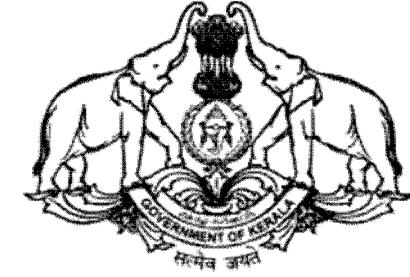


**SREE SANKARACHARYA UNIVERSITY OF SANSKRIT  
KALADY**

**AUDIT REPORT  
2006-2007**



**LOCAL FUND AUDIT DEPARTMENT**

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

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### ***Executive Summary***

#### **AUDIT FINDINGS**

#### **RECOMMENDATIONS**

##### **PART I - FUND MANAGEMENT**

\* Even though, TSB a/c was opened in Sub-Treasury, Angamaly exclusively for Provident Fund, the University had been receiving a lower rate of interest, than what it should have been received (i.e. SB a/c rate of interest instead of Provident Fund a/c interest). Thus the University suffered a huge loss in interest income vise ` . 28 lakhs. (Para. I-(1))

Steps may be taken with Government and Treasury Authorities, for getting higher rate of interest for Provident Fund a/c rather than for SB a/c and to get Arrears of interest.

\* If the SB Account in UBI (Acct No. 15556) had been closed, and the amount at credit had been deposited at the TSB account (TPA 150) on 20/7/06 and the subsequent transactions were made through this account, the university could have been received interest at higher rate. (Para. I-(2))

The SB a/c in Union Bank of India, Kalady Branch (a/c No.15556) may be closed, and the entire amount may be remitted to TSB a/c (ie. TPA 150) and subsequent transactions made through this account alone.

\* The University invested 9 of its fixed deposits of Provident Fund at the rate of 7.5% where as university allowed 8% interest to its Provident Fund Subscribers. This has resulted a loss of ` . 3.9 lakh to university fund. (Para. I-(3))

In future, the Provident Fund fixed Deposits should be made in such a way that it will fetch an interest rate which is equal or greater than the interest given to subscribers.

\* During 2006-07, Income Tax is deducted from the interest Earned on the Fixed Deposits of provident Fund, Pension Fund and Development Fund. (Para. I-(4))

In the matter of deduction of Income Tax from the interest earned on Fixed Deposits of Provident Fund, steps may be taken by the university with the State Government for the declaration of University Provident Fund, incorporating it to the list of institutions in the schedule to the Provident Fund Act 1925, and the provisions of Act, shall apply to it as it were Government Provident Fund.

\* The procedure of transferring the pension fund amount to the General Fund of the university is irregular. (Para I – (5))

The matured fixed deposits of pension fund as far as possible be reinvested on fixed deposit instruments and money needed to pay pension only be transferred to the SB account of pension for the payment of pensionary benefits.

## **PART II - ESTABLISHMENT**

\* In the matter of appointment of non-teaching staff, their promotion, pay and allowances etc, there is laxity on the part of the university to follow the corresponding Government orders (Para. II-(1), II-4(a)(b) II-7-(b),(c),II-13))

Regarding the service matters the university should follow Government rules and regulations.

\* ₹. 6 lakhs remains pending as annual fee from Kerala Kalamandalam as on 31/3/07 (Para. II-(15))

Steps should be taken to collect the annual fee pending from Kerala Kalamandalam

## **PART III – ESTATE**

\* Annual Stock verification as required in Article 158 of KFC Vol I has not been conducted so far (Para III-1)

Steps should be taken to conduct the Annual Stock verification as per Article 158 of KFC Vol I.

\* University is executing its major works on Deposit basis through various agencies like KITCO CPWD, Nirmilhi Kendra due to the skeleton staff pattern in the university engineering wing. (Para. III-(2)).

There is the need for strengthening of university engineering wing

* Due to the failure in taking timely action in the installation of capacitor panel, in the sub station the university has lost the chance of getting incentive, in addition the university had to pay ` . 2.01 as penalty to KSEB (Para III (3)).	Necessary capacitor panel should be installed at the sub – station in order to avoid the payment of penalty to KSEB in future.
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* Property of university at Ettumanoor need to be protected from encroachment. (Para. III-(5)).	Steps should be taken to protect the property.
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#### **PART IV – MAINTENANCE OF REGISTERS**

* Many of the Registers mentioned in Finance Officers circular are not being maintained properly.(Para IV-(1)(2), (4) to 12)	Steps should be taken to ensure that FO's circular is strictly complied with.
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* Internal Audit Wing Constituted in the University for Verification and audit has not been functioning properly. (Para IV-(1))	Internal Audit team should conduct the verification and audit of Regional Centres and Main centre.
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#### **PART V – ACCOUNTS AND AUDIT**

* So far 14 Audit reports are still remain pending closure (Para V- (3))	Steps should be taken to close all the pending reports
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* Various advances amounting to `1,87,53,899 paid out from university fund are still pending adjustment. (Para V-(1)) (as on 11/3/11)	Steps should be taken to settle all the pending advances
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* The university does not have an Accounts Rule (Para V-(2) (a,b))	The University should prepare an Account Rule
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# Report on the Audit of Accounts of Sree Sankaracharya University of Sanskrit for the year 2006-07

## 1. Previous Audit Reports:-

Fourteen Audit Reports from 1991 -92 to 2004-05 are pending final settlement. Early and effective steps may be taken to clear the pending objections. Details are given in Part V of this Report.

## 2. Time Taken for Audit:-

The Accounts of the University for the year 2006-07 were subjected to audit during the period from 1/9/2010 to 31/3/2011 (Audit of Regional Centre, Audit of Special Fee and Examination Fee collected for and on behalf of the University by the Regional Centres and Audit of annual Accounts of the University were taken up) .

## 3. Officers Responsible:-

The offices of the Chief Executives of SSUS were held by the following personnel.

- |                              |   |                                      |
|------------------------------|---|--------------------------------------|
| a) Vice Chancellor           | : | Dr. K.S. Radhakrishnan               |
| b) Principal Dean of Studies | : | Vaccant                              |
| c) Registrar                 | : | Dr. S. Premjith                      |
| d) Finance Officer           | : | Sri. T.L. Suseelan 1/4/06 to 31/3/07 |

## 4. Officer issuing This Report

D. Sanky  
Joint Director of Local Fund Audit  
SSUS Audit, Kalady

## 5. General Review

The Budget estimate of the University for the year 2006-07 were passed by the syndicate in its meeting held on 30/3/06. The total receipts and payments for the year 2006-07 were estimated at 43,85,55,000/- and 44,15,51,000/- against the revised estimate of 29,80,26,950 and 29,43,43,200 respectively.

The following variations in respect of receipts and expenditure were observed during the year under audit.

Receipts at a Glance

Head of Account	Budget Estimate	Actual	Variation
Part I Non- Plan	125,578,950	118,706,073	6,872,877
Part II Plan	97,943,000	31,350,000	66,593,000
Part III Earmarked Funds	5,300,000	3,747,228	1,552,772
Part IV Debts & Deposits	69,205,000	48,355,121	20,849,879
Total	298,026,950	202,158,422	95,868,528

Expenses at a Glance

Head of Account	Budget Estimate	Actual	Variation
Part I Non- Plan	127,963,200	118,171,393	9,791,807
Part II Plan	92,575,000	59,966,416	32,608,584
Part III Earmarked Funds	5,300,000	3,880,882	1,419,118
Part IV Debts & Deposits	68,505,000	71,126,569	(-)2,621,569
Total	294,343,200	253,145,260	41,197,940

As per Kerala Local Fund Audit Act 1994 section 9(1) and Kerala Local Fund Audit Rules, 1996, Rule 15(3), the accounts relating to a financial year shall be submitted to audit within four months from the close of the financial year concerned. But the university has submitted Annual accounts for the years 2005-06, and 2006-07 only on 28/6/11.

Again, as per Kerala Local Fund Audit Rules 1996, Rules 15(1) (C), the annual accounts submitted for audit by the universities shall include.

- 1) A Demand collection balance statement of examination fee collected by the controller.
- 2) A Demand collection Balance Statement of university Union fee and sports affiliation fee to be collected by the Principals of affiliated colleges and remitted to university fund and.
- 3) A Demand collection Balance Statement of fees and other dues collected by the teaching departments of the university.

But a DCB statement for the various receipts of the University is not being prepared and furnished along with the annual accounts inspite of repeated observations made

through previous Audit Reports in this regard. In SSUS Statute and Act, there is no mention of time limit for the preparation and submission of Annual Accounts for audit.

Internal Audit System was introduced in various Regional Centres and Main Centre Kalady vide U.O. No. I.A.I/ 8826/2006/SSUS date. 1/2/07 and a team was constituted for audit of accounts and Registers from the year 2006-07 onwards. But the internal audit and inspection was conducted by the team only during 2006-07. Thereafter no checking / audit of registers and accounts of the main centre and Regional Centres of the University was conducted.

## PART – 1

### FUND MANAGEMENT

#### AUDIT OBJECTIVES

The Fund Management review was conducted to assess the extent of achievement of the objectives by ascertaining whether.

1. The university invests its funds in a way which do not involve any future liability to it.
2. The Funds are managed as per the regulations and guidelines issued there under?

#### AUDIT CRITERIA

- a. Provident Fund Act – 1925
- b. General Provident Fund Rules
- c. Sree Sankaracharya university of Sanskrit Act 1994 & statutes 1997
- d. Kerala Treasury code Vol II
- e. Circular No 4 of 2002 viz F.No. 153/127/2002. TPL Date 16-7-02 of central Board of Direct Taxes.

I (1)

Provident Fund – deposited in TSB A/c TPA.150 interest loss  
` . 28.2 lakhs.

As per section 37(1) of the Sree Sankaracharya University of Sanskrit Act 1994, the University shall make appropriate provisions for the benefits of its officers, teachers and other employees in matters of pension, insurance and provident fund as it may deem fit in such manner and such conditions as may be prescribed by the states with the previous

approval of the Govt. Where any such provident fund has been constituted by the University, the Government may declare that, the provisions of the provident fund Act 1925 shall apply to such fund as if it were a Government provident fund. In order to get this benefit, the University has to approach the Govt. for its prior approval for opening a TSB account in the Treasury exclusively for making transactions of provident fund. But the University had not initiated necessary steps till 2006, to get the approval of Govt. Against this, the University opened a SB A/c. No 15556 in the Union Bank of India, Kalady Branch on 8.5.1997 for crediting the contributions of provident fund. A separate TSB account (TPA 150) has opened in the Sub Treasury; Angamaly on 20.7.2006 on the basis of the sanction accorded by Government in G.O (Rt) No. 3494/06 Fin date 5.5.2006. Even then, all the amounts of provident fund are not deposited in the Treasury account. A sizeable amount is being deposited in the SB A/c in UBI, Kalady Branch even now, which also includes the monthly subscription of the employees. As per rule 22 Appendix III of KTC Vol II and rule 15 of General Provident Fund Rules in force, the TSB account opened in Treasury exclusively for provident fund should be credited with interest at the same rate allowed by Government from time to time to the provident fund amounts of its employees ( 8% from 2006-07 to 2010-11).

On verification of the pass book of TSB A/c TPA 150, it has been noticed that the interest is allowed at a lower rate from 06-07 to 2010-11. This has resulted in a loss of ₹. 28.2 lakhs by way of interest to the amounts deposited in TPA 150 for the period from 20.7.2006 to 2010-11, the details of which are given in Annexure -1 .

This issue may be taken up with the Government and the Treasury authorities and may be got rectified.

I (2)

## Retention of provident fund in SB A/c – Huge loss in interest

The University opened an SB A/c (No. 15556) in the Union Bank of India, Kalady Branch on 8.5.1997 for the exclusive transaction of university provident fund. Govt. in G.O (Rt) No. 3494/2006/Fin dated 5-5-2006, had accorded sanction to open a TSB A/c in Sub Treasury, Angamaly for the transaction of provident fund. Accordingly a new account TPA 150 was opened on 20.7.2006 in the Treasury for the above purpose. Even then, the University had not taken any steps to close the SB A/c in UBI and to transfer the amount to the newly opened treasury account. The subscriptions are being credited in the UBI account even now and the University is getting a lesser interest ranging from 3.5 to 4 % per annum. As already mentioned in prepara, the amounts credited in Treasury TSB A/c, which is opened exclusively for transaction of provident fund should be credited with interest at the same rate as allowed by Government from time to time to provident fund accumulations of its employees as laid down in rule 22 Appendix III of KTC Vol II and rule



15 of General Provident Fund (K) Rules. If the SB A/c maintained in the UBI had been closed and the amount at credit had been deposited in TPA 150 on 20.7.2006 and the subsequent transactions was made through this account alone the University could have been received interest @ 8% per annum against 3.5% received. The inaction on the part of university has resulted in huge loss to University Provident Fund amounting to more than ₹. 35 lakhs. This matter is brought to the special notice for immediate action.

I (3)

### Provident Fund – Invested in FDs with lesser interest – ₹. 390897 Loss

The University is maintaining a Treasury Savings Bank Account (TPA 150 ) in Sub Treasury, Angamaly and S.B A/c in the Union Bank of India, Kalady Branch (A/c No. 33862010015556) for the transactions relating to the University Provident Fund. Apart from this, there were fixed deposits in banks and Sub Treasury, Angamaly made from UPF. Usually, the University is allowing interest to the subscribers of UPF at the same rate allowed by Government to its employees for GPF Accounts from time to time. The University allowed 8% interest to the subscribers of UPF during the period from 1.4.03 to 31.3.09 as seen from the UPF ledgers maintained. On verification of the Fixed deposits made out of UPF, it is seen that nine of them were deposited in Sub Treasury, Angamaly for a lesser interest of 7.5% per annum, than what was allowed to subscribers. This has resulted in a loss of ₹. 390897/- to university by way of interest as detailed below.

Sl No.	F.D. No. & Date	Amount Deposited	Date of Deposit	Date of Maturity	Interest @ 8%	Interest received @ 7.5%	Loss	Remark ( )
1	JJ.264188/23.4.05	2259918	23.4.05	23.4.08	542376	508482	33894	Sub Treasury, Ankamaly
2	JJ.319222/18.11.05	4000000	18.11.05	18.11.08	960000	900000	60000	„
3	JJ.319243/25.11.05	2522745	25.11.05	25.11.08	605459	567618	37841	„
4	JJ.319416/8.1.06	4000000	8.1.06	8.1.09	960000	900000	60000	„
5	JJ.319447/31.3.06	2564581	31.3.06	31.3.09	625499	577031	38468	„
6	JJ.319467/31.3.06	2216250	31.3.06	31.3.09	531900	498656	33244	„
7	JJ.319466/9.5.06	5000000	9.5.06	9.5.09	1200000	1125000	75000	„
8	JJ.319471/12.5.06	338096	12.5.06	12.5.09	81143	76072	5071	„
9	JJ.319477/15.5.06	3158609	15.5.06	15.5.09	758066	710687	47379	„
							<b>390897</b>	

The loss may be made good from the person responsible.

## Deduction of Income Tax from the interest on Fixed Deposits .

During the audit of accounts of 2006-07, it is seen that Income Tax to the extent noted below was deducted by the Sub Treasury, Angamaly from the interest earned on Fixed Deposits made by the SSUS in Sub Treasury, Angamaly.

<u>Name of Fund</u>	<u>Total interest in 2006-07</u>	<u>IT deducted `.</u>
Provident Fund	52,95,418	11,91,469
Pension Fund	47,35,078	10,65,392
Development Fund	4,86,561	<u>1,09,476</u>
Total		<u>23,66,337.00</u>

In Circular No. 4 of 2002 , F.No. 153/127/2002 TPL, dated 16/7/2002 of Central Board of Direct Taxes, it is clarified that in case of those funds or authorities or Boards or bodies, by whatever name called, whose income is unconditionally exempt under section 10 of the Income Tax Act and who are statutorily not required to file return of income as per section 139 of the Income Tax Act, there would be no requirement for tax deduction since their income is any way exempt under the Income Tax Act. As the Universities are also included among the institution whose income is unconditionally exempt under section 10 and who are statutorily not required to file the return of income as per the provisions of section 139, this University is not liable to pay income tax on the interest earned on Fixed Deposits made from Provident Fund, Pension Fund and Development Fund.

Under these circumstances, steps may be taken to get the amount deducted as Income Tax refunded from the Income Tax Department.

## Pension Fund Fixed Deposit – Transferred to General Fund – reg.

On verification of fixed deposits, it is noted from the pension Fund Register that the following two fixed deposits were seen matured on 30/3/10 and 31/3/10.

<u>Receipts No &amp; Date</u>	<u>Deposited at</u>	<u>Amount</u>	<u>Maturity date</u>
JJ No. 923399 (C7754) 31/3/07	Sub Treasury Angamaly	18,27,373	31/3/10
JJ No. 923398 (C7753) 30/3/07	Sub Treasury Angamaly	57,43,000	30/3/10

The Finance Officer in File No. Fin/FDR/2010/SSUS noted that there is no sufficient balance in the SB account maintained for payment of pension and other pensionary benefits. Hence it is advised to close the matured two Fixed Deposits of Pension Fund and transfer the amount along with the interest due for effecting the payment of pensionary benefits in respect of all pension pending cases.

It is noted from the General Fund pass book that the matured fixed deposit along with the interest amounting to ₹. 81,88,952 transferred to the General Account (Union Bank of India, SB Account No. 14001) on 5/4/10. From the General Fund it is not transferred to the SB Account on the payment of pensionary benefits. Such procedure of transferring the Pension Fund Amount into the General Fund of University is irregular.

## PART II

### OBSERVATIONS ON ESTABLISHMENT MATTERS

#### AUDIT OBJECTIVE

The objectives of the audit on establishment matters were to assess.

- 1) Whether the institution follows the KSR, Govt. Orders relating to pay Revisions, pay and allowances etc.....

#### AUDIT CRITERIA

- 1) Kerala Service Rules
- 2) Govt. Orders relating to appointment of staff in the SSUS, Pay Revisions, pay and allowances, Promotions etc.
- 3) Sree Sankaracharya University of Sanskrit ( Amendment ) Act 2003
- 4) University orders and circulars received in this office during the audit period.

**II (1)****Staff appointed more than the Sanctioned Strength**

The government has sanctioned posts of non teaching staff in the Sree Sankaracharya University of Sanskrit as per G.O (MS) No. 60/2004/HEdn, Thiruvananthapuram, date 8/6/2004, & order No. G.O.(MS) No. 400/10/HEdn, Thiruvananthapuram , date 18.12.10. During the audit of accounts of 2006-07 on verification of the salary bills of Non – teaching staff, some irregularities are noticed. Even though 52 posts of Assistants are sanctioned as per the above order, 63 Assistants were engaged in almost all months. Excess staff were engaged in the university as shown in the table below.

SI No.	Name of Post	Sanctioned strength	Persons actually engaged	Excess
1	Matron	Nil	2	2 (on contract basis)
2	Electrician	1	2	1
3	Assistant	52	63	11 (Employment Exchange)
4	AE	2	3	1 (on contract)
5	Typists	10	15	5 ( Daily wages)
6	Security	8	21	13 „
7	Class IV	61	79	18 „
8	Helper	Nil	2	2 „
9	Cook	Nil	6	6 „
10	Library Assistant	14	15	1 „
11	Clerical Assistant	7	12	5 „
12	Binder	1	3	2 „
13	Overseer	2	3	1 „

It is also seen that the total number of assistants engaged is 74 in some months similar variations also seen in the posts of Typists and class IV employees.

On the basis of the above it can be concluded that there is excess payment of salary to the staff who were engaged more than sanctioned strength.

## Appointment Advertisement – not routed through Deputy Director of public relations, and not published in Appointment Supplement of daily – discount rate not obtained – Avoidable loss to university fund

The university has given advertisement for the recruitment of Teachers, public Relations officer, and senior publication officer in Malayala Manorama daily (Kerala Editions) on 17-3-2006, 3-3-2006 & 26-2-2006. [Friday, Friday & Sunday].

The advertisement has not been routed through Deputy Director of Public relations. No discount is seen obtained. A total sum of ` 291882/- has been paid to Malayala Manorama for the advertisements.

The advertisements given in Mathrubhoomi daily also at a discount rate of 15%.

The advertisement rate in Malayala Manorama is high and in addition 10% premium is also being levied for appointment advertisements.

In letter date 30-7-2005 addressed to Registrar, the Regional General Manager, Kochi of Malayala Manorama stated that, they will be charging 10 % premium on all advertisements of appointment nature on any day which appears in daily other than on Wednesdays in " Avasarangaal ". Special discounted rate for all kerala advertisement in " Avasarangaal" is @ ` 1700/- per column centimeter.

It is seen that the advertisements have been given on days other than Wednesday. This resulted in excess payment. The details are given below.

Payment Details	Payment, to be made if advertisement is on Wednesday- " Avasarangaal"	Excess
1) Bill No. <u>418037D</u> 17-3-06 14 Column centimeter @ ` 1955     ` 27,370/- (Advertisement on 17-3-06 Teaching Post- "corrigendum")	14 column centimeter @ ` 1700 ` 23800	Excess :    ` 3570/-
2) Bill No. <u>112072 -D</u> 13-4-06 75 column centimeter @ ` 1955     146625 10% premium     14662 <u>161287.50</u> Advertisement on 03-3-06 ( Teaching post) (All kerala)	75 column centimeter @ ` 1700 ` 127500	Excess :    ` 33788/-
3) Bill No. <u>399877D</u> 26-2-06 48 column centimeter @ ` 1955     93840 10% premium     9384 <u>103,224</u> ( Advertisement on 26-2-2006, PRO, Senior Publication officer.) (All Kerala )	48 column centimeter @ ` 1700 81600	Excess :    ` 21624/-
<b>Total Excess</b>		<b>` 58,982/-</b>

**II (3)****All India Advertisement not given for the Recruitment of Teachers – violation of Government Order.**

University had made a recruitment of teachers (Professors & Readers) as per university order. R.Cell/2066/T/SSUS/06 Date 1-3-06 and a sum of ` 555180/- (Vr No. 398/16-5-06) has been spent of as advertisement charges.

But the recruitment notification is published in Kerala editions of the Daily "The New Indian Express" on 3-3-2006.

As per Para 6.1 of G.O (P) No.171/99/HEdn , Date 21-12-1999, the Direct Recruitment of teachers to the post of Lecturer, Reader & Professors in universities shall be on the basis of merit, through All India Advertisement".

The above selection procedure is in violation of the Government Order.

