



# **KERALA AGRICULTURAL UNIVERSITY**

## **BUDGET ESTIMATE**

### **2023-24**

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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 FY 2023-24 comprising the revision effected to the budget estimates for the FY 2022-23 and intending to provide a brief detail on the financial background, proposed methodology and expected performance in the current situation from the users.

In state budget 2023-24, Kerala Government has announced a non-plan budget outlay of Rs. 407.781 Crore to KAU as against the demand of Rs.657.53 Crores as per non-plan fixation of grants. This allocation is same as the non-plan grant budget provision allocated to KAU for the current financial year ie 2022-23. This may result in which University has to adopt stringent cost cutting measures under non-plan space during the FY 2023-24. The action of the Government to cut short 10% non-plan budget allocation during the F.Y 2020-21 was the route cause of experiencing the present state of financial crisis and thus resulted in languishing to cater to the inevitable non-plan requirements to 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 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 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 2023 -24, the Plan fund allocated to KAU for the FY 2023 - 24 is Rs.75.00 Crore. Plan Fund is utilized for the Education, Research, Extension, e-Governance and Infrastructural Development activities 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 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 11<sup>th</sup> pay/pension revision has also been implemented in KAU to the Employees, Pensioners and Family pensioners in accordance with the Government directions and orders. In 2022, as per the Govt. order, the Pay and Pension revision of Permanent labourers/Casual labourers has been implemented and the arrears to be credited to PF account of the concerned and the portion of arrear to be paid in cash form as per the clauses stated in the Govt. order. These instances resulted in the current non-plan grant outlay which is not adequate enough to meet the non-plan requirements of KAU.

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. In the past years we faced stagnation in the growth of internal revenue due to the impact of Covid-19 pandemic and the reasons

mentioned above. The current direction of the Govt., KAU forced to plan and take strong measures to enhance the internal revenue in a large scale in the coming years.

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. 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 2023- 2024										
RECEIPT					EXPENDITURE					
Accounts 2021-2022 (Rs)	Bud. Est. 2022-2023 (lakhs)	Rev. Est. 2022-2023 (lakhs)	Head of Account	Bud. Est. 2023-2024 (lakhs)	Accounts 2021-2022 (Rs)	Bud. Est. 2022-2023 (lakhs)	Rev. Est. 2022-2023 (lakhs)	Project Code	Head of Account	Bud. Est. 2023-2024 (lakhs)
<b>Government Grants Non-Plan</b>								<b>10</b>	<b>Management and Admn:</b>	
3707100000	40778.10	40778.10	Statutory Grant from Govt. Non-Plan	40778.1	265328176.25	3169.11	2784.085		Non-Plan Schemes	2981.61
					1131796	0	0		Plan Schemes	0
<b>3707100000</b>	<b>40778.10</b>	<b>40778.10</b>	<b>SUB-TOTAL</b>	<b>40778.1</b>	237282	0	0.120		ICAR Projects - 100 percent	0
<b>Government Grants Plan</b>					123040	0	7.637		Other Externally Aided Projects	0
	6500	2339.4	Plan grant from Agricultural Department (General-Non Salary)	6500	266820294.25	3169.11	2791.722		<b>SUB-TOTAL</b>	<b>2981.61</b>
	1000	1930	Plan grant from Agricultural Department (Grants for the creation of Capital Assets)	1000				<b>11</b>	<b>Additional Suspense Fund</b>	
					232100537	2361	2456		Non-Plan Schemes	2664
<b>431001800</b>	<b>7500</b>	<b>4269.4</b>	<b>SUB-TOTAL</b>	<b>7500</b>	18014969	0	0		ICAR Projects - 100 percent	<b>0</b>
<b>Gok Project Specific Assistance(PLAN)</b>					<b>250115506</b>	<b>2361</b>	<b>2456</b>		<b>SUB-TOTAL</b>	<b>2664</b>
97580800	0	600	Gok Project Specific Assistance(PLAN)	900				<b>20</b>	<b>Library (20 to 29) Education</b>	
<b>97580800</b>	<b>0</b>	<b>600</b>	<b>SUB-TOTAL</b>	<b>900</b>	43040097	464.39	513.125		Non-Plan Schemes	584.525
<b>ICAR Projects</b>					4382206	1100	502		Plan Schemes	1075
204743578	1301.918	1345.97	ICAR Projects - 100 percentage	1480.567	47422303	1564.39	1015.125		<b>SUB-TOTAL</b>	<b>1659.525</b>
195561501	887.049	1602.653	ICAR Co-ordinated Projects	1696.36				<b>21</b>	<b>Agricultural Education</b>	
<b>400305079</b>	<b>2188.967</b>	<b>2948.623</b>	<b>SUB-TOTAL</b>	<b>3176.927</b>	763654588.56	9980.38	10163.198		Non-Plan Schemes	14213.95
<b>Other Externally Aided Projects</b>					76536909	0	0		Plan Schemes	0
235594976	1660.2	2405.361	Other Externally Aided Projects	2400	55106099	0	282.224		ICAR Projects - 100 percent	0
					105000	0	0		ICAR Co-ordinated Projects	0
<b>235594976</b>	<b>1660.2</b>	<b>2405.361</b>	<b>SUB-TOTAL</b>	<b>2400</b>	6730611.25	0	128.339		Other Externally Aided Projects	0
					<b>902133207.81</b>	<b>9980.38</b>	<b>10573.761</b>		<b>SUB-TOTAL</b>	<b>14213.95</b>



