11.10	II nd 29.12.10	III rd 4.2.11	IV th 26.2.11	
1	Sri. T.K Mohanan	23% above (20% above)	22% above (21% above)	25% above	25% above (23%, 22.9% & above)	The estimate had been modified with 5% overhead charge in the III rd tender or second retender on 4.2.11
2	Sri.Mathachan V.J	28% above	25% above	28% above	28% above	

The process of retender resulted to nothing but delay in utilization of fund and in cost escalation. The excess cost due to retender is detailed below.

Description	Value of work paid	Maximum value of work on the basis of I st tender	Excess
Gross Value	355579.10	339951.55	
(-) Cost of Departmental Cement	52458.77	52458.77	
	303120.13	287492.78	
(+) T.E 20%	60624.07	57498.56	
(+) Cost of Departmental Cement	52458.77	52458.77	
	416203	397450	
(+) Difference in cost of Cement	17152	17152	
Total Payment	433355	414602	18753

The excess amount may be recovered from the officer responsible.

It is also noticed in the audit that out of the 147 agreements executed during the year under audit only in 24 works were executed in the estimate rate and 59 were executed with above 20-29% of the Estimate Rate. This statistics show that there was least possibility in getting the tenders that quote lesser rate and hence the practice of retendering cannot be consider as an act of propriety.

(As per Para No.8(b) of A/N 2011-12)

3.2.2.4 Acceptance of tender without preliminary agreement

Tender submission for works exceeding the cost of Rs. One lakh should be followed with preliminary agreement in stamp paper worth Rs.100/-. None of the stamp paper was filled but kept blank. In certain cases the stamp paper of preliminary agreement had not been submitted but the tenders were treated as valid. The reason for non-stipulation of preliminary agreement may be explained. The loss of stamp duty may be made good from the officers at fault and remitted the same to concerned head of account.

Name of work, Date of tender	Name of Contractor	Stamp Duty
File No. Au/2697/10 (A) construction of compound wall to AMPRS, Odakkali 30.11.2010	T.K. Mohan	100
4.2.2011	N.J. Mathachan	100
26.2.2011	N.J. Mathachan	100
		300

(As per Para No.9 of A/N 2011-12)

3.2.2.5 Design charges – Futile Expenditure – Rs. 193025/- is held under objection

File: A7-3006/10

Agreement No: 01/2011-12 Rs. 173143(215370/10.11.11)

The work of preparation of contour map preparation, concept design, design and drawings and final drawings with DPR for the project of 'Establishment of National Institute for Research and Development of Human Resources and Entrepreneurship in Tropical and Sub tropical Horticulture' with an outlay of Rs.8.50 crores was entrusted on quotation to M/s KenARAEC, Architect Engineers Pvt. Ltd. Bangalore for a cost of Rs.4.75 Lakhs. From the records made available for verification, the particulars of outlay, source of fund, need analysis report of the project, location proposed, survey number of the land comprising the proposed site etc. were not mentioned anywhere. The firm had demanded the fee for 1st stage in their letter dated 24.8.2011 as follows:-

1 st Stage due	: 175000
Service Tax	: 18025
	<u>193025</u>

The first stage, as per the time schedule of work, was preparation of contour map on digital survey. The details of material submitted by the firm was also not sufficient for the verification of the claim.

Since the available file does not reflect the serving of the purpose or the progress of proposed work, the payment of Rs.193025/- is held under objection.

(As per Para No.10 of A/N 2011-12)

3.2.2.6 Construction of road at hilly area of University Live stock Farm, Mannuthy -
Non observance of codal provision deviation from estimate - excess payment

File	:	A1/2189/10
T.S.No	:	107/10-1111
Agr.No	:	91/10-11
Tender PAC	:	747495
Agreed PAC	:	781061
Tender Excess	:	5.40% above
Contractor	:	Sri. Sabu O. K
Time of completion	:	6 months
M.B	:	4985, 4981
Payments	:	

Rs. 155837 Cheque No.186262 dtd. 22.3.11 to BPCL for Bitumen

Rs. 18148 Cheque No. 193613 dtd. 11.4.11 to BPCL for Bitumen

Rs. 436724 Cheque No.053380 /14.2.12 to contractors advance

Rs.167643 Cheque No. 010553/30.3.12 to contractors advance 1* & final

(a) Supply of departmental material - reimbursement of cost - excess

The supply of departmental materials should be specified in the Notice Inviting Tender (NIT). The NIT did not contain anything about the departmental material, but in the conveyance statement cement and steel were provided as departmental supply. The source of cement specified in the statement was;

- (i) KAU Store, Vellanikkara and
- (ii) Thrissur Local if contractors own.

The cement for the work was purchased by the contractor from M/S Menachery Agencies, Mannuthy. The value of work arrived with cement as an item of departmental supply and the cost of cement reimbursed in the departmental cost deducted @ 4700/T and reimbursement was worked out as follows:

Purchase rate of cement @ 288.72/bag+12.5% VAT

(Actual as per the noted rate comes to Rs. 324.81.

Instead of the noted Rs. 300.93 which is noted solely to make the ineligible reimbursement.)

: 300.93/bag

Rate for Departmental Supply

Rate/ bag at MCL	:	280	
Conveyance 90 km	:	18.06	
10% CP	:	1.80	
Tender Excess 5.4%	:	1.07	: 300.93/bag

The reimbursement paid to the contractor detailed above. The contractor had agreed to workout the rate with minimum conveyance and cost of cement at schedule rate. So the maximum reimbursable rate was:

Rate for cement 4700/T	:	4700	
Conveyance Local	:	187.20	
		<u>4887.20/T</u>	
Cost for 50 kg bag	:	244.36	
Amount reimbursed			
6699.18 kg @ 300.73/bag	:	40319.68	= 40320
Eligible for reimbursement			
6699.18 kg x 244.36/bag	:	32740.23	= <u>32740</u>
Excess Payment			<u><u>7580</u></u>

(As per Para No.11(c) of A/N 2011-12)

- (b) Cost escalation due to nonsurveying of the worksite, unrealistic estimate with unnecessary item – substitution of item and non execution of approved and agreed item

Construction of a culvert with 1.50 m width was a major part in the agreed schedule. This part was omitted from execution and an extra of concreting with graded metal was substituted. The circumstances/necessities that led to the substitution had neither been elucidated in the workshop nor in the note file. The executed item were:

Item No: 11 Earth work excavation for retaining wall

No.	L	B	D
1	3.80	0.90	1.00
1	8.70	0.90	1.00
1	3.70	0.90	1.00
1	25.00	0.90	1.00

Total = 37.08 m³

Item No: 13 CC 1:4:8 using 40mm b.s for foundation.

L.B same as above with D: $0.10 = 3.70 \text{ m}^3$

Item No. 14 to 20 omitted and substituted as extra 2: CC 1:3:6 by using 20 mm & 40 mm metals in the ratio of 6:4 including farm work.

L : Same

B : 0.60 av

D : 0.40 av = 27.475 m^3

This part of side protection was provided with Dry Rubble masonry and was agreed by the contractor. So the substitution resulted nothing to stability, durability of the work but to escalation in cost and to excess cost.

Amount paid for extra item 2 :

$27.475 \text{ m}^3 \times 39/10 \text{ dm}^3 + \text{T.E} = 112938.73$

Maximum cost ought to have paid for agreed item of

Dry Rubble Masonry $27.475 \text{ m}^3 \times 808/\text{m}^3 + \text{T.E} = 23398.59$

89540.00

Inclusion of unnecessary item in the estimate, omission of such item from execution, and substitution of item without justification had resulted to excess cost which was avoidable.

(* Admissible Rate : S.I

1.05 m³ Blasted Rubble @ 220/m³ : 231

1.05 m³ Blasted Rubble conveyance 193.55/m³ : 203.22

0.80 Rubble Mason 228/E : 182.40

0.70 Man Mazdoor 168/E : 117.60

734.22

10% CP : 73.42

807.68

ie. 808/m³

(As per Para No.11(d) of A/N 2011-12)

3.2.2.7 Construction of Education Museum at Main Campus, Vellanikkara – non observance of work norms and the collapsing of construction – Objection – Rs. 1063329/-

T.S No : 70/10-11

Agr.No : 74/11-12

Contractor : Sri. T.A Davis

Tender Rate : 15% above E.R

Agreed PAC	:	826880
MB	:	5406
I & part bill	:	Rs. 812000 Advance (010567/31.3.12)
		251329 I & Part (010593/2.5.12)
Total		<u>1063329</u>

The construction of Educational Museum (Central Technological Museum) Main Campus at Vellanikkara was a monumental project using the ICAR fund. The surveying, contour mapping, preparation of Master Plan and Architectural design and Structural design were entrusted to M/S Chandy construction Thrissur. The firm had been paid Rs. 59,727/- and Rs. 2,04,055/- for surveying of 10.85 land and for proposed master plan (LS) and proposed Educational Museum respectively. The construction was awarded to the contractor with a completion period of 11 months from 11.11.2011. The work was in a stand still from 2012 March onwards and contractor was seen reminded with terms of agreement on 26.04.2012 and 10.05.2012. The concreting of roof slab on 01.08.2012 collapsed, one dead and six injured and stop memo for the work was seen issued. A meeting with the contractor was held on 01.01.2013 and resolved to complete the work before 10.04.2013. The C.T.E wing visited the site and issued notice to carryout the casting of remaining roof slab only after checking the structural design by K.P.W.D. Any further development till 28.2.2014 was not available from the file. The following remarks are offered in audit.

- (i) The survey details, contour map and the exact location of the site identification are not available in the file.
- (ii) The structural design was also not available in file.
- (iii) The designing firm had not seen worked the estimate.
- (iv) The design prepared by the firm had not been technically scrutinized, or seen approved by the technical wing of University, nor the design is got checked by the Architect Wing of KPWD, Engineering College or by L.B.S.
- (v) Soil Sample report was not prepared.
- (vi) The enquiry report on collapsing was confirmed of giving of supporting scaffoldings which means lack of supervision.
- (vii) Permit for construction from the local body was not seen obtained except the advance drawn for the purpose on 23.07.2012.

- (viii) The quality of concrete was not seen checked.
- (ix) The norms of work was not seen observed at any points.
- (x) The file was not page numbered and there was no sequence for the papers kept in the file.

For the reason stated above and subject to the completion of the work, the payment is held under objection.

(As per Para No.12 of A/N 2011-12)

3.2.2.8 Purchase and Supply of Roofing Sheet Procedural Defects

In Kerala Agricultural University roofing Sheets for every roofing work were directly purchased by the University and supplied to the contractors. But the cost of the roofing sheets were not included with total value of works done.

In the agreement condition it is specified that cement, MS rods, and for steel repaired for the work bill the supplied from the University store, if available and their value will be recovered at rates specified. Supply of roofing sheets not specified in the agreement.

For example on verification of the file of the work, construction of Farm Machinery yard for central nursery at Main Campus, Vellanikkara, it is found that 98 numbers of (4.40 m x 1.12 m size) G1 colour corrugated sheet and 20 Numbers (2.5 m) G1 colour coated ridge have been supplied departmentally and also 50 numbers (3.00 x 1.12 m size) of G1 colour corrugated sheet received from Asst. Engineer I, ESD Mannuthy also supplied to this work (Measurements were recorded in Page Numbers 36 to 59 of MB 5188).

Total value of work done comes to Rs. 1392718 against agreement PAC of Rs. 1344809.

In the abstract furnished in the MB the cost of roofing sheet has not been included and actual cost of work arrived.

Purchased Items (Invoice No. 14494 dated 31.3.11 of George Metals Thrissur -
Cheque No. 193639) 16.5.11

4.14 Mtr (0.35) Mgt/w 98 Nos @ 92.50/kg x 1310 kg : 121175.00

Colour ridge 2.5x41x10.76x20 nos

5040kg@ 92/kg : 4636.80

Total : 125811.80

Rounded to : 125811.00

Non calculation of cost of work and necessity of the departmental supply of roofing sheet without providing such condition whether the notice inviting Tender or in the agreement schedule may be explained.

(Audit Enquiry No. 14)

(As per Para No.13 of A/N 2011-12)

3.2.2.9 Total Value of work done exceeded by 31.31% of the sanctioned estimate –
Revised estimate not prepared

Name of the work	: Special repairs and maintenance to the Pumpa Hostel Rewiring to the Kitchen Block
File No.	: A7/1756/11
Agreement No	: 89/11-12
Name of Contractor	: Sri. Dixon Paul.K Powerline Electricals Varakkara P.O, Thrissur
T.S No.	: 53/11-12
Estimate Amount	: Rs. 2,50,000
Tender PAC	: Rs. 2,49,898
Percentage	: 19.50% above Estimate Rate
Agreement PAC	: Rs. 298628
Measurement Book No.	: 5201
Total value of word done	: Rs. 328288

The estimate amount for the above work is Rs.2,50,000/- only. But the value of work done comes to Rs. 3,28,288, ie. The value of work done exceeded by 31.31% of the sanctioned estimate. As per Para 10.1.81 and 10.1.82 of the PWD Manual, revised before the execution of work, when the original estimate is likely to exceed by more than 5%. But in the above work such a procedure is not followed. Revised estimate must be prepared and sanctioned whenever there is any deviation more than 5%. The procedural lapse may be explained.

(As per Para No.14 of A/N 2011-12)

3.2.3 COLLEGE OF HORTICULTURE, VELLANIKKARA

(Audit Notes for 11-12 No.LF(KAU) S1-1159/14 dated 31.10.14)

3.2.3.1 Demand Register for 'Fee collection not maintained and Demand Collection
Balance Statement not prepared

Demand Register for collection of Fees is not maintained in COH. The Demand Register for Fee collection is inevitable instrument to ensure prompt realisation of the Fees due to University. The short collection of fees noticed in audit as shown below.

Sl. No.	Receipt No. and Date	Details of Fee recorded in Receipt	As per RDR Fee collected and credited	Short collection amount	Explanation of Dean for short collection
1	95/54633 19.08.2013	Tuition Fee : 6500 Spl. Fee : 1565 Hostel Fee : <u>400</u> 8465	8065	400	2012 Batch MSc Day Scholar Student's Hostel Fee Rs. 400 wrongly recorded along with other fees in receipt.
2	69/54635 19.08.2013	Tuition Fee : 6500 Spl. Fee : 1565 Hostel Fee : <u>400</u> 8465	5850	2615	Actual due is Rs. 840 the difference was due to wrongly recording of fee of 2012 Batch PhD student.
3	70/54635 19.08.2013	Tuition Fee : 3660 Spl. Fee : 1790 Hostel Fee : <u>400</u> 5850	5450	400	Ph.D Day Scholar Student Hostel Fee Rs. 400 wrongly recorded along with other fees.
4	16/54642	Tuition Fee : 4700 Spl. Fee : 1365 Hostel Fee : <u>900</u>	6365 6965	600	Hostel Fee actual was Rs.300 but Rs. 900 is recorded so the difference Rs.600 occurred.

The discrepancy in the collection of fees was informed to the college authorities through the Audit Enquiry No. 8 seeking explanation.

The explanation of the Associate Dean to the audit enquiry was not convincing to audit because, the verification of these data was not possible without a demand Register for fee collected. Audit views that this types of lapses may avoid if there is a proper maintenance of Fee Demand Register.

So Audit suggest that strict instruction may given to maintain Demand Register for Fee collection Balance Statement in each Financial year.

(As per Para No.6 of A/N 2011-12)

3.2.3.2 Difference in expenditure shown in the Annual Accounts of the College for 2011-12 with that of the Budget Estimate of University – Rs.1875568/-

The fund wise expenditure for 2011-12 as given in the annual accounts of the college do not tally with the figure given in the University accounts for 2011-12 which are as shown below (taken from University Budget for the year 2013-14 and actuals for the year 2011-12). The reason for the same may be explained.

Name of Fund/ Grant	As per the actuals for the year 2011-12 published along with the Budget Estimate of 2013-14 of KAU	As per College Accounts	Variation
Non Plan Total	192022695	191065786	(-) 956909
Plan Total	12813264	12992478	(+) 179214
ICAR Total	19158822	18397414	(-) 761408
OEAP Total	4980221	7149645	(+) 2169424
R.F Total	25000	-	(-) 25000
Station Total	231480891	229605323	(-)1875568

As per College Accounts Rs.229605323/- as against of the actual expenditure for 2011-12 published by the University viz. Rs.231480891/- which has resulted a difference of Rs. 1875568/- may be explained to audit.

(As per Para No.17 of A/N 2011-12)

3.2.3.3 The difference noticed in the actuals of various heads of account with the contingent Bill Register maintained in the College.

The figure shown in the actuals for 2011-12 published along with the Budget Estimate for 2013-14 were not tallied with the figure shown in the contingent bill register maintained in the College. The details are shown below.

Head of Account	As per the Actual for the year 2011-12 published along with the Budget Estimate of 2013-14	As per Contingent Bill Register maintained in College office	Page No.& Vol. of C.B. Register	Variation that of Actual
206-21-0001 Academic Programme (Non-Plan)				
141-Cost of PL	20340	No expenditure recorded	-	-
142-Cost of Labours	628627	534272	Vol. I P-52	(-) 94355
333-Fuel charges for vehicles	22111	21611	P-58	(-)500

332-Maintenance of vehicles	165345	165835	P-58	(+) 490
826-Security	438875	1443875	P-52	(+) 1005000
206-21-2208 Strengthening of U.G Programme Plan				
232-Students Contingency	142246	182092	Vol. V P-31	(+) 39846
233-Placement Cell	7014	8750	P-9	(+) 1736
410-Rep.& Maintenance	197187	185447	P-30	(-) 11740
849-Study Tour	419478	443153	P-32	(+) 23675
851-Scholarship/ Fellowship	164640	No expenditure recorded	-	-
223-Books& periodicals	17132	18748	-	(+) 1616
206-21-2209 Strengthening of P.G Programme Plan				
210-Research Materials	902438	898659	Vol.IV P-72	(-) 3779
215-Teaching Aids	36212	39974	P-71	(+) 3762
852-Examination	26292	24560	P-67	(-) 1732
142-Cost of Labour	1997053	991929	Vol.I VP-4	(-)1005124
141-Cost of PL	4321281	4332330	P-66	(+) 11049
849-Study Tour	9424	No expenditure recorded	-	-
144-PLS Health/ Medical	12881	No expenditure recorded	-	-
206-21-2212 Development of Library (Plan)				
223-Books & Periodicals	45551	43935	-	(-) 1616
206-21-5143 EPB Institutional Economic fee to the students, admitted under Indo-African Fellowship Programme				
222-OE&M	239440	238020	Vol.IVP-85	(-) 1420
851-Scholarship/ Fellowship	896832	914832	P-85	(+) 18000

206-21-5000 Strengthening and Development of State Agricultural Universities (Development Grant)				
839-Other amenities	941021	700000	Vol.VP-73	(-) 241021
561-Workshop/ Training	484270	190495	P-72	(-) 293775
410-Repair & maintenance	2450167	499577	P-72	(-) 1950590
420-Equipment/ Machinery	1044920	398776	P-72	(-)646144
221-Stationery/ Printing	112665	97675	P-72	(-) 14990
418-IT Maintenance	471180	295880	P-71	(-) 175300
423-IT Equipments	488800	300000	P-69	(-) 188800
234-RAWEP/IPT	883815	1207514	P-65	(+) 323699
840-Other items	203274	94400	P-59	(-) 108874
964	-	98000	P-42	-
967	-	19980	P-35	-
910-Civil Work	784865	No expenditure recorded	-	-
206-21-9502-8964-RAWE Programme of the Final year Graduate Students of KAU				
154-All. to students	2274279	8967	Vol.V P-88	(-) 2265312
232-Students contingency	12234	No expenditure recorded	-	-
206-31-2308-Action Research on Mandari Menace				
142-Cost of Labour	124492	124700	Vol.III P-47	(+) 208
206-31-6676 AICRP on Soil Crop response correlation				
210-Research Materials	113024	113800	Vol.III P-85	(+) 776
420-Equipment/ Machinery	638261	634161	P-84	(-) 4100
206-31-8774 Soil based nutrient Management Plan – Soil Analysis				
210-Research Materials	52412	55736	Vol.III P-91	(+) 3324
206-31-9929 DISC at KAU				
812-Training	53437	56137	Vol.III P-24	(+) 2700

The details in the Head of Account 206-31-8939 "DSTP-Enhancement of resistance to bacterial wilt in tomato by entophytic microbial communities" is not seen entered in contingent Bill Register.

The contingent bill Register was not seen maintained properly by entering all allotment/ amount received from the University and debiting the expenditure in the correct sense. The above difference may be located and furnish to audit without any delay.

(As per Para No.18 of A/N 2011-12)

3.2.3.4 Variation noticed in the Accounts generated through UFAST and Manually prepared Accounts

The Accounts prepared manually and submitted by the College authority and the Accounts prepared through UFAST, the newly introduced software shows variation as detailed below. The reason for variation in the accounts needs proper explanation from the University authorities.

	Amount as per College Accounts	Amount as per UFAST	Variation in COHA/c compared to UFAST
Gross Expenditure	229700282	229644813	(+) 55469
Abatement Charges	113324	53934	(+) 59390
Actual Gross Expenditure	216548409	231480891	(-) 14932482
Net withdrawal for disbursement	177902511	179679285	(-) 1776774
Closing Balance as per office Book	5176704.88	5536765.88	(-) 360061

(As per Para No.21 of A/N 2011-12)

3.2.3.5 Felling and Disposal of Trees in the plantation crops and spices Farm File No.GL (2) 2225/11

Sanction was accorded by the Assistant conservator of forest, Thrissur vide order No. SF2-2510/11 dated 18.2.2012 for felling 275 trees in the new area allotted to the Department of plantation crops and spices for establishing model nursery for spices. Sanction was accorded by the Associate Dean, College of Horticulture for the disposal of the trees by inviting tender/auction and a six member committee was constituted for the supervision of the tender procedure. Tender/auction was conducted by the committee in the presence of the observer from the Comptroller's office on 6.3.12 after giving wide publicity through news paper, websites of KAU, COH etc. However the tender/auction

could not, be finalised since the bid amount offered was very low (Rs.2.30 lakhs). Therefore as per reassessment by the ACF and sanction by the Associate Dean, retender/re-auction was conducted on 29.3.2012 noon after giving wide publicity. 42 persons including 6 new auctioneers were participated in the re-auction. The 36 persons participated in the earlier auction were exempted from remitting the value of Tender forms.

The highest bid amount was offered by Mr. Saji Varkey, Ottakanjirathingal, Poomala P.O, Thrissur, which was Rs.603000/- which was above the assessed value of Rs.5.69 lakhs. However Sri. Saji Varkey had not remitted the amount within the stipulated time. Therefore as per decision of the committee meeting held on 10.5.2012 the tender fixed in his favour was terminated and the same was intimated him through registered post with A.D on 10.5.12 and the amount already remitted by him ie. 2,31,000 including EMD was forfeited to KAU. The next highest bidder (Rs.6,01,000) Mr. Abdul Hassim, Chenthar House, Perumbavoor P.O was intimated through registered post on 10.5.12 regarding confirmation of the tender in his favour and requested him to remit the tender amount. But he also declined.

Since the disposal of all the 275 trees in a single lot could not be materialised the committee decided to dispose the trees in three lots.

Accordingly 88 trees were disposed for Rs.187000+Tax as per quotation/auction notice dated 18.5.12 to Mr. Jayasankar, P.V, Pallikkattuvalappil House, Madakkathara P.O, Vellanikkara.

Then 105 trees were disposed for Rs.171000+Tax as per quotation/auction notice dated 6.8.12 to Mr. Kumaran, V.A, Velakkathara House Mukkattukara P.O, Thrissur.

The following defects were noticed.

1. As per the Kerala Agricultural University Act, DPP is the custodian of the all assets of University. But the concurrence of the DPP was not seen obtained for the disposal of the trees.
2. When re-auction conducted, the persons who were participated in the first auction were exempt from remitting the value of Tender form. Among the 42 persons participated in the re-auction, 36 persons were participated in the first auction. There is no provision to exempt them form remitting the value of Tender forms. On this account University has a loss of Rs.44928 (The value of Tender form 1200 + VAT 4%(48), Total 1248x36=44928).

The amount may be recovered from the persons or the officer responsible.

3. There were a total number of 275 trees for disposal and only 193 trees (88+105=193) disposed till date of audit. 82 trees were remained for disposal. Total assessed value of the 275 trees were Rs.5,69,000/- University has got only 3,58,000 by disposing 193 trees. Action may be taken to dispose the remaining 82 trees by ensuring to get the assessed value. (Audit Enquiry No.16 dated: 30.7.14).

(As per Para No.5 of A/N 2011-12)

3.2.4 KELAPPAJI COLLEGE OF AGRICULTURAL ENGINEERING & TECHNOLOGY, TAVANUR

(Audit Notes for 2011-12 No.LF(KAU) S1-814/13 dated 26.7.2013)

3.2.4.1 Deputation for Ph.D. Course- full pay and allowances- Bye passing of rules- Irregular

Study Leave under rule 99 of Part I, KSR was omitted w.e.f 19.02.2007 for the reason that highly qualified hands in every branch of knowledge is easily available through competition and hence no need of investing public money for acquiring higher qualification. Now, University has adopted the policy of sanctioning 'deputation' to teachers for undergoing Ph.D. course with full pay and allowances. Such a policy would ultimately make heavy burden on State Government by way of salary, allowances and Pension benefits. In the above circumstances, the pay and allowances paid for the 'deputation' may be treated as eligible leave including Leave Without Allowances unless otherwise ordered by the Government. The details of teachers who were on deputation to acquired Ph.D. are given below.

Sl. No.	Name & Designation	Period of Deputation for Ph.D.	Pay for the period
1.	Dr. P.K. Suresh Kumar, Assistant Professor	01.09.2007 to 28.08.2010	20810+7000 AGP 21650+7000AGP (01.07.2008) 22510+7000 AGP (01.07.2009) 30400-7000 AGP (01.07.2010)
2.	Dr. Abdul Hakkim, Associate Professor	22.08.2007 to 16.08.2009 (Remarks: Earned Leave for Ph.D 22.08.06 to 21.12.06 Study Leave 23.12.06 to 21.08.07)	24170+8000
3.	Sri. Prince, M.V, Associate Professor	04.09.2008 to 03.09.2011	25140+8000 37400+9000 (14.11.08 Associate Professor) 38800+9000 (01.07.2009) 40240+9000 (01.07.2010) 43200+9000 (01.07.2011)

4.	Smt. Rema. K.P, Associate Professor	04.09.2008 to 03.09.2011	25140+8000 37400+9000 (28.10.08 Associate Professor) 38800+9000 (01.07.2009) 40240+9000 (01.07.2010) 43200+9000 (01.07.2011)
5.	Sri. Levan. K.V, Associate Professor	04.07.2008 to 03.09.2011	25140+8000 37400+9000 (28.10.08 Associate Professor) 38800+9000 (01.07.2009) 40240+9000 (01.07.2010) 41720+9000 (01.07.2011)
6.	Sri. Preman.P.S, Associate Professor	31.08.2009 to 30.08.2012	20050+7000 20870+7000 (01.07.2011) 21710+7000 (01.10.2011)

(As per Para No.3 of A/N 2011-12)

3.2.5 COA, PADANNAKKAD

(Audit Notes for 2009-10 & 10-11 No.LF(KAU) S1-260/12 dated: 11.09.1 & Audit Note for 2011-12 No.LF(KAU) S2-1157/14 dated: 31.10.14)

3.2.5.1 Shortage of teaching staff-urgent steps called for

Year wise split up of students admitted in the College of Agriculture, Padannakkad for the last six years, who are undergoing under graduate course is given below:

Batch	No. of students
2006	20
2007	19
2008	28
2009	29
2010	56
2011	50

Besides this the College conducts Post Graduate course also.

College of Agriculture, Padannakkad is one among the three Agriculture Colleges of Kerala Agricultural University. This institution caters the educational needs of the aspirants of northern part of Kerala. The grave issue that the college faces now is shortage of teaching staff.

Even though the decision taken by the government to create 33 posts of teaching staff in the College of Agriculture, Padannakkad was kept in abeyance, owing to the illegal promotions in the KAU as recommended by the Public Accounts Committee of State legislature, the matter was reviewed at the Government level and sanction was accorded to fill the sanctioned posts, as per GO(Rt) No.24/08/AD dated 05.01.2008. However the issue still persists without change.

Not even a single teaching staff has appointed in certain departments, such as Computer Science, Statistics, Agricultural Engineering, Home Science, Animal Husbandry, Agriculture Meteorology Departments. The teaching staff in the Plant Pathology department is about to retire. At present the total number of teaching staff in the College is only 25. Academic cell has no full time charge officer.

The shortage in the number of teaching staff adversely affects the college as well as the University. The college could not engage the teachers in the field of research activities, and this will affect the reputation of the University and ultimately affect the farmers and agriculture. It will be beneficial to the University, if more external aided projects are operated in the college.

The authorities have to take serious steps to appoint required teaching staff in the college. If there is excess staff in the various stations and colleges under KAU, they are to be posted in the existing vacancies at the COA Padannakkad.

(As per Para No.7 of A/N 2011-12)

3.2.5.2 Diversion of Plan fund for non-plan expenditure Irregular

As per the Notes to Budget of KAU and the guidelines issued by Government of Kerala from time to time relating to the utilization of state grant-in-aid, viz Non Plan and Plan, the expenditure relating to salary and allowances to Medical Reimbursement and travelling allowances and Recurring Contingencies for the day to day running of the colleges & Research Station including wages to permanent labourers should be met from Non-Plan grant-in-aid. The release orders plan grant-in-aid emphatically reiterated the utilization of fund for the purpose for which it was sanctioned and warned against direction of fund for other purposes. The exception to the above are ICAR sponsored schemes in which pay salary and allowances were admitted and part of MoU. But during the year 2010-11 and 2011-12 the Non-plan expenditure of the College had been met by diverting Plan

Fund. This is highly irregular and violation of Government orders in this regard. Details are furnished below.

2010-11

Head of Account	Total Amount	Remarks
110-Salaries & Scientists	16036199	The expenditure of Rs.19079406 had been met from plan fund by booking the amount under 204-21-2208.
120-Tech & SS	683650	
130-Admn. Supp. & G.S	1154938	
152-Health & Medical	55678	
300-TA	61663	
	17992128	
RC	1087278	
Total A	19079406	
110-Salaries	449227	The expenditure is booked under 204-21-3315
Salaries 110,120,130,152,300	5192009	The expenditure of Rs.7396652 had been met from plan fund by booking the amount under 204-21- 4494.
RC	2204643	
Total B	7396652	
Grand Total Total A+B	26925285	In the year 2010-11, a total of Rs.2,69,25,285 had been diverted from plan fund to meet Non-Plan expenditure.

2011-12

Head of Account	Total Amount	Remarks
Salaries 110,120,130,152,300	47876051	The expenditure of Rs. 48406310 had been met from plan fund by booking the amount under 204-21-2208.
RC	530259	
	48406310	
110-Scientists	121048	The expenditure is booked under 204-21-3315

Salaries 110,120,130,152,300	8615737	The expenditure of Rs. 11122448 had been met from Plan Fund by booking the amount under 204-21-4494.
RC	2506711	
	11122448	
Grand Total	59649806	In the year 2011-12 a total of Rs. 59649806/- had been diverted from plan fund to met Non-Plan expenditure.

(As per Para No.1 of A/N 2011-12)

3.2.5.3 Non-Maintenance of Fundamental Registers

(i) DMS

DMS in the Fundamental Register to record all the activities that are taking place in the farm with issue of inputs and revenue outputs recorded in the remarks. The number of labourers, whether permanent, casual or workers on contract or members of an external body like Self Help Group (SHG) or Kudumbasree, should invariably be recorded in the register. Large number of payments were made to SHG and labour supply contractors for their engagement in the farm. In addition to the direct payments of labour charge, remuneration @ 1/3 rd of the seed/product value that brought into stock for sale has also been paid to the SHG. In no way it is possible to analyse the labour cost incurring towards the production of a particular seed/seedlings. The payment of wages to SHG or contractor were made on the basis of the invoice in which the names of the labourers were not recorded but only the quantity of them. The number of labourers actually utilized in the farm with date war details were not maintained or certified by any officer. The authenticity of the claim of payment should be established by the officer responsible. The existing DMS contains only the engagement of permanent Labourers and casual Labourers. The employment of all workers/Labourers should invariably be recorded in the DMS. The details of input supply and revenue output also to be recorded. Maintenance of statutory records may be periodically inspected by scientists in charge of Farm, the fact should be recorded, attested with authority after recording the findings if any.

(ii) Nursery observation Register

This basic register is essential to watch quality seedlings brought in the Nursery and to the sales point. The success and compliance/achievement to the package of practice can be assessed with the Register. It was replied to the A.E No. 06 dated 19.6.2014 that except coconut Nursery, all other activities are operated through Revolving Fund. Audit has to point out that RF is not a fund which can be spent without observing the cardinal

principles of financial propriety. Strict direction may be issued to maintain all the statutory registers irrespective of the mode of operation and

(As per Para No.2 of A/N 2011-12)

3.2.6 INFORMATION CUM SALES CENTRE, MANNUTHY

(Audit Notes for 2009-10 to 2011-12 No.LF(KAU) S3-1042/13 dated 20.3.2014)

3.2.6.1 Disbursement of wages to labourers and contract staff- Receipts or Acquittance not obtained - Muster Rolls not duly signed-Expenditure held under objection

No Acquittance Register was kept in the Station towards the wages to Permanent as well as Casual Labourers and contract staff during the year 2009-10 and for the first quarter of 2010-11, i.e., up to 30.07.2010. Such a Register was introduced from 31.07.10 onwards. During 2009-10 and upto 07/10 even payees receipts were not obtained on several occasions. In some of the payments of wages to Casual Labourers and contract staff on daily wages, neither payees receipts were obtained nor Muster Rolls signed by the incumbents. Even after Acquittance Register was introduced, it was used only for permanent and Casual Labourers. Payees receipts are not obtained from the temporary staff on daily wages even now.

The details of wages for which no payees receipt or acquittance produced for audit are shown below.

2009-2010

Sl. No.	CBV No.	Cheque No./date	Particulars of Payment	Amount
1	27-5/2009	073671/02.05.09	To Sri. P.A. Chackochan, P/L towards the pay revision arrear wages as per GA/F2/16747/07 dated 7.8.2008	36,143/-
2	5-11/2009	076986/02.11.09	To Smt. T.A. Salimole, Skilled Labourer towards wages for skilled work for 10/09	5,000/-
3	6-11/2009	076986/02.11.09	Wages to Smt. Sindhu. T.R. towards quotation Labour for 10/09	3,000/-
4	8-11/2009	076986/02.11.09	Wages to K.K. Babu for skilled work for 10/09	3,500/-
5	9-11/2009	076986/02.11.09	Wages to Sowmya. P.R. for skilled work for 10/09	3,000/-
6	10-11/2009	076986/02.11.09	Wages to P.M. Mahaboob, Class IV in daily wage basis for 10/09	4,320/-

7	11-11/2009	076986/02.11.09	Wages to K.C. Shyju, LDV Driver for 5 days duty on daily wage basis	1,000/-
8	12-11/2009	076986/02.11.09	Wages to K.C. Shyju, LDV Driver for 17 days duty on daily wage basis	3,400/-
9	37-11/2009	010578/26.11.09	To Sri. P.A. Chackochan, P/L towards the wages for 11/09	5,285/-
10	39-11/2009	010578/26.11.09	Wages to Sri. Shyju. K.C., LDV Driver for 11/09	4,000/-
11	40-11/2009	010578/26.11.09	Wages to P.M. Mahaboob, Class IV for 11/09	1,980/-
12	05-02/2010	080114/01.02.10	Wages for 1/10 towards Shyju. K.C., LDV Driver	5,000/-
13	06-02/2010	010578/26.11.09	Wages to P.M. Mahaboob, Class IV for 10 days on 1/10	1,800/-
14	7-2/2010	080114/01.02.10	Wages to P.M. Mahaboob, Class IV for 12 days on 1/10	2,160/-
15	9-2/2010	080114/01.02.10	Wages to Sindhu. T.R. towards quotation labour for 1/10	3,000/-
16	11-2/2010	080114/01.02.10	Wages to Babu.K.K. for skilled work during 1/2010	3,500/-
17	10-2/2010	080114/01.02.10	Wages to Ajish. O.M., towards skilled work for 01/2010	4,000/-
18	12-2/2010	080114/01.02.10	Wages to Soumya. P.R., for skilled work during 01/10	3000/-
			Total	93,088/-

2010-11

Sl. No.	CBV No.	Cheque No./date	Particulars of Payment	Amount
1	4-4/2010	080155/03.04.10	Wages to Shyju. K.C., LDV Driver for 3/10	5,200/-
2	6-4/2010	080155/03.04.10	Wages to P.M. Mahaboob, Class IV for 3/10	2,340/-
3	7-4/2010	080155/03.04.10	Wages to TA Salimole, skilled labourer for 3/10	5,000/-
4	8-4/2010	080155/03.04.10	Wages to T.R. Sindhu towards quotation labour for 3/10	3,000/-

5	9-4/2010	080155/03.04.10	Wages to Ajish O.M. towards skilled work for 3/10	4,000/-
6	10-4/2010	080155/03.04.10	Wages to K.K. Babu towards skilled work for 3/10	3,500/-
7	11-4/2010	080155/03.04.10	Wages to Soumya. P.R. towards skilled work for 3/10	3,000/-
8	4-7/2010	083605/01.07.10	Wages to P.M. Mahaboob, Class IV for 6/10	4,500/-
9	5-7/2010	083605/01.07.10	Wages to K.S. Shyju, LDV Driver for 6/10	2,400/-
10	6-7/2010	083605/01.07.10	Wages to K.S. Shyju, LDV Driver for 6/10	2,200/-
11	7-7/2010	083605/01.07.10	Wages to T.A. Salimol towards skilled work for 6/10	5,000/-
12	8-7/2010	083605/01.07.10	Wages to T.R. Sindhu towards quotation labour for 6/10	3,000/-
13	6-8/2010	083632/02.08.10	Wages to P.M. Mahaboob, Class IV for 7/10	2,520/-
14	5-12/2010	085917/01.12.10	Wages to P.M. Mahaboob, Class IV for 11/10	2,700/-
15	8-12/2010	085917/01.12.10	Wages to T.A. Salimole towards skilled work for 11/10	5,750/-
16	1-1/2011	085945/01.01.11	Wages to T.A. Salimole towards skilled work for 12/10	5,750/-
17	3-1/2011	085945/01.01.11	Wages to P.M. Mahaboob, Class IV for 12/10	4,140/-
18	3-2/2011	085953/01.02.11	Wages to Joy Mathew, LDV Driver for 01/11	3,600/-
19	4-2/2011	085953/01.02.11	Wages to Mahaboob, Class IV for 01/11	1,080/-
20	5-2/2011	085953/01.02.11	Wages to Mahaboob, Class IV for 01/11	3,060/-
21	3-3/2011	085976/01.03.11	Wages to Joy Mathew, LDV Driver for 02/11	4,400/-
22	4-3/2011	085976/01.03.11	Wages to P.M. Mahaboob, Class IV for 02/11	3,960/-
			Total	80,100/-

The Expenditure of Rs. 93,088/- for 2009-10 and Rs. 80,100/- for 2010-11 are held under objection till the production of payee's receipts.

(As per Para No.7 of A/N 2009-10 to 2011-12)

3.2.6.2 Payment towards contract labourers-Amount objected for want of receipt

On verification of the following payments towards contract labour, it is seen that no receipt has been obtained from the contractor.

2009-10

CBV. No.	Cheque No. & Date	To whom paid	Amount
49-08/09	076940/27.08.09	To Sri. P.A. Varghese, Ponmeny House, towards the cost of labourers engaged for the preparation of Pottery mixture and related materials on 08/09.	15,960/-
		Total	15,960/-

2010-11

CBV. No.	Cheque No. & Date	To whom paid	Amount
1) 12-5/10	080166/04.05.10	Same as above for 4/10	14,950/-
2) 14-6/10	080187/03.06.10	Same as above for 5/10	15,570/-
		Total	30,520/-

Since no receipt has been produced and no reply furnished to Audit Enquiry (2/28.01.2013) an amount of Rs. 15,960/- during 2009-10 and Rs. 30,520/- during 2010-11 is objected in audit.

(As per Para No.8 of A/N 2009-10 to 2011-12)

3.2.6.3 Payment of Electricity charge - Expenditure objected for want of bill receipt

An amount of Rs. 38,063/- was paid to Assistant Engineer, KSEB, Mannuthy towards electricity charges for 4/2009. The details are shown below:-

CBV. No.	Cheque No. & Date	Consumer No.	Amount
18-4/2009 (Branch No. 18/09-10)	073646/20.04.09	5675015805-5	8,300/-
18-4/2009 (Branch No. 18/09-10)	073646/20.04.09	5675009944-5	2,48,112/-

18-4/2009 (Branch No. 18/09-10)	073646/20.04.09	5675009946-6	4,951/-
		Total	38,063/-

The electricity bill along with the cash receipt issued by KSEB were not produced and no reply has been furnished to the Audit Enquiry [No. 2/28.01.13]. Hence the amount of Rs. 38,063/- is held under objection.

(As per Para No.9 of A/N 2009-10 to 2011-12)

3.2.6.4 Payment to staff on daily wages-Amount disallowed for want of Muster Roll and payee's receipt or Acquittance Roll- Disallowance: Rs. 4,960/-

On verification of the following payments of wages towards the staff on daily wages it is seen that no Muster Rolls or Acquittance Rolls or receipts had been obtained from the incumbents.

CBV. No.	Cheque No. & Date	To whom paid	Amount
1) 38-08/10	083645/20.08.10	P.M. Mahaboob, Class IV wages for 8/10	2,160/-
2) 39-08/10	083645/20.08.10	Jackson Varghese, LDV Driver wages for 8/10	2,800/-
		Total	4,960/-

Since a contingent voucher along with a proceeding only made available for audit, the expenditure of Rs. 4,960/- cannot be admitted. No reply was also given by the station authority towards the Audit Enquiry No. 2/28.01.2013 in this regard. Hence the amount is disallowed in audit which may be recovered from the officer responsible.

(As per Para No.11 of A/N 2009-10 to 2011-12)

3.2.6.5 Amount drawn as wages disbursed not fully to the incumbent. - Amount not disbursed - disallowed

As per Br. No. 329/10 - 11(CBV. No. 2/2-11 & cheque No. 085953/1.2.2011), Rs. 800/- had been withdrawn to pay the daily wages @ 200/- for 4 days duty to Sri. Joy Mathew, Driver. In the Muster Roll dated 01.02.11 and also in the proceedings (No. ATIC/62/10 dated 01.02.11 duty days were shown as Four. But Sri. Joy Mathew was given only Rs. 400/- as per receipt signed by him and kept with the contingent voucher. No explanation is offered by the station authority for the short disbursement [A.E. No. 3/28-1-13]. So the amount drawn as daily wages to the driver and not disbursed to him i.e. Rs. 400/- is disallowed in audit. It may be made good from the officer responsible.

(As per Para No.12 of A/N 2009-10 to 2011-12)

3.2.7 AGRICULTURAL RESEARCH STATION, MANNUTHY

(Audit Notes for 2010-11 & 2011-12 No. LF(KAU)S3-999/13 dated: 26.7.2013)

3.2.7.1 Functioning of Self Help Groups namely Kerasree, Avanipoo, Konnapoo, etc.- Monthly wages paid

During the year 2010-11 and 2011-12 the SHG functioning at the station were paid monthly wages at a fixed rate. As per MoU signed between the Registrar and the Presidents of the SHG 35% profit share based on their production and sale of products is only admissible to them. It is noticed that actual profit/loss was not worked out every year and the payments made to them were not seen adjusted against the profit/loss. So necessary steps may be taken to prepare the accounts on each and every items and adjust the payments against the profit as mentioned in the MoU without any harm to the functioning of farm and nursery.

(As per Para No.3 of A/N 2010-11 & 11-12)

3.2.7.2 Construction of additional thatched facility to Farm Machinery yard at ARS, Mannuthy- work conducted without observing existing rules and regulations.

As per Order No. R4/62016/11 dated 20.06.2011 of the Director of Research, KAU, sanction was accorded to execute the work of construction of (21.9 m x 8.1m) farm machinery yard with thatched roof using MS Pipe and coated sheet at a cost not exceeding Rs.3 lakhs. The work was awarded to Sri. K.V. Krishnakumar who quoted the lowest rate @ Rs. 298000/- as per Order No. D/777/10 dated 09.03.12 of the Professor & Head, ARS, Mannuthy.

In the University Proceedings No.GA/A1/2994/10 dated 23.06.10, it is ordered that works/purchase in which total cost exceeds two lakhs should be carried out by inviting open tenders. The above work was conducted by inviting quotation. The quotationer was paid the full amount, ie , 298000/- after deducting Income Tax @2.24%. Actual value of work done is not seen calculated. The value of work done may be measured and excess payment, if any, found during measurement may be recovered from the contractor or person responsible.

(As per Para No.4 of A/N 2010-11 & 11-12)

3.2.7.3 Verification of Annual Accounts

In the verification of Annual accounts for 2010-11 and 2011-12, several defects were observed. They are as follows:

- (i) List of Payment Register or Bill Register for 2010-11 and 2011-12 were not produced to audit. Hence annual accounts were verified with reference to Bank CashBook.

- (ii) In the Bank Cash Book of the Current A/c. (A/c No. 57036554842) which was the main account of the station, the monthly abstracts were not attested by the officer responsible during the year 2011-12 and reconciliation with Bank Pass Book was also not prepared.
- (iii) The closing balance of office accounts of A/c No. 57036603063 and A/c No. 57036603256 as on 31/03/2011 were Rs.0.70 and Rs.73,343.45 respectively. Whereas opening balances of these accounts as on 01/04/2011 as per annual accounts for 2011-12 shown as Rs. 8712.70 and Rs. 64,641.45 respectively.
- (iv) During the year 2011-12, the total expenditure of the Bank Cash Book of the Current account is Rs. 37,82,461/- plus Rs.1,25,000/- paid to RARS, Pilicode. Whereas payment side of annual account shown as Rs. 38,07,164/-. There is a difference of Rs.1,24,703/-.
- (v) As per Annual Accounts for the year 2011-12,
 Net withdrawal for disbursement Rs. 3,64,41,270/-
 Pending suspense of previous year paid during the year Rs. 5,213/-
 Suspense payment of the year Rs. 35,57,527/-
 Total Withdrawal comes to Rs. 4,00,04,010/-

Whereas, total withdrawal from Current Account is Rs.3,80,78,164/- as per Annual Accounts. There is a difference of Rs.19,25,846/-. The reason for this difference may be explained.

- vi) The abstracts (Monthly) of the bank Cash book of the following accounts were not seen attested by the officer responsible for the years 2010-11 and 2011-12:
- A/c. No. 208- Network Centre Tissue culture
 - A/c. No. 209- Network Centre Vegetable Seed Production
 - A/C. No. 80000497129 RKVY Paddy Mission
 - A/c. No. 363 KAU Society- Coconut
 - Internal Receipt A/c on Farm Revenue (A/c No. 57036603063) Yearly Abstract on 31/03/2011 is not attested.
 - A/c No. 57036603256- Station RF A/c.

