



**THE STATE INSTITUTE OF LANGUAGES
KERALA**

FINANCE AND ACCOUNTS RULES

**APPROVAL OF
ORDERS ISSUED**

(G. O. (MS) 129/76/H. Edn. Dated, Trivandrum 13-8-1976)

&

**PAYMENT OF GRANT
TO
INSTITUTE
RULES**

APPROVED

(G. O. (Rt.) No. 3815/69/Edn. Dated, Trivandrum 5-11-1969)

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GOVERNMENT OF KERALA

Abstract

STATE INSTITUTE OF LANGUAGES — FINANCE AND ACCOUNTS RULES —
APPROVAL OF — ORDERS ISSUED

HIGHER EDUCATION (E) DEPARTMENT

G. O. MS. 129/79/H. Edn.

Dated, Trivandrum: 13-8-1976

- Read:*
1. Letter No. SIL (E) 550/72 dated 27-7-72 from the Director, State Institute of Languages.
 2. Letter No. DCM. 1/7-1/121/505 dated 19-9-1973 from the Accountant General.
 3. Letter No. SIL. AC. 550/72 dated 26-2-74 from the Director, State Institute of Languages.
 4. Letter No. LF. 24029/R. 1/74 dated 31-5-75 from the Examiner of Local Fund Accounts.
 5. Letter No. 550/AC/72/SIL. dated 21-2-1976 from the Director, State Institute of Languages.
 6. Letter No. DCM-1/7-1/62/360 dated 29-6-1976 from the Accountant General, Trivandrum.

ORDER

As per his letters read as first paper above, the Director, State Institute of Languages, has forwarded to Government the draft Finance and Accounts rules of the Institute for the approval of Government. The rules were examined by Government in consultation with the Accountant General, and the Examiner of Local Fund Accounts and necessary modifications were made to the rules.

2. Government are now pleased to approve the Finance and Accounts Rules of the State Institute of Languages, appended—vide

Rule 10 (8) of the Rules Relating to the Establishment of the State Institute of Languages (Kerala) Society.

By order of the Governor

V. BHASKARAN NAIR
Additional Secretary

To

The Director, State Institute of Languages.

The Accountant General, Kerala, Trivandrum.

The Examiner of Local Fund Accounts, Trivandrum.

The Finance Department.

FINANCE AND ACCOUNTS RULES

1. *Short Title:* These Rules may be called the Kerala State Institute of Languages (Finance and Accounts) Rules.

2. *Definitions:* In these rules, unless there is anything repugnant in the subject or context.

(a) 'Institute' means State Institute of Languages (Kerala) Society.

(b) 'Director' means the Director of the State Institute of Languages (Kerala) Society.

(c) 'Fund' means the State Institute of Languages, Kerala, Society Fund.

(d) 'Form' means a form appended to these rules.

(e) 'Board' means Board of Trustees of the Institute.

(f) 'Year' means the financial year commencing from 1st April and ending with 31st March.

I. FINANCIAL POWERS

3. The Director shall authorise expenditure from the fund of the Institute subject to availability of funds in the sanctioned budget and with the sanction of the Board or under delegation by the Board to the extent of delegation.

4. "The Director shall satisfy himself as to the reasonableness of the claims in consultation with the Financial Assistant before payment is authorised. In case when the Director disagrees with the advice of the Financial Assistant he shall record the reason for his decision before pay order is signed. In case of petty items of expenditure authorised by the Administrative Officer or any officer subject to the delegation given to him, the advice of the Financial Assistant shall be taken if deemed necessary regarding the reasonableness of the amount. Recoupment of Permanent Advance shall be done by the Administrative Officer.

5. The Administrative Officer of the Institute shall be the drawing officer in respect of the fund. He shall operate the fund subject to the rules regulating the operation of the Personal Deposit Account issued in G. O. Rt. 3670/70/Edn. dated 24-7-1970 (vide Appendix I).

II. BUDGET

6. The Director shall on or before the 1st January each year prepare and submit a budget containing detailed estimates of income and expenditure for the ensuing year in form A. F. No. (1) and A. F. No. (1) A.

7. The Board shall refer the Budget Estimate, if necessary, to a committee constituted from among its members for further consideration and resubmission within a specified time.