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								<b>30</b>	<b>D.O.R.(30 to 39 Research)</b>	
					27874460	309.24	335.1		Non-Plan Schemes	353.87
					0	4200	1437.4		Plan Schemes	4200
					0	0	0		ICAR Projects - 100 percent	0
					23178412	0	163.999		Other Externally Aided Projects	0
					<b>51052872</b>	<b>4509.24</b>	<b>1936.499</b>		<b>SUB-TOTAL</b>	<b>4553.87</b>
								<b>31</b>	<b>Agricultural Research</b>	
					860958510.82	10206.77	11032.187		Non-Plan Schemes	13919.48
					129685544	0	0		Plan Schemes	0
					12729993	101.13	93.582		ICAR Projects - 100 percent	104.216
					0	0	0		NARP - ICAR Assisted	0
					239379479.75	1877.387	2797.364		ICAR Co-ordinated Projects	2028.223
					126107273.8	1625	3029.433		Other Externally Aided Projects	2110.14
					47666713	0	516.192		Gok Project Specific Assistance(PLAN)	600
					<b>1416527514.37</b>	<b>13810.287</b>	<b>17468.758</b>		<b>SUB-TOTAL</b>	<b>18762.059</b>
								<b>33</b>	<b>Forestry Research</b>	
					7193918	68.95	70.606		ICAR Co-ordinated Projects	67.907
					<b>7193918</b>	<b>68.95</b>	<b>70.606</b>		<b>SUB-TOTAL</b>	<b>67.907</b>
								<b>34</b>	<b>Agricultural Engineering Research</b>	
					6760755	48.583	56.999		ICAR Co-ordinated Projects	47.582
					<b>6760755</b>	<b>48.583</b>	<b>56.999</b>		<b>SUB-TOTAL</b>	<b>47.582</b>
								<b>37</b>	<b>Seeds and Planting Material Research</b>	
					0	0	10.53		Non-Plan Schemes	11.4
					<b>0</b>	<b>0</b>	<b>10.53</b>		<b>SUB-TOTAL</b>	<b>11.4</b>

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								40	<b>Extension (40 to 49 Extension)</b>	
					95812607.1	1180.135	1210.751		Non-Plan Schemes	1510.01
					32883270	1000	350		Plan Schemes	1000
					139320092.47	1152.805	1507.156		ICAR Projects - 100 percent	1113.8777
					26259654	54.264	615.001		Other Externally Aided Projects	0
					9692341	0	46.663		Gok Project Specific Assistance(PLAN)	100
					<b>303967964.57</b>	<b>3387.204</b>	<b>3729.571</b>		<b>SUB-TOTAL</b>	<b>3723.8877</b>
								50	<b>Civil Works( 50 to 59 Enginerring wings)</b>	
					106661115.5	1291.545	1192.462		Non-Plan Schemes	1525.921
					93562845	1000	1930		Plan Schemes	1025
					0	0	4.276		Other Externally Aided Projects	0
					14120	0	21.699		Gok Project Specific Assistance(PLAN)	200
					<b>200238080.5</b>	<b>2291.545</b>	<b>3148.437</b>		<b>SUB-TOTAL</b>	<b>2750.921</b>
								60	<b>Estate</b>	
					996471	12.03	11.91		Non-Plan Schemes	22.21
					<b>996471</b>	<b>12.03</b>	<b>11.91</b>		<b>SUB-TOTAL</b>	<b>22.21</b>
								65	<b>Revolving Fund</b>	
					54147598.62	673	919.75		ICAR Revolving Fund	861.15
					119355245.4	1827.7	2397.116		KAU Revolving Fund	2072.45
					92082494.34	758.5	1866.85		OEAP Revolving Fund	1912.35
					<b>265585338.36</b>	<b>3259.2</b>	<b>5183.716</b>		<b>SUB-TOTAL</b>	<b>4845.95</b>
								70	<b>E-Governance &amp; ICT</b>	
					7379283	100.1	80.5		Non-Plan Schemes	90.5
					5252313	100	30		Plan Schemes	100
					<b>12631596</b>	<b>200.1</b>	<b>110.5</b>		<b>SUB-TOTAL</b>	<b>190.5</b>
								92	<b>Pension &amp; Compensation</b>	
					1675742534.5	30609.07	24557.07		Non-Plan Schemes	27458.07
					<b>1675742534.5</b>	<b>30609.07</b>	<b>24557.07</b>		<b>SUB-TOTAL</b>	<b>27458.07</b>

