

**SREE SANKARACHARYA UNIVERSITY OF SANSKRIT  
KALADY**

**AUDIT REPORT  
2005-2006**



**LOCAL FUND AUDIT DEPARTMENT**

**OFFICE OF THE JOINT DIRECTOR OF LOCAL FUND AUDIT  
SREE SANKARACHARYA UNIVERSITY OF SANSKRIT AUDIT  
KALADY**

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**REPORT ON THE AUDIT OF ACCOUNTS OF SREE SANKARACHARYA UNIVERSITY OF SANSKRIT,  
KALADY FOR THE FINANCIAL YEAR 2005-06 ISSUED UNDER SECTION 38 OF THE SREE  
SANKARACHARYA UNIVERSITY OF SANSKRIT ACT 1994, SECTION 13 OF KERALA LOCAL FUND  
AUDIT ACT 1994, AND RULE 18 OF KERALA LOCAL FUND AUDIT RULES 1996**

**1. Introductory**

Sree Sankaracharya University of Sanskrit was established on 25<sup>th</sup> November 1993 by an ordinance, which was replaced by the Sree Sankaracharya University of Sanskrit Act 1994.

The University was established for the promotion and development of the study of Sanskrit, Indology, Indian Philosophy and Indian languages.

The University is named after the illustrious sage and philosopher Sree Sankaracharya, and is situated at Kalady, in Ernakulam District.

Aims and objectives of the institution is to import knowledge in various branches of Sanskrit as well as Indology, Indian culture, Indian language, Indian Philosophy, fine arts so as to promote the study and research of Sanskrit etc.. Publication and preservation of manuscripts and books in Sanskrit and other Languages are also among the objectives.

The territorial Jurisdiction, of the University extends to the whole of Kerala and teaching centres are located at Kalady (Head Quarters) Main Centre, and at eight Regional Centres viz Thiruvananthapuram, Panmana, Thuravoor, Ettumanoor, Thrissur, Tirur, Koyilandy and Payyannur.

University functions as a nodal agency for implementing the programmes for strengthening of Sanskrit studies in the state, at the school / College level.

The receipts and payments of the University for the year 2005-06 were subjected to Audit.

This is the 15<sup>th</sup> report on the audit of accounts of the University.

The University was recognized by the UGC under section 2 (f) of UGC Act 1956, vide notification F.9-2/94 (C.PP) Date 01-03-1994, and also become eligible to receive central assistance under section 12(B) of UGC Act 1956, vide notification No. F.9-2/94 (C.PP-1) date 27-4-2005.

**2. Name and Designation of the officer entrusted with the audit.**

Sri.M.V. Raju. Deputy Director of Local Fund Audit

### **3. OFFICERS RESPONSIBLE**

- |                     |   |
|---------------------|---|
| 1). Vice Chancellor | Dr. K.S. Radhakrishnan<br>1-4-2005 to 31-3-2006   |
| 2). Registrar       | i). Dr. V.K. Abdul Jaleel<br>1-4-2005 to 30-4-2005.<br>ii). Dr. S. Premjith<br>1 -5-2005 to 31-3-2006 |
| 3). Finance Officer | Sri. T.L. Suseelan<br>1-4-2005 to 31-3-2006   |

### **4. Contents of the Audit Report.**

This report is compiled in four parts and each part consists of the following details.

Part 1 :-

General Review, Finance & Appropriation accounts and details of grants received.

Part 2 :-

Important observations relating to audit of accounts of University Head Quarters.

Part 3 :-

Observation relating to the audit of accounts of teaching centres of University.

Part 4 :-

Financial position & Review of Audit.

### **5. Appendix to Audit Report**

- A. A statement of Receipts and Payment for the financial year 2005-06.
- B. A statement of Advance pending adjustment.
- C. Details of expenditure towards TA/DA etc [ Para 12 ]
- D. Details of excess HRA given [Para 21]
- E. Provident Fund Deposit Details
- F. Pension Fund Deposit Details
- G. Endowment Fund Deposit Details
- H. Development Fund Deposit Details
- I. Strengthening of Sanskrit project – F.D details.

## **PART I**

### **6. A. General Review**

The Budget estimates of the University for the Year 2005-06 has been approved by the syndicate in its 52<sup>nd</sup> meeting held on 26-3-2005 as item No. 3. The revised budget estimate was approved by the syndicate in its 65<sup>th</sup> meeting held on 30-3-2006, as item No. 6

As per Rule 15 (3) of Kerala Local Fund Audit Rules 1996 read with section 9 (1) of Local Fund Audit Act 1994, the accounts of the institution relating to a financial year shall be presented to audit within four months from the close of the financial year concerned.

But the annual financial statement of the University for the year 2005-06 is submitted for audit only on 28-6-2011, after a lapse of nearly five years.

This delay on furnishing of annual accounts for audit may be avoided in future.

Since a demand, collection, balance statement in respect of fees and other revenues are not prepared in annual accounts, the accuracy of revenue in these items could not be verified. As per Kerala Local Fund Audit Rules 1996, Rule 15 (1) C University should prepare a demand, collection, balance statement in respect of fees and other revenues.

In future this may be included in the annual accounts.

Even though the University has started w.e.f 1993, till date it does not have accounts Rules.

Accounts Rule may be framed at the earliest.

Financial irregularities has taken place in the main centre at Kalady during the audit period. Inspection has been conducted and a report has also been issued.

The total receipts of the University during the financial year 2005-06 ₹ 19,63,38,065 and total expenditure is ₹ 23,07,38,950.

## **7. FUNDS OF THE UNIVERSITY**

### **a). Grants received to the General Fund**

The University received a sum of Rs. 1,50,00,000 towards Grant – in – aid (Plan) and Rs. 5,50,00,000 towards non – plan grant for the year 2005-06.

A Sum of Rs. 6, 08,645/- is received as grant for the project on sexual health. (PSH project) which is being implemented by the department of social work.

A sum of Rs. 7,30,50,000/- is received as grant for the scheme, "Strengthening of Sanskrit", which is being implemented by University.

All these grants together with the income from fees etc levied by the University constitute the general fund of the University. [ vide chapter VII section 33 of SSUS Act 1994].

### **DETAILS OF PLAN – GRANT FOR 2005-06**

SI No.	Date	Order No & Date	Amount
1.	06-08-2005	G.O. (Rt) No. 1153/05/H.Edn, date 1/7/2005	40,00,000
2.	24-11-2005	G.O. (Rt) No.1704/05/H.Edn, date 13/10/2005	40,00,000
3.	18-02-2006	G.O. (Rt) No.284/06/H.Edn, date 7/2/2006	40,00,000
4.	12-03-2006	G.O. (Rt) No.472/06/H.Edn, date 8/3/2006	30,00,000

**Total Rs. 1,50,00,000/-**

### **DETAILS OF NON - PLAN GRANT FOR 2005-06**

SI No.	Date	Order No. & Date	Amount
1.	24-2-2006	G.O. (Rt) No.376/06/H.Edn, date 22/2/2006	1,50,00,000
2.	29-3-2006	G.O. (Rt) No.525/06/H.Edn, date 17/3/2006	4,00,00,000

**Total Rs. 5,50,00,000/-**

#### **b). SPECIFIC FUNDS**

##### **1. Development Fund**

A development fund is created by the University as per section 36 of Sree Sankaracharya University of Sanskrit Act 1994. As per subsection (2) under this section, the development fund is invested in long term deposits in Sub – Treasury, Angamaly.

The total deposit during the 2005-06 amounts to Rs. 1,39,98,845/-. The investment details are appended to this report (as Appendix – H).

##### **2. Pension and Provident Fund**

As per provisions in section 37 of the Act, the University has created the above funds.

To enable the transactions of Provident fund, an account is opened in the union bank of India (SB account No. 15556 on 8-5-97) surplus fund is invested by term deposits at Sub- Treasury , Angamaly.

The deposits amounts to ₹ 5,62,56,637

The investment details are appended to this report (Appendix –E).

In order to meet the monthly payments of pension, a separate account is opened in Union Bank of India (accounts No. 18131).

The surplus fund is invested in Sub – Treasury, Angamaly, as term deposits. The deposit amounts to Rs. 5,47,34,237/- the investment details are appended to this report as Appendix –F

### **3. Endowment Fund**

An endowment fund is created as per section 34 of the Act. An amount of Rs. 1,12,000/- is invested in Sub-Treasury, Angamaly as fixed deposit.

The interest amount is distributed among the eligible students as various endowments. The investment details are included in this report as appendix –G.

### **4. Strengthening of Sanskrit Project**

A Sum of Rs. 7,30,50,000/- has been received as grant for this project from the Government. Out of the amount, an amount of Rs. 5, 30, 50,000/- has been deposited as short term deposits in various banks.

At the close of the financial year, the total deposits comes to Rs. 5,01,74,144/-. The investment details are appended to this report [Appendix – I]

## **PART II**

### **8. Need for a proper Accounting System**

The only register for accounting is the cash book. In recording cash transactions, it is explained that double entry system is being followed. In cash book, there are four columns viz. S.B. Account No. 1, S.B. Accounts No.2, S.T/S.B Accounts No.3 cash, classification in addition to date R no. / V no. and particulars each for receipts and expenditure. When cash is received it is credited in the cash column of receipt side of cash book and when remitted to bank it is debited in cash column of expenditure side and credited in bank column of receipt side. When cash is drawn for payment or for transfer of money to other account bank column of expenditure side is debited and cash column of receipt side is credited and then cash column of expenditure side is debited with their classification.

But when salaries and other expenses are made, in which deductions are to be effected, the cheque for net amount is drawn and the same is debited in bank column of expenditure side and deductions effected are booked in cash column of expenditure side where there is no such transaction was done. Though the deductions are receipted in cash column of receipt side with their classifications and making net effect of entries null, it is not a good accounting practice.

When cheques are drawn for transaction where deductions have to be effected, as in the case of salary etc., the cheque for gross amount of transaction has to be drawn and debited in bank column of expenditure side with their respective head (classification) and net amount is credited in cash column of receipt side of cash book and recoveries are credited with their classification in bank column of receipt side through a credit slip to bank for the recoveries, if recoveries are not transferred to their concerned account the day itself.

It is also noted that in some cases when cash is drawn through cheques, the cash is not credited in cash columns through a contra entry.

Daily closing balance is not arrived in cash book and hence the correctness of cash remittance and undisbursed payment of cash drawn could not be verified in audit. When a double entry system is followed there should be at least three book of accounts, viz cash book, journal book and ledger book. But the University is maintaining only the cash book.

### **9. Purchase of land for Regional Centre Koyilandy – Undue favour to the land owners in the negotiated purchase**

The University had entered in to an agreement with Sri. Haji T Pareed and eight other members of his family on 11.4.96 for the purchase of 19.28 acres of land for housing it Regional centre at Koyilandy at a total cost of Rs. 48.2 lakhs (Rs.2500/ cent). An advance of 20 lakhs was paid on the date of agreement. It was agreed to pay the balance on or before the expiry of two months on execution and registration of the sale deed. The land owners failed to fulfill the terms and conditions of the agreement. So the University filed a suit (OS NO. 5/98) before the Hon'ble Sub court of Koyilandy to recover the advance amount paid with penal provisions. On 28.2.2000, the University got a judgement in favour of it from the Hon'ble sub court, directing the land owners to refund the advance with penal interest @ 12% to the University ( Interest calculated from 12.2.1998, the date of registered notice served by the plaintiff to the defendants) when the land owners failed to obey the court direction, the University moved an execution petition (20/2002) before the same court to recover the amount. The amount due to the University as per the court decree including penal interest worked out to Rs. 40.86 lakhs as shown below.

Advance	- 20,00,000
Court expenses	- 1,89,879
Interest @ 12%	
From 12.2.98 to 4.1.06	- 18,96,000
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	Rs. 40,85,879 rounded to 40.86 lakhs.

Meanwhile the land owners approached the University with a request for an out of court settlement. In their representation dated 1.3.05 to the Vice Chancellor, they expressed their willingness to hand over the land for the advance amount and the penal interest, if the University is ready to accept the offer. The representation was placed before the 55<sup>th</sup> meeting of the syndicate held on 23.05.05 and the syndicate entrusted the Vice Chancellor to initiate appropriate steps.

In accordance with the decision of the syndicate, the Vice Chancellor deputed a team consisting members of the syndicate to hold negotiation talks with the legal heirs of the land owners. On the basis of the discussion, they arrived at a settlement. As per the negotiated settlement, the land owners agreed to hand over 13.62 acres of land at the rate of Rs. 3,000/ cent to the University for the pending advance with them plus the interest due.

Later in order to follow up and finalize the discussion the discussion, another team was deputed for further talks on 7.12.2005. After the talks, the committee decided to refer the following proposals to the syndicate for taking favourable decision.



1. Prayer of the representatives of the land owner has to be considered favourably.
2. 13.62 Acres of land has to be taken in to possession @ Rs. 3000 per cent from the owner for the advance plus penal interest due.
3. With the consent of the syndicate, required land has to be identified, procured and taken in to possession with documentation before 4.1.2006.
4. A committee has to be authorized to execute the deed.

The syndicate in its 61<sup>st</sup> meeting held on 23.12.05 resolved to accept the proposal to effect the purchase of the land before 4.1.2006. Accordingly 13.62 acres of land at a total cost of Rs. 40.86 lakhs was purchased, demarcated and registered on 4.1.2006. In this context, the following observations are made.

1. In the original agreement executed with the land owners on 11.4.96, they had to supply 19.28 acres of land @ Rs. 2,500/ cent. But in the out of court settlement, the University finally accepted a reduced extent of 13.62 acres of land. The reason for such a settlement is not known from the file. Through this settlement, the landowners retrieved 5.66 acres of land from the claim of the University, which they could sell at the current high market price. University failed to protect its interest, but helped to get undue benefit to the landowners. An increase of Rs. 500/cent was also awarded to the landowners even on the land offered by them. Though the University is competent to carry out a negotiated purchase of land and there was already a favourable judgment from the court of law, the reason for such a quick out of court settlement, which was against the interest of the University is yet to explain.
2. At no stage in the above purchase of land either at the time of execution of original agreement (4/96) or in the out of court settlement (1/06), the Revenue authorities, who are the only competent authority for the fixation of land value, was not involved / consulted for arriving the fair price of the land to be purchased by the University land value was simply arrived on the basis of discussions between the land owners, delegates of the purchase committee and the vendors. The University, which is mainly depending on government grant in aid for its day to day functioning should have the integrity to follow more transparent procedures prescribed by government than resorting to such a short cut method in solving the problem.
3. The request of the University for Exemption from payment of stamp duty is still pending clearance from the Inspector general of Registration. [University incurred Rs. 5,10,750 towards purchase of stamp paper].
4. A report of the land purchase submitted by the purchase subcommittee to the syndicate committee held on 7.1.2006 (62<sup>nd</sup> syndicate meeting) recommended further steps to be taken in connection with Koyilandy land. One of the recommendations is to purchase 10 cents of suitable land for digging a big pond by the side of the land, that the University just purchased. It is pity to say that the purchase committee even failed to ascertain the availability of water source, which is of prime importance regarding the objective of this land deal.

