



കേരള സർക്കാർ

KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT OF THE INTERNATIONAL
SCHOOL OF DRAVIDIAN LINGUISTICS
2018-19

KERALA STATE AUDIT DEPARTMENT
DISTRICT AUDIT OFFICE
THIRUVANANTHAPURAM

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No.K.S.A.T.V.M/Misl/381/2020

Office of the Joint Director
Kerala State Audit Department
District Audit Office,
Thiruvananthapuram,
Dated:20.05.2020

From

Joint Director

To

Director,
International School of Dravidian Linguistics,
Thiruvananthapuram

Sir,

Sub:- International School of Dravidian Linguistics, Thiruvananthapuram-Audit Report for the year 2018-19 issued – regarding.

Ref:-

Report on the Audit of Accounts of the International School of Dravidian Linguistics, for the year 2018-19 is forwarded herewith for information and necessary action.

Yours faithfully,

Sd/-

Joint Director.

Copy to:

1. The Director, Kerala State Audit Department, Thiruvananthapuram (with C/L)
2. Director of Public Instructions, Jagathy, TVPM
3. Office copy.

Report on the Audit of Accounts of the International School of Dravidian Linguistics, Thiruvananthapuram for the year 2018-19 (Issued under Rule 4 and 15 of the rules related to the payment of Grant – in – Aid to the school as provided in the G.O(MS)127/93/H.Edn dated: 28.09.1993)

Authority entrusted with Audit	:	Sri. A. Mohamed Nizar, Joint Director
Audited by	:	Sri. G.K. Premnath, Senior Grade Auditor
		Sri. P.K. Vinukumar, Auditor
Date of Audit	:	14.08.2019
Officers responsible	:	I. Hon. Director Dr. G.K. Panikkar (01.04.2018 to 18.04.2018)
		Dr. Naduvattom Gopalakrishnan (19.04.2018 to 31.03.2019)
		II. Secretary Dr. C.R. Prasad
		III. Treasurer Dr. S. Abdul Samed

ഭാഗം -1

പൊതു അറുപോകനം

1-1 Introduction

The International School of Dravidian Linguistics is an autonomous body and a subsidiary of Dravidian Linguistics

Association of India and was registered in February 1977 under the Travancore Cochin Literary Scientific and Charitable Society Registration Act XII of 1955. The School has been functioning since 25.02.1977. The Rules relating to the payment of Grant-in-Aid were approved by G.O(M.S)127/93/H.Edn dated: 28.09.1993. As per rule 16 of this Grant-in-Aid rules, the Certificate of Audit is issued by the Kerala State Audit Department, for sanctioning of Grant-in-Aid for coming years. Accordingly the accounts of the institution for the year 2018-19 was taken for audit.

1-2 Objectives

The Dravidian languages are mostly spoken by South Indians. It is also spoken by some tribals in Gujarat, Maharashtra, Madhya Pradesh, Orissa, West Bengal, Bihar etc. Many scholars in India and outside have revealed that Dravidian languages have many connections with the people and languages of the countries in Africa, Asia and Australia. In view of the above facts, the main objectives of the school are;

To undertake, organise and guide original works in Dravidian studies and to conduct advanced

a) research in that area including all aspects of Dravidian languages, art, architecture, history, philosophy, culture and religion.

b) To study in depth, the pre-historic connection between the people and languages of Africa, Asia and Australia and the people who speak Dravidian languages in India

c) To establish a modern library with facilities like computer, internet and allied infrastructure to preserve ancient manuscript, micro filming etc.

d) To establish museum of antiques and tribal museum to preserve the ancient artefacts for prosperity.

e) To take over, widen and effectively implement the academic function of Dravidian languages.

In addition to the above, the institution is publishing journals and research work to promote Dravidian languages.

1-3 Sources of Income

The main source of income of the institution is the financial assistance received (as grant) from the Government of Kerala, Tamil Nadu, Karnataka, Andhra Pradesh, West Bengal and from the Government of India. During 2018-19 the institution received financial assistance from Government of Kerala, Tamil Nadu and West Bengal.

1-4 Budget

The budget for 2018-19 was passed by the Governing Council on 14.02.2018.

