



# **KERALA AGRICULTURAL UNIVERSITY**

## **BUDGET ESTIMATE**

### **2024-25**

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**IT support provided by Directorate of Information System,  
Kerala Agricultural University**

## Budget Note

This is a foreword to the Budget of KAU for the Financial Year 2024–25, comprising the revision effected to the budget estimates for the FY 2023–24 and intending to provide a brief description on the financial background, proposed methodology and expected performance in the current situation from the users.

In the State Budget 2024–25, Government of Kerala has announced a Non-Plan budget outlay of Rs.411.85 Crores to KAU as against the demand of Rs.739.11 Crores towards Non-Plan fixation of grants. This allocation is only a 0.99% hike on the Non-Plan budget provision to KAU for the Financial Year 2023–24. This may result in which the University has to adopt stringent cost cutting measures under Non-Plan during the FY 2024–25. The Government had to curtail the Non-Plan budget and its release to KAU during the past two Financial Years i.e., 2020–21 and 2022–23 consecutively, and that shortfall lead to this crisis. This resulted in languishing to cater to the inevitable non-plan requirements of the University.

As per UGC guidelines, KAU is liable to fill the faculty section for the smooth running of Colleges and filling up of posts in research category, which has already been completed in a time bound manner as it is mandatory for accreditation and ranking. Almost all the vacancies in the cadre of Assistants, Computer Assistants and Office Attendants have already been filled through KPSC. Recruitment to the casual labourer category was also completed in most of the stations under KAU so as to enable the smooth functioning of farm activities.

In the State Budget 2024 –25, Rs.75.00 Crores have been allotted to KAU under the Plan fund. The Plan fund is utilised for enhancing sectors like Education, Research, Extension, e-Governance and Infrastructure of KAU. Along with Agri. Education, Research and Extension activities, KAU has the mandate for the development of “Agriculture” including nurturing of quality human resource through various academic programmes, Improved crop varieties and development and application of effective and sophisticated technology through R&D and Dissemination and Transfer of Technologies through Agricultural Extension and science- based policy support for decision making in Government. Therefore, its jurisdiction is spread all over the State of Kerala. Despite the budgetary allocation, the release was limited to less than 30% which affected the smooth implementation of the project activities set up in the previous years under Plan space.

Out of the total budget share of ICAR Coordinated Projects (75:25), 25% of the cost is to be met from Plan fund sanctioned by the State Government. Till date, an arrear of Rs.18 Crores is evaluated to be recouped from Plan fund, mainly towards the salary component. (Due to non-allocation of the 25% State Plan share to the ICAR Co-ordinated projects, this year we have to face dire aftermaths in paying the salary of those who are working on the projects.) It may be noted that this situation has resulted in increased Non-Plan liability for the University during the previous as well as current Financial Year. It is understood that one of the reasons for such omission is that the Comptroller, who is the Head of the Finance department, has no role in formulating and disbursing Plan fund in the University. Neither he is a member in any of the meetings in University/Government level that deals with Plan fund. This has to be reviewed seriously, with a view to stabilise the University in terms of its finances.

At this juncture, I would like to inform all the Heads of Directorates and Stations to be vigilant while issuing Administrative Sanctions, that too, with prior remarks of the Comptroller on the availability of funds. This will help us to maintain a fiscal discipline. Sanction for expenditure in

excess of the budget in non-plan will adversely affect the fiscal stability of the University. The concerted efforts of the Finance Wing with the Heads of Directorates, Colleges and Stations will help us to overcome the current crisis.

As per the Govt. orders, KAU has implemented 2016 UGC pay revision, 11<sup>th</sup> pay/pension revision to its teachers, employees, pensioners and family pensioners and permanent/casual labourers of KAU. These instances resulted in the inadequacy of current non-plan grant outlay.

As a Grant in Aid institution, KAU is to abide by the rules and regulations for fixing the fee structure and sale price of farm proceeds, which are the main components of our internal revenue. Government has already directed KAU to plan and initiate strong measures to enhance the internal revenue in a large scale by adopting new and modern marketing technics and by starting various diploma/certificate and self financing courses. The possibility of revising the current fee structure for various courses also to be explored.

In view of the financial constraints, all Drawing and Disbursing officers have to ensure that to incur the expenditure under Non-Plan in a stringent manner. For that, we must avoid unnecessary expenditures and also ensure that the receipts/expenditures are accounted properly and timely in the University Functional Accountability System (UFAST). The DDO and PI of the Revolving Fund schemes will be responsible for the operation of each R.F scheme in an economic & profitable manner as per the guidelines issued by the University from time to time, so that the scheme will be in a self - sustaining mode. It must be ensured that the excess fund from R.Fs are being transferred to the Comptroller's account in every financial year as per the financial guidelines of R.Fs.

The University's Finance Department with the cooperation of Kerala State Audit Department has to ensure that the Audited Utilization Certificates of the Externally Aided Projects (EAPs) are to be forwarded to the concerned funding agency within three months after the completion of the projects. For this, an attempt on the part of Internal Audit Wing is needed to clear the pending of accumulated audit paras. The orchestrated efforts of these wings will become more fruitful to KAU. The DIS Wing has helped the UFAST users by providing more reports being customised and in the form of easily retrievable data and we will try to bring about changes/directions from time to time for easy accounting.