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<b>ABSTRACT</b>										
3707100000	40778.10	40778.10	Non-Plan Schemes	40778.100	4290427514.74	62004.26	57068.633		Non-Plan Schemes	69331.286
431001800	7500.000	4269.400	Plan Schemes including 25% state share of ICAR Coordinated Projects	7500	368304545	7001.27	4269.4		Plan Schemes	6964.072
204743578	1301.918	1345.97	ICAR Projects - 100 percent	1480.567	225408435.47	1253.935	1883.083		ICAR Projects - 100 percent	1218.093
195561501	887.049	1602.653	ICAR Co-ordinated Projects	1696.36	253439152.75	1994.92	2924.969		ICAR Co-ordinated Projects (75 : 25)	2143.712
235594976	1660.200	2405.361	Other Externally Aided Projects	2400	184888911.05	1679.264	3972.465		Other Externally Aided Projects	2110.14
62158326.32	742.000	699.25	ICAR Revolving Fund	622.25	54147598.62	673	919.75		ICAR Revolving Fund	861.15
170529386.20	2034.750	2109.6	KAU Revolving Fund	2145.1	119355245.4	1827.7	2397.116		KAU Revolving Fund	2072.45
99577283.15	820.500	1835	OEAP Revolving Fund	1812	92082494.34	758.5	1866.85		OEAP Revolving Fund	1912.35
97580800	0.000	600	Gok Project Specific Assistance(PLAN)	900	57373174	0	584.553		Gok Project Specific Assistance(PLAN)	900
246762517.67	2314.964	2661.743	Internal Receipts	2371.745	1763.75	0.000	0.000		Other Expenses	0
0	0.000	0.000	Suspenses Liability	0.000	-15690243.22	0.000	0.000		Total Suspenses	0
5450610168.34	58039.481	58307.077	Total	61706.122	5645428835.12	77192.849	75886.819		Total (EXPENDITURE)	87513.253
2867689586.07			Opening Balance		2688561162.51	-19153.368	-17579.742		Closing Balance	-25807.131
8318299754.41	58039.481	58307.077	GRAND TOTAL	61706.122	8318299754.41	58039.481	58307.077		Total (RECEIPT)	61706.122





231	Student Counseling	0	0.01	0	0	609710	0	17.348	0	796541	0	0	0	0	0	0	0	0	0	0
232	Student Contingency	100329	1.72	1.7	1.5	22784944	0	385.994	0	0	0	0	291080	0	3.368	0	775998	0	0	0
233	Placement Cell	0	0.07	0.08	0.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	RAWE/IPT	0	0	0	0	20702953	0	232.367	0	7349355	0	84.106	0	0	0	0	0	0	0	0
235	Convocation	2234514	20	20	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Electricity Charges	23340984	326.31	371.054	388.4	0	0	0	0	800857	1.863	7.349	1.837	117566	0	2.157	0	0	0	0
237	Postage Charges	531987	6.325	5.93	6.525	0	0	0	0	3000	0.015	0.07	0.018	0	0	0.017	0	0	0	0
238	Refund of Students Fee	426800	0.1	7	2.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239	Gumboot/Footwear Allowance	454981	9.58	11.335	11.645	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
241	Fuel Charges	0	0	17.161	17.8	0	0	0	0	0	0	0.6	0.15	0	0	0	0	0	0	0
252	Seed Stage 40%	0	0	0	0	0	0	0	0	0	0	0	3360000	0	173.4	0	0	0	0	0
253	Pre Seed Stage 60%	0	0	0	0	0	0	0	0	0	0	0	1500000	0	33.46	0	0	0	0	0
299	Lumpsum	0	0	0	0	0	7500	4269.4	8400	0	0	0	0	1528.662	1528.662	2000	0	0	0	0
330	Vehicles - Hiring	23280	1.15	1.35	1.35	203665	0	4.849	0	0	0	0	129603	0	4.862	0	0	0	0	0
332	Vehicles - Maintenance	3924987	42.31	52.301	44.15	32685	0	0.945	0	841941	2.276	9.693	2.655	44157	0.016	1.089	0.004	0	0	0
333	Vehicles - Fuel Charges	6535103	67.76	85.335	75.95	215520	0	3.638	0	1443931	3.245	14.875	2.939	70145	0.009	2.467	0.002	0	0	0
410	Repair & Maintenance	3692840	31.08	47.072	38.38	1854254	0	27.109	0	994846	2.213	3.4	0.85	53916	0	3.64	0	0	0	0
411	Maint. – Farm Machinery	1285902	12.15	13.11	9.91	125076	0	0.71	0	142362	0.406	1.5	0.375	0	0	0	0	0	0	0
412	Maint. – Irrig./WS/Sanit.Sys.	304264	3.25	4.8	4.75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
417	Station Maintenance/Utilities	24981	0.1	0.6	0.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
418	IT Maintenance	1885058	18.54	22.875	20.8	2428811	0	15.384	0	54879	0.152	0.19	0.038	1250	0	2.239	0	0	0	0
419	IT Enabled Serv.*	78252	0.71	0.75	0.7	696101	0	16.957	0	1213149	0.038	0.15	0.038	0	0	0	0	0	0	0
422	Maintenance of Equipments	133120	3.7	8.65	3.75	0	0	1.65	0	0	0	0	133211	0.679	1.479	0	0	0	0	0
540	Documentation/Publication	485063	2.6	3.25	3.5	105616	0	10.585	0	0	0	1.05	0.875	0	0	4.521	0	0	0	0
551	Exhibition/ Kissanmela	103551	5.77	43.15	2.8	827286	0	22.559	0	319950	0	4	0	0	0	0	0	0	0	0
552	Entertainment/Guests	77317	2.15	2.8	2.5	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	135000	0.388	0.85	0.213	0	0	0	0	0	0	0
560	Pooppoli	0	0	152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
561	Workshop/Seminar/etc	142794	2.2	4.45	2.55	178719	0	16.468	0	1270538	0.328	22.874	0.393	511520	0	9.4	0	0	0	0
600	RF - Operational Expenses	0	0	0	0	157500	0	3.425	0	0	0	0	0	0	0	0	259275126	3259.2	4549.566	4265.05
604	Library	0	0	0	0	3835198	0	17.645	0	30861	0.15	0.55	0.138	0	0	0	0	0	0	0
812	Training	221430	4.56	7.15	4.9	14039528	0	210.18	0	3446247	2.395	108.679	2.594	6501750	1.495	123.916	0.044	0	0	0
813	Meals/Refr. for Trainees (KVK)	0	0	0	0	0	0	0	0	502885	1.35	5.336	1.015	415314	0	3.722	0	0	0	0
814	Frontline Demonstration (KVK)	0	0	0	0	0	0	0	0	1737053	7.244	26.41	6.603	0	0	0	0	0	0	0
815	On farm testing (KVK)	0	0	0	0	0	0	0.5	0	412000	1.952	5.48	1.37	0	0	0	0	0	0	0
816	Trg.of Extn Functionaries (KVK)	0	0	0	0	0	0	0	0	166860	0.95	2.75	0.688	0	0	0	0	0	0	0