During 2011-12 period, the monthly abstracts not attested by the officer responsible. From 04/11 to 09/11, the abstract is seen recorded in pencil.

For the audit enquiry (Audit Enquiry No. 3 dated 28/01/2013) issued from audit camp, for the above mentioned matters except No.1, no reply was received from the executive authority.

The reason for the above defects may be explained.

(vii) A/c No. 80000497129 – Defects

Eventhough, there is no difference in opening and closing balances, (ie, as on 01/04/2011 and 31/03/2012), the receipts and payments differences in Annual Accounts and Bank cash book. As per Annual Accounts for 2011-12, the receipts and payments are Rs.6,45,980/-, Rs.1,49,045/- respectively. Whereas, Bank cash book shows receipts Rs. 9,92,295/- and payments Rs.4,95,360/-.

Steps may be taken to prepare true and error free accounts at least in future. The records, registers, etc, also may be maintained promptly and duly attested by officer responsible.

(As per Para No.5 of A/N 2010-11 & 11-12)

3.2.8 CASHEW RESEARCH STATION, MADAKKATHARA

(Audit Note for 2009-10 No.LF(KAU)S3-1093/11 dated: 15.12.2011)

3.2.8.1 Purchase of Agro-Chemicals – Short in Stock Entry and issue

CBV 46-6/09 Rs. 15016/-

An amount of Rs. 15016/- was paid to M/s Mekkattil Agencies, Chuvannamannu being the cost of agro-chemicals purchased for the use of farm. In the invoice (No.119/24.3.09-Rs.5262/-) attached with the voucher, the third item was Rubber Coat – 5 Kg x 10 Nos (Total 50 Kg) – Rs. 2500/-. But on verification of the stock register of fertilizers and P.P chemicals – Vol V (Page 17) it was seen that only 5 kg was entered as receipt vide above invoice and the same noted as issued on 24.3.09, 9.4.09, 10.4.09 and 11.4.09. Balance after this issue was noted as 'NIL' and next purchase was made in 4/09. Hence there is a short of 45 kg (50-5) in stock entry and issue. Cost of the same i.e Rs. 2250/- (@Rs. 50/- per kg) may be recovered from the person responsible.

(As per Para No.6 of A/N 2009-10)

3.2.8.2 Revolving Fund – Annual accounts are not prepared since the commencement of the fund

As per the file No. CRM/23/2004 and para 24 of the audit notes for 2001-02 [LF(KAU)S3-780/03 dt. 22.9.03], the annual accounts of the Revolving Fund has not been maintained since the beginning of the fund during 2000-01. It is observed in the above mentioned audit notes that no records were kept in the statutes except a payment register and a pass book. Through the observation has repeated in all the consecutive years upto 2008-09, no measures has been taken to prepare annual accounts. Still, the

station authority in the reply to the audit enquiry No. 1 dt. 29.6.11 claim that the accounts for the years from 2000-01 to 2006-07 were submitted but not accepted by audit for want of reconciliations. But neither previous audit notes nor the concerned file are substantiating the reply that claims the accounts were prepared. Even if such account statements without, reconciliation were existed, audit has to remind the station authority that a mere statement consists of unreconciled yearly figures alone cannot be accepted as final accounts.

However, the account statements with bank reconciliation for the years 2007-08, 2008-09 and 2009-10 have produced during the audit. In this context, the accounts submitted directly to audit by the station head are admitted only provisionally subject to the reconciliation of the annual accounts for previous years along with proper maintenance of cash book and to the concurrence of the University authority.

The provisional fund balance as on 1.4.07 in the submitted account has arrived as shown below.

Pass book balance as on 1.4.07	217818
(-) Uncashed cheques	21085
	<u>196733</u>
(+) Uncredited receipts	238
Balance as per office accounts	<u><u>196971</u></u>

An amount of Rs. 267908/- is deposited on 27.3.09 as Call Deposit. The same and the deposits during previous years, if any, may also be included in the subsequent fund balances to keep the accounts accurate and authentic.

Immediate attention of station head and the University authority is invited in the matter.

(As per Para No.10 of A/N 2009-10)

3.2.9 CARDAMOM RESEARCH STATION, PAMPADUMPARA

(Audit Notes for 2009-10 No.LF(KAU) S2-1648/12 dated 6.11.12)

3.2.9.1 Electricity Charges paid to the quarters from the station fund- Rs.8301/- not admitted in audit

On verification of the following vouchers it is seen that the payment of electricity charges of quarters and the canteen, wage paid from the station fund. The electricity charges paid for the quarters and canteen are not admitted in audit. The details are given below.

Voucher No.	Cheque No.	Amount	Canteen No.	Amount remitee	Name of building
CBV No.11/5-09	781760/15.5.2009	9751	7801	405	AP quarters
			7798	405	AP quarters
			7799	405	AP quarters
			7800	405	AP quarters
			7598	85	Quarters
			Total	1705	
CBV No.10/7-09	781787/17.7.2009	10484	7801	405	AP quarters
			7798	405	AP quarters
			7799	405	AP quarters
			7800	405	AP quarters
			7598	85	Quarters
			Total	1705	
CBV No. 7/9-09	303037/16.9.2009	7019	7801	405	AP quarters
			7798	405	AP quarters
			7799	405	AP quarters
			7800	405	AP quarters
			7598	85	Quarters
			Total	1705	
CBV No.24/11-09	086729/12.11.2009		7801	390	AP quarters
			7800	390	AP quarters
			7598	80	Quarters
			8107	461	Canteen
			Total	1321	Quarters
CBV No.19/1-10	080777/18.1.2010	7724	7801	405	AP quarters
			7800	405	AP quarters
			7598	85	Quarters
			8107	240	Canteen
			Total	1135	
CBV No.23/3-10	025119/11.3.2010	7104	7801	405	AP quarters
			7598	85	Quarters
			8107	240	Canteen
			Total	730	
			Grand Total	8301	

An amount of Rs.8301/- (Eight Thousand Three hundred and one) expended in connection with the payment of electricity charges for the quarters and canteen. The amount should be recovered and remitted to station account either from the occupants or from officer responsible. Though the matter was pointed in the previous audit note (2008-09, para 5) no remedial measure is seen taken so far.

(As per Para No.2 of A/N 2009-10)

3.2.9.2 Building Tax remitted for vacant building

CBV No. 25/3-10 cheque No.025125 dated 15.3.10 Rs.11415/-

On verification of building tax file CRSP(2) 1214/88 it is seen that an amount of Rs.11415 has been remitted during the year 2009-10 building tax. On verification it is found that the remitted amount includes tax of vacant towards buildings.

Though it was directed in the provision audit note (2008-09, para 6) to avail vacancy remission from the local body, no steps have been taken in this regard so far. So expenditure incurred for the remittance of building tax in respect of vacant buildings should be recovered from the officer responsible and refunded to station account under intimation to audit.

(As per Para No.3 of A/N 2009-10)

3.2.10 RARS, PATTAMBI

(Audit Note for 2009-10 No. LF(KAU)S2-1528/12 dated 6.11.12 & (Audit Note for 2010-11 & 11-12 No. LF(KAU)S2-278/13 dated: 26.7.13)

3.2.10.1 Fuel Supply to Farm Equipments – Lack of internal control

The expense towards purchasing fuel for farm equipments are constantly met by advance and the purchase was from a single agency, ie, M/S N.V.S Energies, Pattambi. This practice may be discouraged and the intent system may be introduced.

Some of the instances of derelictions in the internal control of fuel supply are shown below.

(i) Short accounting in fuel

Fuel supply to 3 tractors in the centre were made from the advance purchase. The issue of fuel noted in the RFL Vol.II was not accounted in few cases in the logbooks. This proves the mechanical recording in the stock without verifying the accounting and actual usage of fuel supplied and brings forth the lack of internal check by the concerned officers.

Eg:

On 18.04.09 15 litres of HSD was issued to the account of tractor No. KL-9/E9097	Fuel accounted was 10 litres resulting short accounting of 5 litres
On 19.5.09 15 litres of HSD was issued to the account of tractor No. KL-9/E9097	No quantity of fuel is accounted in log book resulting loss 15 litres.
On 20.10.09 20 litres of HSD was issued to the account of tractor No. KL 9/T 2624	No quantity of fuel is booked against the issue in log book.
On 23.07.09 15 litres HSD has issued to the account of tractor No. KL9/F 4644	The quantity recorded in log book is 10 litres only resulting 5 litres.

Effective steps may be taken to control this recurring loss and to recover the amount of fuel at the current rate from the officers at fault, after reviewing the fuel stock with connected log books.

(ii) Contradiction in log book and DMS

On a cross verification of DMS with the log books of tractor, the recordings do not coincide together. eg.

As per DMS	Log Book
On 04.07.09 one male labourer was on duty for ploughing	Tractor No. KL-9/B 9097 & KL-9/P 4644
On 06.07.09 One male labourer was on duty for ploughing	Tractor No. KL-9/B 9097 & KL-/9P4644
On 14.07.09 one male labourer was on duty for ploughing	KL-9/T2624 and KL-9/P 4644

The reason for using two tractors in the same day by one labourer may be explained. All the above facts indicate lack of internal control and proper check by supervisory officers. This dereliction of duty bring nothing but perennial loss.

(As per Para No.10 of A/N 2009-10)

3.2.10.2 Incumbency in a post not sanctioned – Irregular.

As per details furnished the post of Technical Supervisor is not sanctioned to the station. But Sri. P. Surendran, Technical Officer, Grade I, had officiated in the post from 01.04.2010 to till his superannuation on 31.03.2011. Creating posts over and above the sanctioned strength and placing officers in such posts are highly irregular. The reason for sanctioning the above post in the station may be explained.

(As per Para No.4 of A/N 2010-11 & 11-12)

3.2.10.3 Cattle Feed Not received Rs.38,400/- disallowed in audit.

CBV.No. 50/5-11 Rs.38,400/- dated 04.05.2011.

An amount of Rs.38,400/- for the cost of 60 bags (@640) of pelleted cattle feed for use in the Dairy Unit of the station was paid to M/s Kerala Feeds, Kallettumkara, Thrissur as per above voucher. A certificate was recorded that the item will be taken into stock as and when received. But the stock entry has not been done so far. The amount of Rs. 38,400/- is disallowed in audit. Necessary steps may be taken to recover the amount from the officer concerned.

(As per Para No.6 of A/N 2010-11 & 11-12)

3.2.11 SUBCENTRE OF RARS PILICODE

(Audit Note for 2009-10 to 2011-12 No. LF(KAU) S1-250/14 dated: 20.9.14)

3.2.11.1 Purchased from RAIDCO necessity not substantiated

For the purchase of a Honda Petrol & Kerosene pump set, a 1000 litre water tank and connected accessories in the Financial year 2010-11 from the Regional Agro Industrial Development Co-operative of Kerala Ltd. Kasargod Branch invoice No. 47436 dated 09.03.2011, the Station has incurred an expenditure to the tune of Rs. 21,176/- (File No.22/2014 Bill Register No. 103/2010-11, CBV No. 10/3/11,CB 55/2010-11 cheque No. 263179 dated 31.3.2011, A/c No. 57052102294, SBT, Manjeshwar Branch).

All these materials remain unused, even though years have elapsed since the purchase. Purchasers were effected without proper assessment of their use or necessity and hence the expenditure of Rs.21,176/- is objected in audit. (A.E.No.1/25.9.2013)

(As per Para No.4 of A/N 2009-10 to 11-12)

3.2.11.2 Purchase of Neem Cake – The materials unutilized Rs.45,000/- Disallowed

An amount of Rs. 45,000/- was spent for purchasing 3000 kg of Neem Cake @ Rs.15/kg from Raidco, Cheruvathoor Branch (File No. 321/07, Invoice No.35, 208 dated 09.11.11). The payment of Rs. 45,000/- was made through cheque No. 538010 dated 28.11.2011 (Bill Repr. No. 55/11-12 CBV No. 06/11-11).

On physical verification it is seen that the Neem Cake are remained unused even though years have been elapsed. Now the Neem Cake could not be used as manure, since its quality has lost as years elapsed. Considers it as a wasteful expenditure of the University fund by purchasing Neem Cake without any use. It was the primary duty of the officer responsible who purchase Neem Cake by spending Rs. 45,000/- to utilize the manure in time. Hence Rs. 45,000/- may be made good from the officer responsible. (A.E.No.1/25.9.2013)

(As per Para No.5 of A/N 2009-10 to 11-12)

3.2.12 ORARS KAYAMKULAM

(Audit Note for 2009-10 No. LF(KAU)SC2-1474/10 dated: 8.10.2010 & Audit Notes for 2010-11 No. LF(KAU) V2-257/13 dated 30.9.2013)

3.2.12.1 Purchase of pH meter – Loss sustained Rs.4,224/- disallowed

For the purchase of pH meter quotation was issued and the rate quoted by M/s Biosys was accepted. M/s Biosys quoted Rs.19,5000 + Tax. They offered Eutech make. M/s Calgon Scientific Co quoted Rs.19,850/- (inclusive of tax). They offered Metler make. Purchase order was placed with M/s Biosys. Two pH meters were

purchased @ Rs.21,962/-, one under Kuttanad package (Payment effected vide BR No. 707/10-11) and the other under SHM project 'Rehabilitation of Existing Tissue culture Laboratory' (Payment effected vide BR No. 631/10-11). An audit enquiry (A.E.No. 4) was given for explaining the reason for not considering the lowest rate quoted firm for the purchase of the equipment. Reply furnished for the audit enquiry is not satisfactory. The reply highlights that the make Eutech is of known quality and the error limit of Metler is $\pm 0.5^{\circ}C$ and that of Eutech make is $\pm 0.3^{\circ}C$. Standard specifications are considered to be satisfactory, if the equipments bear ISI mark or any other standard mark as stipulated in quotation notice. Moreover this condition ought to have been specified in the quotation notice itself. The loss sustained due to non acceptance of the rate of lowest quoted firm Rs.4,224/- [2x(21962-19850)] is disallowed.

(As per Para No.4 of A/N 2010-11)

3.2.12.2 Idling of Equipments & Machinery – Action may be taken to repair or sell out the items by public auction

As per the physical verification during the audit, the following equipments and machinery are idling in the station due to damage or expiry of the items.

Sl. No.	Equipment or Machinery	Period from which the item was idling	Explanations of the station authorities
1	KAMCO POWER Tiller KL4H 3578	21.04.2010	Not working due to engine trouble
2	Weighing machine Model CL-130	20.09.2012	Not in working condition and cannot be repaired
3	Conductivity bridge Systronics	18.01.2005	Do
4	Flame Photometer	14.12.2009	Do
5	Deionizer(100 L/hr capacity)	01.10.1988	Defective and not in working condition
6	BOD incubator	18.02.1989	Do
7	Electronic precision balance	03.07.2007	Do
8	Lux meter	03.07.2007	Do
9	Conductivity bridge type305	05.06.2005	Do
10	Over head projector	03.02.2010	Do
11	Slide projector	04.07.2010	Do
12	Refrigerator 165 litre with stand	07.03.2012	Do
13	Hot air oven	18.04.2010	Do
14	Electronic balance	12.12.2012	Do
15	Centrifuge	01.10.1988	Do

Action may be taken to conduct auction of the irreparable items, upon a certificate since many items have been idling for more than 10 years.

(As per Para No.5 of A/N 2010-11)

3.2.12.3 Purchase of model T 60 high performance dual beam UV Visible Spectrometer - Tender not invited - Amount objected Rs. 2,13,161/- Voucher No. Br. 427/10-11

Under the project Kuttanad package, a high performance dual beam UV Visible Spectrometer was purchased for Rs. 2,13,161/-. This Spectrometer was purchased from PG Instruments Ltd, St. John Street, London, through an agency in Kochi named Hall mark Mechatronics without inviting tender. The purchase of same type of Spectrometer in 2009- is shown as reference in the file. The defects observed are detailed below.

While purchasing this kind of a scientific equipment of high value the rules in Kerala Store purchase manual should have been followed.

As per Rule 37 of Store purchase manual it is clearly explained that while accepting tender preference should be given to indigenous products. Note to Rule 37 states that unless there is a hike in the price of the item or quality issue of the product the purchase of item should be made in India. But the Spectrometer was purchased from London violating all these norms.

Rule 43 (a) of Kerala Store purchase manual provides a priority list for accepting tenders. As per the priority list the first preference goes to products manufactured in Kerala. Second, third, fourth and fifth preferences go to products manufactured in India, products partly manufactured in India, products manufactured outside and stocked in India and imported foreign products respectively. Here a foreign product is directly purchased without checking the availability of the product in India.

In Rule 45(iii) of the manual it is mentioned that the original certificate, invoice, quotation and agreement should be obtained from a foreign manufacturer. But the certificate invoice and agreements were not obtained from the original manufacturer. The agreement has been signed between Hallmark Mechatronix, (Agency in Kochi) and Head of ORARS, Kayamkulam.

Hence the amount spent for purchasing Spectrometer violating the rules in The Kerala Store purchase manual, Rs.2,13,161/- is objected in audit.

(As per Para No.8 of A/N 2010-11)

3.2.12.4 SHM Project - Establishment of Leaf/Tissue Analytical Laboratory at ORARS- Non Achievement of Project Target and Likely Wastage of Public Money Reg:

As part of their action plan for 2008-09, State Horticulture Mission, Kerala has sanctioned a project named "Establishment of leaf/tissue analytical laboratory" to this station.

The total outlay of this project was Rs. 20 lakhs of which Rs. 14/- lakhs was meant for purchasing 'Atomic Absorption Spectrophotometer and accessories' and Rs. 6/- lakhs was meant for constructing lab building. The aim of this project is to setup a laboratory for testing leaf tissue samples to create fertility data base and to impart recommendations of location specific nutrient management for various horticrops based on leaf analysis data and soil test data.

As per the MOU signed between the Registrar, KAU and the Mission Director, SHM on 24.11.2008, among other things it was agreed that ORARS, Kayamkulam will complete the programme before 31.3.2009; strictly adhering to time schedule. The time schedule was later revised to 31.7.2009 and again to 31.3.2010 and finally to 30.10.2010.

But the construction of lab building has not been started even at the time of audit. On the contrary the funding agency (SHM) as well as the implementing agency (ORARS) has shown unnecessary haste and enthusiasm in purchasing the imported machinery worth Rs.14/- lakhs rather than constructing the building for housing these equipments. The supply order for purchasing atomic Absorption Spectrophotometer (main equipment) was given on 19.8.08 to Shiva Global; Technologies, New Delhi (much before signing of agreement between SHM and KAU, i.e., on 24-11-2008). But at the same time the fund for construction of lab building was placed at the disposal of DPP, Panangad only on 15.2.2010. The purchase of Atomic absorption Spectrophotometer was based on a repeat order following RRS, Vytilla where they have purchased this equipment imported from M/s Analytic Jena. Germany through their authorized dealer in India M/s Shiva Global Technologies, Delhi.

The present situation is that the sophisticated machinery is kept at this station in a damp and dustful atmosphere. The equipment is now covered with an iron grill to protect it from rats. It has to be noted that the lab environment required for the machine as specified by the dealer in their letter dated 22.5.2009, is an air conditioned room, free of dust or other corrosive fumes and mechanical vibrations. Moreover the 2 year warranty offered by the firm is also about to expire even before functioning of the machine. Likewise the free installation offered by the firm could also not be availed.

Hence KAU authorities shall give necessary instructions to DPP, Panangad to complete the construction of lab building at the earliest. Also necessary instructions may be given to the PI of the scheme to keep the machine safe and secure as specified by the manufacturer. Efforts should be taken by the station authorities for starting the ambitious project at the earliest and to avoid the otherwise loss of public money.

(As per Para No.2 of A/N 2009-10)

3.2.13 FARMING SYSTEM RESEARCH STATION, SADANANDAPURAM
(Audit Note for 2009-10 No. LF(KAU)V2-184/11 dated: 16.3.2011)

3.2.13.1 Renovation of Green House – Payment made to KAICO without measuring the work – Payment objected Rs.1,45,000/-

As per CBV No. 139/3-10 (cheque no. 061234 dated 31.03.2010) an amount of Rs.2,00,000/- was seen paid to M/s Kerala Agro Industries Corporation, Neduvathoor being the cost of renovation of two green houses and as the cost of one Power trailer under the scheme – “Modernization of Agriculture University farms”. The items of expenditure are shown below:-

- (1) Renovation of green house (25x6 meter) Rs. 1,13,700/-
(Cost including four side trenching and wall making with cement bricks 8" height. Bottom filling with ¼ chips at 6" thickens – installing sprinkler system, 30 meter with threaded pipe – 150 m, with 16 mm HDD pipe, 80 micro sprinklers shade net and painting.)
- (2) Renovation of green house (12 x 6 meter) = 31300
(Cost of shade net, painting, irrigation system, Filter, 40 meter threaded pipe, 80 meter HDD pipe, 60 micro sprinkler, 1HP pump set.)
- (3) 105 tone capacity hand tripping power filler – 55000

Payment of the first two items in the work had been made to M/s KAICO without measuring & accessing the work by any competent authority. The measurement books were not seen maintained for recording the measurement of civil works. Estimates were seen prepared by KAICO and payment had been made without ensuring that the work has been executed as per the estimate and work bill submitted. Neither the estimate nor the work bill specifies the details of separate cost of each items including the labour and specification of materials used. For example, the size and specification of shade net used is not mentioned in the bill. Since KAU has its own Engineering wing payment of the civil and electrical works entrusted to outside agencies may be made only after getting the works measured and evaluated by the Engineering wing. M book in the prescribed format should be maintained for this purpose. This condition must have been there in the agreement signed with the agency. No agreement was seen executed with M/s KAICO, before entrusting this work.

Since the payment is made without a detailed work bill (having the detailed specification of each item of work and materials purchased), and without recording the measurement of works done, the payment of Rs.145000 [113700+31300] made to M/s KAICO for renovation of existing green houses is objected.

(As per Para No.9 of A/N 2009-10)

3.2.14 CROPPING SYSTEM RESEARCH CENTRE, KARAMANA
(Audit Note for 2009-10 No.LF(KAU) V3-636/11 dated: 23.11.2011)

3.2.14.1 Purchase of Cell Phone without sanction from competent authorities- Rs.5,500/- held under objection

On verification of expenditure voucher N. CBV 47/August 2009, Rs.5500/- was seen paid to M/s Univercell, Pattom, Thiruvananthapuram being the cost of one Nokia Cell Phone purchased as per order No. CSRC/700/09 of the Professor & Head, CSRC Karamana. In the sanction order it was not mentioned, for whom it has to be purchased. The item was not seen taken into stock anywhere and the details of disbursement of the item are also not known. On enquiry with the Professor & Head, it was informed that the Cell Phone was purchased and given to Sri.K.K. Thankappan, Liason Officer, KAU, upon oral orders from higher authorities.

As per the agreement signed between KAU and Sri. K.K. Thankappan, Liason Officer, on 14 August 2010, he is eligible for an honorarium @ Rs. 4000/-, conveyance allowance @ Rs.3500/- and telephone charge @ Rs. 2500/-/month. He is not eligible for any other perks other than those detailed above, as per the Agreement. Hence the purchase & distribution of the Cell phone as noted above is objected in audit for want of -

- (1) Sanction from competent authority
- (2) Stock entry and (3) want of acquittance.

(As per Para No.5 of A/N 2009-10)

3.2.15 RICE RESEARCH STATION, MONCOMPU
(Audit Note for 2010-11 No. LF(KAU) V4-282/2012 dated 31.10.2012)

**3.2.15.1 Nitrogen Analyser purchased in 7/2011 - Not Installed till date -
Objected Rs. 5,00,000/-**

AICRP sanctioned an amount of Rs. 5,00,000/- for purchase of Nitrogen Analyser for use in the station. The equipment was purchased from M/s Pelican equipments, T.Nagar, Chennai, for Rs. 5,00,000/- and payment was made vide bill No. 873/10-11 dated 23.03.2011 (cheque No. 108226 dated 31.03.2011). But on verification it was seen that the equipment delivered by the supplier on 04.07.2011 vide invoice No. MFC 053/2011-12/04.07.2011, has not been installed till date of audit. The equipment has been kept idle in its carton for more than one year.

But even after the expiry of the guarantee period, i.e, from 04.07.2011 to 03.07.2012, the equipment is still rest in the carton. It was explained to audit that the equipment was not installed due to the lack of space and that the existing laboratory is going to be demolished for reconstruction. But no step even for the demolition of the existing laboratory has been initiated. It means that the equipment is going to remain

unused indefinitely and by the time it is installed, in all likely hoods, it will be rendered useless, resulting in a loss of Rs. 5,00,000/- to the University.

The station authorities should have, verified, before deciding purchase the equipment, about the space for the installation of the equipments and could have waited till a new laboratory was built. The station authorities failed to exercise financial prudence and propriety in the purchase of Nitrogen Analyser.

Immediate steps may be taken to ascertain whether the equipment is still fully functional and if so, it may be transferred to any other station so that it may not be rendered useless due to continuous disuse. If the equipment has already become useless, amount lost may be recovered from the officer responsible.

The expenditure incurred for the purchase of the equipment is held under objection.

(As per Para No.3 of A/N 2010-11)

3.2.16 CRS, BALARAMAPURAM

(Audit Note for 2010-11 No.LF(KAU) V4/12/2012 dated: 22.5.2013)

3.2.16.1 Adherence of University Directions : Lack of initiative

As per circular No.BG/B2/13611/94 dated 06.06.1995 of the Comptroller the stock particulars in the DMS should be certified by the Officer-in-charge of stock and stores and the same verified by the Scientist in charge of the Farm. The head of Station/ Controlling Officer should verify the DMS at least once in a month and record the report of verification preferably before the labour vouchers are passed.

- a) However the above directions were not seen followed in the station. In DMS for the period from 18.02.2010 to 30.06.2011, neither volume number nor page number were seen entered. Head of the station is not verifying the DMS. The quantity of fertilizers/pesticides applied in the Farms, farm produced received etc. were not entered in the DMS.

For example as per stock register for Fertilizer & chemicals, Rajphos (76Kg), Urea (68 Kg), MOP (102 Kg) were seen issued to arecanut on 04.05.2010. But this fact could not be find place in the DMS, which is a basic document with respect to Farm.

- (b) In another instance, Rs.20,000 has been paid to Smt. Latha D. as per CBV 21-6/10 towards the labour charges for taking basins and covering the basins after fertilizer application for 1000 coconut palms @ Rs.20 per tree. (Bill No. Nil dated 01.06.2010 of Smt. Ltha). Farm Manager certified that the above labourers are actually engaged for farm works and they have done each work as per the norms and also stated that the entries were entered in the DMS, and this certificate was countersigned by Dr. Radhakrishnan, Associate Professor. However these entries also were not entered in the DMS. Audit is to observe that there is a yawning gap between the University

directions and the upkeep of registers in the station. Adherence of the University direction is inevitable for making the system efficacious.

(As per Para No.4 of A/N 2010-11)

3.2.16.2 Supply of coconuts – Defects in agreement

The coconuts harvested in the station is disposed as per the agreement executed between the Managing Director, Kerala State Horticultural Products Development Corporation (HORTICORP), Poojappura and the Professor & Head of the Station. The date of the agreement is 01.11.2010. The agreement is for the procurement of coconut produced by the station, for a period of 3 years with effect from 01.11.2010.

Sanction was accorded to supply coconut to M/S Horticorp, Thiruvananthapuram subject to the terms and conditions of the MOU vide R4/65333/09 dated 18.11.2010 of the Director of Research.

On scrutiny of the agreement and the concerned file, certain defects were noticed.

- (a) Settlement of invoice – time limit for the settlement of invoices were not included in the agreement. Hence, the station authorities is not in a position to take legal action against the HORTICORP for the delayed settlement of invoices.
- (b) As per the agreement, the starting of coconut harvest in the station will be intimated to M/s HORTICORP on the same day. On verification of the Invoice Register, coconuts were seen supplied even before execution of the agreement and before getting the consent from the Director of Research. Invoice No.10/2010-11 dated 04.10.2010 was settled vide Rt.No. 51/48511 dated 06.11.2010 for Rs. 65,125-.

Attention of the concerned authorities is invited to the matter. Such defects may be avoided at least in future.

(As per Para No.5 of A/N 2010-11)

3.2.17 INSTRUCTIONAL FARM, VELLAYANI

(Audit Note for 2010-11 No.LF(KAU) V4-184/2014 dated: 3.6.2014 & Audit Note for 2011-12 No.LF(KAU) V4-350/14 dated: 27.10.2014)

3.2.17.1 Analysis of Research Scheme implemented in Instructional Farm, College of Agriculture, Vellayani

Name of the Scheme : Augmenting Production and distribution of quality seeds and planting materials of Elite varieties of selected crops of Commercial importance.

Funding Agency : Rashtriya Krishi Vikas Yojana (RKVY)

Duration of implementation : 2008-2009 to 2010-2011

Expected Expenditure as per detailed project report.	2008-2009	Rs.123.87 lakhs
	2009-2010	Rs.44.17 lakhs
	2010-2011	Rs.46.96 lakhs
	Total	Rs. 215 lakhs

Expenditure incurred (Year wise details)	2008-2009	Rs.5,92,386
	2009-2010	Rs.27,45,379
	2010-2011	Rs.16,62,235
	Total	Rs. 50 lakhs

Major objectives of the Project

- ❖ To strengthen the existing infrastructure facilities for the production of seeds and planting materials.
- ❖ To standardize cost effective techniques for commercial production of inputs for organic agriculture.
- ❖ To provide a common platform for skill acquisition in plant propagation and nursery management.
- ❖ Transfer of technology through farm tourism.
- ❖ To set up a micro propagation unit for mass production of Tissue culture plantlets of promising crops.

A detailed project proposal was submitted and the State Level Approving Committee sanctioned Rs.50 lakhs, for the implementation of the project during 2008-2009. It was directed to submit a revised proposal. As per revised proposal the project was limited to a total expenditure of Rs.50 lakhs. During 2008-2009, an amount of Rs.29.5 lakhS was released. Rs. 5,92,386/- was expended during 2008-2009 and the balance amount was carried over to 2009-10. During 2009-2010 Rs.27,45,379/- was utilized and Rs.16,62,235/- was utilized during 2010-2011.

As per original project proposal, anticipated revenue during the period of implementation of the scheme as follows.

2008-2009	Rs. 50.20 lakhs
2009-2010	Rs. 159.71 lakhs
2010-2011	Rs. 183.91 lakhs
Total	Rs. 393.82 lakhs

The expected income generation for the implementation of the scheme was on the presumption that the expenditure shall be Rs. 215 lakhs. But a revised proposal for the above scheme was submitted and the actual expenditure was revised to Rs.50 lakhs.

Findings of Audit

To assess the achievements of the project, audit verified the income generated by producing and propagating planting materials (Seeds & Seedlings). No separate stock registers of planting materials produced or documents of income generated by utilizing the project facilities were maintained. On enquiry it was informed that the planting materials produced using the project facilities were also contributed to the income of the farm during the period. A comparison of income of farm during preceding years with that of scheme implemented period reveals that there was no substantial increase in the income of farm during 2008-2009 to 2010-2011. Statistics of income of farm from 2006-2007 to 2010-2011 are as follows.

2006-2007	Rs. 34,48,871/-
2007-2008	Rs. 22,06,047/-
2008-2009	Rs. 45,56,415/-
2009-2010	Rs. 39,12,671/-
2010-2011	Rs. 26,14,936/-

The statistics above reflect the inefficacy of the scheme in augmenting production of quality seeds and planting materials.

Rs. 6.00 lakh was utilised for strengthening of farm tourism programme (For renovating 'Kochukovalam'). It was implemented as per project proposal and the project moulders expected and income of Rs. 11 lakh from Farm Tourism. It was seen that steps were not taken for generating the income from this sector so far.

Eventhough some of the physical targets have been achieved as aimed in the project proposal, the very essential target, ie. 'Augmenting production and distribution of quality seeds and planting materials' could not be achieved.

(As per Para No.2 of A/N 2010-11)

3.2.17.2 Delay in claiming Insurance cover of Mini Lorry – Loss of Rs. 49,115/-

Log book of Tata 407 Mini Lorry bearing registration number KL 8G 5001 was verified and found that the vehicle met with an accident on 15.02.2012 while returning from Mannuthy. The matter was reported to the Registrar on 17.02.2012. The Vehicle had insurance cover for Rs. 60,000/-. The Registrar gave permission to initiate action for the disposal of the Vehicle through public auction vide Lr.No. GA/P1/9281/2012 dated 20.06.2012. As an initial procedure the value of Mini Lorry was assessed to be Rs.60,000/- by Dr. Hajjilal, Professor, Agriculture Engineering on 09.08.2012.

The auction was conducted on 12.08.2012 and provisionally accepted for Rs.62,600 from the rate offered by the highest bidder. The Assistant Executive Engineer (Mechanical)

recommended that the vehicle can be auctioned after repairing the vehicle by claiming the insurance cover. On the basis of this recommendation, the Registrar directed to stop auction procedure. Relevant extract from the letter of Professor & head (Lr. No.F4/1064/07 dated 31.10.2012) in response to the direction of the Registrar is quoted below.

.... it is stated that the value of the vehicle could be assessed only after repairing this old and seriously damaged vehicle. It is nothing but "putting the cart in front of the horse". The decision for auction was finally taken by the Registrar, Kerala Agricultural University only after realising the fact that it is not economical to repair the vehicle at the assessed repair charge of over rupees one lakh. And what is the need for assessing the value of the vehicle after its repair by spending this huge sum.

This part of the letter clearly exposes the fact that the Head of the station was not ready to accept the proper procedure for making the vehicle road worthy.

However the vehicle was sent to the Kerala Agricultural University workshop at Mannuthy for repair works. As per the estimate of Assistant Executive Engineer (Mechanical Sub Division) an amount of Rs. 49,115/- was paid in advance vide D.D.No. 537791 dated 21.03.2014 for repairing the vehicle. When the station authorities claimed insurance cover, the District Insurance officer denied the claim stating that the claim was submitted only on 06.04.2013 late by one year from the issuance of claim form on 17.02.2012.

Audit observes that the following lapses from the part of Registrar and Professor & Head.

- (1) After the accident, advice of Assistant Executive Engineer (Mechanical Sub Division) shall be obtained.
- (2) It was irregular to take decision to sell the vehicle by public auction without repairing.
- (3) Timely action should have been taken to obtain the insurance cover.
- (4) If the Assistant Executive Engineer had been addressed in time, the vehicle could be made roadworthy using the insurance cover.

Due to these lapses from the part of The Professor & Head and The Registrar, the insurance coverage for the vehicle has not been obtained and thus a loss of Rs. 49,115/- was occurred to University, for the repairing of the vehicle. This loss may be made good from the officers responsible.

(As per Para No.3 of A/N 2010-11)

3.2.17.3 Erroneous authorisation of advance increments for Ph.D qualification to Dr. Sreedaya, Assistant Professor action suggested

Dr. G S. Sreedaya, Assistant Professor joined duty on 06.09.2007 in Kerala Agriculture University service. She was issued revised pay slip consequent on 2006 UGC package

as per pay slip No: ACV (3)1199/2010 dated 12.09.2011. She was authorised Pay + AGP as follows.

06.09.2007 - 21,600/-

01.07.2008 - 22,250/-

01.09.2008 - 25,590/-

Authorised 5 advance increments for Ph.D qualification w.e.f. 01.09.2008.

As per the provision GO(P)No. 58/2010/H.Edn dated 27.03.2010 and clarification furnished by University vide U.O. Note No. GA/C2/20608/09 dated 12.10.2010. She shall be granted 5 non compounded advance increments in the entry level. That is she shall be granted 5 non compounded advance increments @3% of 21,600/- only. Hence her Pay + AGP shall be regularized as follows.

06.09.2007 - 21,600/-

01.07.2008 - 22,250/-

01.09.2008 - 25,490/- (22,250 + 5 x 3% 21,600)

Action may be taken to regularize her pay and AGP as above and excess (pay + AGP) & allowances paid may be recovered and remitted to University under intimation to audit.

(As per Para No.3 of A/N 2011-12)

3.2.17.4 Excess arrears drawn by Dr. Kamala Nayar, Professor, Rs. 7169/- to be recovered

Dr. Kamala Nayar claimed arrears of 2006 UGC package vide CBV No. 5/1-12 (BR. No. 643/11-12). While claiming arrears of surrender of EL for 10/2006, an excess amount of Rs. 2,148/- was claimed. Surrender of EL for 10/2006 was sanctioned as on 07.10.2006. Hence she is eligible for 2% of D.A. But she claimed 6% of DA which was not eligible as on 07.10.2006. Excess amount claimed = Rs. 2,148/- (4% of Rs. 53,690/-)

Surrender of EL for 30 days was sanctioned as on 08.06.2009. Hence she was eligible for pay @ 56,970/- + DA @ 12,533(22%). But she has claimed pay @ Rs. 58,680/- + DA @ 15,844.

Excess amount claimed = 74,524 - 69,503 = 5,021/-

Excess amount claimed as arrears Rs. 7,169/- (2,148 + 5,021) shall be recovered and remitted to University under intimation audit.

(As per Para No.4 of A/N 2011-12)

3.2.17.5 Outside purchase of planting materials – Supplied to HD section not taken in to stock– Detailed enquiry recommended

Planting materials were procured in large scale for sale in the farm from outside agencies and other stations of Kerala Agriculture University. It is a regular practice prevailing in the Instructional Farm. On verification of the Stock Register of Outside purchase, it was found that the planting materials purchased were supplied to HD section for maintenance. All the entries regarding the issue of the items to HD section were recorded after applying correction fluid (Whitener). On verification of the registers presented for audit from HD section, it was found that the items supplied to HD section were not taken into stock in any of the registers. An enquiry (AE No.2) was given to present the register/registers in which the items issued from outside purchase stock register were taken into stock. It was also requested to furnish the reason for the irregular practice of correcting records after applying correction fluid.

No reply has been furnished for the enquiry. Details of a few items purchased and issued to HD section for maintenance are furnished below.

Sl. No.	Item purchased	Period of purchase	No. of Planting materials purchased	Total Cost	Page Nos of Outside purchase stock register
1	Mango Graft	07.08.2010 - 25.05.2012	8,210	3,25,800	15, 16
2	Cashew Graft	07.08.2010 - 18.08.2011	900	22,500	20
3	Clove Seedlings	07.08.2010 - 25.05.2012	1,735	19,000	25, 26
4	All spice Seedlings	07.08.2010 - 08.06.2012	650	16,250	30
5	Custard Apple	07.08.2010 - 15.09.2011	400	4,000	35
6	Acid lime Seedlings	07.08.2010 - 08.06.2012	150	3,000/-	40
7	Lovilovi Seedlings	07.08.2010 - 08.06.2012	450	4,500/-	45
8	Punarpuli seedlings	07.08.2010 - 08.06.2010	600	24,000/-	50

9	Mangostein Seedlings	07.08.2010 – 25.05.2012	1,750	1,27,500/-	55
10	Garcinia Graft	07.08.2010 – 08.06.2012	535	21,400/-	60
11	Avocado Seedlings	07.08.2010 – 18.11.2011	295	4,425/-	70
12	Kilopera Seedlings	07.08.2010 – 15.09.2011	450	9,000/-	75
Total amount utilized for the purchase of above 12 items from outside				5,81,375/-	

Many more items were purchased during 2010-11 and 2011-12 from outside agencies and other stations of Kerala Agriculture University. Audit could not verify the movement of items from HD section to the sales point because the items were not seen taken into stock in HD section. Since all the entries regarding the issue of items to HD section were recorded after applying correction fluid in the outside purchase stock register, a detailed and independent enquiry from the part of University is recommended. Transparency and genuineness of outside purchase are to be enquired and ascertained for public interest.

(As per Para No.6 of A/N 2011-12)

3.2.17.6 Inviting quotations for peacemeal works while existing a labour contract - Rs.71,989/- objected

In order to solve the shortage of labourers for farm works, the Professor and Head, IF, Vellayani entered into labour supply contract with Sri. T. Venu, Moolavila Veedu, Keezhoor, Muttacadu, (order No.F5/821/2011(i) dated 12.05.2011). The Contractor agreed to supply 50 men labourers daily for Rs. 170/- day for each labourers from 01.06.2011.

While this contract exists, Quotations (Quotation Notice No. F5/2554/11 dated 28.10.2011) were invited for the preparation of one and half acre land in Block IV and digging pits for planting banana suckers on the basis of reports submitted by Dr. Mareen Abraham, Professor on 15.10.2011 and Sri. Justin. K, Farm Manager Gr:II on 27.10.2011. The rate quoted by Sri. M Jayaraj was accepted and work order was issued. On completion of the work during November 2011, Payment of Rs. 34,989/- was sanctioned to Sri. Jayaraj as per order No. F5/2554/11 dated 03.12.2011. (CBV.49/12-11, CB No. 308/11-12, cheque No. 4807 dated 21.12.2011.

The Farm Manager mentioned in his report that the work requires the effort of approximate 100 labourers. If the labour supply contract was utilised for the above work the total cost would be only Rs. 17,000/- for 100 men labourers. This has resulted an excess

expenditure of Rs.17,989 in this work. During November 2011, the contractor supplied only 226 Men labourers for other works. Hence the contractor was liable to supply labourers for the above work if demanded by the station authorities.

Also as per order No. F5/1231/11 dated 23.07.2011, quotations were invited for clearing one acre land in Block B for planting tapioca items and work was entrusted to Sri. Sherin Raj, Akarathuvila Veedu, Vlangamuri, Neyyattinkara for Rs. 37,000/-. On completion of the work, the payment sanctioned to him as per CBV No. 69/8-11. (CB No. 165/11-12, cheque No. 4505 dated 31.08.2011).

Inviting quotations for peacemeal works while existing a labour contract in the station cannot be admitted. Inviting separate quotations for the above two specific works caused monetary loss to the station. Hence the expenditure of Rs. 71,989/- (Rs. 34,989/- + Rs.37000/-) is objected in audit.

(As per Para No.7 of A/N 2011-12)

3.2.17.7 Enquiry regarding missing of DMS Vol. 49 has not been conducted within the prescribed time – Immediate action suggested

It was reported that DMS Vol:49 was missing and Sri. D. Sivaprasad, Farm Manager was instructed to search and find out the DMS Vol: 49. Subsequently Sri. D. Sivaprasad, Farm Manager informed that the missing DMS Vol:49 was found in 'the safe'. He also reported that it was a rewritten one and seems to be new. This was reported to the Registrar and the Registrar constituted a two member enquiry committee to enquire the matter as per KAU proceeding No. GA/B1/31195/2013 dated 23.12.2013. It was also directed the enquiry committee to submit the report within a month from 23.12.2013. After an elapse of 10months from the date of order, no enquiry has been conducted. Urgent steps shall be taken to conduct the enquiry without any delay.

(As per Para No.8 of A/N 2011-12)

3.2.18. REGIONAL AGRICULTURAL RESEARCH STATION, AMBALAVAYAL
(Audit Notes for 2009-10 to 2011-12 No.LF(KAU)S1-94/14 dated: 10.01.14)

3.2.18.1 Planting materials purchased issue details not seen recorded (ICAR RF 2010-11)

Planting materials purchased from M/s Masilamani Nursery, Tamil Nadu for Rs.35,600/- (CBV No.39/4-10 dated. 29.4.10) is taken into the concerned Stock Register in a proper way. But the details of their Sale were not seen recorded. Lack of supervision will lead to loss of property. The actual position of the materials may be ascertained and loss of any may be recorded. As the effectiveness of the payment could not ascertain this audit the payment is held under objection.

(As per Para No.5 of A/N 2009-10 to 2011-12)

3.2.18.2 Seeds/Plants are not seen received after advance payment of Rs. 8780/- (ICAR RF-2010-11)

As per CBV No.78/6-10 dated 25.6.2010 an amount of Rs.8780/- was paid in advance to the Indian Agricultural Research Institute Regional Station, Katrain, Kullu, Himachalpradesh against their proforma invoice No.269 dated 21.4.2010 for purchasing 18 kg seeds of various cool season vegetables. But no details has been produced to audit. in connection with the receipts of above items. Since the items has not been received after a lapse of three years, the expenditure was not fruitful and hence not admitted in audit. Hence the amount has to be recovered from the officer responsible.

(As per Para No.6(1) of A/N 2009-10 to 2011-12)

3.2.18.3 Academic Grade Pay is not reckoned for rent recovery – short remittance of Quarters Rent

2010-11 Rs. 3286/-

2011-12 Rs. 1600/-

Dr. Laila Mathew Prof & AD had occupied quarters NARP Type V from 1.9.2010 to 30.6.11. The rent for quarters had been deducted @ 4% of basic pay. The pay of the scientist was basic pay 55010+10000 AGP and rent @ 4% should be deducted from the above pay. Non reckoning of AGP for computing recovery of rent had resulted to short deduction. Details of short deduction of quarters rent is furnished below. Short levy of rent may be made good from the officer.

Sl. No.	CBV No	Officers BP+AGP	Due Amount	Rent deducted	Balance to be recovered
	2010-11				
1	22/10-10	65010	2600	1314	1286
2	28/11-10	65010	2600	2200	400
3	10/12-10	65010	2600	2200	400
4	27/12-10	65010	2600	2200	400
5	22/2-11 Salary Bill for 1/11	65010	2600	2200	400
6	48/3-11 Salary Bill for 2/11	65010	2600	2200	400
	Total		15600	12314	3286
	2011-12				
7	9/4-11 Salary Bill for 3/11	65010	2600	2200	400
8	46/1-11 Salary Bill for 1.4.11 to 22.4.11	65010	2600	2200	400

9	4/7-11 Salary Bill for 23.4.11 to 18.6.11	65010	2600	2200	400
10	4/7-11 Salary Bill for 23.4.11 to 18.6.11	65010	2600	2200	400
	Total		10400	8800	1600
	Grand Total		26000	21114	4886

(As per Para No.7 of A/N 2009-10 to 2011-12)

3.2.19 REGIONAL AGRICULTURAL RESEARCH STATION, KUMARAKAM

(Audit Notes for 2011-12 No. LF. (KAU)V4-353/14 Dated: 29.10.2014)

3.2.19.1 UGC Arrears claimed – Excess drawn Rs. 7460/- to be recovered.

(i) Dr. K.G. Padmakumar, Associate Director claimed arrears of UGC package vide CBV No. 19/1-12 (BR.No. 1039/11-12). He had been sanctioned Surrender of Earned Leave for 30 days as on 03.06.2008. Hence he was eligible for arrears of pay and DA admissible for 06/08. But he claimed arrears of pay and DA admissible w.e.f. 01.07.2008. This resulted an excess drawal of Rs. 5,957/- as arrears of surrender of Earned Leave (Arrears claimed 27,289 - Arrears eligible 21,332) Rs.5,957/- may be recovered.

