

Local Fund Audit



Coimbatore District

**Director Planing and Monitorining,
TNAU, Coimbatore**

***2024-2025 Year of
Audit Report***

To,

Director Planning and Monitoring, TNAU, Cbe
Director Planning and Monitoring
TNAU
Cbe

Subject: Audit Report for the Financial Year 2024-2025

1. Introduction

This report is issued in connection with the annual accounts of **Director Planning and Monitoring, TNAU, Coimbatore** for the Financial Year **2024-2025**

We have examined the accompanying financial statements, which include:

- The Annual Accounts Statement for the financial years ended 31/03/2025 as well as Records/Registers and work plan as per CAMS.

2. Management's Responsibility

The Management of the **Director Planning and Monitoring, TNAU, Coimbatore** is solely responsible for the preparation and presentation of the Statement. This responsibility includes:

- Maintaining all necessary accounting records and supporting documents.
- Designing, implementing, and maintaining internal controls relevant to the accurate preparation of the Statement.
- Ensuring that the information provided to the auditors complies fully with the statutory requirements of the relevant Act, Rules, Manuals and Govt Orders prescribed in this regard
- Making accounting estimates that are reasonable in the circumstances.

3. Auditor's Responsibility

As required by the relevant Rules and Manuals, our responsibility is to conduct an independent examination and provide reasonable assurance on the following matters:

- Whether the annual accounts are maintained in the prescribed manner so as to give a true and fair view of the affairs of the institution audited.
- Whether the Assets and Liability figures arrived are true and fair.

We audited the accounts of the auditee institution in accordance with the source of authority of audit as well the prescribed manuals and standards and in compliance with the orders and circulars issued by the Government / Director General Audit.

5. Opinion

Unqualified Opinion

6. Intended Use

This certificate is issued solely for the use of the auditee institution concerned for the specific purpose as per the source of authority of audit. The auditee institution shall take necessary remedial action at the earliest to rectify the defects pointed out if any in this report and shall place the audit report before the Board / Council / Governing Body etc and also file necessary action taken report on this audit report with the Head of Department / Government / Legislative Assembly as per the Act and/or Rules concerned.

Team Head

R SELLAPANDIAN

(Inspector)

Team Members

1. S SHIFANA

(Deputy Inspector)

Date: 27/06/2025

PART - I

AUDIT CERTIFICATE

Unqualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section (given below), the aforesaid annual accounts including the receipts and payments and schedule of accounts, balance sheet etc give the information required in the manner so required and give a **true and fair view** in conformity with the for the year ended on 31/03/2025.

GIST OF AUDIT OBJECTIONS

S.No	Para No	Details of Observation	Amount
1	0001	Bank Reconciliation Statement - BANK RECONCILIATION STATEMENT-CERTIFICATE OF AGREEMENT OF BALANCES - PRESS	0
2	0002	Budget - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - HEAD WISE EXPENDITURE HAS BEEN INCURRED IN EXCESS OF THE AMOUNT ALLOWED AS PER THE BUDGET- RATIFICATION TO BE OBTAINED FROM THE COMPTROLLER.	0
3	0003	Budget - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - UNSPENT BUDGET-BALANCE TO BE TRANSFERRED TO COMPTROLLER OFFICE- RS. 3,17,700/-	0
4	0004	Budget - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - IN THE BUDGET, THE AMOUNT HAS BEEN ALLOCATED UNDER THE HEADINGS RELATED TO THE PRINTING PRESS AND THE EXPENDITURE HAS BEEN MADE- RS.108556/- - TO BE TRANSFERRED FROM THE REVOLVING FUND ACCOUNT TO COMPTROLLER OFFICE.	0
5	0005	verification of Receipts at Central Office, defects if any - CREDIT BILL PENDING SETTLEMENT- DIRECTORATE OF PLANNING AND MONITORING -MAIN OFFICE-RS.78,000/-.	78,000
6	0006	verification of Receipts at Central Office, defects if any - REDIT BILL PENDING SETTLEMENT- DIRECTORATE OF PLANNING AND MONITORING -PRESS-RS.821640/-.	8,21,640

S.No	Para No	Details of Observation	Amount
7	0007	Purchase - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- PAYMENT FOR POSTAL SERVICE CHARGES - OVERPAID -DUE TO LATE DELIVERY OF MAGAZINES TO THE POST OFFICE FOR DISTRIBUTION TO THE READERS- LOSS TO THE DEPARTMENT Rs.3,30,982/- . - IT SHOULD BE RECOVERED FROM THE RESPONSIBLE PERSONS AND APPROPRIATE RATIFICATION SHOULD BE OBTAINED.	3,30,982
8	0008	AMC for Maintenance - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS- 2024-25- REVOLVING FUND ACCOUNT- ANNUAL MAINTENANCE CONTRACT CHARGES FOR PRINTING MACHINES - INCOME TAX NOT DEDUCTED- Rs.2,400/ - NEEDS TO BE COLLECTED AND REMITTED INTO INCOME TAX ACCOUNT.	2,400
9	0009	AMC for Maintenance - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS- 2024-25- REVOLVING FUND ACCOUNT- ANNUAL MAINTENANCE CONTRACT CHARGES FOR PAPER SHREDDER AND COPIER MACHINES - INCOME TAX NOT DEDUCTED- Rs.2,040/ - NEEDS TO BE COLLECTED AND REMITTED INTO INCOME TAX ACCOUNT.	2,040
10	0010	Teaching staff and non-teaching staff defects - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- DIRECTORATE- 2024-25- NON-PLAN MAIN- POST SANCTION ORDER NOT SHOWN TO AUDIT.	0

S.No	Para No	Details of Observation	Amount
11	0011	Defects in annual account - DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- EXPENDITURE MADE OVER RECEIPTS - NEEDS APPROPRIATE ADMINISTRATIVE ACTION AND APPROPRIATE RATIFICATION SHOULD BE OBTAINED.	0
Total Amount Involved			12,35,062

**Audit report of the Annual Account of Director Planing and
Monitorining, TNAU, Coimbatore for Financial Year
2024-2025**

1) Name of the Auditors : **Team Head**
R SELLAPANDIAN
(Inspector)

Team Members
1. S SHIFANA
(Deputy Inspector)

2) Period of Audit Conducted : 16-04-2025 to 21-05-2025

3) Officials of the Institution:

S.No	Name & Designation	Service Period
1	Dr P Jeyakumar , Director Planning and Monitoring	16-04-2025 to 08-05-2025
2	Dr. M.R Srinivasan , Professor, TNAU Press	16-04-2025 to 08-05-2025

4) AUTHORITY OF AUDIT

Chennai : Sec 140 of Madras City Municipal Corporation Act 1919. and Others:
Section 171 of the respective Corporation Acts. G.O.MS.No.93, Finance
dated:28.03.2003

5) A Brief introduction about Auditee Institution

Tamil Nadu Agricultural University

Tamil Nadu Agricultural University, Coimbatore (TNAU Coimbatore) is a prestigious agricultural university located in Coimbatore, Tamil Nadu, India. Established in 1971, it is one of the leading institutions dedicated to agricultural education, research, and extension services in the state of Tamil Nadu and the entire country.