**Sd/-**  
**COMPTROLLER**

FINANCIAL STATEMENT 2024- 2025											
RECEIPT					EXPENDITURE						
Accounts 2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Head of Account	Bud. Est. 2024-2025 (lakhs)	Accounts 2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Project Code	Head of Account	Bud. Est. 2024-2025 (lakhs)	
<b>Government Grants Non-Plan</b>								<b>10</b>	<b>Management and Admn:</b>		
3737992500	40778.10	40778.10	Statutory Grant from Govt. Non-Plan	41185.88	221400153	2981.61	2679.64		Non-Plan Schemes	2763.67	
					566011	0.00	21.386		Plan Schemes	0.00	
<b>3737992500</b>	<b>40778.10</b>	<b>40778.10</b>	<b>SUB-TOTAL</b>	<b>41185.88</b>	6000.00	0.00	0.00		ICAR Projects - 100 percent	0.00	
<b>Government Grants Plan</b>									Other Externally Aided Projects	0.00	
					708805	0.00	9.03		Gok Project Specific Assistance(PLAN)	0.00	
					0.00	0.00	0.47				
150000000	6500.00	6500.00	Plan grant from Agricultural Department (General-Non Salary)	6500.00	222680969	2981.61	2710.526		<b>SUB-TOTAL</b>	<b>2763.67</b>	
40000000	1000.00	1000.00	Plan grant from Agricultural Department (Grants for the creation of Capital Assets)	1000.00				<b>11</b>	<b>Additional Suspense Fund</b>		
					188862552	2664.00	2.00		Non-Plan Schemes	508.00	
<b>190000000</b>	<b>7500.00</b>	<b>7500.00</b>	<b>SUB-TOTAL</b>	<b>7500.00</b>	0	0.00	0.00		ICAR Projects - 100 percent	<b>0.00</b>	
<b>Gok Project Specific Assistance(PLAN)</b>					<b>188862552</b>	<b>2664.00</b>	<b>2.00</b>		<b>SUB-TOTAL</b>	<b>508.00</b>	
19054243	900.00	900.00	Gok Project Specific Assistance(PLAN)	900.00				<b>20</b>	<b>Library (20 to 29) Education</b>		
<b>19054243</b>	<b>900.00</b>	<b>900.00</b>	<b>SUB-TOTAL</b>	<b>900.00</b>	41590214	584.525	556.23		Non-Plan Schemes	555.741	
<b>ICAR Projects</b>					1702570	1075.00	1085.619		Plan Schemes	1050.00	
205740366	1480.567	1480.567	ICAR Projects - 100 percentage	1392.627	43292784	1659.525	1641.849		<b>SUB-TOTAL</b>	<b>1605.741</b>	
183099902	1696.36	1696.36	ICAR Co-ordinated Projects	1871.619				<b>21</b>	<b>Agricultural Education</b>		
<b>388840268</b>	<b>3176.927</b>	<b>3176.927</b>	<b>SUB-TOTAL</b>	<b>3264.246</b>	712478441	14213.95	9168.647		Non-Plan Schemes	12250.75	
<b>Other Externally Aided Projects</b>					69234783	0.00	436.437		Plan Schemes	0.00	
194707354	2400.00	2400.00	Other Externally Aided Projects	2000.00	26531845	0.00	281.448		ICAR Projects - 100 percent	0.00	
					0.00	0.00	0.00		ICAR Co-ordinated Projects	0.00	
<b>194707354</b>	<b>2400.00</b>	<b>2400.00</b>	<b>SUB-TOTAL</b>	<b>2000.00</b>	4647141	0.00	107.719		Other Externally Aided Projects	0.00	
					<b>812892210</b>	<b>14213.95</b>	<b>9994.251</b>		<b>SUB-TOTAL</b>	<b>12250.75</b>	

RECEIPT					EXPENDITURE							
Accounts	2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Head of Account	Bud. Est. 2024-2025 (lakhs)	Accounts	2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Project Code	Head of Account	Bud. Est. 2024-2025 (lakhs)
<b>Revolving Fund Projects</b>												
	66115274.7	622.25	757.75	ICAR Revolving Fund	803.27					22	Co-operation & Banking Education	
	165313889.6	2145.1	2391.00	KAU Revolving Fund	2719.30	46343297	1011.33	466.58			Non-Plan Schemes	1006.01
	151929551.49	1812.00	2049.00	OEAP Revolving Fund	2075.00	2385061	0.00	35.893			Plan Schemes	0.00
	383358715.79	4579.35	5197.75	<b>SUB-TOTAL</b>	<b>5597.57</b>	<b>48728358</b>	<b>1011.33</b>	<b>502.473</b>			<b>SUB-TOTAL</b>	<b>1006.01</b>
<b>Internal Receipts</b>										23	<b>Forestry Education</b>	
	89848018.11	698.375	898.691	Income From Fees	845.574	58694121	1043.22	716.99			Non-Plan Schemes	984.27
	0.00	2.428	4.175	Income From College Properties	3.282	4062048	0.00	82.712			Plan Schemes	0.00
	116904028.32	1003.087	1290.606	Income From University Properties	1151.921	0.00	0.00	0.00			ICAR Projects - 100 percent	0.00
	58248384.66	667.855	392.5	Interests	472.165	572058	0.00	4.575			Other Externally Aided Projects	0.00
	222982	0.00	0.05	Miscellaneous	0.05	<b>63328227</b>	<b>1043.22</b>	<b>804.277</b>			<b>SUB-TOTAL</b>	<b>984.27</b>
	265223413.09	2371.745	2586.022	<b>SUB-TOTAL</b>	<b>2472.992</b>					24	<b>Agricultural Engineering Education</b>	
						104314605	1822.40	1213.33			Non-Plan Schemes	1693.54
						6492002	0.00	95.497			Plan Schemes	0.00
						0.00	0.00	0.00			ICAR Projects - 100 percent	0.00
						<b>110806607</b>	<b>1822.4</b>	<b>1308.827</b>			<b>SUB-TOTAL</b>	<b>1693.54</b>
										28	<b>D.S.W.</b>	
						8248793	118.79	103.539			Non-Plan Schemes	94.22
						2905242	100.00	144.998			Plan Schemes	100.00
						1806080	0.00	0.00			Other Externally Aided Projects	0.00
						<b>12960115</b>	<b>218.79</b>	<b>248.537</b>			<b>SUB-TOTAL</b>	<b>194.22</b>
										30	<b>D.O.R.(30 to 39 Research)</b>	
						21382610	353.87	255.38			Non-Plan Schemes	260.27
						0.00	4200.00	4200.00			Plan Schemes	4200.00
						0.00	0.00	0.00			ICAR Projects - 100 percent	0.00
						15590222	0.00	235.737			Other Externally Aided Projects	0.00
						<b>36972832</b>	<b>4553.87</b>	<b>4691.117</b>			<b>SUB-TOTAL</b>	<b>4460.27</b>

RECEIPT					EXPENDITURE					
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								<b>31</b>	<b>Agricultural Research</b>	
					831661625	13919.48	10878.401		Non-Plan Schemes	12529.136
					95259934	0.00	891.616		Plan Schemes	0.00
					9427856	104.216	147.495		ICAR Projects - 100 percent	7.065
					0.00	0.00	0.00		NARP - ICAR Assisted	0.00
					240947113	2028.223	2756.622		ICAR Co-ordinated Projects	2317.545
					105068985	2110.14	1156.661		Other Externally Aided Projects	2058.35
					12028582	600	927.627		Gok Project Specific Assistance(PLAN)	600.00
					<b>1294394095</b>	<b>18762.059</b>	<b>16758.422</b>		<b>SUB-TOTAL</b>	<b>17512.096</b>
								<b>33</b>	<b>Forestry Research</b>	
					6390114	67.907	71.333		ICAR Co-ordinated Projects	77.333
					<b>6390114</b>	<b>67.907</b>	<b>71.333</b>		<b>SUB-TOTAL</b>	<b>77.333</b>
								<b>34</b>	<b>Agricultural Engineering Research</b>	
					5341982	47.582	67.332		ICAR Co-ordinated Projects	72.265
					<b>5341982</b>	<b>47.582</b>	<b>67.332</b>		<b>SUB-TOTAL</b>	<b>72.265</b>
								<b>37</b>	<b>Seeds and Planting Material Research</b>	
					777783	11.4	12.6		Non-Plan Schemes	12.30
					<b>777783</b>	<b>11.4</b>	<b>12.6</b>		<b>SUB-TOTAL</b>	<b>12.30</b>
								<b>40</b>	<b>Extension (40 to 49 Extension)</b>	
					92175071	1510.01	1145.441		Non-Plan Schemes	1404.181
					43854342	1000.00	1304.16		Plan Schemes	1050.00
					155032642	1113.8777	1437.101		ICAR Projects - 100 percent	1218.162
					53786387	0.00	441.201		Other Externally Aided Projects	0.00
					3451690	100.00	109.605		Gok Project Specific Assistance(PLAN)	100.00
					<b>348300132</b>	<b>3723.8877</b>	<b>4437.508</b>		<b>SUB-TOTAL</b>	<b>3772.343</b>

