

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 |

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|----|-----------|------------|---------------------------|---|------------------|---------------|
| 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 |

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|----|------|------------|---|---|-------|
| 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 |

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|----|-----|------------|---|---|------|
| 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 |

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|----|-----|------------|--|---|------|
| 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 |

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|----|-----|------------|---|--|-------|
| 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 |

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| 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 |

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|-----|-----|------------|---|--|-------|
| 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 |

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| 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 |

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|--------------|-----|------------|---|--|---------------|
| 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 | - | - |

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|----|-----------------|------------------------------|----|-----|--------|--------|---------|-------|-------|-----------------|
| 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 |
|------|--|------|--|

2) List of Accounts and Statements

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

List of Annextures