**II (4)****PROMOTIONS****Misinterpretation of Government Orders****A. Promotion of Assistants – Irregularities Noticed**

As per GO (MS) No.31/2006/GAD dated 25.01.2006, 2% of the posts in the cadre of Assistant Grade II in the Government Secretariat was set apart for appointment by transfer among the low paid employees of the Secretariat on Seniority, who possess the prescribed qualifications for the direct recruitment to the post of Assistant grade II, ie BA, B.Sc, or B.Com. Degree of any recognized University or equivalent qualification and having four years of service in the Secretariat. The basic unit of such appointment shall be approved probationers in the category of peon in the Secretariat. In the case of peons who have already got promotion, seniority for appointment by transfer as Assistant Grade II will be the seniority in the category of peon had they continued in that post. Accordingly Government had earmarked 5 posts, being 2% of the sanctioned strength of Assistant Grade II ( $280 \times 2/100 = 5.6$ ) to the low paid employees of the Secretariat as per GO (MS) No. 86/2006/GAD dated 27.02.2006. Mean while in Pay Revision order 2004 issued in GO(P) No.145/2006/Fin. Dated 25.03.2006, the posts of Assistant Grade II and Assistant Grade I were merged into one as Assistant with the revised ratio among Assistant, Senior Assistant and Selection Grade Assistant as 1:1:1 with effect from the date of order. Consequently, the cadre strength of Assistants (entry post) in Secretariat was refixed as 373 and 2% of it, i.e. 7 posts ( $373 \times 2/100 = 7.46$ ) were set apart for the low paid employees which includes 5 posts already earmarked in GO dated 27.02.2006.

The existing quota of 2% reserved for low paid employees was enhanced to 4% of the total strength of Assistants (entry post) vide GO (MS) No.196/2010/GAD dated 17.05.2010. It can be seen from GO (MS) No.31/2006/GAD dated 25.01.2006, GO (MS) No.86/2006/GAD dated 27.02.2006, GO (MS) No.261/2006/GAD dated 03.10.2006 and GO (MS) No.196/2010/GAD dated 17.05.2010 that the number of posts to be earmarked for low paid employees is to be calculated on the sanctioned strength of entry post, i.e., Assistant Grade II/Assistant alone on the basis of the principle of lower rounding.

The syndicate in its meeting held on 06.05.2006 resolved to extent the benefit as sanctioned in GO(MS) No.31/2006/GAD dated 25.01.2006 to the low paid employees of the SSUS also and orders issued accordingly in U.O. Ad.B/663/SSUS/2004(1) dated 06.07.2006. The improved quota of 4% as sanctioned in GO (MS) No.196/2010/GAD dated 17.05.2010 was also extended to them vide U.O. Ad.B/6527/SSUS/2010 (1) dated 13.09.2010. The total strength of Assistants in all categories (Assistant Grade II, Assistant Grade I, Senior Grade Assistant, Selection Grade Assistant) as shown in U.O No. AdB/663/SSUS/04 dated 02.07.2007 and 13.09.2010 is 63 whereas the sanctioned strength as per GO(MS) No.60/2004/H.Edn dated 08.06.2004 is 52 only. According to the U.O dated 02.07.2007 the number of posts in each category are as follows.

Assistant Grade II	-	16
Assistant Grade I	-	16
Senior Grade Assistant	-	16
Selection Grade Assistant	-	15

This staff strength was refixed w.e.f 25.03.2006 as per U.O. No. Ad.B/3028/ SSUS/ 2006(i) dated 26.04.2007, fixing the number of posts in each category of Assistant, Senior Grade Assistant and Selection Grade Assistant as 21. According to the norms prescribed in GO dated 25.01.2006 and 17.05.2010, the number of posts of Assistant Grade II/ Assistant to be earmarked for the low paid employees of University is as worked out below.

2% of 16 posts of Assistant Grade II till 25.03.2006	$16 \times \frac{2}{100}$	0.32
2% of 21 posts of Assistant (entry post) from 25.03.2006 to 16.05.2010	$21 \times \frac{2}{100}$	0.42
4% of 21 posts of Assistant from 17.05.2010	$21 \times \frac{4}{100}$	0.84



Since no upper rounding is allowable as seen from Government Order dated 27.02.2006 and 03.10.2006, none of the low paid employees of the University is eligible to get transfer appointment as Assistant Grade II/Assistant until the sanctioned strength in the entry post becomes 25 or more.

On verification of U.O dated 02.07.2007 and 13.09.2010 the number of posts to be earmarked were reckoned on the total strength of Assistants in all categories together (63) instead on the sanctioned strength of entry post alone. The misinterpretation of GO dated 25.01.2006 and 17.05.2010 has resulted in undue benefits to the employees. In short all the appointments made to the post of Assistant Grade II/Assistant, their promotion to the post of Senior Grade Assistant and subsequent promotions to the cadre of Clerical Assistant Grade I and II from among the low paid employees of the University in the following orders are against the spirit of G.O dated 25.01.2006 & 17.05.2010.

Sl. No.	Order No & Date	Name of employees	Designation	Details of Appointment
1.	Ad.B.663/SSUS/04(i) dated 02.07.2007	1.Sri.K.Kesavan Potti 2. Sri.P.K.Subra	Clerical Assistant Grade I	By transfer appointment as Assistant Grade II
2.	Ad.B.2003/SSUS/2009(2) Dated 16.11.2009	Sri.P.K.Subra	Assistant Grade II	Promoted as Senior Grade Assistant
3.	Ad.B.6578/SSUS/2009 dated 20.03.2010	Sri.K.Kesavan Potti	Assistant Grade II	Promoted as Senior Grade Assistant
4.	Ad.B/4416/SSUS/2002 dated 1.3.2010	Sri.P.Suresh Kumar Sri.K.M.Asokakumar	Clerical Assistant Grade II	By transfer appointment as Assistant.
5.	Ad.B.6527/SSUS/2010(2) dated 13.09.2010	Sri.G.Krishnakumar	Clerical Assistant Grade I	By transfer appointment as Assistant.
6.	Ad.B.4416/SSUS/2002(1) dated 05.07.2007	Sri.G.Krishnakumar Sri.Maiju.M.X	Clerical Assistant Grade II	Promoted as Clerical Assistant Grade I
7.	Ad.B.4416/SSUS/2002(1) dated 05.07.2007	Sri.K.M.Asokakumar Sri.K.Sadanandan Pillai	Class IV	Promoted as Clerical Assistant Grade II
8.	Ad.B.4416/SSUS/2002 dated 14.11.2007	Sri.P.Sureshkumar	Class IV	Promoted as Clerical Assistant Grade I
9.	Ad.B.4416/SSUS/2002 dated 14.09.2010	Sri.K.N.Saseendran	Clerical Assistant Grade II	Promoted as Clerical Assistant Grade I
10	Ad.B.4416/SSUS/2002 dated 14.09.2010	Smt.K.G.Beena Smt.U.Mina Smt.K.Suma	Class IV	Promoted as Clerical Assistant Grade II



**B. Promotions given to the Class IV employees as Clerical Assistant Grade II and Grade I – irregularities – noticed**

The qualification, method of appointment and scales of pay of various posts of non-teaching staff in the University are prescribed in Schedule attached to Clause 7 of Chapter IV of the SSUS Statutes 1997. According to Sl.No.19 of the said schedule, the post of Clerical Assistant is to be filled by promotion from the integrated cadre of Last Grade having SSLC with 10years service on seniority or by deputation. The age limit prescribed is 35 years. On verification of U.O. Ad.B 4416/02/SSUS dated 01.07.2004, the following 7 senior most Class IV employees were temporarily promoted as Clerical Assistant in the scale of ` 3,050/—5,230 under clause 13 of the statute.

1. Sri.K.P.Reg
2. Sri.Kesavan Potti
3. Sri.P.K.Subra
4. Sri.Krishnakumar G.
5. Maiju M.X
6. Sri.Suresh Kumar P.
7. Sri.Saseendran K.N.

None of them have the required service of 10 years on the date of promotion. As far as temporary promotions under clause 13(a) & (b) are concerned, the period spent will not be reckoned for probation. Against this provision, in all the above 7 cases, the period spent by them in the post of Clerical Assistant were seen reckoned and probations declared under clause 10 of the statute. Clause 10 of the statute is applicable only in the case of regular appointments/promotions done by the Selection committee in accordance with the statute. Hence the declaration of probation made in the category of Clerical Assistant reckoning the temporary promotion under Clause 13 (a) & (b) is irregular. In addition to the above, a person who gets temporary promotion under clause 13(a) & (b) is not entitled to get fixation of pay under Rule 28A Part I KSR. In such cases the pay has to be regulated in accordance with clause 13(d) of the statute. According to this Clause, a person who gets temporary promotion is entitled to either his substantive pay or the pay of the lower grade or the minimum of the pay in the time scale of pay, as the case may be applicable to the higher category whichever is higher. In all the above mentioned cases fixation of pay under Rule 28A Part I KSRs were allowed and subsequent increments sanctioned.

II (5)

## Cash handling allowance given to person holding higher

It was clarified in circular No. 38/79(35) Fin, dated 28.4.79 that in the case of persons holding posts who are also in charge of cash, there is no justification to allow the benefit of special allowance. 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 this special allowance.

But in Sree Sankaracharya University, 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 during 2006-07 ` 3600/- ( ` 300/-pm) should be recovered from Sri. Yoosaf K.A, section officer (during 2006-07)

II (6)

## Onam Festival Advance Sanctioned at higher rate – Loss by way of Interest ` .51567

Government in G.O (P) No. 394/2005/Fin dated 27.8.2005 sanctioned onam festival advance @ ` 500/- to its employees and teachers subject to the condition that the said amount was to be recovered in 5 equal monthly instalments. In 2006-07 also, the amount paid as advance to Government employees and teachers was @ ` 500/- at the same terms and conditions stipulated in Government Order dated 27-8-2005. On verification it has come to the notice that the university has been sanctioning to its employees onam festival advances at higher rates for the last several years. Government in letter No. 10423/B<sub>2</sub>/2006/H.Edn dated 3.5.2006 directed the university authorities that festival advance at the rate sanctioned to Government employees alone should be paid to the employees of the university from 2006-07 onwards as the universities are grant- in-aid institutions depending on non- plan grants from Government. But the syndicate in its meeting held on 25.8.2006 ( out of agenda item No. 5) resolved to pay festival advance at the rate of ` 4000/- to its employees for the year 2006-07 , also overruling the directions issued by Government in this regard. The said advance was sanctioned subject to the condition that the advance amount would be recovered in 10 instalments and interest would be levied on the advance if insisted by Government. As per voucher Nos. 1361 to 1371 dated 30.8.2006 and 1413 dated 1.9.2006 a total sum of Rs. 8,84,000/- was paid out as advance to 221 employees during 2006-07 as against the due amount of ` 110,500/- (221 x ` 500). This has resulted in payment of an undue benefit to its employees to the tune of ` 7,73,500/- . The interest lost to the university fund for the amount of ` 7,73,500/- for 10 months @ 8% accounting to ` 51567/- may be recovered from the persons responsible and credited to university fund under intimation to audit. The directions of Government in this regard may scrupulously be followed at least in future.

**A. Lack of Supervision in the Preparation of Bill**

On verification of the salary bill of teaching staff at Thrissur, Payyannur, and Tirur Regional Centres, it is noticed that the teaching staff were paid HRA at a higher rate compared to their basic pay from 3/06 to 5/07. The University authorities in their reply to Audit Enquiry, date 28/12/10 clarified that the excess HRA paid to the teaching staff in the above centres had been recovered from their DA/placement arrears vide bill no<sub>s</sub> 615/12-09, 614/12-09, 613/12-09, 612/12-09 and also presented these bills for verification. The Excess HRA paid has been recovered only after 2 years. There is much delay occurred in the recovery of this excess amount. Audit seriously observes the carelessness and lack of supervision of concerned officers in the preparation of bill.

**B. HRA arrears paid - Irregular**

As per the recommendation of the Pay revision Order 2004, an enhancement in the rate of HRA was sanctioned to government employees w.e.f 3/06. At SSUS kalady the pay revision order was implemented on 8/06 and the HRA arrear from 3/06 to 8/06 was sanctioned as per bill no. 636/12-06.

At SSUS, Kalady the rate of HRA given to the teachers were already higher than that which was allowable. So the HRA arrear paid in excess is not admitted in audit. The details shown below.

Sl No.	Name	Designation	Cash
1.	Dr. G.Grangadharan Nair	Professor	540/-
2.	Dr.V.K. Abdul Jaleel	„	540/-
3.	Dr. Scaria Zacharia	„	540/-
4.	Dr.P.C. MuraliMadhavan	„	540/-
5.	Dr. S. Ramachandram Nair	„	540/-
6.	Dr. K.P.Sreedevi	Reader	540/-
7.	Dr. P. Chitambaram	Professor	162/-
8.	Dr. T.K. Ahmed Nizar	„	48/-
9.	Dr. P.K. Dharmarajan	Reader	540/-
10.	Dr. P.V. Ouseph	„	540/-
11.	Dr. T. Arya Devi	„	540/-
12.	Dr. C.M. Neelakandan	„	533/-

13.	Dr. K.K. Velayudhan	„	1497/-
14.	Dr. B. Chandrika	CD	540/-
15.	Dr. Malini Hariharan	Reader	538/-
16.	Dr. V Ramakrishna Bhat	„	1383/-
17.	Dr. Pius M.S.	„	540/-
18.	Ajith Kumar KV	Lecturer	570/-
19.	T Vasudevan	„	560/-
20.	Suresh K.V	„	490/-
21	N Vijaya Mohanan Pillai	„	560/-
22	S Vijaya kumari	„	560/-
23.	Sreekumar T.G.	„	1618/-
24.	K.K. Ambika Devi	„	560/-
25.	K.G. Kumari	„	560/-
26.	Suresh Kumar S	„	450/-
27.	Dr. A. Girija	„	560/-
28.	Ajaya Kumar N	„	648/-
29.	Dilip kumar	„	549/-
30.	Dr.S. Sivadasan	Reader	626/-
31.	P Pavitrana	Lecturer	560/-
32.	Sajitha K.R	„	448/-
33.	Sheeba K.M	„	520/-
34.	Ani Tresia Eprem	„	448/-
35.	J Omana	„	-
36.	Pramila K P	„	568/-
37.	K P Berly	„	558/-
38.	Dr Remadevi Amma	„	1238/-
39.	Santhi Nair	„	1196/-
40.	Saju T S	„	450/-
41	Lancelet T S	„	584/-
42	M I Joseph	„	570/-
43	P K Sasidharan	„	570/-
44	A.A Gopi	„	570/-
45	Nedumbalakkaran Jenny Rappai	„	450/-
46.	Dr. Sheeba S	„	1173/-

47	Dr. Reeja B Kavanal	..	560/-
48	Dr. V.Vasanthakumari	..	1192/-
49.	Dilip K G	..	540/-
50.	N V. Kunjamma	..	562/-
51.	Sreekala M Nair	..	570/-
52.	Natesan M V	..	450/-
53	V G Gopalakrishnan	..	560/-
54.	Yamuna K	..	1173/-
55.	Dr. V.R. Muralidharan	..	560/-
56.	K A Ravindran	..	570/-
57.	Dr P Ravi	..	1214/-
58.	Dr. Prasantha Kumar	..	540/-
59.	Raji. B.Nair	..	484/-
60	Dr. V.Pramilakumari	..	1209/-
61.	Dr P.V. Narayanan	..	570/-
62.	Dr. K.G. Ambika	..	570/-
63.	Preethy K	..	450/-
64.	Jose Antony	..	450/-
65.	Sunitha Gopalakrishnan	..	1291/-
66.	Lukose George	Assistant Director	420/-
67.	Manju Gopal	Lecturer	450/-
68.	P Radhakrishnan	..	450/-
69.	Jinitha K.S	..	420/-
70	P I Devaraj	..	4/-
71.	Dr. P. Unnikrishnan	..	4/-
72.	N M Faizal	..	4/-
73.	Jyothilal T G	..	418/-
74.	Babu K	..	418/-
75.	Gopan C	..	420/-
<b>Total `</b>			<b><u>44838</u></b>

### **C. Higher Rate of HRA given to the employees – not admissible Rs.170151.**

The head Quarters and main academic centre of SSUS are situated at Kalady Grama Panchayath. Hence the HRA admissible for the employees is that of unclassified area, i.e., ₹ 150/pm Vide GO (P) 3000/98, 25.11.98. 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 'B<sub>2</sub>' 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 the previous audit reports also. The approximate excess in HRA given is worked out. (Annexure No. II) It should be recovered from the persons concerned.

The stand of Government in similar issues is clarified in letter No. 16137/B<sub>3</sub>/06/ Higher Education date 10.7.06 of the additional chief secretary to the Registrar of Kerala University.

II (8)

**Award of ITB Wages under Industrial Disputes Act – Laxity on the part of the University to dispose of the case expeditiously – Avoidable Loss ₹ 38,82,867/-**

The Industrial Tribunal, Alappuzha vide judgement date 14-11-2005 awarded 50% back wages to 20 petitioners who approached the tribunal for the reason that the University has not effected their termination in compliance with industrial Dispute Act. University filed a writ petition ( WP (C) No. 5532 of 2006 H) against the judgement of industrial tribunal, Alappuzha and the Hon'ble High Court of Kerala vide its interim order date 24-2-2006 ordered notice and interim stay to the award of industrial tribunal, Alappuzha. The single Bench of the Hon'ble High Court vide judgement dated 22-9-2006 in the above writ petition has awarded wages under section 17B of the Industrial Dispute Act to 20 workmen at the rate last drawn wages till the disposal of the writ Petition. In Compliance with the court order University issued U.O. No. Ad.B/10/3278/SSUS/07 date 19-3-07 sanctioning the payment of wages.

The University filed a writ appeal No. 2111 of 2006 against the interim order of the single judge and it was dismissed vide judgement date 23-1-2007 up holding the order of the single bench for payment of wages under section 17 B of Industrial Dispute Act.

The Hon'ble Supreme Court of India did not admit the special Leave Petition filed by the University for the reason that the impugned order is against an interim order under section 17 B of the Industrial Dispute Act and directed the High Court of Kerala to dispose the writ Petition expeditiously.

In another judgement date 6-8-08 of the Hon'ble High Court of Kerala awarded wages under 17 B of the Industrial Disputes Act to another 14 workmen and the payment of wages was sanctioned vide U.O No. Ad.B/ID/3278/SSUS/07 date 19-8-2008.

As per decision of the syndicate meeting held on 17-3-2007 the university engaged Advocate Kurian George Kannamthanam to take appropriate legal measures in industrial Dispute cases.

The 86<sup>th</sup> meeting of the syndicate held on 15-10-2008 considered the status of the case and the recurring huge monthly financial burden by way of payment of wages to the retrenched non- teaching staff and resolved to get all the files and documents from Advocate Kurian George Kannanathanam and to hand over the files to the newly appointed university standing counsel M/s. M.K. Damodaran Associates and to take urgent steps to settle the legal issue at the earliest to protect the interest of the University.

The W.P (c) 5532/2006 filed by the University Challenging the Award of the industrial tribunal was allowed by the Hon'ble High Court and set aside the award of the Industrial tribunal.

The University paid wages under section 17B of Industrial Dispute Act to 20 persons from 14-2-06 to 24-06-09 and to 14 persons from 31-10-2006 to 24-6-2009, the total of which comes to ` 38,47,867/-.

It is very clear from the decision of the syndicate taken on 15-10-08 that neither the Advocate engaged for dealing with the Industrial Dispute cases has taken no effective steps to dispose of the case, nor the university has taken any initiative to get the case disposed, even though there was direction from the Hon'ble supreme Court to dispose the writ Petition expeditiously. Laxity on the part of the University has resulted in a payment of wages to the tune of ` 38,47,867/- to the retrenched non- teaching staff, in addition to the legal charges, to the tune of ` 35,000/- paid to Advocate Kurian george Kannanathanam, who had been engaged to deal with the Industrial Dispute cases . Wages were paid to the retrenched employees for a long period of 41 months duration only because of the laxity on the part of university to dispose the case expeditiously ignoring the orders of the Hon'ble Supreme Court.

The total avoidable expenditure on the issue is ` 38,82,867/- . The matter is brought to the notice of the government and university authorities.



- A. As per the circular No. Ad A<sub>2</sub>/4983/D<sub>3</sub>/SSUS date 14.10.2003 the terms and conditions for calculating the remuneration in respect of guest lecturers were explained. It is as follows.

All the Campus Directors are hereby informed that guest lecturers are eligible for maximum remuneration of Rs. 8000/6000 as the case may be, only if they have a workload of 16 hrs/week. The guest lecturers are eligible for full amount even if they are absent from duty for one day in a month. The amount of remuneration in respect of guest lecturers are arrived as follows.

Workload/ Week	UGC qualified	UGC Not Qualified
16hrs	` 8000/-	` 6000/-
15hrs	` 7500 $\frac{(8000 \times 60)}{64}$	` 5625 $\frac{(6000 \times 60)}{64}$
14hrs	` 7000 $\frac{(8000 \times 56)}{64}$	` 5250 $\frac{(6000 \times 56)}{64}$

In the case of absence,

$$2 \text{ days absence} = \frac{\text{Rate fixed}}{20} \times 19$$

$$3 \text{ Days absence} = \frac{\text{Rate fixed}}{20} \times 18$$

On verification of payment of Guest Lecturers of Main Centre Kalady it is seen that the statement of attendance is not furnished with all the required details such as hours of work etc.

Because of that it is not clear whether they are eligible for the payment already given to them. Due to the lack of the details of working hours the payment given to the teachers are totally confusing.

For. eg:- As per the attendance statement, (Vr no. 1631/5.10.06)

Sri. Arun Kumar P – 12 days – 6000/-

Smt. Malita Varma – 9 days – 9000/-

- 2) According to the circular the Guest Lectures are to be paid on hour basis. University paid them salary for the vacations also.

Eg:- Vr no. 2306/21.12.06- Teachers attended duty for the 1<sup>st</sup> two weeks only. But they were paid full month salary.



- 3) No proper acquittance maintained in certain cases. The acquittance of Majo Jose for the month October 2006 has signed by Sri. Pradeep. But no authorisation is seen attached.
- 4) In future the vouchers relating to the payment of guest Lectures must include all the necessary details for the calculation of Payment.

## II (10)

### Absence of Continuing Officiation Certificate in Leave Sanction Proceedings.

As per Rule 33(b) of KSR, Part I all leave (except LWA taken otherwise than on MC) and service on deputation counts for increments in the time scale applicable to a post in which an officer was officiating at the time he proceeded on leave or deputation and would have continued to officiate but for his proceeding on leave or deputation. In such cases, the leave sanctioning authority should certify that the officer would have actually continued to officiate in the post, but for his proceeding on leave and the period of leave will count for increments only to the extent it is covered by the certificate. Where no officiating arrangement is made in a leave vacancy and where the incumbent is likely to return to the same post after the expiry of leave, the authority sanctioning the leave may issue such a certificate at the time of grant of leave. In all cases, where the certificates are issued, the fact should be recorded in the service book as and when certificates are issued along with leave particulars. On verification of various proceedings sanctioning leave, such a certificate is not seen included. The continuing officiation certificate is not seen recorded in Service Book also. The period of leave not covered by such a certificate is not reckonable for increment and pension.

The Joint Director of Local Fund Audit, through Lr.No. LF.SSUS – A<sub>3</sub>-165/2011, date 8/6/11, requested the authorities to take urgent steps to rectify the mistake in this regard. No reply has been received for the letter so far, but the same irregularity has been continuing.