5. Though the purchase of land was finalized on 4.1.06 the developmental / construction activities are yet to be undertaken. The University even failed to construct a compound wall in order to avoid encroachment from outside. So the expenditure of Rs. 20 lakhs incurred already in 4/96 still remains unfruitful.

#### **10. Purchase of Government Land at Koyilandy File No. PI.D/12063/SSUS/05**

The Government of Kerala vide G.O (MS) No. 269/2005/ revenue dated 31.8.05 ordered to hand over 3 Acres of Government Land at Keezhariyoor village of Koyilandy Taluk to Sree Sankaracharya University of Sanskrit to house its Regional Centre. A copy of the above order was seen transmitted to the University from the office of the district collector, Kozhikkode on 17.11.2005 ( Letter No. L4- 16465/86) Additional Tahsildar of Taluk office Koyilandy informed the Campus Director, SSUS Regional Centre Koyilandy to remit the land value @ 1064/cent at treasury and submit the original chalan in order to hand over the land to the University. The Campus Director forwarded this letter to the University Head Quarters and then only the University receives information about a new land deal. The authorities searched for the original proposal in various section. But all are unaware of this proposal. Later, the Campus Director of Koyilandy Regional centre was contacted and she informed that in an earlier occasion, she visited the District Collector and Thahsildar to discuss the possibility of obtaining government land to house the Regional Centre. It is clear from the file that the Campus Director made this request on 22.2.2001 without intimation to the Head Quarters. The University remitted an amount of Rs. 3,19,200 (Value of 3 acres of land @ 1064/cent) at sub treasury Angamaly and the Government land handed over to the University. In this context, audit requests clarification in the following points.

1. As per chapter IV section 12 of SSUS Act, the syndicate in the chief executive body of the University. The Vice Chancellor shall be the Principal Executive Officer of the University ( Chapter V Section 26 (1) of SSUS Act). What is the power of the campus director to engage herself in such a proposal without intimating the executive body and executive officer ?
2. A previous land issue in the same Koyilandy taluk was under the consideration of court and a vigilance case is pending enquiry, then who deputed the Campus Director to contact the revenue authorities with a request to sanction revenue land to University ?
3. The University had already purchased 13.62 acres of land for the Koyilandy Regional Centre. Why two plots in the same taluk were purchased to house the same Regional Centre ?

#### **11. Land obtained for Tirur centre on agreement basis – discrepancies in agreement- interest of University to be Safe Guarded**

Ref: Agreement No. 2844/05/I Date 22-8-2005 of Sub – Registrar office, Kodakkal

University has entered into an agreement on 22-8-2005 with the owner cum manager of Thirunavaya Navamukunda Higher Secondary School for the use of 3 acres of land of school on a license basis. There is no license fees. No time limit for license is also being mentioned.



grade and good academic record may be considered for appointment against the vacant post of lecturers. The existing incumbents appointed before March 1994 is exempted from eligibility test by U.G.C (NET)

2. The eligible demonstrators/ tutors shall be recruited through a process of selection committee set up under the statute of University.

3. The demonstrators/tutors who will reach or would have reached a stage 8300 in the revised scale of Rs. 5,500-9,000 or complete to 16 yrs service in the scale of demonstrators whichever is later could be granted a personal pay of Rs. 8,000 -13,500 equivalent to that of a lecturer without assigning any changes in their designation and duties.

4. It is also directed that the post vacated by any manner by demonstrators/tutors may not be filled up and new post under these categories may not be created.

From the above it is very clear that U.G.C has instructed only qualified hands may be appointed against vacant post of lecturers. As per the regulation (Notification No. AddT&NT/100/97 SSUS dated 5.9.97) traditional subjects/ fine arts there is no post of lecturers. It has only the post of instructors/tutors/demonstrator.

As per the U.G.C guidelines the demonstrators/tutors may be given promotional benefits without assigning any charges in their designation and duties. Hence the decision of syndicate to redesignate the tutors post is against the regulation and U.G.C guidelines and the expenditure there by for selection committee was avoidable hence the expenditure of Rs. 85,318/- is not admitted in audit. The details of expenditure are given in Appendix – C.

### **13. Advance paid to University union staff advisor – settlement vouchers not produced – Rs. 2,50,000 held under objection.**

An amount of Rs. 1,00,000/- has been transferred to the University union staff advisor's account to meet the expenses in connection with the University union activities and Rs. 1,50,000/- for University level youth festival during the year 2005-06 as per details given below.

<b>Vr.No.</b>	<b>Amount</b>	<b>Purpose</b>
Vr.No. 1780/21.10.05	1,00,000	Amount transferred for the entire activities of University union.
Vr.No. 1782/21.10.05	1,00,000	Amount transferred to the University union for the conduct of youth festival.
Vr.No. 1816/26.10.05	50,000	-do-
Total		Rs. 2,50,000/-

It has been instructed in the U.O's sanctioning the advance to submit the bills and vouchers immediately after the functions. On verification of the files, it is noticed that bills and vouchers relating to the above function have not been submitted and regularized so far, as it is done in the previous years ( Please see remarks in the previous audit reports) dues to non- compliance of

University orders to submit bills and vouchers for expenditure met and improper maintenance of accounts, the amount of Rs. 2,50,000/- paid to the staff advisor University union is held under objection as per article 99 of Kerala Financial Code Vol I and G.O (P) No. 1035/2000/fin date 19-7-2000. Compliance of these rules may be made mandatory while sanctioning advances in future.

**14. Remuneration to special cell members – extravagant expenditure from University fund.**  
**Ref: Rule 14, KSR Part I**

The University is following a system of constituting special cells to perform the duties in connection with recruitment interview, distribution of application forms etc. In other words, whenever there is an event which needs extra work in a certain section, a special cell is definitely constituted with an offer of extra payment. As per the provision in SSUS Act, chapter V, section 26, Sub Section 6, the Vice Chancellor has the power to assign the duties and functions of the employees and shall exercise general supervision and control over them. If this power is exercised the extra work may be carried out smoothly without the formation of a special cell. The expenditure incurred towards honorarium to the special cell members during this period under audit is given below.

<b>Vr. No. &amp; Date</b>	<b>Purpose for which special cell is constituted</b>	<b>Amount expended</b>
1156/11.8.05	Distribution of application forms for the post of security guards and integrated class IV (U.O No. AdB/9896/SSUS/04) dated 06.08.2005	21,000
1731/14.10.05	Extra work in connection with the entrance examination of MA/MSW and P.G.Diploma courses	31,500
3162/4.3.06	Recruitment procedure of integrated class IV (U.O No. R. cell/NT/Class IV/SSUS/05 Date 1.3.06	70,000
1798/25.10.05	Appointment of guest lecturers (U.O. No. R. cell/1007/SSUS/04)	40,500
945/20.7.05	Recruitment procedure of library assistant (U.O. No. R. cell/2000/CO&LA/SSUS/04)	19,500

**Total Rs. 1,82,500/-**

There is a recruitment cell in the University to perform the duties in connection with recruitment process. The cell can be strengthened by deputing staff from other sections as and when required rather constituting special cell. The University, as it is an autonomous body has power vested on it by the act and statute to dispose the University fund, it should not be forgotten that government grant comprises a major portion of the University fund.

**15 Introduction of B.Arch course – Evaluation fee remitted to council of architecture – Rs. 50,000/- held under objection.**  
**File No. PI.D/4275/SSUS/05**

The 50<sup>th</sup> meeting of the syndicate held on 14.2.05 resolved to start new courses in the University and resolved to appoint Dr. Asalatha Thampuran, Dean, Faculty of other Sanskrit studies



as special officer to implement the project for B. Arch ( with emphasis on traditional Architecture – vastuvidya) so that the classes can be started during 2006-07. Infrastructure in the form of building and other facilities have to be completed first so as to reach the Council of Architecture (CoA) and AICTE to get approval of the new course. The special officer suggested that since the council insists on an independent department with all infra structural facilities like hostels, canteen etc, to start B Arch course, it has to be designed separately and the work can be entrusted to the consultancy wing of the department of Architecture, college of engineering , Thiruvananthapuram.

The syndicate meeting held on 9.12.05 (60<sup>th</sup> meeting) resolved to authorize Dr. Asalatha Thampuran to sign in the application form for and behalf of the University. The Vice Chancellor accorded sanction to submit the application to council of architecture with prescribed fee of Rs. 50,000/- to implement the course. Application fee remitted to CoA as per DD. No. 050844 date 3.2.06. The approval from CoA to start the B.Arch Degree course from the academic session 2006-07 with an intake capacity of 40 students got on 24.4.2006 vide letter No. CA/5/Academic – KL 06. In the letter of approval, the CoA suggested some specific conditions, one of which in the recruitment of a permanent faculty for an intake of 40 students, i.e., 2 professorOs, 4 Asst. Professors, 6 Lecturers plus one teacher for art subject. Since the starting of the course with the specification suggested by the CoA needs a sound financial background and creation of teaching posts, prior approval of government is necessary as contained in section 7 (xx) of SSUS Act. But the University approached the Government for financial support and approval to start the course on 28.02.06 vide letter No.IEM/SSUS/06. In reply vide letter No.6236/B4/2006/H.Edn. dated 27.04.2006. The Government informed the University that there is no need for the Sanskrit University to start the normal B.Arch course, since there are enough colleges in Kerala and outside offering the conventional B.Arch course, which is also not in great demand among those successful in the common entrance examination. In this context, the evaluation fee paid to CoA is held under objection.

#### **16. Printing of University Diary – Violation of Government directions**

**File No.PI.D/8023/SSUS/05 Vr.No. 3408/25.3.2006 Amount Rs. 1,60,675/-**

The University had spent Rs. 1, 60,675/- for the printing and publishing of University Diary for the year 2006. At first the University decided to entrust the printing work either to the Kerala State Audio Visual and Reprographic centre or the Kerala Books and Publication Society. As a further step, the University requested to the above institutions to quote the rate per copy and other terms and conditions for printing 2500 copies of University diary. This request made on 17-11-05 not contained any specification regarding the diary. The University failed to hand over the CD containing the information to be included in the diary to the KPBS. All these resulted further delay in giving supply order. Supply order was given on 13.12.2005 with an instruction to supply the diaries before 24.12.2005. The KPBS was busy with the printing of Calendar, Greeting Cards etc rejected the supply order since they are unable to complete the work with in the time limit. Then the University invited quotation and supply order given to the lowest quoted firm, Viani papers, Ernakulam, and paid Rs. 1,60,675 as printing charges.

The government circular No. 75/96 Fin Date 18.12.96 prescribes strict direction to Government/ quasi government departments/ autonomous bodies etc. in printing and publishing diaries. As per this circular, it is not permitted to print and publish diaries with their own funds. But permission was given in the circular to print diaries using the money derived from publishing

advertisement in the diary. However, the printing and publishing of University diary using University fund is a clear case of violation of government direction. Audit has some suggestions in this regard.

1. A mini offset press with DTP facility was commissioned in the University on 5.2.2002. From the note file, it is clear that the press is functioning in full swing. Then why can't the University exploit the feasibility of printing University diary in its own press ?

### **17. Printing charges paid – amount held under objection – Rs. 3,02,067/-**

An offset printing machine with DTP system was purchased by the University from M/s Hindustan Machine Tools during 2001-02, at a cost of 10,57,050/-. It was commissioned on 5.2.02 and it is working in full strength. But printing charges as shown below are seen paid to private agencies during the period under audit. When the University has its own printing unit, the action of non utilization of its full benefit is against the financial propriety. So payment made towards printing charges as detailed below is held under objection.

<b>Vouchers No. &amp; Date</b>	<b>Purpose</b>	<b>Amount Paid</b>
339/7.5.05	DTP & printing charges paid to KSAVRC, Ernakulam ( printing of Audit Report)	26,400
850/7.7.05	Paid to KSAVRC towards printing charges of Budget Estimate 2005-06	13,625
963/22.7.05	Paid to KSAVRC towards printing of University covers for Registrar's office.	8,000
1811/26.10.05	Paid to M/s Print Craft Kalady towards printing & supply of letter heads	700
2988/20.2.06	Paid to KSAVRC towards printing charges of Annual Accounts for 97-98 and 98-99	6,990
3360/20.3.06	Paid to M/s Weyes Offset printers, Ernakulam towards printing charges, of 2000 copies of University news letter ( Pathrika ) in connection with international education meet.	38,204
3361/20.3.06	Paid to Gokul Graphics Angamaly towards printing charges of 2000 copies of University brochure.	11,110
3408/25.3.06	Paid to Viani papers, Ernakulam towards printing charges of University Diary -2006	1,60,675
3503/30.3.06	Paid to Gokul Graphics Angamaly towards printing charges of 2000 nos. of seasons greeting cards 2006	12,100
3548/31.3.06	Paid to KSAVRC , Thiruvananthapuram towards printing charges of M.A. Degree certificate (old & new scheme)	24,263

**Total Rs. 3,02,067/-**

## 18. Advertisements not routed through Deputy Director of Public Relations – concession rate not availed.

The University is following the system of publishing advertisements through Deputy Director of Public Relations and availing a discount of 15%. Even comparatively small advertisements amounts below Rs. 500/- were seen published through Deputy Director of Public Relations. But the following advertisements were not routed through Deputy Director of Public Relations and the University failed to safeguard its fund by making such an excess financial commitment. Details are given below.

Vr. No. & Date	Purpose of Advertisement	Amount Paid.
920/18.7.05	Notification of Entrance Exam – 2005 for the M.A, M.S.W and P.G Diploma in Tourism	Total amount 225450 ( Manorama -117300, Mathrubhumi – 84150, Express - 24,000)
1530/26.9.05	Tender notice for the work “providing plywood partition to the class rooms of Regional centre”, Thiruvananthapuram	4,080 ( Manorama)
1531/26.9.05	Tender notice published in the dailies of 8.7.05 and 23.6.05	19,300 ( Mathrubhumi)
1560/28.9.05	Notification for the posts of Reference Assistant , Security Guards and Integrated class IV	Total – 3,46,344 ( Manorama – 180642 Mathrubhumi – 132102 Express – 33600)
1894/29.10.05	Retender notice for the supply and installation of sports equipments, in the indoor hall of the University Activity Centre.	25,160 ( Mathrubhumi)
2688/23.1.06	Notification for the post of Overseers, Assistant Engineer and Security officer	33,600 (Express)
1083/3.8.05	Notification for the post of Registrar	Total – 83,700 ( Express – 7,200 Manorama – 42,840 Mathrubhumi – 33,660)

**Grand Total Rs. 7,37,634/-**

The University could have saved Rs. 1,10,645/- towards advertisement charges, if the advertisements were routed through Deputy Director of Public Relations. Also tender advertisements should be published as window advertisements as per G.O (P) No. 1/04 I & PR Date 01.1.04 and Circular No. 7441/D-1/04/ I & PR Date 21-6-04. This is reported for future guidance and compliance.