RECEIPT					EXPENDITURE					
Accounts 2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Head of Account	Bud. Est. 2024-2025 (lakhs)	Accounts 2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Project Code	Head of Account	Bud. Est. 2024-2025 (lakhs)
								50	Civil Works( 50 to 59 Engineering wings)	
					95351041	1525.921	1133.601		Non-Plan Schemes	1493.132
					96716595	1025.00	2573.882		Plan Schemes	1000.00
					0.00	0.00	0.00		Other Externally Aided Projects	0.00
					775398	200.00	200.00		Gok Project Specific Assistance(PLAN)	200.00
					<b>192843034</b>	<b>2750.921</b>	<b>3907.483</b>		<b>SUB-TOTAL</b>	<b>2693.132</b>
								60	Estate	
					969864	22.21	15.94		Non-Plan Schemes	29.69
					<b>969864</b>	<b>22.21</b>	<b>15.94</b>		<b>SUB-TOTAL</b>	<b>29.69</b>
								65	Revolving Fund	
					61187439	861.15	694		ICAR Revolving Fund	651.8
					151782900	2072.45	2085.75		KAU Revolving Fund	1882.4
					151827603	1912.35	1943.65		OEAP Revolving Fund	1749.5
					<b>364797942</b>	<b>4845.95</b>	<b>4723.4</b>		<b>SUB-TOTAL</b>	<b>4283.7</b>
								70	E-Governance & ICT	
					6427822	90.5	90.5		Non-Plan Schemes	90.5
					4246275	100.00	241.884		Plan Schemes	100.00
					<b>10674097</b>	<b>190.5</b>	<b>332.384</b>		<b>SUB-TOTAL</b>	<b>190.5</b>
								92	Pension & Compensation	
					1867236571	27458.07	28188.07		Non-Plan Schemes	34337.075
					<b>1867236571</b>	<b>27458.07</b>	<b>28188.07</b>		<b>SUB-TOTAL</b>	<b>34337.075</b>

RECEIPT					EXPENDITURE						
Accounts 2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Head of Account	Bud. Est. 2024-2025 (lakhs)	Accounts 2022-2023 (Rs)	Bud. Est. 2023-2024 (lakhs)	Rev. Est. 2023-2024 (lakhs)	Project Code	Head of Account	Bud. Est. 2024-2025 (lakhs)	
<b>ABSTRACT</b>											
3737992500	40778.10	40778.10	Non-Plan Schemes	41185.880	4297914563	69331.286	56626.889		Non-Plan Schemes	70012.485	
190000000	7500.000	7500.000	Plan Schemes including 25% state share of ICAR Coordinated Projects	7500.00	327424863	6964.072	6964.072		Plan Schemes	6883.214	
205740366	1480.567	1480.567	ICAR Projects - 100 percent	1392.627	190998343	1218.093	1866.044		ICAR Projects - 100 percent	1225.227	
183099902	1696.360	1696.36	ICAR Co-ordinated Projects	1871.619	252679209	2143.712	2895.287		ICAR Co-ordinated Projects (75 : 25)	2467.143	
194707354	2400.000	2400.00	Other Externally Aided Projects	2000.00	182179678	2110.14	1954.923		Other Externally Aided Projects	2058.35	
66115274.70	622.250	757.75	ICAR Revolving Fund	803.27	61187439	861.15	694.00		ICAR Revolving Fund	651.80	
165313889.60	2145.100	2391.00	KAU Revolving Fund	2719.30	151782900	2072.45	2085.75		KAU Revolving Fund	1882.40	
151929551.49	1812.000	2049.00	OEAP Revolving Fund	2075.00	151827603	1912.35	1943.65		OEAP Revolving Fund	1749.50	
19054243	900.000	900.00	Gok Project Specific Assistance(PLAN)	900.00	16255670	900.00	1237.702		Gok Project Specific Assistance(PLAN)	900.00	
265223413.09	2371.745	2586.022	Internal Receipts	2472.992	3417.00	0.00	0.00		Other Expenses	0.00	
0.00	0.00	0.00	Suspense Liability	0.00	-633647182.54	0.00	0.00		Total Suspenses	0.00	
5179176493.88	61706.122	62538.799	Total	62920.688	5632253685.00	87513.253	76268.317		Total (EXPENDITURE)	87830.119	
2688561162.51			Opening Balance		2869131153.93	-25807.131	-13729.518		Closing Balance	-24909.431	
7867737656.39	61706.122	62538.799	GRAND TOTAL	62920.688	7867737656.39	61706.122	62538.799		Total (RECEIPT)	62920.688	



## Detail Headwise Abstract

		Non Plan				Plan				ICAR				OEAP				Revolving Fund			
ID	NAME	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)

### Salaries

110	Salary - Scientists	672887974	14918	8496	13786.5	0	0	0	0	197901287	2301.129	2151.464	2267.283	7154062	92.096	93.692	48.39	0	0	1.5	9
120	Salary – Technical staff	250163318	4601.5	3107.31	4481.7	0	0	0.75	0	51910861	631.276	584.187	637.373	1381624	9.874	18.502	5.782	0	0	0	0
121	SRF, JRF, RA, etc.	0	0	0	0	1321901	0	13.487	0	5095236	71.67	71.175	26.985	6833666	7.064	97.084	4.178	0	0	0	0
130	Salary – Admn./General Staff	638126572	8500.5	7416.343	8385	0	0	0	0	23279366	260.613	267.577	268.134	0	0	0	0	0	0	0	0
151	Honorarium	47681	1.82	20.72	12.57	1920705	0	31.561	0	1229127	0	12	0	527211	0	7.274	0	0	0	0	0
152	Medical Expenses - Staff	7437	37.3	58.35	36.6	0	0	0	0	79324	0.39	0.55	0.578	0	0	0	0	0	0	0	0
300	TA	5216309	73.3	66.917	59.4	1006299	0	9.049	0	4745083	10.018	67.423	46.74	1628385	0.519	31.837	0	0	0	0	0

