



KERALA AGRICULTURAL UNIVERSITY
BUDGET ESTIMATE
2022-23

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

Budget Note

This is a foreword to the Budget of KAU for the FY 2022-23 comprising the revision effected to the budget estimates for the FY 2021-22 and intending to provide a brief detail on the financial background proposed methodology and expected performance in the current situation from the users.

The Non Plan Grant in aid allocated to KAU for the FY 2020-21 is Rs.337.0059 crore, which is 10% less than 2019-20 allocation of Rs.374.451 crore. The Non Plan Grant in aid to KAU for the FY 2021-22 is 370.7100 crore, which is less than the 2019-20 Non Plan Grant allocation to KAU. This is the main cause KAU has been experiencing and resulted in to cater the inevitable non-plan requirements of the beneficiaries.

As per UGC guidelines, KAU is liable for filling the faculty section for the smooth running of Colleges and filling up of posts of teaching category, which had already been completed in a time bound manner. Almost all the vacancies in the cadre of Assistants, Computer Assistants and Office Attendants have already been filled by KPSC recruitment. The Casual labourer recruitment were completed in most of the stations under KAU for the smooth conduct of farm activities.

In the State Budget 2022 -23, the Plan fund allocated to KAU for the FY 2022 -23 is Rs.75.00 Crore. Since 2019-20 Plan fund released to KAU has been resumed by the concerned treasuries at the end of the respective financial year without prior notice. The resumed fund shall be released in the succeeding financial year by re-allocating the current financial year's plan provision. This instance resulted to shrink the actual budget provision envisaged for the current period and also had adversely affected the Research, Extension and Infrastructural Development activities of KAU.

Along with Agri Education, Research and extension activities, KAU has the mandate for the development of "Agriculture" including generation of quality human resource through various academic programmes, Improved crop varieties and technology through R&D and Dissemination and Transfer of Technologies through Agricultural Extension and Science-based policy support for Govt decision making. Therefore, its jurisdiction is spread all over the state of Kerala.

As per the Govt order, KAU has implemented 2016 UGC pay revision to the teaching category. The 11th pay/pension revision has also been implemented in KAU to the Employees, Pensioners and Family pensioners in accordance with the Government directions and orders. The State Government has revised the rates of Dearness Allowance/ Dearness relief to the Employees and Pensioners and directed to pay the revised rate of Dearness Allowance due from 01.01.2019 to 01.07.2020 in cash along with the salary of March 2021 and arrears up to February 2021 which will be merged to the PF account. It was also directed that the revised Dearness Relief due from 01.01.2019 to 01.07.2020 will be paid in cash along with the pension of April 2021 and the arrears of D.R shall be paid in cash in four equal instalments in

2021. These are the main causes KAU has been experiencing and the current non plan grant outlay is not sufficient to meet the non-plan expenditures of KAU.

In the last two financial years, we faced a shortfall in the internal revenue due to the impact of Covid 19 pandemic. The internal revenue growth rate is expected to be positive during the current FY in view of withdraw of restrictions due to the resurgence of Covid 19 pandemic.

As a Grant in aid institution, KAU abide the rules and regulation for fixing the fee structure and sale price of farm proceeds , which are the main source of internal revenue generating components of KAU. The current direction of the govt in respect of pension fund formation may leads KAU for taking strong measures to enhance the internal revenue in a large scale in the coming years.

In state budget 2022-23, Kerala Government has announced non plan budget outlay of Rs. 407.781 Crore to KAU against the demand of Rs.625.84 Crores as per non plan fixation of grants. This may result University has to be adopted stringent cost cutting measures under non plan space during the FY 2022-23.

In view of the financial constraints in front, all Drawing and Disbursing officers have to ensure that to incur the expenditure under non plan space in a stringent manner such as to avoid unnecessary expenditures and also to 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 scheme will be responsible for the operation of each R.F scheme economically & profitably according to the guidelines issued by the University from time to time and to build up the scheme in a self -sustaining mode. It must be ensured that transfer of excess fund from R.F account to the Comptroller's account in every financial year as per the financial guidelines for the operation of R.F account so as to extricate the University from the existing financial constraints due to the non-plan grant insufficiency.