## II (11)

### Earned Leave Surrender of Teachers – Records not produced

The following teachers of Main Centre, Kalady had surrendered their earned leaves during 2006-07. Reply to the audit enquiry regarding their vacation duty not yet received. So audit was not in a position to verify the admissibility of leave surrender. Hence the amount paid as leave surrender is held under objection.

<b>Name</b>	<b>&amp; Designation &amp; Department</b>	<b>Amount paid as leave surrender</b>	<b>Cheque No. &amp; date.</b>
1.	Dr. S. Sivadasan, Reader History Department	` 19989/-	<u>329448</u> 27.04.06
2.	Dr. P. Chitambaram, Reader Vedanta Department	` 20949/-	<u>322088</u> 25.09.06
3.	N. Prasantha kumar, Reader English Department	` 13164/-	<u>324767</u> 02.01.07
4.	Jyothilal G.T, TutorPainting Department	` 13721/-	<u>325285</u> 12.02.07
5.	Lancelet T.S, LecturerGeography Department	` 4148/-	<u>326027</u> 2.3.07
6.	Saju.T.S, TutorPainting Department	` 2813/-	<u>325285</u> 12.2.07
		<b>` . 74784/-</b>	

**II (12)**

**Pension Contribution Arrear – Consequent on 2004 Pay  
Revision – Excess Remittance ` 38574/-**

As per voucher No. 3117/29/3/07 and voucher No. 3118/29/3/07 arrears of pension contribution due to the implementation of Pay Revision 2004 paid to the Calicut University and M.G. University respectively. It is noticed that arrears of pension contribution paid w.e.f 1/7/04 in most of the cases. As per G.O (P) No. 145/2006/Fin date 25/3/06, Para 2 under heading arrears, it is stated that arrears of salary on fixation of pay in the revised pay scale for the period from 1/7/04 to 31/3/05 will be notional. The monetary benefit is only w.e.f 1/4/05. The details of excess payment as pension contribution arrear from 1/7/04 to 31/3/05 is shown below.

Sl. No.	Name and designation	Voucher No. & date	Scale of Pay	To whom paid	Period	Revised rate	Pre – revised rate	Difference	Total Amount
1.	Nadirsha K.T, Selection Grade Assistant	3117/ 29-3-07	9590- 16650	The finance officer, Calicut university	1/7/04 to 31/3/05	2497.50	1413.75	1083.75	9754
2.	Thahira A.K.U.D.  TypistThahira A.K. Promoted as senior grade typist w.e.f. 1/3/05	3118/ 29-3-07	7990-  12930 9190- 15510	The finance officer, M.G. University,,	1/7/04 to 28/2/05 1/3/05 to 31/3/05	1939.50  2326.50	1068.75-	870.75-	69662327
3.	Neena Kumari P.SSection Officer (FC & D)	„ 18000	10790-	„ 31/3/05	1/7/04 to	2700	1582.50	1117.50	10058
4.	Susan Chandappilla Technical Assistant	3118/ 29-3-07	9590- 16650	„	1/11/04 to 31/3/05	2497.50	1413.75	1083.75	5419
5.	Musthafa C.S. Peon	3118/ 29-3-07	4400-6680	„	1/7/04 to 31/3/05	1002	552	450	4050

Total **38574**

M.G. University = 28820

Calicut University = 9754

Total = **38574**

So the excess remittance of arrear pension contribution due to the implementation of pay Revision 2004 to the M.G. University and Calicut University may be refunded to the University Fund with interest.

## II (13)

## Retirement of Teaching Staff

It is a common practice seen in the SSUS that the teaching staff are allowed to continue in service till the last day of the month in which the academic year ends, on the basis of the decision of syndicate applying Rule 60(c) of KSR Part I.

As per the SSUS First Statute, 1997 chapter III, statute 10, age of retirement of teaching staff is 60 yrs. Again, in the judgment of the Hon'ble High Court in O.P.No. 894

of 1989 dated 27/10/1989, it is stated that a member of the teaching staff who is to retire on completing the age of 60 years is not entitled to continue in service till the last day of the month in which the academic year ends and Rule 60(c) of Part I KSR can apply only to those members of teaching staff who are to retire from service on completing the age of 55 years. This provision has nothing to do with those members of the teaching staff who are to retire on completing the age of 60 years.

In this context, syndicate decision of extension of retirement of teaching staff till the end of academic year applying Rule 60 (c) KSR Part I may be reviewed and retirement date of teachers regulated accordingly.

## II (14)

### Central Assistance for Implementation of UGC scales not obtained by the University.

Govt. of Kerala have implemented the revision of scale of Pay of teachers in the Universities, Affiliated colleges, law colleges and Kerala Agricultural University vide G.O (P) No. 58/2010/HEdn date 27-3-2010 with effect from 1-1-2006. One of the terms and conditions on the implementation of the revision of Pay scales under UGC scheme is that 80% of the additional expenditure involved in the implementation of the revision during the period from 1-1-2006 to 31-3-2010 shall be met by the central Government and the remaining 20% shall be met by the state government and the entire liability on account of revision of pay scales shall be taken over by the state government only w.e.f 1.4.2010. The SSUS implemented the above Government Order in total vide U.O. No. Ad.A2/4534/SSUS/2010 date 23-4-2010.

The university has not initiated any steps so far to claim the additional expenditure involved due to the implementation of the revised UGC scales in the university during the period from 1-1-2006 to 31-3-2010 through the state government. It is also learnt that similar financial assistance on the implementation of the revision of UGC scales w.e.f. 1-1-1996 has not been claimed by the university and got reimbursed.

Immediate steps may be initiated to claim the financial assistance offered by the central government through the state government. The matter is brought to the notice of the government as well as University authorities.

The Sree Sankaracharya University of Sanskrit , after the enactment of S.S.U.S (Amendment) Act 2003 declared the Kerala – Kalamandalam as a recognized institution under SSUS. Subsequently, the syndicate in its meeting held on 26.7.2003 resolved to permit Kalamandalam to conduct examinations for the students who have completed the course on the basis of the courses prescribed by the recognized institutions covering the syllabus comparable to that of the identical courses in the SSUS and to award the degree of BA (Performing Arts) by the University as directed by the Hon'ble High Court. The syndicate further resolved in its meeting held on 29.4.2005 to collect an initial recognition fee of ` 5 lakh and annual fee of ` 2 lakh from Kerala Kalamandalam with a view to cover the expenditure in connection with the conduct of examinations. So the initial recognition fee of ` 5 lakhs and annual fee of ` 2 lakh from 2003-04 to 2006-07 amounting to ` 13 lakh is due from Kalamandalam as on 31-3-2007. Out of this, ` 7 lakh, (being the recognition fee ` 5 lakh + annual fee of ` 2 lakh) only was collected during 2006-07 vide Rt No. 847/95 dated 18.5.2006. Urgent steps may be taken to collect the annual fee of Rs. 6 lakh pending as on 31.3.2007.

### **PART III**

### **ESTATE**

#### **AUDIT OBJECTIVES**

The objective of the observations on estate is to assess whether.

- 1) The existing rules for the purchase are followed or not.
- 2) All the items purchased are in good quality, entered in stock register and are properly maintained.
- 3) The university utilizes the available conveniences fully.

#### **AUDIT CRITERIA**

- a) Kerala Financial Code Vol. 1
- b) Store Purchase Manual
- c) Kerala State Electricity Board Order No. BO (FM)/1172/2005/ (KSEB/TRAC/ SERC/T-F-02/TOD/R<sub>1</sub>/R<sub>2</sub>) date 13/4/05.

As per Article 158 of KFC Vol I all stores should be verified periodically and at least once a year. Furniture and other stores should also be verified at least once in a year. If the office is a large one and Head of Office can not do the whole verification himself without undue inconvenience, he may entrust it, or such part of it as he thinks fit to an officer serving under him or to the Head of ministerial officer of the office, but the Head of Office will be held personally responsible for the proper maintenance of the stock account and correctness of verification report whether he conducts the verification himself or gets it done by someone else. The Head of Office should be given a certificate of checks after each verification and submit it to the controlling authority, if there is one. Whenever an officer, who is entrusted with the custody of stores, in an office is transferred, the relieving officer should verify the stock of stores with the stock accounts, certify on the stock accounts as to the correctness of the stock taken over and report the result of the verification to his immediate superior. During the Audit of 2006-07, it is noticed that the stock Registers maintained in the General store, Annual stock verification as required in Article 150, & 158 of KFC Vol I has not been conducted so far. The Joint Director in his letter to the Registrar (letter No. LF.SSUS-A3-95/2011, date 22/3/11) has requested to take immediate steps to get the stock verified as on 31/3/11 and furnish a verification Report to the Audit. Since no reply has been received from the university authorities so far, audit seriously observed the irresponsible attitude and lack of seriousness of the concerned authorities in this matter.

During the last few years university is executing its major works on deposit basis through various agencies like KITCO, CPWD, Nirmithi Kendra, bearing huge sum as consultancy charges/ supervisory charges/ centage charges. On going through various files relating to construction of major buildings in the university, it is learnt that the university has engaged those agencies due to the skeleton staff pattern in the engineering wing of the university. The university could have saved a huge money on account of consultancy charges etc. had the works been executed directly by the university engineering wing.

On going through the Budget Estimates for the year 2011-12, the university proposes to take up construction works to the tune of ` 1.63 Crores, in addition to minor works/maintenance works. Audit is of the opinion that the engineering wing in

the university may be strengthened to execute the proposed construction works directly so that a considerable sum can be saved on account of consultancy/ supervision/ centage charges, after getting appropriate amendments made in the statutes of the university.

III (3)

Laxity in taking timely action. Resulted in an avoidable loss of ₹ 2.01 lakh as penalty

(File No. Engg.5922/06/SSUS)

The Sree Sankaracharya University converted the existing L.T connection in the university campus to H.T. The work was entrusted to M/S. Techzone Engineers, Ankamaly and the HT connection was received on 26.5.2005. The Supervision of this work and the licision work relating to the installation of H.T Connection was entrusted to one Sri. T.B. Usman, Retired A.E,(Electrical), on contract basis as there was no qualified A.E. (Electrical) in University Engineering wing. In the interim order of Hon'ble Kerala State Electricity – Regulatory Commission dated 15.1.2005, the KSERC has ordered to give incentives for implementing TOD metering and to implement Incentive / Penalty for power factor improvement / deterioration to High Tension & Extra High Tension consumers. As per K.S.E.B order No. BO (FM)/1172/2005/ (KSEB/TRAC/SERC/T.f-02/TOD/R<sub>1</sub>/R<sub>2</sub>) dated 13.4.2005, issued subsequent to the interim orders of KSERC date 15.1.2005 power factor

$$\left[ \frac{\text{KWh}}{\text{KVAh}} \right]$$

is to be maintained at 0.9 or above. If the power factor is maintained above 0.90

incentive is given to the consumers @ 0.15% of the energy charges for each 0.01 unit increase in power factor from 0.90. So an incentive up to a maximum of 1.5% of the energy charges is receivable if the power factor is maintained at 1. At the same time if the power factor is maintained below 0.90, 1% of energy charges for every 0.01 fall from 0.90 power factor is charged as penalty. This matter was again brought to the notice of the University vide letter No. HTB-9/4217/07-08/954 dated 3.10.07 of the KSEB. In order to maintain power factor at 0.90 above, the university has to rectify the leakages if any, in the installation and to install suitable capacitors wherever necessary. Though the work of installation of capacitor panel was awarded to M/S.V.B. Engineers, Kalady at an estimated cost of 1.06 lakh and agreement executed on 28/8/2006, the work was not started on an unjustifiable plea that there was no qualified A.E (Electrical) in the university to supervise the work. This could have been done either by engaging an AE on contract basis or by engaging the service of an A.E (Electrical) from the Office of the Deputy. C.E (Electrical) Perumbavoor Circle. The service of Sri. T.B. Usman, Retired AE (Electrical),



Electrical inspectorate, whose service was used in the installation of High Tension Connection, could have been utilized for this work also.

Due to the laxity in taking timely action in installation of capacitor panel, the university has lost the chance of getting an incentive of a maximum of ₹ 55000/- as detailed in the statement attached. In addition to the above, the university had to pay ₹ 2.01 lakhs by way of penalty to KSEB for the period from 5/2005 to 12/10 due to the failure in maintaining the power factor at 0.90 and above [please see the statement attached- as Annexure No. III].

### III (4)

### Missing of Journals in the University Library for the year 2006-07

During the audit of journal registers for the year 2006-07, it is found that so many issues of monthly, bi-monthly, quarterly, bi- annual and weekly subscriptions are missing. Since most of the journals are published from various international and national organization, their annual subscription rate is high. Even missing one number can create huge loss to university. Hence urgent steps may be taken to clear the missing ones or to recover the amount from the concerned agencies responsible for this. Action in this regard may also be intimated to audit.

### III (5)

### Purchase of wooden furniture for Painting Department - Store Purchase Rules not observed.

The 58<sup>th</sup> meeting of the syndicate held on 13-10-2005 resolved to purchase the furniture and equipments required for the painting Dept. observing store purchase Rules. Accordingly tender Notice was issued on 16/12/05.

As per Para 58 of Store Purchase Manual, the Heads of Departments and officer should see that the furniture required for the institutions under their control is made of superior wood only such as teak, black wood and processed Rubber wood. In the matter of purchase of wooden furniture at a cost of ₹ 10,000/- and above at a time from agencies other than Government and Government undertakings the quality of the wood used should be got tested by the technical officers of the forest Department not below the rank of a Ranger.



In the above case, out of the 6 tenders received, the purchase committee held on 21-2-06 decided to accept the tenders for the supply of furniture in Anjily wood only and decided to reject other quotations. Accordingly, supply orders were placed on A.V .Praksahan Kalady and m/s. Pulavar Agencies, Kalpetta. The parties supplied the wooden furniture and equipments as per their following bills and payment was effected as per the Vr. Nos noted against them.

SI No.	Party	Bill No. & Date	Amount	Vr.No / Date
1.	A.V. Prakashan, Kalady	Nil 8-7-06	1,25,000	1031/ 28-7-06
2.	- do -	Nil 9-10-06	1,13,400	1758/19-10-06
3.	Pulavar Agencies, Kalpetta	217 10-9-06	1,17,675	Payment was sanctioned as per U.O.No. 1832/EST/SSUS/05(1) date 26-7-07 and payment was effected during the financial year 2007-08

The following observations are made in audit in respect of the above purchase.

1. It was not pointed out in the Tender Notice to quote the rates for the furniture and equipments made out of Anjili wood only. It was decided by the purchase committee to accept the tenders for the supply of furniture made from Anjili wood only and decided to reject other quotation. Had it been pointed out in the tender notice, more competitive quotation would have been received for the items required. Also, by taking a decision to accept the quotations received for the furniture made out of Anjili wood, deviation from the Store Purchase Rules as pointed out above, has taken place.
2. The stipulation in the Store Purchase Manual that in the matter of purchase of wooden furniture at a cost of ` 10,000/- and above at a time from agencies other than government and government undertakings the quality of the wood used should be got tested by the technical officers of the forest Department, has been violated in this case.

The explanation as to why the purchase was effected deviating from the syndicate decision to observe Store Purchase Rules and violating the provision in the store purchase manual needs to be furnished.

The payment of ` 2,38,400/- made during the financial year under audit as detailed above is held under objection.

### III (6)

## Land of the university at Regional centre, Ettumanoor to be protected from encroachment

Regional Centre is functioning in University's own property, having an extent of 11.60 Ares. University has purchased another plot of Land having an extent of 16.60 Ares in survey no. 248/3 on 30-9-1995.

It is known to audit that the land was lying vacant without compound wall. It is also known that part of Land is being used as road by public. Urgent steps may be initiated to protect the land from encroachments.

### PART IV

## MAINTENANCE OF REGISTERS

#### AUDIT OBJECTIVE

The objective of audit under this heading is to assess whether

- i) All the Registers are maintained properly in Head Quarters and also in Regional Centres.
- ii) Whether Internal Audit Wing functions effectively.
- iii) The authorities produced the concerned file for verification.

#### AUDIT CRITERIA

1. Circular No. 1A.1/8826/2006/SSUS date 19/9/06 of Finance Officer
2. University Order No. 1A.1/8826/2006/SSUS, date 1/2/07.

### IV (1)

## Lack of Internal Control System in the University

As per Circular No. 1A.1/8826/2006/SSUS date 19-9-2006 Finance Officer has issued direction to all campus Directors of Regional Centres to maintain the following Registers and books of accounts properly and up-to-date.

1. Cash Book
2. Ledger
3. Classification Register
4. Collection Register

5. Cheque Issue Register
6. Fee Register
7. Stock Register of Receipt Books & Cheque Books
8. Stock Register (Furniture / Stationary etc)
9. Register of Advance
10. Bank Reconciliation statement
11. Bank Account
12. DCB Statement
13. Security Register

On conduct of local audit of Regional Centres it is learnt that most of the above Registers are not being maintained in many Regional Centres. The Registers maintained are incomplete and not in proper form. No. prescribed form has been mandated to (i) collection Register, (ii) Caution Deposit Register, (iii) Security Register, (iv) Advance Register, (v) Fee Register. For example, collection registers are kept in various centres in different forms. Registers maintained in various regional centres are not uniform also eg: Advance Register, Fee Register, Caution Deposit Register etc. Standardized forms may be prescribed for these registers. Priced forms are handled carelessly in many centres. Stock and issue Register of Priced forms and physical stock of the forms are not maintained properly.

Audit view the matter seriously and observe that it is due to in adequate or lack of internal control system in the university.

Internal Audit System was introduced in various Regional Centres and Main Centre Kalady vide U.O. No. 1A.1/8826/2006/SSUS date 1-2-2007 and a team was constituted for audit of accounts and Registers from the year 2006-07 onwards vide University Order date 2-2-2007. But the internal audit and inspection was conducted by the team only during the period 2006-07. Thereafter no checking / audit of registers and accounts of the Main Centre and Regional Centres of the University were conducted.

Audit suggest that proper internal control system as ordered in the University Order may be continued in order to ensure proper maintenance of accounts and registers.

## IV (2)

## Gazetted Entitlement Register

It was ordered vide G.O. (P) 1107/92/Fin dated 29.12.92 that Gazetted officers will also brought within the ambit of Rule 142 of KSR Part III and a Gazetted Entitlement Register will be introduced for them with effect from 01.04.1993. Accordingly, all Gazetted officers will be required to supply one copy of the Gazetted Entitlement Register at their cost to the Accountant General. The officers will also have to maintain an additional copy of the Register. But in this university, they are not maintaining this register Urgent steps may be taken in this regard.

The following files in respect of the payments made as per the voucher nos. noted against them have not been produced for verification although audit requisitions were served.

Sl No.	File No. & Subject	Vr.No. / Date	Amount
1.	No.8666/SSUS/Est(1) 04 Canteen Furniture	2080/ 27.11.06	1,45,046/-
2.	No. Acd.C/10332/SSUS/2005 Sree Sankara Senior Fellowship to Dr. R. Balasubramanian	1928/ 7-11-06	1,00,000/-
3.	LGLS/174/SSUS/SC/2005 Payment to Standing Counsel	2713/ 9-2-07 3079/ 26-3-07	1,97,350/- 2,70,500/-
4.	R.Cell/2062/MR/SSUS/2006 interest free loan to Sri. Biju E, Class IV	3047/ 21-3-07	45,000/-
5.	Pl.D/B/9307/06 painting of Diary 2007	3080/ 26-3-07	1,61,359/-
6.	Cost of Godrej Furniture paid to Alappat Agencies Muvattupuzha file. No. 697/Estt/SSUS/04	885/ 5-7-06 Ch: <u>321304</u> 5-7-06	547902/-
7.	Amount paid to IGA Tech File Est/ A/SSUS/05	403/ 16-5-06 Ch: <u>330109</u> 16-5-06	26150/-
8.	Purchase of Indigo – SXE Car file R.Cell/Veh/Pur/Disp/SSUS/06	441/ 19-5-06DD No. <u>794560</u> 19-5-06	577440/-
9.	Purchase of TATA Sumo Victa File No. R.Cell/Veh/Pur/Disp/ SSUS/2006	333/ 8-5-06 Ch: <u>794414</u> 08-5-06	466484/-
		` <b><u>2537231</u></b>	

**A. Money Value (Priced) Forms – defects in proper accounting**

On physical verification of forms with stock & issue register in hand, it is seen that a good number of forms, mostly old forms are being kept in office without being recorded in a stock register.

Another set of forms are kept in the office, for which there is a stock register viz stock register of priced forms book No.2, and stock and issue details of various forms are recorded from 1998 to 2006, and a good number of forms are now obsolete.

Audit could not verify any stock and issue of forms for the year 2007, 2008 & 2009 as the stock and issue registers have not been made available to audit. However a stock register is seen maintained from 2010 onwards.

The laxity on the part of officials in maintaining proper stock account of priced forms is brought into the notice of university authorities.

**A. Cash Book – Pages torn off from the cash book**

It is noticed that cash book pages from 47 to 55 [9 sheet] starting from the period 03-4-2006 are torn off from the cash book. The Director of the centre has been advised by the audit to take necessary action, and to enquire whether any misappropriation of funds has occurred during the period.

A separate cash book has been recast for the period, later, which has been subjected to audit.

**B. Direct appropriation of funds**

It is noticed during the audit of the Centre that payments are made out of the daily collections of the Centre in certain cases. Daily collections should be remitted to the Bank on the next working day itself and all payments may be made by way of withdrawal from bank through cheques. The Practice of direct appropriation may be dispensed with in future.

**A. Caution Deposit Register – Pages Torn Off**

On verification of the Caution Deposit Register, it is found that pages from 49 to 56 and from 69 to 72 are torn off from the Register. The certificate of count recorded in the Register is inclusive of the above pages. The reason for tearing off the pages from the register may be enquired into and the result of it intimated to the audit.

It may also be made sure that no entries in the register are lost or un-recorded. It should be enquired whether any ulterior intention is behind this destruction.

**A. Stock Register of money value forms – Discrepancies**

Money value forms [i.e. various priced application forms] issued from the university Head Quarters are not being entered in the stock register then and there with all requisite details. On many occasions only issue is noted in the stock register, without arriving the actual stock balance.

All the forms received from the university Head Quarters should be entered in the stock register with reference to the indent number and date, and arrive at the correct balance showing the issue.

Many forms kept at this Centre are out dated and not in use at present. They may be listed out and forwarded to the Head Quarters for destruction after due verification.

**B. Improper Maintenance of Accession Register of Library Books.**

Two sets of accession registers are being maintained in the Library. One set, having five volumes, bearing Accession No's 1 to 10879, and another Accession register bearing accession number 000001 to 002691. (Six digit numbering). The reason for maintaining such a separate accession register should be explained to audit. Necessary steps may be taken to renumber the books bearing No's 000001 to 002691 and incorporate them to the main Accession Register.

**A. Cash book – not maintained Properly**

Cash Book is not being maintained properly during 2006-07. It is not written in the standard printed format.

In the cash book, details such as voucher number, date, cheque / DD No. etc are not shown. Monthly closing and reconciliation with bank account is also not done. Hence it is very difficult, to find out the annual receipts and payments.