### Recurring

141	Wages- PL	359741292	7025	5588.315	5241.5	0	0	0	0	61666	0	0	0	0	0	0.01	0	0	0	0	0
142	Wages- Casual/Temp. labourers	169104562	2341.5	1367.731	1387.8	586994	0	1.817	0	5983120	17.387	54.803	49.777	2794271	0	36.04	0	0	0	0	0
144	Medical Expenses - PL	137236	19.7	21.3	20.05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Pension Fund	15600000	156	180	180	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
153	Contractual Services	8050380	136.95	138.36	147.85	5668592	0	40.812	0	7128240	3.34	19.802	13.29	4482325	2.28	73.949	0	0	0	0	0
156	Bank Charges	55269	2.135	2.13	2.005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
157	Income Tax Dedn. for Bank/FD Interest	58552	1.535	2.09	1.667	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208	Experiential Learning	0	0	0	0	1250674	0	18.018	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Research Materials	2330233	35.22	40.56	34.37	3805690	0	19.581	0	10106161	24.128	105.281	89.904	2727168	0.781	26.752	0	0	0	0	0
214	Operational Cost	0	0	0	0	111684819	0	939.663	0	48618094	17.846	556.94	90.07	44757634	2.961	511.121	0	0	0	0	0
215	Teaching Aids	0	0.65	0.95	0.95	13608	0	1.906	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Journals	399747	4	5	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
218	Books & Periodicals (RC)	134329	1.4	1.4	1.4	0	0	0	0	475068	0	2.017	0	0	0	0	0	0	0	0	0
221	Stationery/Printing	2489947	22.7	26.2	24.55	43105	0	0	0	28696	0	0.255	0	78000	0	0.3	0	0	0	0	0
222	Office Expenses & Miscellaneous	2859636	33.35	43.919	36.62	908512	0	7.547	0	1141574	1.803	9.97	8.47	196292	0	2.583	0	0	0	0	0
224	Uniform	63270	3.121	2.632	2.682	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225	Book Bank	90838	3.5	3.4	5.15	28942	0	1.026	0	0	0	0	0	0	0	0	0	0	0	0	0
226	Rent	454722	5.5	6	6.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228	Advertisement Charges	341017	3.06	80.01	4.01	0	0	0	0	0	0	0	0	0	0	0.3	0	0	0	0	0
231	Student Counseling	0	0	0	0	836322	0	26.385	0	0	0	0	0	0	0	0	0	0	0	0	0
232	Student Contingency	139719	1.5	8.6	5.6	23089921	0	184.452	0	0	0	0	0	270347	0	7.914	0	0	0	0	0
233	Placement Cell	2000	0.1	0.15	0.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	RAW/IPT	0	0	0	0	18061348	0	106.745	0	6409297	0	37.447	0	0	0	0	0	0	0	0	0
235	Convocation	3000	25	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Electricity Charges	30304625	388.4	399.22	385.7	0	0	0	0	734167	1.837	10.92	10.45	215652	0	2	0	0	0	0	0





132	Adm. staff- Pension	391641779	4500	4400	5300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Adm. staff-CVP/DCRG	31024852	2200	2700	4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	Workers Pension*	320825654	4000	4300	4800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	workers -CVP/DCRG	4582381	200	306	755	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Contributory Pension Fund	19854	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
155	Additional Release	188862552	2666	2	509	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Totals</b>	4297914565	69331.286	56626.89	69921.985	343680533	8400	12351.783	8400	443677552	3392.961	4767.649	3692.373	182179678	2116.541	1954.925	2058.35	364797943	4845.95	4723.4	4283.7	

# Station Headwise Abstract

		Non Plan				Plan				ICAR				OEAP				Revolving Fund			
ID	NAME	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)	Ac 2022-2023 (Rs)	Bud. Est.2023-2024 (lakhs)	Rev. Est.2023-2024 (lakhs)	Bud. Est.2024-2025 (lakhs)
<b>Station</b>																					
101	KAU HQ, VKA.	247901140	3409.65	3012.629	2906.01	9287320	8400	8672.196	8400	420000	0	0	0	15735489	2000	241.611	2000	81628	0	0	0
102	IAC (NR), Calicut	12359490	194.76	159.68	170.48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103	IAC (SR), Vellayani	9172951	109.72	109.72	114.77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	KAU School, VKA.	17303925	207.475	198.48	207.871	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Pension & Other Funds, VKA	1867236571	27458.07	28188.07	34337.075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	DSW	1059614	33.79	81.72	94.22	0	0	15	0	0	0	0	0	0	0	0	0	0	5	5	6.25
202	Coll. of Agri., VLY.	229165873	3625.38	2942.59	3610.53	7914469	0	82.662	0	10786145	0	39.221	0	4132155	0	47.352	0	9273518	68.9	79	50.5
203	Coll. of C & B, MNY.	46343297	1011.33	466.58	1006.01	2987403	0	36.069	0	717204	0	2.818	0	0	0	0	0	1651548	33	43	43
204	Coll. of Agri., Padannakkad	116982725	2194.58	1507.17	1905.2	29133471	0	176.768	0	4091191	0	11.728	0	1489542	0	3.157	0	16516591	221.8	210.1	122.1
205	Coll. of Forestry, VKA.	58694121	1043.22	716.99	984.27	5487120	0	120.631	0	10385592	77.132	101.235	84.398	3752493	0	26.544	0	148050	23.05	11.25	17.25
206	Coll. of Agri., VKA.	219663476	5048.55	2633.55	4441.8	23694002	0	168.998	0	11438815	45.349	112.567	66.839	2705228	0	88.292	0	375048	3.3	7.05	7.05
207	Dept. of Entomology, CoA VKA	80712	1	1.7	1.7	1770224	0	21.944	0	5426834	32.368	37.5	38.667	756044	0	15.608	0	33681	1.45	1.45	1.5
209	Instructional Farm, VKA.	21399209	326.4	276.18	286.08	1420144	0	13.121	0	0	0	0	0	0	0	1.9	0	4679256	70	59	59.5
210	Instructional Farm, VLY.	96613041	2305.11	1244.9	1181.45	1162841	0	9.198	0	0	0	0	0	454501	0	4.356	0	4952371	75.5	80.5	66
211	Coll. of Agri., Ambalavayal.	9375925	141.34	190.28	233.74	9109913	0	99.283	0	0	0	0	0	0	0	0	0	0	0	0	0
212	Instructional Farm, KCAET, TNR	21497374	321.87	266.03	289.78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	0
216	Centre for e-Learning	2142122	33.4	29.2	39.75	453073	0	11.192	0	199999	0	0	0	0	0	0	0	709461	17	16	16
220	FOPU, CoF VKA	0	0	0	0	0	0	0	0	2507615	0	49.65	0	0	0	0	0	0	0	0	0
253	KCAE&T, TNR .	82479724	1494.53	941.3	1403.76	8899618	0	129.496	0	15054437	188.199	214.001	220.732	451520	0	2	0	10624013	194	230.25	113.7
275	University Library, VKA	19338105	287.05	235.47	286.12	1500000	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0
282	CCCES, Vellanikkara	7502641	157.1	143.26	137.51	2206745	0	20.279	0	0	0	0	0	350000	0	15	0	4747190	57	32	31.1
283	Dept of Agri-Engg. CoA, Vellanikkara	337506	6	6	0	619072	0	15.347	0	11869264	63.991	170.712	0	36474900	0	117.299	0	6858571	66	66	60
300	Knowledge and skill development on coconut based secondary agriculture	0	0	0	0	0	0	0	0	1806129	0	42	0	0	0	0	0	0	0	0	0
302	AINP on M & AP, VKA.	1053603	7.42	7.42	0	71976	0	0	0	10816728	118.406	113.66	122.06	985738	0	0	0	1322494	22	20	22
303	AICVIP, Vellanikkara	0	0	0	0	0	0	0	0	7971680	54.713	83.167	73.444	0	0	0	0	0	0	0	0
304	AMPRS, Odakkali	25627220	377.67	329.79	338.19	2107725	0	21.972	0	0	0	0	0	833064	0	7.498	0	1970983	24	27	27
305	ARS, Chalakudy	18202857	333.39	252.68	304.62	1453431	0	6.08	0	9624048	103.165	116.2	127.657	451025	0	2.628	0	3968216	40.7	47.9	54.4
306	ARS, Mannuthy	62810424	1191.68	731.21	866.71	27067119	0	204.939	0	1750000	0	0.425	0	3122804	0	48.454	0	31190752	654.5	555.5	539.9
307	Dept. of PB & G, CoA, VKA	0	0	0	0	1088586	0	8.934	0	0	0	0	0	0	0	3.501	0	0	0	0	0
308	Agri.Econ.Dept.CoA VKA	2613082	35.025	35.025	0	598734	0	9.612	0	0	0	0	0	334000	0	3.946	0	0	0	0	0
309	BCCP, CoA, VKA	0	0	0	0	0	0	0	0	4166566	28.053	45	47.4	0	0	0	0	2173101	24	21	21
310	BRS, Kannara	22040368	401.13	302.465	274.865	2474967	0	10.095	0	14626584	143.956	192.45	199.6	0	0	0	0	5746757	55	55	50
311	ARS, Anakkayam	24422549	396.96	311.62	336.46	1282035	0	8.285	0	0	0	0	0	2316254	0	15.143	0	4687590	70.5	72.5	70.5