The Finance Wing with the cooperation of Kerala State Audit Department has to ensure that the Audited Utilization certificates of Externally Aided Projects (EAPs) are to be forwarded to funding agency for approval within three months after the completion of the projects. For this an attempt on the part of Internal Audit Wing to clear the pending of accumulated audit paras has to be initiated. The orchestrated efforts of these wings will become more helpful and beneficial to KAU. CeG 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 2022- 2023											
RECEIPT					EXPENDITURE						
Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Rev. Est. 2021-2022 (lakhs)	Head of Account	Bud. Est. 2022-2023 (lakhs)	Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Rev. Est. 2021-2022 (lakhs)	Project Code	Head of Account	Bud. Est. 2022-2023 (lakhs)	
Government Grants Non-Plan								10	Management and Admn:		
3370059000	37071	37071	Statutory Grant from Govt. Non-Plan	40778.10	183041842	1304	3273.43		Non-Plan Schemes	3169.11	
3370059000	37071	37071	SUB-TOTAL	40778.10	0	0	110		Plan Schemes	0	
Government Grants Plan					1244160	0	7.624		Other Externally Aided Projects	0	
300000000	5614	5614	Plan grant from Agricultural Department (General-Non Salary)	6500	184286002	1304	3391.054		SUB-TOTAL	3169.11	
74400000	1500	1500	Plan grant from Agricultural Department (Grants for the creation of Capital Assets)	1000				11	Additional Suspense Fund		
374400000	7114	7114	SUB-TOTAL	7500	224417730	849	2359		Non-Plan Schemes	2361	
Gok Project Specific Assistance(PLAN)					224417730	849	2359		SUB-TOTAL	2361	
96860250	0	0	Gok Project Specific Assistance(PLAN)	0				20	Library (20 to 29) Education		
96860250	0	0	SUB-TOTAL	0	30597405	196.495	468.895		Non-Plan Schemes	464.39	
ICAR Projects					2500000	316.667	975.47		Plan Schemes	1100	
158519414	466.58	466.58	ICAR Projects - 100 percentage	1301.918	33097405	513.162	1444.365		SUB-TOTAL	1564.39	
199581147	1037.359	858.352	ICAR Co-ordinated Projects	887.049				21	Agricultural Education		
358100561	1503.939	1324.932	SUB-TOTAL	2188.967	547521373	2813.31	8215.08		Non-Plan Schemes	9980.38	
Other Externally Aided Projects					53520950	0	1144.142		Plan Schemes	0	
214296654	1370.945	1370.945	Other Externally Aided Projects	1660.2	36112859	0	404.352		ICAR Projects - 100 percent	0	
214296654	1370.945	1370.945	SUB-TOTAL	1660.2	7501440	0	76.009		Other Externally Aided Projects	0	
Revolving Fund Projects					644656622	2813.31	9839.583		SUB-TOTAL	9980.38	

RECEIPT				
Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Rev. Est. 2021-2022 (lakhs)	Head of Account	Bud. Est. 2022-2023 (lakhs)
61303698.7	648.75	695	ICAR Revolving Fund	742
193460944.47	2002	1921.6	KAU Revolving Fund	2034.75
113986027.36	1268.75	1283	OEAP Revolving Fund	820.5
368750670.53	3919.5	3899.6	SUB-TOTAL	3597.25
Internal Receipts				
48867300.59	781.289	545.893	Income From Fees	708.167
0	1.61	2.106	Income From College Properties	2
53504499.58	882.454	634.932	Income From University Properties	558.082
0	0	0	Receipts From Schemes Sponcered By ICAR & Other Agencies	0
109024227.37	961.005	905.514	Interests	1046.715
0	0.1	0.1	Miscellaneous	0
211396027.54	2626.458	2088.545	SUB-TOTAL	2314.964

EXPENDITURE					
Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Rev. Est. 2021-2022 (lakhs)	Project Code	Head of Account	Bud. Est. 2022-2023 (lakhs)
			22	Co-operation & Banking Education	
36991002	165.367	467.43		Non-Plan Schemes	467.5
1553377	0	105.045		Plan Schemes	0
38544379	165.367	572.475		SUB-TOTAL	467.5
			23	Forestry Education	
40322271	304.297	593.59		Non-Plan Schemes	596.94
3070277	0	108.179		Plan Schemes	0
0	0	0		ICAR Projects - 100 percent	0
1082335	0	0		Other Externally Aided Projects	0
44474883	304.297	701.769		SUB-TOTAL	596.94
			24	Agricultural Engineering Education	
79580871	448.463	1129.158		Non-Plan Schemes	1145.78
3512907	0	156.283		Plan Schemes	0
0	0	0		ICAR Projects - 100 percent	0
83093778	448.463	1285.441		SUB-TOTAL	1145.78
			28	D.S.W.	
4852789	39.807	89.27		Non-Plan Schemes	110.27
1723474	14.667	118.941		Plan Schemes	100
2412451	0	25.782		Other Externally Aided Projects	0
8988714	54.474	233.993		SUB-TOTAL	210.27

RECEIPT					EXPENDITURE					
Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Rev. Est. 2021-2022 (lakhs)	Head of Account	Bud. Est. 2022-2023 (lakhs)	Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Rev. Est. 2021-2022 (lakhs)	Project Code	Head of Account	Bud. Est. 2022-2023 (lakhs)
								30	D.O.R.(30 to 39 Research)	
					22058896	145.82	307.64		Non-Plan Schemes	309.24
					0	1218.071	3654.214		Plan Schemes	4200
					0	0	0		ICAR Projects - 100 percent	0
					2254102	0	200.664		Other Externally Aided Projects	0
					24312998	1363.891	4162.518		SUB-TOTAL	4509.24
								31	Agricultural Research	
					549475230	3423.047	9548.5		Non-Plan Schemes	10206.77
					70764820	0	1586.635		Plan Schemes	0
					13685824	27	139.82		ICAR Projects - 100 percent	101.13
					861189	0	0		NARP - ICAR Assisted	0
					231528730	454.542	2991.929		ICAR Co-ordinated Projects	1877.387
					95970048	456.648	2232.28		Other Externally Aided Projects	1625
					93666172	0	862.402		Gok Project Specific Assistance(PLAN)	0
					1055952013	4361.237	17361.566		SUB-TOTAL	13810.287
								33	Forestry Research	
					7210280	12.478	64.75		ICAR Co-ordinated Projects	68.95
					7210280	12.478	64.75		SUB-TOTAL	68.95
								34	Agricultural Engineering Research	
					3322525	8.033	70.239		ICAR Co-ordinated Projects	48.583
					3322525	8.033	70.239		SUB-TOTAL	48.583

