



കേരള സർക്കാർ

KERALA STATE AUDIT DEPARTMENT

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International School of Dravidian Linguistics
Audit Report 2019-20

District Audit Office, Thiruvananthapuram

e-mail: lfadtvm@yahoo.in, dotvm.ksad@kerala.gov.in

KSA/TVM/Mis.I/39/2021

Kerala State Audit Department,
District Audit Office, Thiruvananthapuram-695 001.

Date : 12.01.2021

Phone No : 0471-233123

E-mail lfadtvm@yahoo.i

From,
Joint Director.

To,
Director,
ISDL, Thiruvananthapuram

Sir,

Sub : Audit Report on the Accounts of the International School of Dravidian Linguistics, Thiruvananthapuram
for the year 2019-20

Audit Report on the Accounts of the International School of Dravidian Linguistics, Thiruvananthapuram for the
year 2019-20 is forward herewith for favour of information/further necessary action.

Yours faithfully,

sd/-

Joint Director.

പകർപ്പ്:

1. Director, KSAD, Tvm (With C/L)
2. Director, Cultural Affairs, TVM. (With C/L)
3. Office Copy.

Report on the Audit of Accounts of the International School of Dravidian Linguistics, Thiruvananthapuram for the year 2019-20

(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.Sabu .G Audit Officer (H.G.)
		Sri.Sarath J.Sankar Auditor
Date of Audit	:	17.12.2020
Officers responsible		Director Dr.Naduvattom Gopalakrishnan (01.04.2019 to 31.03.2020)
		<u>Secretary</u> Dr. C.R. Prasad (01.04.2019 to 19.06.2019) Dr.S.Kunjamma (20.06.2019 to 31.03.2020)
		<u>Treasurer</u> Dr. S. Abdul Samed (01.04.2019 to 31.03.2020)

ഭാഗം -1

പൊതു അന്വേഷണം

1-1 GENERAL REVIEW

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 2019-20 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;

a)	To undertake, organise and guide original works in Dravidian studies and to conduct advanced 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, internal 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 impliment 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. The institution has got financial assistance from Government of West Bengal and Kerala. The grant from Govt.of West Bengal for the year 2019-20 was sanctioned and credited during the year 2018-19.

1-4 Budget

The budget for 2019-20 was passed by the Governing Council on 14.02.2019.

1-5 Publications

Details of various books published during 2019-20 are given below;

Sl.No.	Name of book	No. of copies	Expenditure
1.	Riddle that is Tamil	300	64008.00
2	Collected Papers on Tamil	300	40000.00
3	Index of Kannassa Ramayanam	300	103810.00

1-6 Special Rules

As per letter No.ISDL/85/17 dated 04.01.2017 the Hon.Director furnished draft of revised 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 for the year 2019-20 are given below;

Sl. No.	Name and Designation	Joining Date	Project	Present Position	Amount Expended
1	Dr.Vijayakumari P.L Senior Research Fellow	03.06.2019	Indexing of Bhasa Bhagavat Geetha	Report Submitted(not final)	1,58,933/-
2	Dr.Jeena S.Nair Senior Research Fellow	03.06.2019	Child Language Acquisition in Migrant Labours in Thiruvananthapuram	Continuing	1,56,852/-
3	Mrs.Vijayalekshmi.C.S Junior Research Fellow	03.06.2019	Cultural Linguistics Study of the Panan Community in Kerala	Continuing	1,27,250/-
4	Dr.N.Muralidharan Nair Senior Research Fellow	10.07.2019	Tulu-Malayalam-Kannada – English Dictionary	Continuing	1,28,826/-
5	Dr.Varija Nirbail.N Senior Research Fellow	25.09.2019	Tulu-Malayalam-Kannada-English Multi Lingual Dictionary	Continuing	99,200/-
6	Dr.N.Rema Bai Senior Research Fellow	03.06.2019	Cognitive and Communucative Development in Autistic Children	Discontinued	1,01,236/-