817	Extension Activities (KVK)	0	0	0	0	0	0	0	0	368752	1.138	6.55	1.638	0	0.038	0.038	0.009	0	0	0	0
818	Farmers' Field School (KVK)	0	0	0	0	0	0	0	0	130000	0.563	1	0.25	0	0	0	0	0	0	0	0
821	Telephone	1108864	14.795	14.681	14.715	0	0	0	0	21000	0.053	0.21	0.053	388	0.006	0.192	0.002	0	0	0	0
824	Audit fees	7892000	125	150	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
825	Legal Expenses	1893113	20	29	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
826	Security	28991391	354.5	360.5	405.7	0	0	0	0	0	0	0	0	0	0	0	0	241449	0	1.5	0
827	Consultancy Charges	0	0	0	0	0	0	0	0	0	0	58.4	0	0	0	0	0	0	0	0	0
840	Other Items	3660710	17.71	55.26	23.85	18066749	0	84.39	0	5597995	11.565	40.493	8.764	2020669	0.419	19.605	0.105	0	0	0	0
841	Jubilee celebrations	181758	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
842	Stipend	0	0.01	0	0	49700	0	1.603	0	0	0	0	0	0	0	0	0	0	0	0	0
843	Internship Allowance	0	0	0	0	0	0	0	0	0	0	0	0	10000	0	0	0	0	0	0	0
846	Awards	171233	2	0.5	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
847	Sports Goods	8167	0.625	0.325	0.325	1034913	0	4.901	0	0	0	0	0	0	0	0	0	0	0	0	0
848	Affiliation & Tournaments	194175	5.36	9.906	5.1	406000	0	5.59	0	0	0	0	0	0	0	0	0	0	0	0	0
849	Study Tour	399714	10.11	0	0	4260926	0	75.74	0	0	0	0	0	0	0	0	0	0	0	0	0
851	Scholarship/Fellowship	0	0.01	0	0	15067800	0	297.839	0	12178117	0	125.15	0	6049767	0	50.823	0	0	0	0	0
852	Examination	1040791	23.81	22.9	25.4	1120572	0	33.491	0	0	0	0	0	0	0	0	0	0	0	0	0
853	Extra Curricular Activities	8797	1.3	1.95	1.3	0	0	0	0	0	0	0	0	68200	0	0	0	0	0	0	0
854	Special Programs	7876	0.15	0.8	0.6	39047	0	1.912	0	95000	0.313	0	0	119927	0	0	0	0	0	0	0
855	Inform. & Guidance Bureau	0	0.3	0.3	0.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
857	University/College Union	0	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
859	Other amenities	0	0	0	0	2253641	0	26.475	0	7599604	0	0	0	62500	0	0	0	0	0	0	0
862	Overhead Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.55	0	0	0	0	0
868	Rent Rate Tax	3072731	45.79	53.857	49.99	0	0	0	0	0	0	0	0	0	0	35	0	21139	0	0	0
887	Tribal Sub Plan	0	0	0	0	0	0	0	0	1661025	0	17.088	0	0	0	0	0	0	0	0	0
888	Scheduled Caste Sub Plan	0	0	0	0	0	0	0	0	2004248	0	12.985	0	0	0	0	0	0	0	0	0
889	Technology Assessment	0	0	0	0	0	0	0	0	10000	0	0.1	0	0	0	0	0	0	0	0	0
890	Marketing, Networking & Publishing	0	0	0	0	0	0	0	0	0	0	0	0	97375	0.635	0.567	0	0	0	0	0
892	Consumable & Publications	0	0	0	0	0	0	0	0	0	0	0	0	14160	0.76	0.399	0	0	0	0	0

**Non-Recurring**

211	Livestock/Poultry	1343303	18.5	31	27	75000	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0
213	Fabrication	0	0	0	0	11273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
217	Other Capital Expenditure	0	0	0	0	206226	0	4.228	0	1000000	0	0	0	0	0	0	0	0	0	0	0
220	Institutional Charges	0	0	0	0	0	0	0.47	0	87385	0	37.878	0	189000	0	45.369	0	0	0	0	0
223	Books (NRC)	173228	3.205	2.725	3.085	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
416	Furniture/Fixtures	229009	4.21	8.69	6.25	371603	0	15.415	0	2142417	0.125	0.558	0.2	61810	0	6.317	0	0	0	0	0
420	Equipment/Machinery	262965	2.92	11.115	1.72	57024611	0	319.779	0	15125366	10.575	205.773	1.857	40028017	0	401.127	0	0	0	0	0