(ii) Dr. Anu. G. Krishnan, Assistant Professor claimed arrears of 2006 UGC package vide CBV No. 30/1-12 (BR.No. 1050/11-12). She had been sanctioned surrender of Earned Leave for 30 days as on 01.12.2008. Hence she was eligible for 16% of DA. But she claimed 22% of DA which is admissible w.e.f. 01.01.2009. This resulted an excess drawal of Rs. 1,503/- (6% of 25,060/-). Excess amount claimed may be recovered.

(As per Para No.2 of A/N 2011-12)

3.2.19.2 Arrear DA not eligible - Rs. 2,239/- to be recovered.

Arrears of DA @ 16% was claimed for the period from 01.07.2010 to 31.12.2010 by Smt. K.B. Jaya, Section Officer vide CBV No. 5/4-11. 16% of arrears for the leave salary of surrender of Earned Leave sanctioned as on 19.05.2010 was also claimed along with this. Since the surrender of Earned Leave was sanctioned as on 19.05.2010, she was eligible for 78% of DA. But she claimed 94% of DA. Hence 16% of Rs. 13,990/- ie Rs. 2,239/- may be recovered.

(As per Para No.3 of A/N 2011-12)

3.2.19.3 Surrender of Earned Leave – Excess paid Rs.1,640/- to be recovered

As per proceeding No. E3 – 544/2012 dated 21.02.2012, Surrender of Earned Leave for 9 days as on 08.02.2012 was sanctioned to Sri. K.H. Siyad, Permanent Labourer.

But leave salary for 15 days was drawn and paid to him which resulted an excess payment of Rs. 1,640/- (CBV No. 3/3-12, CB No. 1284/11-12). The excess amount paid Rs. 1,640/- may be recovered.

(As per Para No.4 of A/N 2011-12)

3.2.19.4 Verification of Stock Registers – Central Stock Register not maintained

Stock Registers of three different projects ended during the year 2011-12 were verified. It is observed that several costly machineries and equipments purchased for the projects were recorded in the Stock Register. These items are not transferred to the Central Stock Register for the use of other projects. After the completion of the projects the machineries and equipments need to be kept in good condition. Details of the machineries and equipments purchased for different projects are shown below.

a). Name of the Project – RKVY KARI LAND

Sl. No.	Name of item	Date of Purchase	Amount (Rs)
1	BOD incubater	20.05.2009	46,633
2	Thermo hygrometer	26.08.2009	3,942
3	Digital pH meter	29.08.2009	3,825
4	Digital Conductivity meter	29.08.2009	5,573
5	Sony High definition Handy cam	23.09.2009	58,820
6	Rotet UV chamber	24.09.2009	12,84,021
7	Hot air oven	05.10.2009	17,299
8	UPS system online	10.11.2009	1,40,569
9	5 KVA UPS	20.08.2010	1,25,500
10	Air Conditioners	22.12.2009	51,000
11	Microscope	08.12.2010	1,58,350
12	Fluorescent Ring illuminator	29.03.2010	9,500
13	Laptop & Computers	06.03.2010	51,480
14	Moth Scale Free Chamber	23.03.2010	9,750
15	Water still	29.03.2010	11,800
16	Refrigerator	20.09.2010	15,600

b). Project – Mechanisation of small rice farms : Model development.

1	Red land Transplanter	27.03.2012	1,90,600
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c). Project – Hariyali Project.

1	Digital Photo copier / Printer	28.08.2008	48,333
2	Colour Printers	28.08.2008	20,706
3	HCL Computer	28.08.2008	29,255
4	Digital camera	20.03.2009	12,990

Immediate steps may be taken to prepare the Central Stock Register and transfer all these equipments into that register.

(As per Para No.5 of A/N 2011-12)

3.2.19.5 Auction sale of Farm Products – Defects noticed.

On verification of files and connected records of auction sale of farm products for the year 2011-12, the following defects were noticed.

- i) Auction register not maintained. An auction register containing the details of products which are auctioned, auction amount, name of bidder etc. may be maintained.
- ii) Delay in receipt of auction amount. As per the conditions 3 and 4 in auction notices for coconut, the contractor must remit $\frac{1}{3}$ of auction amount (excluding EMD) within 7 days from the date of auction. $\frac{1}{4}$ of the balance amount should be remitted within 7 days on receipt of the acceptance quotation. Balance amount should be remitted in three equal installments before the first three harvests. But the balance amount was collected after 4 harvests which was not in conformity with the condition in auction notice.
- iii) Disparity in number of coconut trees auctioned and number of coconut trees harvested.

In auction notice of coconut trees (No. E2/623/2011(i) dated 28.02.2011) it is mentioned that the auction is conducted for the harvest of 1400 coconut trees approximately. But it is clear from coconut harvest register that the harvest was conducted from more than 1400 trees during all harvests.

Details of harvest

Harvest Date	No of Trees harvested
21.06.2011 to 04.07.2011	1411
12.08.2011 to 23.08.2011	1683
18.10.2011 to 24.10.2011	1484
08.12.2011 to 14.12.2011	1604
30.01.2012 to 06.02.2012	1652
20.03.2012 to 29.03.2012	1559

Average number of trees harvested during the period of contract comes to 1565 trees. This proves that number of trees estimated for auction was not correct. It caused financial loss to University. Immediate action shall be taken to update coconut tree register.

Explanation for the short comings mentioned above may be furnished.

(As per Para No.6 of A/N 2011-12)

3.2.19.6 Development of Model Water Treatment Unit – A model project for solving clean water scarcity problem in Kuttanad.

People of Kuttanad faces clean water scarcity throughout the year. The drainage of untreated sewage from the river catchments and unscientific agricultural activities result surface water contamination. Ground water in Kuttanad region is iron rich and acidic due to soil conditions and leaching. The Scientists in RARS, Kumarakom under the leadership of Dr. K.G Padmakumar, Associate Director has decided to establish a model water treatment Unit at RARS, Kumarakom for demonstration purpose. On the basis of the project report submitted, it was approved as a State plan Project. The project was implemented with a total expenditure of Rs. 19.15168 lakhs. The main aim of the project was to develop a model community water supply system with water harvesting. In this model water harvesting cum treatment plant, the effective cost of clean water is only 5 paise per litre. By implementing this project, the station could develop an economically and environmentally viable rain water harvesting structure and treatment unit which functions as a model for demonstration purpose. The entire team worked for the implementation of the project effectively need to be appreciated.

(As per Para No.7 of A/N 2011-12)

3.2.20 NARP(SR) VELLAYANI

(Audit Note for 2010-11, 11-12 No.LF(KAU)V4-352/2014 dated: 27.10.2014)

3.2.20.1 Arrears of pay and allowances drawn by Dr. Sheela. M.S. Excess claimed Rs.1,148/- to be Recovered.

While claiming arrears of pay and allowances by Dr. M.S. Sheela, Professor (CBV No. 262/3-11, cheque No. 003748 dated 25.03.2011) there was an excess drawal of Rs. 1,148/- for December 88 as detailed below.

She was on HPL for 26 days.

Salary due for 26 days	
Pay = (3700 x 26 / 2 x 31)	= 1552
DA	= 264
HRA	= 105
	<hr/>

1921

Salary drawn		
Pay = (3300 x 26 / 2 x 31)	=	1384
DA	=	235
HRA	=	105
		1724
Arrears eligible for the month	=	1921 - 1724 = 197
Arrears claimed for the month	=	1345
Excess claim	=	1345 - 197 = 1148/-

Excess amount claimed 1,148/- may be recovered and remitted to University under intimation to audit.

(As per Para No.3 of A/N 2010-11 & 11-12)

3.2.20.2 Refund of Security Deposit – violation of rules – 39,000/- disallowed

Refund of Rs. 39,000/- to M/s Thermofisher Scientific (vide D.D No.459057 dated 07.06.2011) being the security deposit placed for the supply of Atomic Absorption Spectrometer (AAS) is disallowed for the following reasons.

1. M/s Thermofisher Scientific has failed to supply AAS Model 3300 manufactured by their manufacturing facility at Cambridge, UK, in time.
2. Violation of condition for supply of the item was from the part of M/s Thermofisher Scientific because they had agreed to supply model 3300 manufactured by their manufacturing facility at UK (Document No. Q/TF/AAS/10615/K/08 dated 29.10.2008 which was enclosed with tender form offered this model). Instead of supplying the equipment of UK origin, the supplier tried to supply the equipment of China/Thailand origin.

As per rule 76(d) (iii) of Stores Purchase Manual the following action should have taken against the tenderer for the non performance of the condition agreed.

If a tenderer / contractor fails to deliver any of the stores within the time/period specified in the contract the purchaser shall without prejudice to its other remedies under the contract, deduct from the contract price as liquidated damages, a sum equivalent to 0.5% to 1 % of the delivered price of the delayed stores for each week of delay up to maximum deduction of 10 % of the contract price of the delayed stores / services. Once the maximum is reached the purchase may consider termination of the contract at the risk and cost of the contractor. (Rule 76(d) (iii) of Store Purchase manual). Instead of levying 10 % contract price (Contract Price 14100 USD + Rs. 1,00,000/- for essential accessories) from M/s Thermo Fishers, the security deposit was released to the firm. Audit Enquiry (AE No. 3) was given for furnishing the reason for releasing security deposit violating rules. No reply

has been furnished for the enquiry. Hence the expenditure of Rs. 39,000/- in this regard is disallowed in audit.

(As per Para No.4 of A/N 2010-11 & 11-12)

3.2.20.3 Register of Tender not maintained

Register of Tender as prescribed in Kerala Financial code Vol II form 15 not maintained in the station. A register is maintained in which name of tenderer, cost of tender form, DD number and EMD is only recorded. Date of receipt of tender and date of opening etc. are not recorded in the register. Since purchase of articles worth big amounts are frequently made in the station, immediate steps shall be taken to prepare register to tender as prescribed in Kerala Financial code Vol II Form 15.

(As per Para No.7 of A/N 2010-11 & 11-12)

3.2.21 COLLEGE OF AGRICULTURE, VELLAYANI

(Audit Note for 2011-12 No.LF(KAU) V4-354/14 dated: 29.10.14)

3.2.21.1 Annual increments sanctioned before declaring probation - Excess pay and allowances paid Rs. 87,498/- disallowed

Annual increments were authorised to Dr. Allan Thomas, Assistant Professor before declaring the completion of probation. This resulted an excess claim of Rs. 87,498/- as pay and allowances for the period from 07/2007 to 02/2010.

Dr. Allan Thomas was appointed as Assistant Professor and joined duty on 10.10.2005 FN. As per clause 9 part II of the Statute published vide Notification No. 31811/AGP4/72/AD dated 16.06.1972 (SRO No. 293/72) class 1 and class 2 employees shall be on probation for a period of two years on duty within a period of three years. So he is eligible for 2nd increment w.e.f. the date from which his probation has been declared. On verification of the personal file of Dr. Allan Thomas, it was observed that his probation has not been declared so far. He acquired Departmental Test Qualification during January 2010.

Consequent on pay revision under 2006 UGC package he was authorised pay as follows (pay slip issued vide pay slip No. ACV (1)319/11 dated 16.09.2011)

From

01.01.2006	Rs. 22,930
01.07.2006	Rs. 23,620
01.07.2007	Rs. 24,330
01.07.2008	Rs. 25,060
01.07.2009	Rs. 25,820
01.07.2010	Rs. 27,600

Up to the date from which his completion of probation is declared, he is eligible for pay @ Rs. 23,620/- from 01.07.2006 onwards. He has claimed arrears of 2006 UGC package vide CBV No. 139/1-12 for Rs. 3,73,580/-. Excess amount claimed vide this arrears bill comes up to Rs. 87,498/- as detailed below in the statement.

Detailed statement of excess arrears claimed by Dr. Allan Thomas, Assistant Professor.

Period of claim	Rate at which pay & DA admissible for the period	Rate at which pay & DA had been drawn previously	Rate at which arrears admissible	Rate at which arrears claimed	Excess amount claimed for the period	Remarks
07/07 to 12/07	23620 + 2126 = 25746	19829	5917	6691	774 x 6 = 4644	
01/08 to 6/08	23620 + 2834 = 26454	20673	5781	6577	796 x 6 = 4776	
07/08 to 12/08	23620 + 3779 = 27399	21657	5742	7413	1671 x 6 = 10026	
01/09 to 06/09 + ELS 01/09	23620 + 5196 = 28816	23063	5753	7510	1757 x 7 = 12299	
07/09 to 09/09 + ELS for 09/09	23620 + 6377 = 29997	24329	5668	8462	2794 x 4 = 11176	Drawn particulars are shown as per the drawn statement issued by the Administrative Officer, College of Agriculture, KAU, Vellanikkara, Thrissur for the period from 07/09 to 12/10
10/09	23620 + 6377 = 29997	29886	111	10066	9955 x 1 = 9955	
11/09 to 12/09	23620 + 6377 = 29997	27637	2360	10723	8363 x 2 = 16726	
01/10 to 02/10	23620 + 8267 = 31887	29873	2014	10962	8948 x 2 = 17896	
Excess arrears claimed for the period from 01/2006 to 02/2010 – Rs. 87,498/-						

The excess amount claimed Rs. 87,498/- shall be recovered and remitted to University under intimation to audit.

Action shall also be taken to recover the excess pay and allowances paid to Dr. Allan Thomas, Assistant Professor from 03/2010.

(As per Para No.3 of A/N 2011-12)

3.2.21.2 Arrears of 2006 UGC package – Excess drawal Rs. 45,445/- disallowed

Arrears of 2006 UGC package was claimed by teachers during 2011-12. A total amount of Rs.45,445/- was claimed excessively by the following teachers as detailed below.

Sl. No.	Name & Designation of Officer	Period of Claim	Details of Bills in which arrears claimed	Arrears Claimed	Arrears Admissible	Excess Amount Claimed	Remarks
1	Dr. Abdul Vahab.M Professor	SEL for 20 days during 2006-07	CBV No. 8/1-12. BR No 2171/11-12	18,881	11,048	7,833	Instead of drawing arrears for 20 days, he has claimed arrears for 30 days
2	Dr. Gokulapalan.C. Professor.	SEL for 2008-09	CBV No. 16/1-12 BR No. 2169/11-12	20,533	19,849	684	Instead of deducting drawn amount Rs. 49,584 from due amount, deducted only Rs. 48,900
3	Dr. B.K. Jayachandran Professor.	SEL for 2006-07	CBV No. 17/1-12 BR No. 1876/11-12	19,385	17,018	2,367	SEL was sanctioned as on 16.10.2006. Hence he was eligible for 2% of DA. But 6% of DA was claimed while claiming arrears.
4	Dr. K.S. Meenakumari. Professor.	07/09 – 10/09	CBV No. 27/1-12. BR No. 2532/11-12	25,845 per month	25,326 per month Total for the period = 519 x 4 = 2,076	519 per month	Drawn particulars were shown erroneously
5	Dr. R. Prakash Professor	02/06	CBV No. 30/1-12 BR No. 2310/11-12	20,178	18,176	2,002	He was on one day strike on 03.02.2006. Instead of claiming due salary for 27 days he has

							claimed salary for 28 days. Drawn amount for 27 days was deducted from the due amount.
6	Dr. Shehana, Professor	02/06	CBV No. 38/1-12 BR No. 1948/11-12	22,370	18,033	4,337	Drawn particular for the month was shown erroneously. Instead of deducting Rs. 34,414/- from due amount, only Rs. 30,077/- was deducted
7	Dr. Shailaja. S. Professor	SEL for 2008-09	CBV No. 39/1-12 BR No. 2172/11-12	24,988	20,533	4,455	She was sanctioned SEL for 30 days as on 20.06.2008. (As per pay slip No. ACV(3) 102/86 dated 20.06.2008). Hence she was eligible for pay and DA admissible during 06/08. But she has claimed pay and DA admissible from 7/08
8	Dr.k. Sudharma, Professor.	SEL for 20 days during 2006-07	CBV No. 42/1-12. BR No 2540/11-12	19,174	12,783	6,391	She was sanctioned SEL for 20 days as on 01.04.2006. She has claimed arrears of EL for 30 days
9	Dr. R. Vijayan, Professor	SEL for 2009-10	CBV No. 53/1-1 2BR No. 2542/11-12	43,022,722		15,300	Instead of deducting DA drawn Rs.17,040/- only Rs. 1,740/- was deducted. Hence the difference 17040 - 1740 = 15,300 is to be recovered
TOTAL AMOUNT DISALLOWED				Rs. 45,445/- (Rs. Forty five thousand four hundred and forty five only)			

(As per Para No.4 of A/N 2011-12)

3.2.21.3 Excess wages paid to Security Guards – Decision of the Executive Committee – not implemented – immediate action to be taken

Security Guards were engaged on daily wages @ Rs. 150/- per 12 hour duty w.e.f. 04.06.2008. As per GO(P) No. 307/2009/Fin dated 28.07.2009, wages of security guards was enhanced to 200/- w.e.f. 01.08.2009. This enhancement of wages was sanctioned to security guards working in Kerala Agriculture University w.e.f. 28.12.2010 as per proceedings No. GA/F1/1622/09 dated 28.12.2010. As per GO(P) No. 204/2011/Fin dated 02.05.2011 daily wages of security guards was enhanced to Rs. 350/- per day w.e.f. 01.04.2011. This G.O was enclosed by the Comptroller vide Endt on BG/A1/19188/11 dated 28.05.2011. No order has been issued by the University to enhance the wages of Security Guards working in Kerala Agricultural University. But the Dean paid wages to the security guards @ 350/- per day w.e.f. 01.04.2011. The Dean also requested clarification from the Comptroller vide Lr.No. GL/B2/3169/2011 dated 18.08.2011 regarding the payment of enhanced rate. The Comptroller clarified that the security guards working in College of Agriculture, Vellayani are not eligible for enhanced rate of wages as they were not appointed against sanctioned post (Lr.No. BG/A2/19188/2011(iii) dated 03.09.2011 of the Comptroller). The Registrar also agreed with the clarification of the Comptroller (Lr. No. GA/F1/12039/12 dated 17.05.2012 of the Registrar). Even after from the clarification from the Comptroller, the security guards were paid @ Rs.350/- per day. After getting clarification from the Registrar, the Dean requested to ratify the payment of enhanced rate of wages to security guards @ 350/- per day.

The matter was placed before the 511th Executive Committee Meeting and the Committee decided to recover the excess payment made to the Security Guards from the officers responsible. On the basis of the decision of the Executive Committee, the Registrar directed the Dean to take immediate action to fix the responsibility to recover the excess payment of Rs. 4,97,775/- (Rs.Four lakh ninety seven thousand seven hundred seventy five only) to the Security guards from 01.04.2011 to 30.04.2012 (Lr No. GA/F1/12039/12 dated 19.02.2014 of the Registrar). No action has been taken till the date of audit to fix the responsibility and to recover the excess payment made to the Security Guards. Immediate action shall be taken to fix the responsibility and to recover the loss sustained to University due to excess payment of wages to Security Guards.

(As per Para No.5 of A/N 2011-12)

3.2.21.4 Expenditure made after conducting training classes in Rashtriya Krishi Vigyan Yojana Project objected – Rs.4,335/-

As per CB No. 1300/11-12 an amount of Rs. 60,000/- was seen sanctioned as advance for RKVY Project, 'Boosting vegetable production in Kerala through technology innovation & mission mode activities for food and nutrition security'. This amount was

sanctioned vide order No. SP(2) 11302/09(i) dated 13.01.2012 for conducting one day classes for farmers during the month of January 2012. This amount is adjusted vide CBV. No. 481/3-12 dated Rs. 62,620/-.

While verifying the adjustment vouchers and files it is observed that several payments were made for other activities related to the project after the date of last training programmes. The last training programme was conducted on 25.02.2012. Drawing advance for a particulars purpose and utilizing the amount for another one is not in order. Details of the amount spent after the training programme is shown below.

Bill No.	Amount	Date	Details of expense
796 Nath Traders, Karamana	430	29.02.2012	Battery service charge
2813 Babas Studio, TVPM	700	02.03.2012	Frame Lens
1308 PKC Carmate	350	02.03.2012	Air freshner
22020 Trivandrum Ex-Service mans Automobile Engineering and Transport Industrial Co Operative Society	2,855	02.03.2012	Vehicle maintenance
Total	4,335		

The expenditure incurred from the non utilised position advance sanctioned to the training purpose is not in order. Hence Rs.4,335/- is held under objection.

(As per Para No.5 of A/N 2011-12)

3.2.22 AICRP ON POULTRY FOR EGGS

(Audit Note for 2009-10 No. LF(KAU)SC1-1625/10 dated 15.9.2010)

3.2.22.1 Non implementation of ICAR direction for the reduction of Staff strength in the Scheme

The regular Staff Position was reduced to 4 for XI Plan in each AICRP unit by ICAR vide Letter No. PA/ADG (AP & B/ 2007 dated 12.12.2007 (intimated as per file No. AICRP/691/225 dated 6.4.2009 from the Project directorate on Poultry). But in the letter to the comptroller No. 22/277/09 dated 17.9.09, Senior Scientist requested all Staff pattern including labourers to be retained as if done in the previous year of XI Plan and necessary alternate arrangements to be made from the duty to met the excess expenditure for the smooth functioning of this schemes. Comptroller directed in letter No. EP/B2-16480/09(ii) dated 16.10.09 to abide by the rules imposed by the funding agency i.e ICAR in this regard, since they are the sanctioning authority of "Manpower" in the scheme promoted by them. Because of the ways and means position university is not in a position to bear the additional commitment towards the pay and allowance for the excess staff than permitted working in the scheme. But no action was taken to reduce the staff strength of

the scheme. Due to the uncertainty in fixing the staff strength of the scheme, Director of Research denied to issue administrative and Technical sanction for continuance of the scheme for 2009-10.

(As per Para No.5 of A/N 2009-10)

3.2.23 SCHEME-IVTH WORLD WATERFOWL CONFERENCE CONDUCTED DURING NOV. 11-13, 2009 IN ASSOCIATION WITH WPSA (INDIAN BRANCH)

(Audit Note for 2009-10 No.LF(KAU) SC1-50/10 dated 8.1.10)

3.2.23.1 Advertisement in the Souvenir – Advertisement charges not received

An amount of Rs. 60000/- as detailed below has not yet been received being charges for advertisement in the souvenir released in connection with the 4th World Waterfowl Conference 2009.

	Name of Advertiser	Amount
1	Project Directorate on Poultry, Hyderabad	10000
2	MILMA	10000
3	ASCAD, Animal Husbandary Department, Kerala	10000
4	UFP CK	5000
5	Central Poultry Development Organization, Bangalore	25000
	Total	60000

Action may be initiated to settle the invoices urgently.

(As per Para No.9 of A/N 2009-10)

3.2.23.2 Digital Camera purchased – to be transferred to Central Stock Register

As per CBV No. 07/12/09 an amount of Rs. 25,000/- was incurred towards the cost of camera for photographing of events in connection with the conference. This item was also taken into the Stock Register of the project (page no. 34). This item should be transferred to the Central Stock Register of the station under intimation to audit, since the particular project has been completed.

(As per Para No.10 of A/N 2009-10)

3.2.24 DEVELOPMENT OF INNOVATIVE FARM MECHANIZATION PACKAGE FOR 2011-12 & 2012-13 AT KCAET, TAVANUR

(No. LF(KAU) SC3-5/2013 dated: 5.3.2013)

3.2.24.1 Purchase of coconut dehusker - irregularity CBV 28-3/11-12 Rs.109000/-

Payment for the purchase of coconut dehusker was made to M/s Kovai Classic Industries, Coimbatore on the basis of invoice from the firm. The payment invoice is with

the inscription of stock entry "will be entered stock as and when received". The purchase is not mad by resorting to tender. Since the payment was made without any agreement, the firm did not deliver the item and after the lapse of four months the amount was refunded on 31.7.12. For the above reasons the expenditure is not treated as eligible for grant in aid.

(As per Para No.6 of A/N)

3.2.24.2 Purchase of machinery- store purchase manual- provision not observed

Purchase finished, available in open market machinery items are purchased in the scheme without observing the provisions in store purchase manual. Tenders were not invited in any case except in the case of water logged harvester. The purchases are based on the invoice of the firm. Since almost all the items are available in market, evasion of tender notification is clear violations of manual and code.

Item of machinery & amount	Name of Firm (M/s)	Remarks
1. Coconut Dehusker Rs.109000/-	Kovai Classic Industries, Coimbatore	Item not supplied amount refunded after a lapse of four months
2. Purchase of mould bound plough and cage wheel with career stand Rs. 58500/-	Ganga motor, Valanchery	A locally fabricated item
3. Rotovator and post hole digger Rs. 249746/-	Farm Implements (India) Pvt. Ltd. Chennai	Actual data of receipt of item is not entered
4. Coconut climber 2nos Rs. 16646/-	ARS, Mannuthy	Stock entered on the data of payment only one number is in physical stock as on the date of audit.
5. High pressure cleaner Rs.8100/-	Kavungal Agencies , Thrissur	-

(As per Para No.7 of A/N)

3.2.25 INTEGRATED AGROMET ADVISORY SERVICES THROUGH VRCS – KAU – KUSAT ISRO PROJECT

(Audit Note for 2010-11 No.LF(KAU) SC1-1014/12 dated 11.6.2012)

3.2.25.1 Diversion of project fund: Air fare to Australia Rs.49500 objected

As per CBV No. 15-6/10 a sum of Rs. 49500 has been paid to M/s Travelogies Pvt.Ltd. Warriam Road, Kochi, being the air fare to Peth(Australia) of Project Director.

On the invitation of Prof. Bill Loudon, Acting vice – chancellor of the University of Western Australia, vide letter Date 25.05.09. Hon. vice Chancellor of Kerala Agricultural University and Prof. GSLHV Prasada Rao visited the University during 27th to 30th July 2009. The purpose of this visit as per the letter of invitation are;

- (i) Assistance in establishing an under graduate programme related to climate studies at KAU.
- (ii) Explore opportunities for potential collaboration in agriculture and natural resource management, research and post-graduate training.
- (iii) Sign a memorandum of understanding between the two Universities.

Subsequently Prof. GSLHV Rao travelled to Australia and travelling expenses claimed from the ISRO funded scheme, without the consent from the funding agency.

In these circumstances, the following observations are made in audit

- (a) The scheme is a collaborative project between KAU, CUSAT and ISRO. University of Western Australia is not a party to this project.
- (b) As per the letter No. ISRO/ASP/Kerala date 19.05.2008 of Dr. T.G.K. Murthy, Programme Director, Atmospheric Science Programme, he conveyed ISRO Chairman's wish that the project should lead to information flow to the farming community through the VRC network being established in Kerala. But the journey to Australia does not accomplish this objective.
- (c) The practice of diverting funds of externally aided projects is to be curtailed.
- (d) The purpose of visit is not associated with the objectives of the scheme.

In these circumstances, the TA paid (Rs.49500) out of this scheme fund is objected.

(As per Para No.4 of A/N for 2010-11)

3.2.25.2 Stock Register, bills etc. not produced – expenditure objected- Rs.248342/-

For the various items purchased, a sum of Rs. 2,48,342/- is seen paid to Dr. H.S Ram Mohan, Professor of Meteorology CUSAT, vide CBV 16-6/10. Even though the intimation for audit was communicated well in advance, the basic documents/records such as stock Registers, bills etc. had not been made available. In this circumstances, audit could not assess the admissibility of the amount expended in this regard. Hence the amount of Rs. 2,48,342/- paid to Dr. H.S. Ram Mohan is held under objection and not reckoned for grant-in-aid.

(As per Para No.5 of A/N for 2010-11)

3.2.26 KRISHI VIGYAN KENDRA, PALAKKAD

(Audit Note for 2011-12 No. LF(KAU) SC1-1859/12 dated: 27.02.2013)

3.2.26.1 Soil Testing Lab at KVK found un necessary

a) A soil testing lab was set up at KVK Pattambi in 2005 with the financial assistance of ICAR for the effective soil management at that location. During 2004-05 an amount of Rs. 50 lakhs was allocated for the purchase of lab equipment. Even though a full fledged lab was setup here, no activities were seen conducted during the last five years. Audit had made repeated remarks in this regard and directed the authorities to take necessary steps for the effective usage of the lab and generate income through this. But no income was generated from the lab activities up to the year 2010-11. From this it can be assumed that the lab has been kept idle for the last five years. It is explained by the authorities that there is a soil testing lab under the Kerala Agricultural Department located near KVK premises and farmers can test their soil sample there at free of cost. But in KVK a fee of Rs. 100/sample will be levied from the farmers, for these reasons farmers are not approaching here for soil testing. So audit observed that the setting up of a lab expending lakhs of rupees without proper planning is really un necessary and more waste of public money. Hence the necessity of the STL at this station has to be reviewed and proposal for shifting the same to another station where the STL is most needed may be considered to avoid loss of revenue.

b) Income received during 2011 - 12 - not real

During 2011 - 12 as part of the implementation of two schemes STL of KVK collected Rs. 31,000 for soil testing at the fag end of the financial year. Details a follows

Sl. No.	Rt No. Date	Scheme	No. samples	Amount
1.	1/50842 dtd. 29/03/12	Assessment of different crop establishment method in rice	160 @ 100	16,000
2.	2/50842 dtd. 29/03/12	Farmer participatory evaluation of crop management practices in upland rice	150 @ 100	15,000
				31,000

Collection of Fee at the fag end of the year from the scheme will only help to enhance the expenditure of the concerned, schemes with in the time limit as directed by the funding agency. As an agency for the extension of Agricultural activities KVK shall be responsible

for obtaining the objectives as directed by the ICAR (STL sanctioned for developing effective soil management system in that location). The above samples could be tested at free of cost in the nearby STL in Government. As KVK is imposing fee for soil testing, Farmers are not approaching the station for soil testing. So the objective STL in KVK is not fruitful, though a huge amount has been expended in this regard.

(As per Para No.3 of A/N for 2011-12)

3.2.27 RSVY-POPULARISATION OF LABOUR SAVING MACHINERY FOR MANNARKKAD & SREEKRISHNAPURAM BLOCKS FOR 2007-08
(No. LF(KAU) SC3-813/13 dated: 26.10.2013)

3.2.27.1 Handing over of assets - Non transparent – Payment objected.

CBV No. 144-12/07	Rs.15,30,400/-
CBV No. 145-12/07	Rs. 3,49,440/-
CBV No. 146-12/07	Rs. 2,13,800/-
TOTAL	Rs.20,93,640/-

[Audit Enquiry No.3]

The objectives of the project was to select and procure power operated, labour saving agricultural machines and to provide training to operate and maintain those machines. Kerala Agricultural University had to procure the equipments and provide trainings, technical support and also transfer the assets to the selected groups under the supervision of Assistant Directors of Agriculture.

Principal Investigator purchased the following equipments and entered into stock.

1	Basin Litter with power tiller fitted with Rotavator Coconut Basin Litter standard attachments – 2 Nos.	Rs. 2,13,800/-
2	New Holland Model 3230 Tractor with toolkit, Engine operated weed cutter VST tiller, Augur, Posthole digger of various sizes, cultivator, Furrower leveler, Heavy upland leveler engine operated pit digger – 2 Nos.	Rs. 15,30,400/-
3	Tractor operated Rotavator pit digger – 2 Nos.	Rs. 3,49,440/-

These machines were handed over to two groups as per entries in stock register.

In the stock register acknowledgement for receiving the items are seen recorded. Agreements in stamp paper worth Rs.50/- of two groups of each Block Signed only by the secretaries of each group are also kept. In the agreement, the details of items are not seen written. The selected Group Secretaries are

- (i) Sri. C. Muhammed Basheer, Mannarkad Block, Kera Karshika Seva Samithi No. CA.84/07 and
- (ii) Sri. P. Chandrabhakaran, Sreekrishnapuram Block, Kera Karshika Seva Samithi No. 92/07.

The agreements by both the samithi's were executed on 18.09.2007. The signature of respective secretaries are there in the agreements, but the Registration No. of Samithi is recorded as CA.84/07. As per stock register the machinery were handed over to one Sri. Joby. V. K for Mannarkad Samithi. In the above circumstances audit offers the following remarks:-

- 1) The Procurement of machinery alone was done. Training, Monitoring etc. were not done.
- 2) The Machinery were handed over to the samithi without intimating District Collector, Palakkad. They were not transferred to the samithies by the officer authorized to do it, i.e, Assistant Director of Agriculture.
- 3) The assets created out of public money should be registered in the name of officer who created it. In this case the machinery should have been registered in the name of District Collector or Assistant Director of Agriculture and the machinery should have been handed over to the samithy only on specific terms and conditions.
- 4) Both samithis were registered in the year, 2007 only. The functioning of the groups selected was not ascertained and recommended by any competent authority.

For the above reasons, the non alienation and encumbrance of assets has not been safeguarded. The present position of assets, functioning of samithis etc. may be verified and reported.

The payment is held under objection till a satisfactory reply is furnished.

(As per Para No.5 of A/N)

3.2.28 GOK 'SUGANDHI' INTEGRATED PEPPER DEVELOPMENT PROJECT BY KAU FOR 2010-11

3.2.28.1 Purchase of equipments – Charge free items not received Amount of Rs.12,50,000/- objected in audit

An expenditure of Rs.12,50,000/- (US\$27,000) was incurred vide CBV No.139-3/11 (Cheque No. 285916/31.3.11) for the purchase of one computer controlled true

double beam "Atomic Absorption Spectrometer". The equipment is purchased from M/s Analytik Jena AG, Germany through M/s Shiva Global Technologies, 39, IIIrd Floor, Dayanand Vihar, Vikas Marg, Extn, Delhi – 110092. The stock of the equipment with accessories as per proforma invoice dated 14.2.11 have been entered in the stock register for the scheme in page 5.

In the proforma invoice it was noted that personal computer, Air Compressor, Regulators, Fume Hood and voltage stabilizer will be supplied by Shiva Global Technologies "Free of Charge". But these items are not seen received and taken to stock. On enquiry, it was specified that these items will be supplied on completion of the installation. Action may be taken to complete the installation and to obtain the charge free items. Details of the same may be intimate to audit.

(As per Para No.3 of A/N for 2010-11)

PART - IV

SANCTION AUDIT OBSERVATIONS ON SANCTION

Realization of Pension contribution

4.1 Levy of Pension Contribution - irregularities

As per Rule 146 of Part I KSR, recovery of Pension Contribution (PC) and leave salary (LS) should be 15% and 10% of the maximum of the Scale of Pay respectively. If the scale has been revised or the employee got promoted in the parent department. PC and LS at the same rate should be recovered on the revised/promoted scale of leave salary were paid by the foreign employer, the rate of PC shall be 15%. As per G.D to Rule 146, the recovery of PC and LS should be in whole rupees, rounding off to the next higher rupee done at initial stage. As per Rule 150, PC and LS should be levied annually within 15 days from the end of each calendar year or at the end of foreign service. The delay in remittance of PC and LS will lead to imposing of interest @ 2 paise per day per Rupees 100/- from the date of default. Though the above conditions are applicable to the employees of Kerala Agricultural University, in many cases, they were not complied with.

The file of pension contribution do not contain the major and important communications such as orders of deputation, orders of further extension of periods, date of relief, date of reporting for duty at borrowed institution, scale of pay at the time of relief, subsequent promotion enjoyed with continuation in deputation, date of option with scale of pay for further pay revision, date of return to duty on completion of tenure of foreign service etc. Copies of orders/letters of other vital informations may be incorporated with the file. So as to make the file self explanatory.

Short levy of tax and other irregularities are detailed below. (Audit Enquiry No. 10)

Sl. No.	Name & Designation, Deputation Firm	Amount of Leave Salary & Pension Contribution collected	Amount due	Short collection/ Remarks
1.	Dr. T.R. Gopalakrishnan, Associate Professor, on deputation to VFPCK from 08.11.06 to 06.11.08 Pen.B2/625/08	15% of Pension Contribution @ maximum of the scale of pay Rs. 16400-22400+50% of DP Rs. 1,20,792	Pension contribution @ 15% of maximum of the revised scale of pay + 67000 + AGP10,000 Rs. 2,77,200	Rs. 1,56,408
2.	Dr. K. Umamaheswaran, Associate Professor on deputation to VFPCK from 25.04.07 to 31.10.08 Pen.B2/625/08	15% of Pension Contribution @ maximum of the scale of pay Rs. 16400 - 22400+50% of DP Rs. 91,728/-	Pension contribution @ 15% of maximum of the revised scale of pay + 67000/- + AGP10,000/- Rs. 2,09,825/-	Rs. 1,18,097

3.	Sri. M. Sureshkumar, Assistant to Kerala Women's Commission Pen.B2-15576/08 from 01.02.08 to 06.02.12	15% of the maximum of the scale of pay 9590-16650 from 01.02.08 to 31.12.10 and 15% of the maximum of the revised scale of pay of Rs. 16980 - 31360 from 01.02.11 to 06.02.12 Rs. 1,57,064 (Amount collected for 01.07.09 to 31.12.2010 = 44,955/-)	Option of the revised scale and particulars of pay fixed were not available. Amount of pension contribution due to @ 15% of the maximum of the scale of pay Rs. 16980 - 31360 for the period from 01.07.09 to 31.12.10 Rs. 84,672/-	Rs. 39,717/-
4.	Dr. P.S. Geethakutty, Associate Professor on deputation to NIRD, Hyderabad from 30.05.2007 to 13.01.2011 Pen.B2-15577/08	11% of Basic pay on Leave Salary and 20% of the maximum of the scale of pay as PC, collected same rate for revised pay and scale of pay collected from 4.2010 onwards. total amount collected is Rs.493670/-	L S and PC being the maximum of the revised scale of pay for the entire period : 606375 (-) Leave salary paid on availing of leave 9090 Total Due 597285	Rs.103615/-
5.	Dr. M. Muraleedharaprasad Professor on deputation to NIRD, Hyderabad 1.8.2008 to 15.6.10 Pen. B2 - 23902/2009	LS and PC collected @ 11% of the maximum of then existed scale of pay. Total amount collected was Rs. 278396/-	PC and LS being the maximum of the revised scale of pay for the entire period due : 433130 (-) amount collected : 278396	Rs.154734/-
6.	Sri. K. Harilal, Selection Grade Assistant, on deputation to Commissionerate of Entrance Examinations, Thiruvananthapuram 05.03.2007 to 23.07.2010 File No. Pen.B2/42355/2000	Pension Contribution collected @ 15% of maximum of the scale of pay of Rs. 9590-16650. Total amount collected for the period is Rs. 98,572/-	The scale of pay has been revised to Rs.16980-31360 w.e.f. 01.07.2009. The arrears on revision has not been claimed.	Whether the officer has been returned to parent department or still continuing on deputation is not available from the file. The rate of Pension Contribution has not been rounded off to the nearest rupee at the initial stage. Contribution

				from 3/08 to 3/09, 4/09 to 12/09 were remitted by D.D. dated 19.06.10 and 03.02.10 respectively, but interest for delayed remittance has neither been demanded nor remitted.
7.	Sri. Saleel. M.E., Administrative Assistant on deputation to the Commissionerate of Entrance Examination, Thiruvananthapuram 17.02.2007 to 10.05.2011 Pen.B1/31701/99	Pension contribution for 17.02.07 to 10.12.07, 01.02.08 to 31.12.08 & 01.04.09 to 10.05.11 were collected and total amount is Rs. 1,37,453/-	The position from 11.02.07 to 31.01.08, 01.01.09 to 31.03.09 were not detailed nor Pension contribution collected.	Particulars of subsequent promotions & effective dates were not recorded.

4.2 Due amount not received

File Pen. B2/10349/12

Sri. Santhosh. C.R., Assistant was sanctioned deputation to SSA-BRC, Chokli from 21.05.2010. The service of the deputationist has been transferred to KVASU w.e.f. 01.05.2011 on trifurcation of the erstwhile Kerala Agricultural University. The pension contribution at pre - revised rate for the period 21.05.10 to 31.12.10 has been remitted to Kerala Agricultural University in 02/2011. The Pension Contribution on revised scale of pay for the period of service in Kerala Agricultural University has been remitted to the account of KVASU. In letter dated 22.05.14 requested to the B.P.O., SSA to remit the due share to the Account of Kerala Agricultural University. Till date the due amount has not been received into the account.

4.3 Orders of sanction of deputations, orders for continuation, scale of pay, etc., not available File: Pen.B2/29311/98

Sri. Hirosh Kumar. K.S., Training Assistant, KVK, Ambalavayal was granted deputation to CDIT, Thiruvananthapuram for two years from 1.08.1998. Later he reported at Kerala Agricultural University on 18.08.03. He was again granted deputation for one year and was relieved from the service of Kerala Agricultural University on the AN of

16.10.2003. As per the entries relating to the remittance of Pension contribution, he had continued on deputation till 01.09.2011. The orders of continuation of deputation has not been recorded in the Register nor any copy or reference there of in the file. The Pension Contribution collected was on the basis of 2004 pay revision scales. Audit has to point out:

- i) The copies of orders of sanction of deputation and continuous sanction may be produced.
- ii) Non adherence to the conditions stipulated in the rules for collection of Pension Contribution at revised rates, fine for delayed remittance may be explained and loss there of to be recovered from the officers at fault or from the deputationist without delay.

4.4 Performance Audit Report

The Performance Audit Report issued as per LF(KAU)G1-191/2013 dated 08.03.2013/15.03.2013 also be treated as part of this Audit Report and is appended.

PART - V

REVIEW OF AUDIT

REVIEW OF AUDIT

5.1 The Total Receipts and Expenditure for the years 2009-10, 10-11 and 11-12 as follows.

Year	Receipt	Expenditure
2009-10	2208935056	2165803544
2010-11	2765498067	2211387518
2011-12	2997661369	2986807809

Out of the above expenditure an amount of Rs. 1193586/- is disallowed and Rs. 8101890/- is objected. An amount of Rs. 18556103/- is lost to the University Fund. An amount of Rs. 300 is lost to the State Government. Details are the following.