312	CRS, Balaramapuram	22059560	395.28	265.64	297.24	791304	0	22.253	0	645765	0	44.164	0	0	0	0	4167267	54	52	67.5	
313	CRS, Madakkathara	20569766	293.46	244.86	240.62	1057253	0	8.958	0	8051837	64.593	83.838	84.395	580360	0	12.151	0	1107689	33	38	33
314	CRS, Pampadumpara	32777772	511	399.42	471.35	2604862	0	8.566	0	4053551	29.318	35.4	24.691	7450571	0	27.288	0	2327125	40	35	25
315	IFSRS, Karamana	21444944	342.525	288.725	319.025	2368373	0	25.33	0	10096100	138.456	81.786	88.738	714495	0	20.281	0	1094180	16.5	15.5	15.5
316	C.C.R.P., VKA.	10733037	177.5	151.805	173.255	1577342	0	6.586	0	215605	0.493	3.748	0	9605879	0	181.73	0	1288542	17	17	17
317	CPBMB, CoA, Vellanikkara	0	0	0	0	4095270	0	36.382	0	0	0	0	0	3336022	0	56.274	0	1101003	13.2	10.25	10.25
318	OFR CENTRE, Kayamkulam	0	0	0	0	0	0	0	0	5408243	52.964	56.88	61.928	0	0	0	0	0	0	0	0
319	FIP, VKA.	0	0	0	0	600976	0	7.621	0	5619127	51.3	49.333	53.333	46534	0	3.828	0	319122	3.25	3.3	3.5
320	DIS	649	2.01	28.26	6.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
321	PRS, Vazhakulam	3551082	69.26	51.19	69.34	864658	0	8.196	0	0	0	0	0	0	0	8.33	0	154956	4	3	2.5
322	FSRS, Sadanandapuram	24944996	379.81	293.46	376.03	3978593	0	29.519	0	253902	0	3.961	0	3087800	0	6.3	0	6958990	69.5	102	82
324	Dept.of Plntn.Crps, CoA VKA	0	0	0	0	991040	0	4.5	0	264702	0.665	3.6	3.6	2404468	0	18.816	0	2063693	25.1	26.1	7.1
325	Dept. of Agri. Meteorology, CoA, VKA	0	0	0	0	257500	0	0.395	0	3522497	36.573	49.31	48.463	2208223	29.437	24.866	6.209	0	0	0	0
326	STU, Vellanikkara	0	0	0	0	1383505	0	24.288	0	0	0	0	0	0	0	34.375	0	89696310	915	1055	1055
331	Dept.of Plant Path. CoA VKA	0	0	0	0	1137561	0	9.15	0	0	0	0	0	0	0	0	0	1373889	28.4	22	21.9
335	Dept.of Post Harv.Tech., CoA VKA	0	0	0	0	1433925	0	6.292	0	0	0	0	0	0	0	0	0	1476054	15	23	16
336	NARP SR, Vellayani, Ph.I	25087711	600.1	316.81	599.76	16869685	0	158.909	0	17914731	175.681	204.515	196.565	4266828	16.521	49.244	7.176	3535612	57.9	40.3	36.1
338	Pesticide Residue Research and Analytical Laboratory (PRRAL)	246653	8.26	8.71	8.71	1896859	0	4.952	0	9257445	105.999	106.03	69.13	7200870	0	164.817	0	149223	5.5	3.5	3.5
339	Pepper Research Station, Panniyur	22749470	358.21	321.56	360.46	990173	0	7.74	0	7866502	70.783	55.283	59.998	3343286	0	10	0	1921997	20	14	14
340	RARS, Ambalavayal	133503545	2003.8	1688.7	1808.9	1908165	0	32.26	0	182838	0.125	3.067	3.067	8706327	21.793	40.013	9.839	21764865	106.7	119.7	76.5
341	RARS, Kumarakom	57686142	992.05	773.71	974.88	3843070	0	53.177	0	213610	0	5.667	5.667	3982470	21.853	90.988	13.472	5243478	66	86.25	115.5
342	RARS, Pattambi	74952764	1206.41	1159.71	1090.71	3958851	0	38.059	0	30748135	330.591	340.976	352.21	2388013	5.241	117.68	0	13930862	225.9	184.3	174.5
343	RARS, Pilicode	72138036	1106.64	849.269	1007.14	4274118	0	76.299	0	3216457	21.358	36.23	34.425	3738339	21.694	38.223	21.654	12864722	161.5	158.5	149
344	ORARS, Kayamkulam	31162227	522.195	443.67	527.82	4492300	0	24.436	0	0	0	5	0	827794	0	32.717	0	2876271	47	49.25	60
345	MSSRRS, Moncompu	26388032	536.39	384.39	526.44	3032963	0	23.88	0	11738563	115.367	139.641	145.933	1980707	0	18.505	0	1685718	19	26	22
346	RRS, Vyttila	21479372	406.36	297.34	360.35	2943021	0	25.504	0	330000	0.563	2.4	1.9	1291251	0	13.453	0	6456352	102	99.5	90.55
347	ARS, Thiruvalla	23343318	412.28	290.28	391.68	2105070	0	18.29	0	8140528	84.065	118.34	93.257	0	0	0	0	1915991	33	30	23
348	AICRP on Weed Control, CoA, VKA	354	0	0.01	0	0	0	0	0	7432971	60.682	51.557	54.488	256857	0	0	0	0	0	0	0
349	CGSA, CoA, VKA	398424	4.28	5.695	5.621	574510	0	0.85	0	0	0	0	0	90000	0	0	0	0	0	0	0
351	AINP on Agri. Ornithology, CoA, VKA	0	0	0	0	0	0	0	0	6428092	52.259	68.667	71.334	60849	0	2.592	0	428887	10	8	9
352	Special Officer Kuttanad Package	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	395524	15	11	15
354	Dept. of Microbiology, CoA, VKA	0	0	0	0	1317275	0	7.6	0	1189678	18.05	15.7	16.27	636300	0	3.272	0	995060	14	13	14
358	SandLAnalysis,RTL, Vellanikkara	0	0	0	0	0	0	0	0	1826438	17.438	28.5	27.75	0	0	0	0	1056117	12	15	15
359	CIECE.CoA Vellanikkara	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	682530	11	10	10
360	Coconut Mission, Padannakkad	0	0	0	0	0	0	0	0	24181825	0	254.438	0	0	0	0	0	2213641	33	33	0
362	Dept. of Agronomy, CoA, VKA	0	0	0	0	75816	0	5.742	0	0	0	0	0	0	0	0	0	71972	2.75	2.25	2
383	PPNMU, Vellanikkara	35797777	668.55	466.71	603.11	898648	0	14.558	0	0	0	0	0	885586	0	3.18	0	4763394	99	64.5	64.5
384	FCRS VKA	11504433	150.815	166.36	156.27	542672	0	9	0	0	0	0	0	2240000	0	0	0	1541894	16.5	19	19
385	Dept. of Veg. Science, VKA.	16010893	490.5	257.727	501.6	4273044	0	28.664	0	0	0	0	0	5299990	0	11.19	0	1728293	22	21	1.2
387	IPR Cell, CoA, VKA	0	0.2	0.447	0	754285	0	11.403	0	0	0	0	0	31370	0	0.914	0	0	0	0	0
398	DFS, CoA	0	0	0	0	1062627	0	7	0	0	0	0	0	0	0	0	0	1155095	12	12	12