421	Accessories	0	0	0	0	0	0	0.55	0	1499927	0	0	0	0	0	0	0	0	0	0	0
423	IT Equipment*	421079	3.06	9.55	5.5	4897198	0	11.616	0	137700	0.2	22.732	5.45	111415	0	1.834	0	0	0	0	0
555	Video Production	0	0	0.15	0.25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
556	Films/Blocks	120384	2.25	2.5	2.5	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	3221797	0	629.65	580.9
861	Refunds	0	0	0	0	0	0	0	0	0	0	0	0	23112041	0	128.999	0	0	0	0	0
910	Civil Works	100000	1	1.66	1	100432862	0	2671.723	0	9919973	13.168	67.768	10	13093199	0	158.103	0	0	0	0	0
911	Building*	0	0	0	0	0	0	0	0	0	0	130	0	0	0	0	0	0	0	0	0
915	Irrig./Water Supply (NRC)	0	0	0	0	0	0	50	0	0	0	0	0	0	0	0	0	0	0	0	0
916	Electrical Systems (NRC)	0	0	0.15	0.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
921	Farm Development	1528650	15.65	17	14.3	36105353	0	160.977	0	251700	0.375	0.25	0	22695218	0	186.274	0	0	0	0	0
924	Vehicles – Purchase	0	0	0	0	0	0	37.5	0	0	0	0	0	-11678	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	0	3

**Suspense A/c**

112	Scientists-Pension	610730349	8800	8000	8800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	Scientists-CVP/DCRG	41610290	4000	2000	2300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Tech. staff- Pension	298317196	4600	3700	4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123	Tech. staff-CVP/DCRG	13602555	1600	1000	1300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	Adm. staff- Pension	336660092	5000	4200	4500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Adm. staff-CVP/DCRG	45376819	2200	2000	2200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	Workers Pension*	307712192	4000	3300	4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	workers -CVP/DCRG	5886555	250	200	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Contributory Pension Fund	245867	3	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
155	Additional Release	232100537	2363	2458	2666	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Totals</b>		<b>4290427513</b>	<b>62004.26</b>	<b>57068.633</b>	<b>69331.286</b>	<b>425566821</b>	<b>7500</b>	<b>10899.296</b>	<b>8400</b>	<b>478847587</b>	<b>3249.977</b>	<b>4808.055</b>	<b>3361.81</b>	<b>184888910</b>	<b>1679.265</b>	<b>3972.466</b>	<b>2110.141</b>	<b>265585338</b>	<b>3259.2</b>	<b>5183.716</b>	<b>4845.95</b>