5.2 Abstracts

Sl. No.	Para No.	Amount Disallowed	Amount objected	Amount Lost to University Fund	Officer Responsible
1	1.1.2(g)			179641	Sri. R. Jayakumar Senior Financial Officer Comptroller (i/c)
2	2.5			18034375	Sri. R. Jayakumar Senior Financial Officer Comptroller (i/c)
3	3.1.1	238452 152739			Sri. Sureshbabu, Executive Engineer, Engineering Division, KCAET, Tavanur
		85713			Sri. Loukose B. Assistant Engineer, Electrical Subdivision, Vellanikkara
4	3.1.2		1272074		
			4000		Dr. K. Harikrishnan Nair
			179992		Dr. K. Harikrishnan Nair
			5000		Dr. V.S. Devadas, Associate Director
			84000		Dr. V.S. Devadas, Associate Director
			32500		
			30000		Dr. K. Harikrishnan Nair
			2500		Dr. Sverup John
			16000		Dr. A. Sukumaran
			41000		Associate Dean
			37750		
			200000		Dr. Neema V.P Principal Investigator to RKVY Project to Paddy Mission

			5500		Dr. K.C. Aipe Professor & Head
			28500		Dr. Manomohan
			10000		Dr. E. Nanu
			378087		Dr.P.C. Saseendran
			222649		Dr. Arthur Jacob
			27064		Professor & Head
5	3.1.3		121784		
			102957		Dr. C.T Abraham
			18827		Associate Dean
6	3.1.4		292942		
			188460		Dr. V.P. Neema
			104482		Professor & Head
7	3.1.5.1				
	a(i)			16000	Dr. Arthur Jacob Professor & Head
	b(i)			9135	Dr. Arthur Jacob Professor & Head
	b(ii)			30000	Dr. Arthur Jacob Professor & Head
	c			1519	Dr. Arthur Jacob Professor & Head
8	3.1.5.2				
	d			-	
9	3.1.5.3				
	e			717.25 kg market value	Dr. Pushpalatha Professor & Head
10	3.1.5.4				
	f			117390	Dr. M. Govindan, Associate Dean
11	3.2.1.1				
	(i)			24000	Dr. M.K. Sheela
	(ii)			50000	Director of Extension
12	3.2.1.2		76069		Dr. Mareen Abraham Associate Professor COA, Vellayani
13	3.2.1.4				
	(A)		166733		Dr. E.U. Rajan Associate Professor, Director of Students Welfare (i/c)
	(C)		12500		"
14	3.2.1.5	2175			Dr. K. Velayudhan Kutty Assistant Professor, KCAET, Tavanur
15	3.2.2.2	37971			Sri. Suresh Babu Director of Physical Plant

16	3.2.2.3	18753			Sri. Suresh Babu Director of Physical Plant
17	3.2.2.4			300 (State)	Sri. Suresh Babu Director of Physical Plant
18	3.2.2.5		193025		Sri. Suresh Babu Director of Physical Plant
19	3.2.2.6				
	(a)	7580			Sri. Suresh Babu Director of Physical Plant
	(b)	89540			Sri. Suresh Babu Director of Physical Plant
20	3.2.2.7		1063329		Sri. Suresh Babu Director of Physical Plant
21	3.2.3.5			44928	Dr. C.T. Abraham Associate Dean
22	3.2.6.1		173188		
			119128		Dr. Manomohanan
			54060		Dr. Jayasree Sankar
23	3.2.6.2		46480		Dr. Manomohanan
24	3.2.6.3		38063		Dr. Manomohanan
25	3.2.6.4	4960			Dr. Jayasree Sankar
26	3.2.6.5	400			Dr. Jayasree Sankar
27	3.2.8.1	2250			Sri. Jose Mathew Professor & Head
28	3.2.9	8301			
			3410		Dr. K.Geetha
			4891		Dr. Sreekala S.S
29	3.2.10.3	38400			Dr. John Kutty
30	3.2.11.1		21176		Dr. Ratheesh P.K Assistant Professor & Head in charge
31	3.2.11.2	45000			Dr. Ratheesh P.K Assistant Professor & Head in charge
32	3.2.12.1	4224			Dr. T.N. Vilasini Professor & Head
33	3.2.12.3		213161		Dr. T.N. Vilasini Professor & Head
34	3.2.13.1		145000		Dr. S. Rageena Professor & Head FSRS, Sadanandapuram
35	3.2.14.1		5500		Dr. Kuruvila Varghese Associate Professor&Head
36	3.2.15.1		500000		Dr. S.Leena Kumari
37	3.2.17.2			49115	Dr. Arthur Jacob
38	3.2.17.4	7169			Dr. Arthur Jacob
39	3.2.17.6		71989		Dr. Arthur Jacob
40	3.2.18.1		35600		Dr. V.S.Devadas
41	3.2.18.2	8780			Dr. Laila Mathew
42	3.2.18.3	4886			Dr. Laila Mathew
43	3.2.19.1	7460			

	(i)	5957			Sri. K.G.Padmakumar Associate Director
	(ii)	1503			Dr. Anu G. Krishnan Assistant Professor
44	3.2.19.2	2239			Smt. K.B. Jaya Section Officer
45	3.2.19.3	1640			Sri. K.H. Siyad Permanent Labourer
46	3.2.20.1	1148			Dr. Sivaprasad Associate Director
47	3.2.20.2	39000			Dr. Sivaprasad Associate Director
48	3.2.21.1	87498			Dr. Sverup John Dean
49	3.2.21.2	45445			Dr. Sverup John Dean
50	3.2.21.3	497775			Dr. Sverup John Dean
51	3.2.21.4	-	4335		Dr. Sverup John Dean
52	3.2.25.1		49500		Dr. GSLHV Prasada Rao Project Director
53	3.2.25.2		248342		Dr. GSLHV Prasada Rao Project Director
54	3.2.27.1		2093640		Dr. M. Sivaswami Associate Professor
55	3.2.27.2		1250000		Dr. K.M. Sreekumar Associate Professor Padannakkad
	Total	1193586	8101890	18556103+300 (State Government)	

Joint Director

PART-VI

APPENDICES

Appendix I (a)

Vide Para No.1.2.2(a) of Part I

Fixed Deposits of Ear Marked Funds

KAU Employees Provident Fund

Fixed Deposit at District Treasury as on 31/03/2010

Sl.No.	FD Particulars	Amount	Rate of Interest	Maturity Date
1.	375790 25/8/2008	19000000	10%	25 Aug -11
2	423053 6/8/2007	10000000	9%	6 Aug -10
3	420091 17/8/2007	12000000	9%	17 Aug - 10
4	423156 5/9/2007	50000000	9%	5 Sep - 10
5	423421 6/11/2007	7500000	9%	6 Nov - 10
6	136199 4/3/2008	8900000	10%	4 Mar - 11
	Total	107400000		

Fixed Deposit at Sub Treasury as on 31/3/2010

Sl No.	FD Particulars	Amount	Rate of interest	Maturity Date
1	319981 dt.14/08/2007	198800	9%	14 Aug -10
2	319687 dt.3/05/2007	1300000	9%	3 May - 10
3	319728 dt 17/05/2007	2251000	9%	17 May - 10
4	339269 dt 17/05/2008	698000	8%	17 May - 11
5	339880 dt 28/08/2008	300000	8%	28 Aug - 11
6	292032 dt 13/05/2008	306000	8%	12 May - 11
7	319727 dt 18/05/2007	1200000	9%	18 May - 10
8	427533 dt 18/12/2008	73000	8%	17 Dec - 11
9	319822 dt 18/06/2007	319600	9%	18 June -10
10	498343 dt 28/12/2007	2150000	9%	24 Dec - 10
11	498377 dt 09/01/2008	607800	9%	7 Jan - 11
12	319618 dt 09/04/2007	5300000	9%	9 Apr - 10
13	292225 dt 23/10/2008	1000000	8%	8 Oct - 11
14	330120 dt 18/04/2008	3406000	8%	15 Apr - 11
15	292227 dt 23/10/2008	150000	8%	15 Oct - 11
16	292228 dt 23/10/2008	624300	8%	19 Oct - 11
17	319619 dt 09/04/2007	5300000	9%	9 Apr - 10
18	319626 dt 10/4/2007	5380000	9%	10 Apr - 10
	Total	80564500		

Grand Total

137964500

Total FD as on 31.03.2010

Rs. 13,79,64,500

Joint Director

Appendix I (b)
Vide Para No.1.2.2(b) of Part I
KAU Employees P.F. – 2010-11

Fixed Deposit at District Treasury as on 31.3.2011

Sl.No.	FD Particulars	Amount	Rate of Interest	Maturity date
1	375790 dt 25/8/2008	1900000	10%	25 Aug - 11
	Total	19000000		

Fixed Deposit at Sub Treasury as on 31.3.2011

Sl.No.	FD Particulars	Amount	Rate of Interest	Maturity Date
1	339120 dt 18/04/2008	3406000	8%	15 Apr - 11
2	292032 dt 13/05/2008	306000	8%	12 May - 11
3	339269 dt 17/05/2008	698000	8%	17 May - 11
4	339880 dt 28/08/2008	300000	8%	28 Aug - 11
5	292225 dt 23/10/2008	1000000	8%	8 Oct 11
6	292227 dt 23/10/2008	150000	8%	15 Oct.11
7	292228 dt 23/10/2008	624300	8%	19 Oct -11
8	427533 dt 18/12/2008	73000	8%	17 Dec - 11
	Total	6557300		

Total FDs of GPF as on 31.03.2011 - Rs. 2,55,57,300/-

KAU Employees Provident Fund 2011-12

Fixed Deposit - Nil

Joint Director

Appendix II(a)

Vide Para No.1.2.3(a) of Part I

DETAILS OF FDs OF WPF – 2009-10

Sl No.	FD No.	Date	Amount	Renewal due on	Treasury	Rate of Interest	Amount
1	JJ 241728	29.01.09	4 lakhs	29.01.2012	Dist. Treasury	11%	3667
2	JJ 005825	29.06.09	26 lakhs	03.03.2012	Dist. Treasury	10%	21667
3	JJ 005796	26.06.09	11 lakhs	26.06.2012	Dist. Treasury	10%	9167
4	AA 300058	01.08.09	5 lakhs	01.08.2012	Dist. Treasury	10%	4167
5	AA 300173	14.08.09	5.25 lakhs	14.08.2012	Dist. Treasury	10%	4375
6	AA 300756	27.11.09	30 lakhs	27.11.2012	Dist. Treasury	8%	20000
7	AA 300829	28.12.09	3.8 lakhs	28.12.2012	Dist. Treasury	8%	2533
8	JJ 424313	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
9	JJ424314	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
10	JJ 424315	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
11	JJ 424316	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
12	JJ 424317	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
13	JJ 424318	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
14	JJ424319	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
15	JJ 424320	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
16	JJ 424321	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
17	JJ 424322	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
18	JJ 424323	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
19	JJ 424324	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
20	JJ 42338	11.10.07	20 lakhs	11.10.2010	Dist. Treasury	8.5%	17708
Total -			4,05,05,000/-				

Total Investment as on 31.03.2010 - Rs. 4,05,05,000/-

Joint Director

Appendix II (b)
Vide Para No.1.2.3.(b) of Part I
DETAILS OF FDS OF WPF – 2010-11

WPF

Sl No.	FD No.	Date	Amount	Renewal due on	Treasury	Rate of Interest	Amount
1	JJ 241728	29.01.09	4 lakhs	29.01.2012	Dist. Treasury	11%	3667
2	JJ 005825	29.06.09	26 lakhs	03.03.2012	Dist. Treasury	10%	21667
3	JJ 005796	26.06.09	11 lakhs	26.06.2012	Dist. Treasury	10%	9167
4	AA 300058	01.08.09	5 lakhs	01.08.2012	Dist. Treasury	10%	4167
5	AA 300173	14.08.09	5.25 lakhs	14.08.2012	Dist. Treasury	10%	4375
6	AA 300756	27.11.09	30 lakhs	27.11.2012	Dist. Treasury	8%	20000
7	AA 300829	28.12.09	3.8 lakhs	28.12.2012	Dist. Treasury	8%	2533
8	JJ 424313	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
9	JJ 424314	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
10	JJ 424315	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
11	JJ 424316	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
12	JJ 424317	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
13	JJ 424318	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
14	JJ 424319	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
15	JJ 424320	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
16	JJ 424321	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
17	JJ 424322	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
18	JJ 424323	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
19	JJ 424324	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
Total -			3,85,05,000/-				

Total Investment as on 31.03.2011 - Rs. 3,85,05,000/-

Joint Director

Appendix II (c)
Vide Para No. 1.2.3(c) of Part I
DETILS OF FDS OF WPF – 2011-12

Sl No.	FD No.	Date	Amount	Renewal due on	Treasury	Rate of Interest	Amount
1	FD closed on 29/1/12 & new FD furnished as JJ 080130	29.01.12	4 lakhs	29.01.2015	Dist. Treasury	11% 9%	3667 3000
2	FD closed on 3/12 & new FD furnished as JJ 080285	29.06.09 06.03.12	26 lakhs	03.03.2015	Dist. Treasury Dist. Treasury	10% 8%	21667 17333
3	JJ 005796	26.06.09	11 lakhs	26.06.2012	Dist. Treasury	10%	9167
4	AA 300058	01.08.09	5 lakhs	01.08.2012	Dist. Treasury	10%	4167
5	AA 300173	14.08.09	5,25 lakhs	14.08.2012	Dist. Treasury	10%	4375
6	AA 300756	27.11.09	30 lakhs	27.11.2012	Dist. Treasury	8%	20000
7	AA 300829	28.12.09	3.8 lakhs	28.12.2012	Dist. Treasury	8%	2533
8	JJ 424313	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
9	JJ 424314	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
10	JJ 424315	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
11	JJ 424316	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
12	JJ 424317	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
13	JJ 424318	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
14	JJ 424319	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
15	JJ 424320	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
16	JJ 424321	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
17	JJ 424322	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
18	JJ 424323	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
19	JJ 424324	24.05.10	25 lakhs	24.05.2013	Dist. Treasury	8.5%	17708
Total -			3,85,05,000/-				

Total Investment WPF as on 31.03.2012 - Rs. 3,85,05,000/-

Joint Director

Appendix III (a)
Vide Para No. 1.2.5(a) of Part I
Employees FBS Fixed Deposit 2009-10
FBS FIXED DEPOSITS AS ON 31-3-2010

Sl.No.	FD Particulars	Amount	Rate of Interest	Maturity Date (M,D,Year)
1	664156 dt 18/6/2009(5/6/09)	250000	10%	6/5/12
2	664157 dt 18/6/2009(18/6/09)	1200000	10%	8/10/2012
3	292636 dt 20/11/2008	300000	11%	11/19/2011
4	339409 dt 2/6/2008	200000	10%	6/2/2011
5	211128 dt 1/12/09	250000	8%	12/1/2012
6	498029 dt 4/9/2007(1/9/2007)	100000	9%	9/1/2010
7	498788 dt 1/3/2008	550000	10%	3/1/2011
8	664042 dt 24/5/2009	400000	11%	5/24/2012
9	114945 dt 20/5/2009 (19/5/09)	500000	11%	5/19/2012
10	498254 dt 16/11/2007	300000	9%	11/16/2010
11	339842 dt 19/8/08(14/8/08)	300000	10%	8/14/2011
12	339750 dt 30/07/08	600000	10%	7/30/2011
13	339821 dt 14/8/2008	800000	10%	8/14/2011
14	292533 dt 13/11/2008	200000	11%	11/12/2011
15	319979 dt 13/08/2007	350000	9%	8/13/2010
16	114834 dt 29/4/2009	450000	11%	4/29/2012
17	319609 dt 7/4/2007	500000	9%	4/7/2010
18	498169 dt 5/10/2007	100000	9%	10/5/2010
19	114058 dt 7/1/2009	500000	11%	1/7/2012
20	498355 dt 2/1/2008	50000	9%	1/2/2011
21	114059 dt 9/1/2009	500000	11%	1/9/2012
22	114750 dt 20/4/2009(7/4/2009)	1000000	11%	4/7/2012
23	498342 dt 28/12/2007(27/12/2007)	600000	9%	12/27/2010
24	339119 dt 11/4/2008	350000	10%	4/11/2011
25	339204 dt 25/4/2008	100000	10%	4/25/2011
26	339720 dt 28/7/2008(26/7/2008)	400000	10%	7/26/2011
27	339747 dt 30/7/2008(29/7/2008)	100000	10%	7/28/2011
28	114174 dt 18/1/2009	500000	11%	1/18/2012
29	292007 dt 8/5/2008(3/5/2008)	500000	10%	5/3/2011
30	292008 dt 8/5/2008(2/5/2008)	100000	10%	5/2/2011
31	292532 dt 9/11/2008	500000	11%	11/8/2011
32	114405 dt 11/2/2009	300000	11%	2/10/2012
33	211126 dt 1/12/2009(27/11/2009)	1400000	8%	11/27/2012
34	339374 dt 29/5/2008	200000	10%	5/29/2011
35	498282 dt 29/11/2007	200000	9%	11/29/2010

36	498080 dt 15/9/2007	500000	9%	9/15/2010
37	498887 dt 17/3/2008(15/3/2008)	500000	10%	3/15/2011
38	498944 dt 24/3/2008(21/3/2008)	400000	10%	3/21/2011
39	339435 dt 9/6/2008	500000	10%	6/9/2011
40	339486 dt 18/6/2008	100000	10%	6/18/2011
41	339501 dt 21/6/2008	700000	10%	6/21/2011
42	339507 dt 23/6/2008	400000	10%	6/22/2011
43	339933 dt 8/9/2008(7/9/2008)	1900000	10%	9/7/2011
44	664569 dt 14/8/2009	700000	10%	6/14/2012 (New FD)
45	211113 dt 20/11/09	500000	8%	11/20/2012 (New FD)
	Total	20350000		

Joint Director

Appendix III (b)
Vide Para No. 1.2.5(b) of Part I

Employees FBS Fixed Deposit at Sub Treasury as on 31/3/11 (2010-11)

Sl.No.	FD particulars	Amount	Rate of interest	Maturity date
1	339119 dt 11/4/2008	350000	10%	11 Apr-11
2	339204 dt 25/4/2008	100000	10%	25 Apr-11
3	292007 dt 8/5/2008	500000	10%	3 May 11
4	292008 dt 8/5/2008	100000	10%	2 May 11
5	339374 dt 29/5/2008	200000	10%	29 May 11
6	339409 dt 2/6/2008	200000	10%	2 June 11
7	339435 dt 9/6/2008	500000	10%	9 June 11
8	339486 dt 18/6/2008	100000	10%	18 June 11
9	339501 dt 21/6/2008	700000	10%	21 June 11
10	339507 dt 23/6/2008	400000	10%	22 June 11
11	339720 dt 28/7/2008	400000	10%	26 July 11
12	339747 dt 30/7/2008	100000	10%	28 July 11
13	339750 dt 30/7/2008	600000	10%	30 July 11
14	339842 dt 19/8/2008	300000	10%	14 Aug 11
15	339821 dt 14/8/2008	300000	10%	14 Aug 11
16	339933 dt 8/9/2008	1900000	10%	7 Sep 11
17	292532 dt 9/11/2008	500000	11%	8 Nov 11
18	292533 dt 13/11/2008	200000	11%	12 Nov 11
19	292636 dt 20/11/2008	300000	11%	19 Nov 11
20	114058 dt 7/1/2009	500000	11%	7 Jan 12
21	114059 dt 9/1/2009	500000	11%	9 Jan 12
22	114174 dt 18/1/2009	500000	11%	18 Jan 12
23	114405 dt 11/2/2009	300000	11%	10 Feb 12
24	114750 dt 20/4/2009	1000000	11%	7 Apr 12
25	114834 dt 29/4/2009	450000	11%	29 Apr 12
26	114945 dt 20/5/2009	500000	11%	19 May 12
27	664042 dt 24/5/2009	400000	11%	24 May 12
28	664156 dt 18/6/2009	250000	10%	5 June 12
29	664157 dt 18/6/2009	1200000	10%	16 June 12
30	664569 dt 14/8/2009	700000	10%	14 Aug 12
31	211113 dt 20/11/2009	500000	8%	20 Nov 12
32	211126 dt 1/12/2009	1400000	8%	27 Nov 12
33	211128 dt 1/12/2009	250000	8%	1 Dec 12
34	211466 dt 7/4/2010	500000	8.5%	7 Apr 13
35	452322 dt 13/8/2010	350000	8.5%	13 Aug 13
36	452359 dt 20/8/2010	900000	8.5%	20 Aug 13 (New FD)
37	452437 dt 3/9/2010	100000	8.5%	1 Sep 13
38	452504 dt 15/9/2010	500000	8.5%	15 Sep 13
39	452618 dt 5/10/2010	100000	8.5%	5 Oct 13
40	452788 dt 16/11/2010	300000	8.5%	16 Nov 13

41	452822 dt 29/11/2010	200000	8.5%	29 Nov 13
42	452881 dt 27/12/2010	600000	8.5%	27 Dec 13
43	452912 dt 3/1/2011	50000	8.5%	2 Jan 14
44	452960 dt 18/1/2011	900000	8.5%	18 Jan 14 (New FD)
45	113080 dt 1/3/2011	550000	9%	1 Mar 14
46	113113 dt 15/3/2011	500000	9%	15 Mar 14
47	113144 dt 21/3/2011	400000	9%	21 Mar 14
Total		22150000		

(Rupees Two crores twenty one lakhs and fifty thousand only)

Joint Director

Appendix III (c)
Vide Para No. 1.2.5(c) of Part I

Employees FBS Fixed Deposit at Sub Treasury as on 31/03/12

Sl.No.	FD particulars	Amount	Rate of interest	Maturity date	Remarks
1	114750 dt 20/4/2009	1000000	11%	7 Apr12	
2	114834 dt 29/4/2009	450000	11%	29 Apr 12	
3	114945 dt 20/5/2009	500000	11%	19 May 12	
4	664042 dt 24/5/2009	400000	11%	24 May 12	
5	664156 dt 18/6/2009	250000	10%	5 June 12	
6	664157 dt 18/6/2009	1200000	10%	16 June 12	
7	664569 dt 14/8/2009	700000	10%	14 Aug 12	
8	211113 dt 20/11/2009	500000	8%	20 Nov 12	
9	211126 dt 1/12/2009	1400000	8%	27 Nov 12	
10	211128 dt 1/12/2009	250000	8%	1 Dec 12	
11	211466 dt 7/4/2010	500000	8.5%	7 Apr 13	
12	452322 dt 13/8/2010	350000	8.5%	13 Aug 13	
13	452359 dt 20/8/2010	900000	8.5%	20 Aug 13	
14	452437 dt 3/9/2010	100000	8.5%	1 Sep 13	
15	452504 dt 15/9/2010	500000	8.5%	15 Sep 13	
16	452618 dt 5/10/2010	100000	8.5%	5 Oct 13	
17	452788 dt 16/11/2010	300000	8.5%	16 Nov 13	
18	452822 dt 29/11/2010	200000	8.5%	29 Nov 13	
19	452881 dt 27/12/2010	600000	8.5%	27 Dec 13	
20	452912 dt 3/1/2011	50000	8.5%	2 Jan 14	
21	452960 dt 18/1/2011	900000	8.5%	18 Jan 14	
22	113080 dt 1/3/2011	550000	9%	1 Mar 14	
23	113113 dt 15/3/2011	500000	9%	15 Mar 14	
24	113144 dt 21/3/2011	400000	9%	21 Mar 14	
25	113210 dt 11/4/2011	350000	9%	11 Apr 14	
26	113240 dt 25/4/2011	100000	9%	25 Apr 14	
27	113260 dt 2/5/2011	100000	9%	2 May 14	
28	113262 dt 3/5/2011	500000	9%	3 May 14	
29	113342 dt 31/5/2011	200000	9%	29 May 14	
30	113356 dt 1/6/2011	200000	9%	1 June 14	
31	113373 dt 9/6/2011	500000	9%	9 June 14	
32	113408 dt 18/6/2011	100000	9%	18 June 14	
33	113411 dt 21/6/2011	700000	9%	21 June 14	
34	113419 dt 22/6/2011	400000	9%	22 June 14	
35	113487 dt 26/7/2011	400000	9%	26 July 14	
36	113502 dt 29/7/2011	100000	9%	29 July 14	
37	113505 dt 1/8/2011	600000	9%	30 July 14	
38	113541 dt 16/8/2011	300000	9%	14 Aug 14	
39	113542 dt 16/8/2011	300000	9%	14 Aug 14	
40	113593 dt 5/9/2011	700000	9%	5 Sep 14	New FD

41	113598 dt 7/9/2011	1900000	9%	7 Sep 14	
42	113747 dt 9/11/2011	500000	9%	9 Nov 14	
43	113762 dt 13/11/2011	200000	9%	13 Nov 14	
44	113787 dt 21/11/2011	300000	9%	20 Nov 14	
45	113861 dt 8/12/2011	500000	9%	8 Dec 14	New FD
46	113931 dt 7/1/2012	500000	9%	7 Jan 15	
47	113932 dt 9/1/2012	500000	9%	9 Jan 15	
48	113956 dt 18/1/2012	500000	9%	18 Jan 15	
49	287032 dt 13/2/2012	300000	9%	11 Feb 15	
50	287107 dt 21/3/2012	500000	9%	21 Mar 15	New FD
	Total	23850000			

Joint Director

Appendix IV
Vide Para No. 1.2.6 of Part I
Workers Family Benefit Scheme 2009-10, 10-11 & 11-12

Details of FD from WFBS

Year	FD No.	Date	Rate of Interest	Maturity Date	Amount	Interest claimed
2009-10	*427101	27/06/06	7.5%	26/06/09	1000000	25000 for each 4 months
*renewed	JJ664212	26/06/09	10.00%	25/06/12	1000000	25000 for each 3 months
	**319097	13/11/06	7.50%	13/11/09	1000000	25000 for each 4 months
**renewed	211097	13/11/09	8.00%	12/11/12	1000000	25000 for each 3 months
2010-11	JJ664212	26/06/09	10.00%	25/06/12	1000000	25000 for each 3 months
	211097	13/11/09	8.00%	12/11/12	1000000	25000 for each 3 months
2011-12	JJ664212	26/06/09	10.00%	25/06/12	1000000	25000 for each 3 months
	211097	13/11/09	8.00%	12/11/12	1000000	25000 for each 3 months

Joint Director

Appendix V (a)
Vide Para No. 1.2.7(a) of Part I

Employees Welfare Fund Scheme 2009-10

WFS FIXED DEPOSITS AS ON 31/3/2010				
Sl.No.	FD particulars	Amount	Rate of Interest	Maturity Date (M,D,Year)
1	664175 dt 19/6/2009	500000	10%	6/19/2012
2	292637 dt 20/11/2006	200000	11%	11/20/2011
3	211129 dt 1/12/2009	300000	8%	12/1/2012
4	664059 dt 28/5/2009	200000	11%	5/28/2012
5	114681 dt 31/3/2009	300000	11%	3/30/2012
6	339021 dt 29/3/2008	300000	10%	3/29/2011
7	339580 dt 4/7/2008	200000	10%	7/3/2011
8	339613 dt 10/7/2008	500000	10%	7/10/2008
9	292226 dt 23/10/2008	300000	10%	10/12/2011
10	339155 dt 22/4/2008	200000	10%	4/22/2011
11	339751 dt 30/7/2008	300000	10%	7/30/2011
12	339763 dt 4/8/2008	500000	10%	8/2/2011
13	319957 dt 6/8/2007	300000	9%	8/6/2010
14	498265 dt 23/11/2007	200000	9%	11/23/2010
15	498275 dt 28/11/2007	200000	9%	11/28/2010
16	339499 dt 21/6/2008	400000	10%	6/21/2011
17	292929 dt 23/12/2008	100000	11%	12/23/2011
18	211114 dt 20/11/2009	250000	8%	11/20/2012 (New FD)
	Total	5250000		

Joint director

Appendix V (b)
Vide Para No. 1.2.7(b) of Part I

Employees WFS Fixed Deposit at Sub Treasury as on 31/3/11 (2010-11)

Sl.No.	FD particulars	Amount	Rate of Interest	Maturity Date
1	339155 dt 22/4/2008	200000	10%	22 Apr 11
2	339499 dt 21/6/2008	400000	10%	21 June 11
3	339580 dt 4/7/2008	200000	10%	03 Jul 11
4	339613 dt 10/7/2008	500000	10%	10 Jul 11
5	339751 dt 30/7/2008	300000	10%	30 Jul 11
6	339763 dt 4/8/2008	500000	10%	02 Aug 11
7	292226 dt 23/10/2008	300000	10%	12 Oct 11
8	292637 dt 20/11/2008	200000	11%	20 Nov 11
9	292929 dt 23/12/2008	100000	11%	23 Dec 11
10	114681 dt 31/3/2009	300000	11%	30 Mar 12
11	664059 dt 28/5/2009	200000	11%	28 May 12
12	664175 dt 19/6/2009	500000	10%	19 Jun 12
13	211114 dt 20/11/2009	250000	8.00%	20 Nov 12
14	211129 dt 1/12/2009	300000	8.00%	01 Dec 12
15	452279 dt 6/8/2010	300000	8.50%	06 Aug 13
16	452360 dt 20/8/2010	400000	8.50%	20 Aug 13 (New FD)
17	452807 dt 23/11/2010	200000	8.50%	23 Nov 13
18	452823 dt 29/11/2010	200000	8.50%	28 Nov 13
19	452959 dt 18/1/2011	200000	8.50%	18 Jan 14 (New FD)
20	113185 dt 29/3/2011	300000	9.00%	29 Mar 14
	Total	5850000		

(Rupees Fifty Eight lakhs and Fifty Thousand only)

Joint director

Appendix V (c)

Vide Para No. 1.2.7(c) of Part I

Employees WFS Fixed Deposit at Sub Treasury as on 31/3/12 (2011-12)

Sl.No.	FD particulars	Amount	Rate of Interest	Maturity Date	Remarks
1	664059 dt 28/5/2009	200000	11%	28 May 12	
2	664175 dt 19/6/2009	500000	10%	19 Jun 12	
3	211114 dt 20/11/2009	250000	8.00%	20 Nov 12	
4	211129 dt 1/12/2009	300000	8.00%	01 Dec 12	
5	452279 dt 6/8/2010	300000	8.50%	06 Aug 13	
6	452360 dt 20/8/2010	400000	8.50%	20 Aug 13	
7	452807 dt 23/11/2010	200000	8.50%	23 Nov 13	
8	452823 dt 29/11/2010	200000	8.50%	28 Nov 13	
9	452959 dt 18/1/2011	200000	8.50%	18 Jan 14	
10	113185 dt 29/3/2011	300000	9.00%	29 Mar 14	
11	113246 dt 22/4/2011	200000	9.00%	22 Apr 14	
12	113412 dt 21/6/2011	400000	9.00%	21 Jun 14	
13	113443 dt 4/7/2011	200000	9.00%	03 July 14	
14	113461 dt 11/7/2011	500000	9.00%	10 July 14	
15	113504 dt 1/8/2011	300000	9.00%	30 Jul 14	
16	113509 dt 2/8/2011	500000	9.00%	02 Aug 14	
17	113592 dt 5/9/2011	200000	9.00%	05 Sep 14	(New FD)
18	113666 dt 12/10/2011	300000	9.00%	12 Oct 14	
19	113788 dt 21/11/2011	200000	9.00%	20 Nov 14	
20	113888 dt 23/12/2011	100000	9.00%	23 Dec 14	
21	287108 dt 21/3/2012	200000	9.00%	21 Mar 15	(New FD)
22	287120 dt 30/3/2012	300000	9.00%	30 Mar 15	
	Total	6250000			

(Rupees Sixty two lakhs and Fifty thousand only)

Joint director

Appendix VI
Vide Para No. 1.2.11 of Part I

STATEMENT OF ENDOWMENTS(2009-10, 2010-11&2011-12)

Sl.No.	NAME OF ENDOWMENT	AMOUNT
1.	The Federal Bank endowment Fund	5250
2.	RKSD Jain Endowment Prize in Fisheries	68200
3.	Trivandrum Livestock Improvement association Award	2867
4.	RVC Rolling Trophy	5261
5.	M.N. Parameswaran Memorial Endowment	6100
6.	Late Abraham Thomas Endowment	5000
7.	Lalitha Kaleeswaran Endowment	25000
8.	Dairy Industry Conference gold Medal	5500
9.	Dr. T.P. Manomohandas Memorial Endowment	50000
10.	E.P. Madhavan Nair Memorial Endowment	10000
11.	Dr. N. Kunjan Pillai Memorial Endowment	2500
12.	Dr. N. Kunjan Pillai Memorial Endowment (Fisheries Branch)	3400
13.	ASPEE Gold Medal	7800
14.	Dr. Kaleeswaran Memorial Endowment	20000
15.	Pandalam P.R. Madhavan Pillai Memorial Endowment	13500
16.	Kerala Vety College Alumni Association Prize	10000
17.	Kerala Vety College Alumni Association Prize	2500
18.	Dr. Renji. P. George Memorial Endowment	5000
19.	Fish processing Best Student Award	1000
20.	Keral Vety College Alumni Association Medal (ADDL. Deposit)	12250
21.	Dr. Renji. P. George Memorial Endowment (ADDL. Deposit)	6275
22.	KAU Award for Tribal Farmer Trainees	2000
23.	RKSD Jain Endowment Prize in Fisheries	31800
24.	Dr. K.N. Syamasundaran Nair Memorial Endowment	200000
25.	Chinnamma Thomas Memorial Endowment	10600
26.	Devaky Nair Endowment	1000
27.	Sardar Patel Award	500000
28.	Dr. Lalitha Prema Award	10800
29.	Dr. I.P. Sreedharan Nambiar Endowment	1000
30.	Four Endowments together	6778
31.	PPIC Scholarship	150000
32.	Kerala State Co-operation Diamond Jubilee Endowment (Permanent deposit)	100000
	Total	1290381

Joint Director

Appendix VII
Pension FD
Vide Para 1.2.12 of Part I

Statement showing FD accounts at District Treasury (Pension Fund as on 31.03.2012)

Sl.N o.	FD No.	Date	Period/ years	Original date	Due Date	Amount	Rate of Interest	Monthly interest	Remarks
1	2	3	4	5	6	7	8	9	10
1	JJ080196/27518	30.1.2012	3 Years	30.1.2009	30.1.2015	258900	9%	1942	Renewed for further 3 years
2	080299/27624	30.3.2012	3 Years	6.3.2009	6.3.2015	1500000	9%	11250	Renewed for further 3 years
3	005355/22763	24.4.2009	3 Years	6.4.2009	6.4.2012	624200	11%	5722	Renewed for further 3 years
4	005359/22767	24.4.2009	3 Years	24.4.2009	24.4.2012	1200000	11%	11000	Renewed for further 3 years
5	005357/22765	24.4.2009	3 Years	8.4.2009	8.4.2012	800000	11%	7333	Renewed for further 3 years
6	005356/22764	24.4.2009	3 Years	19.4.2009	19.4.2012	3000000	11%	27500	Renewed for further 3 years
7	005879/23281	30.6.2009	3 Years	30.6.2009	30.6.2012	5000000	10%	41667	Renewed for further 3 years
8	300562/23963	9.10.2009	3 Years	9.10.2009	9.10.2012	1500000	8%	10000	Renewed for further 3 years
9	300561/23962	9.10.2009	3 Years	9.10.2009	9.10.2012	2500000	8%	16667	Renewed for further 3 years
10	300654/24055	22.10.2009	3 Years	22.10.2009	22.10.2012	2000000	8%	13333	Renewed for further 3 years
11	300950/24353	23.2.2010	3 Years		23.2.2013	3000000	8%	20000	Renewed for further 3 years
12	800949/24352	23.2.2010	3 Years		23.2.2013	2200000	8%	14667	Renewed for further 3 years
13	221061/25468	13.9.2010	3 Years		13.9.2013	2500000	8.5%	17708	Closed
14	221063/25461	31.8.2010	3 Years		31.8.2013	3500000	8.5%	24792	Closed

15	221062/25462	25.8.2010	3 Years		25.8.2013	2500000	8.5%	17708	Closed
16	221064/25463	3.5.2010	3 Years		3.5.2013	800000	8.5%	5667	Closed
17	221167/25570	24.9.2010	3 Years		24.9.2013	1200000	8.5%	8500	Closed
18	221687/26098	19.2.2011	3 Years		19.2.2014	3500000	9%	26250	Renewed for further 3 years
19	183284/26699	1.7.2011	3 Years		1.7.2014	325800	9%	2444	
20	8008/27330	21.12.2011	3 Years		20.12.2014	521700	9%	3913	
21	183285/26700	9.7.2011	3 Years		9.7.2014	1000000	9%	7500	
22	80044/27363	9.7.2011	3 Years		9.7.2014	1000000	9%	7500	
					Total	40430600			

Investment Position as on

31.3.2010 : 3 44 30 600 (2 Nos of new investments amounting to Rs. 37.00 lakhs)
31.3.2011 : 4 04 30 600 (2 Nos of new investments amounting to Rs. 60.00 lakhs)
31.3.2012 : 4 04 30 600

Joint Director

Appendix No. VIII

(The details regarding the excess payment in the TA claims as per para No. 3.1.1 of Part III)

(1) Engineering Division, Thavanur

	Name of the incumbent	Month for which tour was conducted	Amount withdrawn & CBV No.	Total for the quarter	Quarterly limit	Excess amount
1	Sri.Suresh Babu, Executive Engineer	January/2010	6315	16928	7500	9428
		February/2010	16/6-10/24.6.10 5163			
		March/2010	16/7-10/28.7.10 5450			
		April/2010	17/7-10/28.7.10 4597	16080	7500	8580
		May/2010	9/9-10/29.9.10 6063			
		June/2010	10/9-10/29.9.10 5420			
		July/2010	23/10-10/29.10.10 6132	17828	7500	10328
		August/2010	24/10-10/29.10.10 5948			
		September/2010	25/10-10/29.10.10 5748			
		October/2010	8/1-11/24.1.11 5966	17907	7500	10407
		November/2010	9/1-11/24.1.11 6060			
		December/2010	19/2-11/24.2.11 5881			
		January/2011	20/2-11/24.2.11 6973	19718	7500	12218
		February/2011	13/6-11/8.6.11 5771			
		March/2011	14/6-11/8.6.11 6974			
		April/2011	15/6-11/8.6.11 4705	20895	7500	13395
		May/2011	16/6-11/8.6.11 8048			
		June/2011	28/6-11/18.6.11 8142			
		July/2011	14/8-11/9-8.11 8514	25345	10500	14845
		August/2011	15/8-11/9.8.11 9945			
			19/10-11/27.10.11 6886			

	September/2011	20/10-11/27.10.11			
	October/2011	9989 27/12-11/22.12.11			
	November/2011	8418 28/12-11/22.12.11	27159	10500	16659
	December/2011	8752 13/1-12/19.1.12			
	January/2012	11263 29/3-12/29.3.12	20321	10500	9821
	February/2012	9058 30/3-12/29.3.12			
				Total	105681

	Name of the incumbent	Month for which tour was conducted	Amount withdrawn & CBV No.	Total for the quarter	Quarterly limit	Excess amount
2	Sri.T.K.Abdul Khadar, Assistant Executive Engineer	April/2010	4225 18/7-10/28.7.10	11619	7500	4119
		May/2010	2796 19/7-10/28.7.10			
		June/2010	4598 18/10-10/22.10.10			
		July/2010	4294 19/10-10/22.10.10	12527	7500	5027
		August/2010	4088 20/10-10/22.10.10	13925	7500	6425
		September/2010	4145 10/1-11/24.1.11			
		October/2010	4419 11/1-11/24.1.11			
		November/2010	4868 21/2-11/24.2.11	13349	7500	5849
		December/2010	4638 22/2-11/24.2.11			
		January/2011	4386 17/6-11/8.6.11			
		February/2011	4392 18/6-11/8.6.11	17408	7500	9908
		March/2011	4571 19/6-11/8.6.11			
		April/2011	4479 20/6-11/8.6.11			
		May/2011	6054 13/10-11/14.2.11	17913	10500	7413
		June/2011	6875 33/8-11/29.8.11			
		July/2011	6202 34/8-11/29.8.11			
		August/2011	6089 13/10-11/13.10.11	18461	10500	7961
		September/2011	5622 21/10-11/27.10.11			
		October/2011	6145 29/12-11/22.12.11			
		November/2011	6709 1/1-12/3.1.12			
		December/2011	5607 15/1-12/24.1.12			

	January/2012	5516 13/3-12/8.3.12	10856	10500	356
	February/2012	5340 25/3-12/29.3.12			
				Total	47058
Station total					152739

(2) Electrical Subdivision - Vellanikkara

Name of the incumbent	Month for which tour was conducted	Amount withdrawn & CBV No.	Total for the quarter	Quarterly limit	Excess amount
Sri. Loukose.B Assistant Executive Engineer	January/2010	Nil			
	February/2010	4834 11/7/10-11	11414	7500	3914
	March/2010	6580 10-07/10-11			
	April/2010	6174 12-8/10-11			
	May/2010	4929 13-8/10-11	11103	7500	3603
	June/2010	Nil			
	July/2010	11778 26-3/10-11	29450	7500	21950
	August/2010	9440 27-3/10-11			
	September/2010	8232 28-3/10-11			
	October/2010	11195 29-3/10-11	11195	7500	3695
	November/2010	Nil			
	December/2010	Nil			
April/2011	14064 14-1/11-12	41902	7500	34402	
May/2011	15861 15-1/11-12				
June/2011	11977 38-3/11-12				
July/2011	12015 39-3/11-12	28649	10500	18149	
August/2011	16634 40-3/11-12				
Station total					85713

Grant Total : Rs. 238452/-

Joint Director

Appendix IX
Vide Para No.3.1.2 of Part III
List of Advances pending for settlement

- (1) Scheme - NAIP " Multi Enterprises Farming Models to Adheres Agrarian Crisis of Wayanad district at RARS, Ambalavayal for 2009-10
- No. of Audit Report - LF(KAU) SC3-135/12 dated 2.3.2012 para 13

SL.No.	B.R. No.	CBV No.	Drawn by	Amount	Remarks
1.	179/09	59/6-09 19.06.2009	T.T. Jacob, Farm Officer	4000/-	
			Total	4000/-	

- (2) Name of Station - College of Agriculture, Vellayani
Year - 2009-10 para. 5
No. of Audit Report - LF(KAU)V4 - 248/12 dated 01.09.2012

SL.No.	CBV No.	Date of payment	Amount	To whom the advance is paid
1	680/09-10	12.3.2010	5000	Dr. N. Saifudeen
2	694/09-10	19.3.2010	30000	Dr. L. Rajamony, Professor
3	739/09-10	31.3.2010	8141	
4	772/09-10	31.3.2010	42000	M/S SIDCO, TVPM
5	773/09-10	31.3.2010	94851	M/S SIDCO, TVPM
TOTAL			179992	

- (3) Name of Station - NSS Funds with KAU
Year - 2010-11 para. 4.
No. of Audit Report - LF KAU SC1 - 1730/11 dated 6.1.2011

SL.No.	CBV No.	BR No. & Date	Drawn by	Amount
1	132/3/9-10	NIL	B. Manojkumar	5000/-
			Total	5000/-

Joint Director

- (4) Name of Station - NSS Funds with KAU
 Year - 2010-11 para.5
 No. of Audit Report - LF KAU SC1 – 1730/11 dated 6.1.2011

Sl No.	CBV No.	CB.No. & date	Drawn by	Amount	Head
1.	128/8/10-11	366/10-11 31.7.2010	E.V. Anoop, College of Forestry, Vellanikkara	5,000/-	853
2.	193/7/10-11	232/10-11 23.6.2010	Dr. E. Vinas Kumar, NSS Pro. Officer, CCB & M, Vellanikkara	20,000/-	853
3.	117/6/10-11	127/10-11 25.5.2010	E.V. Anoop, College of Forestry, Vellanikkara	4,000/-	853 Trip to Jammu & Kashmir.
4.	172/6/10-11	177/10-11 9.6.2010	1. E.K. Kurian, College of Dairy Science 2. Dr. D. Girija, College of Horticulture, Vellanikkara 3. Dr. K.M. Lucy, COVAS, Mannuthy	4,000/- 4,000/- 2,000/-	853
5.	282/12/10-11	812/10-11 17.12.2010	K.N. Ushadevi CCB & M, Vellanikkara for camp at Amakudu colony 27/12-2/1/10	45,000/-	854
			Total	84,000/-	

- 5) Name of Station - College of Agriculture, Vellayani
 Year - 2010-11 (Para. 4)
 Audit Report No. - LF(KAU)V4/82/2014 dated 18.3.14

SLNo.	CBV No.	Cheque No. & Date	Drawn by	Amount	Remarks
1.	1401/5-10 dated 10.05.10	1883 dated 10.05.10	Dr. Rajamony, Professor	30,000/-	
2.	125/02-11 dated 04.02.11	8038 dt 04.02.11	Dr. R. Krishnakumar, Professor	2,500/-	
			Total	32,500/-	

- (6) Name of Station - College of Co-operation Banking & Management
 Year - 2009-10, 10-11 & 11-12
 Audit Report No. - LF(KAU)S4-477/2014 dated 16.06.2014

6(1) Audit Notes 08-09

Sl.No.	CBV No.	Amount	Particulars
1	4/08-09 O.No. CBM/Acad. 06(77)/08 dated 12.6.08	15,000/-	To Sri. Jacob Thomas, Assistant Professor to conduct College Union election 2007-08
2	34/08-09 O.No. CBM/Acad (2) 2324/08 dated 27.12.08	1000/-	To Dr. E. Vinay Kumar, Associate Professor to conduct College Union Election for 2008-09.
	Total	16,000/-	

6(2) 2009-10

Sl.No.	CBV No./Chalan No. & date	Order No. & date	Amount	Particulars
1	Lr. 1/09-10 CBV-1/06-09 (271807/12.6.07)	CBM/Acad(2) 2328/08 dated 12.6.09	3,000/-	To Mr. Yoonus. V.P., Arts Club Secretary, S.U., to meet the expenditure of inter class arts fest, Minerva 09 of S.U., 2008-09
2	Lr.2/09-10 CBV 2/06-09 (171808/23.6.09)	CBM/Acad(2) 2328/08 dated 22.6.09	2,000/-	To Mr. Yoonus. V.P., Arts Club Secretary, S.U. to meet the expenditure of inter class arts fest, Minerva 09 of S.U., 2008-09
3	13/10-09(CBV) (271816/30.10.09)	CBM/Acad(2) 2328/08 dated 29.10.09	10,000/-	To Mr. Yoonus. V.P., Arts Club Secretary, S.U., for participation of students in the inter college arts fest held in 31.10.09 to 3.11.09 at Central Auditorium, Vellanikkara
4	14/11-09(CBV) (271817/3.11.09)	CBM/Acad(2) 2328/08 dated 2.11.09	11,000/-	To Mr. Yoonus. V.P., Arts Club Secretary, S.U., for participation of students in the inter college arts fest held in 31.10.09 to 3.11.09 at Central Auditorium, Vellanikkara.
5	27/3-10 (271825/ 1.3.10)	CBM/Acad(2) 2328/08 dated 27.2.10	15,000/-	To Sagar. S.S., Secretary, S.U., for meeting the expenses of Inaugural Ceremony of S.U. from 09-10.
	Total		41,000/-	

6(3) 2010-11

Delayed settlement of Advances

Most of the settled advances for PD accounts, especially those disbursed to the office barer of S.U. are seen settled after a long period of time. A few example.

Sl.No.	CBV No. & date of Advance Letter No. & date	Amount	Particulars	CBV of settlement
1	4/6-10 (112917/3.6.10)	3,500/-	Advance to Sachu. R., Arts Club Secretary for conducting Inter Class Art Fest 17-23.6.10	21/6-12 dated 22.6.12 (after 2 years)
2	5/6-10 (112927/3.6.10)	1,400/-	To S.S. Sagar, Secretary, S.U., 9-10 for conducting debate competition of 4.6.10	8/1-13 dated 21.1.13 (after 2 years & 7 months)
3	16/9-10 (112932/17.9.10)	2,000/-	To S.S. Sagar for advance to conduct freshness day 2010	66/1-13 dated 21.1.13 (after 2 years & 4 months)
4	28/11-10 (112938/26.11.10)	15,000/-	To Sachu. R., Arts Club Secretary, S.U., 09-10 for Inter Collegiate Arts Fest.	23/6-12 dated 18.6.12 (after 1 year & 7 months)
5	26/7-11 (43468/29.7.11)	850/-	To Sreejith. K., Secretary, S.U., 10-11 for printing letter pad of S.U.	53/11-12 dated 9.11.12(after 1 year & 4 months)
6.	27/7-11 (43468/29.7.11)	15,000/-	To Sreejith. K., Secretary, S.U., 10-11 for College Union Inauguration on 4.8.11.	55/11-12 dated 9.11.12 (after 1 year & 4 months)
Total		37,750/-		

- (7) Name of Station - PRS, Panniyur
 Year - 2009-10 (Para 14)
 Audit Report No. - LF(KAU)S1-1041/11 dated 07.12.2011

Date	Voucher	Amount	Purpose	Receiver of Advance
02.01.10	2/1-10	100000	RKVY project Paddy Mission implementing Organic Rice in Kannur District	Dr. Neema. V.P. (Principal Investigator to RKVY Project - Paddy Mission)
17.02.10	29/2-10	20000	RKVY project Paddy Mission implementing Organic Rice in Kannur District	Dr. Neema. V.P. (Principal Investigator to RKVY Project - Paddy Mission)
27.02.10	34/2-10	80000	RKVY project Paddy Mission implementing Organic Rice in Kannur District	Dr. Neema. V.P. (Principal Investigator to RKVY Project - Paddy Mission)
	Total	200000		

- (8) Name of Station - Banana Research Station, Kannara
 Year - 2009-10 (Para. 5)
 Audit Report No. - LF(KAU)S4-594/11 dated 10.10.2011.

CBV No	Date	Amount	Name of Employee
1) 30/08-07-08	08.08.07	Rs. 1,000/-	Satheesan. K.G., Farm Assistant
2) 21/01-07-08	15.01.08	Rs. 3,000/-	Dr. Rema Menon, Professor
3) 76/03-10	22.03.10	Rs. 1,500/-	Dr. Anitha Cherian
	Total	Rs. 5,500/-	

- (9) Name of Station - Sales Centre, Mannuthy
 Year - 2009-10,10-11 & 11-12 (Para. 15)
 Audit Note No. - LF(KAU)S3-1042/13 dated 20.03.2014

Sl.No.	Receiver of Advance	Amount	Purpose	CBV No. & Date
1	Smt. R. Jayanthi (Farm Manager Grade II)	4,000/-	Repainting Board of ATIC	7/9/2010-11 dated 13/09/10
2	A.K. Vijayakumar (Farm Officer-Selection Grade)	5,000/-	Inauguration of ATIC Sales Counter	1/9/2010-11 dated 03/09/10
3	C.A. Mathew (Farm Manager-Grade II)	4,500/-	Pruning small & big tree at ATIC	05/09/10-11 dated 13/09/10
4	C.A. Mathew (Farm Manager-Grade II)	5,000/-	Plastic sheets for Nursery	04/08/10-11 dated 31/08/10
5	M.N. Pavithran (Farm Manager Grade II)	5,000/-	For displacing concrete slabs to ATIC	06/09/10-11 dated 13/09/10
6	M.N. Pavithran (Farm Manager Grade II)	5,000/-	Transfer of furniture to ATIC Sales Counter	05/08/10-11 dated 31/08/10
	Total	28,500/-		

Advances 1,3 and 5 shown in the above table were not even entered in the Advance Register.