The Planning and Monitoring Directorate-

The Planning and Monitoring Directorate was established in the year 2003.

- The Planning and Monitoring Directorate strives to compile differential data for the need based institutions/ Government on demand highlighting the entire university accomplishment/achievements/contribution in Teaching, Research and extension.

- To enrich the professionalism and to heighten the intellect of the Teaching fraternity, **Faculty Development Cell** was launched with slew of trainings on the ethical standards, quality teaching, augmented learning, ICT based teaching, quality research, intellectual writing etc.,

- To promote the quality consciousness and for the holistic development, the **Internal Quality Assurance Cell (IQAC)** has been launched and the activities like guest lecture/ workshops were planned.

- Ranking of the university, to rope in admission secure more funds/ hall mark achievements/ for which ICAR / NIRF / THE /QS Asia /QS India by the institutions and it projects the performance by the institution.

- To enlighten the achievements awards determine the benchmark and performances, for which the FICCI / Mahindra Samridhi awards are applied regularly and the awards are secured in the year 2016 for Overall Excellence in FICCI and secured cash award from Mahindra groups as Krishi Shisti Samman Award.

TNAU Offset Printing Press

The University Press was established in the year 1972 along with the TNAU established by a Special Act, TNAU Act 1971 under the aegis of the Directorate of Extension Education. Since then the University Press is catering the needs of all publications related to teaching, research and extension. As per Tamil Nadu Government Rules, the TNAU University Press has been registered under Factories Act 1948 and Tamil Nadu Factories Rules 1950 with proper renewals every year.

The University Press is envisaged for not-for-profit or not-for-commercial activity but to serve as a printing unit of TNAU for publishing scientific and educational materials for the transfer/spread of technical knowledge/technologies among students, researchers and farming community.

6) Accounts and general informations

Accounts Maintained and its details and Reconciliation

The institution maintains the following bank accounts for various operational and scheme-related purposes. The account details along with the status of reconciliation up to the audit period are furnished below

S.No	Name of Scheme / Purpose	Bank Name	Branch	Bank Account Number	Cashbook OB (1)	Receipts (2)	Total (3) (1+2)	Expenditure (4)	CB as per cashbook (5) (3 - 4)	Unrealized Cheques Add (6)	Dishonoured Cheque Less (7)	CB as per Passbook (8) (5+6-7)
1	DPM-MAIN-NON PLAN	SBI	TNAU	10663188813	2612823	4972821	7585644	5482995	2102649	761238	1327	2862560
2	DPM-IQAC	SBI	TNAU	38959072474	691272	18597	709869	14231	695638	0	265	695373
3	DPM-UVV-Editor	SBI	TNAU	10663186021	2977711	2837270	5814981	4000000	1814981	0	88	1814893
4	DPM-UVV-Endowment	SBI	TNAU	10663186611	83461	4281890	4365351	4035203	330148	1178965	0	1509113
5	PRESS-MAIN-NON PLAN	SBI	TNAU	41578567691	699877	557097	1256974	231596	1025378	124128	0	1149506
6	PRESS-Revolving Fund	SBI	TNAU	10663186815	10819694	32118232	42937926	28677675	14260251	650783	34121	14876913

7. Filing Status

a)TDS Filed Details

Financial Year	Section	Period	Remittance on time	Returns Filed Before the Due date
2024-2025	24Q	Q3	Yes	Yes
2024-2025	24Q	Q4	Yes	Yes
2024-2025	26Q	Q1	Yes	Yes
2024-2025	26Q	Q2	Yes	Yes
2024-2025	24Q	Q3	Yes	Yes
2024-2025	26Q	Q4	Yes	Yes
2024-2025	24Q	Q1	Yes	Yes
2024-2025	24Q	Q2	Yes	Yes

b) Issues in IT filing

not applicable

c) GST Return filed details(GSTR-3B)

Financial Year - 2024 -2025

Period	Whether remittance on time	Filed before due date
Q1	Yes	Yes
Q2	Yes	Yes
Q3	Yes	Yes
Q4	Yes	Yes

d)Labour welfare fund(LWF)

S.No	Details	Remarks
1	Whether 1% LWF on estimation deducted from vendor payments	Yes
2	If 'No' what is shortfall in deduction (including planning permission if any)	
3	Whether 'No' LWF collected been remitted to TNCWWB	Yes
4	If 'No' what is shortfall in remittance	

e)Legal compliances

not applicable

f)Financial Review

not applicable

PART - II

Non Serious Irregularities

1) Bank Reconciliation Statement

BANK RECONCILIATION STATEMENT-CERTIFICATE OF AGREEMENT OF BALANCES - PRESS

CERTIFICATE OF AGREEMENT OF BALANCES - PRESS

The opening balance as per cash book was in agreement with the closing balance of the previous year of respective accounts and schemes as detailed below. The closing balance as per cash book as on 31.03.2025 was in agreement with the closing balance as exhibited in the annual accounts for the year 2024-2025 and also with closing balance as per bank scroll as on 31.03.2025 subject to the reconciliation struck below. Necessary steps may be taken to realize the uncashed cheque amounts and the same may be communicated to audit.

Sl. No.	Name of the Account	Bank Name and Account No.	Closing Balance as per Cash book as on 31.03.2025 (Rs.)	Cheques issued but Uncashed (Rs.)	Receipts accounted in pass book but not in cash book	Receipts accounted in cash book but not in pass book	Payments entered in pass book but not accounted in cash book	Closing Balance as per bank pass book as on 31.03.2025 (Rs.)
				ADD		LESS		
1.	Main -Non-plan Account	41578567691 SBI, TNAU Branch	1025378.40	124128.00	0	0	0	1149506.40
2.	Revolving Fund	10663186815 SBI, TNAU Branch	14260250.59	650783.00	0	34121.18	0	14876912.41

Sl. No.	Account Name	Account No./Branch	Closing Balance as per Cash book as on 31.03.2024	Receipts (Rs.)	Total (Rs.)	Expenditure (Rs.)	Closing Balance as per cash book as on 31.03.2025
1.	Main -Non-plan Account	41578567691 SBI, TNAU Branch	699877.00	557097.40	1256974.40	231596.00	1025378.40
2.	Revolving Fund	10663186815 SBI, TNAU Branch	10819694.05	32118232.44	42937926.49	28677675.90	14260250.59

2) Budget

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - HEAD WISE EXPENDITURE HAS BEEN INCURRED IN EXCESS OF THE AMOUNT ALLOWED AS PER THE BUDGET-RATIFICATION TO BE OBTAINED FROM THE COMPTROLLER.