The cash book for the financial year 2005-06 is prepared only for enquiry purpose and closing balance of 31-3-2006 can't be fully relied upon. So the opening balance on 01-4-06 is accepted provisionally.

Cash book is the primary record of financial transaction of the institution. The carelessness of the section in the maintenance of cash book is brought to the attention of university authorities. The cash book for the year 2006-07 should be produced to audit after reconciling the cash book balance as on 31-3-2007 with that of bank pass book.

**B. PTA Fund – discrepancies in its management**

The Main Centre, Kalady has a Parent Teacher Association for which a separate account opened in UBI, Kalady operated of president and secretary.

The collection of PTA fund is made through issuing PTA receipt printed and issued by the university. Stock register of receipt books of PTA is not maintained by the centre. Cash Book is also not maintained for PTA fund. No proper vouchers for expenditure incurred are also maintained. Usually payments are made by direct appropriation from receipts. Receipt book bearing number 101 is not produced to audit.

In the absence of stock register, cash book, vouchers, receipt book, the accuracy of PTA fund collection, its remittance, expenditure there on etc during 2006-07 could not be ascertained in audit.

**A. Stock Register of Money Value Forms – discrepancies noticed**

The following discrepancies were noticed in the maintenance of stock and issue register of money value forms.

- a) The register is being written only from 30-3-2007 onwards. So the accuracy of the opening balance could not be ascertained.
- b) Money value forms issued from university Head Quarters are not being entered in the stock register then and there with all requisite details.
- c) Most forms kept in the Centre are out dated and not in use at present. They may be disposed off after due verification from Head Quarters.
- d) The latest stock balance of forms has not been worked out.
- e) Annual stock verification has not been conducted.

**B. Parent Teachers Association Fund – Records not maintained**

Major defects in the maintenance of records relating to Parent Teachers Association Fund are stated below.

- a) No stock register of Receipt book is maintained. Hence it cannot be ascertained how many receipt books have been used in the Centre and the balance available.
- b) No cash book is maintained for recording the transaction from the fund.
- c) No vouchers / bills for the expenditure incurred from the fund is kept.
- d) Receipts for the period from 05-7-2006 to 26-6-08 were not produced for verification and it is reported that the books are missing.
- e) The minutes book does not contain neither any authorisation for meeting the expenses from the fund, nor any ratification for the expenses already met. Also many pages in the minutes book are left blank.

Urgent steps may be taken to keep records for the complete transactions.

**IV (10)**

**Money Value (Priced) Forms – defects in accounting**

The receipt from the sale of money value (Priced) forms is one of the sources of income for the university. But the careless handling of these may result into substantial loss.

It is observed in audit that there is no proper accounting at university press for the printing and issuing of these forms to university store. At the main store also, the stock account is not maintained properly. The receipt, issue, balance are not accounted properly. At Regional Centres they are also doing the very same thing.



The stock and issue register of priced forms is maintained in a most careless manner. The details such as indent number, date, serial number of forms received, cost, serial number of forms issued, & balance forms in hand are not being written in the stock register as and when it is received from the Head Quarters.

In the case of forms already taken to stock, the balance in hand does not agree with book balance in some cases. There is shortage of forms in certain cases as seen in physical verification at the time of audit.

Apart from this, there are instances in which forms are retained in hand for which no stock entry is visible in the stock register.

The failure on the part of officials in maintaining proper stock account is indicative of laxity of internal control system of the university.

***Audit suggests the following remedial measures***

- 1) At present university has no specific rules regarding printing, stocking, supply and issue of money value (Priced) forms, its cancellation, when it is damaged / become obsolete, registers to be maintained etc. Necessary Rule may be framed urgently.
- 2) The forms may be issued with a covering letter specifying the items of form issued, number of forms in each item issued, serial numbers of each form issued, total cost of forms issued etc...

A daily collection register may be maintained at centres for recording the sale proceeds of forms.

- 3) Periodical Inspection form Head Quarters may also be done in university main store and in all centres, in order to ensure that the stock of forms, accounts and all other records are maintained in proper way.

IV (11)

**Stock Register of Examination Answer Books may be maintained**

During audit of Main Centre and Regional Centres it is seen that Examination Answer Books are not being properly taken into stock and issued. Necessary instructions may be issued for the proper accounting of Examination Answer Books.

The Answer Books may be kept under safe custody also.

On verification of Caution Deposit Registers maintained at different Regional Centers of university, it is seen that they are not being maintained in uniform manner.

University has not issued any specific rules for the maintenance of Caution Deposit, and no specific form has been prescribed for the register.

In many cases, the receipt of deposit is not shown with details viz name, course, year of Admission, Receipt Number & Date, Amount etc..

In some cases, the details of refund alone is shown.

In some cases, the refund is not properly acknowledged by the payee

In some cases, refund is given without submission of original receipt.

An yearly abstract showing the details of Caution Deposit collected, refunded, forfeited may also be included in the Register.

## **PART V**

### **ACCOUNTS AND AUDIT**

#### **AUDIT OBJECTIVE**

To assess whether

- 1) The accounts prepared and submitted for audit as per provisions of Kerala Local Fund Audit Act.
- 2) Reply to Audit Report submitted or not ?

#### **AUDIT CRITERIA**

- a) Kerala Local Fund Audit Act 1994.
- b) Kerala Local Fund Audit Rules 1996.
- c) Sree Sankaracharya University of Sanskrit Act 1994.

On verification of the Advance Registers for the period from 1995 – 96 to 2009-10. it is found that various advances, paid out from University fund amounting to ₹ 1,87,53,899/- (Rupees One Crore eighty seven lakhs fifty three thousand eight hundred and ninety nine only) are still pending adjustment (as on 11/3/11). Hence urgent steps may be taken from the university to get the advances settled or to recover the advance amount along with interest as required in G.O (P) No. 1035/2000/Fin Date 19/7/2000 from the concerned persons.

The details are included in Annexure IV.

**A. Account Rules Not Framed**

The University came into existence in 1993, and first statutes issued in 1997.

Till date university does not have an Accounts Rule.

It is known to audit that university has not decided to adopt Kerala Treasury code, Kerala Financial Code, & PWD manual, Store Purchase Manual, Budget Manual. Hence at present university has neither an accounts rule nor it has decided to follow government rules.

University has to frame necessary rules immediately.

**B. Demand, Collection, Balance statement of fees etc not included in the Annual accounts**

The Sree Sankaracharya University of Sanskrit has nine regional centers offering various courses to students and collecting various fees such as admission fees, tuition fees, special fees, examination fees, and other fees.

During 2006-07, as per annual accounts a sum of ₹ 55,83,818 was collected from students towards various fees.

But a DCB statement for the various receipts of the university is not being prepared and furnished along with the annual accounts inspite of repeated observations made through previous Audit Reports.

This is also violation of Rule 15(1) (a) & (c) of Kerala Local Fund Audit Rules 1996.

Also as per circular No. I A & I/8826/06/SSUS Date 19-9-06, Finance Officer has issued direction to maintain a DCB statement (no form prescribed) at all Regional Centres. But most of the Centres are not maintaining this statement.

**C. Bank and Treasury Accounts**

SI No.	Nature of Account	Account No, Bank Name
1.	General Revenue	Union Bank of India, KaladySB a/c No. 14001
2.	Internal Revenue	„SB a/c No.17455
3.	Provident Fund	„SB a/c No.15556
4.	Pension Fund	„SB a/c No.18131
5.	N.S.S account	„SB a/c No.15498
6.	Professor – in – charge of Examinations	„SB a/c No.15015
7.	General grants from state Government	Sub – Treasury, AngamalyTSB – 262
8.	Provident Fund Account	Sub – Treasury, AngamalyTPA – 150
9.	General Grant from state government ( old a/c)	District Treasury, Thiruvananthapuram TP a/c No. 3453
10.	Strengthening of Sanskrit project	Bank of India, Kalady SB a/c No. 857110100010035

**V (3)**

**Pending Audit Reports**

Audit reports have been issued for the period from 1991-92 to 2004-05. The university has to furnish a rectification report showing the details of action taken to rectify the defects / irregularities pointed out in the Audit Reports, as envisaged in section 15 of Kerala Local Fund Audit Act 1994. But such reports have not been received from the university in respect of the audit reports for the period from 1995-96 to 2004-05.

Early action may be taken to furnish the rectification reports in respect of the Audit Reports. Details are given below.

SI No.	Year of Audit Report	No. & date of Audit Reports	No. & Date of interim reference from this office
1.	1991-92	LFE(SSU)1027/98 dated 2.12.98/7.7.99	LFE (c1)705/2000, 7.5.00
2.	1992-93	LFE (c1)1023/2004 date 12.4.05/ 4.6.05	LFE (c1)705/00, 7.5.00
3.	1993-94	LFE (SSU) 1282/98 date 7.7.00/31.8.00	LFE (c1) 705/2000,7.5.2000
4.	1994-95	LFE(SSU)1502/99 date 6.6.00	LFE (c1) 705/00,7.5.00
5.	1995-96	LFE(c1)1493/99 date 15.3.01	
6.	1996-97	LFE(c1)1037/00 date 18.12. 01	
7.	1997-98	LFE(c1)452/01 date 2.11.02/13.12.02	
8.	1998-99	LFE(c1)790/03 date10.12.03/8.1.04	
9.	1999-2000	LFE(c1)519/04 date 18.4.05/4.6.05	
10.	2000-01	LFE(c1)520/04 date 30.4.05/4.6.05	
11.	2001-02	LFE(c1)1024/04 date 18.4.05/4.6.05	
12.	2002-03	LFE(c1)1472/05 date 15.6.06/7.7.06	
13.	2003-04	LFE(c3)690/07 date 10.4.08/4.9.08 (expenditure accounts) LFE (c3)1081/2009 date 4.8.2010/ 1.10.10 (Receipt accounts)	
14.	2004-05	LFE (C3) 77/2009 date 4/8/10 / 30/9/10	

## **PART - VI**

### **FINANCIAL POSITION & AUDIT REVIEW**

**VI (1)**

#### **Funds of the University**

##### **A. Grants Received to the General Fund**

The university received a sum of ` 1,50,00,000 towards Grant in aid ( Plan ) and ` 10,48,12,000 towards non- plan grant for the year 2006-07. A sum of ` 3,48,750/- received as N.S.S Grant for the activities of the N.S.S. In addition to this ` 20,00,000/- as additional central assistance and ` 1,54,18,648 as aid from UGC. These grants together with the income from fees levied by the university constitute the General Fund of the University (Details in Annexure X)

##### **B. Specific Funds**

###### **i) Development Fund**

A development Fund is created by the university as per section 36 of Sree Sankaracharya University of Sanskrit Act 1994. As envisaged in subsection (2) under this section, the development fund is invested in long term deposits at Sub Treasury Angamaly. The deposit amounts ` 8190048/-. The investment details are appended to this report. (Annexure V)

###### **ii) 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 (A/c No. 15556). Surplus fund is invested in by term deposits at Sub Treasury, Angamaly. The deposit amounts Rs. 52815655/-. The investment details are appended to this report. (Annexure VI). There is no diversion of funds.

In order to meet the monthly payments of pension, a separate account is opened in Union Bank of India(A/c No. 18131). The surplus fund is invested in Sub Treasury, Angamaly as long term deposits. The deposit amounts ` 64363842/-. The investment details are appended to this report [Annexure VII].

###### **iii) Endowment Fund**

An endowment fund is created as per section 34 of the Act and ` 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 annexure VIII.

## C. DEPOSIT DETAILS

### 1) Development Fund

Opening Balance	:	` 13998845
Deposits made during the year	:	Nil
Total	:	13998845
Withdrawals made during the year	:	5808797
Closing Balance Fund Deposit as on 31-3-07	:	₹ 8190048/-

### 2) Provident Fund

Opening Balance	:	` 56,256,637
Deposits made during the year (Interest Deposited as Fixed Deposit)	:	3496705
Total	:	59753342
Withdrawals made during the year 2006-07	:	6937687
Closing Balance of Fund Deposits as on 31-3-07	:	52815655/-

### 3) Pension Fund

Opening Balance	:	` 54734237
Deposits made during the year	:	9629605
Total	:	64363842
Withdrawals made during the year	:	Nil
Closing Balance of Fund Deposit as on 31-3-07	:	64363842/-

VI (2)

## Closing Balance Details of Specific Funds

### A. Provident Fund 2006-07

(SB a/c No. 15556)

Opening Balance	=	3302466
(as per GPF cash book)		
Receipts	=	<u>16741235</u>
Total	=	20043701
Payments	=	<u>17469816</u>
Closing Balance	=	<u>2573885</u>
Balance as per pass book		
As on 31/3/07	=	2589813
Deduct uncashed cheque	=	<u>17928</u>
	=	2571885

Add ` 2000/- remitted directly	
From university fund to open a=	<u>2000</u>
P.F. TP a/c on 20/7/2006	<u>2573885</u>

The receipt as per the Annual A/c is 17103682. The difference, may be explained to Audit.

**B. Dues to Government**

**i. Income Tax**

Opening Balance	:	7965
Income Tax Recovered		
From work bill & salary	:	<u>1444614</u>
Total	:	<u>1452579</u>
Amount Remitted	:	<u>3005053</u>
Closing Balance (-)	:	<u>1552474</u>

The reason for excess payment of Income tax may be explained to Audit.

**ii. Purchase / Sale Tax**

Opening Balance	:	165
Receipt during the year	:	27486
Total	:	27651
Amount Remitted	:	14653
Closing Balance	:	12998

**iii. Construction workers welfare fund**

Opening Balance	:	4445
Receipt during the year	:	<u>6975</u>
Total	:	<u>11420</u>
Amount Remitted	:	<u>6509</u>
Closing Balance	:	<u>4911</u>

VI (3)

**FINANCIAL POSITION**

**A. Opening Balance as on 1.4.2006**

The closing balance of ` 81655229 as on 31.3.06 as per the books of accounts of the university is taken as opening balance as on 1.4.2006 which is provisionally accepted in audit.



**B. Closing Balance as on 31.3.2007**

Closing Balance as on 31.3.2007 as per the Books of accounts of the university is 30616571/-

Opening Balance as on 1.4.2006	:	81655229
Receipts during the year 2006-07	:	202158422
Total	:	283813651
Expenditure during the year 2006-07	:	253197080
Closing Balance as per cash book		
As on 31.3.2007	:	<u>30616571/-</u>

**C. Details of Closing Balance**

**1) *Cash in Hand***

1. Main Centre, Kalady	:	230668
2. Regional Centre, Thiruvananthapuram	:	-
3. Regional Centre, Panmana	:	-
4. Regional Centre, Ettumanoor	:	1
5. Regional Centre, Thuravur	:	259
6. Regional Centre, Thrissur	:	-
7. Regional Centre, Tirur	:	281
8. Regional Centre, Koyilandy	:	477
9. Regional Centre, Payyannur	:	3104
10. Head Quarters, Kalady	:	40041
Total		<u>274831</u>

**2) *Cash at Bank***

1. Main Centre, Kalady	:	7975846
2. Regional Centre, Thiruvananthapuram	:	1047428
3. Regional Centre, Ettumanoor	:	222220
4. Regional Centre, Thuravur	:	440526
5. Regional Centre, Thrissur	:	309759.5
6. Regional Centre, Thirur	:	251876
7. Regional Centre, Koyilandy	:	787385
8. Regional Centre, Payyannur	:	661858
9. Head Quarters, Kalady	:	11240620
10. Regional Centre, Panmana	:	333383
Total	:	<u>23270901.5</u>

### 3) **Cash at Treasury**

Closing Balance as per Cash Book and Treasury Pass Book as on 31.3.07, the closing balance is ` 705684/- . But as per annual accounts the total treasury balance comes to ` 70,60,838/- . There is a difference of ` 3992/- this may be explained to audit.

### 4) **IMPREST**

` 10,000/-

## D. **DEVIATION IN ANNUAL ACCOUNTS**

### 1. **Regional Centre, Panmana**

At present, the Bank account of centre is being maintained with Bank of India. The Cash Book closing Balance as on 31-3-07 is as follows

Bank of India Account No. 6996 = 59419

Bank of India Account No. 7073 = 72313

Total 131,732

As per Annual accounts, the total closing balance come to ` 333,383/- . There is a difference of ` 201651/- which is the amount kept in the Bank account of the centre. When the centre is closed down in 1998, which is now become inoperative. Necessary steps may be taken to realize this amount. (Please see paragraph No. 56 of Audit Report for 2002-03).

### 2. **Regional Centre, Payyannur**

As per Annual accounts, the cash in hand as on 31-3-07 is ` 3104/- But as per Audit notes issued, the cash in hand is ` 3154/- . The difference of ` 50/- is due to non-entry of Receipt of ` 50/- on 15-3-07 on cash book. The amount is remitted to university fund.

### 3. **Difference in Annual Expenditure.**

As per Annual accounts ( Receipt & Payment Account) submitted by university the total expenditure for 2006-07 comes to ` 253197080/- .

But in the statement of Actual receipt and expenditure the expenditure is shown as 253145260/- . Also in the Abstract statement of expenses for 2006-07 the total expenses is shown as ` 253145260/- . There is a difference of ` 51820/- which may be explained to Audit.

Opening Balance	=	50174144
Deposits made during the		
Year	=	6000000
Interest accrued during the		
Year	=	1459550
Total	=	57633694
Withdrawals made during		
the year	=	36898526
Closing Balance of Fixed		
Deposit's as on 31-3-07	=	<u>20735168</u>

#### Details of Closing Balance of FD's

1). Union Bank of India, Kalady	=	Nil. (All FD's withdrawn)
2). Punjab National Bank, Angamaly	=	57,30,908
3). State Bank of India, Angamaly	=	62,30,801
4). Canara Bank, Angamaly	=	57,33,182
5). Bank of India, Kalady	=	30,40,277

Details of Fixed Deposits are shown in Annexure IX

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

The Audit charge due, and to be paid to the Government by the university for the year 2006-07 is worked out as below.

Total Receipts for the Year 2006-07 ` 20,21,58,422

### Less

HBA to employees	:	338632
Advance to employees	:	315679
Provident Fund	:	17103682
Pension Fund	:	9275882
Caution Deposit	:	638500
EMD	:	78306
Retention	:	28009
Security Deposit	:	72097
Hostel Deposit	:	52400
Revolving fund	:	11500
Lump sum Grant	:	6208738
Festival Advance	:	841530
Other Advances	:	5186233
Income Tax	:	1444614
Group Insurance	:	524460
L.I.C	:	3250811
State Life Insurance	:	923550
Welfare fund	:	260
Profession Tax	:	369480
Purchase Tax	:	13820
Sales Tax	:	13666

KCWWF	:	6975
Other salary recoveries	:	282889
Undisbursed Amount (in closing cash Balance)	:	37642
		47019355
Net income for the calculation of Audit Charge	:	155,139,067
Audit Charge (0.5%)	:	775,695
Audit Charge pending remittance to Government	:	1800545
Total	:	` 25,76,240

Audit charge pending remittance to Government : ` 25,76,240

Details of Audit Charge pending remittance to Government

<u>Year</u>	<u>Amount</u>
2003-04	505426
2004-05	531569
2005-06	763550
2006-07	775695
Total	` 2576240

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

**VI (6)**

Statement showing the details of amount objected, disallowed and the clear cases of loss to university fund

Sl No.	Part & Paragraph No.	Amount Objected	Amount disallowed	Amount of clear cases of loss to university fund
1	I-1			28.2 lakhs
2	I (3)			3,90,897
3	II (5)			3,600
4	II (6)			51,567
5	II (7) B			44,838
6	II (7)C			170151
7	II (11)	74784		
8	II (12)			38,574
9	II (15)			6,00,000
10	III (5)	2,38,400		
11	IV (3)	25,37,231		

**VI (7)**

Cases requiring further enquiry to fix up loss

Para I (2), Para II (1), Para II (4) A, B

**Joint Director of Local Fund Audit**

*Local Fund Audit Department*

### Annexure – 1

Statement showing the loss of interest on provident fund A/c TPA 150 for the period from 20.7.2006 to 31.3.2011

Month	Opening Balance		Deposits		Withdrawals		Total (2+3-4)		Interest due @ 8 % per annum		Closing Balance 5+6		Interest received		Loss	
1	2		3		4		5		6		7		8		9	
2006-07																
20/7/2006	-	-	2000	-	-	-	2000	-	-	-	2000	-	-	-	-	
8/2006	2000	-	-	-	-	-	2000	-	13	-	2013	-				
9/2006	2013	-	-	-	-	-	2013	-	13	-	2026	-				
10/2006	2026	-	-	-	-	-	2026	-	14	-	2040	-				
11/2006	2040	-	7500000	-	-	-	7502040	-	50014	-	7552054	-				
12/2006	7552054	-	2976774	-	-	-	10528828	-	70192	-	10599020	-				
1/2007	10599020	-	-	-	-	-	10599020	-	70660	-	10669680	-				
2/2007	10669680	-	-	-	-	-	10669680	-	71131	-	10740811	-				
3/2007	10740811	-	-	-	-	-	10740811	-	71605	-	10812416	-				
									3,33,642				1,94,069	-	1,39,573	
2007-08																
4/2007	10812416	-	4263199	-	-	-	15075615	-	100504	-	15176119	-				
5/2007	15176119	-	5593546	-	-	-	20769665	-	138464	-	20908129	-				
6/2007	20908129	-	-	-	43666	-	20864463	-	139096	-	21003559	-				
7/2007	21003559	-	-	-	-	-	21003559	-	140024	-	21143583	-				
8/2007	21143583	-	-	-	-	-	21143583	-	140957	-	21284540	-				
9/2007	21284540	-	-	-	-	-	21284540	-	141897	-	21426437	-				
10/2007	21426437	-	-	-	-	-	21426437	-	142843	-	21569280	-				
11/2007	21569280	-	5408723	-	-	-	26978003	-	179853	-	27157856	-				
12/2007	27157856	-	2217694	-	-	-	29375550	-	195837	-	29571387	-				
1/2008	29571387	-	-	-	-	-	29571387	-	197143	-	29768530	-				
2/2008	29768530	-	2129777	-	-	-	31898307	-	212655	-	32110962	-				
3/2008	32110962	-	-	-	-	-	32110962	-	214073	-	32325035	-				
									19,43,346				11,68,563		7,74,783	