1-5 Publications

Details of various books published during are given below;

Sl. No.	Name of book	No. of copies	Expenditure
1.	Malayalam – A Descriptive outline	500	28,400.00
2	A linguistics Description of Ezhuthachan's Adyatma Ramayanam	500	82,500.00
3	A linguistics and Cultural study of Malayalam and Tamil	500	35,000.00
4	A History of Malayalam Metre	300	86,750.00
5	Lexicon of Travancore Inscription	300	40,750.00
6	Studies of Bangla Linguistics	500	75,100.00
7	Synatic and Sementic Roles in Bangle and Dravidian	500	45,450.00
8	Foreign Metals in Tamil grand	500	76,725.00
9	Effectivity and Casuality in Tamil	500	
10	European Impact on Modern Tamil Writing and Literature	500	30,900.00
11	Seminar on Dialectology	500	25,800.00
12	Index of Basashkoutaliyam	500	2,47,000.00
13	Evoution of composite culture in Kerala	500	53,350.00
14	The Dravidian	1000	46,500.00

1-6 Special Rules

As per letter No.ISDL/85/17 dated 04.01.2017 the Hon.Director furnished revised draft rules to the Government for approval. The decision of the Government in this regard is still pending.

1-7 Research

Details of research work started by the Institution are given below.

Sl. No.	Name and Designation	Joining Date	Project	Present Position	Amount Expended
1	Dr. S. Abdul Samed (Senior Research Fellow)	02.01.2017	A Socio-cultural historical and linguistic study of the Pathans of Kerala	continuing	1,51,170/-
2	Dr. K. Krishnakumar (Senior Research Fellow)	12.06.2017	Morphological analysis of Malayalam verbs	continuing	1,33,061/-
3	Dr. Dhrubajyoti Das (Senior Research Fellow) Bengali	01.05.2016	Bengali-Malayalam Basic vocabulary	continuing	1,51,452/-
4	Dr. V. Narayanan Bhattathiri (Senior Research Fellow)	13.12.2016	Indexing and Semantic Etymological analysis of Alattur Manipravalam medical poems	continuing	1,68,000/-
5	Dr. E. Sainuddin (Senior Research Fellow)	14.12.2016	Muhyiddin mala-an arabi malayalam poetry	Continuing	1,49,680/-
6	Dr. Arun Sundar (Junior Research Fellow)	05.12.2016	Index of Iravikuttippilla poru	continuing	1,31,875/-
7	Dr. Jayakumari Kunjamma (Senior Research Fellow)	13.02.2017	A glossry on traditional Malayalam Grammatical terms	Continuing	1,68,000/-

ഭാഗം -2

വരവു കണക്കുകളിൽമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 RECEIPTS Grant-in-Aid from Govt. of Kerala

a) Non-Plan-Grant

Sl. No.	Sanction Order No. & Date	Amount	Date of credit
1	PL2-27614/2018(2) DPI dated 20.06.2018	402000	29.06.2018
2	PL2-27614/2018(4)DPI dated 22.01.2019	402000	23.02.2019

b) Plan – grant

Sl. No.	Sanction Order no.and date	Amount	Date of credit
1	PL2-27614/2018(1) DPI dated 20.06.2018	3000000	29.06.2018
2	PL2-27614/2018(3)DPI dated 22.01.2019	3000000	26.02.2019

ഭാഗം -3

ചെലവു കണക്കുകളിൽമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 EPF Contribution made (online Transaction)

Month	Employee share	Employer share	Admi. charges	Total
4/18	12380	12380	1319	26079
5/18	12730	12730	1336	26796
6/18	12695	12695	1270	26660
7/18	12783	12783	1278	26844
8/18	12783	12783	1278	26844
9/18	12747	12747	1274	26768
10/18	12747	12747	1274	26768
11/18	12819	12819	1282	26920
12/18	12679	12679	1268	26626
01/19	12819	12819	1282	26920
02/19	13076	13076	1308	27460
03/19	13865	13865	1386	29116

ഭാഗം -4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

4-1 Financial Position

Opening Balance	2558943.17
Receipts	12153806
Total	14712749
Expenditure	9095981
Closing Balance	5616767.93

Details of closing balance

SBI 6455	4327.50
Treasury TPA 1590	672.00
UBI 4293	3338768.43
UBI 4926	449969.47
UBI	709306.33
FD	902571.00
Total	5616767.93

As per the A/R 2017-18 the closing balance as on 31.03.2018 was Rs.2515168.10. But on verification, a sum of Rs.43775.07 was not seen included in the closing balance. The opening balance for the year 2018-19 has been revised as follows.