## **19. Appointment of drivers on regular basis – seeking the assistance of Motor Vehicle Department – Amount spent extravagant.**

For the appointment of drivers on regular basis, syndicate in its meeting held on 30.11.98 resolved to conduct practical list for the selection of drivers with assistance of Motor Vehicle Department. Staff committee meeting at the syndicate held on 10.01.2004 decided to conduct an interview by the statutory body for the eligible candidates subject to the practical test.

As a first step an interview cum oral test with the help of Motor Vehicle Department was conducted and short list was prepared. For the candidates in short list, a driving test was conducted

with assistance of Motor Vehicle Department, Joint Regional Transport Officer, Aluva was contacted for this purpose and on the advice of him, Regional Transport Officer of Ernakulam was contacted. Regional Transport Officer of Ernakulam Deputed a panel of Motor Vehicle Inspector with schedule of time for conducting interview cum oral test and driving test.

It was decided to give T.A (First Class Train fare) and D.A. as per rules and sitting fee/ remuneration at the rate of Rs. 500/- to the Motor Vehicle Inspectors and sitting fee at the rate of Rs. 300/- to the staff committee convenor.

From the above the following irregularities were noticed.

1. It was decided to conduct a driving test with the assistance of Motor Vehicle Department. While the candidates with driving license, once proved their skill with the Motor Vehicle Department and got the license, it is not justifiable to conduct another interview cum oral and driving test incurring an additional expenditure.
2. Usually the selection committee is capable of interviewing the candidates for such jobs, seeking of an outside agency is to be explained.

## **20. Sitting fee paid to syndicate members attending discussions, seminars, inaugural functions etc. – Amount disallowed in audit Rs. – 25,900/-**

Payment of travelling allowance, sitting fee and honorarium to the syndicate members is made without observing rules of financial propriety. The 52<sup>nd</sup> syndicate meeting held on 26.03.05 resolved an additional agenda item No. 1 to ratify the action taken by the Vice Chancellor in enhancing the sitting fee ( to members who are coming from above 25 kms having rail connection ) as Rs. 300 and special honorarium ( to members who are coming from within 25 kms and not connected by rail) as Rs. 700. The syndicate members were being paid sitting fee and special honorarium, in addition to T.A ., admissible to attend any function in connection with the University business. As the name implies sitting fee is suppose to be paid when there is a sitting of the syndicate committee or any of its subcommittee. So sitting fee paid to syndicate members to attend meetings, other than the syndicate and its subcommittee , is not admitted in audit. Details are given below.

<b>Voucher No &amp; Date</b>	<b>Paid to Whom</b>	<b>Purpose</b>	<b>Sitting fee / special honorarium paid</b>
2032-11/05	Dr. S. Peerukannu	Visit Tirur, R.C	300
2036-11/05	Dr. M.I.Joseph	Attend Seminar On	400

		Right to Information Act	
2041-11/05	Dr. K. Sivarajan	Visit Tirur, R.C	300
2059-11/05	Sri. S.A. Shajahan	Visit Tirur, R.C	300
	Dr. M.I. Joseph	To attend Sankara Jayanthi Celebration	400
	Dr.S.Peerukannu	-do-	400
2126-11/05	Sri. T. Varghese	To attend discussion with DPI,ADPI and special officer in connection with strengthening of Sanskrit programme	1,200
2127-11/05	-do-	To attend District Conference on strengthening of Sanskrit.	400
2258-12/05	Sri. S.A. Shajahan	-do-	400
2259-12-05	-do-	To attend discussion with DPI, ADPI & special officer.	1,200
2407-12/05	Dr. M. Achuthan	Visit Kalady Centre	300
2409-12/05	Dr. T. Bhaskaran	-do-	300
2410-12/05	Dr.P.K. Somasekharan-unni	Visit Ettumanoor R.C	400
	-do-	-do- Payyannur	400
	-do-	-do- Koyilandy	400
2411-12/05	-do-	Visit Ettumanoor R.C	300
2413-12/05	Dr. M.I. Joseph	Visit – Thuravoor R.C	300
2414-12/05	-do-	Visit Kalady Centre	700
„	„	Thrissur	300
„	„	Tirur	300
2414-12/05	Dr.M.I. Joseph	Visit Kalady Centre	300
„	„	„ Payyannur	300
„	„	„ Koyilandy	300
2416-12/05	Dr. U. Meera	Visit Regional Centre, Thiruvananthapuram	700
2421-12/05	Sri. S.A. Shajahan	-do-	700
„	„	Panmana	300
„	„	Tirur	300
2423-12/05	Sri. T. Varghese	Visit Regional Centre , Thiruvananthapuum	700
„	„	Visit Panmana	300
„	„	„ Ettumannoor	300
2545-12/05	Dr. P.K. Somasekharan-unni	Visit Panmana Regional Centre	300
„	„	„ Thuravoor	300
2561-1/06	Dr. S. Peerukannu	Visit Panmana Regional Centre	300

"	"	„Thuravoor	300
2571-1/06	Dr. M.I. Joseph	Discussion with UGC Team	700
"	"	"	700
2572-1/06	Dr. S. Peerukannu	"	300
"	"	"	300
2573-1/06	Sri. S. A Shajahan	Visit Kalady centre	300
"	"	"	300
"	"	Discussion with UGC Team	300
Vr.No.2574-1/06	Dr. T. Bhaskaran	Discussion with UGC Team	600
2575-1/06	Dr.P. Leelakrishnan	"	600
2576-1/06	Sri. T. Varghese	Visit – Panmana Regional Centre	300
"	"	Thuravoor	300
"	"	Discussion with UGC Team	300
2658-1/06	Sri. T. Varghese	Visit Kalady Centre	300
2659-1/06	Dr. S. Peerukannu	"	300
2660-1/06	Sri. S.A. Shajahan	"	300
2661-1/06	Dr. P.K. Somasekharan-unni	"	300
2696-1/06	Prof. U. Meera	To attend the foundation stone laying ceremony of Regional Centre, Thiruvananthapuram	400
2697-1/06	Sri. S.A. Shajahan	Visit Regional Centre , Thuravoor	300
"	"	Attend foundation stone laying at Regional Centre, Thiruvananthapuram	400
2706-1/06	Dr. P.K. Somasekharan unni	To transfer the property of Panchayat to Regional Centre, Thuravoor	300
"	"	To attend foundation stone laying at Regional Centre, Thiruvananthapuram	300
2707-1/06	Dr. S. Peerukannu	Visit Regional centre Thuravoor	300
"	"	Foundation stone laying Regional Centre,	400

		Thiruvananthapuram	
2709-1/06	Sri. T. Varghese	Visit to Regional Centre, Thuravoor	300
3045-2/06	Dr. M.I. Joseph	Foundation stone laying – Library Block and Acad . Block II at Main Centre, Kalady	400
3193-3/06	Dr. S. Peerukannu	Visit – Payyannur Regional Centre	300
3344-3/06	Dr. S. Peerukannu	To attend Vidut Sadas at Regional Centre, Thiruvananthapuram	400
"	"	To attend seminar on strengthening of Sanskrit.	400
3431-3/06	Sri. S. A. Shajahan	Vidut Sadas at Regional Centre, Thiruvananthapuram	400
"	"	Visit Payyannur Regional Centre	300
"	"	Attend Sanskrit seminar	400

**Total Rs. 25,900**

## **21. Higher rate of HRA given to the employees – not admissible Rs. 6,18,706/-**

The Head Quarters and Main Academic Centre of SSUS are situated in Kalady Grama Panchayat. Hence the HRA admissible for the employees is that of unclassified area, ie Rs. 100/pm. (Vide G.O (P) 3000/98 Fin Date 22.11.98). But the employees of these offices are being given HRA admissible to that of 'C' class cities.

Employees working in offices situated within 5 kms from 'B2' class cities and 1 km from 'C' class cities will be paid HRA at higher rates. But this condition is not applicable in the case of SSUS Kalady. Audit had pointed out this irregularity in previous audit reports also. The excess HRA given is worked out approximately & disallowed in audit. It should be got recovered from the persons concerned. The stand of Government in similar issues is clarified in government letter No. 16137/B3/06 Higher Education dated 10.7.06 of the Additional Chief Secretary, to the Registrar of Kerala University. The details are appended to this report, [ Appendix – D].

## **22. Courses discontinued – but teachers were retained – a wasteful expense**

Courses started by the University in Ayurveda & Vasthuvidya were discontinued from 1998 onwards. But the teachers in the Departments Viz Dr. Jacob Thomas Puthuppally in Ayurveda &

Dr. P.V. Ouseph in Vasthuvidya were being paid, since then. Audit has already recommended the remedial steps in the previous reports. But no action taken was reported, till date.

### **23. Advance – Delay in adjustment – violation of Provision in Kerala Financial Code**

On verification of the Advance Register, it is noticed that advance sanctioned in the beginning of the financial year too are pending settlement towards the close of the financial year. The advance register kept in the University is pertaining to a particular financial year and the details of previous advances pending is not able to verify from this register. Year war break up of pending advances is not written in the advance register and advances pending adjustment for the previous years are not carried over to the current years register. Details of advances pending adjustment during 2005-06 is given in Appendix – B. University has to take effective action to adjust the pending advances.

As per annual accounts the total amount of advances pending is Rs. 18,60,690/-. But as per statement appended, it comes to 19,73,994/-. There is a difference of Rs. 1,13,304/- which may be explained to audit.

### **24. Festival allowance paid to daily wage staff – overpayment disallowed Rs.8,500/-**

Adhoc Bonus and special festival allowances for 2004 – 05 sanctioned vide G.O (P) NO. 391/2005 Fin dated 25.8.2005. As per this order, employees on daily wages who are in service before first onam and whose services are not terminated before fourth onam are eligible for Rs. 400/- as special festival allowance. The government order was implemented in the University with modifications, ie. the University has paid Rs.500 as festival allowance instead of the sanctioned amount of Rs. 400. 59<sup>th</sup> syndicate meeting held on 29.10.05 ratified the action of the Vice Chancellor to implement the Government Order with modification as it is a special case. ( item No. 6 of the minutes). The Act or Statutes have not given such a power to the Vice Chancellor or Syndicate to modify a Government Order and then ratify the action. So the amount paid over and above that of the Government prescribed limit is disallowed in audit. Details are given below.

<b>Vr. No &amp; Date</b>	<b>Paid to whom</b>	<b>Amount Paid Rs.</b>	<b>Admissible Rs.</b>	<b>Excess Paid Rs.</b>
1407/6.9.05	Annie Devassy	500	400	100
"	Biju M.P	500	400	100
"	Devu .M.K	500	400	100
"	Jayaprakash K	500	400	100
"	Jessy M.Y	500	400	100
"	Jojo K.T	500	400	100
"	Joseph M.V	500	400	100
"	Joshy M.V	500	400	100
"	Joy V.T	500	400	100
"	Kala M.K	500	400	100
"	Kumari V	500	400	100
"	Manoj P.G	500	400	100

"	Martin C.V	500	400	100
"	Mary M.V	500	400	100
"	Murugan H	500	400	100
"	Regian J	500	400	100
"	Rosy Stephen	500	400	100
"	Satheesan P	500	400	100
"	Sadanandan K.N	500	400	100
"	Sarasamma	500	400	100
"	Shyla P.K	500	400	100
"	Suseela	500	400	100
"	Thankamony V.S	500	400	100
"	Thankappan P.A	500	400	100
"	Valsa A.K	500	400	100
"	Valsala V.P	500	400	100
"	Vijayalakshmi M.K	500	400	100
"	Vincent Varghese	500	400	100
"	Elsy Varghese	500	400	100
"	Surendran C.D	500	400	100
"	Thankamma Baby	500	400	100
"	Kamalam P.V	500	400	100
"	Vasantha. L.	500	400	100
1408/6.9.05	Jose P.K	500	400	100
"	Martin K.J	500	400	100
"	Tomy C.A	500	400	100
"	Joshy V.D	500	400	100
"	Jojo Augustine	500	400	100
"	Valsan A.K	500	400	100
"	Basheer M.A	500	400	100
"	Rajagopala Pillai	500	400	100
"	Reji Antony	500	400	100
"	Annie Mathai	500	400	100
1414/6.9.05	Sundari M.B	500	400	100
"	Bindukumari V	500	400	100
"	Ramachandran V	500	400	100
"	Reghunath R	500	400	100
"	Sabu T.V	500	400	100
"	Devassykutty P.E	500	400	100
"	Tenson K.V	500	400	100
"	Vidhyadharan R	500	400	100
"	Soumini P.S	500	400	100
"	Anil E.K	500	400	100
"	Dimple Stephen	500	400	100
"	Martin P.A	500	400	100
"	Rajesh P.V	500	400	100
"	Binu Sebastian	500	400	100
"	Radha N	500	400	100
"	Damodharan V.V	500	400	100

1414/6.9.05	Sherli K.	500	400	100
"	Thressiamma V.O	500	400	100
"	Sainaba	500	400	100
"	Santha Kumari	500	400	100
1424/7.9.05	Sobha S.L	500	400	100
"	Deepa Ramakrishnan	500	400	100
"	Vanaja Kumari	500	400	100
"	Jayakumar	500	400	100
1428/7.9.05	Sarath Chandran	500	400	100
"	Santhilal K.R	500	400	100
"	Rejith M	500	400	100
1433/7.9.05	Mini P.N	500	400	100
"	Geetha N.M	500	400	100
1440/7.9.05	P.P.M. Musthafa	500	400	100
"	Sunilkumar A	500	400	100
"	Jusna M	500	400	100
"	Syamsundar V	500	400	100
1447/7.9.05	Ramakrishnan P.M	500	400	100
"	Shameena S	500	400	100
"	Unnikrishnan M.M	500	400	100
"	Sujatha M.A	500	400	100
"	P. Siddique	500	400	100
1453/7.9.05	Mary Varghese	500	400	100
"	Rahim K.V	500	400	100
"	Jyothilakshmi	500	400	100
1456/7.9.05	Leelamony	500	400	100

**Total Rs 8500/-**

The excess amount paid may be recovered from the above employees or from the person, who is responsible to recommend the undue favour.

## **25. Adhoc Bonus paid to daily wage staff – Excess payment made Rs. 50,181 not allowed in audit.**

The Government sanctioned Adhoc bonus and festival allowance for the year 2004 -2005 vide G.O (P) No 391/2005 Fin dated 25.08.2005 .Para 7 (Vii) of the above order clearly states that only those persons, who are acting as substitute of regular employees need be considered for the payment of Adhoc Bonus. But the following daily wage employees, who are not working as substitute of regular employees were paid proportionate bonus up to a maximum of Rs. 2500/-. Since this action is violation of the Government Order, excess payment made as shown below is not allowed in audit. They are eligible to get special festival allowance @ Rs. 400/- only.