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								40	Extension (40 to 49 Extension)	
					60849876	447.558	1136.283		Non-Plan Schemes	1180.135
					27533790	326.667	1630.175		Plan Schemes	1000
					114895851	145.293	1367.209		ICAR Projects - 100 percent	1152.805
					21951323	0	239.164		Other Externally Aided Projects	54.264
					4604140	0	123.476		Gok Project Specific Assistance(PLAN)	0
					229834980	919.518	4496.307		SUB-TOTAL	3387.204
								50	Civil Works(50 to 59 Enginerring wings)	
					76055999	506.484	1260.76		Non-Plan Schemes	1291.545
					36658053	333.333	4071.224		Plan Schemes	1000
					20706271	0	104.076		Other Externally Aided Projects	0
					140880	0	0.141		Gok Project Specific Assistance(PLAN)	0
					133561203	839.817	5436.201		SUB-TOTAL	2291.545
								60	Estate	
					704831	2.88	11.43		Non-Plan Schemes	12.03
					704831	2.88	11.43		SUB-TOTAL	12.03
								65	Revolving Fund	
					49965607	213.067	854.35		ICAR Revolving Fund	673
					131513469	522.017	1792.308		KAU Revolving Fund	1827.7
					93980981	317.917	1113.25		OEAP Revolving Fund	758.5
					275460057	1053.001	3759.908		SUB-TOTAL	3259.2
								70	E-Governance & ICT	
					4854421	28.383	100.1		Non-Plan Schemes	100.1
					10570302	46.667	232.87		Plan Schemes	100
					15424723	75.05	332.97		SUB-TOTAL	200.1
								92	Pension & Compensation	
					1520614705	8111.75	24459.07		Non-Plan Schemes	30609.07
					1520614705	8111.75	24459.07		SUB-TOTAL	30609.07

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ABSTRACT										
3370059000	37071.000	37071.000	Non-Plan Schemes	40778.100	3381939245.9	56359.922	53419.636		Non-Plan Schemes	62004.26
374400000	7114.000	7114.000	Plan Schemes including 25% state share of ICAR Coordinated Projects	7500.000	211407950.5	6768.214	6768.214		Plan Schemes	7001.27
158519414	466.580	466.580	ICAR Projects - 100 percent	1301.918	164694534	483.78	2072.288		ICAR Projects - 100 percent	1253.935
0	0.000	0.000	ICAR Adhoc Schemes	0.000	0	0	0		ICAR Adhoc Schemes	0
980000	0.000	0.000	NARP - ICAR Assisted	0.000	861189	0	0		NARP - ICAR Assisted	0
199581147	1037.359	858.352	ICAR Co-ordinated Projects 75% of ICAR Share	887.049	242061535.3	1383.145	3126.918		ICAR Co-ordinated Projects	1994.92
214296654	1370.945	1370.945	Other Externally Aided Projects	1660.200	153122130.05	1369.945	2885.6		Other Externally Aided Projects	1679.264
61303698.70	648.750	695.000	ICAR Revolving Fund	742.000	49965607.25	639.2	854.35		ICAR Revolving Fund	673
193460944.47	2002.000	1921.600	KAU Revolving Fund	2034.750	131513469.6	1566.051	1792.308		KAU Revolving Fund	1827.7
113986027.36	1268.750	1283.000	OEAP Revolving Fund	820.500	93980981.74	953.75	1113.25		OEAP Revolving Fund	758.5
96860250	0.000	0.000	Gok Project Specific Assistance(PLAN)	0.000	98411192.75	0	986.019		Gok Project Specific Assistance(PLAN)	0
211396027.54	2626.458	2088.545	Internal Receipts	2314.964	4149.00	0.000	0.000		Miscellaneous Withdrawals	0.000
0	0.000	0.000	Suspenses Liability	0.000	-191430021.88	0.000	0.000		Loans and Suspenses	0.000
4994843163.07	53605.842	52869.022	Total	58039.481	4527961985	69524.007	73018.583		Total (EXPENDITURE)	77192.849
2209378386.21	-7910.271	-7910.271	Opening Balance		2867689586.07	-23828.436	-28059.832		Closing Balance	-19153.368
7204221549.28	45695.571	44958.751	GRAND TOTAL	58039.481	7204221549.28	45695.571	44958.751		Total (RECEIPT)	58039.481

LOANS AND SUSPENSES

Head of A/C	Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Bud. Est. 2022-2023 (lakhs)	Head of A/C	Accounts 2020-2021 (Rs)	Bud. Est. 2021-2022 (lakhs)	Bud. Est. 2022- 2023 (lakhs)
RECEIPT				DISBURSEMENT			
GPF							
Opening Balance	0						
Funds from Comptroller	3744.1531	4168.61	4500	NRA	883.0571	625.69	800
Interest	401.3572	562.53	600	Temporary Advance	91.609	164.88	200
Other receipts	156.8354	165.16	200	Closure	1334.8757	1381.24	1400
	0	0	0	Others	88.7942	27.76	30
Closing Balance					1904.0097		
Total	4302.3457	4896.3	5300		4302.3457	2199.57	2430
FBS							
Opening Balance	0						
Funds from Comptroller	12.25	18.26	21	Withdrawals	0	0	0
Interest	37.56	40.44	42	Others	0	0	0
Other receipts	0.19	0.24	1	Closure	12.65	15.19	17
Closing Balance					37.35		
Total	50	58.94	64		50	15.19	17
WFS							
Opening Balance	0						
Funds from Comptroller	8.19	8.24	9	Withdrawals	0	0	0
Interest	11.32	32.46	34	Others	0	0	0
Other receipts	0.39	0.39	0.5	Closure	4.29	1.38	3
Closing Balance					15.61		
Total	19.9	41.09	43.5		19.9	1.38	3