8. The Board shall pass the Budget Estimate for a year before the end of the preceding year and submit a copy to Government for approval within 15 days from the date on which the budget has been finally passed by the Board. A copy of the Budget shall also be communicated simultaneously to the Examiner of Local Fund Accounts.

III. GENERAL RULES

9. *Preparation of Accounts:* The Director shall keep or cause to be kept the accounts and registers prescribed in these rules to show the Opening and Closing Balances as well as the current and progressive receipts and charges for each month and for the whole year. The accounts for each month except for March, shall be closed in the concerned registers not later than the 15th of the month following. The monthly accounts for March and Annual Day Accounts shall be completed not later than the last day of May of the year following.

10. For the proper accounting of the Central grants, separate accounts shall be maintained for each of the schemes (1) Maintenance of State Institute of Languages and (2) Implementation of the Book Production Scheme, so that correct and distinct accounts can be shown for each of the two schemes viz. the State Institute of Languages, Kerala (State Scheme) and Production of University Level Text Books (Centrally Sponsored Scheme). The expenditure on the two schemes shall also be shown separately for keeping correct and distinct accounts. The sale proceeds of the books shall be credited to the "Revolving Fund" constituted for the purpose, vide orders issued in G. O. MS. No. 167/71/Edn. dated 19-10-71 and G. O. MS. No. 210/72/Edn. dated 25-9-72 and G. O. MS. No. 61/75/H. Edn. dated 8-4-75 (vide Appendix III). The Director shall prepare an abstract of the monthly accounts in forms A. F. No. 2 and A. F. No. 2 (A). The Director shall consolidate these accounts and prepare quarterly accounts and place before the Board of Directors or its standing committee for its consideration. The abstract of accounts so prepared shall be placed before the Board together with such other accounts or registers as are required by the Board and a statement of financial position of the Institute as it stood on the last day of every quarter. Such statement shall contain particulars as to:

- (a) the balance under each account.
- (b) amounts of outstanding bills pending payment under each account.

- (c) the amount of uncollected dues and
- (d) the amount of estimated expenditure under each account for the remaining months of the year.

A copy of the quarterly accounts so prepared shall be communicated to the Inspector of Local Fund Accounts before the end of the following month together with the resolution of the Board. If the accounts have not been considered by the Board by that time the fact will be stated and copy of the resolution communicated separately.

11. *Annual Accounts*: The annual accounts prepared shall be placed before the Board for approval and a copy of the approved accounts shall be forwarded to Government and the Examiner of Local Fund Accounts within 3 months after the close of the year.

12. *Heads of Accounts*: No alteration in the major, minor and detailed heads of accounts given in the monthly and annual accounts prescribed in these rules shall be made by the Institute. Heads of Accounts not provided for in these forms but found absolutely necessary in classifying the various transactions under receipts and charges may be opened with the approval of the Examiner of Local Fund Accounts.

13. *Security*: Cashier, store-keeper and other officers entrusted with the custody and handling of cash or stores shall be required to furnish securities including Fidelity Insurance Policies as prescribed for Government servants and execute security bonds. The posts to which securities are attached, and the value of securities etc. shall be decided by the Board on the recommendation of the Director.

14. *Funds*: A. (i) The Director shall maintain separate accounts of all moneys received and expended for any specific purpose

(ii) Funds earmarked for specific purposes shall not be diverted for any other purposes.

B. The Institute shall not apply its capital receipts such as sale proceeds of lands, buildings, machinery and other capital assets for purposes other than securing of assets without the previous sanction of Government.

Note: The receipt and refund of initial deposit and earnest money deposit of unsuccessful bidders in auction sale shown in the statement enclosed to the sale papers are exceptions to this rule.

15. *Records*: All accounts and registers shall be neatly written up and kept. Any corrections in accounts shall be clearly made in

(vi) The Director shall also furnish replies to the Auditor on the objections raised in the report as per the directions of the Board.

(vii) In case of dispute if any over the propriety of expenditure incurred, the decision of Government shall be final.

(viii) The accounts of the Institute will be open to audit by the Accountant General under sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions) Act 1971.

IV. ACCOUNTS OF RECEIPTS AND PAYMENTS

19. *Cash and Accounts sections*: The Cash and Accounts branches of the office of the Institute should be kept distinct from each other under different officers viz. Administrative Officer and Financial Assistant etc.