Vr.No. & Date	Paid to whom	Paid	Admissible	Excess Paid Rs.
1406/6.9.05	Balakrishna Pageni	2500	400	2100
	Mahesh K.S	2500	400	2100
"	Krishna Prasad Subedi	2500	400	2100
"	N.R. Sasi	2500	400	2100
"	M.S. Gopi	2500	400	2100
"	C.K. Sivarajan	2500	400	2100
"	E.P. Sunny	2500	400	2100
"	T.P. Manikandan	2500	400	2100
"	E.C. George	2500	400	2100
"	P.T. Santhosh kumar	2500	400	2100
"	K.R. Sreenivasan	2500	400	2100
"	M.V. Krishnankutty	2500	400	2100
"	P.S. Jolly	2500	400	2100
1407/6.9.05	Alphonsa John	2500	400	2100
"	K.K. Ambika	2500	400	2100
"	Gigi.R	2281	400	1881
1414/6.9.05	Jaya P.S	2500	400	2100
1424/7.9.05	Ajithakumary K	2500	400	2100
"	Kavitha G Nair	2500	400	2100
1428/7.9.05	M.V. Rugmini	2500	400	2100
1433/7.9.05	Bhavana A.S	2500	400	2100
1447/7.9.05	A.Sundaran	2500	400	2100
1453/7.9.05	Ratnakaran P	2500	400	2100
1456/7.9.05	Mumthaz	2500	400	2100

**Total Rs. 50,181/-**

The amount may be recovered from the employees who received the undue benefit or from the officer who recommended the favour.

## **26 . Cash handling allowance given to person holding higher Post not regular.**

It was clarified in circular No. 38/79/Fin dated 28.4.79 that in the case of persons holding higher posts who are also in charge of cash there is no justification to allow the benefit of special allowance. Accordingly, gazetted officers who are in charge of cash are not eligible for this allowance. This benefit will be confined to the non gazetted officers. Also in G.O (P) 860/78/Fin dated 16.12.78, it was stated that in an office only one person will be eligible for the special allowance.

But in SSUS Kalady, the assistant handling cash in the cash section as well as the section officer are receiving the special allowance. The amount given to the section officer of cash section is not admitted in audit. The amount given to Sri. Antony P A, section officer during 2005 – 2006 ( Rs. 3170/- Rupees Three Thousand One Hundred and Seventy only) may be recovered from him.



## 27. Interim Relief given – not admitted

- 1) Smt. Geetha K.P, A.R of SSUS Kalady was given Rs.1,52,255 vide Ch No. 316782/ 20.10.05 as her terminal surrender of 284 days. Details are given below.

Bill No. 457/10.05		
Basic	-	89, 697
P Pay	-	1, 893
DA	-	54, 038
HRA	-	3,787
IR	-	2, 840

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Rs.1, 52,255

But vide Government Letter No. 72846/R4/96/fin dated 20.11.96, Interim Relief is not admissible for terminal surrender. So Interim Relief given to, Smt. Geetha K.P viz Rs. 2840/- is not admitted in audit. It must be realized from Smt. K.P. Geetha or from the officer responsible.

- 2) Sri K.M. Meeran, S.O , SSUS Kalady has been given Rs. 6965 as subsistence allowance during his suspension period vide bill No. 724/2-06 dated 04.02.06. The details are given below.

Basic	-	3,783
DA	-	2,421
HRA	-	357
IR	-	134

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6,965

But vide Government Circular No. 52/05 fin., dated 07.09.2005 Interim Relief is not admissible along with subsistence allowance. So the amount given to the officer as Interim Relief (Rs. 134) must be realised.

## 28. In admissible allowance given to officers – not admitted Rs. 27,480/-

- 1) As per the U.O. Ad. B/3893/SSUS/D4, 30.04.05 Dr. S. Premjith has assumed the charge of Registrar on the F.N of 30.04.05. As per the terms & conditions of service approved by syndicate he will be entitled to have a furnished rent free house with an official telephone. For this he has been paid the rent for his house at Mattoor village Kalady (Vr. No. 1777, 1778/20.10.05). On the same time he has been paid the HRA for five months from May to September, at the rate of 660/p.m. As per G.O (P) 223/66/Fin dated 26.5.66. Those who are provided with Government Quarters or in receipt of any allowance there of will not be eligible for HRA. So the HRA of Rs. 3300 given to Dr. S. Premjith may be realised from him.
- 2) Smt. Sandhya K, Senior Grade Assistant of SSUS Kalady has been given Rs. 25,980 as per Ch. No. 320099, dated 30.01.06 being the cost of hearing aid. The syndicate after considering the recommendation of the Finance Committee held on 24.10.05 resolved to

sanction an amount of Rs. 25,980 as medical expenses to Smt. Sandhya K., vide U.O. No. 4618/Ad- A1/05/SSUS, Kalady dated 23.01.06

As per the G.O (MS) No. 232/99 H & FWD dated 18.6.99

- i. Head of Office is liable to sanction upto Rs. 5,000 Only
- ii. Prior verification by the DMO concerned & sanction by the department upto Rs.25,000 only
- iii. Prior verification by the Director of Health & sanction by the department above Rs. 25,000.

But in University the application of Smt. Sandhya K., has not gone for the recommendation of DMO or DHS. Syndicate took the decision under the opinion of an ENT surgeon.

More over as per the G.O (MS) No. 03/01/H & FWD/ dated 31.03.01 the reimbursement of cost of hearing aid is limited to Rs. 1800 only. Excess paid viz Rs. 24,180/- may be refunded to the University fund.

**29. Journey by University vehicle – Travelling allowance claimed in excess  
Rs. 1462- not admitted. Rule 63, Rule 110 and the Note 2, Part II, KSR**

If an officer, who is supplied with means of conveyance free of charges, returns to his head quarters on the same day, DA admissible for the journey will be limited to the incidental expenses, subject to a minimum of half DA. In addition, the officer can also claim DA for halt under rule 63, subject to the restriction that DA for halt together with incidental expenses shall not exceed one DA for 24 hours. The following journeys conducted by Sri. K.B. Ali, Section Officer, ( Basic Pay 9150) in the University vehicle and excess amount paid over and above the eligible one DA should be recovered and credited to University Fund. Details of journey, given below.

Vr. No. & Date	Purpose of journey	Date & Time of journey as per Log Book	Amount claimed	Amount admissible	Excess paid Rs.
2546-1/06	To hand over files and documents to the office of the Deputy SP, Vigilance & Anticorruption Bureau, Ernakulam	<u>2.9.2005</u> 9 a.m – 9 p.m KL-7 L 1911, log book page 57	856	125	731
2548-1/06	-do-	<u>13.7.2005</u> 11 a.m – 10 p.m KL-7- T 2885 log book Vol 7 Page 313	856	125	731

**Total Rs. 1462/-**

### **30 . Fees, remuneration, T.A and other allowances to be paid to the examiners and other staff engaged in examination work not fixed by the University.**

As per the Section 14 (n) of SSUS Act 1994, Syndicate has to fix the fees, remuneration, T.A, and other allowances to be paid to the examiners, paper setters, and other staff engaged in examination work. In the course of audit it is seen that for the B.A. Dance practical examination. The examiners were given first class train fare and incidental expenses and sitting fee @ Rs. 125/- per day. On an enquiry it was informed that the syndicate was not fixed the fees, remuneration, T.A and other allowances for the examiners. Steps may be taken to fix the fees, remuneration, T.A and other allowances.

### **31. Advance drawn to meet the expenses of syndicate meeting – settled – excess payment made Rs. 1,060/- disallowed**

An advance of Rs. 20,000/ was sanctioned to Sri. P.D. Pradeep Babu, P.S to Registrar, towards the expenses of 61<sup>st</sup> meeting of syndicate held on 23.12.05. The advance amount settled vide Vr. No. 3409 & 3410 /25.3.06. Scrutiny of the adjustment voucher revealed over payment of Rs. 1,060/- as shown below.

Honorarium paid to Dr. M.I. Joseph  
Syndicate member }

Rs. 700/- not admissible since he was absent in the committee as per minutes.

Paid to Fashion Ladies Fancy Stores,  
Kalady vide Bill No. 1637 dated 23.12.05 }  
( Stationery articles purchased )

Rs. 360/- No stock entry of the articles purchased. Payment made without scrutiny of the bill. 6 pens bought for @20/- and paid 240/- instead of 120/-. Stapler and pin purchased, in the general stock register of stationery, a stock of 66 staplers and 632 packets of pin were there on 22.12.05.

The excess payment made may be recovered from P.S to Registrar and credited to University Fund

### **32. Kitchen utensils purchased for Activity Centre – kept idle.**

As per work order dated 5.3.05 M/s. Eazee International supplied and installed kitchen utensils as per the Bill No. 583 dated 31.3.2005 for Rs. 1,93,102/-. Accordingly, an amount of Rs.1,93,102/- was paid by Ch.No. 316132 dated 7.5.05 and expenditure was booked under head 9103-01.

On spot verification of items in audit, it was found the utensils, dishwashing unit, horizontal freezer were kept idle and in state of being damaged. The audit brought the matter to authorities of University and now the steps being taken to utilize equipment for the canteen in activity centre.

It is evident from the above that the authorities were not concerned about the materials purchased for more than 4 years. Hence, steps may be taken to watch the proper utilisation of assets created in time.

### **33 . Maintenance of University vehicles – not as per the rules.**

Government rules on the maintenance of Departmental vehicles stipulate that the vehicles shall be (1) mileage tested once in a year at any of the regional workshop notified for the purpose by the government. (2) periodical check has to be done to ensure the fitness of the vehicles etc. But in the case of University vehicles, these rules are not seen adhered to. Also fuel account is not recorded in the log books under attestation. Kilometer reading is not recorded at the time of fuel filling. Full capacity of fuel tank is to be mentioned in the log book. When the invoices received from HPC dealers were cross checked with the indents and log books, it is noticed that corresponding kilometer entry is missing in some instances.

Eg: Invoice No. 40/06 dated 28.2.06 of V.P & Sons, HPC dealers fuel purchase to KL – 7- AW 1424 vehicle

Indent No. A – 1774 dated 21.2.06 – 38 litres	} No log entry
Indent No. A – 1776 dated 25.2.06 – 45 litres	

### **Part III**

### **34. Main Centre Kalady**

#### **1. Maintenance of registers and records**

It was observed in the previous audit reports about poor maintenance of registers and records. The cash book is written only up to 7/2005 and vouchers are kept loose without giving voucher number. In this circumstance, it was not able to conduct audit for 2005-06 period. The cash book may be completed and reconciled with bank passbooks and intimated to audit as early as possible. Subject to the powers contained in the Act and Statutes, the Finance Officer may keep a constant watch on the cash transactions of the centre and may conduct timely inspection on the maintenance of registers and records.

#### **2. Financial irregularities in the Main Centre, Kalady**

Government as per letter No. 9815/B4/2006/H.Edn dated 25-04-2006, has directed to conduct an inspection into the financial irregularities occurred in the main centre, Kalady.

An inspection has been conducted and a detailed report for the period from 1-04-05 to 31.05.2006 has been issued as per Letter No. LFE(3) – 909/06 Dated 18-07-2006. This report may be treated as part of this report.

Major irregularities is summarized below.

1. Cashbook has not been written up for the period from 18-8-2005 to 07-02-2006.
2. A new cash book is seen maintained from 08-02-06 with opening balance as nil
3. Posting of employees not qualified (like Clerical Assistants) to handle cash.
4. Non- maintenance of register of Cheques & Drafts for the period from 1-7-05 to 07-02-06.
5. Acquittance on the cheques issued by the University and encashed directly from University account is missing in many cases.
6. Incomplete stock register of receipt book for the period from 18-7-2005 to 31-3-2006.
7. There is a short remittance of Rs. 15905/- and excess remittance of Rs. 12,111/-
8. Payment vouchers for the period from 23-7-05 to 07-2-06 have not been passed by the Campus Director.
9. Advance Register and Register of undisbursed pay were not being maintained.
10. Monthly accounts from 7/2005 were not prepared.

Also financial inspection wing of Government has conducted an inspection in this matter and issued a report vide Lr.No. D.O.No. 12189/FIW F1/06/Fin dated 17-05-06, and directed to take immediate steps to carryout the recommendations.

Government, in Letter No. 12573/B4/06/H.Edn Dated 07-06-06 also directed University to take necessary steps to implement the recommendations. The whole issue has been discussed in syndicate meeting held on 25-08-2006.

An enquiry committee has been constituted by University and action has been taken. Steps may be taken to implement the directions in the inspection report.

## **35 . Regional Centre Payyannur**

### **1. Unused Receipt books – not returned to Head Quarters**

The following receipt books received from University Head Quarters Kalady had been cancelled due to wrong serial numbering of leaves. These receipt books are kept in the Regional Centre. These books may be returned to Head Quarters to avoid misuse.

#### Details of Receipt Books

1078,1103,1106,1107,1108,1109,1110

### **2. Fee collection – Demand, Collection, Balance not worked out**

The Annual Demand, collection and balance statements of various fees and other dues for the year 2005-06 is not prepared. As such the total amount of fees for the year 2005-06 to be collected, and amount of fee pending for collection cannot be ascertained in audit.

This may be done in future.

## **36. Regional Centre – Koyilandy**

### **1. Accession Register of Library Books – stock not verified.**

On verification of the Accession Register of Library books, it is seen that, the stock of the books is not verified by any authorized person. As on the date of Audit, viz February 2010, there are 10716 books in the library.

Centre provides Graduate, Post Graduate courses, but no qualified librarian is appointed. Attention of the University authorities is invited in this matter.

### **2. Fee collection – DCB not worked out**

The annual Demand, Collection, Balance statement in respect of various fees for the year has not been worked out. This may be done in future.

### **3. Collection Register – not maintained**

The practice of keeping a collection register for recording the details of individual receipts is not followed during the period under audit. This may be written in future.

## **37 . Regional Centre – Ettumanoor**

### **1. Improper maintenance of cash book**

The maintenance of cash book is not found satisfactory.

The entries are made in the cash book irrespective of the columns provided for each bank account and cash account. The balance of bank accounts in the cash book were not reconciled with the balances in the bank pass books.

Monthly Reconciliation statement is also not prepared.

The cash book must be kept as per the provisions of Kerala Treasury Code & Kerala Financial Code.