<b>2008-09</b>														
4/2008	32325035	-	-	-	-	32325035	-	215500	-	32540535	-			
5/2008	32540535	-	6965486	-	-	39506021	-	263373	-	39769394	-			
6/2008	39769394	-	-	-	-	39769394	-	265129	-	40034523	-	-		
7/2008	40034523	-	-	-	-	40034523	-	266897	-	40301420	-			
8/2008	40301420	-	-	-	-	40301420	-	268676	-	40570096	-			
9/2008	40570096	-	-	-	-	40570096	-	270467	-	40840563	-			
10/2008	40840563	-	-	-	-	40840563	-	272270	-	41112833	-			
11/2008	41112833	-	-	-	-	41112833	-	274086	-	41386919	-			
12/2008	41386919	-	-	-	-	41386919	-	275913	-	41662832	-			
1/2009	41662832	-	-	-	-	41662832	-	277752	-	41940584	-			
2/2009	41940584	-	-	-	25000000	39440584	-	262937	-	39703521	-			
3/2009	39703521	-	-	-	25000000	37203521	-	248023	-	37451544	-			
								<b>31,61,023</b>				<b>18,46,845</b>	<b>13,14,178</b>	
<b>2009-10</b>														
4/2009	37451544	-	-	-	2500000	34951544	-	233010	-	35184554	-			
5/2009	35184554	-	-	-	-	35184554	-	234564	-	35419118	-			
6/2009	35419118	-	2622821	-	2500000	35541939	-	236946	-	35778885	-			
7/2009	35778885	-	1353660	-	2500000	34632545	-	230884	-	34863429	-			
8/2009	34863429	-	1344990	-	-	36208419	-	241389	-	36449808	-			
9/2009	36449808	-	1381442	-	2500000	35331250	-	235542	-	35566792	-			
10/2009	35566792	-	1347770	-	-	36914562	-	246097	-	37160659	-			
11/2009	37160659	-	1344050	-	2500000	36004709	-	240031	-	36244740	-			
12/2009	36244740	-	1372500	-	2500000	35117240	-	234115	-	35351355	-			
1/2010	35351355	-	1378328	-	2500000	34229683	-	228198	-	34457881	-			
2/2010	34457881	-	1393170	-	-	35851051	-	239007	-	36090058	-			
3/2010	36090058	-	1521850	-	2500000	35111908	-	234079	-	35345987	-			
								<b>28,33,862</b>				<b>26,76,219</b>	<b>1,57,643</b>	
<b>2010-11</b>														
4/2010	35345987	-	1471873	-	-	36817860	-	245452	-	37063312	-			
5/2010	37063312	-	-	-	2500000	34563312	-	230422	-	34793734	-			
6/2010	34793734	-	2844515	-	-	37638249	-	250922	-	37889171	-			

7/2010	37889171	-	1448702	-	-	-	39337873	-	262252	-	39600125	-				
8/2010	39600125	-	1451732	-	2500000	-	38551857	-	257012	-	38808869	-				
9/2010	38808869	-	-	-	-	-	38808869	-	258726	-	39067595	-				
10/2010	39067595	-	3032103	-	-	-	42099698	-	280665	-	42380363	-				
11/2010	42380363	-	1667583	-	2500000	-	41547946	-	276986	-	41824932	-				
12/2010	41824932	-	1869782	-	4000000	-	39694714	-	264631	-	39959345	-				
1/2011	39959345	-	1863165	-	-	-	41822510	-	278817	-	42101327	-				
2/2011	42101327	-	2339467	-	4000000	-	40440794	-	269605	-	40710399	-				
3/2011	40710399	-	2019129	-	4000000	-	38729528	-	258197	-	38987725	-				
									<b>31,33,687</b>				<b>26,99,883</b>		<b>4,33,804</b>	
							<b>Total</b>		<b>1,14,05,560</b>				<b>85,85,579</b>		<b>28,19,981</b>	

Local Fund Audit Department

## Annexure II

			HRA Due for 03/2006 to 08/2006 150 x 6							Total HRA Drawn for 03/2006 to 08/2006	Excess drawn
Sl No.	Name	Designation		3/2006	4/2006	5/2006	6/2006	7/2006	8/2006		
1.	Dr. G. Gangadharan Nair	Professor	900	660	660	660	100	100	100	2280	1380
2.	Dr. V.K. Abdul Jaleel	Professor	900	660	660	660	100	100	100	2280	1380
3.	Dr. Scaria Zacharia	Professor	900	660	660	660	100	100	100	2280	1380
4.	Prof. P.C. Muraleemadhavan	Professor	900	660	660	660	100	100	100	2280	1380
5.	Dr. S. Ramachandran Nair	Professor	900	660	660	660	100	100	100	2280	1380
6.	Dr. K.P. Sreedevi	Reader	900	660	660	660	100	100	100	2280	1380
7.	Dr. P. Chithabaran	Professor	900	660	660	660	100	100	100	2280	1380
8.	Dr.P.K. Dharmarajan	Reader	900	660	660	660	100	100	100	2280	1380
9.	Dr. P.V. Ouseph	Reader	900	660	660	660	100	100	100	2280	1380
10.	Dr. T. Aryadevi	Reader	900	660	660	660	100	100	100	2280	1380
11.	Dr. C.M. Neelakandhan	Professor	900	660	660	660	100	100	100	2280	1380
12.	Dr. A.K. Velayudhan	Professor	900	660	660	660	100	100	100	2280	1380
13.	Dr. B. Chandrika	Reader	900	660	660	660	100	100	100	2280	1380
14.	Prof. Malini Hariharan	Reader	900	660	660	660	100	100	100	2280	1380
15.	Dr.V. Ramakrishna Bhatt	Reader	900	660	660	660	100	100	100	2280	1380
16.	Dr. Pius M.C	Reader	900	660	660	660	100	100	100	2280	1380
17.	Dr. Ajithkumar K.V	Lecturer	900	540	540	540	100	100	100	1920	1020
18.	Dr. T. Vasudevan	Lecturer	900	540	540	540	100	100	100	1920	1020
19.	Suresh K.V.	Lecturer	900	540	540	540	100	100	100	1920	1020
20.	N.Vijayamohanan Pillai	Lecturer	900	540	540	540	100	100	100	1920	1020

21.	S.Vijayakumari	Lecturer	900	540	540	540	100	100	100	1920	1020
22.	Sreekumar T.G	Lecturer	900	540	540	540	100	100	100	1920	1020
23.	K.K.Ambikadevi	Lecturer	900	540	540	540	100	100	100	1920	1020
24.	K.G. Kumari	Lecturer	900	540	540	540	100	100	100	1920	1020
25.	Sureshkumar S.	Lecturer	900	540	540	540	100	100	100	1920	1020
26.	Dr. A. Girija	Lecturer	900	540	540	540	100	100	100	1920	1020
27.	Ajayakumar N.	Lecturer	900	540	540	540	100	100	100	1920	1020
28.	Dileepkumar K.V	Lecturer	900	540	540	540	100	100	100	1920	1020
29.	Dr. S. Sivadasan	Reader	900	540	540	540	100	100	100	1920	1020
30.	P.Pavithran	Lecturer	900	540	540	540	100	100	100	1920	1020
31.	Sajitha K.R.	Lecturer	900	540	540	540	100	100	100	1920	1020
32.	Sheeba K.M	Lecturer	900	540	540	540	100	100	100	1920	1020
33.	Anie Tresa Ephrem	Lecturer	900	540	540	540	100	100	100	1920	1020
34.	J. Omana	Lecturer	900	540	540	540	100	100	100	1920	1020
35.	Prameela K.P.	Lecturer	900	540	540	540	100	100	100	1920	1020
36.	K.P. Berly	Lecturer	900	540	540	540	100	100	100	1920	1020
37.	Chithra P.	Lecturer	900	540	540	540	100	100	100	1920	1020
38.	Shanti Nair	Lecturer	900	540	540	540	100	100	100	1920	1020
39.	Saju T.S	Lecturer	900	540	540	540	100	100	100	1920	1020
40.	Lancelet T.S	Lecturer	900	540	540	540	100	100	100	1920	1020
41.	M.I.Joseph	Lecturer	900	540	540	540	100	100	100	1920	1020
42.	P.K.Sasidharan	Lecturer	900	540	540	540	100	100	100	1920	1020
43.	A.A. Gopi	Lecturer	900	540	540	540	100	100	100	1920	1020
44.	Nedumbaikaran Jenny Rappai	Lecturer	900	540	540	540	100	100	100	1920	1020
45.	Sheeba S.	Lecturer	900	540	540	540	100	100	100	1920	1020
46.	Reeja B. Kavanal	Lecturer	900	540	540	540	100	100	100	1920	1020
47.	Vasanthakumari	Lecturer	900	540	540	540	100	100	100	1920	1020
48.	Dilip K.G	Lecturer	900	540	540	540	100	100	100	1920	1020
49.	Bindu R.	Lecturer	900	540	540	540	100	100	100	1920	1020
50.	Sreekala M. Nair	Lecturer	900	540	540	540	100	100	100	1920	1020
51.	Natesan M.V	Lecturer	900	540	540	540	100	100	100	1920	1020
52.	Dr. K.Muthulekshmi	Lecturer	900	540	540	540	100	100	100	1920	1020

53.	Yamuna K.	Lecturer	900	540	540	540	100	100	100	1920	1020
54.	Dr. V. R. Muraleedharan	Lecturer	900	540	540	540	100	100	100	1920	1020
55.	K.A. Ravindran	Lecturer	900	540	540	540	100	100	100	1920	1020
56.	Dr. P.Ravi	Lecturer	900	540	540	540	100	100	100	1920	1020
57.	Dr. Prasanthakumar N.	Lecturer	900	540	540	540	100	100	100	1920	1020
58.	Raji B. Nair	Lecturer	900	540	540	540	100	100	100	1920	1020
59.	Dr. V. Prameela kumari	Lecturer	900	540	540	540	100	100	100	1920	1020
60.	Dr.P.V. Narayanan	Lecturer	900	540	540	540	100	100	100	1920	1020
61.	Dr. K.G. Ambika	Lecturer	900	540	540	540	100	100	100	1920	1020
62.	Dr. Preethi K.	Lecturer	900	400	400	400	100	100	100	1500	600
63.	Jose Antony	Lecturer	900	400	400	400	100	100	100	1500	600
64.	Lukose George	Asst. Director	900	300	300	300	100	100	100	1200	300
65.	Manju Gopal	Lecturer	900	400	400	400	100	100	100	1500	600
66.	P.Radhakrishnan	Lecturer	900	400	400	400	100	100	100	1500	600
67.	Jinitha K.S.	Lecturer	900	300	300	300	100	100	100	1200	300
68.	Usha P.K.	Tutor	900	300	300	300	100	100	100	1200	300
69.	Abu K.M	Tutor	900	300	300	300	100	100	100	1200	300
70.	Ramesh Verma C.K	Tutor	900	300	300	300	100	100	100	1200	300
71.	Madhu A.K	Tutor	900	300	300	300	100	100	100	1200	300
72.	K.K. Suresh	Tutor	900	300	300	300	100	100	100	1200	300
73.	Krishnakumar K.K.	Tutor	900	300	300	300	100	100	100	1200	300
74.	Jyothilal T.G.	Lecturer	900	300	300	300	100	100	100	1200	300
75.	Saju T.S	Tutor	900	300	300	300	100	100	100	1200	300
76.	Venugopalan Nair	Tutor	900	300	300	300	100	100	100	1200	300
77.	Babu K.	Lecturer	900	300	300	300	100	100	100	1200	300
78.	Gopan C.	Lecturer	900	300	300	300	100	100	100	1200	300
79.	O.P. Johnson	Tutor	900	300	300	300	100	100	100	1200	300
80.	Aisha M.S	Tutor	900	300	300	300	100	100	100	1200	300
81.	Sindhu S.	Tutor	900	300	300	300	100	100	100	1200	300
82.	Satheeshkumar K.A	Tutor	900	300	300	300	100	100	100	1200	300
			<b>73800</b>							<b>149280</b>	<b>75480</b>

SI No.	Name & Designation	HRA Admissible	HRA Drawn			ELS	Total Excess given
			3/06	4/06	5/06		
1.	T.L.Suseelan, Financial Officer	150 100	790	790	790	527	$\begin{array}{r} 640 \times 3 \\ 427 \end{array} \left. \vphantom{\begin{array}{r} 640 \times 3 \\ 427 \end{array}} \right\} = 1920$ $\begin{array}{r} 427 \\ \hline 2347 \end{array}$
2.	Thaha.P.A, Personal Secretary to Financial Officer	150	400	400	400		3 x 250 = 750
3.	A.K. Surendran, Personal Secretary to Vice Chancellor	150 100	400	400	400	267	$\begin{array}{r} 3 \times 250 = 750 \\ 1 \times 167 = \underline{167} \\ \hline 917 \end{array}$
4.	Jacob Ittop, Assistant Registrar	150	400	400	400		3 x 250 = 750
5.	Manoharan E.O, Assistant Registrar	150	400	400	400		3 x 250 = 750
6.	V. Manoj, Section Officer	150	400	400	400		3 x 250 = 750
7.	M.J George Section Officer (Higher Grade)	150	400	400	400		3 x 250 = 750
8.	P.D. Pradeep Babu Personal secretary to Registrar	150	400	400	400		3 x 250 = 750
9.	Mathai. P.J Section Officer (Higher Grade)	150	400	400	400		3 x 250 = 750
10.	Gopinath P.R Assistant Registrar	150	400	400	400		3 x 250 = 750
11.	K.B. Ali Section Officer (Higher Grade)	150	400	400	400		3 x 250 = 750
12.	Shaji V.N. Section Officer (Higher Grade)	150	400	400	400		3 x 250 = 750
13.	Yoosuf K.A Section Officer	150	300	300	300		3 x 150 = 450
14.	Valsala P.N, Section Officer (Higher Grade)	150 100	300	300	300	200	$\begin{array}{r} 3 \times 150 = 450 \\ 1 \times 100 = \underline{100} \\ \hline 550 \end{array}$
15.	Antony P.A Section Officer	150	300	300	300		3 x 150 = 450

	(Higher Grade)						
16.	C.V. Asokan	150	300	300	300		3 x 150 = 450
17.	Soudamini K.G Section Officer (H.G)	150	300	300	300		3 x 150 = 450
18.	Betty Varghese (A.E)	150	390	390	390		3 x 240 = 720
19.	Varkey M.O, Printer	150	280	280	280		3x 130 = 390
20.	Varghese P.E, Electrician	150	280	280	280		3x130=390
21.	Usha M.R Binder	150	280	280	280		3x 130 = 390
22.	Basil A.G Assistant Grade I	150	390	390	365		2 x 240 } 1x 215 } = 695
23.	John M.V, Senior Grade Assistant	150 100	390	390	390	260	3 x 240 } 1 x 160 } = 880
24.	N.M. Suharabeevi, Selection Grade Typist	150	390	390	390		3 x 240 = 720
25.	Thahira A.K, Senior Grade Typist	150	390	390	390		3 x 240 = 720
26.	Geetha S. Senior Grade Typist	150	390	390	390		3 x 240 = 720
27.	K.N. Parameswwan, Selection Grade Typist	150	390	390	390		3 x 240 = 720
28.	Somasundaran M.S. Plumber	150	280	280	280		3 x 130 = 390
29.	Ajitha B.S Senior Grade Assistant	150	390	390	390		3 x 240 = 720
30.	Jyothish P.M	150	390	390	390		3 x 240 = 720
31.	Sreeja M. Selection Grade Assistant	150	390	390	390		3 x 240 = 720
32.	Shamla K.A. Senior grade Assistant	150	390	390	390		3 x 240 = 720
33.	Shaji Kumar D.	150	300	300	300		3 x 150 = 450
34.	Muraleedhara warrier Assistant Grade I	150	390	390	390		3 x 240 = 720
35.	Srikant S. Selection Grade Assistant	150	390	390	390		3 x 240 = 720

36.	Rachel P.D Selection Grade Assistant	150	390	390	390		3 x 240 = 720
37.	James S.J Senior Grade Assistant	150 100	300	300	58	200	$\left. \begin{array}{l} 2 \times 150 \\ 1 \times 29 \\ 1 \times 100 \end{array} \right\} = 429$
38.	Sakkir P.B, Selection grade Assistant	150	390	390	390		3 x 240 = 720
39.	Sheena M.R	150	390	390	390		3 x 240 = 720
40.	Anitha T. David Senior Grade Assistant	150	390	390	390		3 x 240 = 720
41.	Prasad T. S, senior Grade Assistant	150	390	390	390		3 x 240 = 720
42.	Anandakumar P.G, Senior Grade Assistant	150	390	390	390		3 x 240 = 720
43.	Kala N. Selection Grade Assistant	150 100	390	390	390	- 260	$\left. \begin{array}{l} 3 \times 240 \\ 1 \times 160 \end{array} \right\} = 880$
44.	Regi Kamala sukumaran , Senior Grade Assistant	150	390	390	390		3 x 240 = 720
45.	Ashiq. A. Haq, Senior Grade Assistant	150	390	390	390		3 x 240 = 720
46.	Sandhya K, Senior Grade Assistant	150	390	390	390		3 x 240 = 720
47.	Othayoth Sunil Kumar, Senior Grade Assistant	150	390	390	390		3 x 240 = 720
48.	Sindhu V.K, Senior Grade Assistant	150	390	390	390		3 x 240 = 720
49.	Binod Viswam , Assistant Grade I	150	300	300	300		3 x 150 = 450
50.	Padmini C.S, Assistant Garde I	150 100	390	390	390	260	$\left. \begin{array}{l} 3 \times 240 \\ 1 \times 160 \end{array} \right\} = 880$
51.	Sajeev P , Assistant Grade I	150	390	390	390		3 x 240 = 720
52.	George Thomas, Assistant Grade I	150	390	390	390		3 x 240 = 720



53.	Ragi Varghese, Senior Grade Assistant	150	390	390	390		3 x 240 = 720
54.	Annama Varghese Assistant Grade I	150	390	390	390		3 x 240 = 720
55.	Sreekumar M.P, selection Grade Assistant	150	390	390	390		3 x 240 = 720
56.	Jiji Erale, Computer operator	150	280	280	280		3 x 130 = 390
57.	Ramdas P. Nair, Assistant Grade II	150	180	180	180		3 x 30 = 90
58.	Suma T.C, computer operator	150	280	280	280		3 x 130 = 390
59.	Abdul Rahim K.K, Driver	150	280	280	280		3 x 130 = 390
60.	Harshan. S , Driver	150	280	280	280		3 x 130 = 390
61.	Sundaran P, Driver	150	280	280	280		3 x 130 = 390
62.	Unni P.K, Driver	150	280	280	280		3 x 130 = 390
63.	Salim P.P, Driver	150	280	280	280		3 x 130 = 390
64.	Jibi C.S, Driver	150	280	280	280		3 x 130 = 390
65.	Jose P.K, Driver	150	280	280	280		3 x 130 = 390
66.	Rajan V.C, Assistant Grade I	150	390	390	390		3 x 240 = 720
67.	Lathika M.P, Typist	150	280	280	280		3 x 130 = 390
68.	Maya N.S, Typist	150	280	280	280		3 x 130 = 390
69.	Dhanya M.R, Typist	150	280	280	280		3 x 130 = 390
70.	K.V.Velukkutty ,Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
71.	Kesavan Potty, Clerical Assistant	150	280	280	280		3 x 130 = 390
72.	Sunil Kumar P, Class IV	150	280	280	280		3 x 130 = 390
73.	Mukesh V.R, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
74.	Cini Jacob, Class IV	150	280	280	280		3 x 130 = 390
75.	Sheeja George, Class IV	150	280	280	280		3 x 130 = 390
76.	Mohan T.C, Class IV	150	280	280	280		3 x 130 = 390
77.	Joby Thomas, Class IV	150	280	280	280		3 x 130 = 390
78.	Beena K.G, Class IV	150	280	280	280		3 x 130 = 390

79.	Saji K.A, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
80.	James V.A, Class IV	150	280	280	280		$3 \times 130 = 390$
81.	Shanavas V.L, Class IV	150	280	280	280		$3 \times 130 = 390$
82.	Sreeja K.Nair, Class IV	150	280	280	280		$3 \times 130 = 390$
83.	Sunil kumar A, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
84.	Anantha Krishnan, Class IV	150	280	280	280		$3 \times 130 = 390$
85.	Suresh Kumar P, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
86.	Francis K.O, Class IV	150	280	280	280		$3 \times 130 = 390$
87.	Maiju M.X, Class IV	150	280	280	280		$3 \times 130 = 390$
88.	Peter Augustine K, Class IV	150	280	280	280		$3 \times 130 = 390$
89.	Prasanth T, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
90.	Avarachan P.E, Class IV	150	280	280	280		$3 \times 130 = 390$
91.	Sadanandan Pillai. K, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
92.	Subra P.K, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
93.	Musthafa.C.S, Class IV	150	280	280	280		$3 \times 130 = 390$
94.	Ajitha Kumari, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
95.	Laila K.M, Class IV	150	280	280	280		$3 \times 130 = 390$
96.	Swamidasan T, Class IV	150	280	280	280		$3 \times 130 = 390$
97.	Chandra Babu T, Section Officer	150	300	300	300		$3 \times 150 = 450$
98.	Santhosh Kumar R, Assistant	150	390	390	390		$3 \times 240 = 720$
99.	Mini V, Class IV	150	280	280	280		$3 \times 130 = 390$
100.	Sini Rehman, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
101.	Ponnayya shaju, Class IV	150	280	280	280		$3 \times 130 = 390$
102.	Abdul Azeiz T.A, Deputy	150	790	790	790	440	$3 \times 640 \left. \vphantom{\begin{array}{l} 3 \times 640 \end{array}} \right\} 2260$

	Librarian	100					1 x 340
103.	T.R. Anil Kumar Ref. Asst.	150	400	400	400		250 x 3 = 750
104.	Mohammed Sageer T.K, Ref.Asst.	150	390	390	390		3 x 240 = 720
105.	Susan Chanda pillai, Ref.Asst.	150	390	390	390		3 x 240 = 720
106.	Sweety Issac , Library Assistant	150	390	390	390		3 x 240 = 720
107.	Syamala A.K	150	390	390	390		3 x 240 = 720
108.	Jose Mathew , Library Assistant	150	390	390	390		3 x 240 = 720
109.	Zabeena K, ,,	150	390	390	390		3 x 240 = 720
110.	Annie N.C, ,,	150	390	390	390		3 x 240 = 720
111.	Ambily M.P, ,,	150	390	390	390		3 x 240 = 720
112.	Sweety M. Antony, ,,	150	390	390	390		3 x 240 = 720
113.	Mini K.C, ,,	150	390	390	390		3 x 240 = 720
114.	Sudha N.S,,,	150	390	390	390		3 x 240 = 720
115.	Sajitha V., ,,	150	390	390	390		3 x 240 = 720
116.	Sathi K.P, ,,	150	390	390	390		3 x 240 = 720
117.	Majeeda M, ,,	150	390	390	390		3 x 240 = 720
118.	Selin Anthappan, Class IV	150 100	280	280	280	187	$\left. \begin{array}{l} 3 \times 130 \\ 1 \times 87 \end{array} \right\} 477$
119.	Pradeep Kumar P.V, Class IV	150	280	280	280		3 x 130 = 390
120.	K.M. Meeran	150	400	400	400		3 x 250 = 750