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - HEAD WISE EXPENDITURE HAS BEEN INCURRED IN EXCESS OF THE AMOUNT ALLOWED AS PER THE BUDGET- RATIFICATION TO BE OBTAINED FROM THE COMPTROLLER.

During the audit period 2024-25, in TNAU Press, Coimbatore, on verification of Non-plan Main Account, it was noticed that, with respect to the budget allocation and its utilization the following observations are made.

REVISED ESTIMATES 2024-2025

RECURRING CONTINGENCIES - A20GB - TNAU PRESS

Detailed Head	Revised Estimate 2024-2025	Actually Received	Expenditure	Excess
Postage Charges				
Telephone Charges	20000			
Machinery and Equipment maintenance	100000		108556	8556
Vehicle maintenance	15000		35000	20000
Fuel charges	25000		30362	5362
Uniform charges	20000		4147	
Printing charges	800000			
Computer Maintenance	10000		12449	2449

Stationary	100000			
Other Contingencies	10000		18786	8786
Total	1100000	527000	209300	

In some of the above-mentioned headings, expenditure has been incurred in excess of the amount allowed as per the budget.

Hence, proper ratification should be obtained from the comptroller.

3) Budget

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - UNSPENT BUDGET-BALANCE TO BE TRANSFERRED TO COMPTROLLER OFFICE- RS. 3,17,700/-

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - UNSPENT BUDGET-BALANCE TO BE TRANSFERRED TO COMPTROLLER OFFICE- RS. 3,17,700/-

During the audit period 2024-25, in TNAU Press, Coimbatore, on verification of Non-plan Main Account, it was noticed that, out of the amount provided as per the budget Rs.527000/-, the expenditure of Rs.209300/- was incurred and there is a balance of Rs.317700/-. This amount should be transferred to the comptroller office.

Revised Estimate 2024-2025	Actually Received	Expenditure	Balance
1100000	527000	209300	317700

4) Budget

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - IN THE BUDGET, THE AMOUNT HAS BEEN ALLOCATED UNDER THE HEADINGS RELATED TO THE PRINTING

PRESS AND THE EXPENDITURE HAS BEEN MADE- RS.108556/- - TO BE TRANSFERRED FROM THE REVOLVING FUND ACCOUNT TO COMPTROLLER OFFICE.

The Audit Report has been submitted to the Audit office. Kindly send your Audit slip replies to the Deputy Director.

5) verification of Receipts at Central Office, defects if any

CREDIT BILL PENDING SETTLEMENT-DIRECTORATE OF PLANNING AND MONITORING -MAIN OFFICE-RS.78,000/-.

CREDIT BILL PENDING SETTLEMENT-DIRECTORATE OF PLANNING AND MONITORING -MAIN OFFICE-RS.78,000/-.

The credit bills as mentioned below were not settled till the closure of audit.

Early action may be taken to settle the outstanding credit bills and the fact may be intimated to audit.

S.NO	BILL.NO/DATE	DESCRIPTION	AMOUNT RS.
1.	46558/01.10.2024	NEWSLETTER PRINTING CHARGES	1500
2.	46562/01.10.2024	NEWSLETTER PRINTING CHARGES	1500
3.	46564/01.10.2024	NEWSLETTER PRINTING CHARGES	1500
4.	46569/01.10.2024	NEWSLETTER PRINTING CHARGES	1500
5.	46579/14.10.2024	NEWSLETTER PRINTING CHARGES	1500
6.	46581/14.10.2024	NEWSLETTER PRINTING CHARGES	1500
7.	46583/14.10.2024	NEWSLETTER PRINTING CHARGES	1500
8.	46592/14.10.2024	NEWSLETTER PRINTING CHARGES	1500
9.	46593/07.11.2024	NEWSLETTER PRINTING CHARGES	1500

10.	46595/07.11.2024	NEWSLETTER PRINTING CHARGES	1500
11.	46597/07.11.2024	NEWSLETTER PRINTING CHARGES	1500
12.	52160/18.11.2024	NEWSLETTER PRINTING CHARGES	1500
13.	52161/18.11.2024	NEWSLETTER PRINTING CHARGES	1500
14.	52175/18.11.2024	NEWSLETTER PRINTING CHARGES	1500
15.	52177/18.11.2024	NEWSLETTER PRINTING CHARGES	1500
16.	52185/20.11.2024	NEWSLETTER PRINTING CHARGES	1500
17.	52190/20.11.2024	NEWSLETTER PRINTING CHARGES	1500
18.	52196/20.11.2024	NEWSLETTER PRINTING CHARGES	1500
19.	52215/21.11.2024	NEWSLETTER PRINTING CHARGES	1500
20.	52216/21.11.2024	NEWSLETTER PRINTING CHARGES	1500
21.	52219/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
22.	52220/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
23.	52221/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
24.	52225/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
25.	52227/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
26.	52231/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
27.	52234/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
28.	52235/25.11.2024	NEWSLETTER PRINTING CHARGES	1500
29.	52243/28.11.2024	NEWSLETTER PRINTING CHARGES	1500
30.	52247/28.11.2024	NEWSLETTER PRINTING CHARGES	1500
31.	52248/28.11.2024	NEWSLETTER PRINTING CHARGES	1500
32.	52250/28.11.2024	NEWSLETTER PRINTING CHARGES	1500
33.	52252/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
34.	52253/24.12.2024	NEWSLETTER PRINTING CHARGES	1500

35.	52257/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
36.	52263/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
37.	52264/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
38.	52265/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
39.	52266/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
40.	52267/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
41.	52271/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
42.	52277/24.12.2024	NEWSLETTER PRINTING CHARGES	1500
43.	52278/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
44.	52279/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
45.	52280/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
46.	52281/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
47.	52282/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
48.	52283/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
49.	52286/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
50.	52287/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
51.	52291/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
52.	52292/18.02.2025	NEWSLETTER PRINTING CHARGES	1500
		TOTAL	Rs.78000/-

6) verification of Receipts at Central Office, defects if any

REDIT BILL PENDING SETTLEMENT-DIRECTORATE OF PLANNING AND
MONITORING -PRESS-RS.821640/-.

**CREDIT BILL PENDING SETTLEMENT-DIRECTORATE OF PLANNING AND
MONITORING -PRESS-RS.821640/-.**

While verifying the credit bill books along with the cashbook ,it was noticed that the credit bills as mentioned below were not settled till the closure of audit.Hence early action may be taken to settle the outstanding credit bills and the fact may be intimated to audit.