Closing balance (2017-18) – 2515168.10

(+) staff welfare fund – 43775.07

– 2558943.17

Details of Closing Balance

SBI 6955	4327.50
Try TPA 1590	672.00
UBI 15228	144243.00
UBI 4243	3338768.43
UBI 4926	449969.67
UBI	709306.33
FD	902571.00
Total	5616767.93

4-2 Audit Charge

Government grant is the only income of the institution. As per G.O(P) No.368/2009/Fin dt. 28.08.2009 for the purpose of computation of Audit fee, any capital/revenue receipts from any source other than Government alone, should be treated as annual income of local fund. The Audit Charge for the instituion during 2018-19 is follows.

Receipts (2018-19)	: 1,21,53,806.00
(-)Grant from GOK (P)	: 60,00,000.00
Grant from GOK (NP)	: 8,04,000.00

Deposits	:	1,00,000.00
Tamilnadu Grant	:	5,00,000.00
West Bengal Grant	:	38,73,000.00
Income tax refund	:	6360.00
Net Amount Reckoned for calculating audit charge (Local fund)	:	870446.00
Audit charge (1% Local fund)	:	8,704.00

Audit charge for the year 2017-18 (vide A/R for 2017-18)	5066
Audit charge for the year 2018-19	8704
Total Rs.	13770

Audit Charge for the year 2017-18 (vide A/R for 2017-18) 5066
Audit Charge for the year 2018-19 8704
Total 13770

The amount (Rs.13770) should be remitted in the treasury to Head of Account 0070-60-110-99-audit charge & the chalan in original should be sent to the address given below.

The Director,
Kerala State Audit Department,
Vikas Bhavan,
Thiruvananthapuram.

4-3 Statement Appended

The Audited statements of receipts and payments of plan and non-plan schemes for and audit certificate of utilization of Grant-in-Aid received from Government for the year are appended to this report.

Sd/-
Joint Director,
Kerala State Audit Department.
District Office, Thiruvananthapuram

Annexure-1

Statement of Receipt and Payment of Grant-in-Aid received from Government of Kerala for the year

2018-19

Receipt	Amount	Payment	Amount
Opening Balance	2558943.17	Audit fee	14750.00
		Bank Charges	2146.24
Plan grant	804000.00	CMDRF	10000.00
Non-plan grant	6000000.00	Computer upgradation	30183.00
Other fund (deposit)	100000.00	Conference / Seminar	717550.00
Interest on staff welfare account	2172.00	Contigent Expense	11537.00
Publication (Current asset)	64603.00	EPF	325024.00
Income tax refund	6360.00	Fellowship/Salary	4886211.00
Accademic fees	461200.00	Field work expense	19017.00

Course registration fees	18500.00	Electricity Charges	152808.00
FD interest	56652.00	Furniture	37642.00
Miscellaneous	74450.00	Insurance Premium	1209.00
Other Income	700.00	Land development charges	78175.00
SB interest	125053.00	Land Tax	5728.00
Tamilnadu	500000.00	Miscellaneous expense	7210.00
West bengal grant	3873000.00	News paper charges	4480.00
Conference and Seminar	55000.00	Postage expense	4000.00
Electricity charge	5100.00	Printing & Stationery	942250.00
Service charge	7016.00	Repair & maintainance	695444.00
		Service charge expense	2716.00
		Telephone charges	26997.00
		Travelling Expenses	136007.00
		Computer	573380.00
		Equipments	21660.00
		Fan	14000.00
		Furniture & fittings	173725.00
		Library books	181892.00
		Software	20300.00
		Closing Balance	5616767.93
Total	14712749.17	Total	14712749.17

Opening balance of R&P differ to amount Rs.43775.07 from closing balance of 2017-18. It is due to non-recording of A/c No. UBI 15228 in 2017-18 A/R. This A/c holds the amount for welfare of staff.

Sd/-

Joint Director,

Kerala State Audit Department,
District Office, Thiruvananthapuram

Annexure-2
Certificate of Audit

I have examined the Accounts of International School of Dravidian Linguistics for the year 2018-19 . I have obtained all the information and explanations, I have required, and subject to the observations in my reports, I certify as a result of my audit and explanation given to me and as shown by the books of the institution that in my opinion the grant-in-aid sanctioned to this institution have been utilised in accordance with the terms and conditions prescribed thereon.

Sd/-
Joint Director,
Kerala State Audit Department,

District Office,
Thiruvananthapuram