**Total 72715**

### Increment Arrear Bill

SI No.	Name & Designation	Month	H.R.A Admissible	HRA Drawn	Excess HRA
121	N. Maleeswaran	9/97	50	130	80
		10/97	50	150	100
		11/97	50	150	100
		12/97	50	150	100
		1/98 to 10/98	50	150 x 10	100 x 10= 1000
		11/98	100	150	50
		12/98 to 2/00	100 x 15	300 x 15	200 x 15 = 3000
		3/00 to 10/00	100 x 8	400 x 8	300 x 8 =2400
		11/00	100	400	300
		12/00 to 8/01	100 x 9	400 x 9	300 x 9=2700
		SLS 16 days	53	213	160
		9/01 to 12/01	100 x4	400x 4	300x4=1200
		1/02 – 30 days	97	387	290
		2/02-5days	18	71	53
		3/02- 23 days	74	297	223
		4/02 to 7/03	100 x 16	400 x 16	300 x 16=4800
		SLS 10 days	33	133	100
		8/03 to 4/04	100 x9	400x 9	300x 9=2700
		ELS 10 days	33	133	100
		5/04 to 6/04	100x 2	400x2	300x2= 600
		SLS 10 days	33	133	100
		7/04 to 11/04	100x5	400x5	300x5=1500
		12/04	100	400	300
				<b>Total</b>	<b>21956</b>

**75480 + 72715 + 21956**

**Grand Total    170151**

*Local Fund Audit Department*

## Annexure III

### STATEMENT SHOWING THE MAXIMUM INCENTIVE RECEIVABLE AND THE PENALTY PAID TO KSEB FOR THE PERIOD FROM MAY 2005 TO DECEMBER 2010

Sl No.	Month	Electricity Charges	Energy Charges Alone	Power Factor	Maximum Incentive allowable (1.5 % of Energy Charge)	Penalty paid
1.	May – 05	49133	8256	0.75	123.84	1238.40
2.	Jun-05	9022	42775	0.75	641.63	6416.28
3.	Jul -05	92605	45918	0.78	688.77	5510.16
4.	Aug - 05	96448	50142	0.8	752.13	5014.20
5.	Sep - 05	77639	31694	0.73	475.42	5388.05
6.	Oct - 05	100810	53232	0.79	798.48	5855.52
7.	Nov - 05	99661	52957	0.8	794.36	5295.72
8.	Dec - 05	98481	50996	0.79	764.94	5609.60
9.	Jan -06	1005196	57948	0.81	869.22	5215.32
10.	Feb -06	99229	52555	0.8	788.33	5255.52
11.	Mar-06	118229	70440	0.82	1056.60	5635.20
12.	Apr-06	104840	56472	0.78	847.08	6776.64
13.	May-06	97702	51444	0.79	771.66	5658.84
14.	Jun-06	104090	56317	0.79	844.76	6194.89
15.	July-06	105087	56688	0.78	850.32	6802.56
16.	Aug-06	91973	46604	0.81	699.06	4194.40
17.	Sep-06	104513	56142	0.78	842.13	6737.04
18.	Oct-06	112001	64301	0.81	964.52	5787.07
19.	Nov-06	94237	47345	0.78	710.18	5681.38
20.	Dec-06	97211	50790	0.8	761.85	5079.00
21.	Jan -07	102047	56013	0.82	840.20	4481.09
22.	Feb -07	104935	59645	0.84	894.68	3578.69
23.	Mar-07	114694	69768	0.86	1046.52	2790.72
24.	Apr-07	109035	64544	0.86	968.16	2581.78
25.	May-07	87491	43778	0.84	656.67	2626.70
26.	Jun-07	99414	54140	0.83	812.10	3789.83
27.	July-07	99730	54922	0.84	823.83	3295.30
28.	Aug-07	93921	48667	0.82	730.01	3893.38
29.	Sep-07	93361	49861	0.86	747.92	1994.45
30.	Oct-07	107337	64170	0.88	962.55	1283.50
31.	Nov-07	90364	47503	0.87	712.55	1637.10
32.	Dec-07	100399	71641	0.89	1074.62	580.87
33.	Jan -08	106270	63752	0.92	956.28	-

34.	Feb -08	10052	58560	0.92	878.40	-
35.	Mar-08	101835	60196	0.91	902.94	-
36.	Apr-08	103936	62213	0.91	933.20	-
37.	May-08	89771	48041	0.89	720.62	480.41
38.	Jun-08	96221	57214	0.89	858.21	572.14
39.	July-08	104716	58214	0.88	873.21	1164.29
40.	Aug-08	110155	49170	0.87	737.55	1475.11
41.	Sep-08	100488	44754	0.84	671.31	2685.25
42.	Oct-08	114297	51409	0.86	771.14	2056.37
43.	Nov-08	94977	44728	0.86	670.92	1789.11
44.	Dec-08	129094	60485	0.88	907.28	1290.71
45.	Jan -09	115991	56462	0.87	846.93	1693.84
46.	Feb -09	105487	50631	0.87	759.47	1518.91
47.	Mar-09	117479	61209	0.88	918.14	1224.17
48.	Apr-09	106360	54964	0.86	824.46	2198.54
49.	May-09	99010	55135	0.86	827.03	2205.41
50.	Jun-09	98424	54232	0.85	813.48	2711.58
51.	July-09	100761	56506	0.84	847.59	3390.34
52.	Aug-09	97607	53985	0.86	809.78	2159.38
53.	Sep-09	105562	59672	0.83	895.08	4177.07
54.	Oct-09	109891	65184	0.86	977.76	2607.36
55.	Nov-09	109891	65184	0.86	977.76	2406.78
56.	Dec-09	102539	59667	0.86	895.01	1193.35
57.	Jan -10	100652	62741	0.87	941.12	1882.23
58.	Feb -10	94084	57491	0.88	862.37	1149.83
59.	Mar-10	104378	67092	0.88	1006.38	1341.85
60.	Apr-10	117826	50217	0.86	753.26	2404.8
61.	May-10	88105	47634	0.86	714.51	1905.37
62.	Jun-10	94744	52672	0.85	790.08	2633.6
63.	July-10	100064	58137	0.87	872.06	1744.11
64.	Aug-10	92748	46679	0.83	700.19	3267.5
65.	Sep-10	97720	52392	0.86	785.88	1571.77
66.	Oct-10	94101	54239	0.89	813.59	542.39
67.	Nov-10	92881	51665	0.86	774.98	2066.59
68.	Dec-10	98050	58445	0.9	876.68	
				<b>TOTAL</b>	<b>55479.59</b>	<b>201389.36</b>

## Annexure IV

### Advances Pending Adjustment

Financial Year	Amount
95-96	3,68,675
96-97	8,14,029
97-98	1,04,860
98-99	3,81,385
99-00	10,30,663
00-01	3,13,625
01-02	90,850
02-03	1,58,846
03-04	4,31,563
04-05	1,41,994
05-06	3,37,060
06-07	13,05,994
07-08	15,98,083
08-09	68,14,118
09-10	48,62,154

Total ₹. **18753899**



**1995-96**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	20-10-95	S.Harshan	300	Tour Advance
2.	2-9-95	TISCO	78000	-
3.	4-3-96	Common wealth Trust India Limited	25000	-
4.	5-10-95	Syed Khudarthulla	25000	-
5.		Advance to Rasheed S/o Mariakutty	2,00,000	

**Rent Advance**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	16-6-95	Panmana RC	40,000/-	Rent Advance

**T.A Advance**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	5-1-96	Professor M. Krishnan (RC – Thiruvananthapuram)	200/-	T.A. advance
2.	19-2-96	Seeba.T (Gardner)	175/-	-do-

**Total     3,68,675**

**1996-97**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	20-3-97	P.P. Saleem, Driver	1079	Vehicle Advance
2.	10-4-96	Campus Director RC, Palakkad (Youth Festival)	1000	Advance for Expenses for youth festival
3.	10-4-96	-do- RC, Panmana	1000	Youth festival
4.	12-4-96	Sri. M.R.D. Dathan (sculptor)	5,00,000/-	Installment for installation of statue
5.	12-4-96	Campus Director Panmana	5,000/-	Inaugural function
6.	16-4-96	Campus Director, RC, Kalady	2,000/-	Youth festival
7.	4-6-96	Mathewsons Industrial corporation limited	1,00,000/-	2 <sup>nd</sup> Advance
8.	4-6-96	Sri. A.A. Jose, Deputy Registrar	200/-	
9.	8-1-97	EE, P.H, Mechanical Division Ernakulam, Site identification charges for finding out suitable location for drilling bore-wells	3750/-	Finding out suitable location for drilling bore wells
10	8-5-96	Mathew and Son, Industrial Corporation, Cochin	2,00,000	-do-

**Total    8,14,029**

**1997-98**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	12/8/97	Sri. C.B. Babu, Driver	500/-	Vehicle Advance
2.	9/9/97	-do-	600/-	Arranging repair works
3.	20/1/98	-do-	500/-	Fuel expense
4.	23/2/98	-do-	500/-	Fuel expense
5.	19/3/98	Sri. B. Madhukumar, Vehicle supervisor for remitting vehicle Tax	1260/-	Remitting Vehicle Tax
6.	19/4/97	Dr. K. Narayanan Nair Director, SSUS for meeting expenses of M.Ed Entrance	5000/-	Advance for Expense
7.	20/6/97	P.J. Mathai, Estate officer, SSUS Kalady	2500/-	Connection with campus beautification
8.	20/6/97	-do-	1000/-	Campus beautification
9.	12/8/97	Dr. M.J. Joseph (Lecturer in Psychology) chief Promoters of co-operation store, SSUS Kalady	10000/-	Connection with the formal beginning of the co-operation store in the university
10.	12/8/97	Sri. N.K. Narayanan, Director, SSUS, Regional Centre, Thurovoor	3000/-	Connection with golden jubilee celebration of India's Independent
11.	28/8/97	Sri. P.J. Mathai, Estate officer,	1500/-	Campus beautification
12.	10/11/97	Sri.K.J. Austine Director SSUS, Regional Centre, palakkad	6000/-	Shifting of centre
13.	5/12/97	Dr. Bernard Fenn, Director, SSUS, Regional Centre, Trivandrum	3750/-	Hire charges for the transportation of furniture from Regional Centre, Trivandrum
14.	24/12/97	Sri. K.K.Suresh , Tutor, Mural Painting	7500/-	Purchasing materials for the relief work in cement mural

15.	15/1/98	Sri. K.K.Suresh Head of Department of Fine Arts	2500/-	Completion of relief work in cement mural for the decoration of compound wall
16.	5/2/98	Sri. P. Satheesan, Attender on daily wages for purchasing window curtain	1500/-	Purchasing window curtains for the room of VC and PS to VC
17.	20/2/98	Sri. K.K. Suresh, HOD, Fine Arts, Kalady	5000/-	Relief work in the cement mural
18.	23/3/98	The Director, SSUS, Regional Centre, Koyilandy	1250/-	Conduct of a series of lecturers
19.	19/2/98	Smt. Jemna Jose, AE, SSUS Kalady	1000/-	Imprest / permanent (arranging minor item of advance repair)
20.	22/10/97	Smt. Dhakshayani	50,000/-	Towards rent advance against rent dues for the building

**Total     104860**

## 1998-99

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	29/4/98	Sri. B. Madhukumar for remitting the annual tax of university vehicle	5100	Annual Tax of University vehicle
2.	4/5/98	Sri. T.S. Suresh, Driver	300	Arranging repair works
3.	20/7/98	Sri. B. Madhukumar	1000	Installing name board
4.	21/8/98	Sri. C.B. Babu for Purchasing engine oil	650	Purchasing engine oil
5.	27/8/98	Advance to Sri. C.B. Babu meeting fuel expenses	1000	Fuel Expenses
6.	31/8/98	-do-	1000	-do-
7.	9/9/98	-do-	1000	-do-
8.	17/9/98	Vehicle Advance to Registrar (Sri. Jacob Ittop)	5000	Fuel Expenses
9.	21/11/98	Advance to Proprietor, sakthi Automobile works, Kalady	3750	Repair works of university vehicle
10.	4/12/98	Advance to Sri. B Madhukumar, Driver for meeting fuel expenses	2000	Fuel expenses
11.	30/1/99	Advance to Sri. S. Sukumaran for meeting fuel expenses	750	-do-
12.	14/5/98	Sri. K.K.Suresh	15000	Completion of relief work for the decoration of compound wall
13.	25/6/98	Dr. Jacob Thomas	20000	Expenses in connection with planting of fruit flowering.
14.	2/7/98	The Director (Sri. K.J. Austine)	10000	Purchasing Books
15.	7/8/98	The Director (Dr. Joseph, Kachappally	49200	Purchasing Library Books

16.	29/8/98	Sri.C.M. Mustaffa, Peon	1000	Shifting of material from the quarters of Registrar
17.	23/9/98	Sri. K.K.Suresh	5000	Department of Painting
18.	21/10/98	Sri. Joseph Kachapilly	10000	Planting of coconut trees and garden trees
19.	27/10/98	Sri. Ramesh verma	17000	Purchasing make up item for Koodiyattam
20	26/11/98	Sri. F.M. Vijayan, Advocate	3950	Advocate fee for OS.No.5/98
21	4/1/99	Dr. Joseph, Kachappally	2500	Providing support to the coconut tree
22.	18/2/99	Dr. Jacob Thomas	13125	Purchasing flowers and green plants
23.	2/3/99	Sr. V.B. Unniraj, Advocate	21800	For remittance of court fee
24.	2/3/99	Sri. V.B. Unniraj	7500	-do-
25.	31/3/99	Sri. P.O. Joseph	4500	Advance advocate fee
26.	31/3/99	Sri. P.S. Prakash	7950	Remitting court fee
27.	31/3/99	Sri. V.B. unniraj	15000	Advance advocate fee
28.	31/3/99	Secretary, Kerala Kalamandalam	156310	Supplying Koodiyattam costumes to university

**Total = 3,81,385**

**1999-2000**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	16-6-99	Sir. B. Madhukumar	500	Fuel Expenses
2.	24-6-99	-do-	500	Fuel Expenses
3.	30-6-99	-do-	500	-do-
4.	8/7/99	-do-	500	-do-
5.	8/7/99	-do-	500	-
6.	15/10/99	Sri. S. Harshan, Driver	975	Retreading tyre
7.	23/10/99	-do-	900	Fuel expenses
8.	3/11/99	-do-	1500	-do-
9.	25/1/00	-do-	800	-do-
10.	16/4/99	Sri. A. Devessy Kutty, Casual Labour	100	For cleaning purpose
11.	27/4/99	M/s Adith ,Info Management System	10500	Obtaining 10 mb computer memory
12.	18/5/99	Dr. Joseph Kachappilly	2500	Purchasing pesticides and manures.
13.	21/6/99	-do-	1250	Purchasing coconut seedlings.
14.	16/7/99	Smt. Prameela, Deputy Warden	6000	Purchasing emergency lamps
15.	7/8/99	P.J Mathai	450	Purchasing Pulley for the flag post
16.	13/9/99	Dr. S. Peerukkannu , Director , Regional Centre, Thiruvananthapuram	5000	Purchasing black board, lecture stand etc.
17.	25/10/99	Sri. U.B. Unniraj	106338	Remitting court fees and other expenses
18.	12/11/99	Sri. K.K. Suresh	6000	Expenses for painting competition
19.	18/11/99	Director	5000	Purchasing Black board

20.	26/11/99	Dr. P.C. Muralee Madhavan	400000	Strengthening, of Sanskrit studies- for meeting the expenses in connection with the conduct of model school scheme.
21.	27/11/99	Sri. M.V. John	8000	Expenses for syndicate meeting
22.	27/11/99	Sri. K.K. Sahadevan	5000	Purchasing black boards and lecture stand
23.	27/11/99	K.T. Jose	5000	-do-
24.	17/2/99	Sri. E.M. Vijayan	2400	For case filing on O.S. No. 3/98
25.	23/12/99	Sri. Remesh varma	5000	Connection with Keraleeya celebration
26.	23/12/99	-do-	9000	-do-
27.	23/12/99	Sri. K.K. Suresh	4000	Connection with Painting and sculpture exhibition
28.	28/12/99	Sri. K.K. Suresh	2000	Carrying out the wall paintings
29.	3/1/2000	Sri. M.V. John	8000	Meeting the expenses towards TA/DA
30.	12/1/2000	Dr. P. Balakrishnan	2000	Conducting women seminar
31.	19/1/2000	Dr. Abdul Jaleel	2000	Conduct of Guest lecturers under the Department
32.	19/1/2000	Sri. Remesh Varma	6000	Conduct of 'Karnabhavam' Programme
33.	19/1/2000	Dr. V.K. Abdul Jaleel	70000	Conducting national seminar
34.	5/2/2000	Sri. K.K. Suresh	20000	Study Tour
35.	14/2/2000	Dr. Joseph Kachappilly	7500	Conducting Seminar



36.	2/3/2000	Sri. K.K. Suresh	26000	Conduct Exhibition
37.	2/3/2000	Dr. Joseph Kachappilly	10000	Conduct seminar
38.	6/3/2000	Sri. M.P. Viswa	25000	Conduct national seminar
39.	8/3/2000	Sri.K.K. Suresh	18000	Conduct of guest lecturers
40.	9/3/2000	Sri. P.V. Jacob, Peon	500	Purchasing Broom
41.	13/3/2000	Sri. V.K. Abdul Jaleel	14000	Conduct seminar
42.	21/3/2000	Dr. Joseph Kachappilly	30000	Conducting field work
43.	21/3/2000	-do-	50000	Conducting national seminar
44.	27/3/2000	Sri. Remesh Varma	10000	Conduct of World Theatre Day
45.	28/3/2000	Dr. V.K. Abdul Jaleel	4000	Conduct of guest lecturer
46.	28/12/99	Sri. Ramachandran Nair	35000	For centralized valuation camp
47.	9/2/2000	-do-	10000	Meeting expenses like TA/DA to staff engaged on duty for the camp
48.	18/2/2000	-do-	50000	Payment to the teachers for centralized valuation camp
49.	3/3/2000	-do-	20000	-do-
50.	27/3/2000	-do-	15000	Valuation of answer scripts of B.A. Exam
51.	30/3/2000	Dr. Joseph Kachappilly	5000	Advance for conducting Rural camp
52.	7/2/2000	Sri. S. Harshan	1500	Advance for repair works of vehicle
53.	30/3/2000	Sri. S. Harshan	950	Meeting fuel expenses.

**Total      10,30,663**

**2000-2001**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	12/4/2000	Sri. M.V.John	8000	TA/DA to syndicate members
2.	28/4/2000	Sri. Remesh Varma	18000	Conduct Drama camp
3.	12/6/2000	Adv. V.B.unniraj	156255	Remittance of court fees.
4.	8/8/2000	Sri. V.K. Rodhan	500	Purchase of flush tank
5.	19/8/2000	Sri. O.P. Johnson	400	Purchase of metal for sculpture work
6.	24/8/2000	Sri. B. Madhukumar	150	Remitting fee for duplicate RC book
7.	17/10/2000	Mr. Mohammed sageer	7500	Purchase of 100 formatted CD's
8.	2/11/2000	Sri. Manohar	8000	Purchasing Registers
9.	25/11/2000	Sri. Ramesh Varma	47930	In connection with the programme 'Keraleeyam'
10.	28/11/2000	Director	6840	Financial assistance for students attending would philosophy conference.
11.	5/12/2000	Sri. C.K. Ramesh Varma	10000	Advance for 'keraleeyam programme'
12.	12/1/2001	Director Payyanoor	1050	Advance for conducting Entrance Test
13.	13/2/2001	Sri. M. V. John	12000	Conduct of centralized valuation camp
14.	17/3/01	Sri. Remesh pillai	27000	Rent Advance
15.	31/3/01	Sub Divisional Engineer	10000	Deposit for a new telephone connection for EPABX system.

**Total                      3,13,625**

**2001-02**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	3/4/01	Principal	10000	Meet incidental expenses relating to World Sanskrit Conference at New Delhi
2.	25/5/01	Sri. Santhosh Kumar	4000	Maintenance of tubes and fans
3.	19/6/01	Director	2000	Purchasing kitchen utensil in girl's hostel
4.	27/7/01	Dr. P.C. Muraleedharan	1500	Expenditure in connection with inaugural ceremony of smrithi mandapam.
5.	13/8/01	Sri. Krishnaraj	500	Purchasing new national flag
6.	27/9/01	Sri. K.K. Suresh	10000	Advance for expenses in special convocation ceremony
7.	14/12/01	Director	19000	Meet expenditure in connection with mess fee and hostel rent of SC/ST/OEC students.
8.	1/2/02	Sri. E.M. Vyayan (Advocate)	5000	Filing of extinction petition
9.	13/2/02	Sri. P. C. Murdeedharan	3000	Expenses in connection with guest lecturer
10.	1/10/02	Sri. Sunny varkey	30000	In connection with the camp of MSW students.
11.	19/6/01	Director, Regional Centre , Payannor	5000	Rent Advance of Girls Hostel.
12.	17/1/02	Sri. P. Sundaran	850	For oil changing

**Total      90,850**

**2002-2003**

<b>Sl. No</b>	<b>Vr.No./Date</b>	<b>Paid to Whom</b>	<b>Amount</b>	<b>Purpose</b>
1.	23/12/02	Sri. Harshan	250	Inspection fee for asserting the value of university vehicle
2.	3/4/02	Director	10000	Expenditure in connection with mess fee and hostel rent
3.	23/4/02	Dr. G. Gangadhar Nair	25000	Mess fee and hostel rent of SC/ST students.
4.	29/5/02	Sri. Santhosh Kumar	650	Testing fee for static energy meter
5.	27/6/02	Dr. Ramesh Varma	7500	Purchasing materials for the conduct of workshop.
6.	4/9/02	-do-	7150	Accommodation to the resource persons.
7.	21/10/02	Sri. N. Santhosh Kumar	500	Providing Intercom connection in Library
8.	22/10/02	Sri. V.B Unniraj, Advocate	3750	To file cases at sub court, Palakkad
9.	12/12/02	Sri. Abu. K.M	27346	Participation of university in the south Zone inter university youth festival
10.	16/1/03	Sri. Suresh Chandra Babu	1000	Printing invitation cards
11.	20/2/03	Dr. B. Chandrika	4700	Advance for workshop on project Planning
12.	3/3/03	-do-	5000	Conduct of workshop on counseling
13.	4/3/03	Sathosh Kumar K.A	15000	Conduct of study tour.
14.	10/5/02	Sunny varkey	30000	Valuation of answer script of MSC Degree exam
15.	23/5/02	-do-	5000	Meet the expenditure of Centralized valuation.
16.	7/1/03	Sunny Varkey	15000	Conduct of camp
17.	29/3/02	Sri. N. Santhosh Kumar	1000	Earthing of Xerox machine in registrar's chamber.