401	Directorate of Extension,MNY	118300	2.26	4.86	0	3202686	0	61.314	0	670209	0	16	0	7211887	0	102.72	0	0	0	0	
402	CTI, Mannuthy.	11365773	156.43	143.551	155.995	4917510	0	18.079	0	0	0	0	0	9573264	0	95	0	0	1	20	20
403	Communication Centre, MNY.	28039890	465.81	320.56	432.61	5183593	0	36.77	0	50000	0	0	0	34500	0	0.826	0	1025391	16.5	17	19
404	KAU Press, Mannuthy	10621890	207.06	115.8	205.71	601940	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0
405	KVK, Wayanad	0	0	0	0	1398643	0	8.453	0	24045280	151.791	216.027	148.955	352912	0	8.251	0	15835620	235	143	140
406	ETC, Manjeswar	6736007	132.21	105.04	117.236	697292	0	5	0	0	0	0	0	0	0	0	0	806240	15	12	9
407	KVK, Palakkad	0	0	0	0	2736044	0	14.751	0	26016514	142.99	206.112	168.38	868338	0	7.905	0	2034246	43	26.5	25.5
408	K.V.K. KANNUR	0	0	0	0	1442075	0	3.303	0	15951261	130.498	164.191	96.383	6670823	0	52.808	0	4930688	74	76.5	76.5
409	KVK, Kottayam	0	0	0	0	1377944	0	2.668	0	27457814	155.431	222.593	184.864	943800	0	6.778	0	5692850	74.8	66.3	62
410	KVK, Malappuram	0	0	0	0	922287	0	4.216	0	16461528	152.448	173.087	168.34	383023	0	0.79	0	8345982	88	81	81
411	KVK, Thrissur	0	0	0	0	1645793	0	6.585	0	18038513	186.15	199.468	199.2	300990	0	20.444	0	5409935	99	74	70
412	Training Scheme, VLY.	5535647	93.49	69.94	93.49	300000	0	3	0	0	0	0	0	0	0	0	0	0	0	1.1	0.4
413	ATIC Mannuthy	16071242	238.58	201.4	211.85	2516929	0	23.025	0	0	0	0	0	0	0	0	0	5081549	62.5	61	56
414	K.V.K., Kollam	0	0	0	0	1411460	0	5.66	0	22314058	190.998	239.803	248.31	280931	0	9.095	0	2804718	72.5	45.6	45.7
415	Info cum Sales,Calicut	2291739	29.83	38.03	37.88	2184700	0	3.704	0	0	0	0	0	0	0	0	0	22348	2.25	5.7	7.25
501	DPP, Vellanikkara	29889069	437.77	427.843	437.52	89013000	0	1526.963	0	0	0	150	0	0	0	0	0	0	0	0	0
502	Engg. Division, Kumarakom	5668942	92.09	79.6	118.99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
503	Engg. Division, Tavanur	8890942	152.01	91.905	151.075	3383335	0	2.065	0	0	0	0	0	0	0	0	0	0	0	0	0
504	Engg. Sub Division, MNY.	5156888	77.705	43.425	78.425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
505	Engg. Sub Div., No.I, VKA.	12150137	139.255	96.98	114.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
507	Engg. Sub Div., VLY.	6792068	151.28	71.291	148.39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
508	Mech. Sub Division, VKA.	11606593	172.241	123.682	163.532	0	0	0	0	0	0	0	0	0	0	0	0	591221	10	10	10
509	Electrical Sub-div., VLY.	3826019	87.47	45.695	91.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Electrical Sub-div., VKA.	8821467	155.32	117.4	128.82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
511	Engg. Sub Division, Kumarakom.	2548914	60.78	35.78	60.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
601	KAU Estate, Vellanikkara	969864	22.21	15.94	29.69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Totals</b>	<b>4109051993</b>	<b>66665.286</b>	<b>56624.889</b>	<b>69412.985</b>	<b>343680533</b>	<b>8400</b>	<b>12349.016</b>	<b>8400</b>	<b>443463150</b>	<b>3392.961</b>	<b>4767.646</b>	<b>3692.371</b>	<b>177626414</b>	<b>2116.539</b>	<b>1939.933</b>	<b>2058.35</b>	<b>364797925</b>	<b>4845.95</b>	<b>4723.4</b>	<b>4283.7</b>

## A NOTE ON BUDGET CODES

In order to gather information for Planning and policy setting, the estimates are formulated in a different format by making use of the computer facility. Under this system, all the items of expenditure and receipts are codified on functional basis. Each station/unit is given a code, each function (ie. Education, Research etc.) is having a code besides project-wise code and code for detailed head. The first code is Station code, the second code denotes major head of account, the third code denotes the minor head of account and the fourth code denotes detailed head of account.