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വരവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

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

a) Plan – grant

Sanction Order no.and date	Amount	Date of credit
PL2-16113/2019(1) DGE dated 20.07.2019	3000000	29.01.2020

b) Non-Plan-Grant

Sanction Order No. & Date	Amount	Date of credit
PL2-16113/2019(1) DGE dated 20.07.2019	420000	30.12.2019

ഭാഗം - 3

ചെലവ് കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

NIL

4-1 Financial Position

Opening Balance	5616767.93
Receipts	5981603.00
Total	11598370.93
Expenditure	8533547.59
Closing Balance	3064823.34

a) Details of Closing Balance

SBI EPF 6955	17674.50
Treasury A/C 1590	700
Treasury A/C 1767	56596
Union Bank Of India 4243	441035.11
Union Bank Of India 4926	542355.40
Union Bank Of India 5525	756681.33
Welfare Fund 15228	282668.00
Fixed Deposits	942113.00
Cash In hand	25000.00
Total	3064823.34

b) Fixed Deposit

S.I No	F.D number	From	to	Amount	Rate of interest	Name of Bank

1	225484	05.04.2019	05.04.2022	30000	6.6%	Union Bank, Menamkulam
2	225499	26.07.2019	26.07.2022	250000	6.6%	
3	477948	24.04.2016	24.04.2021	50000	7.5%	
4	225536	28.10.2020	28.10.2021	157659	5.25%	
5	225533	05.09.2020	05.09.2021	63422	5.25%	
6	225535	17.09.2020	17.09.2021	269741	5.25%	
7	225534	05.09.2020	05.09.2021	141128	5.25%	

4-2 Audit Charge

Government grant is the main 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 2019-20 is follows.

Receipts		5981603
(Less)	Plan Grant	3000000
	Non Plan Grant	420000
	Income tax Refund	44210
	DLA building(Loan)	1500000
	DLA main(Loan)	300000
Net amount reckoned for calculating audit charge		717393
Audit Charge (1%)		Rs.7,174/-
Audit Charge pending as on 31.03.2019 (Vide Audit Report 2018-19)		Rs.13,770/-
Audit Charge for the year 2019-20		Rs.7,714/-
Total		21,484/-

The amount should be remitted to the account head “ 0070-60-110-99-Audit Charge”.

4-3 Statement Appended

The Audited statements of receipts and payments of plan and non-plan schemes for 2019-20 and audit certificate of utilization of Grant-in-Aid received from Government for the year 2019-20 are appended to this report.

sd/-
Joint Director,
Kerala State Audit Department.
District Audit Office, Tvm.

Annexure 1
Receipt and Payment

Statement of Receipt and Payment of Grant-in-Aid received from Government of Kerala for the year 2019-

20

Receipt	Amount	Payment	Amount
Opening Balance	5616767.93	DLA building (Loan Paid)	1000000
DLA Building (Loan)	1500000	DLA Main – Loan paid	300000
DLA Main	300000	Audit Fee	14160
Income tax Refund	44210	Library Books	80791
Kerala Grant Plan	3000000	Purchase	339323
Academic fee	366300	Advertisement	7560
FD Interest	63689	AMC charge	5200
Interest	115805	Bank Charge	1469.59
		Miscellaneous Expense	521856
Kerala Grant N.P	420000	Electricity charge	149608
Other Income	65610	EPF	274914
Service Charge Received	46089	Printing and stationery	241915
Share from Publication	59900	Repair and maintenance	541040
		Salary Fellowship and honourarium	4877067
		Telephone charge	26433
		Travelling and sitting fee	152211
		Closing Balance	3064823.34
Total	11598370.93		11598370.93

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

Annexure 2
Audit Certificate
Certificate of Audit

I have examined the Accounts of International School of Dravidian Linguistics for the year 2019-20. 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