**Total    1,58,846**

**2003-04**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	11/7/04	Sri. Harshan. S	4263	Repair charges of vehicle
2.	6/3/04	-do-	850	Oil changing of the vehicle.
3.	4/4/03	Dr. Dharmarajan P.K	4000	TA/DA in connection with general council meeting
4.	9/4/03	Smt. Omana. J	14000	1 <sup>st</sup> instalment of ICHR grant
5.	9/4/03	Dr. P.K. Dharmarajan	10000	Inaugural function of university union.
6.	28/4/03	Sri. T. Chandrababu	3750	Purchase of color cards.
7.	7/5/03	Dr. P.C. Muraleedharan	23000	Advance to “ Sree Sankara Annual Lecture 2003”
8.	9/5/03	Director, (M.G. Gangadharan Nair)	25000	Mess fee and hostel rent of SC/ST/OBC students.
9.	27/5/03	Sri. Pradeep T ( security officer)	4000	Purchase of uniform and allied materials to security officer
10.	5/8/03	Sri. Pradeep T	1200	Purchase of national flags.
11.	12/8/03	Sri. R. D. Shenoi	3000	Advance fee in r/o arbitration case of m/s V.N. Ramachandra, co-associates.
12.	21/8/03	Sri. P.J Sebastian	18000	Advance fee in r/o interest free loan for medical purpose
13.	10/9/03	Dr. gangrdharan Nair	25000	Expenditure in connection with mess fee and hostel rent of SC/ST
14.	9/10/03	Sri. K. Manuraj	2500	Towards advocate fee
15.	10/12/03	Smt. Rahila Beevi	18000	Conduct of coaching camp.
16.	20/2/04	Dr. M. S. Muraleedharan	100000	Conduct of Sanskrit literary competition.
17.	3/3/04	Dr. G. Gangadharan Nair	25000	Mess fee and hostel rent of SC/ST and OEC students.
18.	16/3/04	Dr. P.C. Muraleemadhavan	52500	Seminar on aesthetics and Sanskrit literature.
19.	27/3/04	-do-	17500	-do-
20.	25/4/03	Sri. Sunny Varkey	10000	Confidential expenses in connection with the conduct of university exam.
21.	27/5/03	Sri. V. Manoj	25000	Advance for the conduct of centralized valuation camp

22.	28/7/03	Sunny Varkey	35000	Conduct of Centralized Valuation Camp of MSW examination.
23.	28/1/04	Sri. Manoj.V	10000	To meet urgent confidential expenses in connection with the conduct of university exam.

**Total 4.31.563**

**2004-05**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	12/7/04	Sri. Harshan	750	Vehicle Repair
2.	23/8/04	Sri. Harshan	850	Changing the engine oil
3.	7/6/04	Sri. Babu. K	14000	Advance for the purchase of materials for conduct of BFA Practical exam.
4.	25/9/04	Sri. Remesh Varma	9000	Advance for the material cost of the workshop
5.	7/10/04	Sri. T.R. Jose	2400	Purchase of garden materials.
6.	20/10/04	Security Officer	1480	Purchase of shoes for security guards.
7.	19/11/04	Sri. T.V. Jose ( Security Officer)	3480	Purchase of garden pipes.
8.	19/11/04	Sri. M.O. Varkay	2050	Advance towards expenditure for film making and plate making.
9	3/1/05	Sri. T.V. Jose (Security Officer)	2958	Purchase of uniform and other for new security guards.
10.	22/2/05	Sri. Ramesh Varma	20000	Conduct of Kalolsavam in university campus.
11.	15/3/05	Sri. Jagathilal. T.G	18750	Conduct one week workshop on sculpture.
12.	30/4/04	Sri. Ramesh Varma, HOD	12000	Conduct of practical examination.
13.	4/6/04	Sri. Manoj.V	30000	Valuation of MA/MSW/Post Diploma entrance exam.
14.	2/11/04	Sri. Babu. K	24276	Purchase of materials for B.F.A practical examination.

**Total 1,41,994**

**2005-06**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	8/4/05	Dr. Dilip K.G	13500	Conduct of demonstration lecture
2.	8/4/05	Sri. Saju. T.S	1500	Advance towards the maintenance work of statue of sree Sankaracharya
3.	8/4/05	Sri. James	30000	Meeting the expenses for making permanent registration remitting life tax and certain other minor works.
4.	12/4/05	Sri. T. V. Jose	800	--
5.	3/5/05	Sri. Babu.K	25000	Purchase of necessary items for the practical examination of BFA course.
6.	6/5/05	Sri. James	4000	Conduct interview for the post of section officer.
7.	3/9/05	Director	20000	Purchase of books.
8.	26/9/05	Sri. Babu K.	1750	BFA, supplementary practical examination.
9.	24/10/05	Sri. Jyothilal	8000	Exhibition of painting & sculpture work.
10.	25/10/05	Sri. Varkey	1000	Replacement of the micro switch of printing unit.
11.	16/12/05	Director	8000	For the sports and games competition.
12.	16/12/05	Director, Regional Centre, Thiruvananthapuram	13030	Centre wire sports and games competition.
13.	16/12/05	Director, Regional Centre, Payyanoor	12700	-do-
14.	16/12/05	Director, Regional Centre, Koyilandy	11030	-do-
15.	11/1/06	Director, Regional Centre, Kalady	7500	-do-
16.	11/01/06	-do-	12000	-do-
17.	17/3/06	Smt . K.G. Kumari	54750	Conduct National Seminar
18.	21/3/06	Dr. S. Sivadasan,	60000	-do-
19.	27/5/05	Sri. V. Manoj	28000	Entrance exam cell for the conduct of valuation of answer script
20.	7/11/05	Sri. Jyothilal T.G.	20000	To conduct BFA practical examination.
21.	29/3/06	Sri. Jaleesh peter, PRO	4500	National seminar on music.

**Total      3,37,060**

**2006-07**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	18/5/06	Sri. Harshan	950	Changing oil filter and Diesel filter
2.	7/4/06	Dr. C. Gopan	20000	Conduct workshop on Theater
3.	21/4/06	-do-	5000	Manufacturing sel and properties for department
4.	8/6/06	Director, Kalady	50000	Releasing temporary advance to research scholars
5.	20/6/06	Sri. Mohammed Sagar T.K	6544	Repairing digital movie camera
6.	23/6/06	Director, RC, Payyannur	45000	Advance for purchase of books
7.	23/06/06	Director, RC, Kalady	30000	-do-
8.	25/7/06	Sri. Jaleesh Peter	5000	Arranging a momento to Hon'ble Health Minister.
9.	18/8/06	Dr. Kumaran Vayaleri	5000	Conduct of extension lecture comprising 5 lectures in Malayalam
10.	12/9/06	Sri. Lukose George	8750	Conduct of inter centre badminton championship
11.	28/8/06	Dr. V. N. Damodaran Unni	22500	Conduct two days seminar
12.	23/9/06	Sri. K.S. Dinish Kumar	15000	Conduct sports and games competitions
13.	23/9/06	Smt. Rahila Beevi	15000	-do-
14.	3/10/06	Sri. Dhinu M.R	10000	Conduct of coaching camp.
15.	7/10/06	Dr. M.R Dhinu	9000	Conduct of inter centre and intra centre sports and games.
16.	11/10/06	-do-	3000	-do-
17.	11/10/06	Director, RC, Panmana	10000	Arrear rent of the three class rooms hired.
18.	13/10/06	Sri. Babu. K.	20000	Conduct of practical examination.
19.	26/10/06	Dr. Prasanthakumar	40000	Conduct of workshop for restructuring curriculum
20.	31/10/06	Arun Paul Jacob	3000	Appearing for university at Perumbavoor magistrate court
21.	14/11/06	Director, RC, Payyanur	60000	Second instalment for purchase of books.
22.	14/11/06	Director, RC, Thrissur	40000	-do-



23.	3/12/06	Sri. Unni Krishnan	20000	Meet the expenses of TA/DA to syndicate members attending special meeting.
24.	8/12/06	Plumber and Electrician	5000	Purchase of essential plumbing materials.
25.	15/12/06	Dr. N. Prasanthakumar	5000	Conduct of entrance examination.
26.	18/12/06	Sri. C. Venugopalan	60000	To meet the expenditure in participation in south zone inter university youth festival
27.	19/12/06	Sri. V.B. Unniraj	100000	Conduct of cases at subcourt.
28.	29/12/06	Director, Kalady	40000	2 <sup>nd</sup> instalment amount for purchase of books.
29.	2/1/07	Electrician	5000	Purchase of electrical items.
30.	4/1/07	Dr. N. Prasanthakumar	35000	Conduct of workshop in the Department of English
31.	6/1/07	Sri. Babu.K	3000	Incidental expenses for BFA practical examination.
32.	8/1/07	Sri. M.K. Krishnadas	15000	Legal charges to the advocate
33.	18/1/07	Dr. Dhinu.M.R	5500	Expenses in connection with the participation in all india. Inter university Athletic meet.
34.	19/1/07	Sri. Venugopalan Nair	18000	Expenses in connection with the participation in National inter university youth festival.
35.	27/1/07	Dr. N. Ajayakumar	93750	Conduct of a three day workshop
36.	2/2/07	Director, RC, Koyilandy	6000	Conduct of guest and extension lecturers.
37.	7/2/07	Director, RC, Payannur	45000	Purchase of books.
38.	8/2/07	Dr. N. Prasanthkumar	10000	Advance to meet the expenditure in connection with Gender studies.
39.	9/2/07	Smt. Reshma Bharadwaj	18750	Conduct of seminar
40.	12/2/07	Dr. M.K. Pradeepan	17000	Expenses towards conduct of programmes.
41.	21/2/07	Security officer	3250	Purchase of 4 rolls of garden hose pipes
42.	21/2/07	Director, RC, Thrissur	30000	Purchase of books.
43.	22/2/07	Sri. K.C. Ataullakhan	37500	Conduct of two days national seminar
44.	22/2/07	Dr. C. Gopan, HOD	33750	Conduct of national seminar on Politics.

45.	24/2/07	Sri. M.O. Varkey	5000	Purchase of 5 color cards for Printing Students Semester Registration.
46.	28/2/07	Dr. V.N. Damodaran Unni	6750	For the conduct of Land Extension lecture.
47.	1/3/07	HOD, Physical Education RC, Payyannur	9750	Conduct of inter centre kabadi championship.
48.	1/3/07	C. Geetha Kuunjamma	4500	Conduct of guest lecture
49.	2/3/07	Sri. Unnikrishnan	50000	TA/DA/Sitting fee and Honorarium to the syndicate members.
50.	7/3/07	Dr. N. Prasanth Kumar	10000	Conduct of celebration of international women's day
51.	13/3/07	Dr. T. Vasudevan	10000	Centre for comparative literature - towards the conduct of workshop
52.	14/3/07	Dr.C. Gopan	6000	Conduct of National Seminar
53.	16/3/07	-do-	18750	Conduct of 7 days workshop
54.	21/3/07	Sri. Biju.E	45000	Interest free loan for medical treatment
55.	27/3/07	Director	30000	Purchase of books.
56.	24/5/07	Sri. Manohar	50000	Conduct of entrance exam
57.	1/11/06	Dr.V.K. Abdual Jaleel	10000	Conduct of university examination.
58.	31/1/07	Sri. Jyothilal	20000	Purchase of materials for the conduct of various practical examination.

**Total            13,05,994**

**2007-08**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	4/4/07	Dr.K.G. Kumari	12750	Conduct of workshop
2.	4/4/07	Dr. A Girija	4000	-do-
3.	12/4/07	Sri. Unni Krishnan	50000	TA/DA/sitting fee / honorarium to syndicate members
4.	3/5/07	-do-	25000	-do-
5.	31/5/07	PRO	24000	Arranging the momentos to be presented to the dignitaries at the inagural function of new Academic Block
6.	4/6/07	Sri. Unni Krishnan	30000	TA/DA/sitting fee/ Honorarium to syndicate members.
7.	21/6/07	Sri. Unni Krishnan	30000	Expenses on 74 <sup>th</sup> meeting of the syndicates
8.	29/6/07	Sri. Satheesh kumar	11000	Purchase of materials of BFA practical exam
9.	29/6/07	Sri. Johnson O.P	4800	-do-
10.	9/7/07	Sri. Unnikrishnan	30000	TA/DA/honorarium for the conduct of subcommittee meeting.
11.	12/7/07	Sri. Jose. T.V	11000	Purchase of materials for garden beautification.
12.	20/7/07	Sri. Unni Krishnan N.G	28000	TA/DA/honorarium to 75 <sup>th</sup> meeting of syndicate.
13.	26/7/07	Smt. A Anitha	5000	Conduct of community Rural camp
14.	2/8/07	Sri. M.K.Krishnadas	25000	Advance towards his medical treatment
15.	6/8/07	Advance amount to be transferred to the joint Account of Staff advisor and General secretary of university union.	75000	
16.	9/8/07	Sri. Regiyan	750	Cutting of 60 ream papers.
17.	16/8/07	Amount to be transferred to the joint account of the staff advisor and the General secretary of the university union 2006-07	50000	-
18.	17/8/07	-do-	25000	-

19.	20/8/07	Sri. Dhinu. R Director, RC, Payyannur	11000	Conduct of inter centre Football championship
20.	12/9/07	Sri. Unni Krishnan N.G	40000	TA/DA local hospitality expenses etc in connection with 76 <sup>th</sup> meeting of syndicate.
21.	19/9/07	Sri .Nadirsha	25000	TA/DA/Sitting fee/ Honorarium to the syndicate members.
22.	25/9/07	Sri. Unnikrishnan	30000	TA/DA/Sitting fee/ Honorarium to the syndicate members.
23.	27/9/07	Smt. Sheeba Raibl George	1000	Conduct of the programme
24.	4/10/07	Sri. P.J. Mathai (Asst.Registrar)	75000	Treatment at Lakeshore Hospital
25.	16/10/07	Sri. C.Venugopal	16500	Hiring dress and costumes.
26.	16/10/07	Sri. M.O. Varkey, Printer	975	Towards repairing plates and cutting of the examination Papers.
27.	22/10/07	Sri. Unnikrishnan	50000	TA/DA/sitting fee/ honorarium to syndicate members.
28.	23/10/07	Sri. Abu.K.M	5000	Engagement of one make up man in the department of dance..
29.	5/11/07	Sri. Abu.K.M	65000	Advance towards participation in the south zone inter university, youth festival
30.	7/11/07	Sri. K.M.Abu	12000	-do-
31.	13/11/07	Sri. Unnikrishnan	35000	TA/sitting fee / honorarium, local hospitality expenses etc.
32.	16/11/07	Sri. K.M.Abu	12000	Escorting teachers towards the expenses in connection with the participation of university south zone youth festival.
33.	1/12/07	Sri. K.S. Dinesh Kumar, Director , Koyilandy	30000	Expenses in connection with the participation in the south zone inter university football.
34.	1/12/07	Director, RC, Koyilandy	122500	Purchase of books.
35.	6/12/07	Dr.N. Prasantha Kumar	5000	Conduct of entrance examination.
36.	17/12/07	Sri. M.R. Dhinu	20000	Conduct of coaching camp at RC, Payyannur
37.	22/12/07	Sri. Satheesh Kumar	25000	Expenses for participating in the agricultural fair organized by Agriculture University.
38.	24/12/07	Sri. UnniKrishnan N.G	50000	TA/DA/ Honorarium to syndicate members.
39.	8/1/08	Sri. K.S. Dinesh kumar	10000	Conduct of coaching camp to university football team.

40.	3/1/08	Sri. Anil Raj	35000	Expenses in connection with 78 <sup>th</sup> meeting of syndicate .
41.	15/1/08	Sri. P.J. Mathai	50000	Towards his medical treatment
42.	17/1/08	Dr. C. Gopan	3758	Participation in the inter university national youth festival
43.	21/1/08	Sri. Anil Raj	60000	TA/DA/Local hospitality expenses
44.	28/1/08	Sri. Anil Raj	50000	-do-
45.	28/1/08	Dr. P.Unnikrishnan	5000	Five days state level workshop
46.	29/1/08	Dr.B. Chandrika	45000	Conduct National seminar
47.	4/2/08	Sri. Anil Raj	50000	TA/DA/Sitting fee/ Honorarium connection with 81 <sup>st</sup> meeting.
48.	5/2/08	Sri. Dinesh Kumar K.S	5000	Fund allotment to the Inter centre chess championship
49.	12/2/08	Sri. Anil Raj	50000	TA/DA/sitting fee/ honorarium to the syndicate members.
50.	22/2/08	Smt. Rahila Beevi	5000	Conduct of the inter centre women Kabadi
51.	17/3/08	Dr. B. Chandrika	15000	National seminar on Advaita
52.	19/3/08	Dr. H. Poornima Mohan	5000	Conduct of four extension lecture series.
53.	19/3/08	Dr. K.G. Kumari	11250	Conduct of seminar
54.	31/5/07	Sri. Manoj. V	18000	Conduct of centralized valuation.
55.	25/3/08	Sri. Manohar	100000	Conduct of entrance exam for admission of candidates to various P.Gand, P.G. Diploma, courses.
56.	11/4/07	Overseer (electrical)	1600	Providing power code for connecting the system to the U.P.S at centre library.
57.	15/2/08	Sri. M.S. Somasundaran	1200	Purchase of plumbing materials .
58.	31/7/07	Sri. Akbar ali K.A	5000	Towards interest free loan for an operation as part of treatment after an accident.

**Total 15,98,083**

**2008-09**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	22/9/08	Sri. Jiby C.S	500	Oil leak rectification of vehicle
2.	30/12/08	Sri. P.K. Unni	4000	Payment of Road Tax
3.	27/2/09	Sri. Jojo Augustian	600	Levying of Cess to university vehicle.
4.	20/5/08	Sri. V.B. unniraj	50000	Pending bill of legal charges for conduct of cases on subcourt
5.	20/6/08	Sri. P.J. Sebastian	40000	Towards medical treatment of his son.
6.	30/7/08	Sri. Sunil Kumar Yemnen	5000	Conduct of ten days Rural camp
7.	13/8/08	Sri. Jose .P.K	500	Towards the expenses for remittance of inspection fee
8.	16/8/08	Sri. P.B. Samkumar	5000	Spot purchase of utensils , glass wares etc.
9.	19/8/08	M/s. HMT. Limited	72930	Cost of spares and repairing charges of printing machine
10.	26/9/08	Director, RC, Payyanur	100000	Subscription of Journals for the library
11.	26/9/08	Director, RC, Thiruvananthapuram	100000	-do-
12.	26/9/08	Director, RC, Koyilandy	75000	-do-
13.	26/9/08	Director, RC, Ettumanoor	25000	-do-
14.	15/10/08	Dr. P.V. Narayanan (Lecturer)	13500	Conduct of special lecture
15.	20/10/08	Sri. K.N. Sadanandhan (caretaker)	750	Purchase of 6 Nos. of Pillows and 12 Nos of glasses.
16.	21/10/08	Sri. Jyothilal T.G (Cultural co-ordinator)	25000	Conducting cultural programme
17.	22/10/08	Sri. V.B. Unniraj	25000	Advocate fee for the conduct of cases.
18.	23/10/08	Sri. Harshan. S	21260	Repair works of the vehicle.
19.	14/11/08	Sri. Dhinu.M.R	33000	Conduct of 10 days coaching camp
20.	17/11/08	IMG, Vikas Bhavan , Thiruvananthapuram	1000000	Conduct of skill up gradation programme for students, teachers and no teaching staff of university.
21.	18/11/08	Sri. Abu K.M	85000	Interest free loan
22.	4/12/08	Sri. Jyothilal	10000	Financial assistance for the production of documentary.
23.	9/12/08	Sri. Jyothilal	47598	Participation in south zone inter university youth festival
24.	16/12/08	Sri. Prasanth	13000	Purchase of 240 Nos. of Government calendar, 50 Nos of C.L.Register and 300 Nos. of Attendance Register.
25.	20/12/08	Smt. Rahila Beevi	3500	Conduct of coaching camp

26.	30/12/08	Smt. Rahila Beevi, RC, Thiruvananthapuram	26600	Conduct of centre wise sports and Games Competition
27.	9/1/09	Director, RC, Payyannur	10000	Conduct of university Athletic, meet.
28.	12/1/09	Dr. C.M. Neela kandhan	48750	To conduct national vakyarthasadas
29.	17/1/09	Sri. Saju Thankappan	6000	Participation in inter university youth festival
30.	10/2/09	Sri. V.R. Muraleedharan	3750	Conduct of 5 extension lectures for P.G. Students.
31.	10/2/09	Sri. Dinesh Kumar	7000	Inter centre chess championship.
32.	10/2/09	Dr. Dhinu. M.R.	12000	Conduct of inter centre, kabadi championship
33.	27/2/09	HOD, Vedic studies	230000	Conduct of seminar on vedic fest and knowledge system of india.
34.	27/2/09	Asst. Director, MC, Kalady	136000	Sports facilities.
35.	27/2/09	Director, Main Centre, Kalady	600000	Towards day care centre, basic facilities for women, for the purchase of library books.
36.	27/2/09	Employment Guidance Bureau	89000	Remedial coaching for SC/ST and minorities.
37.	27/2/09	HOD, History	100000	Conduct of Remedial coaching classes for NET for SC/ST and minorities.
38.	27/2/09	Smt. Bichu. V	10000	Towards FIP contingent grant
39.	27/2/09	Director, RC, Thuravor	23000	Conduct of seminar/ symposia
40.	27/2/09	Director, RC, Koyilandy	309300	Coaching classes for NET for SC/ST and minorities.
41.	27/2/09	HOD, Social work	30000	Towards scheme for persons with disabilities.
42.	27/2/09	Director, RC, Payyannur	379300	Conduct of seminar or symposia, for the purchase of library books and acquisition of furniture.
43.	27/2/09	Director, RC, Tirur	338000	-do-
44.	27/2/09	Director, RC, Ettumanoor	158000	-do-
45.	27/2/09	Director, RC, Panmana	203000	-do-
46.	27/2/09	Director, RC, Thiruvananthapuram	348000	-do-
47.	27/2/09	Director, RC, Thiruvananthapuram	100000	Purchase of books
48.	27/2/09	Director, RC, Ettumanoor	25000	-do-
49.	27/2/09	Director, MC, Kalady	100000	-do-
50.	4/3/09	Sri. Jose Antony, HOD of social work	37500	Conduct of seminar
51.	11/3/09	Dr. A. Girja , Reader HOD	37500	Conduct of 3 days National seminar
52.	12/3/09	Dr. Dhinu. M.R	14250	Towards the conduct of inter centre football championship.

53.	12/3/09	Sivadasan, HOD of History	37500	Towards the conduct of national lecture series.
54.	21/3/09	M/s. HMT limited, Kalamassery,	55480	Towards repairing of Printing Machine
55.	21/3/09	Dr. Preethy.K, Lecturer, Department of Music	56250	Towards conduct of National seminar in music
56.	21/3/09	Dr. Dhinu M.R, Asst. Director of Physical Education	24000	Conduct of inter centre athletic championship.
57.	10/10/08	Sri. Jyothilal T.G, HOD of painting	4000	BFA practical examination.
58.	23/10/08	Sri. E.O. Manohar, Asst. Register (Exam)	10000	Towards various expenditure in connection with the urgent and confidential works.
59.	12/02/09	Sri. Sukesh.K., Divakar	1000	Expenses in connection with the making of scals for use in exam branch
60.	26/3/09	Dr.K.K. Ambika devi	3750	Conduct of one day seminar on ' Niyaya Tradition in Kerala'
61.	31/3/09	Registrar Centre for Development of Imaging Technology, towards the work of computerization of examination system.	1484050	Computerization of examination system.