RECEIPTS

20. (i) *Official Receipts*: Receipts shall be granted for all moneys received on behalf of the Institute. The receipt shall be prepared in Form AF. No. 7 in foil and counterfoil using double sided carbon paper. The receipts shall be on the seal of the Institute and shall be signed by the Administrative Officer or by an officer other than the Cashier, authorised by him in that behalf.

(ii) *Receipts Ledger*: All moneys received shall be entered in the Cash Book in Form AF. No. 3 and the daily total under each head in the Receipt Ledger in Form AF. No. 4. The amounts credited to the concerned head of accounts by adjustments as per the journal for the month shall be posted below the cash collection against the entry "Adjustments" in the ledger. Receipts portion of the monthly accounts and the annual accounts shall be compiled from the monthly and progressive totals respectively in the Receipts Ledger.

21. *Register of Miscellaneous Revenue*: All dues to the Institute other than grant and contributions for supplies made or services rendered to other persons etc. shall be brought to account in the Register of Miscellaneous Revenue in Form AF. No. 14 appended to these rules and realisation thereof watched periodically.

PAYMENTS

22. *Claims against the Institute*: No claim shall be accepted and passed for payment unless it satisfies the following conditions:

(i) It is prepared in the prescribed form or it is accompanied by a bill in the prescribed form written and signed in ink duly stamped wherever necessary.

(ii) The amount of the bill is written in figures and in words and signed by the person who is entitled to receive the amount of the bill. In cases where it is difficult to obtain vouchers for petty amounts not exceeding Rs. 50/- the certificate of actual expenditure furnished by the officer incurring expenditure and countersigned by the Administrative Officer shall be treated as valid vouchers.

(iii) All corrections and alterations in the total of the bill are attested by the drawing officer.

(iv) In the case of bills for charges incurred under any special orders the orders or copy of such orders attested by the Administrative Officer of the Institute are enclosed.

(v) In the case of bills for works executed measurements and specifications noted in a book duly certified by the officer in charge of the work are enclosed.

(vi) In case the claimant of a bill requires the payment to be made through messenger the bill is endorsed to the specified person only.

(vii) In respect of bills for cost of materials or articles supplied to the Institute the certificate of receipt of the materials in good condition and according to the orders placed and of having taken them to stock signed by the person authorised to receive the supplies is enclosed.

(viii) The salary bills of the officers and staff of the Institute shall be prepared by the Institute and signed by the Administrative Officer.

(ix) The bills for refund shall contain the original receipt issued from the Institute.

(x) Recoveries to be effected from bills for crediting the amount to a receipt head of account shall be shown in separate schedules appended to the bills.

(xi) Every bill in respect of claims other than salary relating to the officers of the Institute, acquittances, stamped where necessary shall be furnished in the bill and acknowledgment of the cheque for the net amount of the bill furnished subsequently when cheque is actually handed over. The acknowledgments so received shall be filed with the vouchers.

(xii) One bill shall ordinarily contain only one claim for charges to be taken against one Major Head of Account. If in any case a bill be Presented which contains charges against more than one head, the amounts debitable to each head shall be shown separately.

Note: In the case of officers and servants whose services are utilised for purposes connected with more than one fund/account the total expenditure on account of the pay and allowances of the officer and the establishment, initially debited to the General Account, shall be transferred and distributed among the different heads of accounts to which the different services pertain in proportion to the expenditure incurred on such services during the year. The adjustment shall be effected by drawing transfer adjustment vouchers at the close of the year and the details of adjustment shown in the voucher.

23. *Bills for payment:* All the bills or other claims for payment out of the Institute Fund shall be audited by the Financial Assistant before being passed for payment by the Director except in the case of petty claims met from Permanent Advance. The bills for recoupment of amounts spent on petty claims from the Permanent Advance shall be audited by the Financial Assistant before payment.

24. *Register of bills passed for payment:* Every bill received for payment shall be entered in a register called "Register of bills passed for payment". The Register shall be maintained in Form AF. No. 12. The amounts and other particulars such as head of account to which the expenditure relates shall be noted. Separate pages shall be set apart for noting the particulars of bills for claims to be met from each head of account. An index to the details of pages allotted for different heads of accounts shall be given in the Register.