LOANS AND SUSPENSES

WPF							
Opening Balance	0						
Funds from Comptroller	302.98	393.9	433.29	Others	0	0	0
Other receipts	3.21	0.18	0.2	Closure	84.76	22.26	24.49
Interest	82.05	87.16	95.87	Other Advance	0	0	0
Closing Balance					303.48		
Total	388.24	481.24	529.36		388.24	22.26	24.49
WFBS							
Opening Balance	0						
Funds From Comptroller	2.27	2.37	2.6	Closure	1	0.83	0.91
Interest	2.3	2.71	2.98	Other Advance	0	0	0
Other receipts	0	0	0		0	0	0
Closing Balance					3.57		
Total	4.57	5.08	5.58		4.57	0.83	0.91
WWFS							
Opening Balance	0						
Funds From Comptroller	1.39	0.94	1.03	Closure	1.7	0.74	0.81
Other receipts	0.08	0.12	0.13	Other Advance	0	0	0
Interest	1.47	1.5	1.65		0	0	0
Closing Balance					1.24		
Total	2.94	2.56	2.81		2.94	0.74	0.81
Loans							
Opening Balance	0						
Interest	0.21	0.16	0.21	Closure	0	0	0
Other receipts	0.29	0.17	0.22	Other Advance	12	12.5	17
Funds From Comptroller	12.02	12.78	16.61	Other Payment	0	0	0
Closing Balance					0.52		

LOANS AND SUSPENSES

Total	12.52	13.11	17.04		12.52	12.5	17
NPS							
Opening Balance	0						
Funds From Station	0	0	0	Payment to NPS	807.4	1474.5	1610
Interest	1.26	1.73	3	Interest	0	0	0
Funds From Comptroller	805.5	1462	1600		0	0	0
Closing Balance					0.64		
Total	806.76	1463.73	1603		806.76	1474.5	1610

231	Student Counseling	0	1.003	0.01	0.01	115469	0	16.845	0	0	0	8	0	0	0	0	0	0	0	0	
232	Student Contingency	128602	0.823	1.72	1.72	13256002	0	448.62	0	0	0	0	0	638307	0	5.188	0	149471	0	8	0
233	Placement Cell	6600	0.707	0.07	0.07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	RAWE/IPT	0	0	0	0	7918369	0	320.798	0	5197037	0	88.446	0	0	0	0	0	0	0	0	0
235	Convocation	228154	6.667	23	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Electricity Charges	20001634	96.973	291.45	326.31	49910	0	0.003	0	644734	0.835	6.546	1.863	69140	0	2.981	0	0	0	0	0
237	Postage Charges	402507	2.073	7.375	6.325	0	0	0	0	5500	0.007	0.06	0.015	475	0	0.017	0	0	0	0	0
238	Refund of Students Fee	27590	0.033	4.6	0.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239	Gumboot/Footwear Allowance	134540	2.322	7.81	9.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Transfer of Technology (ToT) Charge	320000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252	Seed Stage 40%	0	0	0	0	0	0	0	0	0	0	0	0	6880000	0	0	0	0	0	0	0
253	Pre Seed Stage 60%	0	0	0	0	0	0	0	0	0	0	0	0	1410000	0	0	0	0	0	0	0
299	Lumpsum	0	0	0	0	0	2256.071	6768.214	7500	0	0	0	0	0	443.833	443.833	1528.662	0	0	0	0
330	Vehicles - Hiring	12829	0.133	0.7	1.15	87546	0	3.872	0	0	0	0.5	0	52456	0	4.205	0	0	0	0	0
332	Vehicles - Maintenance	3318021	14.353	47.07	42.31	21840	0	0.872	0	957680	1.096	8.475	2.126	65049	0.022	1.164	0.016	0	0	0	0
333	Vehicles - Fuel Charges	4942674	24.987	75.39	67.76	90725	0	4.047	0	1060117	1.371	16.43	3.245	55314	0.012	2.313	0.009	0	0	0	0
410	Repair & Maintenance	3993361	14.283	41.24	31.08	1693731	0	23.02	0	6154204	0.417	8.6	2.213	321903	0	1.96	0	0	0	0	0
411	Maint. – Farm Machinery	1419148	5.483	15.52	12.15	1999	0	1.461	0	81261	0.192	1.625	0.406	0	0	0	0	0	0	0	0
412	Maint. – Irrig./WS/Sanit.Sys.	223675	1.427	3.35	3.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
417	Station Maintenance/Utilities	582	0.033	0.25	0.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
418	IT Maintenance	1671165	9.72	31.44	18.54	1534062	0	27.216	0	97640	0.04	0.607	0.152	5345	0	2.051	0	0	0	0	0
419	IT Enabled Serv.*	450	0.003	0.81	0.71	20497	0	27.661	0	15000	0.008	5.15	0.038	0	0	0	0	0	0	0	0
422	Maintenance of Equipments	291608	1.75	3.15	3.7	0	0	1.65	0	0	0	0	0	108888	0	3.811	0.679	0	0	0	0
540	Documentation/Publication	147927	1.2	5.943	2.6	267268	0	13.178	0	98262	0.125	0	0	28025	0	3.521	0	0	0	0	0
551	Exhibition/ Kissanmela	633222	3.857	5.57	5.77	556816	0	13.832	0	97324	0	3.2	0	0	0	0	0	0	0	0	0
552	Entertainment/Guests	51026	3.3	1.9	2.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
557	Farm Advisory Work	0	0	0	0	0	0	0	0	144670	0.125	1.55	0.388	0	0	0	0	0	0	0	0
561	Workshop/Seminar/etc	77243	0.9	2.5	2.2	112824	0	10.883	0	407469	23.625	31.196	0.328	332615	0	5.57	0	0	0	0	0
600	RF - Operational Expenses	0	0	0	0	500000	0	5	0	0	0	0	0	0	0	0	0	265177239	1053	3570.865	3259.2
604	Library	0	0	0	0	2500000	0	20	0	48152	0.042	0.5	0.15	0	0	0	0	0	0	0	0
812	Training	140986	1.437	3.26	4.56	6781514	0	178.494	0	877007	0.474	122.347	2.395	4913720	0	68.909	1.495	0	0	0	0
813	Meals/Ref. for Trainees (KVK)	0	0	0	0	0	0	0	0	465322	0.483	5.2	1.35	126974	0	4.596	0	0	0	0	0
814	Frontline Demonstration (KVK)	0	0	0	0	0	0	0	0	1433897	1.24	17.373	7.244	0	0	0	0	0	0	0	0
815	On farm testing (KVK)	0	0	0	0	0	0	0.5	0	479056	0.446	4.12	1.952	0	0	0	0	0	0	0	0
816	Trg.of Extn Functionaries (KVK)	0	0	0	0	4900000	0	0	0	96980	0.146	2.12	0.95	0	0	0	0	0	0	0	0
817	Extension Activities (KVK)	0	0	0	0	0	0	0	0	164893	0.146	4.05	1.138	35000	0.05	0.15	0.038	0	0	0	0
818	Farmers' Field School (KVK)	0	0	0	0	0	0	0	0	0	0	1.35	0.563	0	0	0	0	0	0	0	0