- (10) Name of Station - Veterinary and Animal Sciences ,Mannuthy
Year - 2010-11

Sl. No.	CBV No.	Particulars	Amount
1	26/10-11 dated 27/4/10	Advance to Dr. Mercy, for repair and maintenance of Computer & Printer etc.	Rs. 5,000/-
2	28/10-11 dated 28/4/10	Advance to Smt. Akhileswari, SO,FC&D, Franking Machine Stamping charges in Fair Copy Section	Rs. 5,000/-
3	81/10-11 dated 17/5/10	Advance payment to Smt. Molly Cherian, Assistant Professor (SS), Department of Physical Education towards participation of College team in KAU Athletic Meet.	Rs. 29,470/-
4	178/10-11 dated 22/6/10	Advance sanctioned to Dr. Joseph Mathew for Research Work of Dr. Nisha. M.N.	Rs. 5,000/-
5	197/10-11 dated 28/6/10	Advance payment to Dr. T.S. Rajeev, Assistant Professor and Principal Investigator towards training of Data collectors and workshop	Rs. 20,000/-
6	377/10-11 dated 12/8/10	Advance payment to Smt. S.Akhileswari, SO, FC&D towards the purchase of postage stamp charges in Fair Copy section.	Rs. 5,000/-
7	382/10-11 dated 17/8/10	Advance payment to Dr. Philomina. P.T., Professor & Head towards repairing and cleaning of microscopes in the department of Veterinary Physiology	Rs. 3000/-
8	506/10-11 dated 29/9/10	Advance payment to the Director, Institute of Veterinary Preventive Medicine, Ranipet by DD towards the cost of biologicals	Rs. 973/-
9	558/10-11 dated 7/10/10	Advance payment to Smt. Manjula Mercy Patrick, SO, FC&D towards postage stamps.	Rs. 1000/-
10	574/10-11 dated 11/10/10	Advance payment to Dr. P.T.Philomina, Professor & Head, Department of Physiology towards the purchase of essential articles of annual Board Exam.	Rs. 740/-
11	669/10-11 dated 8/11/10	Advance payment to Dr.A. Kannan, towards All India study tour for IV BVSc students 2006-admission	Rs. 195000/-
12	718/10-11 dated 30/11/10	Advance payment to Dr. C. Latha towards the purchase of Research Materials	Rs. 5,000/-
13	715/10-11 dated 30/11/10	Advance payment to Dr. A. Kannan towards All India Study tour 2006 BVSC & AH students	Rs. 30,000/-
14	725/10-11 dated 6/12/10	Advance payment to Dr. Joseph Mathew towards purchase of Research Material towards MSc project of Dr. Nisha. P.N.	Rs. 5,000/-
15	803/10-11 dated 5/1/11	Advance payment to Dr. P.J. Rajkamal towards the purchase of Research Materials for the MVSC project of Dr. Rehna Hassan	Rs. 10,000/-

16	784/10-11 dated 5/1/11	Advance payment to Lalitha Kunjamma towards the purchase of essential articles in connection with the annual Board Exam of 2 nd & 3 rd BVSC & AH students	Rs 1530/-
17	830/10-11 dated 10/1/11	Advance payment to Dr. Sisilamma George towards the purchase of Research Materials for the MVSC project of Dr. Firdous Ahmed Dhar	Rs. 10,000/-
18	850/10-11 dated 17/1/11	Advance payment to Dr. Divakaran Nair towards the purchase of Research Materials for Research Project of Dr. Parvathy Thampi	Rs. 5,000/-
19	868/10-11 dated 21/1/11	Advance payment to Dr. P.A. Peethambaran towards the purchase of Research Materials for Research Work of Dr. Sabna. K.V.	Rs. 9,049/-
20	976/10-11 dated 22/2/11	Advance payment to Dr. M.Mini towards the purchase of Research Materials for Research Work of Dr. Meenu Basheer	Rs. 4,974/-
21	981/10-11 dated 28/2/11	Advance payment to Dr. S. Ajithkumar towards the purchase of Research Material for Research Work of Dr. Anju Anna James.	Rs. 5,000/-
22	1018/10-11 dated 11/3/11	Advance payment to Dr. Aravindagosh towards the purchase of Research Materials for Research Work of Dr. Rose Mary Mathew.	Rs. 40,74/-
23	1028/10-11 dated 15/3/11	Advance payment to Dr. K.M. Lucy towards the purchase of Research Materials for Research Work of Dr. Firdous Ahmed Dhar	Rs. 5,000/-
24	1057/10-11 dated 22/3/11	Advance payment to Dr. N. Ashok towards the purchase of Research Materials for Research Work of Dr. Arunima	Rs. 5,000/-
25	1068/10-11 dated 22/3/11	Advance payment to Dr. Metilda Joseph towards the purchase of Research Materials for Research Work of Dr. Veena	Rs. 3,277/-
26	1076/10-11 dated 24/3/11	Advance payment to Dr. Lucy Sabu	Rs. 15,000/-
		Total	Rs. 3,88,087

- (11) Name of Station - Instructional Farm, Vellayani
Year - 2009-10 & 2011-12
Audit Report No. - LF(KAU)E2-361/13 dated.17.01.2014

SL.No.	CBV No.	Amount	Purpose for which the advance has been drawn	To whom the advance paid
1	149/09-10	800	Purchase of food Materials	Dr. Geetha. D., Professor
2	165/09-10	1000	Purchase of Petrol	Dr. M.S. Hajilal, Professor
3	173/09-10	300	Purchase of Torch	Dr. Kamala Nayar, Professor
4	318/09-10	1000	Purchase of Photocopy Paper	Smt. Salini. S.R., Assistant

5	350/09-10	2000	Purchase of Research Materials	Dr. M. Suharban, Professor
6	352/09-10	28472	Purchase of Chemical Fertilizers	M/S FACT
7	353/09-10	49863	Purchase of Chemical Fertilizers	M/S FACT
8	354/09-10	48718	Purchase of Chemical Fertilizers	M/S FACT
9	365/09-10	29113	Purchase of Plant Protection Chemicals	M/s Kalarickal Agencies, Kottayam
10	374/09-10	7228	Purchase of diesel	Sri. A.S. Harikumar, Farm Officer
11	393/09-10	7770	Purchase of Korah cloth	Sri. V.T. Bose, Farm Officer
12	408/09-10	1000	Purchase of Plant Protection Chemicals	Dr. T. Sajitha Beevi, Professor
13	456/09-10	2000	Purchase of Petrol	Dr. M.S. Hajilal, Professor
14	525/09-10	1000	Purchase of Felling Knife	Sri. A.J. Harishkumar, Farm Officer
15	547/09-10	37601	Purchase of Urea	M/s FACT
16	579/09-10	4784	Purchase of Stationary	M/s Travancore Agencies, TVPM
17	487/11-12	27096	Purchase various Agricultural Implements	M/S Regional Agro Industrial Development Co-operative of Kerala Agricultural University Ltd.
Total		249745		

Joint Director

Appendix X

Vide Para No.3.1.3 of PartIII

List shows the cases in which no payees receipt are obtained for payment

Name of Station - **College of Horticulture**
Year - **2010-11**

CBV NO. & Date	Particulars of Payment	Amount
135/11-2011/4.11.11	Cost of chemicals towards the purchase of chemicals to M/s Chemind, Thrissur	1335
136/11-2011/4.11.11	Cost of chemicals towards the purchase of chemicals to M/s Chemind	3290
137/11-2011/4.11.11	Cost of chemicals towards the purchase of chemicals to M/s Chemind	6060
138/11-2011/4.11.11	Cost of chemicals towards the purchase of chemicals to M/s Chemind	6146
146/11-2011/4.11.11	To AVANTTEC Laboratories (P)Ltd, Chennai towards the processing charges for TLD personal monitoring services	1200
223/11-2011	Payment of subscription of 7 Indian Journal . 1)Aryavaidyam, 2) EPW, 3) Indian Coconut Journal Monthly 4) Rubber (only Invoices)	7560
224/11-2011	For Books 1) Kerala Book Marketing Society, TVM-1615/- 2) NBT, Bangalore-1936/-	3551
264/11-11	To Pearl Garden, Perinjanam for purchasing 400 no. of Phalaeonopsis Orchids	28800
418/12-11	To M/s Perkin Elmer Private Ltd., Ghadhunder Road, Maharashtra towards the cost of Annual Service contract charges of Automatic Absorption Spectrophotometer	33090
48/1-2012	Subscription for 8 Indian Journals	11925
	Total	102957

Name of Station - **Pepper Research Station, Panniyur**
Year - **2011-12 (Para 4)**

CBV No.	Particulars of payment	Amount
29/1-2012	Payment to LIC	4584
28/5-2011	Payment to LIC	14243
	Total	18827

Joint Director

Appendix XI

Vide Para No.3.1.4 of Part III

List shows the details of Invoices pending for settlement

Name of Station - KAU Press, Mannuthy
Year - 2010-11, 2011-12

2010-2011

Sl.No.	Invoice No.	Amount	Details of Institutions /Printing
1	5/10-11	715/-	Deputy Chief, UEIGB, Mannuthy Printing Employment info Bulletin
2	15/10-11	23,740/-	Dean, COVAS, Mannuthy – Practical Manual
3	33/10-11	5,135/-	Dean, COVAS, Mannuthy – Practical Manual, LPT – 311
4	40/10-11	210/-	Associate Dean, COH, Vellanikkara – Binding Technical Programme
5	41/10-11	12,790/-	Director of COE in Pathology, COVAS – Practical Manual
Total		42,590/-	

2011-2012

Sl.No.	Invoice No.	Amount	Details of Institutions/Printing
1	5/11-12	240/-	Special Officer, Academy of Climate Control – ID card for students
2	7/11-12	18,440	Dean, COVAS, Pookot – Practical Manual
3	8/11-12	445/-	Professor & Head, Communication Centre, Mannuthy – Invitation – District Level Seminars
4	24/11-12	180/-	Associate Dean, COH, Vellanikkara – Cover page binding
5	52/11-12	3,040/-	Director of Extension, Mannuthy – Printing of questionnaire
6	59/11-12	70,000/-	Professor & Head, CRS, Madakkathara – Book on Pest Management on Cashew
7	61/11-12	3,525/-	Associate Director, RARS, Pattambi – Milk Coupon
8	62/11-12	50,000/-	Dean, COA, Vellayani – Various items.
Total		1,45,870/-	

Invoice Pending Settlement

Name of Station - Pepper Research Station, Panniyur
 Year - 2011-12

Invoice No.	To whom supplied	Particulars of Commodity/Service	Amount
10/10-2011-12	Agriculture Officer, Krishi Bhavan, Chembukkavu-670592		2415/-
11/2011-12	Keezhar Micro Watershed	Cabbage seedlings Qty 2100 @ Rs. 3/- = 6300/- Cauliflower seedlings Qty 2200 @ Rs. 3/-=6600 Transportation (Rs.0.50 per seedlings =2150)	15,050/-
12/2011-12	Edakkanam Micro Watershed	Cabbage seedlings Qty 2000 @ Rs. 3/- = 6000/- Cauliflower seedlings Qty 2000 @ Rs. 3/-=6000 Transportation (Rs.0.50 per seedlings =2000)	14,000/-
13/2011-12	Vattakkayam Micro Watershed	Cabbage seedlings Qty 2000 @ Rs. 3/- = 6000/- Cauliflower seedlings Qty 2200 @ Rs. 3/-=6600 Transportation (Rs.0.50 per seedlings =2100)	14,700/-
14/2011-12	Peruvambu Micro Watershed	Cabbage seedlings Qty 1325 @ Rs. 3/- = 3975/- Cauliflower seedlings Qty 1500 @ Rs. 3/-=4500 Transportation (Rs.0.50 per seedlings =1412)	9,887/-
15/2011-12	Kariappali Micro Watershed	Cabbage seedlings Qty 1875 @ Rs. 3/- = 5625/- Cauliflower seedlings Qty 1425 @ Rs. 3/-=4275 Transportation (Rs.0.50 per seedlings =1650)	11,550/- Less Part payment Rs. 5,900/- Pending Rs. 5,650/-
16/2011-12	Kuttoor Micro Watershed	Cabbage seedlings Qty 1600 @ Rs. 3/- = 4800/- Cauliflower seedlings Qty 250 @ Rs. 3/-=750 Transportation (Rs.0.50 per seedlings =925)	6,475/-

17/2011-12	Pedena Micro Watershed	Cabbage seedlings Qty 1000 @ Rs. 3/- = 3000/- Cauliflower seedlings Qty 250 @ Rs. 3/-=750 Transportation (Rs.0.50 per seedlings =625)	4,375/- <u>Less</u> Part payment Rs. 2,500/- Pending Rs. 1,875/-
18/2011-12	Vaniythode Micro Watershed	Cabbage seedlings Qty 1000 @ Rs. 3/- = 3000/- Cauliflower seedlings Qty 500 @ Rs. 3/-=1500 Transportation (Rs.0.50 per seedlings =750)	5,250/- <u>Less</u> Part payment Rs. 2,820/- Pending Rs. 2,430/-
33/13-2014 dated 21/3/14	Agriculture Officer, Krishi Bhavan, Karumattoor	Soil Analysis Fee Routine+ Micro Nutrient	20,000/-
36/13-2014 dated 24/3/14	Assistant Director of Agriculture, Edakkad	Soil Analysis Fee Routine + Micro Nutrient	9,600/-
41/13-2014 dated 28/3/2014	Agriculture Officer, Krishibhavan, Peravoor	Soil Analysis Fee Routine + Micro Nutrient	2,400/-
		Total	1,04,482/-

Joint Director

അപ്പന്റികസ് - XII

കേരള കാർഷിക സർവ്വകലാശാലയുടെ
പ്രവർത്തനാവലോകന റിപ്പോർട്ട്

1. ആമുഖം

കേരള നിയമനിർമ്മാണസഭയുടെ 1971 ലെ മുപ്പത്തിമൂന്നാമത് ആക്ട് പ്രകാരം 1972 ഫെബ്രുവരി 1 ന് കേരള കാർഷികസർവ്വകലാശാല നിലവിൽ വന്നു. SRO52/72, 53/72 31/01/72 ൽ പ്രസിദ്ധീകരിച്ച സ്റ്റാറ്റ്യൂട്ട് പ്രകാരം കേരള കാലിക്കറ്റ് സർവ്വകലാശാലകൾ, കൃഷി വകുപ്പ് എന്നിവയുടെ കീഴിലുണ്ടായിരുന്ന വിവിധ സ്ഥാപനങ്ങൾ, കാർഷികസർവ്വകലാശാലയ്ക്ക് കൈമാറിക്കിട്ടുകയുണ്ടായി. ആയതിൽ നിന്നും, പുതുതായി രൂപീകരിച്ച വെറ്റിനറി, ഫിഷറീസ് സർവ്വകലാശാലകൾക്കു നൽകിയ വിവിധ സ്റ്റേഷനുകൾ ഒഴിവാക്കിയാൽ നിലവിൽ 24 കാമ്പസുകളിലായി 6 പ്രാദേശിക ഗവേഷണ കേന്ദ്രങ്ങൾ, 6 കോളേജുകൾ 16 ഗവേഷണ കേന്ദ്രങ്ങൾ എന്നിവയും അനുബന്ധഫാമുകൾ വിജ്ഞാന വ്യാപന വിഭാഗങ്ങളും ഇവിടെയുണ്ട്. ഇവ കൂടാതെ, ഇന്ത്യൻ കൗൺസിൽ ഫോൺ അഗ്രികൾച്ചറൽ റിസർച്ച് (ICAR) പോലെയുള്ള എജൻസികളുടെ ധനസഹായത്തോടെ പ്രവർത്തിക്കുന്ന, 7 കൃഷി വിജ്ഞാന കേന്ദ്രങ്ങൾ ഉൾപ്പെടെയുള്ള തുടർ പ്രോജക്ടുകളും മറ്റ് മുന്നറിവേറെ സ്കീമുകളും വിവിധ റിവോൾവീംഗ് ഫണ്ടുകളുമാണ്. ഇങ്ങനെ വിവിധ തലങ്ങളിലായി കേരളം ഉടനീളം പടർന്നു കിടക്കുന്ന ഒരു ശൃംഖലയാണ് കേരള കാർഷിക സർവ്വകലാശാല.

വിവിധ സ്റ്റേഷനുകളിലായി 1343.4048 ഹെക്ടർ ഭൂമിയും ഭരണ കാര്യാലയം, കോളേജുകൾ, ലാബുകൾ, ഫാമുകൾ, അനുബന്ധസ്ഥാപനങ്ങൾ എന്നിവ ഉൾപ്പെടുന്ന കെട്ടിടങ്ങളും (കൃത്യമായ എണ്ണം ലഭ്യമാക്കിയിട്ടില്ല) നിരവധി സ്ഥിതയന്ത്രങ്ങളും പ്ലാന്റുകളും (കൃത്യമായ എണ്ണം ലഭ്യമാക്കിയിട്ടില്ല) അടങ്ങിയ സ്ഥാവര ആസ്തികളും 145 വ്യത്യസ്ത തരം വാഹനങ്ങൾക്കുപുറമെ വിവിധ കാർഷിക യന്ത്രോപകരണങ്ങളും ഗവേഷണ സാമഗ്രികളും (കണക്കുകൾ ലഭ്യമല്ല) അടങ്ങിയ ജംഗമ ആസ്തികളും കേരള കാർഷിക സർവ്വകലാശാലയ്ക്കുണ്ട്.

കേരളമുടനീളമുള്ള വിവിധ കേന്ദ്രങ്ങളിലും സ്റ്റേഷനുകളിലുമായി നിലവിൽ 1741 ബിരുദ-ബിരുദാനന്തര-ഡോക്ടറൽ വിദ്യാർത്ഥികളും 546 അദ്ധ്യാപകരും, സ്റ്റേഷൻ അടിസ്ഥാനത്തിലോ പ്രോജക്ട് അടിസ്ഥാനത്തിലോ താല്പാലികമായി പ്രവർത്തിക്കുന്ന ഗവേഷണ സഹായികളും (എണ്ണം ലഭ്യമല്ല) അടങ്ങിയതാണ് സർവ്വകലാശാലയുടെ അക്കാദമിക് സമൂഹം. ഇതിനു പുറമെ 958 ഭരണകാര്യ-സാങ്കേതിക വിഭാഗം ജീവനക്കാരും 578 തൊഴിലാളികളും ഉൾപ്പെടുന്ന ഭരണ-അനുബന്ധ മേഖലയും വിപുലമാണ്.

2. ഓഡിറ്റ് ഉപാധികളും ലക്ഷ്യങ്ങളും

ഭൂമിശാസ്ത്രപരമായും ദൈനംദിനഭരണതലത്തിലും ഗവേഷണ-പഠന-മേഖലയിലും വികേന്ദ്രീകൃതമായ, എന്നാൽ സർവ്വകലാശാലയുടെ ആക്ട്, സ്റ്റാറ്റ്യൂട്ട് എന്നിവ പ്രകാരം ജനറൽ കൗൺസിലിന്റെയും എക്സിക്യൂട്ടീവ് കമ്മിറ്റിയുടെയും കേന്ദ്രീകൃത അധികാരത്തിൻ കീഴിലുള്ളതുമായ ഈ സ്വയംഭരണസ്ഥാപനത്തിന്റെ സമഗ്രവും ആധികാരികവുമായ പ്രവർത്തനം അവലോകനം ചെയ്യുന്നതിന് ആമുഖം മാത്രമാണ്, നിശ്ചയ സമയ പരിധിക്കുള്ളിൽ തയ്യാറാക്കേണ്ടിവന്ന ഈ പ്രാഥമിക റിപ്പോർട്ട്. ഭരണ കാര്യാലയത്തിലെ വിവിധ സെക്ഷനുകളിൽ നിന്നും ലഭ്യമാക്കിയ വിവരങ്ങൾ, വിവിധ സ്റ്റേഷനുകളിൽ നിന്ന്

ഭാഗികമായി ലഭിച്ച വിവരങ്ങൾ, ഹെഡ് കാർട്ടേജ് ഉൾപ്പെടെ ഏതാനും സ്റ്റേഷനുകളിൽ മാത്രം നേരിട്ട് പരിശോധിക്കാൻ കഴിഞ്ഞ ആസ്തി സംബന്ധമായ രേഖകൾ, ഭരണകാര്യലയത്തിൽ നിന്ന് ഭാഗികമായി ലഭ്യമാക്കിയ അക്കൗണ്ടിംഗ്-ബജറ്റ്-ഗ്രാന്റ് വിവരങ്ങൾ, മുൻ ഓഡിറ്റ് റിപ്പോർട്ടുകളിലെ നിരീക്ഷണങ്ങളുടെ വെളിച്ചത്തിലുള്ള ചില പൊതു നിഗമനങ്ങൾ എന്നിവയുടെ അടിസ്ഥാനത്തിലാണ് ഈ റിപ്പോർട്ട് തയ്യാറാക്കിയിട്ടുള്ളത്.

പൊതുവായ സാമ്പത്തിക നില, സാമ്പത്തിക ബാധ്യത, അദ്ധ്യാപക - അനദ്ധ്യാപക - സാങ്കേതിക ജീവനക്കാരുടെയും തൊഴിലാളികളുടെയും നിലവിലെ സ്ഥിതിവിവരം, നിയമപരമല്ലാത്ത തസ്തികകൾ, ബാഹ്യഏജൻസികളുടെ ധനസഹായത്തോടെ നടപ്പാക്കുന്ന പദ്ധതികളുടെ നേട്ടങ്ങളും ബാധ്യതകളും, വിവിധ കോഴ്സുകളുടെ നടത്തിപ്പ്, പരിഷ്കാ സംവിധാനങ്ങൾ, ഫല പ്രഖ്യാപനം, ഹീസുകളുടെ ചുമതലയും ഈടാക്കലും അക്കൗണ്ടിംഗും, സർവ്വകലാശാലയുടെ വിവിധതരം ആസ്തികൾ, എന്നിവ സംബന്ധിച്ച അവലോകനമാണ് ഈ റിപ്പോർട്ടിലെ മുഖ്യ ഉള്ളടക്കം.

3. ഓഡിറ്റ് കണ്ടെത്തലുകൾ

3.1. പൊതുവായ സാമ്പത്തിക നിലയും സാമ്പത്തിക ബാധ്യതയും

കേരള കാർഷിക സർവ്വകലാശാലയുടെ 2011-12 വർഷത്തെ വാർഷിക കണക്കുകൾ ഈ റിപ്പോർട്ട് തയ്യാറാക്കുന്ന വേളയിൽ പരിശോധനയ്ക്കായി ലഭ്യമാക്കിയിട്ടില്ല. ധനകാര്യ വിഭാഗം രജിസ്റ്ററുകളിലെ രേഖപ്പെടുത്തലുകൾ പലതും ആധികാരികമാക്കിയിട്ടില്ല. ലഭ്യമായ വിവരങ്ങൾ പ്രകാരം 2011-12, 2012-13 (ഫെബ്രുവരി വരെ) ലഭിച്ച ധനസഹായത്തിന്റെ വിശദാംശം ചുവടെ ചേർക്കുന്നു -

ധന സഹായം	2011-12	2012-13 (ഫെബ്രുവരി വരെ)
കേരള സർക്കാർ പദ്ധതിയേതര ധനസഹായം	1281280000	1502850000
കേരള സർക്കാർ പദ്ധതി ധനസഹായം	444300000	390908000
ഐ.സി.എ.ആർ. ധനസഹായം	37817000	ലഭ്യമല്ല
ഇതര കേന്ദ്ര/സംസ്ഥാന സർക്കാർ സ്ഥാപനങ്ങളുടെ ധന സഹായം	1478882000	ലഭ്യമല്ല

പ്രതിമാസ ശമ്പള ഇനത്തിൽ വരുന്ന ചെലവ് ചുവടെ ചേർക്കുന്നു.

അദ്ധ്യാപകർ/ഗവേഷകർ	:	3,60,15,000
സാങ്കേതിക വിഭാഗം	:	1,07,60,000
ഭരണ വിഭാഗം	:	1,55,00,000
തൊഴിലാളികൾ	:	61,57,000
മറ്റുള്ളവർ	:	5,28,000
ആകെ	:	<u>6,89,60,000</u>

2011 നവംബർ മാസത്തിലെ മേൽ വിവരണ പ്രകാരം പ്രതിവർഷ ചെലവ് 8275.20 ലക്ഷം രൂപയാണ്. എന്നാൽ 2011-12 വർഷത്തിൽ ക്ഷാമബത്താ വർദ്ധന, 2009 ശമ്പള പരിഷ്കരണ കടിശ്ശിക, 2006 ലെ യു.ജി.സി. ശമ്പളപരിഷ്കരണ കടിശ്ശിക എന്നിവ ഉൾപ്പെടുത്താനാണ് ടി.ഇ.ക. 2012 ഡിസംബർ മാസത്തെ ശമ്പള ആവശ്യകത 97538000 രൂപയാണ്. അതുപോലെ ടി മാസത്തെ പെൻഷൻ വിതരണത്തിനായി 530.00 ലക്ഷം രൂപയാണ് ആവശ്യം. ടി വസ്തുതകൾ പ്രകാരം 2012-13 വർഷത്തിൽ ശമ്പള, പെൻഷൻ ഇനത്തിൽ ആവശ്യമായ തുക ചുവടെ ചേർക്കും പ്രകാരമാണ് -

ശമ്പളം	-	11704.56 ലക്ഷം രൂപ
പെൻഷൻ	-	5360.00 ലക്ഷം രൂപ

മുൻകാലയളവുകളിൽ സർവ്വകലാശാല സർക്കാരിന് നൽകിയ റിപ്പോർട്ടുകളുടെയും ബജറ്റ് ആമുഖവിവരണത്തിന്റെയും അടിസ്ഥാനത്തിൽ 2001-02 വർഷം മുതൽ സർവ്വകലാശാലയ്ക്ക് ലഭിക്കുന്ന പദ്ധതിയേതരവിഹിതം ടി ഇനത്തിലെ അനിവാര്യ ചെലവുകൾക്ക് മതിയാകാതെ വരികയും തന്മൂലം കുമ്പസാരമുള്ള ബാധ്യത ക്രമാതീതമായി ഉയർന്നുവരികയും ചെയ്തതായി 2012-13 വർഷത്തെ ബജറ്റ്നോട്ടിൽ രേഖപ്പെടുത്തിയിരിക്കുന്നു. അനിവാര്യമായ ശമ്പളമിനത്തിലെ ചെലവുകൾ നടത്തുന്നതിനായി ജീവനക്കാരുടെ പ്രോവിഡന്റ് ഫണ്ട് വിഹിതം ക്ഷാമബത്താകടിശ്ശികയായി ദേവിഷ്യനിധിയിൽ ലയിപ്പിക്കാതിരിക്കൽ, പെൻഷൻകടിശ്ശിക വിതരണം നടത്താതിരിക്കൽ, ജീവനക്കാരുടെ സറണ്ടർ ആനുകൂല്യം, ശമ്പളപരിഷ്കരണകടിശ്ശിക എന്നിവ നൽകാതിരിക്കൽ, നിശ്ചിത ആവശ്യങ്ങൾക്കായി ലഭിച്ച ധനസഹായത്തിൽ നിന്നും വകമാറ്റൽ എന്നിവ വഴിയാണ് അനിവാര്യചെലവുകളിലെ അധികബാധ്യത നിറവേറ്റിയതെന്നും, ഈ ഇനത്തിൽ 190 കോടി രൂപ ടി ബാധ്യതകൾ തീർപ്പാക്കുന്നതിലേക്കായി ലഭ്യമാക്കണമെന്നും സർക്കാരിനോട് അപേക്ഷിച്ചിട്ടുണ്ട്.

പി.എഫ്. കണക്കിലേയ്ക്ക് നല്ലാനുള്ള തുകയും പലിശയും	:	9743.00 ലക്ഷം
നൽകാനുള്ള പെൻഷൻ ബാധ്യത	:	2811.00 ലക്ഷം
വക മാറ്റിയത് തിരികെ ചേർക്കാനുള്ളത്	:	2271.00 ലക്ഷം
ലോക്കൽ ഫണ്ടിനുള്ള ഓഡിറ്റ് ഫീ	:	500.00 ലക്ഷം
ശമ്പളകടിശ്ശിക, സറണ്ടർ ആനുകൂല്യം, മറ്റു കടിശ്ശികകൾ	:	3735.00 ലക്ഷം
		<hr/>
		19060.00 ലക്ഷം

3.2. ബാഹ്യ ഏജൻസി പദ്ധതികളുടെ സാമ്പത്തികാവലോകനം

ഐ.സി.എ.ആർ, വിവിധ കേന്ദ്ര/സംസ്ഥാന സർക്കാർ ഏജൻസികൾ എന്നിവിടങ്ങളിൽ നിന്നുള്ള പദ്ധതികൾ യഥാസമയം നിർവ്വഹിക്കപ്പെടുന്നുണ്ട്. എന്നാൽ ഇവയിൽ വിനിയോഗിക്കാൻ അവശേഷിക്കുന്ന തുക, താത്കാലികമായി വക മാറ്റുന്ന തുക എന്നിവ നിരീക്ഷിക്കുന്നതിന് കൃത്യമായ അപ്രോപ്രിയേഷൻ രജിസ്റ്റർ സൂക്ഷിക്കുന്നില്ല. ആയതിനാൽ തുകകളുടെ കൃത്യത രേഖകളുടെ അടിസ്ഥാനത്തിൽ വിലയിരുത്തൽ കഴിഞ്ഞിട്ടില്ല.

3.2.1. മുഖ്യ ബാഹ്യ ഏജൻസി പ്രോജക്റ്റുകളിലെ തന്ത്രിക വിന്യാസവും അധിക സാമ്പത്തിക ബാധ്യതയും.

12.02.2013 ലെ റാഡിറ്റ് അന്വേഷണം നമ്പർ 3 ന് സർവ്വകലാശാലാധികൃതർ ലഭ്യമാക്കിയ മറുപടി പ്രകാരം ഓൾ ഇന്ത്യ കോ-ഓർഡിനേറ്റഡ് റിസർച്ച് പ്രോജക്ട് (AICRP), കൃഷി വിശ്വാൻ കേന്ദ്ര (KVK) തുടങ്ങിയ സംസ്ഥാന സർക്കാരിതര ഫണ്ട് ഉപയോഗിച്ച് ഉയർന്ന ശമ്പളവും അലവൻസും നൽകി നിലനിർത്തുന്ന തന്ത്രികൾ ചുവടെ ചേർക്കുന്നു.

ക്രമ നമ്പർ	തന്ത്രിക	കെ.വി.കെ. കളിൽ ഉള്ളവ	AICRP കളിൽ ഉള്ളവ	മറ്റ് സ്കീമുകൾ പ്രകാരമുള്ളവ	ആകെ
1.	ഓഫീസ് അസിസ്റ്റന്റ്	7	3	2	12
2.	ടൈപ്പിസ്റ്റ്	7	-	-	7
3.	ടെക്നിക്കൽ അസിസ്റ്റന്റ്	17	13	-	30
4.	ഫാം ഓഫീസർ	4	49	-	53
5.	ക്ലാസ് IV	15	9	-	24
6.	എൽ.ഡി. ഡ്രൈവർ	11	3	-	14
7.	ട്രാക്ടർ ഡ്രൈവർ	1	-	-	1
8.	പമ്പ് ഓപ്പറേറ്റർ	-	1	-	1
9.	ടെക്നീഷ്യൻ	-	7	-	7
		62	85	2	149

മേൽ തന്ത്രികങ്ങളിലെ ജീവനക്കാരുടെ ഉയർന്നനിരക്കിലുള്ള ശമ്പളവും മറ്റ് അലവൻസുകളും ബാഹ്യ ഏജൻസികളുടെ ദീർഘകാല പദ്ധതികളിൽ നിന്നാണ് നൽകുന്നതെങ്കിലും ടി ജീവനക്കാരുടെ തദനുസരണമായ പെൻഷൻ പി.എഫ്. എന്നിവയിലെ സ്ഥാപന വിഹിതം സർവ്വകലാശാലയുടെ നേരിട്ടുള്ള ബാധ്യതയായി തുടരുന്നു.

3.2.1.1. സാങ്കേതിക വിഭാഗം ജീവനക്കാരുടെ പ്രമോഷനുകളിലെയും പാർട്ടിയിലെയും അപാകതകൾ

മിക്ക സർവ്വകലാശാലകളിലും പഠനവകുപ്പുകളിൽ പ്രത്യേക വിഷയങ്ങളിൽ വിദഗ്ദ്ധരായ ടെക്നിക്കൽ അസിസ്റ്റന്റ്, ടെക്നിക്കൽ ഓഫീസർ, സയന്റിഫിക് ഓഫീസർ എന്നീ തന്ത്രികകൾ നിലവിലുണ്ട്. ഇവരുടെ യോഗ്യതയും ജോലിയുടെ സ്വഭാവവും ഏതെങ്കിലും ഒരുപോലെയുമാണ്. കേരള സർവ്വകലാശാലയുടെ 06/05/1988 ലെ ഡി.ആർ. നം. എ.ഡി. എ.വി. 4/1112/288, കോഴിക്കോട് സർവ്വകലാശാലയുടെ 1978 ലെ ഒന്നാം ഓർഡിനൻസ് എന്നിവ പ്രകാരം കേരള-കോഴിക്കോട് സർവ്വകലാശാലകളിൽ പ്രസ്തുത തന്ത്രികകൾക്ക് നിശ്ചയിച്ചിരിക്കുന്ന കുറഞ്ഞ യോഗ്യത ബന്ധപ്പെട്ട വിഷയത്തിൽ യഥാക്രമം 50%, 55% വും മാർക്കോട്ടുകൂടി ബിരുദാനന്തര ബിരുദവും പി. എച്ച്. ഡി. യുമാണ്. എന്നാൽ കേരള കാർഷികസർവ്വകലാശാല നടപ്പിലാക്കിവരുന്ന ഐ. സി. എ. ആർ. പദ്ധതികളായ കൃഷി വിജ്ഞാൻ കേന്ദ്ര, എ. ഐ. സി. ആർ.പി. എന്നിവയിൽ, അടിസ്ഥാന യോഗ്യത ബിരുദമായി നിശ്ചയിച്ചുകൊണ്ട് ട്രെയിനിംഗ് അസിസ്റ്റന്റ്, ടെക്നിക്കൽ അസിസ്റ്റന്റ് എന്നീ തന്ത്രികകൾ സൃഷ്ടിക്കുകയും ബന്ധപ്പെട്ട വിഷയത്തിൽ ബിരുദധാരികളായ ഫാം

അസിസ്റ്റന്റുമാരിൽ നിന്നും ഈ തസ്തികയിലേയ്ക്ക് നിയമനം നടത്തുകയുമാണ് ചെയ്തിട്ടുള്ളത്. 1992 ശമ്പള പരിഷ്കരണത്തിൽ ഈ തസ്തികയ്ക്ക് അനുവദിച്ച ശമ്പളസൂചിയിൽ കെ.എ.യു. രജിസ്ട്രാറുടെ 27/11/1996 ലെ ജി.എ.ബി/39010/96 ഉത്തരവിലെ വ്യവസ്ഥകൾക്ക് വിധേയമായി 1640-2900 എന്നതാണ്.

ജി.ഒ.(എം.എസ്) നമ്പർ 347/77 എ.ഡി. തീയതി 30/11/77 പ്രകാരമുള്ള സർക്കാർ ഉത്തരവിൽ കേരള സർവ്വകലാശാലയിലേതിനു സമാനമായ തസ്തികകളിൽ പാരിറ്റി അനുവദിക്കാമെന്ന് തത്വത്തിൽ അംഗീകരിച്ചിട്ടുണ്ട്. ഇതിന്റെ വെളിച്ചത്തിൽ കേരള സർവ്വകലാശാലയിലെ പഠനവകുപ്പുകളിലെ സാങ്കേതിക ജീവനക്കാർക്ക് ബാധകമായ സൂചിയിലും പ്രൊമോഷൻ തസ്തികകളും, കേരളകാർഷികസർവ്വകലാശാലയിലെ ട്രെയിനിംഗ് അസിസ്റ്റന്റ്, ടെക്നിക്കൽ അസിസ്റ്റന്റ്, ലാബ് അസിസ്റ്റന്റ് (ഗ്രാജ്വേറ്റ്) എന്നീ തസ്തികകൾക്ക് ജോലി സ്വഭാവമോ യോഗ്യതയോ പരിഗണിക്കാതെ കെ.എ.യു. കംപൗണ്ടാളുടെ 06/01/2001 ലെ ജി.ജി. എ2/44036/93 ഉത്തരവ് പ്രകാരം അനുവദിക്കുകയാണുണ്ടായത്.

ഈ വിഷയം കേരള കാർഷിക സർവ്വകലാശാല എക്സിക്യൂട്ടീവ് കമ്മിറ്റിയുടെ 384 മത് മീറ്റിംഗിന്റെ ശ്രദ്ധയിൽപ്പെടുകയും യോഗ്യതകളിൽ ഇളവുവരുത്താൻപാടില്ലെന്ന് കമ്മിറ്റി അഭിപ്രായപ്പെടുകയും ജി.എ.ബി3/2463/01 തീയതി 06/02/2005 പ്രകാരം ഇക്കാര്യം സർക്കാരിന്റെ ശ്രദ്ധയിൽ കൊണ്ടുവരികയും ചെയ്തു.

നമ്പർ 17064/എ.എഫ്.2/2005/എ.ഡി. തീയതി 07/10/2005 പ്രകാരം സർക്കാർ ഈ വിഷയത്തിൽ ആവശ്യപ്പെട്ട വിശദാംശങ്ങൾ സർവ്വകലാശാലാധികൃതർ ഇതുവരെ നൽകിയിട്ടില്ല. ഈ സാഹചര്യത്തിൽ, സർക്കാർഅംഗീകാരത്തിന്റെ അഭാവത്തിൽ ക്രമവിരുദ്ധവും അനർഹവുമായ സ്ഥാനക്കയറ്റങ്ങളെ ഓഡിറ്റ് തടസ്സപ്പെടുത്തുകയുണ്ടായി. ഇതിനിടെ ട്രെയിനിംഗ് അസിസ്റ്റന്റുമാർക്ക് വിവിധ ശമ്പള പരിഷ്കരണങ്ങളിലായി അനുവദിച്ച സൂചിയിലുകൾ പുനഃരവലോകനം ചെയ്യുന്നതിലേക്ക് രൂപീകൃതമായ കമ്മിറ്റിയുടെ നിർദ്ദേശത്തെതുടർന്ന്, രജിസ്ട്രാറുടെ ജി.എ.ബി3/2463/01 തീയതി 12/07/2007 ഉത്തരവ് പ്രകാരം, നിലവിലെ ശമ്പള സൂചിയിലുകൾ ഐ.സി.എ.ആർ.ന്റെ അംഗീകാരത്തിനു വിധേയമെന്ന ഉപാധിയോടെ അനുവദിച്ചുനൽകി.

ഈ വിഷയത്തിലെ ഓഡിറ്റ് നിരീക്ഷണങ്ങൾക്കെതിരെ 2005 ലെ WP(C) 1337 നമ്പറായി ബഹുമാനപ്പെട്ട കേരള ഹൈക്കോടതിയിൽ ഹയൽ ചെയ്യപ്പെട്ട അന്യായത്തിനുമേൽ 22/02/2008 ന് പുറപ്പെടുവിച്ച വിധിന്യായത്തിൽ ഓഡിറ്റ് നിരീക്ഷണങ്ങളെ അംഗീകരിക്കുകയോ അതിലംഘിക്കുകയോ ചെയ്യുകൊണ്ട് നിയമപ്രകാരമുള്ള ഉത്തരവുകൾ ഈ വിഷയത്തിൽ സർവ്വകലാശാല പുറപ്പെടുവിക്കണമെന്ന് നിർദ്ദേശിച്ചിരുന്നു. ഇതിന്റെ വെളിച്ചത്തിൽ സർവ്വകലാശാലാധികൃതർ, ഓഡിറ്റ് നിരീക്ഷണങ്ങളെ ഓവർലൂക്ക് ചെയ്യാനും കെ.വി.കെ., എ.ഐ.സി.ആർ.പി., ആറ്റിക് എന്നിവിടങ്ങളിലെ സയന്റിഫിക് ഓഫീസർ തസ്തികവരെയുള്ള 17 പേർക്ക് രജിസ്ട്രാറുടെ 23/07/2010 ലെ ജി.എ.ബി.3/1366/2004 ഉത്തരവ് പ്രകാരം അവരവരുടെ സർവീസ് ദൈർഘ്യത്തിനനുസൃതമായി സ്ഥാനക്കയറ്റം അനുവദിക്കാനും തീരുമാനിച്ചു. മേൽ പരാമർശിച്ച നടപടികൾ നിലവിലുള്ള സർവ്വകലാശാലാചട്ടങ്ങൾക്കും സർക്കാർനിയമങ്ങൾക്കും ഉത്തരവുകൾക്കും വിരുദ്ധമാണ്. (ഓഡിറ്റ് നിഗമനങ്ങൾ ൨ 4 ലെ പരാമർശം 4 കാണുക)

3.3. ജീവനക്കാരും വിന്യാസവും

സർവകലാശാലയിലെ വിവിധ സ്റ്റേഷനുകളിലും സ്കൂളുകളിലുമായി 500 ൽ പരം അധ്യാപക ജീവനക്കാരും, 1000 ത്തോളം അനധ്യാപക ജീവനക്കാരും ജോലി നോക്കി വരുന്നു. തസ്തിക തിരിച്ചുള്ള വിശദ വിവരങ്ങൾ അനുബന്ധം (1 എ), (1 ബി) എന്നിവയായി ചേർത്തിട്ടുണ്ട്. ഇവരെ കൂടാതെ ടീച്ചിംഗ് അസിസ്റ്റന്റ്, റിസർച്ച് അസിസ്റ്റന്റ്, ഓഫീസ് അസിസ്റ്റന്റ്, വിവിധ ക്ലാസ് 3, 4 തസ്തികകൾ എന്നിവയിലേയ്ക്ക് സ്റ്റേഷൻ അടിസ്ഥാനത്തിൽ താല്പാലികമായോ കരാർ പ്രകാരമോ നിയമിതരായവരെ സംബന്ധിച്ച സമാഹൃത വിവരങ്ങൾ ലഭ്യമാണ്.

വിവിധ ഫാക്ടുകളിലും മറ്റ് അനുബന്ധ സ്ഥാപനങ്ങളിലുമായി നിലവിൽ ആകെ 500 ലേറെ തൊഴിലാളികളും പണിയെടുത്തുവരുന്നുണ്ട്. അനുബന്ധം (2) കാണുക.

3.3.1. അധ്യാപകരുടെ തസ്തികകളും നിലവിലെ നിയമനങ്ങളും

സർവകലാശാലയിൽ അസിസ്റ്റന്റ് പ്രൊഫസർ, അസോസിയേറ്റ് പ്രൊഫസർ, പ്രൊഫസർ എന്നീ കാറ്റഗറികളിലായി ആകെ നിലവിലുള്ള 779 അധ്യാപക തസ്തികകളിൽ ആകെ 546 അധ്യാപകർ ഇപ്പോൾ ജോലി നോക്കി വരുന്നു.

കാറ്റഗറി തിരിച്ച് അനുവദനീയമായ ആകെ തസ്തികകളും, ഓരോ കാറ്റഗറിയിലും നിലവിലുള്ള അംഗ ബലവും ചുവടെചേർക്കുന്നു.

	<u>അനുവദനീയം</u>	<u>നിലവിലെ അംഗബലം</u>
അസിസ്റ്റന്റ് പ്രൊഫസർ	496	186
അസോസിയേറ്റ് പ്രൊഫസർ	189	133
പ്രൊഫസർ	94	227
ആകെ	779	546

അനുവദിച്ചിട്ടുള്ള 94 പ്രൊഫസർ തസ്തികകളുടെ സ്ഥാനത്ത് 227 പേരാണ് നിലവിലുള്ളത്. എന്നാൽ 496 അസിസ്റ്റന്റ് പ്രൊഫസർ തസ്തികയിൽ ആകെ 186 പേർ മാത്രവും. യു.ജി.സി.യുടെ 1986 ലെ നോട്ടീഫിക്കേഷൻ പ്രകാരമുള്ള മെറിറ്റ് പ്രമോഷൻ മാനുവലുകളുടെ അടിസ്ഥാനത്തിൽ നൽകേണ്ടുന്ന സ്ഥാനമാനം (Placement) ആണ് പ്രൊഫസർഷിപ്പ്. യു.ജി.സി. മാനദണ്ഡങ്ങൾ പ്രകാരം യോഗ്യത നേടിയവർക്കെല്ലാം പ്ലെയ്സ്മെന്റ് എന്നനിലയിൽ ഇത്തരത്തിൽ മെറിറ്റ് പ്രമോഷൻ നൽകുന്നത് കൊണ്ടാണ് തസ്തികയൊഴിവ് അടിസ്ഥാനത്തിൽ പ്രമോഷൻ എന്ന തത്വം പ്രയോഗിക്കാമല്ലാതെ വരുന്നത്. ഇതു സംബന്ധിച്ച യു.ജി.സി. നോട്ടീഫിക്കേഷൻ നിലവിൽ വരുന്നതിനു മുമ്പ് സർവകലാശാല സ്റ്റാറ്റ്യൂട്ട് (SRO No. 264/72) അനുസരിച്ചാണ് തസ്തിക സൃഷ്ടിക്കലും നിയമനവും പ്രമോഷനും നടന്നിരുന്നതെന്നതിനാൽ, സർവകലാശാല, യു.ജി.സി. മാനദണ്ഡങ്ങൾക്കനുസരണമായ സ്റ്റാറ്റ്യൂട്ട് ഭേദഗതികൾ വരുത്തേണ്ടതുണ്ടായിരുന്നു. സർക്കാർ, ഇത്തരവുകളിലൂടെ ഇക്കാര്യം പല തവണ വ്യക്തമാക്കിയിട്ടുണ്ടെങ്കിലും (G.O. (P) No. 179/90/AD dtd. 25/06/1990, G.O. (P) No. 110/00/H. Edn. Dtd. 04/07/2000, G.O. (P) No. 58/10 H. Edn. Dtd. 27/03/2010) കാര്യക്ഷീക സർവകലാശാലയിൽ ഇതു സംബന്ധമായ ഓർഡിനൻസുകളോ ഭേദഗതികളോ ഒന്നും തന്നെ നിലവിലില്ല. ഫലത്തിൽ, യു.ജി.സി. പാക്കേജ് പ്രകാരമുള്ള വമ്പിച്ച സാമ്പത്തികാനുകൂല്യത്തിനും മെറിറ്റ് പ്രൊമോഷനും പുറമെ, 1986 നു മുമ്പ് സ്റ്റാറ്റ്യൂട്ട് അനുശാസിച്ചിരുന്ന കുരിയർ അഡ്വാൻസ്മെന്റ് പ്രൊമോഷൻ

രീതിയിലുള്ള [28 (എ), 37 (ബി) കെ.എസ്.ആർ. പാർട്ട് I] ഫിക്സേഷൻ ആനുകൂല്യങ്ങളും കൂടി, 2006 യു.ജി.സി. നോട്ടീഫിക്കേഷനോടനുബന്ധിച്ചുള്ള ന്യൂം ഓർഡർ (G.O. (P) 58/10 H Edn. Dtd. 27/03/2010) പുറപ്പെടുവിക്കുന്നതുവരെയും കെ.എ.യു. അദ്ധ്യാപകർക്ക് ലഭിച്ചു വന്നു.

3.3.2. ഭരണവിഭാഗം ജീവനക്കാർ

ക്ലാസ് ഫോർ മുതൽ ജോയിന്റ് രജിസ്ട്രാർ വരെയുള്ള കേന്ദ്രങ്ങളിലായി സർവ്വകലാശാലയിൽ ആകെ അനുവദിക്കപ്പെട്ടിട്ടുള്ള 1078 തസ്തികകളിൽ 584 നിയമനങ്ങൾ മാത്രമാണ് നിലവിലുള്ളത്. കേഡർ തിരിച്ചുള്ള വിവരങ്ങൾ ചുവടെ.