**Total 68,14,118**



**2009-10**

Sl. No	Vr.No./Date	Paid to Whom	Amount	Purpose
1.	19/12/09	Sri. Jojo Augustine	4204	Towards repair work to university mini bus.
2.	16/1/10	Sri. Jojo Augustine	4000	Remittance of Road tax.
3.	4/4/09	Sri. Unni.P.K	1000	Expenditure in connection with the fitness test.
4.	14/5/09	Sri. M.O. Varkey	2000	Purchase of spare parts to the printing machine.
5.	27/5/09	Dr. K.V. Ajithkumar, Reader	5000	Conduct of the expert committee meeting.
6.	28/7/09	Dr. M.R. Dhinu	4000	Expenditure in connection with the inauguration of yoga centre.
7.	19/8/09	Sri. P.C. Muraleemadhavan	25000	Conduct of Sanskrit Day celebrations.
8.	26/8/09	Sri. Ajithkumar K.V	10000	Expenses in connection with the inauguration of KRATER
9.	9/9/09	Sri. Sivadasan T.P	4750	Conduct of 5 lecturers by Department of Social Work.
10.	10/9/09	Sri. Srikanth. S	12500	Section officer in charge of Registrar's office for Purchase of television and Refrigerator
11.	10/9/09	Sri. Sukesh.K	10000	Purchase of items in the Official Residence of PVC
12.	29/9/09	Dr.K.V. Ajithkumar	200000	University union activates 2008-09
13.	29/9/09	Dr. K.V. Ajithkumar	250000	In connection with the conduct of youth festival
14.	8/10/09	Sri. Nishad .M	5000	Purchase of portable HDD and one case of DVD for storing LINUX software tools.
15.	12/11/09	Sri. K. Kesavan Potty	75000	Towards treatment of his daughter.
16.	17/11/09	Dr. M.R. Dhinu	100000	Expenditure in connection with the participation in south zone inter university youth festival
17.	17/11/09	Mr. K.S. Dineshkumar	30000	South zone Inter University football
18.	21/11/09	Sri. Nadirsha	60000	Interest free loan towards surgery treatment of his wife.
19.	23/11/09	Dr. M.R. Dhinu	50000	Participation in Inter University youth festival
20.	24/11/09	Smt. Girija	130000	Interest free loan for the surgery of her son.
21.	8/12/09	Sri.Sukesh	5000	Purchase of accessories to newly allotted university vehicle.

22.	17/12/09	Sri. Prasanth.T	20000	Purchasing 240 nos. of government calendar 2010, 100 Nos. of Attendance Register.
23.	23/12/09	Sri. K.S. Dinesh Kumar	20000	Conduct of coaching camp
24.	1/1/10	Dr. P.C. Muralee madhavan	941000	Towards expenses in connection with the organization of a series of scholar in Residence programmes of Professor George. Caidona of University of Pennsylvania.
25.	20/1/10	Dr.M.R. Dhinu	12000	Inter centre football championship.
26.	21/1/10	Dr. K.V. Ajithkumar	125000	Expenditure in connection with the participaton of National Youth Festival
27.	23/1/10	Sri. K.S. Dineshkumar	4000	Inter centre chess championship.
28.	4/2/10	Dr. P.C. Muraleedharan	600000	Organisaton of series of scholar in residence programmes of Professor. George caidona
29.	5/2/10	Dr. K.V. Ajithkumar	75000	Conduct of university youth festival
30.	8/2/10	Sri. Srikant. S	5000	Expenses in connection with despatch of diaries through courier.
31.	10/2/10	Dr. K.M. Sheeba	15000	Conduct of seminar
32.	11/2/10	Smt. Rachel P.P	50000	Payment of TA/DA sitting Free etc.
33.	18/2/10	Sri. Srikant. S	5000	Reception to the member of the university team.
34.	4/3/10	Sri. Lukose George	6500	Conduct of Inter Centre Kabadi championship.
35.	4/3/10	Dr. Kumaran vayaleri	5000	Conduct of 10 guest lecture series.
36.	9/3/10	Dr.M. Vasantha	36000	Conduct of National seminar
37.	9/3/10	Dr.P. Prasad	90000	Expenses food for guest, reception and documentation including photography of special convocation.
38.	11/3/10	Smt. Bichu.X.Malayil	15000	Conduct of seminar
39.	11/3/10	Dr. Shaji. V.S	15000	Conduct of seminar
40.	19/3/10	Smt. Sindhu.S	300000	Conduct of National Seminar on Dance
41.	23/3/10	Sri. Nadhisha K.T	50000	Medical treatment of his wife
42.	23/3/10	Dr. Shanti Nair	37500	Expenditure in connection with the conduct of seminar
43.	29/3/10	Dr. M.R. Dhinu	16500	Conduct of Inter university athletic championship.
44.	29/3/10	Dr. M.R. Dhinu	5500	Inter centre Badminton championship
45.	30/3/10	Dr.Lissy Mathew	225000	Purchase of books for Regional Centre , Payyanuur
46.	30/3/10	Dr. Safia Bee	225000	Purchase of books for Regional Centre, Koyilandy
47.	30/3/10	Dr. K.R. Ambika	200000	Purchase of books for Regional Centre, Tirur

48.	30/3/10	Dr. R. Vijayakumar	225000	Purchase of books. For Regional Centre, Thiruvananthapuram
49.	30/3/10	Smt. Bichu. X. Malayil	225000	Purchase of books for Regional Centre, Thuravoor
50.	30/3/10	Dr.B. Chandrika	100000	Purchase of books for Main Centre, Kalady
51.	30/3/10	Dr. P. Sreelatha	50000	Purchase of books for Regional Centre, Ettumanoor
52.	30/3/10	Dr. S. Maheswari Pilla	100000	Purchase of books for Regional Centre, Panmana
53.	31/3/10	Sri. O.P. Johnson	4000	Preserving of sculptures made by the students.
54.	19/10/09	Sri. Jyothilal	4000	Arranging still models and live stills for practical examination.
55.	11/11/09	Dr. Dharmarajan P.K	5000	Towards the contingent expenses in connection with the conduct of integrated M.Phil, Ph.D entrance examination.
56.	30/3/10	Sri. Saju. T.S	4000	Conduct of BFA practical examination April 2010
57.	4/8/09	Sri. Somasundaran	3700	Supply of plumbing materials for fixing wash basin.
58.	6/1/10	Sri. Saju T.S	5000	Expenditure in connection with the shifting of mural painting
59.	8/2/10	Sri. V. M. Muhammed	50000	Expenses for urgent repair works conversion of the hall of engineering unit to the rest room.

**Total            48,62,154**

## Annexure V

### Details of Development Fund Investment

Sl No.	Fixed Deposit Receipt No & Date	Opening Balance	Investment made in 2006 -07	Withdrawal during 2006-07	Rate of interest	Date of maturity	Closing Balance	Remarks
1.	EE. No. 7233115/24-1-03	13,59,543	-	-	10%	24/1/2006	13,59,543	Renewed w.e.f 24/1/06 and 4/3/09
2.	EE.No. 665722/28-2-03	16,94,884	-	-	10%	28/2/2006	16,94,884	Renewed w.e.f 28/2/06 and 28/2/09
3.	294730/31-3-2001	4,30,000	-	-	13.5%	31/3/07	4,30,000	Amount withdrawn (4/07)
4.	EE.No.080472/30-3-02	8,53,000	-	-	12%	30/3/05	8,53,000	Amount withdrawn (3/08)
5.	EE.No. 665728/31-3-03	43,76,000	-	4376000	10%	31-3-06	-	Amount withdrawn (5/06)
6.	EE.No. 665726/31-3-03	1,01,587	-	101587	10%	31-3-06	-	Amount withdrawn (5/06)
7.	EE.No. 665723/31-3-03	6,86,428	-	686428	10%	31/3/06	-	Amount withdrawn (5/06)
8.	EE.No. 628476/19-11-03	6,44,782	-	644782	8.5%	19-11-06	-	Amount withdrawn(11/06)
9.	EE. No. 578959/30-3-04	10,87,000	-	-	8.5%	30-3-07	10,87,000	Amount withdrawn (4/07)
10.	EE.No. 578946/31-3-04	5,09,384	-	-	8.5%	31-3-07	5,09,384	Amount withdrawn (4/07)
11.	EE.No. 373443/13-12-04	5,75,625	-	-	8.5%	13-12-07	5,75,625	Amount withdrawn (12/07)
12.	264155/31-3-05	10,00,000	-	-	8.5%	31-3-2008	10,00,000	Amount withdrawn (4/08)
13.	264187/23-4-05	5,87,857,	-	-	7.5%	23-4-2008	5,87,857	Amount withdrawn (4/08)

14	JJ No. 319242/25-11-05	92,755 (FD –interest deposited)	-	-	7.5%	25-11-2008	92,755	-
		13998845		5808797			81,90,048	The closing Balance in the Fixed deposit Register of Development Fund includes withdrawn amount also. So make necessary corrections in the Fixed Deposit Register.

*Local Fund Audit Department*

## Annexure VI

### Details of Provident Fund Investment

SI No.	Fixed Deposit Receipt No & Date	Opening Balance	Investment made in 2006 -07	Withdrawal during 2006-07	Rate of interest	Date of maturity	Closing Balance	Remarks
1.	No. 293021/11-4-2000	20,00,000	-	-	13.5%	11-4-2010	20,00,000	-
2.	No. 76206/5-7-2000	10,00,000	-	-	13.5%	5-7-2010	10,00,000	-
3.	No. EE.158537/17-8-2001	65,00,000	-	-	13.5%	17-8-2011	65,00,000	-
4.	EE.080471/30-3-2002	80,00,000	-	-	12%	30-3-2012	80,00,000	-
5.	EE.No. 723103/8-1-2003	40,00,000	-	-	10%	8-1-2006	40,00,000	Renewed w.e.f 8/1/06
6.	EE.No.619535/9-5-2003	50,00,000	-	-	9.5%	9-5-2006	50,00,000	Renewed w.e.f 9/5/06
7.	EE.No.665725/31-3-2003	22,16,250	-	-	10%	31-3-2006	22,16,250	Renewed w.e.f 31/3/06
8.	EE.No.628478/19-11-2003	29,37,687	-	2937687	8.5%	19-11-2006	-	Transferred to TP A/c No. TPA 150 on 30/11/06
9.	EE.No. 722452/7-2-04 C5052	40,00,000	-	40,00,000	8.5%	6-2-2007	-	Transferred to TP A/c No. TPA 150 on 30-3-07
10.	EE.No.578946/31-3-04 C-5194	17,52,796	-	-	8.5%	31-3-2007	-	Transferred to TP A/c No. TPA 150 on 11/4/07
11.	EE.No. 641889/9-10-2004 C- 5889	50,00,000	-	-	8.5%	9-10-2007	50,00,000	The amount transferred to TP A/c – TPA 150 on 16/10/07
12.	EE.No. 593226/4-1-2005 C-6177	20,67,241	-	-	8.5%	4-1-2008	20,67,241	Transferred to TP A/c No. TPA 150 on 18-1-08
13.	264156 C-6407/31-3-2005	30,00,000	-	-	8.5%	31-3-2008	30,00,000	Transferred to TP A/c No. TPA 150 on 10-4-08

14.	JJ No. 264188/23-4-2005 C-6439	22,59,918	-	-	7.5%	23-4-2008	22,59,918	Transferred to TP A/c No. TPA 150 on 23/4/08
15.	JJ No. 319222/18-11-2005 C-6925	40,00,000	-	-	7.5%	18-11-2008	40,00,000	Renewed w.e.f 3-1-09
16.	JJ No. 319243/25-11-2005 C-6946	25,22,745	-	-	7.5%	25-11-2008	25,22,745	Renewed w.e.f 3-1-09
17.	JJ No. 319471/12-5-2006 C-7220	-	338096 (FD- interest- Deposited)	-	7.5%	12-5-2009	3,38,096	Renewed w.e.f. 12-5-09
18.	319477 /15-5-2006 C-7227		3158609(FD- interest- Deposited)	-	7.5%	15-5-2009	31,58,609	-
		56256637	3496705	6937687			52,815,655	The closing balance in the Fixed Deposit Register of Provident Fund includes the withdrawn amount also. So make necessary corrections in the FD Register.

## Annexure VII

### Details of Pension Fund Investment

SI No.	Fixed Deposit Receipt No & Date	Opening Balance	Investment made in 2006 -07	Withdrawal during 2006-07	Rate of interest	Date of maturity	Closing Balance	Remarks
1.	292985/27-3-2000	8108843	-	-	13.5%	27-3-2005	8108843	Renewed w.e.f 27/3/05
2.	294729/31-3-2001	5276000	-	-	13.5%	31-3-2011	5276000	-
3.	080473/30-3-2002	5761000	-	-	12%	30-3-2012	5761000	-
4.	EE.No. 665727/31-3-03	5671000	-	-	10%	31-3-2006	5671000	Renewed w.e.f 31-3-06,31-3-09
5.	EE.No.665724/31-3-03	42,56,863	-	-	10%	31-3-2006	4256863	Renewed w.e.f 31-3-06,31-3-09
6.	EE.No. 628477/19-11-03	2888588	-	-	8.5%	19-11-2006	2888588	Renewed w.e.f 19-11-06, 19-11-09
7.	578948/31-3-2004	1827373	-	-	8.5%	31-3-2007	1827373	Renewed w.e.f 31/3/07 and withdrawn from 31/3/10
8.	578960/30-3-2004	5743000	-	-	8.5%	30-3-2007	5743000	Renewed w.e.f 30/3/07 and withdrawn from 30/3/2010
9.	EE.No. 373442/13-12-04	2190035	-	-	8.5%	13/12/07	2190035	Renewed w.e.f 29/12/07
10.	264154/5-4-2005 C-6405	3655000	-	-	8.5%	31/3/2008	3655000	Renewed w.e.f 31/3/08
11.	264186/23-4-05 C-6437	2236573	-	-	7.5%	23/4/2008	2236573	Renewed w.e.f 23/4/08
12.	JJ No.319218/18-11-05 6921	168568	-	-	7.5%	18-11-2008	168568	Renewed w.e.f 3/1/09
13.	JJ No.319530/7-4-2006 7180	6828000	-	-	7.5%	7/4/2009	6828000	Renewed w.e.f 7/4/09



14.	JJ No. 319418/6-3-2006	123394	-	-	7.5%	6/3/2009	123394	Renewed w.e.f 13/3/09
15.	JJ No. 319470/12-5-2006 C-7221	-	392598 (Interest amount invested )	-	7.5%	12/5/2009	392598	Renewed w.e.f 12/5/09
16.	C-7582/30-11-2006	-	61007 (Interest – invested)	-	7.5%	30/11/2009	61007	Renewed w.e.f 30/11/09
17.	C-10756/29-3-2007		9176000	-	9%	4/4/2010	9176000	
		<b>54734237</b>	<b>9629605</b>				<b>64363842</b>	

*Local Fund Audit Department*

## Annexure VIII

### Details of Endowment Fund Investment

Sl No.	Fixed Deposit Receipt No & Date	Opening Balance	Investment made in 2006 -07	Withdrawal during 2006-07	Rate of interest	Date of maturity	Closing Balance	Remarks
<b><i>Sub Treasury - Angamaly</i></b>								
1.	No./368400	5000	-	675	13.5%	18/11/2008	5000	Interest Rs. 675/- withdrawn
2.	No./156801	25000	-	3375	13.5%	7/4/2009	25000	Interest Rs. 3375/- withdrawn
3.	No. /390325	30000	-	4050	13.5%	20/11/2010	30000	Interest Rs. 4050/- withdrawn
4.	No./390324	15000	-	2025	13.5%	20/11/2010	15000	Interest Rs. 2025/- withdrawn
5.	EE.No.628441 (C 4740)	20000	-	1700	8.5%	7/11/2013	20000	Interest Rs. 1700/- withdrawn
6.	EE.No.650362 (C5361)	17000	-	1145	8.5%	25/5/2014	17000	Interest Rs. 1145/- withdrawn
		<b>112000</b>		<b>12970</b>			<b>112000</b>	

## Annexure IX

### Strengthening of Sanskrit Fixed Deposit Details 2006-07

SI No.	Deposit Date	Deposited at	Amount Deposited	Term	Rate of Interest	Date of maturity	Interest Accrued	Total Amount with interest on maturity	Remarks
1.	4-4-06	Union Bank of India, Kalady	1,35,30,032						On 4-4-06, withdrawn 79, 20,000 Rupees: Balance.
			56,10,032 (Balance amount)	46days	5%	20-5-06	35351	56,45,383	Invested for period of 46 days continuously on 5-10-06
	05-01-07	„	29,91,981	46 days	5.5%	20-2-07	20,739	30,12,720	Rupees 28 lakh withdrawn from Fixed Deposit on 20-2-07.
	20-2-07								Fixed Deposit account closed and Rs. 30,12,720 withdrawn
2.	6-4-2006	Punjab National Bank, Angamaly	79,16,633	46 days	5.25%	11-6-06	52,380	79,69,013	Rupees 25 lakh withdrawn from Fixed Deposit Balance amount invested for a period of 46 days continuously
	11-6-06	„	54,69,013 (Balance amount)	„	„	27-7-06	36185	55,05,198	
	14-3-07	„	56,91,529	46 days	5.5%	29-4-07	39,379	57,30,908	
3.	26-4-06	State Bank of India, Angamaly	20,820,650						On 26-4-06 Rupees 1 Crore withdrawn from Fixed Deposit Balance reinvested for a period of 46 days continuously
			1,08,20,650 (Balance)	46 days	4.75%	11-6-06	64,776	1,08,85,426	
	27-7-06	Do	1,09,54,019	46 days	5%	11-9-06	69,025	1,10,23,044	

	11-9-06	State Bank of India, Angamaly	60,23,044	46 days	5.25%	27-10-06	39,851	60,62,895	Withdrawn Rs. 50 lakh on 11-9-06 Balance reinvested for a period of 46 days continuously
	13-3-07	„	61,87,909	„	5.5%	29-4-07	42,892	62,30,801	
4.	29-4-06	Canara Bank, Angamaly	79,06,829	46 days	5.25%	11-6-06	52,315	79,59,144	Withdrawn Rs. 25 lakh from Fixed Deposit on 11-6-06. Balance deposited for a period of 46 days continuously
	11-6-06	„	54,59,144	46 days	5.25%	27-7-06	36,120	54,95,264	
	14-3-07	„	56,91,529	46 days	5.75%	29-4-07	41,653	57,33,182	
5.	22-5-06	Bank of India, Kalady	60,00,000	91 days	6%	21-8-06	80,603	60,80,603	<u>New Fixed Deposit</u> Amount transferred from SB account. Bank of india Kalady to Fixed Deposit account.  Interest Rs. 80603 withdrawn and balance amount reinvested  Rs. 30,80,603 withdrawn on 20-2-07 Balance amount reinvested.
	21-8-06	„	60,00,000	91 days	6%	20-11-06	80,603	60,80,603	
	20-02-07	„	30,00,000	91 days	6%	22-5-07	44,877 (-) Tax 4600	30,40,277	

## Annexure X

### PLAN – GRANT

Sl No.	Date	Details	Amount
1.	24-5-2006	G.O (Rt) No. 820/06/H.Edn, date 19/5/06	40,00,000
2.	19-10-2006	G.O (Rt) No. 1424/06/H.Edn, date 25/9/06	40,00,000
3.	27-12-2006	G.O (Rt) No. 1939/06/H.Edn, date 22/12/06	40,00,000
4.	23-2-2007	G.O (Rt) No. 251/07/H.Edn, date 12/2/07	30,00,000

**Total**

**1,50,00,000**

## Non Plan Grant

Sl No.	Date	Details	Amount
1.	2-6-06	G.O (Rt) No. 841/06/ H.Edn, date 26/5/06	1,74,00,000
2.	8-7-06	G.O (Rt) No.989/06/ H.Edn, date 3/7/06	87,00,000
3.	30-8-06	G.O (Rt) No. 1295/06/ H.Edn, date 22/8/06	1,74,00,000
4.	27-10-06	G.O (Rt) No. 1470/06/ H.Edn, date 3/10/06 & G.O (Rt) No. 1543/06/ H.Edn, date 13/10/06	87,00,000
5.	2-11-06	G.O (Rt) No. 1643/06/ H.Edn, date 31/10/06	87,00,000
6.	16-12-06	G.O (Rt) No. 1850/06/H.Edn, date 6/12/06	87,00,000
7.	27-12-06	G.O (Rt) No. 1924/06/H.Edn, date 19/12/06	87,00,000
8.	12-2-07	G.O (Rt) No. 186/07/H.Edn, date 2/2/07	87,00,000
9.	8-3-07	G.O (Rt) No. 387/07/ H.Edn, date 1/3/07	87,00,000
10.	21-3-07	G.O (Rt) No. 472/07/H.Edn, date 14/3/07	91,12,000

**Total                    10,48,12,000**

### NSS Grant – in – aid for 2006-07

Sl No.	Date	Details	Amount
1.	28-12-06	G.O (Rt) No. 1889/2006/ H.Edn, date 13/12/06	1,80,000
2.	28-12-06	G.O (Rt) No.1889/2006/ H.Edn, date 13/12/06	1,68,750

**Total                      3,48,750**

### Additional Central Assistance 2006-07

Sl No.	Date	Particulars	Amount	Purpose
1.	31-3-2007	G.O (Rt) No. 598/2007/ H.Edn, date 26/3/07	10,00,000 + 10,00,000	Innovation in the Universities and skill upgradation.

**Total                      20,00,000/-**

### ASSISTANCE FROM UGC

Sl No.	Date	Particulars	Amount	Purpose
1.	13.04.06	UGC Aid	Rs. 123648/-	Reimbursement of TD & DA of the Visiting Committee
2.	13.04.06	„	Rs. 5000000/-	Special Development grant for young Universities
3.	25.04.06	„	Rs. 262800/-	Financial assistance for Major Research Projects.
4.	25.04.06	„	Rs. 222800/-	Financial assistance for Major Research Projects
5.	04.05.06	„	Rs. 6400000/-	Development grant to state Universities.
6.	16.10.06	„	Rs. 900000/- Rs. 350000/-	Grant for construction of women's hostel.
7.	9.2.07	„	Rs. 900000/- Rs. 300000/-	Additional development grant to state universities.
8.	29.1.07	„	Rs. 211900/-	Towards major research projects.
9.	31.01.07	„	Rs. 150000/-	Organization of refresher courses.
10.	20.02.07	„	Rs. 72500/-	Towards minor research programmes.
11.	09.03.07	„	Rs. 25000/-	Towards minor research programmes
12.	21.03.07	„	Rs. 500000/-	Infrastructure for women students

**Rs. 15418648/-**

#### Remarks

- |   |   |                     |
|---|---|---------------------|
| 1) Grants from UGC for infrastructure development | → | Rs. 14350000/-      |
| 2) Grants from UGC for Projects                   | → | Rs. 795000/-        |
| 3) Others   | → | Rs. <u>273648/-</u> |

**Joint Director of Local Fund Audit**