## Station Headwise Abstract

		Non Plan				Plan				ICAR				OEAP				Revolving Fund			
ID	NAME	Ac 2021-2022 (Rs)	Bud. Est.2022-2023 (lakhs)	Rev. Est.2022-2023 (lakhs)	Bud. Est.2023-2024 (lakhs)	Ac 2021-2022 (Rs)	Bud. Est.2022-2023 (lakhs)	Rev. Est.2022-2023 (lakhs)	Bud. Est.2023-2024 (lakhs)	Ac 2021-2022 (Rs)	Bud. Est.2022-2023 (lakhs)	Rev. Est.2022-2023 (lakhs)	Bud. Est.2023-2024 (lakhs)	Ac 2021-2022 (Rs)	Bud. Est.2022-2023 (lakhs)	Rev. Est.2022-2023 (lakhs)	Bud. Est.2023-2024 (lakhs)	Ac 2021-2022 (Rs)	Bud. Est.2022-2023 (lakhs)	Rev. Est.2022-2023 (lakhs)	Bud. Est.2023-2024 (lakhs)
<b>Station</b>																					
101	KAU HQ, VKA.	294149100	3606.16	3195.296	3409.65	12004827	7500	4549.759	8400	1302015	0	0	0	23488588	1528.662	1694.988	2000	230448	4	0.816	0
102	IAC (NR), Calicut	16409572	189.03	148.835	194.76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103	IAC (SR), Vellayani	9747346	103.17	105.72	109.72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	KAU School, VKA.	18118091	173.98	186.775	207.475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Pension & Other Funds,VKA	1675742534	30609.07	24557.07	27458.07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	DSW	0	0	27.99	33.79	0	0	20	0	0	0	0	0	0	0	0	0	0	0	5	5
202	Coll.of Agri., VLY.	276302994	2870.12	3451.82	3625.38	39886257	0	340.864	0	13659048	0	112.178	0	5059180	0	77.184	0	6095024	49.5	133	68.9
203	Coll. of C & B, MNY.	43483664	467.5	550.35	1011.33	8807444	0	63.023	0	3869033	0	8.763	0	33375	0	0	0	2505319	25	33	33
204	Coll.of Agri., Padannakkad	120325109	1364.92	1521.548	2194.58	23415486	0	415.421	0	7931242	0	45.138	0	3799446	0	17.03	0	14139819	186	244.7	221.8
205	Coll. of Forestry, VKA.	58158279	596.94	723.11	1043.22	8576790	0	132.924	0	13222751	77.4	109.499	77.132	3548329	0	49.984	0	726237	18	23.05	23.05
206	Coll.of Agri., VKA.	209622511	2763.26	3221.15	5048.55	21130347	0	362.139	0	15671488	44.395	115.908	45.349	5536073	0	101.928	0	93984	2	7	3.3
207	Dept.of Entomology, CoH VKA	90360	0	1	1	2643467	0	27.972	0	3923912	32.21	52.27	32.368	1815309	0	18.999	0	7666	2	1.2	1.45
209	Instructional Farm, VKA.	20093187	308.4	277.25	326.4	2761733	0	18.572	0	0	0	0	0	2251998	0	0	0	2870595	65	70	70
210	Instructional Farm, VLY.	114240842	2239.21	1290.51	2305.11	2562814	0	12.676	0	0	0	0	0	502643	0	4.101	0	3933596	65	75.5	75.5
211	Coll.of Agri., Ambalavayal.	8209213	136.44	121.86	141.34	34494563	0	149.57	0	1065878	0	1.091	0	0	0	0	0	0	0	0	0
212	Instructional Farm, KCAET,TNR	23360579	274.02	261.37	321.87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216	Centre for e-Learning	2072969	25.2	26.35	33.4	548765	0	6.723	0	405000	0	0	0	0	0	0	0	641090	20	17	17
220	FOPU, CoF VKA	0	0	0	0	0	0	0	0	615695	0	30.726	0	0	0	0	0	0	0	0	0
253	KCAE&T, TNR .	79224470	869.26	1069.28	1494.53	4020710	0	209.282	0	20378193	108.941	216.539	188.199	451520	0	4.515	0	8044196	97	139.5	194
275	University Library, VKA	19337113	219.59	244.4	287.05	2247008	0	15	0	2737282	0	0	0	0	0	0	0	0	0	0	0
282	CCCES, Vellanikkara	4461020	52.55	97.7	157.1	6527039	0	29.48	0	787140	0	0	0	2595529	0	3.5	0	3909666	25	58.5	57
283	Dept of Agri-Engg, CoH, Vellanikkara	38844	2.5	5.5	6	1051671	0	11.538	0	11050504	62.23	102.111	63.991	29003628	54.264	439.548	0	3877166	35	80	66
300	Knowledge and skill development on coconut based secondary agriculture	0	0	0	0	0	0	0	0	0	0	18.061	0	0	0	0	0	0	0	0	0
302	AINP on M & AP, VKA.	2369518	0.37	11.77	7.42	383512	0	0.721	0	11416334	112.43	116.03	118.406	1398019	0	10.6	0	991657	25	22	22
303	AICVIP, Vellanikkara	0	0	0	0	0	0	0	0	8026605	63.263	58.554	54.713	0	0	0	0	0	0	0	0
304	AMPRS, Odakkali	30102575	349.57	347.37	377.67	1919454	0	30.079	0	0	0	0	0	749364	0	9.779	0	1472111	20	24	24
305	ARS, Chalakudy	22721821	275.485	215.565	333.39	2381356	0	15.462	0	9771527	107.383	95.667	103.165	211182	0	5.288	0	2703363	31.5	49.2	40.7
306	ARS, Mannuthy	46984398	717.64	841.28	1191.68	28439513	0	362.038	0	0	0	17.5	0	5205200	0	65.508	0	32388994	600	681	654.5
307	Dept.of PB & G, CoH, VKA	0	0	0	0	1254053	0	15.71	0	0	0	0	0	0	0	0	0	0	0	0	0
308	Agri.Econ.Dept.CoH V kara	2746960	30.015	32.025	35.025	1439627	0	13.644	0	0	0	0	0	265901	0	5.396	0	0	0	0	0