25. *Vouchers:* Every bill passed for payment and on the authority of which payment has been made shall form the voucher for the expenditure. The Cashier shall write down the cheque for the amount passed in the bill, enter the payment in the cash book and the voucher shall be numbered according to the serial number of the Cash Book (AF. No. 3). The bill shall then be en faced with "paid by cheque No. dt. He shall enter this cheque No. in the cash book and in the Register of bills passed for payment and deliver the cheques to the person who is entitled to receive the amount after obtaining proper acknowledgment and the vouchers shall be filed.

26. *Payment Ledger:* Daily totals of payments made on vouchers shall be posted under the relevant heads of accounts provided for in a Register called the "Payment Ledger". The ledger shall be maintained in Form AF. No. 5. The total adjustments for the month as per the monthly total of the journal shall also be posted in the appropriate column below the entry relating to the last day of the month and the total expenditure for the month struck. The details showing the number and date and amount of each voucher that

makes up the daily total posted under the concerned heads in the ledger shall be given in the space provided in the ledger. The monthly total of expenditure in the ledger should agree with the total expenditure as per the journal and the Cash Book. The payment side of the monthly account and the annual account shall be compiled from the ledger totals for the month and from the progressive total for the year respectively.

27. *Cash Book:* (i) Cash Book shall be maintained in Form AF. No. 3 to record the daily transactions relating to receipts and payments of the Institute.

(ii) The receipts side of the cash book is posted from the counterfoil of receipts against which the money is received. The particulars of each receipt shall be shown in detail specifying the head of account to which the amount is to be credited. The amount adjusted to the credit of the Institute by Treasury and the amount remitted in cash/draft/cheque into the Treasury/Bank shall be shown in the appropriate column of the Cash Book. The total of the cash and Bank columns for the day and for the month shall be struck.

Note: Amounts credited to a head of account by debit to another head and vice versa through the transfer adjustment voucher shall not be posted in the Cash Book as the details of such transactions are shown only in the journal.

(iii) Payment side of the cash book is posted direct from the vouchers which are numbered consecutively for a year according to the serial number in the cash book. Remittance made into the Treasury/Bank in cash is entered in the cash column. The particulars of each payment in brief, the head of account to be debited and the number and date of the cheque issued shall be entered in respect of each item of payment.

(iv) The total of the cash and Treasury/Bank column of the cash book shall be worked out for the day and for the month. A physical verification of the cash should be made every month and certificate to this effect recorded in the cash book.

(v) From the totals of the receipts and payments for the month, the closing balances in cash and in the Treasury/Bank shall be struck. The entries relating to the receipts and payments in the Treasury/Bank columns of the cash book shall be checked with the entries in the Treasury/Bank pass books for the month and reconciliation certificate recorded by the Administrative Officer. A memorandum giving the details of amounts covered by uncashed cheques in the Treasury/Bank as shown in the Reconciliation Certificate shall be

prepared at the end of the month in the cash book and certificate recorded by the Administrative Officer.

(vi) Periodical physical verification of the cash balance and certificates thereof shall be made by the Administrative Officer.

28. *Cheques:* (i) The Administrative Officer shall be the drawing officer of the fund and the amount required shall be drawn only by cheques. The cheque books shall be obtained only from the Treasury/Bank. The Administrative Officer shall not obtain and keep with him more than one cheque book each of the Treasury and Bank on any one occasion. The Administrative Officer shall count the cheque leaves in each book received and record the certificate of count on the back side of the cover page. The Administrative Officer shall be the custodian of the cheque book. The Administrative Officer shall notify to the Treasury/Bank the cheque book number he brings into use from time to time.

(ii) Whenever there is change in the personnel of the Administrative Officer the number of cheque books in use and in custody, and the number of cheque leaves unused in the books in use shall be listed out and handed over to the successor. The specimen signature of the Relieving Officer shall be forwarded to the Treasury/Bank by the relieved officer on the date of relief.

(iii) All payments except in the case of petty expenses to be met from the Permanent Advance and amounts required for disbursement in cash shall be made by the Administrative Officer by means of cheques drawn by him on the Treasury in favour of the payee.

(iv) In respect of amounts required for disbursements in cash towards salary of officers, pay and allowances of the establishment and wages to the labourers and for recoupment of Permanent Advance self cheques shall be drawn.