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	ക്ലാസ് ഫോർ	328	94
2.	ക്ലർക്കൽ അസിസ്റ്റന്റ്/ലാബ് അസിസ്റ്റന്റ് III*	91	46
3.	ടൈപ്പിസ്റ്റ് & ഓഫീസ് സൂപ്രണ്ട്	161	87
4.	ഓഫീസ് അസിസ്റ്റന്റ്	336	196
5.	സെക്ഷൻ ഓഫീസർ	112	111
6.	സെക്ഷൻ ഓഫീസർ (എഫ്.സി. & ഡി.)	19	19
7.	എ.ഒ. II/എ.സി./എ.ആർ./ആർ.ഒ.	19	19
8.	എ.ഒ. I/ഡി.ആർ./ഡി.സി./ഇ.ഒ./പി.ആർ.ഒ./എഫ്.എ.	8	8
9.	സീനിയർ ഡെപ്യൂട്ടി കമ്പോളർ/എസ്.എ.ഒ./ ജോ. രജിസ്ട്രാർ	4	4
10.	ആകെ	1078	584

* കുറിപ്പ്: ക്ലാസ് IV ന്റെ പ്രൊമോഷൻ പോസ്റ്റാണ് ഇത്. ആ നിലയിൽ ലാബ് അസിസ്റ്റന്റ് എന്ന തസ്തിക കൂടി ഉൾപ്പെടുത്തിയത് വിശദീകരിക്കേണ്ടതാണ്. (ഇത്തരം പ്രൊമോഷനുകൾ സ്റ്റാറ്റൂട്ട് ഇല്ലാതെയാണ് നടത്തിവരുന്നത്)

മേൽ പട്ടികയിൽ വ്യക്തമാകുന്നതുപോലെ 47% അഡ്മിനിസ്ട്രേറ്റീവ് തസ്തികകൾ കഴിഞ്ഞ അഞ്ചുവർഷത്തോളമായി ഒഴിഞ്ഞുകിടക്കുകയാണെങ്കിലും അവയിലെല്ലാം തന്നെ താല്ക്കാലിക ജീവനക്കാരെ നിയമിച്ചിട്ടുണ്ട്.

3.3.3. മറ്റു ജീവനക്കാർ

ഭരണവിഭാഗത്തിൽ മാത്രമല്ല മറ്റെല്ലാ മേഖലയിലും തസ്തികകൾ വ്യാപകമായി ഒഴിഞ്ഞു കിടക്കുകയാണ് (അനുബന്ധം 1 ബി കാണുക). അവയിൽ ഒട്ടുമിക്കതിലും താല്ക്കാലിക ജീവനക്കാരെയോ കരാർ ജീവനക്കാരെയോ നിയമിച്ചിട്ടുണ്ടെന്നാണ് സർവ്വകലാശാലയിലെ ലഭ്യമായ വിവരങ്ങളിൽ നിന്ന് വ്യക്തമാകുന്നത്.

ഫാമുകൾ, എഞ്ചിനീയറിംഗ് വിഭാഗം, സാങ്കേതിക വിഭാഗങ്ങൾ, മറ്റ് അനുബന്ധ മേഖലകൾ എന്നിവയിലെ മുഖ്യതസ്തികകളും അവയുടെ നിലവിലെ അവസ്ഥയും ചുവടെ പട്ടികപ്പെടുത്തുന്നു.

എ. ഫാം ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	ഫാം അസിസ്റ്റന്റ്	17	11
2.	ഫാം ഓഫീസർ	201	128
3.	ഫാം സൂപ്രണ്ട്	19	6
4.	സീനിയർ ഫാം സൂപ്പർവൈസർ	2	2
5.	ട്രാക്ടർ ഡ്രൈവർ	10	7
6.	പമ്പ് ഓപ്പറേറ്റർ/ഓയിൽ എഞ്ചിൻ ഡ്രൈവർ	28	9

ബി. എഞ്ചിനീയറിംഗ് ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	അസിസ്റ്റന്റ് എഞ്ചിനീയർ	27	17
2.	അസിസ്റ്റന്റ് എക്സിക്യൂട്ടീവ് എഞ്ചിനീയർ	9	8
3.	എക്സിക്യൂട്ടീവ് എഞ്ചിനീയർ	2	2
4.	ഓവർസിയർ	24	5
5.	ലൈൻ മാനർ	2	-

സി. ലാബ് ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	ലാബ് അസിസ്റ്റന്റ് (ഗ്രാജ്വേറ്റ്)	1	-
2.	ലാബ് അസിസ്റ്റന്റ് ഗ്രേഡ് I, II	32	25

ഡി. ടെക്നിക്കൽ ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	ടെക്നിക്കൽ/ടെക്നിക്കൽ സൂപ്പർവൈസർ	43	15
2.	ടെക്നിക്കൽ/ടെക്നിക്കൽ അസിസ്റ്റന്റ്	30	14
3.	ടെക്നിക്കൽ അസിസ്റ്റന്റ്/ടെക്നിക്കൽ ഓഫീസർ	10	1

ഇ. ലൈബ്രറി ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	ലൈബ്രറി അസിസ്റ്റന്റ്/ടെക്നിക്കൽ അസിസ്റ്റന്റ്/റഫറൻസ് അസിസ്റ്റന്റ്	14	9
2.	അസിസ്റ്റന്റ് ലൈബ്രറിയൻ	7	7
3.	ലൈബ്രറിയൻ	1	-

എഫ്. കൗൺസിൽ വിഭാഗം ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	സിസ്റ്റം മാനേജർ	1	1
2.	ജൂനിയർ പ്രോഗ്രാമർ	10	9
3.	പ്രോഗ്രാമർ	3	2

ജി. സ്കൂൾ - ഹോസ്റ്റൽ ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	ഹെഡ്മാസ്റ്റർ	1	1
2.	ഹൈസ്കൂൾ അസിസ്റ്റന്റ്	8	3
3.	യു.പി. സ്കൂൾ അസിസ്റ്റന്റ്	7	-
4.	എൽ.പി. സ്കൂൾ അസിസ്റ്റന്റ്	8	8
5.	സ്പെഷലിസ്റ്റ് ടീച്ചർ	3	1
6.	നേഴ്സറി സ്കൂൾ അസിസ്റ്റന്റ്	4	2
7.	ആയ	4	1
8.	ഹോസ്റ്റൽ മാനേജർ	7	-
9.	മെടൻമാർ	4	4

എച്ച്. പ്രസ്റ്റ് ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	പ്രസ്റ്റ് മാനേജർ	1	1
2.	ഫോർമാൻ	3	1
3.	പ്രിന്റർ	8	-
4.	കമ്പോസിറ്റർ	5	1
5.	പ്രിന്റ് റിഡർ	2	-
6.	ബൈന്റർ	10	2

ഐ. മറ്റ് ക്ലാസ് III, IV ജീവനക്കാർ

ക്രമ നമ്പർ	കേഡർ	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
1.	ഡ്രൈവർ (ഐച്ച്.ഡി.വി.)	15	10
2.	ഡ്രൈവർ (എൽ.ഡി.വി.)	76	38
3.	ബസ് അറ്റൻഡന്റ്	11	7
4.	ഡ്യൂട്ടിക്കേറ്റ് മെഷീൻ ഓപ്പറേറ്റർ	14	14

മേൽ വിഭാഗങ്ങൾ കൂടാതെയും ഏതാനും തസ്തികകൾ സർവ്വകലാശാലയിൽ നിലവിലുണ്ട്. മുഴുവൻ അനുവദനീയ തസ്തികയും ഒഴിവും ഉൾപ്പെടെയുള്ള വിശദമായ പട്ടിക അനുബന്ധം 1 (ബീ)യിൽ ശ്രോധിക്കുകയുണ്ടായിട്ടുണ്ട്.

3.3.4. സ്റ്റാറ്റൂട്ട് അംഗീകാരമില്ലാത്ത തസ്തികകൾ

മേൽ ഉപഖണ്ഡികകളിൽ പരാമർശിച്ചവയും നിയമനം/സ്ഥാനക്കയറ്റം മുഖേന സർവ്വകലാശാലയിൽ നിലവിലുള്ളവയുമായ ഒട്ടുമിക്ക തസ്തികകളും - ജോയിന്റ് രജിസ്ട്രാർ മുതൽ ക്ലിറിക്കൽ അറ്റൻഡന്റ് വരെയും അസോസിയേറ്റ് ഡീൻ മുതൽ ടെക്നിക്കൽ അസിസ്റ്റന്റ് വരെയും - സ്റ്റാറ്റൂട്ടിന്റെ പീൻബലം ഇല്ലാത്തവയും ആയതിനാൽ നിയമപരമായി നിലനിൽക്കാത്തവയുമാണ്. സ്റ്റാറ്റൂട്ട് അംഗീകാരമില്ലാത്ത പോസ്റ്റുകളുടെ വിശദ വിവരം അനുബന്ധം (3) ആയി ചേർക്കുന്നു.

3.3.4.1 നിലവിലില്ലാത്ത/നിർത്തലാക്കിയ തസ്തികകളും അവയിലെ നിയമനങ്ങളും

2009-10 ശമ്പള പരിഷ്കരണത്തെ തുടർന്നുള്ള ധനകാര്യവകുപ്പിന്റെ 05/04/2011 ലെ 4974/പി.ആർ.സി.-സി3 ഫിൻ കത്തിൽ, സർക്കാർ അംഗീകാരമില്ലാത്ത/നിർത്തലാക്കിയ തസ്തികകളിൽ 01/02/2011ന് ശേഷം നിയമനം/ഉദ്യോഗക്കയറ്റം നടത്തരുതെന്ന് കർശനമായി നിർദ്ദേശിച്ചിരുന്നു. എന്നാൽ 01/02/2011 ന് ശേഷവും ടെക്നിക്കൽ അസിസ്റ്റന്റ് കേഡറിൽ സയന്റിഫിക് ഓഫീസർ, ടെക്നിക്കൽ ഓഫീസർ ഗ്രേഡ് I എന്നീ തസ്തികകളിലേക്ക് ഉദ്യോഗ കയറ്റങ്ങൾ നമുക്കുണ്ടായി. കൂടാതെ ഫാം ഓഫീസർ (അഗ്രി), ഫാം അസിസ്റ്റന്റ് (വെറ്റി), ഡ്യൂട്ടിക്കേറ്റ് മെഷീൻ ഓപ്പറേറ്റർ, ടെക്നീഷ്യൻ, പബ് ഓപ്പറേറ്റർ എന്നീ തസ്തികകളിൽ, നിർത്തലാക്കപ്പെട്ട പ്രൊഫോഷൻ പോസ്റ്റുകളിലേയ്ക്കും 01/02/2011 ന് ശേഷം

പ്രൊമോഷൻ നൽകിയിട്ടുണ്ട്. ആയവ സർക്കാരിന്റെ തുടർനിർദ്ദേശങ്ങൾക്ക് വിധേയമായി റദ്ദ് ചെയ്തുവെങ്കിലും ഫാം ഓഫീസർ (അഗ്രി), ടെക്നീഷ്യൻ എന്നീ തസ്തികകളിലേയ്ക്ക് പ്രൊമോഷൻ ലഭിച്ച ഏതാനും പേർ കോടതി സ്റ്റേ ഉത്തരവിനെ തുടർന്ന് റിവർഷൻ വിധേയരാവാതെ ഇപ്പോഴും നിലവിലില്ലാത്ത തസ്തികകളിൽ തുടരുകയാണ്. (ഉപഖണ്ഡിക 3.2.11 കൂടി കാണുക)

3.3.4.2. ഇ.എ.പി. കളുടെ പേരിൽ അനുവദിക്കപ്പെട്ട തസ്തികകൾ

ഇ.എ.പി. (Externally Aided Projects) കളിലേക്ക് നിയമിതരായ അദ്ധ്യാപക-അനദ്ധ്യാപക-സാങ്കേതിക ജീവനക്കാരുടെ ലഭ്യമായ വിവരങ്ങളുടെ വിശദവിവരം അനുബന്ധം 4 എ. 4 ബി എന്നിവയായും സംക്ഷിപ്തം ചുവടെയും ചേർക്കുന്നു.

ആകെ 124 ഇ.എ.പി. കളിലായി - മുഖ്യമായും AICRP, KVK എന്നിവയിൽ - ആകെ 129 അദ്ധ്യാപക തസ്തികകൾ സൃഷ്ടിക്കപ്പെട്ടിട്ടുള്ളതിൽ 120 പേർ നിലവിൽ നിയമിതരായിട്ടുണ്ട്.

തസ്തിക	അനുവദിച്ച തസ്തിക	നിലവിലുള്ള തസ്തിക
പ്രൊഫസർ	3	3
അസോസിയേറ്റ് പ്രൊഫസർ	31	29
അസിസ്റ്റന്റ് പ്രൊഫസർ	95	88
	129	120

വിവിധ ഇ.എ.പി.കളിൽപ്പെടുത്തി ആകെ 44 അനദ്ധ്യാപക തസ്തികകളിലാണ് നിയമനം നിലവിലുള്ളത്. ലഭ്യമായ വിവരം ചുവടെ.

തസ്തിക	നിലവിലുള്ള തസ്തിക
ക്ലാസ് IV	2
ക്ലിനിക്കൽ അസിസ്റ്റന്റ് ലാബ് അസിസ്റ്റന്റ്	6
ഫാം സൂപ്രണ്ട്	1
ടെക്നീഷ്യൻ/ടെക്. സൂപ്പർവൈസർ	2
ഫാം ഓഫീസർ (അഗ്രി)	19
ഡ്രൈവർ (എൽ.ഡി.വി.)	2
ടെയിനിംഗ്/ടെക്നിക്കൽ അസിസ്റ്റന്റ്	8
പമ്പ് ഓപ്പറേറ്റർ/ഓയിൽ എൻജിൻ ഡ്രൈവർ	1
ലാബ് അസിസ്റ്റന്റ് ഗ്രേഡ് I, II	2
അസിസ്റ്റന്റ്	1
ആകെ	44

ആകെ 164 ജീവനക്കാരാണ് (120+44) സ്ത്രീകളുടെ പേരിലുള്ള തസ്തികകളിൽ നിലവിലുള്ളതെന്ന് മേൽ വിവരങ്ങളിൽ നിന്ന് വ്യക്തമാകുന്നു. പ്രസ്തുത ജീവനക്കാരുടെ - പ്രത്യേകിച്ച് അനദ്ധ്യാപക ജീവനക്കാരുടെ - അധിക ആനുകൂല്യങ്ങൾക്ക് അനുപുരകമായ ഭാവി ആനുകൂല്യങ്ങൾ, അതായത് പെൻഷനും പ്രോവിഡന്റ് ഫണ്ടും മറ്റും, നൽകേണ്ടതിന്റെ ചുമതല സർവ്വകലാശാലയുടെ ചുമലിലാണെന്ന വസ്തുത, ക്രമാതീതമായി വർദ്ധിച്ചുവരുന്ന സാമ്പത്തിക ബാധ്യതയുടെ കൂടി പശ്ചാത്തലത്തിലാണ് മനസ്സിലാക്കേണ്ടത് (ഉപഖണ്ഡിക 3.2.1.1 കൂടി കാണുക)

3.3.5. തൊഴിലാളി സംവീധാനം

സർവകലാശാലയിൽ ആകെ 1601 സ്ഥിരം തൊഴിലാളി തസ്തികകൾ അനുവദിക്കപ്പെട്ടിട്ടുള്ളതിൽ 469 പേർ മാത്രമാണ് നിലവിൽ നിയമനം ലഭിച്ചിട്ടുള്ളത്. 424 താത്കാലിക തൊഴിലാളി തസ്തികകളുടെതിൽ 109 പേർ മാത്രവും. (അനുബന്ധം 2 കാണുക).

സ്ഥിര - താൽകാലിക തൊഴിലാളികൾക്ക് പുറമെ കരാർ തൊഴിലാളികളുടെയും, തൊഴിൽ കരാറുകാരുടെയും റിറോൾവിംഗ് ഫണ്ടുകളും മറ്റും കേന്ദ്രീകരിച്ചുള്ള സ്വയം സഹായ -വനിതാ ഗ്രൂപ്പുകളുൾപ്പെടെ വിദഗ്ദ്ധതൊഴിലാളികളുടെയും ഒരു ശൃംഖല തന്നെ വിവിധ ഫാമുലിയിലും ഗവേഷണരംഗസമയലയിലും പ്രവർത്തിക്കുന്നുണ്ട്. ആയവയുടെയൊന്നും സമാഹൃത വിവരങ്ങൾ സർവകലാശാലയുടെ ഭരണ കാര്യാലയത്തിൽ ലഭ്യമല്ല.

3.4. കോഴ്സുകൾ

സർവകലാശാലയുടെ കീഴിൽ 6 കോളേജുകളിലും മറ്റ് രണ്ടു ഗവേഷണ കേന്ദ്രങ്ങളിലുമായി 5 ബിരുദതലകോഴ്സുകളും, 9 ബിരുദാനന്തരബിരുദകോഴ്സുകളും, രണ്ടു ഡിപ്ലോമ കോഴ്സുകളും നിലവിലുണ്ട്. കോഴ്സുകളുടെ വിശദ വിവരം അനുബന്ധം (5) ആയി ചേർത്തിട്ടുണ്ട്.

3.4.1. അദ്ധ്യാപക വിദ്യാർത്ഥി അനുപാതം

സംസ്ഥാനതലത്തിൽ പ്രവർത്തിക്കുന്ന കാർഷികസർവകലാശാലകൾക്കായി, ഐ.സി.എ.ആർ. നിശ്ചയിച്ചിട്ടുള്ള വിദ്യാർത്ഥി-അദ്ധ്യാപക അനുപാതം തിന്യറി ക്ലാസ്സുകൾക്ക് 50:1 ഉം ലാബ് വർക്ക്ഷോപ്പ് തുടങ്ങിയ പ്രായോഗികപഠനങ്ങൾക്ക് 25:1 ഉം ആണ്. എന്നാൽ സർവകലാശാലയിലെ എല്ലാ കോളേജുകളിലെയും നിലവിലെ വിദ്യാർത്ഥി-അദ്ധ്യാപക അനുപാതം ശരാശരി 6:1 ന് അടുത്താണെന്നു കാണുന്നു; അതായത് 6 വിദ്യാർത്ഥികൾക്ക് 1 അദ്ധ്യാപകൻ എന്നനിലയിൽ. അത്യുപരിവമായ സ്പെഷ്യലൈസേഷനുകളുടെ കാര്യത്തിൽ പൊതു അനുപാതം എല്ലായ്പ്പോഴും കൃത്യമായി പാലിക്കാനാവില്ല എന്നത് വസ്തുതയാണെങ്കിലും നീർദ്ദിഷ്ട അനുപാതം അനുവദിക്കുന്നതിലും നാലിരട്ടി അദ്ധ്യാപക തസ്തികകളും നിയമനങ്ങളും നിലനിൽക്കുന്ന സാഹചര്യം വിശദീകരിക്കപ്പെടേണ്ടതാണ്. നിലവിലെ അനുപാതം ചുവടെ പട്ടികയായി ചേർക്കുന്നു.

	നിലവിൽ അനുവധിച്ചിട്ടുള്ള എണ്ണം			നിലവിലുള്ള എണ്ണം		
	വിദ്യാർത്ഥികൾ	അദ്ധ്യാപകർ	അനുപാതം	വിദ്യാർത്ഥികൾ	അദ്ധ്യാപകർ	അനുപാതം
1 കാർഷിക കോളേജ്, വെള്ളായണി	665	119	5 ½ :1	547	99	5 ½ :1
2 COH വെള്ളാനിക്കര	437	93	5:1	361	80	4 ½ :1
3 COA പടന്നക്കാട്	212	65	3 ¼ :1	193	29	6 ½ :1
4 ഫോറൈസ്റ്റ് കോളേജ്	156	33	4 ¾ :1	153	14	11:1
5 CCB&M വെള്ളാനിക്കര	258	33	8:1	248	19	13:1

6	കെ.സി.എ.ഇ.ടി, തവന്തൂർ	277	56	5:1	80	29	2 ¼ :1
7	എ.സി.സി.ഇ.ആർ വെള്ളാനിക്കര	60	6	10:1	59	*Nil	0
8	ആർ.എ.ആർ.എ സ്, പട്ടാമ്പി	100	32	3:1	100	20	5:1

* കുറിപ്പ് : MSc Climate Change Adaptation എന്ന മൂന്ന് വർഷ ബിരുദകോഴ്സാണിത്. ഇതിലേയ്ക്ക് അധ്യാപക തസ്തികകളിൽ നിയമനം നടക്കാത്തതിനാൽ താല്പാലികാടിസ്ഥാനത്തിലുള്ള ടീച്ചിംഗ് അസിസ്റ്റന്റുമാരെയും ഗസ്റ്റ് അധ്യാപകരെയും ആശ്രയിച്ചാണ് നിലവിൽ ഈ കോഴ്സ് നടന്നുവരുന്നത്.

മേൽപട്ടികയിലേതു കൂടാതെ വെള്ളായണി കാർഷികകോളേജിൽ 2011-12 വർഷത്തിലാരംഭിച്ച Solid Waste Management -ലെ ഏക വർഷ പി.ജി. ഡിപ്ലോമ കോഴ്സിന് ആദ്യ വർഷം 4 പേർ ചേർന്നെങ്കിലും തുടർന്നുള്ള വർഷത്തിൽ അപേക്ഷകരില്ലാത്തതിനാൽ ഫലത്തിൽ ഈ കോഴ്സ് നിലച്ചു അവസ്ഥയാണ്.

Solid Waste Management കോഴ്സ് ഒഴിവാക്കിയാൽ ആകെ 1741 വിദ്യാർത്ഥികളാണ് നിലവിൽ വിവിധ കോഴ്സുകളിൽ പ്രവേശനം നേടിയിട്ടുള്ളത്. ഇവർക്കായി 290 ഓളം അധ്യാപകരാണ് നിലവിൽ നേരിട്ട അദ്ധ്യയന രംഗത്തുള്ളതെന്ന് സർവ്വകലാശാലയുടെ അക്കാദമിക് വിഭാഗത്തിൽ നിന്നും ലഭ്യമായ വിവരങ്ങളിൽ നിന്നും വ്യക്തമാകുന്നത്. ആതായത് 6:1 ആണ് നിലവിലുള്ള വിദ്യാർത്ഥി-അധ്യാപക അനുപാതം. വിശദവിവരം അനുബന്ധം (6) ആയി ചേർത്തിട്ടുണ്ട്.

3.5. പരീക്ഷകളും ഫലപ്രഖ്യാപനവും

3.5.1. ബിരുദതല പരീക്ഷകൾ

ഇന്റേണലും എക്സ്ട്രണലുമായ ഘടകങ്ങൾ ചേർന്നതാണ് സർവകലാശാലയിലെ ബിരുദതല പരീക്ഷാസംവിധാനം. മീഡ്സും അഥവാ ഇന്റേണൽ പരീക്ഷകൾ വകുപ്പുതലവന്മാരുടെ മേൽനോട്ടത്തിൽ കോഴ്സ് അധ്യാപകർ തന്നെയാണ് നടത്തുക. സെമസ്റ്റർ, ഫൈനൽ യൂണിവേഴ്സിറ്റിപരീക്ഷ എന്നറിയപ്പെടുന്ന എക്സ്ട്രണൽ പരീക്ഷകൾക്കായി കേന്ദ്രീകൃതസംവിധാനം നിലവിലുണ്ട്. അക്കാദമിക് വർഷത്തിന്റെ ആരംഭത്തിൽ പുറപ്പെടുവിക്കാറുള്ള, ബിരുദവിദ്യാർത്ഥികൾക്ക് പൊതുവായുള്ള, ഒരു സെമസ്റ്റർ കലണ്ടറിന്റെ അടിസ്ഥാനത്തിലാണ് ഇന്റേണൽ പരീക്ഷകളുടെയും സെമസ്റ്റർ പരീക്ഷകളുടെയും സമയം നിശ്ചയിക്കാറ്. എല്ലാ കോളേജുകളും ഒരേ സമയം നടത്താറുള്ള ബിരുദതല സെമസ്റ്റർ പരീക്ഷയുടെ കേന്ദ്രീകൃതസംവിധാനം സർവ്വകലാശാലാരേണ കാര്യാലയത്തിലാണ്. അതായതു കോഴ്സുകളുടെ അധ്യാപകർ തയ്യാറാക്കി ഭരണ കാര്യാലയത്തിലെ ഡയറക്ടർ, അക്കാദമിക് & പി. ജി. സ്റ്റഡീസിന് അയച്ചു കൊടുക്കുന്ന പാമ്പലിൽനിന്ന് പരീക്ഷകരെ തെരഞ്ഞെടുത്ത് നിയമനളത്തരവു പുറപ്പെടുവിക്കുന്നത് ടി ഡയറക്ടറാണ്. ചോദ്യക്കടലാസ് തയ്യാറാക്കേണ്ട പരീക്ഷകരുടെയും ഉത്തരക്കടലാസ് പരിശോധിക്കേണ്ട പരീക്ഷകരുടെയും പ്രത്യേക ലിസ്റ്റ് ഇപ്രകാരം തയ്യാറാക്കുന്നു. പരീക്ഷകർ

ഒന്നിച്ചിരുന്നള്ള കേന്ദ്രീകൃതമായ ഉത്തരക്കടലാസ് പരിശോധനാസംവിധാനമാണ് നിലവിലുള്ളത്. പുറമെനിന്നുള്ള അദ്ധ്യാപകർക്കു പുറമെ, പരീക്ഷകരുടെ സംഘത്തിൽ അതാത് കോഴ്സ് അദ്ധ്യാപകർ ഒഴികെയുള്ള കെ. എ. യു. അദ്ധ്യാപകരേയും ഉൾപ്പെടുത്താറുണ്ട്.

അദ്ധ്യാപകരുടെയും വിദ്യാർഥികളുടെയും അംഗബലം കൊണ്ട് എറ്റവും വലിയ കോഴ്സായ ബി.എസ്.സി. (അഗ്രി.) യുടെ ഉത്തരക്കടലാസ് പരിശോധന കേന്ദ്രീകൃത മൂല്യനിർണ്ണയ ക്യാമ്പ് മുഖേന കെ.എ.യു. അദ്ധ്യാപകർ തന്നെ നിർവ്വഹിച്ചു വരുന്നു. എന്നാൽ ബി.എസ്.സി (സി&ബി), ബി.എസ്.സി. (ഫോറെസ്റ്റി), ബി.ടെക്. (അഗ്രി.എൻജി.), ബി.ടെക് (എഡ് എൻജി.) എന്നിവയുടെ പരീക്ഷാസംവിധാനത്തിന് മറ്റു സർവകലാശാലകളിലും ദേശീയ ഇൻസ്റ്റിറ്റ്യൂട്ടുകളിലുമുള്ള വിദഗ്ദരുടെ സേവനമാണ് ഉപയുക്തമാക്കാൻ.

3.5.2. ബിരുദാനന്തര - ഡോക്ടറൽ പരീക്ഷകൾ

ബിരുദാനന്തരതലം തൊട്ടുള്ള എല്ലാ പരീക്ഷകളും പരിശോധനകളും അതാത് ഫാക്കൽട്ടികൾ നേരിട്ടാണ് നടത്തി വരുന്നത്. വകുപ്പുതലത്തിൽ എഴുത്ത്-മുഖമുഖ പരീക്ഷ വഴിയാണ് പി.ജി. പ്രവേശനം നടത്തുക. ബിരുദാനന്തര ബിരുദം നേടാൻ എഴുത്ത് - മുഖമുഖ പരീക്ഷയ്ക്കു പുറമെ പ്രബന്ധത്തിന്റെ മൂല്യനിർണ്ണയവുമുണ്ട്. ഒരു എക്സ്പ്ലണൽ പരിശോധകനാണ് ബിരുദാനന്തരതലപ്രബന്ധത്തിന്റെ മൂല്യനിർണ്ണയം നടത്തുക. ഡോക്ടറൽ തീസിസുകൾ പരിശോധിക്കുന്നത് രണ്ട് എക്സ്പ്ലണൽ അദ്ധ്യാപകരും. ഇവരെ നിശ്ചയിക്കേണ്ടത് ഫാക്കൽട്ടി തലവന്മാരാണ്. അവസാനപരീക്ഷയായ വൈവോ വോസി സംഘടിപ്പിക്കേണ്ടതിന്റെ ചുമതല വിദ്യാർഥി ഉപദേശകസമിതിക്കും. പരീക്ഷാ പ്രക്രിയയുടെ എല്ലാ ഘട്ടങ്ങളുടെയും മേൽനോട്ടം വഹിക്കേണ്ട ചുമതല അക്കാദമിക് & പി.ജി. സ്റ്റുഡീസ് ഡയറക്ടർക്കുണ്ട്.

3.5.3. ഫല പ്രഖ്യാപനം

ഒരു സെമസ്റ്റർ പരീക്ഷ കഴിയുന്നതോടെ ഇന്റേണൽ മാർക്കുകൾ കോളേജുകളിൽ നിന്നും ലഭ്യമാക്കുകയും സെമസ്റ്റർ ഫൈനൽ പരീക്ഷകളുടെ മൂല്യ നിർണ്ണയം നടത്തി അക്കാദമിക് മാനോജ്‌മെന്റ് സോഫ്റ്റ് വെയർ (എ.എം.എസ്) മുഖേന അടുത്ത സെമസ്റ്റർ പരീക്ഷയ്ക്ക് മുമ്പായി ഫലപ്രഖ്യാപനവിജ്ഞാപനം പുറപ്പെടുവിക്കുകയും ആയത് ബന്ധപ്പെട്ട കോളേജ് അധികാരികൾക്ക് സമർപ്പിക്കുകയും ചെയ്യുന്നു. നിലവിൽ, കാലതാമസമോ സാങ്കേതിക തടസ്സങ്ങളോ ഇല്ലാതെ ഈ സംവിധാനം പ്രവർത്തിച്ചു വരുന്നുണ്ട്.

3.6. ഫീസ് ഘടന

3.6.1. ഫീസ് നിരക്ക്

സർവകലാശാല ഉത്തരവ് നം. Acad/B2/2347/04 തീയതി 15.06.87 പ്രകാരം, 2007 മുതലുള്ള ട്യൂഷൻ-പരീക്ഷാഫീസുകളിൽ പ്രതിവർഷം 10% വർധനവ് സമാന്യമായി വരുത്തുകയുണ്ടായി. 2011 അഡ്മിഷൻ വരെയും ഈ വർധന തുടർന്നു. എന്നാൽ കെ.എ.യു.വിന്റെ 491 എക്സിക്യൂട്ടീവ് കമ്മിറ്റി ഈ രീതി പുനഃപരിശോധിക്കുകയും ഫീസ് ഘടന ആസക്തം KVASU-വിജ്ഞാപന സമാനമായി പുതുക്കുവാൻ തീരുമാനമെടുത്ത് ഉത്തരവാകുകയും ചെയ്തുവെങ്കിലും (Extract of minutes of 491st Executive Committee held on

08.05.12 and Order No. Acad/B2/38920/11 dated 06.06.12). ടി ഉത്തരവ് ബഹു. വൈസ്ചാൻസലറുടെ നിർദ്ദേശപ്രകാരം താൽക്കാലികമായി മരവിപ്പിക്കുകയുണ്ടായി. തുടർന്ന് 19.06.12 ലെ 492-00 എക്സിക്യൂട്ടീവ് കമ്മിറ്റി ബിരുദഭവകോട്ട് ഫീസ് 6000/- രൂപയായും, ബിരുദാനന്തര പിഎച്ച്.ഡി.കളിലേത് 8000/- രൂപയായും നിജപ്പെടുത്തി. (Order Even No. dated 25.07.12). കോട്ട് ഫീസ്, പരീക്ഷാ ഫീസ്, വിവിധ സർട്ടിഫിക്കറ്റുകൾ, രജിസ്ട്രേഷൻ ഹോസ്റ്റൽ എന്നിത്യാദികളുടെ ഫീസ് തുടങ്ങിയവയുടെ നിലവിലെ നിരക്കുകൾ അനുബന്ധം (7) ആയി ചേർത്തിട്ടുണ്ട്.

3.6.2.ഫീസുകളുടെ ഈടാക്കലും അക്കൗണ്ടിങ്ങും

സർവ്വകലാശാലയുടെ അക്കാദമിക് വിഭാഗത്തിൽ നിന്നും ലഭ്യമാക്കിയ വിവരങ്ങൾ പ്രകാരം, ഒരു ഗവേഷണകേന്ദ്രം ഉൾപ്പെടെയുള്ള എല്ലാ അദ്ധ്യയന കേന്ദ്രങ്ങളിലും ഫീസുകൾ സംബന്ധിക്കുന്ന ഡി.സി.ബി. തയ്യാറാക്കുകയും അവ പരിച്ചെടുക്കുകയും ചെയ്യുന്നതായാണ് രേഖപ്പെടുത്തിയിട്ടുള്ളത് (അനുബന്ധം 8 കാണുക). എന്നാൽ 7 കേന്ദ്രങ്ങളിലെയും ഡിമാന്റ് വിവരങ്ങൾ സ്റ്റേറ്റ് മെന്ററിൽ ഉൾപ്പെടുത്തിയിട്ടില്ല.

മുഖ്യ ആവർത്തനവരവുകളിൽ ഒന്നായ ഫീസ് സംബന്ധിച്ച ഡി.സി.ബി. കൃത്യമായ അക്കൗണ്ടിങ്ങ് മാനദണ്ഡങ്ങൾ പ്രകാരം സമാഹരിക്കാനില്ലെന്നും വിവിധ കേന്ദ്രങ്ങളിലെ ഫീസ് ഇനത്തിലെ വരവിന്റെ ആകെ തുക മാത്രം കണക്കാക്കിയാണ് വാർഷിക കണക്കുകൾ തയ്യാറാക്കാറുള്ളതെന്നും 2007 - 2008 സാമ്പത്തിക വർഷം വരെ പുറപ്പെടുവിച്ചിട്ടുള്ള എല്ലാ മുൻ വാർഷിക ഓഡിറ്റ് റിപ്പോർട്ടുകളിലും നിരീക്ഷിച്ചിട്ടുള്ളതാണ്. നിലവിലെ ഡി.സി.ബി. സംബന്ധിച്ച് വ്യക്തമായ മറുപടിയൊന്നും സർവ്വകലാശാല നൽകിയിട്ടില്ല.

3.7. ആസ്തികളും അവയുടെ സംരക്ഷണവും

സർവ്വകലാശാലയ്ക്ക് 1343.4048 ഹെക്ടർ ഭൂമി സ്വന്തമായുണ്ടെന്ന് ബന്ധപ്പെട്ട രജിസ്റ്ററുകളിൽ രേഖപ്പെടുത്തിയിട്ടുണ്ടെങ്കിലും, കൈമാറിക്കിട്ടിയ ഭൂമി സംബന്ധിച്ച വ്യക്തമായ രേഖകൾ സൂക്ഷിച്ചിട്ടില്ല. ടി ഭൂമികളിൽ പലതും സർവ്വകലാശാലയുടെ പേരിലേയ്ക്ക് മാറ്റിയിട്ടില്ലാത്തതിനാൽ വില്ലേജ് രേഖകളിൽ ഇവ ഇപ്പോഴും പുറമ്പോക്ക് സർക്കാർ ഭൂമിയായിട്ടാണ് രേഖപ്പെടുത്തിയിട്ടുള്ളത്. കാർഷികഗവേഷണസ്ഥാപനമായ സർവ്വകലാശാല, വിവിധ സ്റ്റേഷനുകളിൽ വിവിധ സ്ഥലങ്ങളിലായി വാങ്ങിയ അനവധി ഉപകരണങ്ങൾ, വാഹനങ്ങൾ, വിവിധ ആവശ്യങ്ങൾക്കായി നിർമ്മിച്ച കെട്ടിടങ്ങൾ എന്നിവയുടെ നിലവിലെ അവസ്ഥ, നാളിതുവരെ ഗവേഷണ ഫലമായി വികസിപ്പിച്ചെടുത്ത വിവിധ കാർഷിക വിളകളുടെയും മറ്റും ജനിതകശേഖരസംരക്ഷണം എന്നിവ സംബന്ധിച്ച ആധികാരികമായ രേഖകൾ സർവ്വകലാശാലയിൽ ലഭ്യമല്ല. ലഭ്യമായ വിവരങ്ങൾ പ്രകാരമുള്ള നിരീക്ഷണങ്ങൾ ചുവടെ ചേർക്കുന്നു.

3.7.1 ഭൂമി

31/01/1972 ലെ SRO 52/72, 53/72 എന്നീ നമ്പരുകളിലായി ഗസറ്റിൽ പ്രസിദ്ധീകരിച്ച സ്റ്റാറ്റ്യൂട്ടുകൾ പ്രകാരം വെള്ളായണി കാർഷിക കോളേജ്, വെറ്റിനറി കോളേജ്, മണ്ണുത്തി

എന്നിവയും കൃഷിവകുപ്പിന്റെയും മൃഗസംരക്ഷണവകുപ്പിന്റെയും കീഴിലുള്ള 21 ഗവേഷണ കേന്ദ്രങ്ങളും കേരളകാർഷികസർവ്വകലാശാലയ്ക്ക് കൈമാറിയിട്ടുണ്ട്. എന്നാൽ ടി സ്ഥാപനങ്ങൾക്ക് സർക്കാർ ഭൂമി അനുവദിച്ചതിന്റെ പട്ടയം/ഉത്തരവുകൾ എന്നിവ റവന്യൂ അധികാരികളിൽ നിന്നും ലഭ്യമാക്കി സ്ഥാപനങ്ങളിൽ/സർവ്വകലാശാലയിൽ സൂക്ഷിച്ചിട്ടില്ല. സർവ്വകലാശാലയുടെ ഭൂമികൾ കരമൊടുക്കാതെയും, ഉടമസ്ഥാവകാശം സ്ഥാപിക്കാൻ കഴിയാത്ത വിധം റവന്യൂ രേഖകളിൽ സർക്കാർ പുറമ്പോക്കായും രേഖപ്പെടുത്തിക്കാണുന്നുണ്ട്. ഈ സാഹചര്യത്തിൽ മുഴുവൻ സ്ഥാപനങ്ങളുടേയും ഭൂമി സംബന്ധിച്ച വിശദമായ പരിശോധനയ്ക്ക് സമയപരിധി അനുവദിക്കാത്തതിനാൽ മെയിൻ കാമ്പസ് വെള്ളാനിക്കര, കണ്ണാറ വാഴഗവേഷണകേന്ദ്രം, ഓടക്കാലി സുഗന്ധതൈലഗവേഷണകേന്ദ്രം എന്നിവിടങ്ങളിലാണ് ഭൂആസ്തി സംബന്ധിച്ച വിശദമായ പരിശോധന നടത്തിയത്. ആയതിൽ നിന്ന് താഴെപ്പറയുന്ന കാര്യങ്ങൾ ഓഡിറ്റിന്റെ ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ട്.

3.7.1.1. വെള്ളാനിക്കര മെയിൻ കാമ്പസ്

1961 ലെ ലാന്റ് അക്വിസിഷൻ ആക്ട് പ്രകാരം ഖില്ലാ കളക്ടർ അക്വയർ ചെയ്ത് വിവിധ അവാർഡുകൾ പ്രകാരം 391.4395 ഹെക്ടർ ഭൂമി കാർഷികസർവ്വകലാശാലയ്ക്ക് നൽകിയിട്ടുണ്ട്. എന്നാൽ, 372.8662 ഹെക്ടർ ഭൂമിയുടെ കരം വില്ലേജിൽ അടവാക്കിയതിന്റെ രസീതുകൾ മാത്രമാണ് ലഭ്യമാക്കിയിട്ടുള്ളത്. 18.5733 ഹെക്ടർ (45.895 ഏക്കർ) ഭൂമിയുടെ കരം ഒടുക്കിയ രേഖകൾ ഹാജരാക്കിയിട്ടില്ല. ടി അവാർഡ് ഉത്തരവുകൾ പ്രകാരമുള്ള ഭൂമിയുടെ സർവ്വേ/സബ് ഡിവിഷനുകൾ ഇനംതിരിച്ച് ഭൂവിസ്തൃതി രേഖപ്പെടുത്തിയ സ്ക്വയ്/ലൊക്കേഷൻ മാപ്പ് എന്നിവ ലഭ്യമാക്കാത്തതിനാലും, 18.5733 ഹെക്ടർ ഭൂമിയുടെ കരം ഒടുക്കിയിട്ടില്ലാത്തതിനാലും ടി ഭൂമി സർവ്വകലാശാലയ്ക്ക് അന്യധീനപ്പെടുപോയിട്ടുണ്ടോയെന്ന് പരിശോധിക്കാൻ സാധിച്ചിട്ടില്ല.

3.7.1.2. കണ്ണാറ വാഴ ഗവേഷണ കേന്ദ്രം

സർവ്വകലാശാല വസ്തു രജിസ്റ്റർ പേജ് 83 പ്രകാരം കണ്ണാറ വാഴ ഗവേഷണ കേന്ദ്രത്തിന് 17.3 ഹെക്ടർ ഭൂമിയുള്ളതായും ഇതിൽ 92 സെന്റ് ഗ്രാമപഞ്ചായത്തിന് നൽകിയതായും രേഖപ്പെടുത്തിയിട്ടുണ്ട്. എന്നാൽ ഇതു സംബന്ധിച്ച് പാണഞ്ചേരി വില്ലേജ് അടിസ്ഥാന നികുതി രജിസ്റ്റർ പേജ് 343 പ്രകാരം സർവ്വേ നമ്പർ 2738/2 മുതൽ 1835/1, 2 വരെ സർവ്വേ നമ്പരുകളിലായി തണ്ടപ്പേർ നമ്പർ 263 ൽ 16 ഹെക്ടർ ഭൂമി സർക്കാർ വക പുറമ്പോക്കായി രേഖപ്പെടുത്തിയതിന്റെ പകർപ്പ് മാത്രമാണ് ഹാജരാക്കിയത്. ഗവേഷണ കേന്ദ്രത്തിന് സർക്കാർ ഭൂമി നൽകിയതിന്റെ ഉത്തരവ്/പട്ടയം, സർവ്വേ നമ്പർ, ഡിവിഷനുകളുടെ ഭൂവിസ്തൃതി ഇനംതിരിച്ച് രേഖപ്പെടുത്തിയ സ്ക്വയ്, ഭൂനികുതി അടവാക്കിയതിന്റെ രേഖകൾ എന്നിവയൊന്നും തന്നെ ഓഡിറ്റിന് നൽകിയിട്ടില്ല.

3.7.1.3. ഓടക്കാലി ഔഷധ സുഗന്ധ തൈല ഗവേഷണ കേന്ദ്രം

AMPRS ഓടക്കാലിയുടെ കൈവശഭൂമി സംബന്ധിച്ച് 15/09/61 ൽ ഡയറക്ടർ ഓഫ് സർവ്വേ & ലാന്റ് റെക്കോർഡ്സ് നൽകിയ സർവ്വേ സ്ക്വയ് പ്രകാരം 4 ഏക്കർ 13 സെന്റ് കയ്യേറ്റം ആയി രേഖപ്പെടുത്തി കാണുന്നു. കൃഷി വകുപ്പിൽ നിന്നും കൈമാറിക്കിട്ടിയ സ്ഥാപനത്തിന്റെ ഭൂമി സംബന്ധിച്ച സർക്കാർ ഉത്തരവ്/പട്ടയം, കരം ഒടുക്കിയ രസീത്, ലൊക്കേഷൻ മാപ്പ്/സ്ക്വയ് എന്നിവയൊന്നും ലഭ്യമാക്കിയിട്ടില്ല. സ്ഥാപനത്തിൽ സൂക്ഷിക്കുന്ന Land & Building രജിസ്റ്റർ പ്രകാരം 31 ഏക്കർ 7 സെന്റ് സ്ഥലം ഉള്ളതായി

രേഖപ്പെടുത്തിയിട്ടുണ്ട്. എന്നാൽ ഇതു സംബന്ധിച്ച് അശമനൂർ വില്ലേജ് ഓഫീസർ നൽകിയ റിപ്പോർട്ട് പ്രകാരം ബ്ലോക്ക് നമ്പർ 14 ൽ സർവ്വേ 76 ൽ ട്രെസ് 11.3 ഹെക്ടർ വസ്തു (27.92 ഏക്കർ) അടിസ്ഥാന നികുതി രജിസ്റ്റർ പ്രകാരം സർക്കാർവക പുറമ്പോക്കായിട്ടാണ് രേഖപ്പെടുത്തിയിട്ടുള്ളത്.

3.7.2. ഭൂമി സംബന്ധമായ സ്റ്റാറ്റൂട്ട് വ്യവസ്ഥകൾ

1971 ലെ കേരള കാർഷികസർവ്വകലാശാലാ നിയമം സെക്ഷൻ 3 (3) പ്രകാരം ഭൂമി വാങ്ങുന്നതിനും നിലനിർത്തുന്നതിനും വീൽക്കുന്നതിനുമുള്ള അധികാരങ്ങൾ വ്യവസ്ഥ ചെയ്യുന്നുണ്ട്. ടി നിയമം സെക്ഷൻ 32(3) പ്രകാരം സർവ്വകലാശാലകളുടെ എല്ലാ സ്ഥാപനങ്ങളുംഗമ വസ്തുക്കളുടെയും (All properties of the University) പൊതു സൂക്ഷിപ്പുകാരനായി ഡയറക്ടർ ഓഫ് ഫിസിക്കൽ പ്ലാന്റിംഗ്ന ചുമതലപ്പെടുത്തുകയും 9.1.1980 ലെ G.O. MS No. 10/80 AD ഉത്തരവ് പ്രകാരമുള്ള സ്റ്റാറ്റൂട്ട് 6(1) ൽ സർവ്വകലാശാലയുടെ നിയന്ത്രണത്തിലുള്ള എല്ലാ സ്ഥാപനങ്ങളിലേയും മേധാവികളുടെ സഹായത്തോടെ വസ്തു സംബന്ധമായ വിവരങ്ങൾ ക്രോഡീകരിച്ച് സൂക്ഷിക്കാൻ ഡി.പി.പി.യെ ചുമതലപ്പെടുത്തിയിട്ടുണ്ട്. എന്നാൽ കൈമാറി കിട്ടിയ ഭൂമിക്ക് സർവ്വകലാശാലയുടെ പേരിൽ ആധാരം തയ്യാറാക്കി രജിസ്റ്റർ ചെയ്യുന്നതിനോ പോക്കുവരവു നടത്തി വില്ലേജ് രേഖകളിൽ ഉടമസ്ഥാവകാശം ഉറപ്പിക്കുന്നതിനോ ഉള്ള നിർദ്ദേശങ്ങൾ സ്റ്റാറ്റൂട്ടിൽ ഉൾപ്പെടുത്തിയതായി കാണുന്നില്ല.