For eg:- 101-10-00025-130

101 University Headquarters (Station Code)  
10 Management and Administration (Major head of account)  
0025 General Administration (Minor head)  
130 Administration and General Service Salary (Detailed head)

202-21-00001-110

202 College of Agriculture (Station Code)  
21 Agricultural Education (Major head)  
0001 Academic Programme (Minor head) 110 Scientists Salary (Detailed head)

342-31-00035-120

342 RARS Pattambi (Station Code)  
31 Agricultural Research (Major head)  
0035 NARP Phase I (Minor head)  
120 Tech. & Supporting Staff Salary (Detailed head)

### **The major heads adopted are :**

10 - Administration; 11- Suspense; 20 to 29 - Education; 30 to 39 - Research; 40 to 49 - Extension; 50 to 59 - Engineering Wing; 60 - Estate ; 65 - Revolving Fund ; 70 - Directorate of Information System

The second digit in the major head of account depicts the major discipline-wise activities under one function. For eg. 21 - Agricultural Education, 22 - Co-operation & Banking Education, 23 - Forestry Education, 24 - Agricultural Engineering Education, 25 - Fishery Education, 26 - Veterinary Education. Similarly 31 for Agricultural Research, 32 for Co-operation & Banking Research, 36 for Veterinary Research and so on.

### **Project Codes**

10000 to 19999 (Non Plan Schemes)
20000 to 34999 (Plan Schemes)
35000 to 39999 (GoK Project Specific Plan Assistance)
40000 to 49999 (ICAR Projects - 100%)
50000 to 59999 (ICAR Co-ordinated Projects)
60000 to 64999 (ICAR Adhoc Projects)
65000 to 69999 (NARP - ICAR Assisted)
70000 to 79999 (OEAP)
80000 to 84999 (KAU Revolving Fund)
85000 to 89999 (ICAR Revolving Fund)
90000 to 94999 (OEAP Revolving Fund)
95000 to 95,999 (Zero Corpus Revolving Fund)



## Following are the detailed heads in use

<b>Salaries &amp; Wages (Recurring)</b>		239	Gumboot/Footwear allowance	853	Extra Curricular Activities
110	Salary - Scientists	240	Transfer of Technology (ToT) charge	854	Special Programs
120	Salary Technical staff	241	Fuel Charges	855	Inform. & Guidance Bureau
121	SRF, JRF, RA, etc.	251	Seed & Nursery	856	Student Aid Fund
130	Salary Admn./General Staff	299	Lumpsum	857	University/College Union
144	Medical Expenses - PL	330	Vehicles - Hiring	858	R & V NCC Sq.
151	Honorarium	332	Vehicles - Maintenance	859	Other amenities
152	Medical Expenses - Staff	333	Vehicles - Fuel Charges	860	Interest on PF/FBS
300	TA	410	Repair & Maintenance	862	Overhead Expense
400	Leave Travel Concession	411	Maint. Farm Machinery	863	Students Insurance
<b>Pension (Recurring)</b>		412	Maint. Irrig./WS/Sanit.Sys.	864	Inter Agri. Cultural meet
		417	Station Maintenance/Utilities	868	Rent Rate Tax
112	Scientists-Pension	418	IT Maintenance	918	Suspense
113	Scientists-CVP/DCRG	419	IT Enabled Serv.	919	Maintenance/Repair (Major)
122	Tech. staff- Pension	422	Maintenance of Equipments	<b>Non Recurring</b>	
123	Tech. staff-CVP/DCRG	513	Clinical Input	211	Livestock/Poultry
132	Adm. staff- Pension	540	Documentation/Publication	212	Bees
133	Adm. staff-CVP/DCRG	541	Photo Materials	213	Fabrication
143	Workers Pension	551	Exhibition/ Kissanmela	217	Other Capital Expenditure
145	workers -CVP/DCRG	552	Entertainment/Guests	220	Institutional Charges
146	Pension Contribution	557	Farm Advisory Work		
147	Compensation	560	Pooppoli	223	Books (NRC)
148	Contributory Pension Fund	561	Workshop/Seminar/etc	416	Furniture/Fixtures
149	Staff Welfare	562	Grants from University	420	Equipment/Machinery
		600	RF - Operational Expenses	421	Accessories
<b>Recurring</b>		604	Library	423	IT Equipment
141	Wages to permanent labourers			553	KDP
142	Wages- Casual/Temp. labourers	801	Ext. Aided Share	554	Hort.Th.Aid
153	Contractual Services	812	Training	555	Video Production
154	Allowances to Students	813	Meals/Refr. for Trainees (KVK)	556	Films/Blocks
156	Bank Charges	814	Frontline Demonstration (KVK)	700	RF - Non-Recurring Expenses
157	Income Tax Dedn. for Bank/FD Interest	815	On farm testing (KVK)	723	LA charges
200	Material Inputs	816	Trg.of Extn Functionaries (KVK)	861	Refunds
210	Research Materials	817	Extension Activities (KVK)	910	Civil Works
214	Operational Cost	818	Farmers' Field School (KVK)	911	Building
215	Teaching Aids	821	Telephone	912	Staff Qtrs.
216	Journals	824	Audit fees	913	Roads & Bridges
218	Books & Periodicals (RC)	825	Legal Expenses	914	Field Lab./Stations
221	Stationery/Printing	826	Security	915	Irrig./Water Supply (NRC)
222	Office Expenses & Miscellaneous	827	Consultancy Charges	916	Electrical Systems (NRC)
224	Uniform	828	Royalty	917	Tools & Plants
225	Book Bank	840	Other Items	921	Farm Development
226	Rent	841	Jubilee celebrations	922	Fixed Deposit
227	Cultural Programs	842	Stipend	924	Vehicles Purchase
228	Advertisement Charges	843	Internship Allowance	999	RF - Corpus Amount
229	Electronic Publishing	844	Educational Concession		
230	Basic Culling Cost	845	Expert Committees		
231	Student Counseling	846	Awards		
232	Student Contingency	847	Sports Goods	<b>Suspense/Advance</b>	
233	Placement Cell	848	Affiliation & Tournaments	134	Loans & Other Advances
234	RAWI/IPT	849	Study Tour	159	Security Deposit
235	Convocation	850	Merit Scholar.	160	Other Deposits
236	Electricity Charges	851	Scholarship/Fellowship	162	Suspense A/c
237	Postage Charges	852	Examination	163	Permanent Advance
238	Refund of student fee			155	Additional Release