## Part IV

### **38. FINANCIAL POSITION**

Opening Balance	-	₹. 11,60,56,114
Receipts during the year	-	₹. 19,63,38,065
<b>Total</b>	-	<b>₹. 31,23,94,179</b>

Payments during the year	-	₹. 23,07,38,950
Closing Balance as per Cash } Book as on 31-3-2006 }	-	₹. 8,16,55,229

#### Details of Closing Balance

#### A. Cash in Hand

1. Main Centre, Kalady	-	13720
2. Regional Centre, Thiruvananthapuram	-	
3. Regional Centre, Panmana	-	
4. Regional Centre, Ettumanoor	-	3.05
5. Regional Centre, Thuravoor	-	1387
6. Regional Centre, Thrissur	-	118.40
7. Regional Centre, Tirur	-	543
8. Regional Centre, Koyilandy	-	872
9. Regional Centre, Payyannur	-	265
10. Head Quarters, Kalady	-	42680
<b>Total</b>	=	<b>₹. 59,588.45</b>

#### B. Cash at Bank

1. Main Centre Kalady	-	56,13,807
2. Regional Centre Thiruvananthapuram	-	9,92,839
3. Regional Centre Panmana	-	2,53,563
4. Regional Centre, Ettumanoor	-	99,419.15
5. Regional Centre, Thuravoor	-	2,39,095
6. Regional Centre, Thrissur	-	2,47,861.50
7. Regional Centre, Tirur	-	1,39,028
8. Regional Centre, Koyilandy	-	6,92,249
9. Regional Centre, Payyannur	-	6,28,047
<b>Total</b>	=	<b>₹. 8,905,908.65 @ ₹. 8,905,909</b>
10. Head Quarters, Kalady	-	5,68,82,308
1. ( A/c No. 14001) (UBI Kalady)		
2. A/c No. 17455. Internal Revenue (UBI Kalady)	-	21,02,976
3. A/c No. 18131. Pension A/c (UBI Kalady)	-	35,66,165
		<b><u>71,457,358/-</u></b>

1. As per Audit notes of Thiruvananthapuram Regional Centre for 2005-06 (issued as per Lr No. LFE (C3) -278/2010 dated 14-7-2010 & 1-10-10), the closing balance as per pass book is Rs. 15,40,029/- but as per annual accounts furnished to audit the figure is ₹. 9,92,839/-. There is a difference of Rs. 5,47,190/-. The difference may be explained to the Audit.
  2. As per Audit Notes of Panmana, Regional Centre for 2005-06 (issued as per Lr No. LF (SSUS) A3-86/2010 dated 13-12-10/02-7-11) the closing balance as per pass book ( Bank of India ) is Rs. 51,912/-. But as per annual accounts furnished to account the figure is Rs. 2,53,563/-. There is a difference of Rs. 2,01,651/-. This amount is kept in the inoperative account maintained with bank while the centre has been closed, in 1998. Action may be taken to close this account and transfer the amount to University Fund. ( Please also see paragraph No. 56 of Audit Report for 2002-03 ).
  3. There is a difference of Rs. 3992 in the closing balance. It is in the treasury balance. This may be the closing balance in old TP. A/c No. 3453 maintained at District Treasury Thiruvananthapuram. It is non – operative. Hence this account may be closed.
- C. Cash at Treasury  
Cash at TSB – 262 Account      Rs. 1,01,24,291/-
- D. Imprest  
Imprest account                      Rs. 10,000/-

### **RECONCILIATION WITH PASS BOOKS**

1. Account No. 14001 Union Bank of India , Kalady  
(General Revenue of University)  
Balance as per pass book as on 31-3-06                      =              ₹.6,57,78,564/-  
Add  
   DD's not collected                      =              2,54,746/-  
   Total                      =              6,60,33,310/-  
Less  
   Un cashed cheques                      =              ₹. 91,51,002/-  
Closing balance as per cash book                      =              ₹ 5,68,82,308/-
2. A/c No. 17455 ( Internal Revenue of University)  
Union Bank of India, Kalady



Balance as per pass book as on 31-3-2006	=	₹ 29,02,976/-
Less		
Uncashed cheques	=	₹. 8,00,000/-
Balance as per cash book	=	₹. 21,02,976/-

3. Treasury SB A/c 262 Sub Treasury Angamaly

Balance as on 31-3-2006		
as per Treasury pass book	=	1,01,24,291/-
Cash Book closing Balance	=	1,01,24,291/-

4. A/c No. 18131 Pension A/c UBI, Kalady

Balance as per cash book and pass book agrees	=	₹ 35,66,165/-
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### 39. Dues to Government

#### A. Income Tax

Opening Balance	=	2,274
Income Tax recovered from		
Salaries and work Bill	=	11,96,606
Total	=	11,98,880
Amount Remitted	=	11,90,915
Closing Balance	=	Rs. 7,965

#### B. Purchase Tax / Sale Tax

Opening Balance	=	2,245
Receipt during the year	=	14,782
Total	=	17,027
Amount Remitted	=	16,862
Closing Balance	=	Rs.165

#### C. Construction worker's welfare fund

Opening Balance	=	5,435
Receipts	=	6,079
Total	=	11,514
Amount Remitted	=	7,069
Closing Balance	=	Rs. 4,445

## 40. AUDIT CHARGE

As per Rule 24 of Kerala Local Fund Audit Rules 1996, read with Section 19 of Local Fund Audit Act 1994, the auditee institutions included in the schedule of the Act, have to remit audit charge @ 0.5% of the net annual income.

The audit charge due to be paid to the Government by the University for the year 2005-06 is shown below.

Gross income for 2005-06 Rs. 19,63,38,065/-

Less

Advance to employees	:	14,23,824
Provident Fund	:	1,63,33,215
Pension fund	:	84,97,076
Cautious money deposit	:	6,55,200
Deposit from contractors	:	2,65,586
Hostel Deposit	:	52,390
Other Deposit	:	4,058
Lumpsum grant	:	54,62,013
Tsunami fund	:	15,845
Other Advances	:	34,01,431
Revolving fund	:	22,500
Income Tax	:	11,96,606
Group Insurance Scheme	:	4,77,180
FBS	:	200
S.L.I	:	8,28,650
LIC	:	27,40,511
Welfare fund	:	550
Profession Tax	:	3,60,600
Pension contribution	:	17,23,527
Purchase Tax	:	10,912
Sale Tax	:	3,870
Construction workers welfare fund	:	6,079
Other recoveries	:	1,46,143
		-----
		4,36,27,966
Net Income for calculation of		
Audit charge	:	15,27,10,099
Audit charge (0.5%)	:	Rs. 7,63,550.49
		@. 7,63,550

## Audit charge pending remittance

To government	:	Rs. 10,36,995
Total	:	Rs. 18,00,545
Audit charge pending to Government	:	Rs. 18,00,545

### **Details of Audit charge Pending to Government**

<b><u>Year</u></b>	<b><u>Amount</u></b>
2003-04	5,05,426
2004-05	5,31,569
2005-06	7,63,550
Total Rs.	<u>18,00,545</u>

The amount may be remitted at Treasury in the head of account " 0070-60-110-99 Audit Charge" and original chalan may be forwarded to The Director , Local Fund Audit, Vikas Bhavan, Thiruvananthapuram.

### **41. A. Review of Audit**

Total Receipt during the year	=	₹ 19,63,38,065/-
Total Expenditure during the year	=	₹ 23,07,38,950/-
Loss sustained to University in receipt head	=	Nil
Loss sustained to University under payment		
Head	=	₹ 8,24,767/-
Amount held under objection	=	₹ 6,02,067/-

### **Particulars of Loss to the University Fund**

Paragraph number	Loss to University Fund		Person (s) responsible with designation
	Amount of loss to be Charged Rs.	Amount of loss to be Surcharged Rs.	
12		85,318	Dr. K.S. Radhakrishnan Vice – Chancellor
20		25,900	Respective syndicate members.
21		6,18,706	Respective University employees.
24		8,500	"
25		50,181	"

26		3,170	Sri. P.A. Antony, Section Officer
27 (1)		2,840	Smt. K.P. Geetha, Assistant Registrar
27(2)		134	Sri.K.M.Meeran, Section Officer
28 (1)		3,300	Dr. S. Premjith, Registrar
28 (2)		24,180	Smt. Sandhya.K, Senior Grade Assistant
29		1,462	Sri. K.B. Ali, Section Officer
31		1,060	Sri. Pradeep Babu P.D, PS to Registrar & Dr. M.I. Joseph , syndicate member.
	<b>Total</b>	<b>8,24,751</b>	

## B. Particulars of Amount held under objection

### Paragraph Number

### Amount

13

2,50,000

15

50,000

17

3,02,067

Rs.

6,02,067

## C. Loss to State – Central Government

Nil

## D. Cases required further enquiry to fix the loss

Para 9.

## 42. Pending Audit Reports

As per Section 15 of Kerala Local Fund Audit Act 1994, a rectification report containing the details of action taken to rectify the defects / irregularities pointed out in the Audit Report has to be furnished to the Audit Department. But such reports are pending receipt from the University in respect of Audit reports for the period from 1995-`96 to 2003-`04. Early action may be taken to furnish the rectification reports. Details of pending Audit Reports are shown below.

SI No.	Year of Audit Report	No. & date of Audit Report	No. & date of interim reference from this office.
1.	1991-1992	LFE(SSU)1027/98 date 02.12.98/07.07.99	LFE (C1) 705/2000/7.5.2000
2.	1992-1993	LFE (C1) 1023/2004 date 12-4-05/04-6-05	
3.	1993-1994	LFE(SSU) 1282/98 date 7-7-2000/31-8-2000	
4.	1994-1995	LFE(SSU) 1502/99 date 06.06.2000	
5.	1995-1996	LFE(C1) 1493/99 date 15.3.2001	
6.	1996-1997	LFE(C1) 1037/2000 date 18.12.2001	
7.	1997-1998	LFE(C1) 452/2001 date 2.11.02	
8.	1998-1999	LFE(C1) 790/03 date 10.12.03	

9.	1999-2000	LFE(C1) 519/2004 date 18.4.05	
10.	2000-2001	LFE(C1) 520/2004 date 30-4-05/04-6-2005	
11.	2001-2002	LFE(C1) 1024/2004 date 18.4.05	
12.	2002-2003	LFE(C3) 1472/2005 date 15-6-06	
13.	2003-2004	a). LFE(C3) 690/07 date 10-4-08/04-9-08 (Expenditure Report) b). LFE(C3) 1081/09 date 04-8-10/1-10-10 (Receipt Account Report)	
14.	2004-2005	LFE(C3) -77/09 Date 04-8-2010/30-9-2010	

Action may be taken to close the pending Audit Reports.

**Joint Director of Local Fund Audit**  
**Sree Sankaracharya University of Sanskrit**  
**Kalady**

*Local Fund Audit Department*

**Appendix – A**

**Receipt and Payments accounts of Sree Sankaracharya University of Sanskrit,  
Kalady for the year 2005-06**

<b><i>Receipts</i></b>	<b><i>Amount</i></b>	<b><i>Payments</i></b>	<b><i>Amount</i></b>
<b><u>Opening Balance</u></b>		<b><u>Non – plan expenditure</u></b>	
Cash in Hand	87991	<b><u>1. General Administration</u></b>	
Cash at Bank	29629869	Pay & Allowance	21,271,635
Cash at Treasury	86,328,254	TA	374,833
Imprest account	10,000	Contingencies	10,560,813
		University Bodies	9,13,140
<b><u>General Fund</u></b>		<b><u>2. Academic</u></b>	
Grant- in- Aid Non Plan	55,000,000	Pay & Allowances	46,230,095
Grant in- Aid – Plan	15,000,000	T.A	215,323
General Receipts	27,66,700	Contingencies	11650595
Sale of forms	150310		
<b><u>Income From fees</u></b>		<b><u>3. Library</u></b>	
Tuition fees	1919010	Pay & Allowances	1753267
Special fees	1430765	Contingencies	15089
Other fees	501085	New Schools	82775
Exam Receipt	655,239	Examination contingencies	948772
Hostel Receipt	171607	Hostels	3665
Pension Contribution	1723527		
Library Receipt	177335		
<b><u>Earmarked Funds</u></b>		<b><u>4. Miscellaneous Expenses</u></b>	
Strengthening of Sanskrit	73050,000	Seminars & workshops	348,279
PSH Project	608645	Memorial Lecture	1000
Research Fellowship	958,269	Foundation Day Lecture	23157
		Sree Sankara Jayanthi	104520
		Pension	441906
		Pension Contribution	343903
		DCRG	280,000
		Audit charges	3270764
		Other items	1s73,250
<b><u>Debt &amp; Deposits</u></b>		<b><u>5. Grants &amp; Scholarship</u></b>	
<b><u>A. Advance to employees</u></b>		Merit Scholarship	493057
HBA	421000	Research fellowship	3524989
MCA – car	215880	Grants to University Union	100,000
Motor Cycle / Scooter advance	47,360	Minor works	1,157,973
Computer advance	45,800		
Other advance	2500		
Festival Advance	619100		
Provident Fund	15,879,074		
Pension Fund	8497076		

<b>B. <u>Suspense</u></b> Caution money deposit Deposit from contractors 1. EMD 2. Retention Hostel Deposits Other Deposits Lump sum grants etc. Other - Tsunami	6,55,200  2,58,422 7164 52390 4058 54,62,013 15845	<b><u>Plan Expenditure</u></b> Administration Academic Purchase of Vehicles Miscellaneous - Administration Capacity Building – Training Land Acquisition charges Works – expenditure Purchase of Books- Central Library Journals & Periodicals Purchase of Books – RC's Other expenses	802,829 13,60,832 800,000 3481 7504 10,08,502 86,74,807 6,25,100 13,90,486 264,095 3067
<b>C. <u>Advance</u></b> Tour Advance Vehicle Advance Advance for expense Advance for exam Advance for works Revolving fund	12,235 44,637 28,42,720 4,51,156 50,683 22,500	<b><u>Earmarked Funds</u></b> F.I.P Strengthening of Sanskrit PSH Project UGC – JRF	51667 7,30,96,872 4,96,510 600,092
<b>D. <u>Remittances</u></b> General Provident Fund H.B.A MCA Income Tax from salaries Income Tax- contractors Income Tax- Others GIS FBS LIC SLI W.F Profession Tax Purchase Tax Sale Tax KCWWF Contribution Other Recoveries Suspense	454141 67,612 4572 11,65,940 14,188 16,478 477,180 200 27,40,511 8,28,650 550 3,60,600 10,912 3870 6079 1,46,143 3,21,134	<b><u>Debts &amp; Deposits</u></b> <b>A. <u>Advances</u></b> Other Advances Festival Advance Provident Fund Pension Fund Interest on Endowment  <b>B. <u>Suspense</u></b> Caution money deposit Deposit from contractors 1. EMD 2. Retention 3. Security Deposit Hostel Deposit Rent Advance Lump Sum Grant etc.  <b>C. <u>Advance</u></b> Tour Advance Vehicle Advance Advance for expense Advance for exam Advance for works Revolving fund OYT Deposit	15000 752000 1,59,56,937 68,28,000 13269  259,913 1,21,610 36,967 5320 33,000 10500 23,37,463  20,000 34,620 37,29,062 5,75,000 2,06,840 30,000 10,000

		<b><u>D. Remittances</u></b> GPF 4,54,141 HBA 67612 MCA 4572 Income Tax from salaries 11,65,940 Income Tax – contractors 16,466 Income Tax – Others 8509 GIS 477180 LIC 27,40,511 SLI 8,28,650 WF 550 Profession Tax 3,60,600 Purchase Tax 12,992 Sale Tax 3870 KCWWF contribution 7069 Other recoveries 1,46,143  <b><u>Closing Balance</u></b> Cash in Hand 59588 Cash at Bank 7,14,57,358 Treasury 1,01,28,283 Imprest 10,000	
<b>Total</b>	<b>31,23,94,179</b>		<b>31,23,94,179</b>