3.7.3. കെട്ടിടങ്ങളുടെ ഉപയോഗവും ആവശ്യകതയും

കേരളകാർഷികസർവ്വകലാശാലയ്ക്കു വേണ്ടി പൊതുരമരമത്ത് പ്രവൃത്തികൾ ചെയ്യുന്നതിനും ആസ്തി സംബന്ധിച്ച വിവരങ്ങൾ ക്രോഡീകരിച്ചു സൂക്ഷിക്കുന്നതിനും കേരളകാർഷികസർവ്വകലാശാലാ നിയമം വകുപ്പ് 32 പ്രകാരം ഡയറക്ടർ ഓഫ് ഫിസിക്കൽ പ്ലാന്റിംഗ്ന (ഡി.പി.പി.) ചുമതലപ്പെടുത്തിയിട്ടുണ്ട്. ഡി.പി.പി.യ്ക്കു കീഴിൽ രണ്ട് ഡിവിഷൻ ഓഫീസുകളും നാല് സബ്ഡിവിഷൻ ഓഫീസുകളും പ്രവർത്തിക്കുന്നു. ഓരോ ഡിവിഷൻ/സബ്ഡിവിഷനുകളുടെയും കീഴിലുള്ള സ്ഥാപനങ്ങളുടെ വിവരം താഴെ ചേർക്കുന്നു.

എഞ്ചിനീയറിംഗ് ഡിവിഷൻ, തവന്തൂർ

1. കേളപ്പുഴി കോളേജ് ഓഫ് അഗ്രികൾച്ചറൽ എഞ്ചിനീയറിംഗ് & ടെക്നോളജി, തവന്തൂർ
2. റീജണൽ അഗ്രികൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, പീലിക്കോട്
3. കോളേജ് ഓഫ് അഗ്രികൾച്ചർ, പടന്നക്കാട്
4. പെപ്പർ റിസർച്ച് സ്റ്റേഷൻ, പന്നിയൂർ
5. കൃഷി വിഗ്യാൻ കേന്ദ്ര, നീലേശ്വരം
6. കൃഷി വിഗ്യാൻ കേന്ദ്ര, കാസർകോട്
7. കൃഷി വിഗ്യാൻ കേന്ദ്ര, മലപ്പുറം
8. Works under sub division Mannuthy up to 1 Crore
At RARS Pattambi, RARS Ambalavayal & ARS Anakayam

എഞ്ചിനീയറിംഗ് ഡിവിഷൻ, പനങ്ങാട്

1. റൈസ് റിസർച്ച് സ്റ്റേഷൻ, വൈറ്റില

2. All works under Engineering sub division, Kumarakom & Engineering sub division, Vellayani up to 100 Lakhs

എഞ്ചിനീയറിംഗ് സബ് ഡിവിഷൻ, വെള്ളായണി

1. കോളേജ് ഓഫ് അഗ്രിക്കൾച്ചർ, വെള്ളായണി
2. ക്രോപ്പിംഗ് സിസ്റ്റം റിസർച്ച് സ്റ്റേഷൻ, കരമന
3. ഓണാട്ടുകര റീജണൽ അഗ്രിക്കൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, കായംകുളം
4. ഫാമിംഗ് സിസ്റ്റംസ് റിസർച്ച് സ്റ്റേഷൻ, കൊട്ടാരക്കര
5. കോക്കനട്ട് റിസർച്ച് സ്റ്റേഷൻ, ബാലരാമപുരം
6. കൃഷി വിഗ്യാൻ കേന്ദ്രം, കൊല്ലം

എഞ്ചിനീയറിംഗ് സബ് ഡിവിഷൻ, കുമരകം

1. റീജണൽ അഗ്രിക്കൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, കുമരകം
2. അഗ്രിക്കൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, തിരുവല്ല
3. റൈസ് റിസർച്ച് സ്റ്റേഷൻ, മങ്കൊമ്പ്

എഞ്ചിനീയറിംഗ് സബ് ഡിവിഷൻ, മണ്ണൂർ

1. അഗ്രിക്കൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, മണ്ണൂർ
2. ബനാന റിസർച്ച് സ്റ്റേഷൻ, കണ്ണൂർ
3. റീജണൽ അഗ്രിക്കൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, പട്ടാമ്പി
4. അഗ്രിക്കൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, ആനക്കയം

ആസ്തി രജിസ്റ്റർ, വർക്ക് ബിൽ രജിസ്റ്റർ, കെട്ടിട രജിസ്റ്റർ എന്നിവ കൃത്യമായും കാലാനുസൃതമായി മാറ്റം വരുത്തിയും എഴുതിസൂക്ഷിക്കുന്നില്ല. രേഖപ്പെടുത്തലുകൾ സാക്ഷ്യപ്പെടുത്തിയിട്ടില്ല. ഓരോ കെട്ടിടവും നിർമ്മിച്ച വർഷം വിന്യൂർണ്ണും, ചെലവഴിച്ച തുക, കാലപ്പഴക്കം, അറ്റക്കുറപ്പണികൾ നടത്തിയത്, ഉപയോഗം, നിലവിലെ അവസ്ഥ എന്നീ വിവരങ്ങൾ ഉൾപ്പെടുത്തി കെട്ടിട രജിസ്റ്റർ എഴുതി സൂക്ഷിച്ചിട്ടില്ല. സർവ്വകലാശാലയുടെ കീഴിലുള്ള 60 ഓഫീസ് സ്റ്റേഷനുകളിൽ 19 എണ്ണത്തിന്റെ ആസ്തിസംബന്ധിച്ച വിവരങ്ങൾ മാത്രമേ ലഭ്യമാക്കിയിട്ടുള്ളൂ എന്നതിനാൽ ലഭ്യമായ വിവരങ്ങളുടെ അടിസ്ഥാനത്തിലാണ് റിപ്പോർട്ട് തയ്യാറാക്കിയിട്ടുള്ളത്.

ആയതുപ്രകാരം മിക്ക സ്ഥാപനങ്ങളിലും കെട്ടിടങ്ങളുടെ അറ്റകുറ്റപ്പണികൾ സമയോചിതമായി നടത്തുകയോ, നിലവിലുള്ള കെട്ടിടങ്ങൾ പൂർണ്ണമായി പ്രയോജനപ്പെടുത്തുകയോ ചെയ്യുന്നതായി കാണുന്നില്ല. കാര്യക്ഷമങ്ങളുടെ സ്ഥിതി പല സ്ഥാപനങ്ങളിലും പരിതാപകരമാണ്. ചില സ്ഥാപനങ്ങളിൽ ലാബുകളാക്കി മാറ്റി ഉപയോഗിക്കുന്നുണ്ട്. സ്കൂളുകളുടെ ഭാഗമായി നിർമ്മിക്കുന്ന ഗ്രീൻഹൗസുകൾ, പോളിഹൗസുകൾ എന്നിവ സ്കൂളുകളുടെ പൂർത്തീകരണ ശേഷം നശിച്ചുപോകുന്ന അവസ്ഥയുള്ളതായി കാണുന്നു. ഇവ കർഷികസർവ്വകലാശാലയുടെ മറ്റാവശ്യങ്ങൾക്ക് പ്രയോജനപ്പെടുത്താവുന്നതാണ്.

3.7.4. വാഹനങ്ങളുടെ സൂക്ഷിപ്പ്

കാർഷികസർവ്വകലാശാലയുടെ കീഴിലുള്ള വിവിധ സ്ഥാപനങ്ങളിലും വിവിധ സ്കൂളുകളിലുമായി നിലവിൽ ആകെ 149 വാഹനങ്ങൾ ഉണ്ട്. വീശദാംശങ്ങൾ താഴെ ചേർക്കുന്നു. (കാർഷിക യന്ത്രങ്ങൾ/വാഹനങ്ങൾ ഒഴികെ)

വാഹനങ്ങളുടെ ഇനം വിവരം								
ഓട്ടോ	ഇരു ചക്ര വാഹനങ്ങൾ	ജീപ്പ് ട്രൈക്കോട്ട് Etc.	ട്രൈക്കോട്ട് ലോറി	കാർ	ബസ്	ട്രാവലർ/ മിനിബസ്	ബോട്ട് സ്കീഡ് ലോഞ്ചർ	
2	26	57	10	33	11	8	2	149

ലഭ്യമായ കണക്കുകൾ പ്രകാരം ആകെയുള്ള വാഹനങ്ങളിൽ 26 % വാഹനങ്ങളും 15 വർഷത്തിലധികം പഴക്കമുള്ളവയാണ്.

വാങ്ങിയ വർഷം	എണ്ണം	റിപ്പയർ ചെയ്ത് കുറച്ച് നാളത്തേക്ക് ഉപയോഗിക്കാവുന്നവ	ഉപയോഗ യോഗ്യമല്ലാത്തവ
1970 - 80	2		2
1981 മുതൽ 90 വരെ	13	1	5
91 മുതൽ 2000 വരെ	53	20	3
2001 മുതൽ 2010 വരെ	48		0
2011 മുതൽ	19		0
വീവരം ലഭ്യമല്ലാത്തവ	14		
	149	21	10

കാർഷികസർവ്വകലാശാല മെക്കാനിക്കൽ സബ് ഡിവിഷൻ എഞ്ചിനീയറുടെ 16/03/2012 ലെ എ.എസ്.ഡി./580/12 കത്ത് പ്രകാരം 15 വർഷത്തിലധികം പഴക്കമുള്ള 40 വാഹനങ്ങൾ ഉണ്ടെന്നും ഇവയിൽ 12 എണ്ണം വാല്യവേഷൻ നടപടികൾ പൂർത്തിയാക്കി ലേലം ചെയ്ത് വില്പനയും 9 എണ്ണം ലേലം ചെയ്യുന്നതിനുള്ള നടപടികൾ തുടങ്ങുകയും ചെയ്തിട്ടുണ്ട്. ബാക്കിയുള്ള 21 വാഹനങ്ങൾ അറ്റകുറ്റപ്പണികൾ നടത്തിയാലും കറപ്പുനാശിച്ചിട്ടാണത്രെ ഉപയോഗിക്കാനാവില്ല എന്നും വ്യക്തമാക്കിയിട്ടുണ്ട്. (അനുബന്ധം - കാണുക)

ഇവയിൽ പലതും ദുരയാത്രയ്ക്ക് അനുയോജ്യമല്ല. തുടർച്ചയായ അറ്റകുറ്റപ്പണികൾക്ക് വിധേയമാകുന്ന ഈ വാഹനങ്ങളുടെ സ്ഥിതി പൊതുവെ പരിതാപകരമാണ്. സമയാസമയങ്ങളിൽ അറ്റകുറ്റപ്പണികളും സർവ്വീസുകളും നടത്താത്തതിനാൽ വാഹനങ്ങൾക്കു കറഞ്ഞ മൈലേജ് മാത്രമാണ് ലഭിക്കുന്നത്. മിക്കവാഹനങ്ങൾക്കും സർക്കാർ നിർദ്ദേശപ്രകാരം മെക്കാനിക്കൽ എഞ്ചിനീയറിംഗ് വിഭാഗത്തിൽ നിന്നുള്ള ഫ്യൂവൽ എഫിഷ്യൻസി ടെസ്റ്റ് നടത്തിയതായി കാണുന്നില്ല. റിപ്പയർ രജിസ്റ്റർ, ഫ്യൂവൽ രജിസ്റ്റർ എന്നിവ എഴുതി സൂക്ഷിക്കുന്നില്ല. കറഞ്ഞ ഇന്ധനക്ഷമതയും വർദ്ധിച്ച അറ്റകുറ്റപ്പണികളും

നിമിത്തം വാഹനങ്ങൾ പരിപാലിക്കുന്നതിന് സർവ്വകലാശാലയ്ക്ക് വലിയ സാമ്പത്തിക ബാധ്യത ഉണ്ടാകുന്നുണ്ട്. നിലവിലെ സ്ഥിതി പ്രകാരം റോഡ് ഗതാഗതത്തിനുപയോഗിക്കുന്ന 147 വാഹനങ്ങൾ ഉണ്ടെങ്കിലും 91 ഡ്രൈവർമാരുടെ സ്ഥിരം തസ്തിക (എച്ച്.ഡി.വി. 15, എൽ.ഡി.വി. 76) മാത്രമേ സ്ഥാപത്തിൽ നിലവിലുള്ളൂ. ഇതിൽത്തന്നെ 48 പേർ മാത്രമേ സ്ഥിരജീവനക്കാർ ഉള്ളൂ. വിവിധ സ്കൂളുകളുടെ നടത്തിപ്പിലൂടെ കാർഷിക സർവ്വകലാശാല വാഹനങ്ങൾ വാങ്ങി വിവിധ സ്റ്റേഷനുകളിൽ സൂക്ഷിക്കുന്നുണ്ട്. സ്കീം കാലാവധി കഴിഞ്ഞാലും ഇത്തരം വാഹനങ്ങൾ കൈവശം സൂക്ഷിക്കുന്നതിനാൽ ഇന്ധനചെലവിനത്തിലും വേതനത്തിനുമായി വലിയതുകകൾ വർഷംതോറും ചെലവഴിക്കുന്നുണ്ട്. ഇത്തരം വാഹനങ്ങളുടെ എണ്ണം എടുക്കേണ്ടതും ഇവ നിലനിർത്തേണ്ടതുണ്ടോ എന്ന് പരിശോധിക്കേണ്ടതുമാണ്.

വിവിധ സ്കൂളുകളിലായി വാങ്ങിയ അധികവാഹനങ്ങൾ സ്കീം കാലാവധിക്കുശേഷം സർവ്വകലാശാലയ്ക്ക് കൈമാറുകയും പെർമിറ്റ് കാലാവധി കഴിഞ്ഞതും അറ്റകുറ്റപ്പണികൾ മൂലം അധിക ചെലവ് ഉണ്ടാക്കുന്നതുമായ വാഹനങ്ങൾ ഒഴിവാക്കുകയും ചെയ്യേണ്ടതാണ്. ഇന്ധനനഷ്ടം, മെയിന്റനൻസ്, അധിക ഡ്രൈവർമാരുടെ വേതനം എന്നീ ഇനങ്ങളിലുള്ള അധികചെലവുകൾ പരിമിതപ്പെടുത്തേണ്ടതാണ്.

3.7.4.1 വാഹന ലേലത്തിലെ കാലതാമസം

കാലാവധികഴിഞ്ഞ വാഹനങ്ങളുടെ ലേല നടപടികളിലെ കെട്ടുകാര്യസ്ഥതമൂലം വാഹനങ്ങൾ വർഷങ്ങളോളം വെറുതെ കിടന്ന് ഒടുവിൽ ആക്രീയായി വിൽക്കേണ്ടിവരുന്ന അവസ്ഥ വ്യാപകമായുണ്ട്. വെള്ളാനിക്കര ഹോർട്ടികൾച്ചറൽ കോളേജിലെ ഒരു മാതൃതി 800, കോലാഹലമേട് ഇൻസുഷൻ ഫാമിലെ (ഇപ്പോൾ IF കമരകം) ഫാമിലെ മിനിബസ്സ് ഉൾപ്പെടെയുള്ള വാഹനങ്ങൾ എന്നിവ ഉപയോഗശൂന്യമായതിനു പിന്നിൽ ഭരണകാര്യലയത്തിനുള്ള - പ്രത്യേകിച്ചും ഡി.പി.പി. ഓഫീസിനുള്ള - ഉത്തരവാദിത്തത്തെകുറിച്ച് 2007 - 08 ഓഡിറ്റ് റിപ്പോർട്ടിൽ വിശദമായി പ്രതിപാദിച്ചിട്ടുണ്ട് (ഓ.റി. നം. എൽ.എഫ്. കെ.യു. ജി/1762/11 തീയതി 15/02/2013, ഖണ്ഡികകൾ 4.5.4, 4.21.1 എന്നിവ).

3.7.4.2 വാഹനങ്ങളുടെ സൂക്ഷിപ്പിലെ ഉത്തരവാദിത്തം

വാഹനങ്ങളുടെ ഉടമസ്ഥത രജിസ്ട്രാറിൽ നിക്ഷിപ്തമാണെങ്കിലും അവയുടെ സൂക്ഷിപ്പുകാരൻ (കസ്റ്റോഡിയൻ) ആരാണെന്ന് സർവ്വകലാശാലയുടെ സ്റ്റാറ്റൂട്ടുകളിലോ ഉത്തരവുകളിലോ ഒന്നും തന്നെ വ്യക്തമല്ല. അതാതു സ്റ്റേഷൻ അധികൃതർ - അല്ലെങ്കിൽ പ്രോജക്ട് ഹെഡ് ആണ് കസ്റ്റോഡിയൻ എന്ന ധാരണ പൊതുവെ നിലവിലുണ്ടെങ്കിലും വാഹനങ്ങളുടെ ഇൻഷുറൻസ് ക്ലെയിമുമായി ബന്ധപ്പെട്ട തർക്കങ്ങളും വ്യവഹാരങ്ങളുമുണ്ടായപ്പോഴാണ് ഇക്കാരത്തിൽ വ്യക്തമായ നിയമമോ ഉത്തരവോ നിലവിലില്ല എന്ന വസ്തുത വെളിവാക്കപ്പെട്ടത്. ആപ്ലിഡസ്റ്റ് ക്ലെയിമുമായി ബന്ധപ്പെട്ട പതിറ്റാണ്ടുകളോളം നീണ്ട രണ്ടു കോടതിവ്യവഹാരങ്ങൾ ഓഡിറ്റ് 2007 - 2008 വാർഷിക റിപ്പോർട്ടിൽ വിശദമായി നിരീക്ഷിച്ചിട്ടുണ്ട്.

- i. ഇൻഷുറൻസ് സമയബന്ധിതമായി പുതുക്കാത്ത സാഹചര്യത്തിൽ ട്രാക്ടർ തട്ടി പരിക്കേറ്റ വ്യക്തിക്ക് സർവ്വകലാശാലാഫണ്ടിൽ നിന്ന് MAC നല്ലെണ്ടിവന്നത് (അതേ നം. ഓ. റി. ഖ. 5.4.)

ii. ഇൻഷുറൻസ് കാലാവധികഴിഞ്ഞ് തൊട്ടടുത്ത ആഴ്ചയിൽ പ്രിൻസിപ്പൽ ഇൻവെസ്റ്റിമെന്റർ നേരിട്ട് ഡ്രൈവ് ചെയ്ത സ്റ്റോക്ക് വക മേപ്പ് തട്ടി പരിക്ഷേപം ചെയ്ത് യാത്രക്കാർക്ക് യൂണിറ്റ് വെല്ലിംഗ് ഫണ്ടിൽ നിന്ന് MAC നമുക്കുണ്ടെന്നത് (അതേ നം. ഓ.സി. അ. 4.2.4.)

രണ്ട് കേസുകളിലും ഇൻഷുറൻസ് പുതുക്കാൻ ബാധ്യസ്ഥനായ കസ്റ്റോഡിയൻ ആണ് ഉത്തരവാദി എന്നുള്ളത് തൽകാലയളവിലെ ഫയലുകളിൽ വ്യക്തമായിരുന്നു. എന്നാൽ യഥാർത്ഥകസ്റ്റോഡിയൻ ആരെന്ന കാര്യത്തിൽ തർക്കമുണ്ടാവുകയും പതിറ്റാണ്ടുകൾ കഴിഞ്ഞിട്ടും അതിൽ തീർപ്പാവാതെ വരികയും ചെയ്തു. തുടർന്ന് സർവ്വകലാശാലയുടെ ഭരണസമിതിയെത്തിച്ചെടുത്ത തീരുമാനത്തിന്റെ പേരിൽ യൂണിറ്റ് വെല്ലിംഗ് ഫണ്ടിൽ നിന്നുള്ള ചെലവ് ഫലത്തിൽ അംഗീകരിക്കുകയാണുണ്ടായത്. മേൽ അനുഭവങ്ങളുടെ വെളിച്ചത്തിൽ വാഹനങ്ങളുടെ ഉടമസ്ഥത, സൂക്ഷിപ്പ്, ഉപയോഗം എന്നിവ സംബന്ധിച്ച ഉത്തരവാദിത്തങ്ങൾ നിഷ്കലായമായി നിർവ്വഹിക്കപ്പെടേണ്ടതാണ്.

3.7.5. ഇലക്ട്രിക് ഇലക്ട്രോണിക് ലാബ് ഉപകരണങ്ങൾ

സർവ്വകലാശാലയുടെ വിവിധ സ്റ്റേഷനുകളിലായി രോഗകീട നിയന്ത്രണത്തിനും/ വിശകലനത്തിനും, ടിഷ്യൂകൾച്ചർ നടീൽവസ്തുക്കൾ ഉൽപ്പാദിപ്പിക്കുന്നതിനുമായി വിവിധയിനം ലാബുകൾ പ്രവർത്തിക്കുന്നുണ്ട്. വിവിധ സ്കീമുകളിലായി വാങ്ങിയ വളരെയധികം ഉപകരണങ്ങളാണ് ഇത്തരം സ്ഥാപനങ്ങളിൽ പരിപാലിച്ചുവരുന്നത്. ടി ഉപകരണങ്ങൾ മിക്കപ്പോഴും ശ്രദ്ധയോടെ പരിപാലിക്കുന്നുണ്ടെങ്കിലും സ്കീം സംബന്ധിച്ച സ്റ്റോക്ക് രജിസ്റ്ററുകളൊഴികെ മിക്ക സ്ഥാപനങ്ങളും സെൻട്രൽ സ്റ്റോക്ക് രജിസ്റ്റർ സൂക്ഷിക്കുന്നതായി കാണുന്നില്ല. മാത്രമല്ല, സ്കീമുകളിലുൾപ്പെടുത്തിവാങ്ങുന്ന ഉപകരണങ്ങളുടെ സ്റ്റോക്ക് മിക്കപ്പോഴും ഫിസിക്കൽ വെരിഫിക്കേഷൻ വിയേയമാക്കാറുമില്ല. ചില സ്ഥാപനങ്ങൾ കമ്പ്യൂട്ടർ, ക്യാമറ എന്നിവ പുതുതായി വാങ്ങുന്ന ഘട്ടത്തിൽ ബൈബാക്ക് സിസ്റ്റം വഴി നിലവിലുള്ളവയെ പർച്ചേയ്സിംഗ് സ്ഥാപനത്തിനു നൽകി പുതിയവ വാങ്ങുന്നതായി കാണുന്നു. ഈ രീതി നടപ്പാക്കുമ്പോൾ മടക്കി നൽകുന്ന പഴയ ഉപകരണത്തിന്റെ ഉപയോഗ ക്ഷമത പരിശോധിക്കാനുള്ള പ്രത്യേക സംവിധാനം ഉണ്ടാക്കുകയും അപ്രകാരം ബൈബാക്ക് രീതി സുതാര്യമാക്കുകയും ചെയ്യാൻ ശ്രദ്ധിക്കേണ്ടതാണ്. സ്കീം അവസാനിക്കുന്ന വേളയിൽ അതിനായി വാങ്ങിയ ഉപകരണങ്ങളിൽ ശേഷിക്കുന്നവ സെൻട്രൽ സ്റ്റോക്ക് രജിസ്റ്ററിൽ മാറ്റി സ്ഥാപനത്തിന്റെ ആസ്തിയായി പരിപാലിക്കേണ്ടതുമാണ്.

4. ഓഡിറ്റ് നിഗമനങ്ങളും നിർദ്ദേശങ്ങളും

1. തൻവർഷം വരെയും വാർഷികകണക്കുകൾ ആധികാരികമായോ സമയബന്ധിതമായോ തയ്യാറാക്കാനും ആയതിനനുസരണമായി ബഡ്ജറ്റ് നിർദ്ദേശങ്ങൾ തയ്യാറാക്കാനും സർവ്വകലാശാലയ്ക്ക് ഇനോളം കഴിഞ്ഞിട്ടില്ല.
2. അനിവാര്യചെലവുകൾക്ക് പദ്ധതി-പദ്ധതിയേതര വരവുകൾ/ധനസഹായങ്ങൾ തുടർച്ചയായി വകമാറ്റി ചെലവഴിച്ചതിലൂടെ വൻസാമ്പത്തിക ബാധ്യതയുണ്ടാവുകയും ആയത് ക്രമാതീതമായി ഉയർന്ന വരികയും ചെയ്യുകയാണ്. ലഭ്യമായ കണക്കുകളിൽ

190 കോടിയിലേറെ രൂപയുടെ നേരിട്ടുള്ള സാമ്പത്തിക ബാധ്യത രേഖപ്പെടുത്തിയിരിക്കുന്നതിൽ നിന്ന് സർവ്വകലാശാല അതീവ ഗുരുതരമായ കടക്കണിയിലാണെന്ന് ഓഡിറ്റ് നിരീക്ഷിക്കുന്നു.

3. ബാഹ്യ ഏജൻസികളുടെ ധനസഹായത്തോടെയുള്ള പ്രോജക്റ്റുകൾ പ്രായോഗികതലത്തിൽ നടന്നുപോരുന്നുണ്ട്. എന്നാൽ അവയിൽനിന്ന് വകമാറ്റിയ തുക, അവയുടെ വരവുചെലവുവിവരങ്ങൾ എന്നിവ കൃത്യമായും കേന്ദ്രീകൃതമായും സൂക്ഷിക്കാത്ത സാഹചര്യത്തിൽ ഇ.എ.പി.കൾ സൃഷ്ടിക്കുന്ന സാമ്പത്തിക ബാധ്യതയും നേട്ടവും വിലയിരുത്തി ബജറ്റ് അപ്രോപ്രിയേഷൻ നടത്തുന്നതിന് സർവ്വകലാശാലയ്ക്ക് കഴിയാതെ പോകുന്നു.

4. മുഖ്യ ബാഹ്യ ഏജൻസി പദ്ധതികളിൽ - AICRP, KVK എന്നിവയിൽ - വിന്യസിച്ചിട്ടുള്ള ജീവനക്കാരുടെ ശമ്പളവും അലവൻസികളും മാത്രമാണ് ഏജൻസികൾ വഹിക്കുന്നത്. എന്നാൽ ടി ജീവനക്കാരുടെ ഭാവിആനുകൂല്യങ്ങൾ സർവ്വകലാശാലയ്ക്ക് വമ്പിച്ച അധികബാധ്യതയായി പരിണമിക്കുമെന്ന് ഓഡിറ്റ് കരുതുന്നു. ട്രെയിനിങ്ങ് അസിസ്റ്റന്റ് ടെക്നിക്കൽ അസിസ്റ്റന്റ് എന്നീ തസ്തികകളെ സംബന്ധിച്ച വിശദമായ ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ കൂടി ചുവടെ ചേർക്കുന്നു.

i. ട്രെയിനിംഗ് അസിസ്റ്റന്റ്, ടെക്നിക്കൽ അസിസ്റ്റന്റ് എന്നീ തസ്തികകളുടെ നിയമനം, സ്ഥാനക്കയറ്റം, ശമ്പളസൂചിയിൽ എന്നിവ സ്റ്റാറ്റൂട്ടിൽ ഉൾപ്പെടുത്തില്ല.

ii. കെ.വി.കെ. കളിലെ ട്രെയിനിംഗ് അസിസ്റ്റന്റ് ടെക്നിക്കൽ അസിസ്റ്റന്റ് എന്നീ തസ്തികകൾ താല്ക്കാലിക സ്വഭാവം ഉള്ളവയും ഇവയുടെ നിലനിൽപ്പ് സ്കീമിന്റെ തുടർച്ചയെ ആശ്രയിച്ചിരിക്കുന്നതും ആണ്. അതുകൊണ്ട്, സ്ഥിരനിയമനം സാധ്യമല്ല. ഇതുവരെ സ്ഥിരനിയമനങ്ങൾ നേരിട്ടുള്ള നിയമന രീതി വഴി നടത്തിയിട്ടില്ല.

iii. ഈ തസ്തികകളുടെ യോഗ്യത, ജോലി, സ്വഭാവം എന്നിവ കേരള സർവ്വകലാശാലയിലും കേരളകാർഷികസർവ്വകലാശാലയിലും തികച്ചും വീരീണമാണ്. ബന്ധപ്പെട്ട വിഷയങ്ങളിൽ വിദഗ്ദ്ധരായ, എൻട്രി കേവറിൽ ബിരുദാനന്തര ബിരുദമുള്ളവർക്കുമാത്രമേ കേരളസർവ്വകലാശാലയിൽ സയന്റിഫിക് ഓഫീസർ വരെയുള്ള തസ്തികകളിൽ സ്ഥാനക്കയറ്റം അനുവദിക്കുന്നുള്ളൂ. അതിനാൽ ശമ്പളസൂചിയിലുള്ള സമാനത ഓഡിറ്റ് അംഗീകരിക്കുന്നില്ല.

iv. വിവിധ ശമ്പളപരിഷ്കരണങ്ങളിലെ ശമ്പളസൂചിയിലുകൾ ഐ. സി. എ. ആറിന്റെ അംഗീകാരത്തിന് വിധേയമായിട്ടുമാത്രമാണ് സർവ്വകലാശാല അനുവദിച്ചിട്ടുള്ളത്. ഐ. സി. എ. ആറിന്റെ അംഗീകാരം ഇന്നോളം ലഭ്യമാക്കിയിട്ടില്ല.

v. 2009 ലെ ശമ്പളപരിഷ്കരണത്തരവിൽ സർക്കാർ വകുപ്പുകളിൽ നിന്നും അധികമായുള്ള എല്ലാ സ്ഥാനക്കയറ്റങ്ങളും, സേവനാനുകൂല്യങ്ങളും 01/02/2011 മുതൽ പ്രാബല്യത്തോടെ പിൻവലിക്കുവാൻ സർക്കാർ നിർദ്ദേശിച്ചിട്ടുണ്ട്. എന്നാൽ ഈ തീയതിക്ക് ശേഷവും ടെക്നിക്കൽ ഓഫീസർ, സയന്റിഫിക്

ഓഫീസർ എന്നീ തസ്തികകളിലേയ്ക്ക് സർവ്വകലാശാലയിൽ സ്ഥാനക്കയറ്റം അനുവദിച്ചിട്ടുണ്ട്. ഇത് ഗുണമേന്മയായ ചട്ടമുപേക്ഷമാണ്.

vi.

കോടതി/സർക്കാർ ഉത്തരവുകളെ വളച്ചൊടിച്ച് അനുവദിക്കുന്ന ക്രമവിരുദ്ധമായ ഉയർന്ന ശമ്പള സ്പെഷ്യലുകൾ നിലവിലെ ഭൂതകാല സാമ്പത്തിക പ്രതിസന്ധിക്കുപുറമെ സർവ്വകലാശാലയുടെ ആവർത്തന/പെൻഷൻ ബാധ്യതകളെ ഭാവിയിൽ വർദ്ധിപ്പിക്കുവാനേ സഹായിക്കുകയുള്ളൂ. കെ.വി.കെ., എ.ഐ.സി.ആർ.പി.എന്നിവയിലെ ശമ്പള ബാധ്യതകൾ, സ്റ്റീഫുകൾ നിലവിലുള്ളതിനേക്കാൾ അവയിൽനിന്നു വഹിക്കപ്പെടുമെങ്കിലും, പെൻഷൻ സർവ്വകലാശാലയുടെ, ആത്യന്തികമായി സർക്കാരിന്റെ തന്നെ, ബാധ്യതയായി തീരും. ആയതിനാൽ അനർഹവും ഒഴിവാക്കാവുന്നതുമായ ഇത്തരം ചെലവുകൾ നിയന്ത്രിക്കേണ്ടതും അപാതകൾ പരിഹരിക്കുന്നതിന് ആവശ്യമായ നിർദ്ദേശങ്ങൾ നമുക്കുണ്ടാകണം. 2009 ശമ്പളപരിഷ്കരണഉത്തരവിലെ നിയന്ത്രണങ്ങൾ മറികടന്ന് സ്ഥാനക്കയറ്റം അനുവദിക്കുന്നത് പുനഃപരിശോധിക്കേണ്ടതും ഈ വിഷയത്തിന്മേൽ സർക്കാരിന്റെയും, ഐ. സി. എ. ആരിന്റെയും അഭിപ്രായം ആരായേണ്ടതുമാണ്.

2009 ശമ്പള പരിഷ്കരണ ഉത്തരവ്, അനർഹമായ ആനുകൂല്യങ്ങളും ശമ്പള സ്പെഷ്യലുകളും നിയന്ത്രിച്ചുകൊണ്ട് തുടർന്നുള്ള ഉത്തരവുകൾ എന്നിവയുടെ വെളിച്ചത്തിൽ നോൺ സ്റ്റാറ്റുട്ടറി തസ്തികകളിൽ ഉള്ളവരും വിരമിച്ചവരുമായവരുടെ പെൻഷൻ ശുപാർശ ചെയ്യാൻ ഓഡിറ്റിന് നിർവ്വാഹമില്ലാത്ത സാഹചര്യം നിലവിലുള്ളതിനാൽ ഇക്കാര്യത്തിൽ അടിയന്തിരമായ സർക്കാർതല ഇടപെടൽ ആവശ്യമാണെന്ന് ഓഡിറ്റ് കരുതുന്നു.

5. യു.ജി.സി. അതിന്റെ നോട്ടീഫിക്കേഷനുകളിലൂടെ നടപ്പാക്കിയ മെറിറ്റ് പ്രൊമോഷൻ, ശമ്പള പാക്കേജ് എന്നിവയ്ക്ക് അനുപുരകമായി സർവ്വകലാശാലാസ്റ്റാറ്റുട്ടിൽ ഭേദഗതി വരുത്താത്തതിനാൽ അദ്ധ്യാപകരുടെ പ്രൊമോഷൻ/സ്പെഷ്യലുകൾ ഇപ്പോഴും നിയമപരമാല്ലാതെ തുടരുകയും 2006 വരെയും തെറ്റായ ഫീക്സുസെഷൻമൂലമെന്ന അദ്ധ്യാപകർക്ക് പ്രൊമോഷൻ പോസ്റ്റുകളിൽ അധികശമ്പളം നൽകാൻ ഇടവരുത്തുകയും ചെയ്തതായി ഓഡിറ്റ് നിരീക്ഷിക്കുന്നു.
6. സ്ഥിരം-താല്പാലിക തൊഴിലാളികളുടെ എണ്ണത്തിൽ കുറവുവരുകയും ഫാക്ടികളിലെ തൊഴിൽമേഖല, കരാറടിസ്ഥാനത്തിലേക്ക് കൂടുതൽ ചായുകയും ചെയ്യുന്ന സാഹചര്യം വിശദീകരിക്കപ്പെടേണ്ടതാണ്.
7. ഐ.സി.എ.ആർ. നിശ്ചയിച്ചിട്ടുള്ള വിദ്യാർത്ഥി-അദ്ധ്യാപക അനുപാതം പരമാവധി 25:1 ആണെന്നിരിക്കെ കെ.എ.യു.വിലേക്ക് ശരാശരി 6:1 ആണ്. ഇക്കാര്യത്തിൽ, അക്കാദമിക് ആയ പ്രായോഗികവശം പരിഗണിച്ചാലും അനുവദനീയമായതിലും 4 ഇരട്ടി അദ്ധ്യാപകർ നിലവിലുള്ള സാഹചര്യം പുനഃപരിശോധിക്കേണ്ടതാണ്.
8. നിലവിലുള്ള പരീക്ഷാസംവിധാനങ്ങളും ഫലപ്രഖ്യാപന സംവിധാനങ്ങളും ഫലപ്രദമാണ്.

9. ഫീസിനങ്ങളിലൂടെ ലഭിച്ച വരവുമാത്രമാണ് കൃത്യമായി സൂക്ഷിക്കുന്നതെന്നും നിശ്ചിതവും ആവർത്തനസംഭാവമുള്ളതുമായ വരവ് എന്ന നിലയിൽ ഫീസിനങ്ങളുടെ ഡി.സി.ബി. കോളേജ് തലത്തിൽ തയ്യാറാക്കുന്നതിൽ അനാസ്ഥയുള്ളതായും ഓഡിറ്റ് നിരീക്ഷിക്കുന്നു. എല്ലാ ഫീസിനങ്ങളും സംബന്ധിച്ച ഡി.സി.ബി. കോളേജ്-സ്റ്റേഷൻ അടിസ്ഥാനത്തിൽ തയ്യാറാക്കി ക്രമപ്രകാരമുള്ള അക്കൗണ്ട് ബുക്കുകളുടെയും സാക്ഷ്യപ്പെടുത്തലുകളുടെയും സഹായത്തോടെ സൂക്ഷിക്കേണ്ടതും അവയുടെ സമാഹൃതരൂപം വാർഷിക കണക്കുകളിലെ ഡി.സി.ബി.യിൽ പ്രത്യേകമായി ഉൾപ്പെടുത്തേണ്ടതുമാണ്.

10. സർവ്വകലാശാലയുടെ കീഴിലുള്ള വിവിധ സ്ഥാപനങ്ങളുടെ ഭൂമിയുടെ ഉടമസ്ഥാവകാശം സംബന്ധിച്ച സർക്കാർ ഉത്തരവുകൾ, പട്ടയം എന്നിവ ഡി.പി.പി. ഓഫീസിൽ സൂക്ഷിക്കുന്നില്ല. ആയവ അതാതു സ്റ്റേഷനുകളിലാണ് സൂക്ഷിക്കുന്നതെന്ന മറുപടിയാണ് ഡി.പി.പി. ഓഫീസിൽ നിന്നും ലഭിച്ചതെങ്കിലും മിക്ക സ്റ്റേഷനുകളിലും ഇതു സംബന്ധിച്ച വിവരങ്ങൾ ഇല്ല. സർക്കാരിൽ നിന്നും കൈമാറികിട്ടിയ സ്ഥാപനങ്ങളുടെ ഭൂമി സംബന്ധിച്ച സ്പെഷ്യൽ അളവ് എന്നിവ ലഭ്യമല്ലാത്തതിനാൽ യഥാർത്ഥത്തിൽ സർക്കാർ നൽകിയ ഭൂമി മുഴുവനായും സ്ഥാപനങ്ങളുടെ കൈവശത്തിലുണ്ടോ എന്നു വ്യക്തമല്ല. ആയതു കൊണ്ടു തന്നെ റവന്യൂ രേഖകളിൽ ചിലസ്ഥാപനങ്ങളുടെ ഭൂമി സർക്കാർ പുറമ്പോക്കായി രേഖപ്പെടുത്തി കാണുന്നുണ്ട്. എല്ലാ സ്റ്റേഷനുകളിലും അതിർത്തികൾ വേലി കെട്ടി സംരക്ഷിച്ചിട്ടില്ലാത്തതിനാലും ഭൂമിയുടെ ഉടമസ്ഥാവകാശം സ്ഥാപിക്കാൻ കഴിയാത്തതിനാലും കയ്യേറ്റ ശ്രമങ്ങളെ നിയമപരമായി നേരിടാനോ സർക്കാർ ഏറ്റെടുക്കലുകൾക്ക് മതിയായ നഷ്ടപരിഹാരം നേടിയെടുക്കാനോ കാര്യക്ഷമസർവ്വകലാശാലയ്ക്ക് കഴിയാത്ത അവസ്ഥയാണ് നിലവിലുള്ളത്. ആയതിനാൽ, വ്യക്തമായ രേഖകൾ ലഭ്യമല്ലാത്ത സ്ഥാപനങ്ങൾ, ബന്ധപ്പെട്ട റവന്യൂ അധികാരികളിൽ നിന്നും ആയവ നേടിയെടുക്കുന്നതിനും ലൊക്കേഷൻ മാപ്പ്/സർവ്വേ സബ് ഡിവിഷൻ നമ്പറുകൾ പ്രകാരം ഇനം തിരിച്ച് ഭൂമിയുടെ അളവ് രേഖപ്പെടുത്തിയ സ്പെഷ്യൽ താലൂക്ക്/ജില്ലാ സർവ്വേയറിൽ നിന്നും ലഭ്യമാക്കാനും ഭൂമി അന്യാധീനപ്പെടാതെ സംരക്ഷിക്കാനും അന്യാധീനപ്പെട്ടിട്ടുണ്ടെങ്കിൽ അവ നിയമപരമായി വീണ്ടെടുക്കാനുമുള്ള നടപടികൾ സ്വീകരിക്കേണ്ടതും പട്ടയം/സർക്കാർ ഉത്തരവുകൾ ലഭ്യമാക്കുന്നതിനുള്ള ശ്രമങ്ങൾ സർവ്വകലാശാലയുടെ ഭാഗത്തുനിന്നും ഉണ്ടാകേണ്ടതും ഇക്കാര്യത്തിൽ സർക്കാരിന്റെ അടിയന്തിര ശ്രദ്ധ പതിയേണ്ടതുമാണ്.

11. കെട്ടിട ആസ്തികൾ സംബന്ധിച്ച രജിസ്റ്ററുകൾ അപൂർണ്ണവും ആധികാരികതയില്ലാത്തതുമാണ്. കാര്യക്ഷമങ്ങളുടെയും മറ്റും മെയിന്റനൻസ് പരിതാപകരമാണ്. ഭൂമിയും കെട്ടിടങ്ങളും ഉൾപ്പെടുന്ന സ്ഥിരസ്ഥാവര ആസ്തി സംബന്ധിച്ച ഒരു ആധികാരിക രജിസ്റ്റർ കമ്പ്യൂട്ടർ മുഖേന രൂപകല്പനചെയ്ത് ടി രജിസ്റ്റർ സോഫ്റ്റ്‌വെയറിലും ബാൺ ആയും സാക്ഷ്യപ്പെടുത്തി സൂക്ഷിക്കേണ്ടതാണ്.

12. വാഹനങ്ങളുടെ ഉപയോഗം, പരിപാലനം എന്നിവ സംബന്ധിച്ച് ഒരു റിവ്യൂ നടത്തേണ്ടതും ഉപയോഗക്ഷമത സാങ്കേതികമായി വിലയിരുത്തി ആവശ്യമായ വാഹനങ്ങൾ നിലനിർത്താനും അനിവാര്യമായവ വാങ്ങുവാനും വേണ്ട നടപടികൾ സ്വീകരിക്കേണ്ടതാണ്.

13. വാഹനങ്ങളുടെ കമ്പ്യൂട്ടറൈസ്ഡ് വ്യക്തമായി നിർവ്വചിക്കപ്പെടേണ്ടതും ഇൻഷുറൻസ്, മെയ്ന്റനൻസ് തുടങ്ങിയവയുടെ കാര്യത്തിൽ കമ്പ്യൂട്ടറൈസ്ഡ് പൂർണ്ണമായും ഉത്തരവാദിയാക്കേണ്ടതുമാണ്.

14. സമയോചിതമായ അറ്റകുറ്റം, മേലം, മറ്റിടയന്തിര ഇടപെടൽ എന്നിവയിൽ സർവ്വകലാശാലാധികൃതരുടെ ഭാഗത്ത് നിന്നുള്ള അനാസ്ഥ മൂലം കെട്ടിടങ്ങളും വാഹനങ്ങളും കാർട്ടേജുകളും ഉൾപ്പെടെയുള്ള ആസ്തികളുടെ കാര്യത്തിൽ വ്യാപകമായ കേടുപാടും സാമ്പത്തികനഷ്ടവും വന്നിരിക്കുന്നതായി ഓഡിറ്റ് നിരീക്ഷിക്കുന്നു. ആസ്തിസംരക്ഷണത്തിനായുള്ള ഒരു തീവ്രയത്നപദ്ധതിക്ക് അടിയന്തിരമായി രൂപം കൊടുത്ത് നടപ്പാക്കേണ്ടതാണെന്ന് ഓഡിറ്റ് അഭിപ്രായപ്പെടുന്നു.