S.NO	SECTION	AMOUNT PENDING RS.
1.	PRINTING	124425/-
2.	STATIONERY	697215/-
	TOTAL	821640/-

PRINTING SECTION-PENDING CREDIT BILLS-2024-25

S.NO	WORK ORDER NO	DATE	NAME OF THE DEPARTMENT	WORK DETAILS	CREDIT BILL.NO AND DATE	AMOUNT RS.
1	150/24-25	23.10.2024	Professor & Head, TCRS, Yethapur, Salem	Printing of Book	453 / 12.11.2024	9820
2	189/24-25	06.12.2024	Professor & Head, NPRC, Vamban	Printing of Notepad	513 / 03.01.2025	5000
3	246/24-25	08.01.2025	Dean, AC&RI, Vazhavachanur, Thiruvannamalai	Printing of Covers 1) 10.5 X 4.5 Brown Cover 2) 9 X 4 Brown Cover	588 / 17.03.2025	8270
4	278/24-25	17.02.2025	Dean, Dr.MSS AC&RI, Echangkottai, Thanjavur	Printing of Covers 1) 10.5 X 4.5 Brown Cover 2) 9 X 4 Brown Cover 3) 6.5 X 4 Brown Cover	595 / 18.03.2025	8320
5	282/23-24	13.02.2025	Programme Coordinator, ICAR-KVK, Sirugamani	Printing of Covers 1) 10.5 X 4.5 Brown cover 2) 9 X 4 Brown Cover 3) A4 Brown cover	594 / 18.03.2025	8490
6	302/24-25	18.03.2025	Director, Seed Centre, TNAU, Cbe	Printing of Manual on '11th Annual Seed Workshop'	603 / 19.03.2025	24640
7	336/24-25	17.03.2025	Dean, AC&RI, Kudumiyamalai	Printing of Pongal Greetings for the Year 2025 with Envelope	618 / 28.03.2025	9420
8	313/24-25	19.03.2025	Professor & Head, Dept. of Rice, TNAU, Cbe	Printing of Covers 1)10.5 X 4.5 Brown Cover 2) 9 X 4 Brown Cover	622 / 28.03.2025	2790
9	343/24-25	24.03.2025	Professor & Head, Dept. of Veg. Science, HC&RI, TNAU, Cbe	Printing of Covers 1)10.5 X 4.5 Brown Cover 2) 9 X 4 Brown Cover 3)6.5 X 4 Brown Cover	625 / 28.03.2025	4235
10	344/24-25	25.03.2025	Asso.Prof. & Head, MRS, Vagarai	Printing of Covers 1)10.5 X 4.5 Brown Cover 2) 9 X 4 Brown Cover	626 / 28.03.2025	2700
11	341/24-25	21.03.2025	Dean, ADAC&RI, Trichy	Printing of Covers 1)10.5 X 4.5 Brown Cover 2) 6.5 X 4 Brown Cover 3) A3 Cloth Cover 4) A4 Cloth Cover 5)A4 brown cover	628 / 28.03.2025	11400
12	342/23-24	22.03.2025	Professor & Head, Dept. of Fruit Science, TNAU, Cbe	Printing of Covers 1) 6.5 X 4 Brown Cover 2) 9 X 4 Brown Cover 3) 10.5 X 4.5 Brown Cover	629 / 28.03.2025	4490
13	303A/24-25	05.03.2025	Warden, Student's Hostel. ARS, Bhavanaisagar	Printing of Cash Bill Book	632 / 28.03.2025	1530
14	61/24-25	18.07.2024	Professor & Head, HRS, Pechiparai	Printing of Transfer Certificate	635 / 28.03.2025	3940
15	363/24-25	28.03.2025	Professor & Head, Dept. of FPE, AEC&RI, Cbe	Printing of Cover 1) 9X4 Brown Cover 2) 10.5 X 4.5 Brown Cover 3)12 X 10 cloth Cover 4) 16 X 12 Cloth Cover 5)12X10 Brown Cover	637 /28.03.2025	7790

16	314/24-25	18.03.2025	Director, CWGS, TNAU, Cbe	Printing of Covers 10.5 X 4.5 Brown Cover	639/ 28.03.2025	2450
17	293/24-25	03.03.2025	Comptroller, TNAU, Cbe	Printing of Covers 1) 10.5 X 4.5 Brown Cover 2) 9 X 4 Brown Cover	640 / 28.03.2025	9140
					Total	124425

STATIONERY PENDING CREDIT BILLS 2024 - 25

S.No.	Bill No	Bill Date	Department	Work Particulars	Amount
1	860	11.06.2024	Horticultural Research Station, Ooty	Supply of Dead Stock Register	1250
2	902	19.07.2024	ICAR - Krishi Vigyan Kendra, The Nilgiris	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	16750
3	924	27.07.2024	Dept. of Agronomy, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	870
4	1014	30.08.2024	Dept. of Plant Biotechnology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	1450
5	1029	10.09.2024	Dept. of Plant Biotechnology, Coimbatore	Supply of of TNPL Copier A4 Size Xerox Paper	4930
6	1093	22.10.2024	Dept. of Vegetable Science, Coimbatore	Supply of GST Credit Bill Books	1000
7	1103	23.10.2024	Agro Climate Research Centre, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	7280
8	1107	28.10.2024	Hortl. College & Research Institute, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
9	1112	28.10.2024	Anbil Dharmalingam Agricultural College and Research Institute, Trichy Dt.,	Supply of TNPL Copier A4 Size Xerox Paper	5800
10	1137	15.11.2024	Horticultural Research Station, Ooty	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	9925
11	1147	25.11.2024	Dept. of Agronomy, Madurai	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	7600