423	IT Equipment*	367942	0.927	5.74	3.06	2679914	0	59.352	0	389035	0	0.8	0.2	59500	0	1.648	0	0	0	0	0
556	Films/Blocks	77428	0.667	2	2.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	RF - Non-Recurring Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3057908	0	152.693	0
723	LA charges	0	0	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
861	Refunds	0	0	0	0	0	0	0	0	0	0	0	0	2120536	0	200	0	0	0	0	0
910	Civil Works	26500	0.333	1.66	1	59114950	0	3316.245	0	2817773	0	114.967	13.168	23504587	0	296.803	0	0	0	0	0
915	Irrig./Water Supply (NRC)	0	0	0	0	2000000	0	50.002	0	0	0	0	0	0	0	0	0	0	0	0	0
921	Farm Development	2007762	6.7	17.75	15.65	16377737	0	373.652	0	100000	0	2.017	0.375	8811403	0	226.888	0	0	0	0	0
924	Vehicles – Purchase	0	0	0	0	0	0	37.5	0	0	0	0	0	1604196	0	0	0	0	0	0	0
999	RF - Corpus Amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0

Suspense A/c

112	Scientists-Pension	492558719	2389.333	7900	8800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	Scientists-CVP/DCRG	54261104	512	2100	4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Tech. staff- Pension	260559396	1344	3800	4600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123	Tech. staff-CVP/DCRG	50928900	256	900	1600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	Adm. staff- Pension	279669336	1329.067	4000	5000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Adm. staff-CVP/DCRG	76399558	682.667	1500	2200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	Workers Pension*	282556923	1461.333	4000	4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	workers -CVP/DCRG	8080145	85.333	100	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Contributory Pension Fund	0	0	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
155	Additional Release	224617730	854	2361	2363	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals		3381939243	18786.657	53419.637	62004.26	309819143	2256.071	14893.116	7500	407617257	647.349	5221.672	3248.86	153122129	456.648	2895.844	1679.265	275460057	1053	3759.908	3259.2