ജോയിന്റ് ഡയറക്ടർ

അനുമതി - 1 (എ)

Details of Teaching Staff in various establishments under KAU as on 31.01.2013

Name of Institution	Sanctioned Post(No.)				Existing posts(No.)			
	Total	Asst Prof	Asso.Prof	Professor	Total	Asst Prof	Asso.Prof	Professor
M&AP	3	1	2	0	3	1	1	1
AICVIP	3	3	0	0	3	1	0	2
Acarology	1	1	0	0	1	0	1	0
AMPRS	5	4	1		4	0	2	2
ARS, Chalakkudy	8	3	4	1	8	4	1	3
ATIC	1	1	0	0	1	0	0	1
BRS, Kannara	8	5	3	0	7	2	0	5
ARS, Mannuthy	10	8	2	0	9	2	2	5
CCRP	2	0	2	0	2	1	0	1
PPNMU	3	3	0	0	3	0	2	1
CTI	3	1	0	2	3	2	0	1
Agrometeorology	1	0	1	0	0	0	0	0
BCCP	2	1	1	0	2	1	0	1
STCR	2	1	1	0	2	1	0	1
Ornithology	2	2	0	0	2	1	1	0
CPBMP	5	5	0	0	4	2	0	2
IMD project, CoH	1	1	0	0	1	1	0	0
RTL	3	0	2	1	3	1	0	2
COH, Soil Chemical & Radio Ecological Investigation	1	0	0	1	0	0	0	0
CoA, Padannakkad	64	33	18	13	29	11	7	11
CoA, Vellayami	119	72	34	13	99	14	26	59
NARP(SR)	27	18	6	3	25	8	3	14
CCBM	33	22	7	4	19	2	13	4
CoF, Vellanikkara	33	20	7	6	13	6	6	1
CoH, Vellanikkara	93	64	14	15	81	10	20	51
CC, Mannuthy	23	17	4	2	11	2	4	5
CRS, Anakayam	2	1	1	0	1	0	0	1
CRS, Balaranapuram	3	2	1	0	3	0	1	2
CRS, Madakkathara	4	3	1	0	4	1	1	2
CRS, Pampalumpara	8	4	4	0	4	4	0	0
CSRC, Karamana	4	3	0	1	3	0	3	0
ECF, Sadanandapuram	2	1	1	0	2	1	1	0
FSRS, Sadanandapuram	9	8	1	0	8	4	3	1
AICFIP	3	2	1	0	3	2	0	1
IF, Vellanikkara	2	1	1	0	2	1	0	1
KAU hq	20	3	1	16	10	1	0	9
IF, Vellayami	6	6	0	0	6	0	2	4
KCAET, Tvr	56	35	13	8	30	11	17	3
KVK, Ambalavayal	7	6	1	0	7	6	0	1

KVK,Kannur	7	6	1	0	6	5	0	1
KVK,Kottayam	7	6	1	0	6	5	0	1
KVK,Malappuram	7	6	1	0	7	4	0	3
KVK,Kollam	7	6	1	0	5	4	1	0
KVK,Pattambi	7	6	1	0	6	4	2	0
KVK,Thrissur	7	6	1	0	6	3	1	2
M.Sc Climate Change	6	4	2	0	0	0	0	0
ORARS,Kayamkulam	10	5	5	0	6	0	4	2
PRS,Vazhukulam	1	1	0	0	1	0	0	1
PRS,Panniyur	7	5	2	0	6	5	0	1
RARS,Ambalavayal	12	8	3	1	7	5	0	2
RARS,Kumarakom	22	16	4	2	13	3	4	6
RARS, Pattambi	32	16	13	3	20	13	6	1
RARS, Pilicode	26	13	11	2	9	4	3	2
RRS, Moncompu	12	9	2	1	8	6	0	2
RRs,Vytilla	6	3	3	0	5	1	2	2
SRS, Thiruvalla	9	7	2	0	9	3	3	3
Sub centre, RARS,Pilicode	4	3	1	0	0	0	0	0
Training scheme Vellayani	2	1	1	0	2	0	0	2
weed control	3	2	1	0	3	0	1	2
Agroforestry	3	2	1	0	2	2	0	0
	779				545	171	144	231

അനുബന്ധം - 1 (ബി)

**SANCTIONED POSTS UNDER KERALA AGRICULTURAL UNIVERSITY-
NON TEACHING-ABSTRACT**

Sl No	Name of Post	Sanctioned posts in KAU	In Position	Vacancy
1	AO Gr.II/AC/AR/RO	19	19	0
2	Artist	5	1	4
3	Assistant	336	196	140
4	Asst.Chemist	1	0	1
5	Asst.Engineer (Mech.)	1	0	1
6	Asst.Engineer(Agrl.Engg)	3	0	3
7	Asst.Engineer(Civil)	19	20	-1
8	Asst.Engineer(Electrical)	4	0	4
9	Asst.Exe.Engineer(Civil)	6	6	0
10	Asst.Exe.Engineer(Electrical)	2	1	1
11	Asst.Exe.Engineer(Mech.)	1	1	0
12	Asst.Librarian	7	7	0
13	Ayah	4	1	3
14	Binder	10	2	8
15	Boat Driver	1	0	1
16	Bus Attendant	11	7	4
17	Chief Artist	1	0	1
18	Class IV/Peon	328	94	234
19	Clerical Asst./Lab Asst.Gr.III	91	46	45
20	Compositor	5	1	4
21	Computer(Press)	1	0	1
22	Cook cum caretaker	3	0	3
23	Copy Holder	2	0	2
24	Dark Room Asst.	1	0	1
25	Data Entry Operator	1	0	1
26	Driver(HDV)	15	10	5
27	Driver(LDV)	76	38	38
28	Duplicating Machine Operator	14	14	0
29	Dy.Reg/Dy.Com/AOGr.I/EO/PRO/FA	8	8	0
30	Exe.Engineer	2	2	0
31	Farm Asst (Vety)	17	11	6
32	Farm Officer (Agri)	201	129	72
33	Farm Superintendent(Agri)	19	6	13
34	Field Supervisor	1	0	1
35	Fisherman	4	0	4
36	General Forman	1	0	1
37	Head Master	1	1	0
38	Helper	1	1	0
39	High School Asst.	8	3	5

40	Hostel Manager	7	0	7
41	Jr.Foreman	1	0	1
42	Jr.Programmer	10	9	1
43	Jr.Statistician	1	0	1
44	Lab Asst (graduate)	1	0	1
45	Lab Asst. Gr. I/Gr II	32	25	7
46	Labour Officer	1	0	1
47	Language Editor	1	0	1
48	Lib Asst./Tech.Asst/Ref.Asst	14	9	5
49	Librarian	1	0	1
50	Lineman	2	0	2
51	LP School Asst.	8	8	0
52	Matron	4	4	0
53	Nursery School Asst.	4	2	2
54	Overseer	24	5	19
55	Photographer	3	1	2
56	Press Manager	1	0	1
57	Printer	8	0	8
58	PRO	1	1	0
59	Programmer	3	2	1
60	Proof Reader	2	1	1
61	Pump Operator/OilEngineDriver	28	9	19
62	Res.Asst	0	0	0
63	Section Officer	112	111	1
64	Section Officer (FC&D)	19	19	0
65	Senior Farm Supervisor(Vety)	2	2	0
66	Specialist Teacher	3	1	2
67	Sr.Dy.Compt/Sr.AO/Jt.Registrar	4	4	0
68	Sr.Forman	1	1	0
69	Syrang	1	0	1
70	Systems Manager	1	1	0
71	Tech. Assistant/ Tech. Officer	10	1	9
72	Technician/ Tech.Supervisor	43	15	28
73	Tractor Driver	10	7	3
74	Trade Asst.	7	0	7
75	Translator (Malayalam)	1	0	1
76	Trg./Tech. Asst	30	14	16
77	Typist&office supdt	161	87	74
78	UP School Asst.	7	0	7
Grand Total		1800	964	836

അനുബന്ധം - 2

സർവ്വകലാശാലയുടെ വിവിധ കേന്ദ്രങ്ങളിൽ 01.02.2013 പ്രാബല്യത്തിലുള്ള ഫാറം കോഴിയാളി വിവരങ്ങൾ

ക്ര. നം.	കലണ്ടർ പേര്	അന്വർത്തിച്ച സ്ഥലം കോഴിയാളി തൊട്ടിക				നിർവ്വഹിച്ച കോഴിയാളികളുടെ എണ്ണം			
		സ്ഥലം കോഴിയാളി - (എ.)	സ്ഥലം കോഴിയാളി - (ബി.)	കാഷൻ കോഴിയാളി - (എ.)	കാഷൻ കോഴിയാളി - (ബി.)	സ്ഥലം കോഴിയാളി - (എ.)	സ്ഥലം കോഴിയാളി - (ബി.)	കാഷൻ കോഴിയാളി - (എ.)	കാഷൻ കോഴിയാളി - (ബി.)
1	കാർഷിക കോളേജ്, വെള്ളാമ്പലം	0	0	0	0	0	0	0	0
2	ഇൻസ്ട്രക്ഷണൽ ഫാറം, വെള്ളാമ്പലം	293	164	21	138	28	10	0	1
3	കോളിബ്ബ് സിസ്റ്റം നിരസിച്ചു സെന്റർ, കരമന	6	12	10	12	6	11	2	0
4	തെങ്ങ് ഗവൺമെന്റ് കേന്ദ്രം, ബാലാശ്ശേരി	11	13	8	0	3	4	0	0
5	എസ്.എസ്.ആർ.പി.എസ്., കൊടുമുടി	9	4	3	3	4	2	0	0
6	പ്രാദേശിക കാർഷിക കേന്ദ്രം, തിരുവല്ല	12	11	4	2	11	7	0	0
7	മാണിക്യം പ്രാദേശിക കാർഷിക ഗവൺമെന്റ് കേന്ദ്രം, കാഞ്ഞിരം	11	17	5	4	5	4	0	0
8	തെങ്ങ് നിരസിച്ചു സെന്റർ, തൊട്ടി	4	13	4	8	2	6	0	1
9	പ്രാദേശിക കാർഷിക ഗവൺമെന്റ് കേന്ദ്രം, കുമ്പളം	21	17	20	0	13	0	0	0
10	എസ്. ഗവൺമെന്റ് കേന്ദ്രം, പാലക്കാട്	20	37	0	0	5	7	0	0
11	സുഗന്ധവ്യഞ്ജനങ്ങൾ സസ്യ ഗവൺമെന്റ് കേന്ദ്രം, താലൂക്കം	11	20	3	1	11	8	1	3
12	തെങ്ങ് നിരസിച്ചു സെന്റർ, വേലൂർ	5	7	5	14	3	1	0	1
13	അഗ്രോണമിക് ഗവൺമെന്റ് കേന്ദ്രം, ചാലക്കുടി	13	10	5	4	8	4	0	0
14	ഡബ്ല്യു.എസ്.എസ്., വെള്ളാമ്പലം	2	1	3	3	2	1	0	0
15	കോളിബ്ബ് കോളേജ്, വെള്ളാമ്പലം	62	104	0	0	7	20	2	14
16	ഇൻസ്ട്രക്ഷണൽ ഫാറം, വെള്ളാമ്പലം			0	0	1	1	0	0
17	എ.എ.സി.ആർ.പി. തെങ്ങ് എസ്.എസ്., വെള്ളാമ്പലം	2	2	0	0	1	1	0	1
18	തെങ്ങ് കോളിബ്ബ് സിസ്റ്റം	12	18	0	0	0	5	0	0
19	സി.സി.ആർ.പി., വെള്ളാമ്പലം	11	9	0	0	1	1	0	0
20	കോളിബ്ബ് കോളേജ്, വെള്ളാമ്പലം	4	3	0	0	4	2	0	0
21	കോളേജ് ഓഫ് കോ-ഓപ്പറേഷൻ ടെക്നോളജി & മാനേജ്മെന്റ്	0	3	0	0	0	3	0	0
22	യൂണിവേഴ്സിറ്റി ഓഫ് ടെക്നോളജി, വെള്ളാമ്പലം	0	3	0	0	0	3	0	0
23	പി.പി.എസ്.എസ്., വെള്ളാമ്പലം	23	56	0	0	15	10	9	59
24	കെ.എ. യു. എസ്., വെള്ളാമ്പലം	1	1	0	0	1	1	0	0
25	കുമാരൻ ഗവൺമെന്റ് കേന്ദ്രം, താലൂക്കം	10	18	0	0	1	1	0	0

ക്രമ നം.	ചേരങ്ങൾക്ക് പേര്	അവനികളെപ്പറ്റി സ്ഥിരം തോഴിമാറ്റി തസ്തിക				നിലവിലുള്ള തോഴിമാറ്റികളുടെ എണ്ണം			
		സ്ഥിരം തോഴിമാറ്റി - (എ)	സ്ഥിരം തോഴിമാറ്റി - (സി.പി)	കാലതീർത്ത തോഴിമാറ്റി - (എ)	കാലതീർത്ത തോഴിമാറ്റി - (സി.പി)	സ്ഥിരം തോഴിമാറ്റി - (എ)	സ്ഥിരം തോഴിമാറ്റി - (സി.പി)	കാലതീർത്ത തോഴിമാറ്റി - (എ)	കാലതീർത്ത തോഴിമാറ്റി - (സി.പി)
26	എഞ്ചിനീയറിംഗ് സബ് വിവിഷൻ, വെള്ളാമ്പലം	2	0	0	0	0	3	1	0
27	മെക്കാനിക്കൽ സബ് വിവിഷൻ, വെള്ളാമ്പലം	8	2	0	0	2	0	4	0
28	ഇലക്ട്രിക്കൽ സബ് വിവിഷൻ, വെള്ളാമ്പലം	2	2	0	0	3	1	0	0
29	വാഴ ഗവൺമെന്റ് കോളേജ്, കണ്ണൂർ	25	22	11	13	23	27	0	0
30	കാർഷിക ഗവൺമെന്റ് കോളേജ്, മണ്ണൂർ	13	36	0	0	3	6	0	0
31	സെന്റ് മേരീസ് ഓഫീസിൽ ഇൻസ്പെക്ടർ, മണ്ണൂർ	0	0	0	0	1	0	0	0
32	കെ. എ. യു. സി.പി., മണ്ണൂർ								
33	കാർഷിക സാങ്കേതിക വിജ്ഞാന കോളേജ് (ആറ്റിക്ക്) മണ്ണൂർ	0	0	0	0	1	0	2	5
34	എഞ്ചിനീയറിംഗ് സബ് വിവിഷൻ, മണ്ണൂർ	10	0	0	0	0	0	0	0
35	പ്രാദേശിക കാർഷിക ഗവൺമെന്റ് കോളേജ്, പട്ടാമ്പി	26	45	15	10	18	11	0	0
36	മെട്രോളി കോളേജ് ഓഫ് അഗ്രിക്കൾച്ചർ ആന്റ് എൻജിനീയറിംഗ് മെക്കാനിക്കൽ, മണ്ണൂർ	23	26	20	0	17	3	0	0
37	കണ്ണൂർ ഗവൺമെന്റ് കോളേജ്, മണ്ണൂർ	5	3	4	2	5	3	0	0
38	പ്രാദേശിക കാർഷിക ഗവൺമെന്റ് കോളേജ്, അമ്പലമുക്ക്	67	44	18	18	37	20	1	2
39	ഡെപ്യൂട്ടി റിസർച്ച് സ്റ്റേഷൻ, പുന്നിയൂർ	18	13	0	0	3	3	0	0
40	കാർഷിക കോളേജ്, പടന്നക്കോട്	20	23	0	2	7	2	0	0
41	പ്രാദേശിക കാർഷിക ഗവൺമെന്റ് കോളേജ്, പീരിമക്കോട്	34	30	15	5	13	8	0	0
42	പ്രാദേശിക കാർഷിക ഗവൺമെന്റ് കോളേജ്, നീമയശ്ശേരി	10	6	7	3	2	2	0	0
43	പ്രാദേശിക കാർഷിക ഗവൺമെന്റ് കോളേജ്, പീരിമക്കോട് (സബ് സെന്റ് മേരീസ് കോളേജ്)	0	0	1	0	0	0	0	0
	ആകെ	806	795	182	242	267	202	22	87
		2025				578			

* തസ്തികകളുടെ എണ്ണം, കാലതീർത്ത തോഴിമാറ്റി നിയമനയ്യമാറ്റി ബന്ധപ്പെട്ട് 30.04.2010 ൽ ചേർന്ന സബ് കമ്മിറ്റി റിപ്പോർട്ടിന്റെ വിവരങ്ങൾ അനുസരിച്ച്

അനുബന്ധം - 3

	Name of post	Present Status of Statute
1.	Assistant Chemist	Not framed
2.	Lineman	Under consideration of Chancellor
3.	Assistant lineman	Under consideration of Chancellor
4.	Electrician (Technician)	Under consideration of Chancellor
5.	Plumber (Technician)	Under consideration of Chancellor
6.	Audito Visual Operator	Under consideration of Chancellor
7.	Mechanic cum Machinist (Technician)	Under consideration of Chancellor
8.	Carpenter (Technician)	Under consideration of Chancellor
9.	Blacksmith	Under consideration of Chancellor
10.	Syce	Under consideration of Chancellor
11.	Associate Directors (Research Extension)	Under consideration of Chancellor
12.	Associate Dean (Agri/ Horti. Co-operation)	Under consideration of Chancellor
13.	High School Assistant	Under consideration of Chancellor
14.	Associate Dean	Pending decision Executive Committee
15.	Agriculture Mechanic(Technician)	Under consideration of Chancellor
16.	Diesel/ Motor Mechanic(Technician)	Under consideration of Chancellor
17.	Tractor Mechanic(Technician)	Under consideration of Chancellor
18.	Dirary Mechanic(Technician)	Under consideration of Chancellor
19.	Refrigeration Mechanic(Technician)	Under consideration of Chancellor
20.	Director of Students Welfare	
21.	Reference Assistant	Under consideration of Chancellor
22.	Technical Assistant (Library)	Under consideration of Chancellor
23.	Director (Acad and PG Studies)	Not framed
24.	Technical Assistant / Training Assistant/ Technical Officer Gr. II/ Technical Officer Gr. I/Scientific Officer	Not framed
25.	Joint Registrar / Sr. Deputy Comptroller/ Sr. Administrative Officer	Not framed
26.	Section Officer (H.G)	Not framed
27.	Assistant (Selection Grade)	Not framed
28.	Field Supervisor	Not framed
29.	Technical Assistant/ Training Assistant (KVK ICAR)	Not framed

30.	Technical Supervisor	Not framed
31.	Overseer (Electrical)	Not framed
32.	Assistant Engineer (Electrical)	Under consideration of Chancellor
33.	Assistant Executive Engineer(Electrical	Chancellor returned for clearing certain objection
34.	Assistant Librarian	Under consideration of Chancellor
35.	Language Editor	Not framed
36.	Security Officer	Not framed
37.	Pharmacist	Not framed
38.	UP. School Assistant	Under consideration of Chancellor
39.	Music Teacher	Under consideration of Chancellor
40.	Drawing Teacher	Under consideration of Chancellor
41.	PT Teacher	Under consideration of Chancellor
42.	Nursery School Assistant	Under consideration of Chancellor
43.	Ayah	Under consideration of Chancellor
44.	Farm Assistant (Agri)Selection Grade	Not framed
45.	Farm Assistant (Vety)Selection Grade	Not framed
46.	Vehicle Supervisor(Light)	Not framed
47.	Vehicle Supervisor (Heavy) *	Not framed
48.	Estate Officer	Not framed
49.	Section Officer (FC &D)	Placed before Executive Committee
50.	Typist Selection Grade	Not framed
51.	Deputy Registrar/ Deputy Comptroller/ A.O Grade I	Not framed

അനുബന്ധം - 4 (എ)

Name of AICRP/KVK	Discipline	Designation	Sanctioned	Vacant	In position
AICRP on Medicinal Aromatic Plants, VKA	Ag Chemistry / Phytochemistry	AP	1	0	1
AICRP on Medicinal Aromatic Plants, VKA	Plant Breeding & Genetics/Ag.Botany	ASP	1	0	1
AICRP on Medicinal Aromatic Plants, VKA	Agromony/Ag Botany	AP	1	0	1
AICVIP, Vellanikkara	Horticulture/Agromony	AP	1	0	1
AICVIP, Vellanikkara	Horticulture/Veg Breed	AP	1	0	1
AICVIP, Vellanikkara	Plant Pathology	AP	1	0	1
AINP on Acarology, Vellanikkara	Agri.Entomology	AP	1	0	1
ARS, Chalakudy,AICRP on Water Management	Agromony	ASP	1	0	1
ARS, Chalakudy,AICRP on Water Management	Agromony	AP	1	0	1
ARS, Chalakudy,AICRP on Water Management	Ag Engg	ASP	1	0	1
ARS, Chalakudy,AICRP on Water Management	Soil Physics	ASP	1	0	1
ARS, Chalakudy,AICRP on Water Management	Agromony				
ARS, Chalakudy,AICRP on Water Management	Agromony	P	1	0	1
BRS, Kannara,AICRP on Tropical Fruits	Horticulture	ASP	1	0	1
BRS, Kannara,AICRP on Tropical Fruits	Entomology/Nemasology	AP	1	0	1
BRS, Kannara,AICRP on Tropical Fruits	Horticulture	AP	1	0	1
BRS, Kannara,AICRP on Tropical Fruits	Plant Pathology	AP	1	0	1
COH,AICRP on Agro Meteorology	Agri. Meteorology	ASP	1	1	0
COH,AICRP on BCCP, Vellanikkara	Agri.Entomology	ASP	1	0	1
COH,AICRP on BCCP, Vellanikkara	Agri. Entomology	AP	1	0	1
COH,AICRP on Soil Test Crop Response Correlation	Soil Science & Agri.Chemistry	ASP	1	0	1
COH,AICRP on Soil Test Crop Response Correlation	Soil Science & Agri.Chemistry	AP	1	0	1
COH,AINP on Agricultural Ornithology	Agri.Entomology	AP	2	0	2
COH,AINP on Agricultural Ornithology	Agri.Entomology	AP			
KCAE&T, Tavanur, AICRP R&D of Farm implements	FPME	ASP	1	0	1
KCAE&T, Tavanur,AICRP on PHT	Post Harvest Tech & Ag.Processing	ASP	1	0	1
KCAE&T, Tavanur,AICRP on PHT	Post Harvest Tech.& Ag.Processing	AP	2	0	2
KCAE&T, Tavanur,AICRP on PHT	Post Harvest Tech.& Ag.Processing	AP			
KVK, Ambalavayal	Agri. Extension	AP	1	0	1
KVK, Ambalavayal	Animal Husbandry	ASP	1	0	1
KVK, Ambalavayal	FPME	AP	1	0	1
KVK, Ambalavayal	Home Science	AP	1	0	1
KVK, Ambalavayal	Horticulture	AP	1	0	1
KVK, Ambalavayal	Plant Pathology/Plant Protection	AP	1	0	1
KVK, Ambalavayal	Soil Science & Agri.Chemistry	AP	1	0	1
KVK, Kannur	Agri. Extension	ASP	1	0	1
KVK, Kannur	Agri.Entomology	AP	1	0	1
KVK, Kannur	Agromony	AP	1	0	1
KVK, Kannur	Animal Nutrition	AP	1	0	1
KVK, Kannur	Home Science	AP	1	0	1
KVK, Kannur	Horticulture	AP	1	0	1

KVK, Kannur	Soil Science & Agri.Chemistry	AP	1	1	0
KVK, Kollam	Soil & Water Engineering	ASP	1	1	0
KVK, Kollam	Agri. Extension	AP	1	0	1
KVK, Kollam	Agronomy	AP	1	0	1
KVK, Kollam	Animal Husbandry	AP	1	1	0
KVK, Kollam	Home Science	AP	1	0	1
KVK, Kollam	Horticulture	AP	1	0	1
KVK, Kollam	Plant Protection	AP	1	0	1
KVK, Kottayam	Agri. Economics	ASP	1	0	1
KVK, Kottayam	Agronomy/Wood Science	AP	1	0	1
KVK, Kottayam	Aquaculture	AP	1	1	0
KVK, Kottayam	Home Science	AP	1	0	1
KVK, Kottayam	Horticulture	AP	1	0	1
KVK, Kottayam	Plant Pathology	AP	1	0	1
KVK, Kottayam	Soil Science & Agri.Chemistry	AP	1	0	1
KVK, Malappuram	Agri. Extension	AP	1	0	1
KVK, Malappuram	Agri.Entomology	AP	1	0	1
KVK, Malappuram	Agronomy	ASP	1	0	1
KVK, Malappuram	Horticulture	AP	1	0	1
KVK, Malappuram	Home Science	AP	1	0	1
KVK, Malappuram	Live Stock Production Mangmt	AP	1	0	1
KVK, Malappuram	Soil & Water Engineering	AP	1	0	1
KVK, Pattambi	Ag.Engg	ASP	1	0	1
KVK, Pattambi	Agri. Extension	AP	1	0	1
KVK, Pattambi	Agronomy/Soil Science	AP	1	0	1
KVK, Pattambi	Animal Husbandry	AP	1	0	1
KVK, Pattambi	Home Science	AP	1	0	1
KVK, Pattambi	Horticulture	AP	1	1	0
KVK, Pattambi	Plant Pathology/Plant Protection	AP	1	0	1
KVK, Thrissur	Agri. Extension	AP	1	0	1
KVK, Thrissur	Agronomy	AP	1	0	1
KVK, Thrissur	Home Science	AP	1	0	1
KVK, Thrissur	Horticulture	AP	1	0	1
KVK, Thrissur	Live Stock Production Mangmt	AP	1	1	0
KVK, Thrissur	Plant Pathology	ASP	1	0	1
KVK, Thrissur	Soil Water Conservation Engineering	AP	1	0	1
NARP SR, Vellayani,Agro Met Advisory Services	Meteorology	AP	1	0	1
NARP SR, Vellayani,AICRP on Forage Crops	Plant Breeding & Genetics	ASP	1	0	1
NARP SR, Vellayani,AICRP on Forage Crops	Agronomy	AP	1	0	1
NARP SR, Vellayani,AICRP on Honey Bee	Agri.Entomology	AP	1	0	1
NARP SR, Vellayani,AICRP on Honey Bee	Agri. Entomology	P	2	0	2
NARP SR, Vellayani,AICRP on Honey Bee	Agri. Entomology	P			
NARP SR, Vellayani,AICRP on Mushroom	Plant Pathology	AP	1	0	1
NARP SR, Vellayani,AICRP on Nematod Pest	Agri.Entomology	ASP	1	0	1
NARP SR, Vellayani,AICRP on Nematod Pest	Agri. Entomology	AP	2	0	2
NARP SR, Vellayani,AICRP on Nematod Pest	Agri. Entomology	AP			
NARP SR, Vellayani,AICRP on PR	Agri. Entomology	ASP	1	0	1
NARP SR, Vellayani,AICRP on PR	Agri.Entomology	AP	3	0	3
NARP SR, Vellayani,AICRP on PR	Agri.Entomology	AP			
NARP SR, Vellayani,AICRP on PR	Agri.Entomology	AP			
PRS, Panniyur,AICRP on Spices	Horticulture/Agronomy	AP	1	0	1
PRS, Panniyur,AICRP on Spices	Hort/Plant Breed	AP	1	0	1
PRS, Panniyur,AICRP on Spices	Plant Pathology	ASP	1	0	1

PRS, Panniyur,AICRP on Spices	Plant Pathology	AP	1	0	1
RARS, Ambalavayal,Agro Met Advisory Services	Agronomy/Meteorology	AP	1	0	1
RARS, Pattambi,AICRIP Double Cropping	Agri. Entomology	ASP	1	0	1
RARS, Pattambi,AICRIP Double Cropping	Agronomy	ASP	1	0	1
RARS, Pattambi,AICRIP Double Cropping	Plant Pathology	ASP	1	0	1
RARS, Pattambi,AICRIP Double Cropping	Plant Breeding & Genetics	ASP	1	0	1
RARS, Pattambi,AICRIP Double Cropping	Plant Breeding & Genetics	AP	1	0	1
RARS, Pattambi,AICRIP Double Cropping	Plant Pathology	AP	1	0	1
RARS, Pattambi,AICRIP Double Cropping	Plant Physiology	AP	1	0	1
RARS, Pattambi,AICRP on Arid Legumes	Plant Breeding & Genetics	ASP	1	0	1
RARS, Pattambi,AICRP on Arid Legumes	Agronomy	ASP	1	0	1
RARS, Pattambi,AICRP on Arid Legumes	Plant Pathology/Virology	ASP	1	0	1
RARS, Pattambi,Long Term Fertilizer Experiment	Soil Science & Agri.Chemistry	ASP	1	0	1
RARS, Pattambi,Long Term Fertilizer Experiment	Soil Science & Agri.Chemistry	AP	1	0	1
RARS Pattambi,NSP Breeder Seed Project	Plant Breeding & Genetics	AP	1	0	1
RARS, Pilicode, AICRP on Cashew	Horticulture	AP	1	0	1
RARS, Pilicode,DST Project	Agronomy/Meteorology	AP	1	1	0
RRS, Moncompu,AICRIP	Agri.Entomology	AP	1	0	1
RRS, Moncompu,AICRIP	Agronomy	AP	1	0	1
RRS, Moncompu,AICRIP	Botany/Plant Breed	AP	1	0	1
RRS, Moncompu,AICRIP	Plant Pathology	AP	1	0	1
ARS, Thiruvalla,AICRP on Sugarcane	Agronomy	AP	1	0	1
ARS, Thiruvalla,AICRP on Sugarcane	Plant Breeding & Genetics	ASP	1	0	1
ARS, Thiruvalla,AICRP on Sugarcane	Plant Pathology	AP	1	0	1
Weed Control, Dept.of Agron., Vellanikkara	Agronomy	ASP	1	0	1
Weed Control, Dept.of Agron., Vellanikkara	Plant Physiology	AP	1	0	1
Weed Control, Dept.of Agron., Vellanikkara	Soil Science & Agri.Chemistry	AP	1	0	1
AICRP on Agroforestry, Vellanikkara	Agronomy	AP	1	0	1
AICRP on Agroforestry, Vellanikkara	Agri.Eng.& Soil Conservation	AP	1	1	0
AICRP on Agroforestry, Vellanikkara	Silviculture & Agroforestry	ASP	1	0	1

അനുബന്ധം - 4 (ബി)

POSTS UNDER SCHEMES OF KERALA AGRICULTURAL UNIVERSITY

	Name of Post	Sanctioned	In Position	Vacant
Station	205 College of Forestry, Vellanikkara			
Scheme	AICRP on Agro Forestry (ICAR 75-25)			
Discipline	NA			
	Assistant	1	0	1
	Class IV/Peon	1	0	1
	Clerical Asst./Lab Asst.Gr.III	1	0	1
	Trg./Tech. Asst	2	0	2
	Farm Officer (Agri)	2	0	2
	Lab Asst. Gr. I/Gr.II	1	0	1
	Driver(LDV)	1	0	1
	Total	9	0	9
Station	206 College of Horticulture, Vellanikkara			
Scheme	All India Network Project on Agri. Ornithology (75-25)			
Discipline	NA			
	Class IV/Peon	1	0	1
	Farm Officer (Agri)	1	0	1
Scheme	AICRP on Biological control of crop pests (ICAR 75-25)			
Discipline	NA			
	Tech. Assistant/ Tech. Officer	1	0	1
Scheme	AICRP on Agrometeorology (75-25)			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	1	0	1
	Farm Officer (Agri)	1	0	1
Scheme	AICRP on Soil test Crop response correlation			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	1	1	0
	Farm Superintendent(Agri)	1	1	0
	Farm Officer (Agri)	2	0	2
	Total	9	2	7
Scheme	AICRP on farm implements and machinery			
Discipline	NA			
	Assistant	1	0	1
	Class IV/Peon	1	0	1
	Technician/ Tech.Supervisor	3	2	1
Scheme	AICRP on Post Harvest Technology			
Discipline	NA			
	Assistant	1	0	1
	Technician/ Tech.Supervisor	4	0	4
	Total	10	2	8
Station	305 Agronomic Research Station,Chalakudy			
Scheme	Int.Proj.for.Res.on Water Mgmt.&Soil Salinity(ICAR 75-25)			
Discipline	NA			
	Class IV/Peon	1	0	1
	Farm Officer (Agri)	5	4	1
	Driver(LDV)	1	1	0
	Total	7	5	2
Station	309 Biological Control of Crop Pests,Vellanikkara			
Scheme	AICRP on Biological control of crop pests (ICAR 75-25)			
Discipline	NA			
	Farm Officer (Agri)	2	2	0
	Driver(LDV)	1	1	0
	Total	3	3	0
Station	310 Banana Research Station,Kannara			
Scheme	AICRP on Tropical Fruits (ICAR 75-25)			
Discipline	NA			
	Class IV/Peon	5	0	5
	Clerical Asst./Lab Asst.Gr.III	1	0	1
	Trg./Tech. Asst	1	1	0

	Farm Officer (Agri)	5	0	5
	Pump Operator/OilEngineDriver	1	1	0
	Total	13	2	11
Station	313 Cashew Research Station, Madakuthara			
Scheme	AICRP on Cashew (ICAR 75-25)			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	1	0	1
	Trg./Tech. Asst	1	1	0
	Farm Officer (Agri)	1	0	1
	Total	3	1	2
Station	314 Cardamom Research Station, Pampadumpara			
Scheme	NARP Phase II (Non-Plan)			
Discipline	NA			
	Farm Officer (Agri)	3	1	2
Scheme	AICRP on Spices (ICAR 75%-25%)			
Discipline	NA			
	Farm Officer (Agri)	1	0	1
	Lab Asst. Gr. I/Gr.II	1	1	0
	Total	5	2	3
Station	315 Cropping Systems Research Centre, Karamana			
Scheme	AICRP on cropping pattern (ICAR 75-25)			
Discipline	NA			
	Class IV/Peon	1	1	0
	Clerical Asst./Lab Asst.Gr.III	1	0	1
	Farm Officer (Agri)	3	1	2
Scheme	AICRP on improvement of feed resources & nutrient utilisation			
Discipline	NA			
	Trg./Tech. Asst	1	1	0
	Total	6	3	3
Station	336 NARP (SR), Vellayani			
Scheme	AICRP on Nematode Pests & their control (ICAR 75-25)			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	1	1	0
	Farm Officer (Agri)	1	1	0
Scheme	Scheme for Research on Forage Crops (ICAR 75-25)			
Discipline	NA			
	Assistant	1	1	0
	Clerical Asst./Lab Asst.Gr.III	1	1	0
	Farm Officer (Agri)	3	0	3
Scheme	AICRP on Pesticide Residue (ICAR 75-25)			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	2	2	0
Scheme	AICRP on Honey Bee (ICAR 75-25)			
Discipline	NA			
	Farm Officer (Agri)	1	0	1
	Lab Asst. Gr. I/Gr.II	1	1	0
Scheme	AICRP on Mashroom.			
Discipline	NA			
	Trg./Tech. Asst	1	1	0
	Total	12	8	4
Station	339 Pepper Research Station, Panniyur			
Scheme	Integrated Programme for the development of spices(OEAP)			
Discipline	NA			
	Farm Officer (Agri)	1	0	1
Scheme	AICRP on Spices (ICAR 75%-25%)			
Discipline	NA			
	Class IV/Peon	1	0	1
	Clerical Asst./Lab Asst.Gr.III	1	1	0
	Farm Officer (Agri)	3	3	0
	Total	6	4	2
Station	340 Regional Agri.Res.Station, Ambalavayal			
Scheme	NARP (Non-Plan)			

Discipline	NA			
Scheme	Farm Officer (Agri)	2	0	2
Discipline	Integrated Programme for the development of spices(OEAP)			
Discipline	NA			
	Farm Officer (Agri)	1	0	1
	Total	3	0	3
Station	341 Regional Agri.Res.Station,Kumarakom			
Scheme	IMD Project - Agromet advisory services			
Discipline	NA			
	Tech. Assistant/ Tech. Officer	1	0	1
Scheme	Management of coconut rootwit diseases (Plan)			
Discipline	NA			
	Farm Officer (Agri)	2	2	0
	Total	3	2	1
Station	342 Regional Agri.Res.Station,Pattambi			
Scheme	NARP (Non-Plan)			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	1	0	1
Scheme	NSP Breeder seed production unit (ICAR 100%)			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	1	0	1
	Trg./Tech. Asst	2	2	0
	Driver(LDV)	1	0	1
Scheme	AIC Rice Improvement Project (ICAR 75-25)			
Discipline	NA			
	Farm Officer (Agri)	4	2	2
	Driver(LDV)	1	0	1
Scheme	AIC Project on Guar (Arid Legumes)			
Discipline	NA			
	Clerical Asst./Lab Asst.Gr.III	1	0	1
	Farm Officer (Agri)	2	0	2
Scheme	AICRP on long term fertilizer experiments			
Discipline	NA			
	Class IV/Peon	1	1	0
	Total	14	5	9
Station	343 Regional Agri.Res.Station,Pilicode			
Scheme	NARP (Non-Plan)			
Discipline	NA			
	Farm Officer (Agri)	5	2	3
Scheme	Training Service Scheme (Non-Plan)			
Discipline	NA			
	Farm Officer (Agri)	1	0	1
Scheme	AICRP on Cashew (ICAR 75-25)			
Discipline	NA			
	Tech. Assistant/ Tech. Officer	1	0	1
	Farm Officer (Agri)	1	0	1
	Total	8	2	6
Station	344 Onattukara Regional Agricultural Research Station,Kayamkulam			
Scheme	AICRP on Oilseeds (Groundnut) (ICAR 75-25)			
Discipline	NA			
	Trg./Tech. Asst	1	0	1
	Total	1	0	1
Station	347 Agricultural Research Station,Thiruvalla			
Scheme	AICRP on Sugarcane (ICAR 75-25)			
Discipline	NA			
	Trg./Tech. Asst	1	1	0
	Farm Officer (Agri)	1	1	0
	Lab Asst. Gr. I/Gr.II	1	0	1
	Total	3	2	1
Station	348 Department of Agronomy, CoH,Vellanikkara			
Scheme	AICRP on weed control in plantation crops (ICAR 75-25)			
Discipline	NA			

	Class IV/Peon	1	0	1
	Farm Officer (Agri)	1	1	0
	Driver(LDV)	1	0	1
	Total	3	1	2
Station	402 Central Training Institute, Mannuthy			
Scheme	Training Service Scheme (Non-Plan)			
Discipline	NA			
	Farm Officer (Agri)	1	0	1
	Total	1	0	1
Station	413 Agricultural Technogy Information Centre, Mannuthy			
Scheme	ATIC, Mannuthy			
Discipline	NA			
	Class IV/Peon	1	0	1
	Total	1	0	1
Station	502 Engineering Division, Panangad			
Scheme	ABARD progmmre supported by DCB			
Discipline	NA			
	Driver(LDV)	1	0	1
	Total	1	0	1

അനുബന്ധം - 5

സർവ്വകലാശാലയിൽ നിലവിലുള്ള കോഴ്സുകൾ

ബിരുദ കോഴ്സുകൾ

ക്രമ നമ്പർ	കോഴ്സുകളുടെ വിവരം	കോളേജുകളുടെ പേര്
1.	ബി.എസ്.സി. (ഫോൺസ്) (അഗ്രി)	കാർഷിക കോളേജ്, വെള്ളായണി, തിരുവനന്തപുരം റോർട്ടിക്കൾച്ചർ കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ കാർഷിക കോളേജ്, പടന്നക്കാട്, കാസർഗോട്
2.	ബി.എസ്.സി. (ഫോൺസ്) (ഫോറസ്റ്റി)	ഫോറസ്റ്റി കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ
3.	ബി.ടെക്. (അഗ്രി.എഞ്ചി.)	കേളപ്പുഴി കാർഷിക എഞ്ചിനീറിങ് കോളേജ്, തവനൂർ, മലപ്പുറം
4.	ബി.ടെക് (ഫുഡ് എഞ്ചി.)	കോളേജ്, തവനൂർ, മലപ്പുറം
5.	ബി.എസ്.സി (ഫോൺസ്) (സി. & ബി.)	സഹകരണ ബാങ്കിങ് & മാനേജ്മെന്റ് കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ

ബിരുദാനന്തര ബിരുദ കോഴ്സുകൾ

ക്രമ നമ്പർ	കോഴ്സുകളുടെ വിവരം	കോളേജുകളുടെ പേര്
1.	അഗ്രികൾച്ചർ, റോർട്ടിക്കൾച്ചർ ഫോറം സയൻസ് എന്നീ വിഷയങ്ങളിൽ പി.ജി. & പി.എച്ച്.ഡി.	കാർഷിക കോളേജ്, വെള്ളായണി, തിരുവനന്തപുരം റോർട്ടിക്കൾച്ചർ കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ കാർഷിക കോളേജ്, പടന്നക്കാട്, കാസർഗോട്
2.	എം.എസ്.സി. (ഫോറസ്റ്റി) & പി.എച്ച്.ഡി.	ഫോറസ്റ്റി കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ
3.	എം.ടെക്. (അഗ്രി.എഞ്ചി.) & പി.എച്ച്.ഡി.	കേളപ്പുഴി കാർഷിക എഞ്ചിനീറിങ് കോളേജ്, തവനൂർ, മലപ്പുറം
4.	എം.എസ്.സി. (സി. & ബി) എം. ബി. എ. (അഗ്രി ബിസിനസ് മാനേജ്മെന്റ്)	സഹകരണ ബാങ്കിങ് & മാനേജ്മെന്റ് കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ
5.	എം.എസ്.സി (ഇന്റഗ്രേറ്റഡ്) ബയോടെക്നോളജി	കാർഷിക കോളേജ്, വെള്ളായണി, തിരുവനന്തപുരം
6.	എം.എസ്.സി (ഇന്റഗ്രേറ്റഡ്) (ക്ലൈമറ്റ് ചെയ്ഞ്ച് അഡാപ്റ്റേഷൻ)	എ.സി.സി.ഇ.ആർ, വെള്ളാനിക്കര, തൃശ്ശൂർ

ഡിപ്ലോമ കോഴ്സ്

ക്രമ നമ്പർ	കോഴ്സുകളുടെ വിവരം	കോളേജുകളുടെ പേര്
1.	ഡിപ്ലോമ ഇൻ അഗ്രികൾച്ചറൽ സയൻസ്	റീജിയണൽ അഗ്രികൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, പട്ടാമ്പി, പാലക്കാട്
2.	പി.ജി. ഡിപ്ലോമ ഇൻ സോളിഡ് വെയ്സ്റ്റ് മാനേജ്മെന്റ്	കാർഷിക കോളേജ്, വെള്ളായണി, തിരുവനന്തപുരം

അനുബന്ധം - 6

Name of college	No. of seats					Total No. of students on rolls					No. of teachers in position
	UG level with No. of batches	PG level with No. of batches	Doctoral level with No. of batches	Other Courses, if any	Total	UG level	PG level	Doctoral level	Other Courses, if any	Total	
CoA, Vly	100x4	58x2	23x3	20x4	665	360	88	27	72	547	99
CoH, Vka	59x4	60x2	27x3		437	227	101	33		361	80
CoA, Pkd	50x4	6x2			212	186	7			193	29
CoF, Vka	30x4	13x2	5x2		156	120	26	7		153	14
CCBM, Vka	40x4	6x1 11x1	1x1	40x2	258	160	7	1	80	248	19
KCAET, Tavanur Agri Engg. Food Engg.	46x4 30x2	15x2	3x1		277	184	4	1		80	29
RARS, Pattambi				50x2	100				100	100	20
Accer, Vka				20x3	60				59	59	--
Total										1741	290

അനുബന്ധം - 7

1.1 Fee for under-graduate programmes

1. Admission fee (One time payment)*	500
2. College caution deposit (Refundable)*	1000

Item	UG programme	
	I sem (Rs.)	II sem (Rs.)
1. Tuition fee	4700	4700
2. Semester Examination fee	400	400
3. Special Fee		
i. Library fee	200	200
ii. Stationery fee	150	150
iii. Academic Handbook	50	50
iv. Medical inspection fee	100	100
v. Sports/ Athletic fee **	100	100
vi. Magazine fee **	100	100
vii. University Union fee**	100	100
viii. Association fee**	100	100
Total	6000	6000

1.2. Fee for post-graduate programmes (KAU)

Item	Masters Degree programme	Doctorate Degree programme
1. Admission fee (Onetime payment)*	500	500
2. College caution deposit (refundable)*	1500	2000

Item	Masters Degree programme		Doctorate Degree programme	
	1 st sem (Rs.)	2 nd Sem (Rs.)	I sem (Rs.)	II sem (Rs.)
1. Tuition fee	6500	6500	6500	6500
2. Special fee				
i. Library fee	500	500	500	500
ii. Medical inspection fee	100	100	100	100
iii. Stationery fee	300	300	300	300
iv. Academic Handbook	100	100	100	100
v. Sports/Athletic fee **	200	200	200	200
vi. Magazine fee **	100	100	100	100
vii. University Union fee**	100	100	100	100
viii. Association fee **	100	100	100	100
Total	8000	8000	8000	8000

2.1. Fee for certificates (KAU)

Item	Fees (Rs.)
<i>Issue of Degree Certificate</i>	
Bachelor's Degree	
Master's Degree	1000
Doctorate	1500
	2000
<i>Issue of Other Certificates</i>	
Diploma	
PG Diploma/ Titles	1000
	1000
Additional fee for considering applications for issue of Degree, Diplomas, Titles and Certificates received by Registrar after one year or more but before 5 years after the Examination	250
Additional fee for considering applications received after 5 years but before the expiry of 10 years of examination	500
After 10 years of examination	1000
Provisional Degree Certificates/Transcript	200 / 300
For issuing Certificates or copies of documents with Registrar's signature for transmission to foreign Universities on behalf of candidates who are applicants for admission (per copy) + Postal charges	500
For issuing Certified extracts from the records of the University	200
Migration Certificate (Additional fee of Rs.750/- for applications received after 10 years)	400
Rank Certificate	150
Additional fee for Duplicate Certificate (in addition to search fee (250)+ postal fee(50) + certificate fee (1000/1500/2000) Plus (postage fee for sending to foreign countries Rs 2000/-)	1000
Equivalency Certificate	500
Equivalency Certificate for SC/ST candidates	150
Genuineness Certificate / Verification of Certificates:	
For 5 years or less old	500
Between 5 to 10 years old	750
Additional fee collected for every year after 10 years	250
Certificate other than mentioned above	750
Duplicate Identity Card	100

2.2. Fee for late registration, re-registration etc. (KAU)

Item	Fees (Rs.)
Late registration fee within 5 working days	100
Additional late registration fee beyond 5 and upto 15 working days (only after the approval of Vice-Chancellor)	150
Re-registration fee after temporary discontinuation	300

2.3 Fee for various examinations (KAU)

Item	Fees (Rs.)
Final Viva-Voce Examination for Masters Degree	3000
Final Viva-Voce Examination for Ph.D	5000
Comprehensive examination fee for Masters Degree	650
Comprehensive examination fee for PhD programme	1500
Late fee for submission of thesis:	
(i) M.Sc	500
(ii) Ph.D	1000
Supplementary Examination fee (per paper) UG/ PG	750
Re-examination/Repeat Examination fee (per paper) UG/ PG	450
Application for revaluation (per paper) UG	500

2.4. Fee for hostel accommodation (KAU)

Item	Fees (Rs.)	
	UG	PG / Ph. D.
Hostel admission fee*	100	100
Rent per semester	100	200
Mess advance per semester	10000	10000
Current charge per semester	150	150
Water charge per semester	50	50
Hostel caution deposit*	500	500
Establishment fund	50	50

The revised rate will be effective from 2012 Admission onwards. In the case of existing students the revised fee rates except tuition fee and special fee, will be applicable from the date of this order.

There is no change in the existing fee structure of the following cost sharing courses.

1. M.Sc. (Integrated) Biotechnology.
2. M.Sc. (Integrated) Climate Change Adaptation.
3. MBA (Agri-business Management)
4. B. Tech. (Food Engineering)
5. PG Diploma course in Solid Waste Management.
6. Diploma in Agricultural Sciences.

അനുബന്ധം - 7

ഫീസുകളുടെ ഇടാക്കലും എക്കൗണ്ടിങ്ങും:

സ്ഥാപനത്തിന്റെ പേര്	2011 - 2012			2012 - 2013			ഡിസ്ട്രിബ്യൂഷനുകൾ സംബന്ധിച്ച്
	പരിഷ്കരണ ഫീസ്	കോഴ്സ് ഫീസ്	ആകെ	പരിഷ്കരണ ഫീസ്	കോഴ്സ് ഫീസ്	ആകെ	
സഹകരണ ബാങ്കിങ് & റെനേവ്മെന്റ് കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ	3,57,145	53,83,623	57,40,768	2,62,275	29,12,646	31,74,921 (31.01.2013 വരെ)	ഉണ്ട്
ഹോർട്ടിക്കൾച്ചർ കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ	5,07,605	23,05,911	28,13,516	4,35,055	13,80,173	17,95,228	
എ.സി.സി.ഇ. ആർ, വെള്ളാനിക്കര, തൃശ്ശൂർ	(പ്രത്യേകം ഇടാക്കലിനായില്ല)	3,70,000	3,70,000	(പ്രത്യേകം ഇടാക്കലിനായില്ല)	28,00,000	28,00,000 (31.01.2013 വരെ)	ഉണ്ട് ഡിമാന്റ് വരവ് ഇതിനോടൊപ്പം ഹാജരാക്കുന്നു
കാർഷിക കോളേജ്, പടന്നക്കാട്, കാസർഗോട്	99,460	9,49,895	10,49,355	64,710	8,44,840	9,09,550 (31.12.2012 വരെ)	ഉണ്ട്
ഹോംസైറ്റി കോളേജ്, വെള്ളാനിക്കര, തൃശ്ശൂർ	82,975	10,40,568	11,23,543	72,825	10,62,132	11,34,957 (31.03.2013 വരെ)	
കാർഷിക കോളേജ്, വെള്ളായണി, തിരുവനന്തപുരം	1,96,000	61,79,920	63,75,920	98,000	47,13,660	48,11,660 (31.12.2012 വരെ)	ഇല്ല
കേളപ്പൻ കർഷിക എഞ്ചിനീയറിങ് കോളേജ്, തവനൂർ, മലപ്പുറം	14,25,100	15,81,619	30,06,919	9,24,050	6,95,552	16,19,602	ഉണ്ട്
റീജിയണൽ അഗ്രിക്കൾച്ചറൽ റിസർച്ച് സ്റ്റേഷൻ, പട്ടാമ്പി, പാലക്കാട്		12,50,200	12,50,200	26,550	35,33,100	35,59,650	ഉണ്ട്

245/310/1/2015

KAU Press, Mannuthy