309	BCCP, Vellanikkara	0	0	0	0	68370	0	0	0	4327860	33.555	44.05	28.053	0	0	0	0	1127158	16	28	24
310	BRS, Kannara	27002250	385.38	285.13	401.13	1559211	0	26.927	0	19937757	152.173	145.675	143.956	0	0	0	0	3699623	50	59	55
311	ARS, Anakkayam	27160617	319.67	347.84	396.96	1091740	0	15.106	0	0	0	0	0	441000	0	17.106	0	4739153	66	67.1	70.5
312	CRS, Balaramapuram	25453283	285.31	328.17	395.28	959474	0	9.937	0	137888	0	18.621	0	227460	0	0	0	2528611	29	57	54
313	CRS, Madakkathara	18936067	206.94	262.76	293.46	1562047	0	13.439	0	7499443	62.51	74.22	64.593	175000	0	7.25	0	3011789	60	55	33
314	CRS, Pampadumpara	26954187	430	451.35	511	2322413	0	26.957	0	2875916	20.161	36.218	28.943	599450	0	60.093	0	1678945	20	30	40
315	IFSRS, Karamana	24998564	281.275	285.575	342.525	4359281	0	30.132	0	11972095	101.665	135.743	138.456	1610680	0	7.317	0	1136015	15	16.5	16.5
316	C.C.R.P., VKA.	9904909	116.83	160	177.5	1713891	0	16.36	0	229290	1.433	1.971	0.493	6163871	0	181.463	0	508406	15	17	17
317	CPBMB, CoH, Vellanikkara	0	0	0	0	5187378	0	52.887	0	0	0	0	0	3649979	0	44.058	0	742934	15	13.2	13.2
318	OFR CENTRE, Kayamkulam	0	0	0	0	0	0	0	0	7700200	50.24	54.737	52.964	0	0	0	0	0	0	0	0
319	FIP, VKA.	0	0	0	0	1029578	0	8.381	0	6791403	62.751	60.4	51.3	0	0	0	0	191473	2	3.2	3.25
320	DIS	228574	0	0.01	2.01	0	0	22	0	0	0	0	0	0	0	0	0	0	0	0	0
321	PRS, Vazhakulam	3610196	45.45	64.2	69.26	2941300	0	14.154	0	0	0	0	0	0	0	0	0	80211	2	3.5	4
322	FSRS, Sadanandapuram	28134409	316.86	307.86	379.81	5405903	0	57.021	0	0	0	6.5	0	2846134	0	30.837	0	5384734	95	114.5	69.5
324	Dept. of Plntn.Crps, CoH VKA	0	0	0	0	1566764	0	17.371	0	394000	0.998	2.66	0.665	1572139	0	29.316	0	1830810	22.5	27.1	25.1
325	Dept. of Agri. Meteorology	0	0	0	0	0	0	2.97	0	4172621	37.536	36.905	5.873	2362323	21.059	24.917	23.037	0	0	0	0
326	STU, Vellanikkara	0	0	0	0	1989926	0	13.839	0	0	0	0	0	0	0	34.375	0	38514378	0	915	915
331	Dept. of Plant Path. CoH VKA	0	0	0	0	1373836	0	18.527	0	0	0	0	0	-7	0	0	0	1402881	0	27.3	28.4
335	Dept. of Post Harv. Tech., CoH VKA	0	0	0	0	4792643	0	20.631	0	0	0	0	0	0	0	0	0	1317851	20	22	15
336	NARP SR, Vellayani, Ph.I	31810293	340.25	461.31	600.1	27433835	0	256.333	0	21375506	184.089	198.525	175.681	13957990	15.319	92.337	16.521	3469183	38	51.65	57.9
338	Pesticide Residue Research and Analytical Laboratory (PRRAL)	204801	7.71	7.51	8.26	1698582	0	23.921	0	10046124	101.611	98.344	105.999	4257480	0	213.311	0	448741	5	5.5	5.5
339	Pepper Research Station, Panniyur	23483311	298.12	314.725	358.21	3669382	0	10.354	0	5576430	64.173	68.398	70.783	889368	0	33.92	0	582265	10	24	20
340	RARS, Ambalavayal	119308905	1328.54	1728.16	2003.8	4264810	0	37.062	0	247942	0.5	0.5	0.125	20944785	19.928	92.535	21.793	6867535	125	240.7	106.7
341	RARS, Kumarakom	70260095	805.44	708.8	992.05	3906645	0	77.975	0	695339	0.967	5.75	0	5945877	20.166	45.569	21.853	3782817	72	68	66
342	RARS, Pattambi	89280614	936.11	863.66	1206.41	6049180	0	62.862	0	30533366	262.91	339.362	330.516	2080976	0	33.031	5.241	11719666	196.5	221.5	225.9
343	RARS, Pilicode	76838562	870.39	880.79	1106.64	19701417	0	58.779	0	3573973	21.638	31.95	21.358	2395235	19.867	48.171	21.694	8437205	124	157.7	161.5
344	ORARS, Kayamkulam	36562577	400.795	432.44	522.195	2388841	0	51.561	0	0	0	0	0	1250000	0	8.4	0	2520385	37	50.5	47
345	RRS, Moncompu	27165398	332.07	435.77	536.39	3747820	0	45.556	0	11553917	108.614	120.092	115.367	934957	0	42.746	0	904823	10	17	19
346	RRS, Vyttila	21147075	239.67	341.11	406.36	2764322	0	41.573	0	460000	0.625	3.3	0.563	3324720	0	21.165	0	6213026	82	102	102
347	ARS, Thiruvalla	22526908	358.29	349.93	412.28	1504686	0	30.189	0	8070057	81.809	82.96	84.065	0	0	0	0	2042789	25	33	33
348	AICRP on Weed Control, CoH, VKA	620	0	0.01	0	0	0	0	0	6689834	61.804	61.006	60.682	62860	0	2.571	0	0	0	0	0
349	CGSA, CoH, VKA	315768	4.73	4.65	4.28	956492	0	6.595	0	0	0	0	0	0	0	0.9	0	0	0	0	0
351	AINP on Agrl. Ornithology, CoH, VKA	0	0	0	0	0	0	0	0	8120391	49	66	52.259	240000	0	3.2	0	357381	8	10	10
352	Special Officer Kuttanad Package	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	15
354	Dept. of Microbiology	0	0	0	0	907757	0	13.177	0	1317536	13.725	19.88	18.05	433629	0	7.919	0	912918	12	14	14
358	SandLAnalysis,RTL, Vellanikkara	0	0	0	0	0	0	0	0	2065589	19.395	19.6	17.438	0	0	0	0	631508	15	17	12
359	CIECE.CoH Vellanikkara	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	679471	8	10	11