Station Headwise Abstract

		Non Plan				Plan				ICAR				OEAP				Revolving Fund			
ID	NAME	Ac 2020-2021 (Rs)	Bud. Est.2021-2022 (lakhs)	Rev. Est.2021-2022 (lakhs)	Bud. Est.2022-2023 (lakhs)	Ac 2020-2021 (Rs)	Bud. Est.2021-2022 (lakhs)	Rev. Est.2021-2022 (lakhs)	Bud. Est.2022-2023 (lakhs)	Ac 2020-2021 (Rs)	Bud. Est.2021-2022 (lakhs)	Rev. Est.2021-2022 (lakhs)	Bud. Est.2022-2023 (lakhs)	Ac 2020-2021 (Rs)	Bud. Est.2021-2022 (lakhs)	Rev. Est.2021-2022 (lakhs)	Bud. Est.2022-2023 (lakhs)	Ac 2020-2021 (Rs)	Bud. Est.2021-2022 (lakhs)	Rev. Est.2021-2022 (lakhs)	Bud. Est.2022-2023 (lakhs)
101	KAU HQ, VKA.	206318750	1488.76	3659.74	3606.16	16315125	2256.071	7034.392	7500	3314331	0	1	0	3558312	443.833	649.956	1528.662	123610	1.667	3	4
102	IAC (NR), Calicut	10825223	62.397	188.4	189.03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103	IAC (SR), Vellayani	6178345	36.273	102.57	103.17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	KAU School, VKA.	12954454	79.082	182.88	173.98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Pension & Other Funds,VKA	1520614705	8111.75	24459.07	30609.07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	DSW	-354	0	0	0	0	0	0	0	0	0	3.45	0	0	0	0	0	0	0	0	0
202	Coll.of Agri., VLY.	198948272	1012.2	2858.57	2870.12	20556428	0	521.088	0	11463150	0	113.582	0	4934595	0	50.75	0	4560739	5.833	75.5	49.5
203	Coll. of C & B, MNY.	36991002	165.367	467.43	467.5	1564642	0	123.124	0	2255792	0	21.69	0	23900	0	0.334	0	1180895	8.333	30	25
204	Coll.of Agri., Padannakkad	85646314	432.88	1338.12	1364.92	27623665	0	489.262	0	3570316	0	54.518	0	1657932	1.667	27.016	0	14473970	69.667	180	186
205	Coll. of Forestry, VKA.	40322271	304.297	593.59	596.94	5899911	0	145.789	0	12104707	14.011	112.618	77.25	6421342	0	56.569	0	1108305	8.333	18	18
206	Coll.of Agri., VKA.	161618199	803.762	2316	2763.26	17156085	0	330.862	0	10419424	7.325	140.209	44.395	1680316	0	57.836	0	0	1	3	2
207	Dept.of Entomology, CoH VKA	0	0	0	0	1115352	0	37.657	0	3553679	5.81	37.72	32.21	2119307	0	27.167	0	57208	0.25	1.5	2
209	Instructional Farm, VKA.	12364515	64.643	231.45	308.4	2066442	0	29.19	0	0	0	0	0	800000	0	20.02	0	3052719	19.333	62	65
210	Instructional Farm, VLY.	74846992	400.727	1171.41	2239.21	955293	0	19.328	0	0	0	0	0	359185	0	5.028	0	2377529	13.333	55	65
211	Coll.of Agri., Ambalavayal.	4231752	41.373	107.54	136.44	487826	0	455.658	0	1000000	0	11.75	0	0	0	0	0	0	0	0	0
212	Instructional Farm, KCAET,TNR	17461049	96.327	259.548	274.02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Centre for e-Learning	1047341	9.7	25.615	25.2	338873	0	8.752	0	0	0	1	0	0	0	0	0	680812	3.333	20	20
220	FOPU, CoF VKA	0	0	0	0	0	0	0	0	1011728	0	36.883	0	0	0	0	0	0	0	0	0
221	FMPE, KCAET, TNR	0	0	0	0	0	0	0	0	21893	0	18.061	0	0	0	0	0	0	0	0	0
253	KCAE&T, TNR .	62119822	352.137	868.86	869.26	5096348	0	206.22	0	13899212	19.214	189.806	108.941	0	0	4.849	0	5676710	26	102	97
275	University Library, VKA	14793872	81.203	218.53	219.59	2500000	0	17.47	0	0	0	25	0	0	0	0	0	0	0	0	0
282	CCCES, Vellanikkara	0	0	52.05	52.55	5246144	0	51.25	0	0	0	8.5	0	3008971	0	23.135	0	9109932	0	62.35	25
283	Dept of Agri-Engg, CoH, Vellanikkara	0	0	0.75	2.5	2120348	0	12.058	0	14627117	9.867	170.863	62.23	14239105	0	413.295	54.264	882230	8.333	35	35
302	AINP on M & AP, VKA.	180086	11.637	32.87	0.37	244407	0	2.556	0	9593808	15.089	118.267	112.43	51201	0	14.108	0	1384072	6.667	20	25
303	AICVIP, Vellanikkara	0	0	0	0	405684	0	0	0	7313833	9.187	78.13	63.263	0	0	0	0	0	0	0	0
304	AMPRS, Odakkali	18678596	130.093	336.47	349.57	998664	0	36.873	0	0	0	0	0	974889	0	12.571	0	687090	6.333	20	20
305	ARS, Chalakudy	14599580	78.132	260.135	275.485	1059000	0	26.175	0	8148263	19.391	106.26	107.383	0	0	1.85	0	2285199	8.75	31.5	31.5
306	ARS, Mannuthy	23761428	143.98	525.74	717.64	67564205	0	315.99	0	0	0	0	0	5048791	0	56.663	0	41445535	148.333	540	600
307	Dept.of PB & G, CoH, VKA	0	0	0	0	155785	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0
308	Agri.Econ.Dept.CoH V kara	2106523	12.255	30.015	30.015	435650	0	15.996	0	0	0	0	0	416106	0	4.249	0	0	0	0	0
309	BCCP, Vellanikkara	0	0	0	0	244302	0	0.684	0	4211245	6.558	47.1	33.555	95680	0	0	0	1370140	5.333	16	16