## Appendix – B

### Details of Advance Pending Adjustment (Advance Register 2005-06)

Date	Purpose	Amount (Rs.)
8.4.05	Advance payable to Dr. Dilip K.G Teacher in charge (Dept. of Tourism) towards conduct of demonstration lecture series designed to cultivate proper orientation and knowledge U.O. No. 2389/Acd.C/05/SSUS, Date 2.4.05	13500
8.4.05	Advance payable to Sri. Saju T.S Tutor, Dept. of Painting, towards the maintenance work of statue of Sree Sankaracharya U.O.No. 6480/Estt/SSUS/04/6.4.05	1500
8.4.05	Advance payable to Sri. James, Senior Grade Assistant R.Cell towards meeting expenses of making permanent registration remitting life tax and certain minor works for newly purchased ambassador car U.O No. R.Cell/3202/Dis/SSUS/02 Date 8.4.05	30,000
12.4.05	Advance payable to Sri. T.V.Jose , security officer towards purchase of leg cutter U.O.No. DEII/2/MISC/99 date 5.4.05	800
3.5.05	Advance payable to Sri. Babu.K, H.O.D of Painting, for the purchase of necessary items for the practical examination of BFA course U.O No. 2981/Estt/SSUS/05 date 2.5.05	25,000
6.5.05	Advance payable to Sri. James. S. J, towards the expense in connection with the selection committee meeting to conduct interview for the post of Section Officer held on 7.5.05 U.O No. R.Cell/N.T/SSUS/2002/05 date 6.5.05	4000
10.5.05	Advance payable to Dr. P.Chithambaran, convenor of the Finance Committee towards the conduct of annual lecture and Sath Sankara Jayanthi Celebration – 05 (Additional advance) U.O.No. PI.D/2713/S.J.C/05 /SSUS Date 10.5.05	1,40,000 Adjusted on 27/3/08
17.5.05	Advance payable to Sri. A.K. Surendran , S.O R.Cell towards purchasing the stamps U.O.No. R.Cell/MISC/SSUS/04 Dated 11.5.05	3000
24.6.05	Amount payable to Sri. Reji.K.P Clerical Assistant, FC &D Section towards interest free loan for the treatment of his father U.O.No. 5788/ACD A3/05/SSUS dated 23.6.05	30,000
28/7/05	Advance payable to the Director R.C. Tirur, towards the purchase of books for the newly started course. M.A Arabic, History, Hindi, MSW U.O.No. SSUS/LIB/LIG/TIR 5257/05 date 15.7.05	50,000 Adjusted on 28/11/06
29.7.05	Advance payable to the Director Regional centre, Thiruvananthapuram towards the purchase of books for the newly started courses. U.O.No. LIB/6300/LC/TVM/05 date 15.7.05	25,000 Adjusted on 15/2/07
„	Advance payable to the Director Regional Centre, Ettumanoor towards the purchase of books for the newly started courses. U.O.No. LIB/6518/LC/ETR/05 date 16.7.05	25,000 Adjusted on

		18/11/06
„	Advance payable to the Director Regional Centre, Thuravoor (Same as above) U.O.No. LIB/6518/LC/THVR/05 dated 15.7.05	50,000 Adjusted on 30/3/07
„	Advance payable to Director Regional Centre , Thrissur (Same as above) U.O.No. LIB/ 6518/LC/TSR/05 dated 15.7.05	5000 Adjusted on 15/2/07
2.9.05	Advance payable to James. S.J. Asst. R.Cell towards meeting the essential expenditure to the recruitment processing of the application for the post of integrated class IV. U.O.No. R.Cell/N.T/Class IV/SSUS/05 dated 31.8.05	5000 Adjusted on 10/7/06
„	Advance payable to Dr. H.Shylaja Deputy Warden in charge, Priyamvada Students Hostel for the purchasing of essential kitchen utensils. U.O PI.D/7561/SSUS/04 date 30.8.05	3000 Adjusted on 30/03/07
3.9.05	Advance payable to the Director, Regional Centre, Koyilandy towards the purchase of books to the newly started courses U.O.No. SSUS/LIB/LC/6586/05 date 2.9.05	20,000 (Adjusted on 30/3/07)
„	Advance payable to the Director, Regional Centre, Payyannur (same as above) U.O.No. SSUS/LIB/LC/PYNR/7371/05 dated 2.9.05	20,000
13.9.05	Advance payable to James S.T, Assistant, R.Cell for meeting the expenses in connection with the post for recruitment to the post of integrated class IV U.O.No. R.Cell/N.T/ Class IV/SSUS/05 date 13.9.05	30,000 Adjusted on 10- 7-06
30.9.05	Advance payable to the Director, Regional Centre, Panmana towards the purchase of books to the newly started courses U.O.No. SSUS/LIB/RC – PAN/8169/05 dated 28-9-05	50,000 (Adjusted on 30-3- 07)
3.10.05	Advance payable to Sri. James S.T, Assistant R.Cell towards to meet remuneration to teachers and miscellaneous expenses in connection with conduct of reading and writing test to select the integrated class IV U.O No. R.Cell/N.T.I/G&S/SSUS/05 Date 3.10.05	20,000 (Adjusted on 10/7/06)
24.10.05	Advance payable to Sri. Jyothilal, HOD in charge of Department of Painting towards the exhibition of painting and sculpture work of the BFA students and teachers of the University at Ernakulam from 27 <sup>th</sup> to 30 <sup>th</sup> October 2005 U.O.No. Ad.c/9988/05/SSUS date 24.10.05	8000
25.10.05	Advance payable to Sri. Varkey.M.O, Printer for the purchase and replacement of the micro switch of the printing unit. U.O.No. 9557/SSUS/Estt/05 date 20.10.05	1000
21.11.05	Advance (Additional) payable to the Director, Regional Centre, Tirur towards the purchase of books to the Arabic Department of that centre. U.O.No. SSUS/LIB/LC/7609/05 date 17.11.05	17500 (Adjusted on

		28/11/06)
22.11.05	Advance payable to Dr. Chithambaran Prof & HOD, Department of Vedanta towards conduct of refresher course in Sanskrit. U.O.No. PI.D/476/05/SSUS date 19/11/05	1,00,000 (Adjusted on 30/3/07)
2/12/05	Advance payable to Dr.K.G. Gangadharan Nair, Chairman, School of Vedic Studies towards conduct of the 9 <sup>th</sup> International Book Festival held from 3 <sup>rd</sup> to 12 <sup>th</sup> December 05 at Jawaharlal Nehru International Stadium Complex, Kaloor, Kochi U.O.No. ACD. C1/09/8/SSUS/05 date 2.12.05	20,000 (Adjusted on 8/6/06)
14.12.05	Advance payable to Sri. Venugopal, HOD of Dance towards hiring of 19 sets of dress and ornaments for Dance Department in connection with the practical exam U.O.No. 10769/Est/SSUS/04 date 14.12.05	13,000 (Adjusted on 28/8/06)
16.12.05	Advance (Additional) Payable to Dr. P.Chithambaran Prof & HOD of Vedanta towards conduct of the refreshment course in Sanskrit. U.O.No. PI.D/476/05/SSUS date 15.12.05	50,000 (Adjusted on 30/3/07)
„	Advance payable to the Director, M.C. Kalady towards the centre wise sports and games competition `05 U.O.No. SWC/7442/Sports/SSUS/05 date 2.12.05	8000
„	Advance payable to the Director, Regional Centre, Thiruvananthapuram towards ( as above) U.O.No. SWC/7442/Sports/SSUS/05 date 2.12.05	13030
„	Advance payable to the Director, Regional Centre, Payyannur ( as above) U.O.No. SWC/7442/Sports/SSUS/05 date 2.12.02	12700
„	Advance payable to the Director, Regional Centre, Koyilandy ( as above) U.O.No. SWC/7442/Sports/SSUS/05 date 2.12.05	11030
26.12.05	Advance payable to Sri. Abu.K.M, Tutor in Mohiniyattom, Department of Dance, towards conduct a workshop to make up as it is essential for M.A. Students. U.O.No. Ad A1/9846/SSUS/05 date 23.12.05	6000 (Adjusted on 30/3/07)
31.12.05	Additional Advance payable to Dr. G. Gangadharan Nair Director, Planning & Development to meet the expenses in connection with the U.G.C committee visit U.O.No. PLD/U.G.C visit /05 date 31.12.05	1,50,000 (Adjusted on 26/12/07)
4.1.06	Advance payable to Sri. P.O. Pradeep Babu, P.S to Registrar towards purchase of one CD with F.M facility for Ambassador car used for the Register U.O.No. 6445/Radio/Est/05 date 29.12.05	3000 (Adjusted on 9/9/09)
11.1.06	Advance payable to the Director, M.C. Kalady towards the expenditure in connection with the Inter Centre Sports & Games Competition 2005-06 1. Kabadi competition  2. Badminton competition	7000 (Adjusted on 25/5/06) 7000

	3. Football competition  4. Inter Centre Athletic Meet U.O.No. SWC/8276/Phy.Edn/05/SSUS date 15.11.05	(Adjusted on 25/5/06) 7500 Not Adjusted 12000 ( „ )
18.1.06	Advance payable to Sri. P.A. Antony towards the expenditure in connection with the conduct of the C.V. Camp of BA/BFA 1 <sup>st</sup> , 3 <sup>rd</sup> & 5 <sup>th</sup> semester U.O.No. EC/C.V.C/SSUS/05 date 18.1.06	50,000 (Adjusted on 22/5/06)
19.1.06	Advance payable to Dr. C.M. Neelakantan towards conducting a series of Guest Lectures for the students and staff of Vedic studies from Jan 30 <sup>th</sup> , `06 onwards. U.O.NO. ACD C/8419/05/SSUS date 13.10.05	23000 (Adjusted on 30/3/07)
30.1.06	Advance payable to James . S.T, Assistant, R.Cell towards the expenses in connection with conducting interview to select the integrated Class IV employees U.O. No.R.cell/NT/Class IV/SSUS/05 date 30-1-06	3000 (Adjusted on 10/7/06)
20.2.06	Advance payable to Sri. A.K. Surendran P.S to V.C towards the International conference and exhibition on Higher Education meet private- Higher Education opportunities challenges on march 23 <sup>rd</sup> and 24 <sup>th</sup> 2006 at New Delhi U.O.No. VC/FICCI/SSUS/06 date 17/2/06	4000 (Adjusted on 30/3/07)
21.2.06	Advance payable to Sri. Unni. P.K, Driver of the vehicle No. KL.7-T 2885, towards inspection for the vehicle KL.7-T 2885,KL-7 L -1911 and K-7.AC-8447 U.O.R.cell/Veh/Disp/SSUS/06 date 20.2.06	750 (Adjusted on 12/6/06)
21/2/06	Advance payable to Dr. Jose Antony, H.O.D Department of Social Works towards conduct of a workshop for the Curricular Restructuring and Regulation Development for the MSW course U.O.No. Acd.C/12235/05/SSUS date 16.2.06 & 14.2.06	10,000 Adjusted on 24/9/07
„	Advance payable to Dr. K. Muthulekshmy, Senior Grade Lecturer Department of Vedanta towards conduct of 3 days seminar on Indian Philosophical Tradition and Ayurveda U.O.No. Acd C/330/06/SSUS date 17.2.06	60,000 Adjusted on 27/10/06
„	Advance payable to Dr. Susan Thomas, Lecturer in Department of History , towards the financial assistance for extension Lectures for Department of History U.O. No. Acd. C/601/06/SSUS dated 17.2.06	2900 Adjusted on 30/3/07
23.2.06	Advance payable to Sri. M.V. Natesan convenor of the National Seminar cum Workshop towards conduct the workshop on Knowledge representation in Sanskrit and Computer. U.O. No. Acd.C/97/06/SSUS date 23.2.06	80,000
25.2.06	Advance (Additional) payable to the Director, Regional Centre ,Tirur	18,284

	towards the purchase of books to the Arabic Department of that centre. U.O.No. SSUS/LIB/LC/7609/05 date 23.02.06	Adjusted on 28/11/06
26.2.06	Advance payable to Sri. A.K. Surendran PS to V.C towards conduct interview for the appointment of the Guest Lecturers and regular appointment to the post of lecturers in Philosophy U.O.No. R.Cell/Phil/T/AD/SSUS/05 date 25.2.06	20,000 Adjusted on 9/5/06
3.3.06	Advance payable to Sri. Pradeep Babu P.S to the Registrar towards the 64 <sup>th</sup> meeting of the syndicate to be held on 4.3.06 at University H.Q U.O.No. Ad.C/05/Advance 64/ date 3.3.06	20,000 Adjusted on 19/5/06
3.3.06	Advance payable to Smt. Annamma Varghese K. Assistant Grade I. V.C's office towards conduct skill test for the post of L.D. Typist will be held from 3.3.06 to 5.3.06 at Government Polytechnic, Kalamassery U.O.No. R.Cell/1054/TYP/04/SSUS date 3.3.06	15,000 Adjusted 22/4/06
7.3.06	Advance payable to Dr. M.I. Joseph, H.O.D, Department of Psychology towards conduct workshop and extension lectures U.O.No. Ac.d.C/464/2006/SSUS date 6.3.06	22,500 Adjusted on 26/10/06
4.3.06	Advance (Additional) payable to Smt. Annamma Varghese Assistant , V.C's office towards conduct of skill test for the recruitment of the post of L.D. Typist U.O.No. R.Cell/1054/TYP/SSUS/04 date 4.3.06	6000 Adjusted on 22/4/06
8.3.06	Advance payable to Dr. Kumaran Vayaleri, Teacher in charge of R.C , Payyannur towards conduct of a folklore seminar of the Department of Malayalam of R.C. Payyannur U.O. No. Ac.d.C/8046/05/SSUS date 6.3.06	15,000 Adjusted on 11/9/06
14.3.06	Advance payable to Dr. C. Sudharmony, Lecturer in Sanskrit Sahitya , R.C. Thuravoor towards conduct of the two day seminar on Eastern and Western views on Rasa and Dhawani. U.O.No. ACd.6/390/06/SSUS date 14.3.06	18,750 Adjusted on 30/3/07
17.3.06	Advance payable to Smt. K.G. Kumari, Lecturer towards conduct of the three day national seminar on Influence of Navya Nyaya on other systems from 21 <sup>st</sup> to 23 <sup>rd</sup> March 2006 U.O.No. ACd.C/94/06/SSUS dated 13.3.06	54,750
17.3.06	Advance payable to Sri. P.D. Pradeep Babu , P.S to the Registrar towards an international conference exhibition on Higher Education titled 'Higher Education Opportunities and Challenges' on 23 <sup>rd</sup> & 24 <sup>th</sup> march 2006 at New Delhi U.O.No. VC/FICC/SSUS/2006 date 16.3.06	15,000 Adjusted on 30.3.07
18.3.06	Advance payable to Sri. K.K. Vijayan, Lecturer towards interest free loan against medical claim U.O. No. Ad.A1/2926/06/SSUS date 18/3/06	37500
21.3.06	Advance payable to Dr. S. Sivadasan Reader, Department of History for conduct of the national seminar on Human Culture and Environment to be held on 23 <sup>rd</sup> and 24 <sup>th</sup> March 06 U.O.No. Ac.d.c/8234/SSUS/05 date 21/3/06	60,000