360	Coconut Mission,Padannakkad	0	0	0	0	0	0	0	19872789	0	505.139	0	0	0	0	0	2495042	30	33	33	
362	Dept. of Agronomy, CoH, VKA	49132	0	0	0	636480	0	4	0	0	0	0	0	0	0	0	118952	2.5	2.75	2.75	
383	PPNMU, Vellanikkara	28299107	325.365	397.25	668.55	1296634	0	16.591	0	0	0	0	2188685	0	10.036	0	7929164	125	99	99	
384	FCRS VKA	14014281	170.485	132.815	150.815	2863254	0	6	0	0	0	0	0	0	11.2	0	715652	15	16.5	16.5	
385	Dept. of Veg. Science , VKA.	15082770	299.95	250.59	490.5	4051825	0	51.545	0	0	0	0	0	0	51.5	0	1273691	20	22	22	
387	IPR Cell,CoA,VKA	30130	0	0.447	0.2	610648	0	13.951	0	0	0	0	167650	0	1.228	0	0	0	0	0	
398	DFS,CoH	0	0	0	0	1886919	0	10.627	0	0	0	0	0	0	0	0	336142	5	16	12	
401	Directorate of Extension,MNY	423116	2.1	2.06	2.26	1794173	0	73.166	0	566555	0	10	0	568363	0	60.485	0	0	0	0	
402	CTI, Mannuthy.	11813574	145.565	142.52	156.43	2129162	0	52.198	0	0	0	0	5092763	0	100	0	5000	0.2	1	1	
403	Communication Centre, MNY.	27973667	306.02	364.21	465.81	2432341	0	67.806	0	0	0.5	0	282906	0	0.371	0	547782	10	16.5	16.5	
404	KAU Press, Mannuthy	11533136	144.82	139.3	207.06	38684	0	6.591	0	0	0	0	0	0	0	0	0	0	0	0	
405	KVK, Wayanad	0	0	0	0	3030872	0	21.44	0	18873416	141.873	221.079	151.791	1722724	0	5.231	0	12405882	130	249	235
406	ETC, Manjeswar	6689369	85.39	100.171	132.21	52738	0	8.329	0	0	0	0	749434	0	0	0	173761	2	9	15	
407	KVK, Palakkad	0	0	0	0	3804303	0	33.962	0	20065633	178.995	241.54	142.99	3441050	0	9.113	0	2579887	0	42	43
408	K.V.K. KANNUR	0	0	0	0	3361904	0	24.89	0	16137028	114.613	152.789	130.498	2489653	0	66.83	0	4264069	57	89	74
409	KVK, Kottayam	0	0	0	0	3499374	0	13.955	0	26143706	167.358	262.599	155.431	1835360	0	9.867	0	4940919	63	69.3	74.8
410	KVK, Malappuram	0	0	0	0	1464335	0	13.661	0	22792980	160.231	167.54	152.448	1816100	0	4.03	0	6875530	90	95	88
411	KVK, Thrissur	0	0	0	0	2250291	0	19.043	0	22433722	183.196	196.612	186.15	1725850	0	3.1	0	8823398	90	99	99
412	Training Scheme, VLY.	6041664	72.25	92.79	93.49	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	
413	ATIC Mannuthy	16826943	203.5	198.53	238.58	920932	0	28.194	0	0	0	0	0	0	0	0	4996865	75	82.5	62.5	
414	K.V.K., Kollam	0	0	0	0	2642813	0	18.517	0	29763634	201.578	214.708	190.998	527182	0	6.017	0	4492782	65.5	72.5	72.5
415	Info cum Sales,Calicut	2491428	28.01	30.925	29.83	504916	0	25.551	0	0	0	0	0	0	0	0	24814	5	2.25	2.25	
501	DPP, Vellanikkara	29536562	404.65	368.07	437.77	62880263	0	2464.121	0	0	0	0	0	0	4.276	0	0	0	0	0	
502	Engg. Division, Kumarakom	9090708	104.8	70.41	92.09	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
503	Engg. Division, Tavanur	12277676	141.66	113.56	152.01	0	0	36.986	0	0	0	0	0	0	0	0	0	0	0	0	
504	Engg. Sub Division, MNY.	6222600	70.455	63.855	77.705	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
505	Engg. Sub Div., No.I, VKA.	12924654	140.5	131.005	139.255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
507	Engg. Sub Div., VLY.	8274641	92.69	86.901	151.28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
508	Mech. Sub Division, VKA.	11415789	137.91	143.981	172.241	0	0	0	0	0	0	0	0	0	0	0	490377	9	10	10	
509	Electrical Sub-div., VLY.	4690161	55.93	55.36	87.47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
510	Electrical Sub-div., VKA.	8537760	99.77	108.71	155.32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
511	Engg. Sub Division, Kumarakom.	3690562	43.18	50.61	60.78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
601	KAU Estate, Vellanikkara	996471	12.03	11.91	22.21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Totals</b>		<b>4058326953</b>	<b>59641.26</b>	<b>54610.634</b>	<b>66665.286</b>	<b>425566821</b>	<b>7500</b>	<b>10899.297</b>	<b>8400</b>	<b>478847587</b>	<b>3249.978</b>	<b>4805.908</b>	<b>3361.811</b>	<b>184888910</b>	<b>1679.265</b>	<b>3934.139</b>	<b>2110.139</b>	<b>265585325</b>	<b>3259.2</b>	<b>5183.716</b>	<b>4845.95</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	RAWE/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