(v) The amount of every cheque drawn shall be written in words as well as in figures both on the foil and the counter foil of the cheque and the counterfoil shall be initialled with date while the foil is signed by the Administrative Officer. The particulars of the cheque shall be shown in the cash book and in the voucher.

(vi) When a signed cheque is cancelled, it shall be effaced or stamped "cancelled" by the Administrative Officer and shall be attached to the counterfoil and the fact of cancellation of the cheque shall be noted in red ink in the pay order on the concerned voucher where the cheque number is noted.

Note: The cancelled cheque shall be destroyed only by the Auditors.

(vii) If the cheque is cancelled and if no fresh cheque is issued the amount booked as expenditure in the cash book and in the payment ledger for the day shall be shown in red ink as deduction on account of cancellation of the cheque. In case a fresh cheque is issued in lieu of the cancelled cheque, the number of the fresh cheque shall be noted in the cash book and in the counterfoil of the original cheque and no deduction in expenditure shall be necessary in the ledger and in the cash book.

(viii) If a cheque becomes lapsed a fresh cheque shall be issued after getting back the lapsed cheque which may be cancelled and attached to the counterfoil. A note to this effect shall also be made in the Cash Book and on both the counterfoils of the cancelled and fresh cheques.

(ix) When a cheque is lost, the Administrative Officer shall report the fact to the Treasury/Bank with a request to stop payment of the cheque. A fresh cheque shall be issued only on receipt of a certificate to the effect, that the reported cheque has not been paid and that payment of the cheque shall not be made if presented later, from the Treasury/Bank. If the cheque is traced out and received subsequently it shall be cancelled. A note will be made on the counterfoils of the lost cheque and the fresh cheque to the effect that the original cheque was lost and the certificate of non-payment has been obtained from the Treasury/Bank.

29. *Pass Book*: The remittances of the fund in the Treasury shall be got promptly noted in the Pass Book by the Treasury Officer. Certificates of remittances/cheques cashed from the Treasury Officer shall be obtained by the Administrative Officer and reconciled with the amounts shown in the monthly accounts. No entries or alterations shall be made in the Pass Book by the Institute Authorities. In case any discrepancy is noticed in the Pass Book, the Treasury Officer shall be addressed by the Administrative Officer. The Pass Book shall be kept in the custody of the Administrative Officer and shall be sent to the Treasury as and when required for noting the remittances, withdrawals and balance after the day's transactions by the Treasury. The closing balance at the end of every month shall be written in words and certified in the Pass Book by the Treasury Officer. The Administrative Officer shall check the Pass Book entries periodically with reference to the Cash Book and at the end of every month when the balances shown in the Pass Book is reconciled with the balances shown in the cash book and a certificate to that effect recorded in the cash book by the Administrative Officer.

30. *Imprest account*: (i) When permanent advance is sanctioned, the amount sanctioned shall be drawn by means of self cheque. The

amount shall be taken credit in the Register of Permanent Advance and petty expenses of all kinds shall be met from the permanent advance sanctioned. The account shall be maintained in a register called Register of Permanent Advance in Form AF. No. 8.

(ii) The amount of permanent advance sanctioned shall be fixed by the Board subject to the maximum of Rs. 2000/- laid down in rule 12 of the Rules issued with the G. O. Rt. 3670/70/Edn. dated 24-7-1970 taking into account the average requirement of six months immediately preceding the month in which the sanction is accorded.

(iii) The Permanent Advance when first sanctioned shall be charged in the Accounts to the head "Advances" and the officer receiving the advance shall sign an acknowledgment in the following form.

"I acknowledge to have in my possession a permanent advance of Rs. (Rupees only) and I am personally accountable for the amount". Similar acknowledgments shall be furnished on the first working day of every year, when there is change of personnel and also whenever the amount is verified. The acknowledgments shall be filed along with the Annual Accounts for the year.

(iv) Application for the grant of fresh advance or for the enhancement of the sanctioned advances shall be submitted to the Board for sanction only with the approval of the Auditors.