23.3.06	Advance payable to Dr. M.T. Narayanan, Director of Regional Centre, Tirur towards conduct the programme Guest Lectures by the department of Arabic at Regional Centre, Tirur U.O.No. Ac.d.c/928/06/SSUS date 18.3.06	1700 Adjusted on 26/6/06
23.3.06	Advance payable to Jose Antony HOD, Department of Social Work towards the programme,- workshop for the Restructuring of Curriculum of MSW course by the Department of Social Work (Additional Advance) U.O.No. 2235/Acd.c/05/SSUS date 23.3.06	40,000 Adjusted on 24/9/07
25.3.06	Advance payable to Dr.M.T Narayanan, Teacher in charge of the Director Regional Centre Tirur towards conduct of the guest lectures in MSW Department U.O.No. Ac.d.c/11480/05/SSUS date 18.3.06	7500 Adjusted on 30/3/07
28.3.06	Advance payable to P.D. Pradeep Babu, P.S to the Registrar towards 65 <sup>th</sup> meeting of syndicate held on 30.3.06 U.O.No. Ad.c/05/Adv/SSUS/04 date 23.3.06	20,000 Adjusted on 17/6/06
„	Advance payable to Dr. Malini Hariharan H.O.D of Music towards conduct of the national seminar on concept of Raga in Indian Music at Kalady on 30,31 <sup>st</sup> March 2 <sup>nd</sup> , April 2006 U.O.No. Ac.d.C/3155/06/SSUS date 28.3.06	60,000 Adjusted on 30/3/07
29.3.06	Advance payable to Sri. Jaleesh Peter, PRO towards arranging memento and ponnada for national seminar on music to held from 30.3.06 to 1.4.06 U.O.No. Estt/8037/Adv/05 date 29.3.06	4500
<b>DD II (D)</b>		
27.5.05	Advance payable to Sri. Manoj.V. , S.O entrance exam cell for the conduct of the C.V. Camp for the valuation of answer scripts of entrance exam 05 U.O.No. EE Cell/3075/Admn/05-06/ SSUS/05 date 27.5.05	28,000
26.9.05	Advance payable to Sri. V.C. Ashokan, Camp Officer, S.O F.C section towards conduct of C.V camp on 27.9.05 and 28.9.05 for revaluation of answer scripts of BA degree exam. U.O.No. EC/RV/CVC/SSUS/05 date 22.9.05	7000 Adjusted on 22/3/07
26.12.05	Advance payable to Sri. Shaji.V.N ,S.O EB&ED Section and Camp Officer towards to conduct the C.V. camp for 1 <sup>st</sup> semester P.G. Diploma in Hindi, Translation Tourism and 1 <sup>st</sup> semester (R/I/F) and III <sup>rd</sup> Semester (R/F) MSW 05 U.O.No. ED/CR/cmp/05/SSUS date 23.12.05	50,000 Adjusted on 16/6/06
3.1.06	Advance payable to Smt. Valsala P.N , S.O, E.C section towards the C.V. camp of 1, III,V semester BA/BFA degree and VII semester BFA degree exam U.O.No. EC/CVC/SSUS/05 date 30.12.05	60,000 Adjusted on 22/5/06
<b>DDII (E)</b>		
22.8.05	Advance payable to the Director, Regional Centre, Tirur towards the arrangement in connection with the foundation stone laying ceremony to be held on 25.8.05 U.O.No. Engg/8069/05/SSUS date 22.8.05	35,000 Adjusted on 22/3/07
20.1.06	Advance payable to 1 <sup>st</sup> payable to the Regional Centre, Thiruvananthapuram towards the contribution of the library building at Regional Centre, Thiruvananthapuram	1,00,000 Adjusted on

	U.O.No. PI.D/8742/05/SSUS date 20.1.06	24.10.07
10.2.06	Advance payable to Smt. Betty Varghese, A.E (Civil) towards various arrangement in connection with the foundation stone laying of academic block II and library building U.O.No. Eng/1178/06/SSUS date 6/2/06	23,000
10.3.06	Advance payable to Sri. Somasundaran M.S, Plumber towards leakage rectification and allied works in the office of the Public Relation Officer U.O.No. Engg/2025/05/SSUS date 10.2.05	3300 Adjusted on 25/10/06

**Total ` 1,973,994**

*Local Fund Audit Department*

## APPENDIX – C

The details of expenditure towards T.A, D.A, Sitting fee, Boarding Charges, Refreshment charges and remuneration to experts are given below.

<b>Sl No.</b>	<b>Payees name and particulars of payment.</b>	<b>Amount Rs.</b>
1.	Dr. P. Venugopalan, Professor and Editor department of Malayalam Lexicon, University of Kerala	1360/-
2.	Dr. Probodh Chandran Nair, Chairman, Kerala Kalamandalam	1 611/-
3.	Dr. C. Rajendran, syndicate member	1 104/-
4.	V.A.Deshpande, Reader and H.O.D, Sculpture, Cava, Mysore, T.A. paid	2 830/-
5.	N.N.Rimzan, H.O.D Sculpture college of Fine Arts, Trivandrum , T.A paid	1 433/-
6.	Honorarium to V.A. Deshpande from evaluation of bio- data	500/-
7.	Honorarium to N.N. Rimzan for evaluation of bio – data	500/-
8.	S. Ajaykumar, Principal, Fine Arts College, Trivandrum, T.A paid	1 433/-
9.	Laxma Gowda Rtd Professor T.A. paid	8 985/-
10.	Boarding charges to Laxma Gowda	723/-
11.	Honorarium to Laxma Gowda	500/-
12.	Honorarium to S. Ajaykumar	500/-
13.	Devandra Raj Ankur, National school of Drama, Delhi, T.A paid	20 060/-
14.	Boarding charges to Devandra Raj Ankur	604/-
15.	Honorarium to Devandra Raj Ankur	1000/-
16.	Dr. Vayala Vasudevan Pilla, Director Dr. John Mathai Centre, Calicut University, T.A paid	1053/-
17.	Dr. Vayala Vasudevan Pilla Honorarium Paid	1000/-
18.	Dr. P.M.Rajan Gurukul T.A, D.A paid	1064/-
19.	Rini Dhumal, Professor of Fine Arts M.S. University, T.A, D.A paid	9985/-
20.	Laxma Gowda Rtd professor Central University, Hyderabad T.A and D.A paid	16820/-
21.	Laxma Gowda- Boarding charges	793/-
22.	Dr. C. Rajendran, syndicate member T.A, D.A paid	1104/-
23.	Honorarium to Laxma Gowda	1000/-
24.	Honorarium to Rini Dhumal	1000/-
25.	Sitting fee to C.V. Chandrashekhar Rtd Professor, Department of Dance, University of Madras	300/-
26.	Boarding charges to C.V. Chandrashekhar	1585/-
27.	Honorarium to C.V. Chandrashekhar	1000/-
28.	Dr. Sujatha Chapeka, Professor of Dance centre for Performing Arts, Pune	300/-
29.	- do – Boarding charges	604/-
30.	- do – Honorarium	1000/-
31.	Dr. Rajan Gurukul, T.A and D.A	1067/-
32.	Honorarium to Probodh Chandran Nair	1500/-
33.	Honorarium to P.Venugopalan	1500/-

**Total Rs. 85,818/-**



**Appendix – D**

**Details of H.R.A given to Staff of SSUS, Kalady**

SI No.	Name & Designation	HRA Per Month														Total Excess Given
		Admissible	Given													
Non – Teaching Staff			April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total	Rs.
1.	Dr. V. K. Abdul Jaleel, Registrar	100	660	660	-	-	-	-	-	-	-	-	-	-	1320	1120
2.	Sri. T.L.Suseelan, FO	100	660	660	660	660	660	660	660	660	660	660	660	660	7920	6720
3.	Sri. N. Maleswaran, DR	100	400	400	400	400	400	400	400	400	400	400	540	540	5080	3880
4.	Sri. Thaha P.A, PS to FO	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
5.	Sri. A.K.Surendran, PS to VC	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
6.	Sri. Jacob Ittoop, AR	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
7.	Sri Geetha K.P	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
8.	Sri. B.Manoj S.O	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
9.	Sri. M.J. George S.O	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
10.	Sri. Pradeep Babu, S.O	100	400	400	300	400	400	400	400	400	400	400	400	400	4700	3500
11.	Sri. Mathai.P.J, S.O	100	400	400	400	387	400	400	400	400	400	400	400	400	4787	3587
12.	Sri. Gopinath P.R, AR	100	400	400	400	387	400	400	400	400	400	400	400	400	4787	3587
13.	Sri. K.B.Ali, S.O	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
14.	Sri. Shaji V.N, S.O	100	400	400	400	387	400	400	400	400	400	400	400	400	4787	3587
15.	Sri. Yoosaf K.A, S.O	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
16.	Sri. Chandrababu T, S.O	100	300	300	300	290	300	300	300	300	300	300	300	300	3590	2390
17.	Smt. Valsala P.N, S.O	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
18.	Sri. Asokan C.V, S.O	100	300	300	300	290	300	300	300	300	300	300	300	300	3590	2390
19.	Smt. Soudamini K.G, SO	100	300	300	300	290	300	300	300	300	300	300	300	300	3590	2390
20.	Sri. Antony P.A, SO	100	300	300	300	290	300	300	284	300	300	300	300	300	3574	2374



[illegible]

[illegible]

[illegible]

## University Library

[illegible]

## Teaching

[illegible]

134.	Dr. T. Aryadevi	100	660	660	616	660	660	511	660	660	660	660	660	660	7727	6527
135.	Dr. C.M. Neelakanthan	100	660	660	616	660	660	616	660	660	660	660	660	660	7876	6676
136.	Dr. K.K.Velayudhan	100	660	660	660	660	660	660	660	660	660	660	660	660	7920	6720
137.	Dr. B. Sudha	100	660	660	660	639	616	511	660	660	660	660	660	660	7706	6506
138.	Dr. B. Chandrika	100	660	660	660	639	660	660	660	660	660	660	660	660	7899	6699
139.	Dr. Malini Hariharan	100	660	660	660	613	660	660	660	660	660				5893	4993
140.	Dr. Ramakrishna Bhat	100	660	660	660	639	616	660	660	660	660	660	660	660	7855	6655
141.	Dr. Pius M.C	100	660	660	660	660	660	660	660	660	660	660	660	660	7920	6720
142.	Dr. Ajithkumar K.V	100	540	540	540	523	504	540	504	540	540	540	540	540	6391	5191
143.	Dr. Vijayan K.K	100	540	540	540	523	504	540	540	540	540	540	540	540	6427	5227
144.	Dr. T. Vasudevan	100	540	540	540	523	504	540	540	540	540	540	540	540	6427	5227
145.	Dr. N.K.Sangamesan	100	540	540											1080	880
146.	Dr. Vijayamohanan Pillai	100	540	540	540	523	504	540	504	540	540	540	540	540	6391	5191
147.	Dr. S. Vijayakumari	100	540	540	540	523	504	540	504	540	540	540	540	540	6391	5191
148.	Dr. Sreekumar T.G	100	540	540	540	387	373	373	540	540	540	540	540	540	5993	4793
149.	Dr. Ambikadevi K.K	100	540	540	540	523	504	504	540	540	540	540	540	540	6391	5191
150.	Dr. K.G. Kumary	100	540	540	540	523	504	504	540	540	540	540	540	540	6391	5191
151.	Dr. Satakopatatacharya	100	540	540											1080	880
152.	Dr. A. Girija	100	540	540	540	523	504	504	540	540	540	540	540	540	6391	5191
153.	Dr. Ajayakumar N	100	540	540	505	504	331	504	540	540	540	540	540	540	6164	4964
154.	Dr. Dilipkumar K.V	100	540	540	482	523	504	523	504	540	540	540	540	540	6316	5116
155.	Dr. Shaji Jacob	100	540	540											1080	880
156.	Sri. Sunil P.Elayidom	100	540	540											1080	880
157.	Dr. P. Pavithran	100	540	540	540	505	504	540	540	523	540	540	540	540	6392	5192
158.	Smt. Sajitha K.R	100	540	540											1080	880
159.	Smt. Susan Thomas	100	540	540											1080	880
160.	Smt. Sheeba K.M	100	540	540	261	504	540	540	540	540	540	540	540	540	6165	4965
161.	Smt. Anee Tresa Ephrem	100	400	400	400	400	373	373	400	400	400	400	400	400	4746	3546
162.	Smt. Mini Thomas	100	400	400											800	600
163.	Dr.K.Geetha Kunjamma	100	540	540											1080	880
164.	Dr. Prameela K.P	100	540	540	540	523	504	504	540	540	540	540	540	540	6391	5191

165.	Dr. K.P. Berly	100	540	540	540	523	504	504	540	540	540	540	540	540	6391	5191
166.	Dr. Chithra P.	100	540	540	523	450	470	450	540	540	540	540	540	540	6213	5013
167.	Smt. Santhi Nair	100	540	540	501	523	504	540	540	540	540	540	540	540	6388	5188
168.	Dr. Sunitha Gopalakrishnan	100	540	540											1080	880
169.	Sri. Saju T.S	100	400	400	400	400	373	400	373	400	400	400	400	400	4746	3546
170.	Smt. Lancelet T.S	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
171.	Dr. M.I. Joseph	100	540	540	394	540	540	540	396	540	540	540	540	540	6190	4990
172.	Dr. P.K.Sasidharan	100	540	540	540	414	540	540	414	540	540	540	540	540	6228	5088
173.	Dr. Abey Koshi	100	540	540											1080	880
174.	Dr. Madhu T.V	100	540	540											1080	880
175.	Sri. A.A.Gopi	100	400	400	348	400	400	400	314	400	400	400	400	400	4662	3462
176.	Smt. Nedumbaikkaran Jenny Rappai	100	400	400	400	400	400	400	400	400	400	400	400	400	4800	3600
177.	Dr. Sheeba S	100	540	540	523	540	540	540	540	540	540	540	540	540	6463	5263
178.	Dr. Reeja B. Kavanal	100	540	540	523	504	504	540	540	540	540	540	540	540	6391	5191
179.	Dr. C.H. Satyanarayana	100	540	540											1080	880
180.	Smt. Vasanthakumari	100	540	540	523	540	540	540	540	540	540	540	540	540	6463	5263
181.	Dr. Dilip K.G	100	540	540	540	540	540	504	504	540	540	540	540	540	6408	5208
182.	Smt. Bindu R	100	400	400	400	400	267	267	400	400	400	400	400	400	4534	3334
183.	Dr. Sreekala M.Nair	100	540	540	540	540	540	540	504	540	540	540	540	540	6444	5244
184.	Dr. Natesh M.V	100	400	400	400	387	373	373	400	400	400	400	400	400	4733	3533
185.	Dr. K. Muthulekshmi	100	400	396	540	523	504	504	540	523	540	540	540	540	6090	4890
186.	Dr. Nisha Venugopal	100	540	540											1080	880
187.	Smt. Yamuna K	100	450	450	450	523	504	540	540	523	504	540	540	540	6104	4904
188.	Dr. V. R. Muraleedharan	100	540	540	414	523	504	504	523	540	540	540	540	540	6248	5048
189.	Dr. K.A. Raveendran	100	504	504	523	504	540	504	504	540	540	540	540	540	6283	5083
190.	Dr. P.Ravi	100	660	660	660	639	616	660	660	639	616	660	660	660	7790	6590
191.	Dr. Prasanthakumar N	100	540	540	540	360	540	540	360	521	540	540	540	540	6101	4901
192.	Dr. Prameelakumari	100	540	540	523	504	540	540	523	540	540	540	540	540	6410	5210
193.	Smt. Raji B.Nair	100	400	400	400	348	400	400	400	400	400	400	400	400	4748	3548
194.	Dr. P.V. Narayanan	100	540	540	540	523	504	540	504	540	540	540	540	540	6391	5191
195.	Smt. K.G. Ambika	100	540	540	540	523	504	540	523	540	540	540	540	540	6410	5210
196.	Dr. Preethi K	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400