310	BRS, Kannara	19418499	119.027	332.362	385.38	3083000	0	19.2	0	15829152	29.257	166.17	152.173	0	0	0	0	3413279	15	45	50
311	ARS, Anakkayam	17345166	94.703	306.63	319.67	336993	0	17.323	0	0	0	0	0	577430	0	6.758	0	3714338	21.667	65	66
312	CRS, Balamapuram	16733513	93.437	274.5	285.31	797685	0	10.102	0	631803	0	20	0	228682	0	2.275	0	2120900	8.006	32	29
313	CRS, Madakkathara	9971020	70.47	214.59	206.94	959993	0	16.951	0	6211917	8.925	80.644	62.51	1092292	0	1.45	0	5820854	20	60	60
314	CRS, Pampadumpara	13183099	121.617	316.95	430	701113	0	41.79	0	1876504	2.587	20.708	20.161	898343	0	17.922	0	916466	5	18.4	20
315	IFSRS, Karamana	15252174	77.965	268.725	281.275	2870648	0	55.379	0	6933694	10.1	107.46	101.665	1330053	0	19.79	0	1187959	4	15	15
316	C.C.R.P., VKA.	7978102	53.143	112.38	116.83	700000	0	18.5	0	133000	0.167	5.73	1.433	7081885	0	135.214	0	1201219	5	15	15
317	CPBMB, CoH, Vellanikkara	0	0	0	0	2132248	0	61.261	0	0	0	0	0	3199261	0	50.009	0	997432	3.333	12	15
318	OFR CENTRE, VELLAYANI	0	0	0	0	500000	0	0	0	4180156	6.413	54.335	50.24	0	0	0	0	0	0	0	0
319	FIP, VKA.	0	0	0	0	772864	0	9.176	0	6458930	10.352	68.375	62.751	0	0	0	0	199603	0.667	2	2
320	CeG ICT	228403	3.927	11.78	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0
321	PRS, Vazhakulam	2720763	14.948	41.92	45.45	1070882	0	34.625	0	0	0	0	0	0	0	0	0	196039	0.667	2	2
322	FSRS, Sadanandapuram	18234141	125.132	310.99	316.86	2461218	0	61.329	0	0	0	0	0	634734	0	16.699	0	4193462	10.803	65.958	95
324	Dept.of Plntrn.Crps, CoH VKA	0	0	0	0	562459	0	21.037	0	388313	0.443	3.99	0.998	1748537	0	16.046	0	1793908	8	25.5	22.5
325	Dept. of Agri. Meteorology	0	0	0	0	0	0	2.97	0	2597108	4.859	47.367	37.536	1611835	2.094	27.27	21.059	0	0	0	0
326	STU, Vellanikkara	0	0	0	0	10525374	0	12.139	0	0	0	0	0	0	0	0	0	43882467	133.333	400	0
331	Dept.of Plant Path. CoH VKA	0	0	0	0	631023	0	18.487	0	0	0	0	0	875101	0	0	0	1178551	6.467	19.4	0
335	Dept. of Post Harv. Tech., CoH VKA	0	0	0	0	555408	0	54.207	0	0	0	0	0	0	0	0	0	2686742	10	20	20
336	NARP SR, Vellayani, Ph.I	22354846	127.807	339.63	340.25	10802484	0	329.717	0	13258312	35.992	225.836	184.089	29524787	1.872	135.818	15.319	2422228	11	40.75	38
338	Pesticide Residue Research and Analytical Laboratory (PRRAL)	583583	3.082	2.51	7.71	227059	0	37.907	0	10607618	26.023	107.982	101.611	5455119	0	168.292	0	90919	0.667	5	5
339	Pepper Research Station, Panniyur	15255973	105.872	283.98	298.12	1319047	0	38.752	0	5207104	8.686	60.5	64.173	1335515	0	12.538	0	526763	2.71	8.5	10
340	RARS, Ambalavayal	89567963	599.363	1265.834	1328.54	11946443	0	54.41	0	463241	0.667	2	0.5	7154069	1.973	231.147	19.928	6563989	38.333	125	125
341	RARS, Kumarakom	42331882	252.47	786.759	805.44	2799248	0	80.763	0	541013	1.289	3.867	0	3104536	2.117	59.272	20.166	4202099	17.667	67.5	72
342	RARS, Pattambi	54713912	224.44	920.91	936.11	3908929	0	63.508	0	24729195	48.617	310.546	262.91	2590249	0	51.947	0	12012286	49.167	190.5	196.5
343	RARS, Pilicode	47199866	324.834	848.93	870.39	6849001	0	391.996	0	2542925	3.253	37.375	21.638	2348471	2.259	22.351	19.867	7144273	26.532	119	124
344	ORARS, Kayamkulam	23484712	149.507	396.895	400.795	1267774	0	47.018	0	0	0	0	0	0	0	12.5	0	1892806	6.167	33	37
345	RRS, Moncompu	19704485	147.052	321.08	332.07	1398991	0	93.527	0	8255978	24.617	113.225	108.614	380929	0	41.878	0	466186	3	10	10
346	RRS, Vyttila	13117164	103.08	231.07	239.67	2322429	0	41.276	0	575000	0.583	4.6	0.625	2767920	0	41.983	0	7392117	31	76	82
347	ARS, Thiruvalla	14502426	82.343	269.1	358.29	1012982	0	24.098	0	7026271	12.842	86.66	81.809	0	0	0	0	2442505	8.333	25	25
348	AICRP on Weed Control, CoH, VKA	767237	0.003	0.01	0	0	0	0	0	5013178	7.991	67.099	61.804	0	4	0	0	0	0	0	0
349	CGSA, CoH, VKA	242474	1.583	4.31	4.73	439830	0	15.16	0	0	0	0	0	0	0	0	0	0	0	0	0
351	AINP on Agri. Ornithology, CoH, VKA	0	0	0	0	122886	0	0	0	5795226	7.589	65	49	80000	0	2.4	0	470302	1.667	6	8
352	Special Officer Kuttanad Package	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0
354	Dept. of Microbiology	0	0	0	0	602947	0	15.5	0	1135182	3.889	15.45	13.725	320371	0	6.244	0	1191050	4	12	12
358	SandLAnalysis,RTL, Vellanikkara	0	0	0	0	0	0	0	0	2024765	3.433	24.33	19.395	0	0	0	0	599150	2	15	15
359	CIECE.CoH Vellanikkara	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	598325	2.667	8	8