12	1149	25.11.2024	Dr. M. S. Swaminathan Agricultural College and Research Institute, Eachangkottai	Supply of TNPL Copier A4 Size Xerox Paper	8700
13	1163	26.11.2024	Dept. of Environmental Sciences, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
14	1188	16.12.2024	Community Science College and Research Institute, Madurai	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	7250
15	1207	23.12.2024	V.O.C. Agrl. College and Res Instt., Killikulam, Vallanad	Supply of TNPL Copier A4 Size Xerox Paper	14500
16	1209	23.12.2024	Hortl. College and Research Instt., Periyakulam East	Supply of TNPL Copier A4 Size Xerox Paper	5800
17	1212	23.12.2024	Agricultural College and Research Instt., Kudumiyamalai	Supply of TNPL Copier A4 Size Xerox Paper	8700
18	1218	27.12.2024	Krishi Vigyan Kendra, Madurai	Supply of TNPL Copier A4 Size Xerox Paper	5800
19	1248	31.12.2024	Centre for Plant Protection Studies, Coimbatore	Supply of TNAU Calendar 2025 and TNAU Diary 2025	1900
20	3	02.01.2025	Centre for Agrl. Nanotechnology, Coimbatore	Supply of TNAU Calendar 2025	800
21	12	02.01.2025	Anbil Dharmalingam Agrl. College and Res. Instt., Navalurkuttapattu	Supply of TNAU Calendar 2025 and TNAU Diary 2025	5450
22	15	02.01.2025	Hortl. College and Res. Instt., Periyakulam	Supply of Attendance Sheets, TNAU Calendar 2025 and TNAU Diary 2025	3150
23	44	03.01.2025	ICAR-Krishi Vigyan Kendra, Vamban Colony	Supply of TNAU Calendar 2025 and TNAU Diary 2025	1650
24	48	03.01.2025	Krishi Vigyan Kendra, Sandhiyur	Supply of TNAU Calendar 2025	500
25	52	06.01.2025	ICAR-Krishi Vigyan Kendra, Vriddhachalam	Supply of TNAU Calendar 2025 and TNAU Diary 2025	2950

26	61	06.01.2025	Dept. of Renewable Energy Engineering, Coimbatore	Supply of TNAU Calendar 2025	1000
27	63	06.01.2025	Dept. of Nematology, Coimbatore	Supply of TNAU Calendar 2025 and TNAU Diary 2025	1450
28	70	06.01.2025	Directorate of Planning and Monitoring, Coimbatore	Supply of TNAU Calendar 2025 and TNAU Diary 2025	6150
29	94	07.01.2025	Dean(Agri.), Coimbatore	Supply of TNAU Calendar 2025	1500
30	102	13.01.2025	Sugarcane Research Station, Cuddalore	Supply of TNAU Calendar 2025, TNAU Diary 2025 and T.A. Bill Forms	1650
31	113	13.01.2025	Dept. of Floriculture & Landscape Architecture, Periyakulam	Supply of TNAU Calendar 2025	800
32	123	21.01.2025	ICAR - Krishi Vigyan Kendra, Virinjipuram	Supply of TNAU Calendar 2025	1000
33	125	21.01.2025	Dept. of Spices and Plantation Crops, Periyakulam	Supply of TNAU Calendar 2025 and TNAU Diary 2025	4150
34	130	21.01.2025	Dean(Agri.), Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	7250
35	131	22.01.2025	Dept. of Renewable Energy Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4350
36	133	22.01.2025	Hortl. Research Station, Ooty	Supply of TNAU Calendar 2025	500
37	134	22.01.2025	Krishi Vigyan Kendra, Ooty	Supply of TNAU Calendar 2025 and TNAU Diary 2025	5150
38	138	22.01.2025	Dean(Forestry), Mettupalayam	Supply of TNAU Calendar 2025	3400
39	139	22.01.2025	Dean(Forestry), Mettupalayam	Supply of TNAU Diary 2025	4950
40	140	23.01.2025	Dept. of Agrl. Microbiology, Coimbatore	Supply of GST Credit Bill Books	1000
41	158	03.02.2025	ICAR - Krishi Vigyan Kendra, Madurai	Calendar 2025	2500

42	160	03.02.2025	ICAR - Krishi Vigyan Kendra, Needamangalam	Supply of TNAU Calendar 2025 and TNAU Diary 2025	1950
43	164	03.02.2025	Dept. of Pulses, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
44	166	03.02.2025	Dept. of Environmental Sciences, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4350
45	177	07.02.2025	Dept. of Agricultural Microbiology, Coimbatore	Supply of Dead Stock Register	1250
46	185	10.02.2025	Coconut Research Station, Veppankulam	Supply of TNPL Copier A4 Size Xerox Paper	5800
47	191	18.02.2025	Dept. of Sericulture, Mettupalayam	Supply of TNPL Copier A4 Size Xerox Paper	4930
48	192	18.02.2025	Sugarcane Research Station, Cuddalore	Supply of TNPL Copier A4 Size Xerox Paper and Cash Book	7050
49	205	19.02.2025	ICAR - Krishi Vigyan Kendra, Aruppukottai	Supply of TNPL Copier A4 Size Xerox Paper	2900
50	207	19.02.2025	ICAR - Krishi Vigyan Kendra, Aruppukottai	Supply of TNPL Copier A4 Size Xerox Paper	2900
51	219	24.02.2025	Dept. of Millets, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
52	220	24.02.2025	Dept. of Millets, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
53	221	24.02.2025	Dept. of Millets, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
54	222	24.02.2025	Dept. of Millets, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
55	225	27.02.2025	Veterinary and Animal Sciences, Coimbatore	Stationeries	5850
56	236	04.03.2025	Krishi Vigyan Kendra, Madurai	Supply of TNPL Copier A4 Size Xerox Paper	2900

57	240	04.03.2025	Dean, Agrl. College and Res. Instt., Killikulam, Vallanad	Supply of TNPL Copier A4 Size Xerox Paper	8700
58	241	04.03.2025	Dean, Anbil Dharmalingam Agrl. College and Res. Instt., Navalurkuttapattu	Supply of TNPL Copier A4 Size Xerox Paper	11600
59	243	04.03.2025	Hortl. Research Station, Pechiparai	Supply of TNPL Copier A4 Size Xerox Paper	7250
60	248	04.03.2025	Agrl. Engg., College and Res. Instt., Kumulur	Supply of TNPL Copier A4 Size Xerox Paper	14500
61	258	07.03.2025	Dept. of Soil Science and Agrl. Chemistry, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
62	271	11.03.2025	Dept. of Agrl. Microbiology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4350
63	279	13.03.2025	Dept. of Agrl. Microbiology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4640
64	281	14.03.2025	Dept. of Spices and Plantation Crops, Periyakulam	Supply of TNPL Copier A4 Size Xerox Paper	5800
65	282	14.03.2025	Centre of Excellence in Millets, Athiyandal	Supply of Weekly Muster Sheets	3000
66	292	14.03.2025	Dept. of Biotechnology, Madurai	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	6600
67	294	14.03.2025	Dept. of Renewable Energy Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4350
68	295	14.03.2025	Dept. of Renewable Energy Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4350
69	298	17.03.2025	Forest College and Res. Instt., Mettupalayam	Supply of TNPL Copier A4 Size Xerox Paper	29000
70	301	18.03.2025	Dept. of Environmental Sciences, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	1450
71	304	19.03.2025	Dean (Hort.), Hortl. College and Res. Instt., Periyakulam	Supply of TNPL Copier A4 Size Xerox Paper	5800