(v) All petty contingent expenses not exceeding Rs. 50/- shall be incurred out of the Permanent Advance and the vouchers numbered serially and entered in the Register of Permanent Advance. As and when the Permanent Advance runs short, the expenditure incurred upto date shall be abstracted in a contingent voucher and sent to the Administrative Officer for recoupment along with sub-vouchers duly cancelled for. The permanent advance shall be recouped once in every month or more often if required and at the end of the year, in such a way that the balance of Permanent Advance available together with the recouped amount shall make up the total of the Permanent Advance sanctioned. Fresh series of numbers shall be given to the sub vouchers after cash recoupment. The amount and particulars of recoupment of Permanent Advance shall be shown in the Register of Permanent Advance and the entries attested by the Administrative Officer. The expenditure incurred on voucher recouping the Permanent Advance shall be booked in the cash book and payment ledger under the concerned budget heads. In respect of the recoupment voucher where the expenditure is debitable to more than one head of account the amount debitable to each head shall be

shown separately in the recoupment voucher and in the cash book. The expenditure shall be charged to the head concerned in the cash book and in the accounts under date on which the recoupment voucher is passed for payment.

31. *Salary Bills:* (i) The bills showing the pay and fixed allowances of establishment and officers shall be prepared for each month in the form prescribed for showing the pay and allowances of non-gazetted Government servants. Separate schedules shall be attached to the bills for accounting of recoveries. The bills shall be approved by the Administrative Officer and the signed copy forwarded to the Director. After the bill is passed by the Director the particulars of the bills shall be entered in the Register of bills passed for payment and a cheque for the net amount of the bill to be drawn from the Permanent Advance Account for disbursement of salary and making remittances to other accounts shall be written. The voucher shall be numbered and posted in the cash book.

(ii) The Administrative Officer shall arrange for encashment of the cheque and for disbursement to the staff and officers and to make remittances to other accounts on proper acquittances obtained in the Acquittance Register, maintained in Form AF. No. 17. Certificate of disbursement shall be recorded in the Acquittance Register by the Administrative Officer.

32. *Establishment Register:* In order to facilitate the check of monthly bills for recurring charges such as pay and allowances and such other fixed charges as establishment register in Form AF. No. 16 and AF. No. 16 A. appended to these rules shall be maintained and the charges posted under the column for the month to which the claim relates. The Financial Assistant shall verify the posting in the register and initial the entries regularly before the vouchers are filed in the Accounts Section.

33. *Contingent Expenditure:* (i) Contingent expenditure shall comprise of those charges which are incidental to administration and management of the Institute and of those charges which relate to procuring of supplies and services. Items of expenditure recurring or non-recurring debitable to contingencies and items in excess of such limits shall be incurred only on bills prepared in the form prescribed by Government for countersigned detailed contingent bills.

(ii) Stores articles, tools and plant machinery and equipment etc. purchased shall be entered in separate stock registers and a stock entry certificate issued by the Administrative Officer of works, supplies and services, stock register of stationery articles, stock register of Tools and Plant etc. and Stock Register of Library and

Reference Books shall be maintained in Forms AF. Nos. 22, 23, 24, 24A, 24B, 24C, 25 and 25A. The Physical verification of the stock shall be conducted annually by the Administrative Officer with necessary technical assistance and the certificates of verification recorded in those registers under his signature. As regards the treatment in accounts on items found in surplus/short, the procedure obtaining in the Public Works Department shall be followed. Apart from periodical verification, surprise check as insisted in Article 169 A (Article 159 of Kerala Financial Code, Third Edition, Revised) Kerala Financial Code Vol. I. shall also be conducted.

34. *Register of Assets:* Every item of assets acquired by the Institute shall be entered in the register of assets in Form AF. No. 21.

35. *Advances:* All moneys advanced to employees, the amount of the imprest and any other advance that may be made shall in the first instance be charged to the head "Advances" and entered in the "Register of Advance Recoverable" in Form AF. No. 10. Separate sets of pages shall be assigned for each category of advances. The Register shall be maintained year-wise. The balances of advance pending recovery or adjustment at the end of the year shall be carried forward seriatum to the subsequent years. The advances made during the current year shall be posted below those outstanding advances as at the beginning of the year. An abstract of advance (Opening Balance + Advances) - (Recovery Adjustment + Closing Balance) shall be prepared at the end of every month and certified by the Administrative Officer and the Director after satisfying the reasons for the advances pending adjustment.