360	Coconut Mission,Padannakkad	0	0	0	0	0	0	0	0	54220603	137.717	703.867	0	0	0	0	0	2428473	8.333	30	30
362	Dept. of Agronomy, CoH, VKA	129943	0.4	1.2	0	163520	0	6.365	0	0	0	0	0	0	0	0	0	192217	1	2.5	2.5
383	PPNMU, Vellanikkara	16969281	100.753	317.49	325.365	2243567	0	20.564	0	0	0	0	0	583182	0.833	27.067	0	13193724	43.333	135	125
384	FCRS VKA	9148818	53.923	161.185	170.485	683548	0	23.633	0	0	0	0	0	0	0	0	0	499150	1.667	10	15
385	Dept. of Veg. Science , VKA.	12193118	74.642	181.52	299.95	2835232	0	45.457	0	0	0	0	0	501271	0	0	0	1490437	5	20	20
387	IPR Cell,CoA,VKA	5200	0	0.748	0	576378	0	19.057	0	0	0	0	0	104196	0	2.904	0	0	0	0	0
398	DFS,CoH	0	0	0	0	1227703	0	14.996	0	0	0	0	0	0	0	0	0	101221	1	4	5
401	Directorate of Extension,MNY	149034	1	4.393	2.1	1715574	0	82.973	0	736698	0	6	0	300885	0	10.169	0	0	0	0	0
402	CTI, Mannuthy.	5736322	42.412	140.965	145.565	1956543	0	36.214	0	0	0	0	0	3240629	0	52.5	0	0	0	0.2	0.2
403	Communication Centre, MNY.	18127223	115.333	301.37	306.02	2331289	0	57.686	0	0	0	0	0	58337	0	3.2	0	492505	2.667	8	10
404	KAU Press, Mannuthy	8483725	77.018	145.645	144.82	7812030	0	5.59	0	0	0	0	0	0	0	0	0	0	0	0	0
405	KVK, Wayanad	0	0	0	0	4025177	0	47.592	0	16095379	18.154	195.425	141.873	461166	0	17.584	0	10386005	55.333	272.45	130
406	ETC, Manjeswar	5990373	45.487	83.74	85.39	391694	0	3.756	0	0	0	0	0	664546	0	7.501	0	150256	0.667	2	2
407	KVK, Palakkad	0	0	0	0	953959	0	62.755	0	13056125	18.615	185.402	178.995	862812	0	24.594	0	2078655	13.333	40	0
408	K.V.K. KANNUR	0	0	0	0	1099850	0	41.78	0	13779548	18.858	163.828	114.613	2761060	0	35.56	0	4972958	18.916	57.9	57
409	KVK, Kottayam	0	0	0	0	2722071	0	42.154	0	17743091	22.892	262.791	167.358	0	0	10.42	0	4072053	13.667	57.5	63
410	KVK, Malappuram	0	0	0	0	1265217	0	18.916	0	18765152	23.512	226.98	160.231	1140660	0	19.968	0	7390144	30	100	90
411	KVK, Thrissur	0	0	0	0	1300000	0	27.256	0	15944617	19.4	211.431	183.196	958600	0	5.499	0	6898880	23.333	90.5	90
412	Training Scheme, VLY.	2589017	25.317	70.2	72.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
413	ATIC Mannuthy	9538469	72.235	196.2	203.5	1097068	0	12.403	0	0	0	0	0	0	0	0	0	5942076	25	50	75
414	K.V.K., Kollam	0	0	0	0	1963998	0	30.861	0	18351960	23.175	270.291	201.578	1048762	0	5.6	0	2515018	8.4	50.5	65.5
415	Info cum Sales,Calicut	0	0	32.593	28.01	0	0	23.4	0	0	0	0	0	0	0	0	0	31247	0.667	3	5
501	DPP, Vellanikkara	21856979	154.523	388.15	404.65	19623587	0	2586.225	0	0	0	0	0	20706271	0	164.076	0	0	0	0	0
502	Engg. Division, Kumarakom	5973670	36.85	105.715	104.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
503	Engg. Division, Tavanur	9097913	51.377	143.1	141.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
504	Engg. Sub Division, MNY.	4885653	24.958	70.155	70.455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
505	Engg. Sub Div., No.I, VKA.	8730958	49.503	138.25	140.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
507	Engg. Sub Div., VLY.	6202658	59.603	91.11	92.69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
508	Mech. Sub Division, VKA.	8215246	47.63	132.21	137.91	0	0	0	0	0	0	0	0	0	0	0	0	650109	3	9	9
509	Electrical Sub-div., VLY.	2791844	34.515	54.12	55.93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Electrical Sub-div., VKA.	5641321	32.033	95.47	99.77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
511	Engg. Sub Division, Kumarakom.	2659755	15.49	42.48	43.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
601	KAU Estate, Vellanikkara	704831	2.88	11.43	12.03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals		3157321491	17932.662	51058.637	59641.26	309819142	2256.071	14893.115	7500	407617256	647.349	5221.671	3248.861	153122128	456.648	2895.841	1679.265	275460040	1053	3759.908	3259.2

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

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)

Following are the detailed heads in use					
Salaries & Wages		239	Gumboot/Footwear allowance	853	Extra Curricular Activities
110	Salary - Scientists	240	Transfer of Technology (ToT) charge	854	Special Programs
120	Salary Technical staff			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
Pension		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	Non Recurring	
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
Recurring		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	Suspense/Advance	
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
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