72	307	19.03.2025	Dean, Anbil Dharmalingam Agrl. College and Res. Instt., Navalurkuttapattu	Supply of TNPL Copier A4 Size Xerox Paper	8700
73	308	19.03.2025	Dean, Anbil Dharmalingam Agrl. College and Res. Instt., Navalurkuttapattu	Supply of TNPL Copier A4 Size Xerox Paper	8700
74	310	19.03.2025	Dean, Dr. M. S. Swaminathan Agrl. College and Research Institute	Supply of TNPL Copier A4 Size Xerox Paper	17400
75	311	19.03.2025	Dean, Dr. M. S. Swaminathan Agrl. College and Research Institute	Supply of GST Cash Bill Books	2000
76	314	19.03.2025	Director, Seed Centre	Supply of TNPL Copier A4 Size Xerox Paper	2900
77	316	21.03.2025	Agrl. Engg., College and Res. Instt., Kumulur	Supply of Cash Books	2500
78	320	21.03.2025	Dean, V.O.C. Agricultural College and Res. Instt., Killikulam, Vallanad	Supply of TNPL Copier A4 Size Xerox Paper	14500
79	325	21.03.2025	Dept. of Agronomy, Agricultural College and Res. Instt., Madurai	Supply of TNPL Copier A4 Size Xerox Paper	5800
80	327	21.03.2025	Dean, Community Science College and Research Institute , Madurai	Supply of TNPL Copier A4 Size Xerox Paper	8700
81	330	21.03.2025	Centre for Post Harvest Technology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	3480
82	332	22.03.2025	Dept. of Plant Molecular Biology and Bioinformatics, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4930
83	340	24.03.2025	Director (DABD), TNAU, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4350
84	344	25.03.2025	Maize Research Station, Vagarai	Supply of TNPL Copier A4 Size Xerox Paper	5800
85	345	25.03.2025	Maize Research Station, Vagarai	Supply of Stationeries	8080

86	348	25.03.2025	Dept. of Pulses, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	7540
87	349	25.03.2025	Dept. of Agrl. Economics, Coimbatore	Supply of Attendace Sheets with Binding Charges	1050
88	350	26.03.2025	Dept. of Plant Pathology, Madurai	Supply of TNPL Copier A4 Size Xerox Paper	4930
89	355	26.03.2025	Dept. of Plant Pathology, Madurai	Supply of Registers	2500
90	357	26.03.2025	Dean(Agri.), AC & RI, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	7250
91	362	27.03.2025	Nodal Officer, Agrl. College and Research Instt.,Kurukkathi	Supply of Stationeries	2250
92	363	27.03.2025	Dean(Forestry), Mettupalayam	Supply of TNPL Copier A4 Size Xerox Paper	9860
93	383	28.03.2025	Comptroller, TNAU, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	14500
94	384	28.03.2025	Dept. of Millets, Coimbatore	Supply of Stationeries	5450
95	385	28.03.2025	Dept. of Farm Machinery and Power Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	5800
96	386	28.03.2025	Dept. of Farm Machinery and Power Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	5800
97	387	28.03.2025	Dept. of Farm Machinery and Power Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	5800
98	388	28.03.2025	Dept. of Farm Machinery and Power Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	5800
99	389	28.03.2025	Dept. of Farm Machinery and Power Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	5800
100	390	28.03.2025	Dept. of Farm Machinery and Power Engineering, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper and Inward Mail Register	6250

101	392	28.03.2025	Hortl. Research Station, Ooty	Supply of TNPL Copier A4 Size Xerox Paper	11600
102	394	28.03.2025	Dept. of Pulses, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	5800
103	397	28.03.2025	Dept. of Agrl. Extension and Rural Sociology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	3610
104	399	28.03.2025	Comptroller, TNAU, Coimbatore	Supply of Registers	9750
105	400	28.03.2025	Directorate of Seed Centre, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	14500
106	402	28.03.2025	Dean(Hort.), HC & RI, Periyakulam	Supply of Registers	5100
107	403	28.03.2025	Directorate of Planning and Monitoring, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper and Registers	7800
108	404	28.03.2025	Dept. of Rice, Coimbatore	Supply of Stationeries	6000
109	413	28.03.2025	Dept. of Agricultural Microbiology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	2900
110	414	29.03.2025	Dept. of Plant Biotechnology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4930
111	415	29.03.2025	Dept. of Plant Biotechnology, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	8700
112	417	29.03.2025	Agro Climate Research Centre, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	1450
113	418	29.03.2025	Agro Climate Research Centre, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	1450
114	420	29.03.2025	Dept. of Soil Science and Agrl. Chemistry, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	4930

115	421	29.03.2025	Directorate of Seed Centre, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper and Cash Books	17000
116	422	29.03.2025	Tapioca and Castor Research Station, Yethapur	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	11150
117	423	29.03.2025	Dept. of Vegetable Science, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper	5800
118	424	29.03.2025	Director, Centre for Plant Protection Studies, Coimbatore	Supply of TNPL Copier A4 Size Xerox Paper and Stationeries	14950
119	425	29.03.2025	Krishi Vigyan Kendra, Madurai	Supply of TNPL Copier A4 Size Xerox Paper	2900
120	426	29.03.2025	Dean, Anbil Dharmalingam Agrl. College and Res. Instt., Navalurkuttapattu	Supply of TNPL Copier A4 Size Xerox Paper	11600
121	427	29.03.2025	Dean, Anbil Dharmalingam Agrl. College and Res. Instt., Navalurkuttapattu	Supply of TNPL Copier A4 Size Xerox Paper	11600
TOTAL					697215

7) Purchase

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE-DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- PAYMENT FOR POSTAL SERVICE CHARGES - OVERPAID -DUE TO LATE DELIVERY OF MAGAZINES TO THE POST OFFICE FOR DISTRIBUTION TO THE READERS- LOSS TO THE DEPARTMENT Rs.3,30,982/- . - IT SHOULD BE RECOVERED FROM THE RESPONSIBLE PERSONS AND APPROPRIATE RATIFICATION SHOULD BE

OBTAINED.

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE-
DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- PAYMENT FOR
POSTAL SERVICE CHARGES - OVERPAID -DUE TO LATE DELIVERY OF
MAGAZINES TO THE POST OFFICE FOR DISTRIBUTION TO THE
READERS-LOSS TO THE DEPARTMENT Rs.3,30,982/- . - IT SHOULD BE
RECOVERED FROM THE RESPONSIBLE PERSONS AND APPROPRIATE
RATIFICATION SHOULD BE OBTAINED.

During the audit period 2024-25, in Directorate of DPM, Coimbatore, on verification of payment vouchers of UVV (Uzhavarin Valarum Velanmai-Magazine) Endowment Account, below defects were found in audit.

The post office charges Rs. 0.7/- per article if the magazine is sent within the specified period and Rs.7/-(94gms per article) per article and Rs.19/-(300gms per article) per article if the magazine is sent after the specified period.