36. *Deposits:* Deposits shall be received and refunded only under orders of the Director and it shall be entered in the Register of Deposits in Form AF No. 9. Separate pages shall be set apart for each class of deposits. The balance of previous years deposit outstanding repayment or adjustment shall be carried forward to the subsequent year's register, before the deposits received during the year are entered. An abstract of deposits shall be worked out at the end of every year and certified by the Director.

37. *Loans:* The Institute shall maintain the following accounts in respect of the loans raised or drawn by it.

(i) A Register of Loans in form AF No. 19. appended to these rules to record the receipt of loans, the repayment thereof and the payment of interest and the balance outstanding after each repayment.

(ii) An Appropriation Register in Form AF. No. 20 appended to these rules to show the manner and extent of appropriation of loan fund. The details of expenditure with voucher number and date and the amount spent on each voucher out of the loans fund and the unutilised balance shall be shown in the register. Separate page or sets of pages shall be allotted for each loan.

Note: When an amount is spent partly from loan funds and partly from other funds the proportion of expenditure from the loan funds alone shall be shown as expenditure in this register.

38. *Special Grants:* Whenever a special grant is sanctioned to the Institute for a specific purpose whether by itself or with the contribution from other sources the accounts of transactions relating to such grant shall be maintained in the appropriation Register referred to in rule 37 (ii) of these rules in order to ensure that the funds derived from specific sources are appropriated for the purpose for which they are received and the amount is utilised within the time stipulated by the grantee.

39. *Specific Funds:* (i) It is inherent in the orders sanctioning a loan, a grant or a contribution from Government or other agencies that the fund so placed at the disposal of the Institute shall be utilised for the purpose for which the said loan, grant or contribution is received.

(ii) Where for a specific purpose any loan has been raised or drawn, any grant or contribution has been received or any fund has been set apart by the Central or State Government such loan, contribution, grants or funds shall not be diverted even temporarily for any purpose other than that for which the same has been received or set apart without specific sanction of the Government concerned.

Note: Any Endowment fund constituted or accepted by the Institute shall be considered as a specific fund set apart for the purpose for which the Endowment is constituted or accepted.

(iii) The appropriation of each loans/contributions of funds shall be accounted for separately in the "Appropriation Register" prescribed in Rule 37 (ii) of these rules.

40. *Suspense:* Any item of receipt which cannot be brought to account may be kept under suspense head for being credited to a revenue or debt head of account shortly after obtaining necessary details. The amounts taken to suspense head and subsequent adjustment to service head of account through the Transfer Adjust-

ment voucher shall be shown in Register of suspense Account in Form AF. No. 11. No item entered in the Register of suspense Account shall be kept pending adjustment to the credit of a proper head of account for more than 3 months without specific reasons. The debits and credits and the balance pending adjustment in the Register shall be subtracted at the end of the year and the balance carried forward to the register for the subsequent year and certified to that effect by the Financial Assistant, Administrative Officer and Director.

41. Register of Money Orders, Cheques etc. (i) In respect of cheques or drafts or money orders received by the Director or by the officer authorised in this behalf by the Director, the particulars shall be entered in a Register called Register of Money Orders, Cheques etc. in Form AF. No. 15.

(ii) A provisional receipt shall be granted to parties pre-pending cheques or drafts in payment of dues, the official receipt being issued only after encashment of the cheques or drafts.

(iii) In respect of money orders received the amount received, with the relevant particulars shall be entered in the above Register and the official receipts issued to the parties on the same day.

V. WORKS

42. All works which require technical skill or professional assistance and works which could be executed more cheaply and efficiently by any of the Engineering Department of Government shall be executed by entrusting the work to such Departments with the consent of Government. Other works not requiring technical skill such as maintenance and petty repairs costing not more than Rs. 1000/- may be done by the Institute subject to the following conditions:-

(i) Rough estimates shall be prepared for the work which shall ordinarily consist of a specification showing the details of the work, how each portion is to be done and what materials are to be used and also a detailed statement showing measurements and quantities of the several description of work and an abstract showing the total cost of each description of work.

(ii) The estimates shall provide for the rates at which public works are commonly executed in the locality by the State Public Works Departments.

(iii) Tenders in sealed covers shall be invited by the Director in the most open and public manner possible, provided the Board

may dispense with invitation of tenders for sufficient and good reasons to be recorded in writing.