### Detailed Codes which are not self explanatory

Salaries and Allowances		
121	SRF/JRF/RA/ Other Contract Employees	Remuneration of non-permanent staff
151	Honorarium	Honorarium to all members of staff including payments to those engaged from outside.
152	Health/Medical	Medical reimbursement claims, advance for treatment, etc. of all employees
Recurring Contingencies		
144	Health/Medical for Permanent Labourers	Medical reimbursement claims, advance for treatment, etc. of all Permanent Labourers
154	Allowance to Students	Field allowance/allowance for study tour etc.
200	Material Input	Material input for RF schemes only
222	Office expenses & miscellaneous	Office supplies (including stationery), taxes, advertisement charges of general nature, membership fee, etc.
225	Book Bank	Expenditure on Book Bank Scheme - 50% to be borne by students
236	Electricity charges	Electricity charges
237	Postage charges	Postage charges
238	Refund of student fee	To allocating expenditure of Refund of student fee
239	Gumboot/Footwear allowance	To allocating expenditure of Gumboot/Footwear allowance
240	Transfer of Technology (ToT) charge	To allocating expenditure of Transfer of Technology (ToT) charge
241	Fuel Charges	To allocating expenditure of Fuel Charges other than Vehicle Fuel Charges
332	Maintenance of vehicle	All expenditure for maintenance of vehicle other than fuel charges
333	Fuel charges for vehicles	Fuel charges of vehicles only
410	Repairs and maintenance	Petty construction and repairs by officers i/c of stations
561	Workshop/Seminar	All Expenditure on participation/conduct of workshop/seminar
562	Grants by the University	All grants payable by the University (Students Union, Staff Club, Voluntary Organisations, etc.)
812	Training	All expenditure on conduct of participation in training including study tour, TA of guests, etc.
845	Experts/Committees	Expenditure on experts/special committees including local cost of foreign experts.
868	Rent Rate Tax	Expenditure on property tax(building tax), basic tax(land tax), vehicle insurance, plantation tax, lease, rent, road tax, fitness charges etc
Non Recurring Contingencies		
217	Other items	Expenditure on other items having capital content
860	Interest	Interest payable by the University
918	Suspense	All suspense transactions of Directorate of Physical Plant including stock
919	Maintenance and Repairs	Maintenance and repairs of buildings, electrical installations, etc. to be carried out by the DPP.

*Note:* Pension contribution in respect of employees in deputation is debit to the same head of account to which their salaries are debited.

## PREPARATION, PASSING AND OPERATION OF THE BUDGET

The following statutory provisions govern the preparation, passing and operation of the budget of the University, under the KAU Act and the Statutes.

No expenditure not authorized in the budget shall be incurred by the University (SRO 815/79).

The Comptroller shall be responsible for estimating the receipts and expenditures of the University and shall be responsible to the Vice-Chancellor in the preparation of the budget, for the budget year commencing on 1st April and ending with 31st March of the succeeding year [Section 31(3) of Act and SRO 859/74].

He/She shall require the Heads of Departments under the University to furnish the materials on information required for preparing the budget estimates (SRO 859/74).

The Vice-Chancellor shall present the budget thus consolidated by the Comptroller before the Finance Committee, the Executive Committee and the General Council for the approval in that order [Section 28(5) and SRO 859/74].

The Finance Committee shall examine the budget and advise the Executive Committee [Section 46(2)(b) of Act]. The Executive Committee shall after due consideration submit the budget to the General Council [Section 16(1) of Act].

The budget shall be deemed to have been passed when it is approved by the General Council and will be sufficient authority for making appropriation (for expenditure sanctioned by the competent authority) [Section 12(2)(i) of Act and SRO 859/74].

No payment shall be made by the Comptroller under major/minor head of account unless there is sufficient balance of the allotment sanctioned under the head. He/She shall be responsible to the Vice-Chancellor to ensure that no expenditure not authorized in the budget is incurred by the University and shall disallow any expenditure which contravenes the provisions of any statute or ordinance [Section 31(4) of the Act and SRO 815/79].

It shall be competent for the Executive Committee to incur any expenditure outside the budget provision and report the matter to the General Council and the Council may authorize such expenditure; the Council, shall also have power to re-appropriate from one budget head to another (Notification No.42131/P5/72 AD and SRO 815/79).

The Comptroller shall be responsible for revision of the budget when such revision is required in the interest of expediting new programmes or for any other reason and for expediting the approval of the budget. It shall be competent to him/her to sanction re-appropriations, diversions and transfer of funds from one major/minor head to another [Section 31(5) of Act and SRO 815/79].

The unspent budget allotment at the close of the financial year shall be lapsed automatically (SRO 815/79).

**Scales of Pay****UGC/ICAR Scales w.e.f. 01.01.2016**

Vice Chancellor: Rs. 2,10,000/- (Fixed) + Special Allowance Rs. 11,250 /- per Month

Professor : Academic Level 15 ; with rationalized entry pay Rs. 1,82,200/-

Professor/ University Librarian : Academic Level 14 ; with rationalized entry pay Rs. 1,44,200/-

Associate Professor/Deputy Librarian: Academic Level 13A ; with rationalized entry pay Rs. 1,31,400/-

Assistant Professor/ Deputy Librarian: Academic Level 12 ; with rationalized entry pay Rs. 79,800/-

Assistant Professor/ Assistant Librarian : Academic Level 11 ; with rationalized entry pay Rs. 68,900/-

Assistant Professor/ Assistant Librarian : Academic Level 10 ; with rationalized entry pay Rs. 57,700/-

**Scales of Pay w.e.f. 01.07.2019 - Employees**

1	23000-700-27900-800-31100-900-38300-1000-42300-1100-47800-1200-50200
2	23700-700-27900-800-31100-900-38300-1000-42300-1100-47800-1200-52600
3	24400-700-27900-800-31100-900-38300-1000-42300-1100-47800-1200-52600-1300-55200
4	25100-700-27900-800-31100-900-38300-1000-42300-1100-47800-1200-52600-1300-56500-1400-57900
5	26500-700-27900-800-31100-900-38300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700
6	27900-800-31100-900-38300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700-1500-63700
7	31100-900-38300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-66800
8	35600-900-38300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-75400
9	37400-900-38300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000
10	39300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-83000
11	41300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-87000
12	43400-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-91200
13	45600-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-95600
14	50200-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-97800-2500-105300
15	51400-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-97800-2500-110300
16	55200-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-97800-2500-115300
17	56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-97800-2500-115300-2800-118100
18	59300-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-97800-2500-115300-2800-120900
19	63700-1500-65200-1600-70000-1800-79000-2000-89000-2200-97800-2500-115300-2800-123700
20	77200-1800-79000-2000-89000-2200-97800-2500-115300-2800-140500
21	85000-2000-89000-2200-97800-2500-115300-2800-140500-3100-143600
22	95600-2200-97800-2500-115300-2800-140500-3100-149800-3400-153200
23	107800-2500-115300-2800-140500-3100-149800-3400-160000
24	112800-2500-115300-2800-140500-3100-149800-3400-163400
25	118100-2800-140500-3100-149800-3400-163400
26	123700-2800-140500-3100-149800-3400-166800
27	129300-2800-140500-3100-149800-3400-166800

**Master Scale**

23000-700-27900-800-31100-900-38300-1000-42300-1100-47800-1200-52600-1300-56500-1400-60700-1500-65200-1600-70000-1800-79000-2000-89000-2200-97800-2500-115300-2800-140500-3100-149800-3400-166800