On June 2024, Postage has been paid per article Rs. 0.7/-, but from February 2024 to May 2024, Postage has been paid per article Rs.7/-(94gms per article) and November 2023 to January 2024, Postage has been paid per article Rs.19/-(300gms per article)

As mentioned above, due to late delivery of magazines to the post office for distribution to the readers, an amount of Rs. 3,30,982/- has been overpaid to the post office. This amount is a loss to the department.

Therefore, this amount of loss Rs.3,30,982/- should be recovered from the responsible persons and appropriate ratification should be obtained and shown for audit.

And if similar loss has occurred in previous years also, it should also be calculated and collected from the responsible persons.

Payment towards the purchase of postal stamp and service charges for sending 'Uzhavarin Valarum Velanmai' Magazine from The Senior Post Master, Coimbatore HPO.

Sl. No	Vr. No./ Date	No. of copies	Weight of each article (in gms)	Postage payable per article Rs.	Postage charge paid	Service charge (1.1 per article)	GST for service charge (18%)	Total Amount paid Rs.	Postage charge to be paid Rs.	Excess Paid Rs.
1	01/ 29.04.24	7636 copies (November 2023,	300	19 (300gms per article)	145084			104628		
2	07/ 17.05.24	December 2023, January 2024)						48670		
					145084.0			153298	5345 (7636*0.7)	139739 (145084-5345)
3	08/ 20.05.24	7636 copies (February 2024)	94	7	53452.0	8399.6	1511.93	63364	5345 (7636*0.7)	48107 (53452-5345)
4	09/ 29.05.24	7370 copies (March 2024)	94	7	51590.0	8107.0	1459.26	61157	5159 (7370*0.7)	46431 (51590-5159)
5	10/ 11.06.24	7670 copies (April 2024)	94	7	53690.0	8437.0	1518.66	63646	5369 (7670*0.7)	48321 (53690-5369)
6	12/ 26.06.24	7680 copies (May 2024)	94	7	53760.0	8448.0	1520.64	63729	5376 (7680*0.7)	48384 (53760-5376)
7	26/ 07.08.24	7557 copies (June 2024)	94	0.7	5289.9	8312.7	1496.29	15099	-	-
8	32/ 16.08.24	7542 copies (July 2024)	94	0.7	5279.4	8296.2	1493.32	15069	-	-
9	33/ 28.08.24	7424 copies (Aug 2024)	94	0.7	5196.8	8166.4	1469.95	14833	-	-
10	35/ 04.10.24	8250 copies (Sep 2024)	94	0.7	5775.0	9075.0	1633.50	16484	-	-
11	39/ 25.10.24	8363 copies (Oct 2024)	94	0.7	5854.1	9199.3	1655.90	16709	-	-
12	40/ 20.11.24	8290 copies (Nov 2024)	94	0.7	5803.0	9119.0	1641.42	16563	-	-
13	45/ 03.01.25	8160 copies (Dec 2024)	94	0.7	5712.0	8976.0	1615.68	16304	-	-
14	47/ 25.01.25	8436 copies (Jan 2024)	94	0.7	5905.2	9279.6	1670.33	16855	-	-
15	50/ 24.02.25	8238 copies (Feb 2025)	94	0.7	5766.6	9061.8	1631.12	16460	-	-

16	52/ 26.03.25	8060 copies (Mar 2025)	94	0.7	5642.0	8866.0	1595.88	16104	-	-
									Total	3,30,982

8) AMC for Maintenance

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS- 2024-25- REVOLVING FUND ACCOUNT- ANNUAL MAINTENANCE CONTRACT CHARGES FOR PRINTING MACHINES - INCOME TAX NOT DEDUCTED- Rs.2,400/- - NEEDS TO BE COLLECTED AND REMITTED INTO INCOME TAX ACCOUNT.

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS- 2024-25- REVOLVING FUND ACCOUNT- ANNUAL MAINTENANCE CONTRACT CHARGES FOR PRINTING MACHINES - INCOME TAX NOT DEDUCTED- Rs.2,400/- - NEEDS TO BE COLLECTED AND REMITTED INTO INCOME TAX ACCOUNT.

During the audit period 2024-25, in TNAU Press, Coimbatore, on verification of payment vouchers of Revolving Fund Account, below defects were found in audit.

As per IT act, Section 194C, on contract work payment TDS 2% must be deducted on the bills when the single payment is Rs.30000/- or the aggregate amount of each bill is Rs.100000/- in the financial year.

But on verification of below payment vouchers that IT TDS 2% was not deducted.

Hence action may be taken to collect the Income Tax Rs.2,400/- and it should be remitted into income tax account.

Sl. No	Vr. No./ Date	Head of Account	AMC details and AMC period	Company Name	AMC Value Rs.	Income Tax to be deducted except GST	2% IT Deduction made
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1	562/ 31.03.25	Revolving Fund Account	Printing machine-RISO Duplicator RZ 1070- for the period from 16.05.24 to 15.05.24	M/s Unicom Infotel pvt. Ltd., Coimbatore	70800 (including tax)	60000 (including tax)	1200
1	565/ 31.03.25	Revolving Fund Account	Printing machine-RISO Duplicator SF 9350- for the period from 01.04.25 TO 31.03.26		70800 (including tax)	60000 (including tax)	1200
						Total	2400

9) AMC for Maintenance

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS- 2024-25- REVOLVING FUND ACCOUNT- ANNUAL MAINTENANCE CONTRACT CHARGES FOR PAPER SHREDDER AND COPIER MACHINES - INCOME TAX NOT DEDUCTED- Rs.2,040/- - NEEDS TO BE COLLECTED AND REMITTED INTO INCOME TAX ACCOUNT.

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS- 2024-25- REVOLVING FUND ACCOUNT- ANNUAL MAINTENANCE CONTRACT CHARGES FOR PAPER SHREDDER AND COPIER MACHINES - INCOME TAX NOT DEDUCTED- Rs.2,040/- - NEEDS TO BE COLLECTED AND REMITTED INTO INCOME TAX ACCOUNT.

During the audit period 2024-25, in TNAU Press, Coimbatore, on verification of payment vouchers of Revolving Fund Account, below defects were found in audit.

As per IT act, Section 194C, on contract work payment TDS 2% must be deducted on the bills when the single payment is Rs.30000/- or the aggregate amount of each bill is Rs.100000/- in the financial year.

But on verification of below payment vouchers that IT TDS 2% was not deducted.

Hence action may be taken to collect the Income Tax Rs.2,040/- and it

should be remitted into income tax account.