197.	Dr. Jose Antony	100	300	300	300	290	300	300	300	300	300	300	300	300	3590	2390
198.	Smt. Reshma Bharadwaj	100	300	300											600	400
199.	Sri. Lukose George	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
200.	Smt. Manju Gopal	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
201.	Dr. P. Radhakrishnan	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
202.	Smt. Jinita K.S	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
203.	Smt. Usha P.K	100	300	300	300	290	580	300	300	300	300	300	300	300	3870	2670
204.	Sri. Abu K.M	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
205.	Sri. Ramesh Varma	100	300	300	300	300	280	280	300	300	300	300	300	300	3560	2360
206.	Sri. Madhu A.K	100	300	300	300	39	250	250	203	300	300	300	300	300	3142	1942
207.	Sri. Krishnakumar K.K	100	300	300	300	290	300	300	290	300	300	300	300	300	3580	2380
208.	Sri. Jyothilal T.G	100	300	300	300	290	300	300	300	300	300	300	300	300	3590	2390
209.	Sri. Saju T.S	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
210.	Sri. Venugopalan Nair	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
211.	Sri. Babu K	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
212.	Sri. O.P. Johnson	100	300	300	300	300	300	300	300	300	300	300	300	300	3600	2400
213.	Dr. Gopan C	100	246	300	290	300	300	300	300	300	300	300	300	300	3536	2336
214.	Smt. Aisha M.S	100	300	300	300	300	300	300	232	300	300	300	300	300	3532	2332
215.	Smt. Sindhu S	100	300	300	300	300	260	300	232	300	300	300	300	300	3492	2292
216.	Sri. Satheeshkumar	100	100	300	300	300	100	300	300	300	300	300	300	300	3200	2000

**Grand Total ` 6,18,706/-**

## **Appendix E**

### **A. Provident Fund Deposit**

Opening Balance	=	4, 74, 73,974
Deposits made during 2005-06 [22,59,918+25,22,745+40,00,000]=		87, 82,663
		-----
Total Fixed Deposits as on 31-3-2006	=	₹ 5,62, 56,637

No withdrawal is made during the year

The provident fund investment opening balance as per annual accounts is

₹ 4,97,33,892/-

Interest earned during 2005-06 as per accounts is ₹ 42, 36,048/-

But as per provident fund fixed deposit register the interest is ₹ 47,82,663

[i.e., 25,22,745+22,59,918].

The difference in interest viz ₹ 5,46,615/- may be explained to audit.

As per annual accounts, provident fund investment closing balance as on 31-3-06 is ₹ 5,79,69,940. The difference of ₹ 17,13,303/- may be explained to audit.

Details of investment of ₹ 5,62,56,637 is listed below.

### **B. Provident fund Account Details**

[SB A/c No. 15556, UBI Kalady]

Opening Balance	=	₹ 1,126,263
Receipt during the year	=	₹ 16,234,084
		-----
Total	=	₹ 17,360,347/-
Payment made during the year	=	₹ 14,057,881
		-----
Closing balance as on 31-3-06	=	₹ <u>33,02,466</u>

### **Reconciliation**

Closing balance as per bank pass Book = ₹ 33,66,926/-

### **Less**

Uncashed cheque

(4,000+52,000+8,460)\_

= ₹ 64,460

Closing Balance

= ₹ 33,02,466/-

**PROVIDENT FUND – INVESTMENT DETAILS**

<b>Sl No.</b>	<b>Date of Deposit</b>	<b>Deposited at</b>	<b>Amount</b>	<b>Term</b>	<b>Rate of Interest</b>	<b>Date of maturity</b>
1.	11/4/2000	Sub Treasury, Angamaly	20,00,000	10 yrs	13.5%	11/4/2010
2.	5/7/2000	„	10,00,000	10 yrs	13.5%	5/7/2010
3.	17/8/2001	„	65,00,000	10 yrs	13.5%	17/8/2011
4.	30/3/2002	„	80,00,000	10 yrs	12%	30/3/2012
5.	19/11/2003	„	29,37,687	3 yrs	8.5%	19/11/2006
6.	7/2/2004	„	40,00,000	3 yrs	8.5%	6/2/2007
7.	31/3/04	„	17,52,796	3 yrs	8.5%	31/3/2007
8.	9/10/04	„	50,00,000	3 yrs	8.5%	9/10/2007
9.	4/1/05	„	20,67,241	3 yrs	8.5%	4/1/2008
10.	31/3/05	„	30,00,000	3 yrs	8.5%	31/3/2008
11.	23/4/05	„	22,59,918 (interest accrued on F.D's during 2 <sup>nd</sup> half of 2004-05)	3 yrs	7.5%	23/4/2008
12.	18/11/05	„	40,00,000	3 yrs	7.5%	18/11/2008
13.	25/11/05	„	25,22,745 (interest accrued on F.D's during 1 <sup>st</sup> half of 2005-06)	3 yrs	7.5%	25/11/08
14.	8/1/2006	„	40,00,000 (renewal)	3 yrs	7.5%	8/1/2009
15.	31/3/2006	„	22,16,250	3 yrs	7.5%	31/3/2009
16.	9/5/2006	„	50,00,000	3 yrs	7.5%	9/5/2009

**Total ` 5,62,56,637**

## Appendix F

### Pension Fund

Opening Balance	=	₹ 4,53,77,702
Fixed deposit made during 2005-06 [i.e., 2236573+168568+6828000+123394]	=	₹ 93,56,535
		-----
Total fixed deposit	=	₹ 5,47,34,237
Withdrawals during the year	=	Nil
Closing balance of F.D's as on 31-3-06	=	₹ 5,47,34,237

Pension fund is invested as fixed deposits in Sub Treasury, Angamaly.

Pension fund investment opening balance as per annual accounts is ₹ 4,76,14,275/-

Interest earned as per annual accounts is 39, 73,841/-

But as per pension fund register the interest earned is ₹ 45,42,195/-

[ 2236573+2305622]

There is a difference of ₹ 5,68,354/- which may be explained to audit.

As per annual accounts, the closing balance of provident fund investment as on 31-3-06 is ₹ 5,84,16,116/-. There is a difference of ₹ 36,81,879/- which may be explained to audit

The details of investment of ₹ 5,47,34,237/- is listed below.

## PENSION FUND – INVESTMENT DETAILS

<i><b>Sl No.</b></i>	<i><b>Date</b></i>	<i><b>Deposited at</b></i>	<i><b>Amount</b></i>	<i><b>Term</b></i>	<i><b>Rate of Interest</b></i>	<i><b>Date of maturity</b></i>
1.	27/3/2005	Sub Treasury, Angamaly	81,08,843	3 yrs	8.5%	27/3/2008
2.	31/3/2001	„	52,76,000	10 yrs	13.5%	31/3/2011
3.	30/3/2002	„	57,61,000	10 yrs	12%	30/3/2012
4.	31/3/2003	„	56,71,000	3 yrs	10%	31/3/2006
5.	31/3/2003	„	42,56,863	3 yrs	10%	31/3/2006
6.	19/11/2003	„	28,88,588	3 yrs	8.5%	19/11/2006
7.	30/3/2004	„	57,43,000	3 yrs	8.5%	30/3/2007
8.	31/3/2004	„	18,27,373	3 yrs	8.5%	31/3/2007
9.	13/12/2004	„	21,90,035	3 yrs	8.5%	13/12/2007
10.	31/3/2005	„	36,55,000	3 yrs	8.5%	31/3/2008
11.	23/4/2005	„	22,36,573 (interest 2004-05 2 <sup>nd</sup> half – invested)	3 yrs	7.5%	23/4/2008
12.	18/11/2005	„	1,68,568 (interest on fixed deposit 2005-06 1 <sup>st</sup> half – invested )	3 yrs	7.5%	18/11/2008
13.	6/3/2006	„	1,23,394	3 yrs	7.5%	6/3/2009
14.	31/3/06	„	68,28,000	3 yrs	7.5%	7/4/2009
			----- <b>54,734,237</b>			

## Appendix G

### Endowment Fund

Opening Balance	=	1,12,000
Deposit	=	Nil
Total	=	1,12,000
Withdrawals	=	Nil
Closing Balance	=	<u>1,12,000</u>

### ENDOWMENT FUND – INVESTMENT DETAILS

<i><b>Sl No.</b></i>	<i><b>Name of Endowment</b></i>	<i><b>Date of Deposit</b></i>	<i><b>Amount and rate of interest</b></i>	<i><b>Receipt No. &amp; maturity date</b></i>
1.	Prof. N. Gopala Pillai Memorial Endowment	18/11/1998	5000, 13.5%	368400 of Sub Treasury, Angamaly 18-11-2008
2.	Sri. Subharama Bhattar Memorial Endowment	7/4/1999	25000, 13.5%	156801 of Sub Treasury, Angamaly 07-4-2009
3.	V.R. Venkiteswaran Memorial Endowment	20/11/2000	30000, 13.5%	390325 of Sub Treasury, Angamaly 20-11-2010
4.	Prof. A. Balakrishna Warrior Memorial Endowment	20/11/2000	15000, 13.5%	390324 of Sub Treasury, Angamaly 20-11-2010
5.	Sri. C.N. Vishnu Namboothiri Memorial Endowment	17/11/2003	20000, 8.5%	628441 of Sub Treasury, Angamaly 07-11-2013
6.	Dr. M.S. Menon Memorial Endowment	25/5/2004	17000, 8.5%	650362 of Sub Treasury Angamaly 25-5-2014

**Total ₹ 1,12,000**

## Appendix H

### Development Fund

Opening Balance = 1,33,18,233

Deposit made during the year  
(587857 + 92755) = 6,80,612

Total = 1,39,98,845

Withdrawal = Nil

Deposit Closing Balance as on 31-3-06 = **1,39,98,845**

Development fund is invested as fixed deposits in Sub Treasury, Angamaly

The development fund opening balance as per Annual accounts is  
₹ 1,39,06,090/-

The interest earned as per annual accounts is ₹ 5,09,478/-, but as per  
development fund Register, interest earned is 12,33,891/-

The difference viz 7,24,413/- may be explained to audit.

As per annual accounts, the closing balance of development fund account is  
₹ 1,44,15,568/-

The difference of ₹ 4,16,723/- may be explained to audit.

The details of investment of ₹ 1,39,98,845/- is listed below

## DEVELOPMENT FUND 2005-06

<b>Sl No.</b>	<b>Date of Deposit</b>	<b>Deposited at</b>	<b>Amount</b>	<b>Term</b>	<b>Rate of Interest</b>	<b>Date of maturity</b>
1.	24/1/2006	Sub Treasury Angamaly	13,59,543(renewal)	3yrs	10%	24/1/2009
2.	28/2/2006	"	16,94,884 (renewal)	3yrs	10%	28/2/2009
3.	1/4/2004	"	4,30,000	3yrs	8.5%	31/3/2007
4.	30/3/2005	"	8,53,000	3yrs	8.5%	30/3/2008
5.	31/3/2003	"	43,76,000	3yrs	10%	31/3/2006
6.	31/3/2003	"	1,01,587	3yrs	10%	31/3/2006
7.	31/3/2003	"	6,86,428	3yrs	10%	31/3/2006
8.	19/11/2003	"	6,44,782	3yrs	8.5%	19/11/2006
9.	30/3/2004	"	10,87,000	3yrs	8.5%	30/3/2007
10.	31/3/2004	"	5,09,384	3yrs	8.5%	31/3/2007
11.	13/12/04	"	5,75,625	3yrs	8.5%	13/12/2007
12.	31/3/05	"	10,00,000	3yrs	8.5%	31/3/2008
13.	23/4/05	"	5,87,857 Fixed Deposit ( interest 2004-05 2 <sup>nd</sup> half – deposited)	3yrs	7.5%	23/4/2008
14.	25/11/05	"	92,755 Fixed Deposit ( interest 2005-06 1 <sup>st</sup> half – deposited)	3yrs	7.5%	25/11/2008

**Total Rs. 1,39,98,845/-**



## **Appendix I**

### **Fixed Deposit**

#### **" Strengthening of Sanskrit Project " – Financial Position**

OB	=	Nil
Deposit made during 2005-06	=	5,30,50,000
Interest accrued during 2005-06	=	21,24,144
		-----
Total	`	5,51,74,144
Withdrawal during 2005-06	=	50,00,000
		-----
Closing balance as on 31-3-2006	=	5,01,74,144

#### **Details of Closing Balance of Fixed Deposits**

1. Union Bank of India, Kalady	=	` 135,30,032
2. Punjab National Bank, Angamaly	=	` 79,16,633
3. State Bank of India, Angamaly	=	` 208,20,650
4. Canara Bank , Angamaly	=	` 79,06,829

2005-06

**Strengthening of Sanskrit - Fixed Deposit Details**

Sl No.	Deposit Date	Deposited at	Amount Deposited	Term	Rate of Interest	Date of maturity	Interest Accrued	Total Amount with interest on maturity	Remarks
1.	2-7-2005	Union Bank of India , Kalady	1,30,50,000	46 days	4.75%	17-8-05	78,121	131,28,121	Reinvested for a period of 46 days continuously
	17-8-2005	„ „	1,31,28,121	46 days	5%	28-9-05	82,725	132,10,846	
	17-2-06 (31-3-06)	„ „	134,45,308	46 days	5%	4-4-06	-	1,35,30,032	
2.	8-6-2005	Punjab National Bank, Angamaly	100,00,000/-	46 days	4.75%	24-7-05	59,863	100,59,863	Reinvested for a period of 46 days continuously
	11-3-06	„ „	78,64,597	46 days	5.25%	26-4-06	52,036	79,16,633	Rs. 25 Lakh withdrawn on 11-3-06
3.	8-6-2005	State Bank of India Angamaly	200,00,000	46 days	4.5%	24-7-05	1,13,425	2,01,13,425	Reinvested for a period of 46 days continuously
	11-3-06 (31-3-06)	„ „	2,06,96,753	46 days	4.75%	26-4-06	1,23,897	2,08,20,650	
4.	8-6-2005	Canara Bank Angamaly	100,00,000	46 days	4.5%	24-7-05	56712	100,56,712	Reinvested for a period of 46 days continuously.
	11-3-06 (31-3-06)	„ „	78,54,858	46 days	5.25%	26-4-06	51,971	79,06,829	Rs. 25 lakh withdrawn on 11.3.06