Sl. No	Vr. No./ Date	Head of Account	AMC details and AMC period	Company Name	AMC Value Rs.	Income Tax to be deducted except GST	2% IT Deduction made
1	293/ 29.10.24	Revolving Fund Account	Paper Shredder and KMBIZHUB C458, 558e, C450i Copier Machines- for the period from 12.08.24 TO 11.08.25	M/s Infres Methodex pvt. Ltd., Coimbatore	120360 (including tax)	102000 (including tax)	2040
						Total	2040

10) Teaching staff and non-teaching staff defects

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE-DIRECTORATE- 2024-25- NON-PLAN MAIN- POST SANCTION ORDER NOT SHOWN TO AUDIT.

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE-DIRECTORATE- 2024-25- NON-PLAN MAIN- POST SANCTION ORDER NOT SHOWN TO AUDIT.

During the audit period of 2024-25, in Directorate of DPM, on verification of Establishment details, Post Sanctioned order in respect of the post details (annexed) was not shown to audit. So, Temporary Post in the Periodical Post Sanctioned issued by Government Orders in the Financial Year 2024-25 to be Extension orders for temporary Staffs List filled in the posts could not be ascertained.

And also, it could not be verified whether the posts were filled only as per sanctioned strength by the government.

Hence, Post Sanctioned order is to be produced to audit

If there is any violation of posting in this, the relevant officials will be responsible.

11) Defects in annual account

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE-DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- EXPENDITURE MADE OVER RECEIPTS - NEEDS APPROPRIATE ADMINISTRATIVE ACTION AND APPROPRIATE RATIFICATION SHOULD BE OBTAINED.

DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE-DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- EXPENDITURE MADE OVER RECEIPTS - NEEDS APPROPRIATE ADMINISTRATIVE ACTION AND APPROPRIATE RATIFICATION SHOULD BE OBTAINED.

During the audit period 2024-25, in Directorate of DPM, Coimbatore, on verification of receipts and charges of UVV (Uzhavarin Valarum Velanmai-Magazine) Editor Account and UVV (Uzhavarin Valarum Velanmai-Magazine) Endowment Account, it was noticed that, expenditure made over receipts which shows deficit gross income and loss to this department.

Account No.	Opening balance	Receipts (Rs.)	Expenditure (Rs.)	Closing balance
UVV (Uzhavarin valarum Velanmai-Magazine) Editor Account A/c No.10663186021	2977711	2837270	4000000 (fund transferred to UVV Endowment Account)	1814981
UVV (Uzhavarin Valarum Velanmai-Magazine) Endowment Account A/c No.10663186611	83461	4281890	4035203	330148

Account	Receipts (Rs.)	Expenditure (Rs.)	Gross revenue Rs.
UVV (Uzhavarin valarum Velanmai-Magazine)	28,37,270	40,35,203	(-) 11,97,933

UVV (Uzhavarin Valarum Velanmai-Magazine) Editor Account is credited with the subscription amount for the magazine and this amount is transferred to UVV

(Uzhavarin Valarum Velanmai-Magazine) Endowment account with certain amount of opening balance. Magazine related expenses are incurred from this amount.

This expenditure is more than the revenue generated by the magazine. This causes loss to the department.

Therefore, appropriate administrative action should be taken in this regard and appropriate action should be taken to increase the income received through the magazine.

Also, proper ratification should be obtained for this and shown to audit.

AUDIT FEES / AUDIT LEVY CERTIFICATE

not applicable

Pending Paras Details

Director, Planning & Monitoring, TNAU - 2024-25

PENDING OBJECTIONS SETTLEMENT

2 number of objections involving a sum of **Rs. 0/-** as detailed below were pending settlement till the date of close of audit. Action may be taken to settle the pending objections early.

Sl. No.	Year	Para Nos.	Total Paras	Amount (Rs.)
1.	2017-2018 AAN	8	1	0
2.	2018-19- II Hy	7	1	0
Total			2	0

Current Year Para Count

S.No	Audit Report Para No	Amount
1	0001	0
2	0002	0
3	0003	0
4	0004	0
5	0005	78,000
6	0006	8,21,640
7	0007	3,30,982
8	0008	2,400
9	0009	2,040

10	0010	0
11	0011	0
Total Amount Involved		12,35,062

PART - III

1)List of Annexures

Annexure No	Subject	Para No	Attachment
0001	DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- DIRECTORATE- 2024-25- NON-PLAN MAIN- POST SANCTION ORDER NOT SHOWN TO AUDIT.	0010	1) DPM202425staffdetails.pdf
0002	BANK RECONCILIATION STATEMENT-CERTIFICATE OF AGREEMENT OF BALANCES - PRESS	0001	1) Uncashedcheque(RF)Page2).pdf 2) Uncashedcheque(RF)Page1.pdf 3) UncashedchequeMain.pdf
0003	DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- PAYMENT FOR POSTAL SERVICE CHARGES - OVERPAID -DUE TO LATE DELIVERY OF MAGAZINES TO THE POST OFFICE FOR DISTRIBUTION TO THE READERS-LOSS TO THE DEPARTMENT Rs.3,30,982/- . - IT SHOULD BE RECOVERED FROM THE RESPONSIBLE PERSONS AND APPROPRIATE RATIFICATION SHOULD BE OBTAINED.	0007	1) VCRatificationofpostalcharges(UVV).pdf 2) VCRatificationofpostalcharges(UVV).pdf 3) VCRatificationofpostalcharges(UVV).pdf 4) VCRatificationofpostalcharges(UVV).pdf 5) VCRatificationofpostalcharges(UVV).pdf 6) VCRatificationofpostalcharges(UVV).pdf 7) VCRatificationofpostalcharges(UVV).pdf 8) VCRatificationofpostalcharges(UVV).pdf 9) VCRatificationofpostalcharges(UVV).pdf
0004	DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- DIRECTORATE - 2024-25- UVV ENDOWMENT ACCOUNT- EXPENDITURE MADE OVER RECEIPTS - NEEDS APPROPRIATE ADMINISTRATIVE ACTION AND APPROPRIATE RATIFICATION SHOULD BE OBTAINED.	0011	1) VCRatification(EndowmentAccount).pdf

0005	DIRECTOR, PLANNING AND MONITORING, TNAU, COIMBATORE- PRESS - 2024-25 - NON-PLAN MAIN ACCOUNT - IN THE BUDGET, THE AMOUNT HAS BEEN ALLOCATED UNDER THE HEADINGS RELATED TO THE PRINTING PRESS AND THE EXPENDITURE HAS BEEN MADE- RS.108556/- - TO BE TRANSFERRED FROM THE REVOLVING FUND ACCOUNT TO COMPTROLLER OFFICE.	0004	1) VCRatificationAuditSlipNo.22.pdf 2) Cheque.pdf
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2) List of Accounts and Statements

Annexure No	Subject
1	Receipts and Charges Account
2	Income and Expenditure Account

List of Annextures