(iv) The notice inviting tenders shall state-

- (a) When and where the contract documents may be inspected.
- (b) The precise form of tendering, ie. whether it should be at a specified percentage below or above the estimate rates or whether definite rates should be noted for each item of work included in the schedule.
- (c) When and where the tenders are to be submitted.
- (d) When and where they are to be opened.
- (e) The amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted.

Note: The earnest money shall not be less than 2½% of the estimated cost of work.

- (f) and the Board reserves the right to reject any or all tenders received without assigning any reasons.

43. The tender schedules, specifications and conditions shall be made available for scrutiny by the intending tenderers at the Institute Office.

44. The sealed covers containing tenders received shall be opened by the Director or any Officer authorised by him at the time and place specified for the purpose in the presence of the tenderers or their authorised agents as may be present.

45. The tenders received shall be tabulated and scrutinised by the Director and placed before the Board for orders.

46. The lowest tender shall ordinarily be accepted. When it is considered undesirable to accept the lowest tender the reason therefore shall be clearly recorded and made available for purpose of audit.

47. When only one tender is received, the work shall be re-tendered and even after such retender there is only one tender, the same may be accepted subject to the provisions in these rules.

48. For every work costing above Rs. 500/- given out on contract, an agreement on stamped paper shall be taken together with a security deposit of 5% (inclusive of earnest money deposit) on the contract amount.

49. Every written contract shall be definitely and precisely expressed and shall specify:

- (a) the quality and quantity of work to be done;
- (b) the specifications to be complied with;
- (c) the time within which the work is to be completed;
- (d) the conditions to be observed;
- (e) the security to be deposited;
- (f) the terms upon which payment will be made;
- (g) the penalties imposed for non compliance of any of the conditions of contract; and
- (h) the provisions necessary for safeguarding the property entrusted to the contractors.

50. The conditions that shall be stipulated in the contract documents shall as far as possible be similar to those in respect of similar works in the P.W.D. of Government.

51. Where the Board is satisfied that it is not possible for recorded reasons to entrust any work on contract by open tender or by negotiation it may be got done under the direct supervision of the Director or other officer authorised by the Board subject to the following conditions:-

- (a) When daily labour is employed, nominal muster rolls are kept showing name of work, dates of employment, the number of workers employed, their names, rates of wages, hours of work, amount paid with date and acquittance and certificate from the Director that the wages have been paid in his presence.
- (b) Materials required for the work are as far as possible purchased in conformity with rules prescribed and
- (c) that the total expenditure does not exceed the estimate amount for the work.

52. All works other than those entrusted to Government Engineering/Public Works Department for execution shall be supervised and measured by such technical officers as specified by the Board and check measured by a technical officer appointed by the Board higher in rank than the Regional Officer who measured the work. Measurement of items paid for, may be scored off and indicated in red ink with dated initials of the Officer who authorised the payment.

53. Bills for works given on contract shall specify:-

- (a) Quantities of work done under each item with rates and value, working upto total value of work done as recorded in the measurement book check measured and accepted by the contractor.
- (b) An acknowledgment from the contractor that the payment is received in satisfaction of all demands in respect of the work.
- (c) A certificate from the Director that the work is complete in all respects and in accordance with agreed specifications and that the contractor has no liabilities to discharge in respect of that work.
- (d) The procedure obtaining in P. W. D. for part-payments and security deposits will be followed.

VI. SUPPLIES AND SERVICES

54. As far as possible, annual requirement of supplies of materials, goods or services shall be estimated in advance and purchase made accordingly.

55. Purchase shall be arranged from Government sources if the stores are available with them as per Article 141 (c) KFC-Vol. I (Article 127 KFC Vol. I Revised Edition).

56. Tender in sealed covers shall be invited by the Director in the most open and public manner possible in respect of purchases the estimate value of which exceeds Rs. 1000/-

In respect of purchases exceeding Rs. 200/- but not exceeding Rs. 1000/- quotations may be obtained locally and purchases made. Purchases costing less than Rs. 200/- may be made without obtaining quotations.

57. When the tender relates to purchase the anticipated cost of which exceeds Rs. 5000/- the tender notice shall be advertised in all at least one local news paper, having wide circulation.

58. Every tender notice or advertisement shall clearly indicate, interalia.

- (a) the specification and quality of materials required.
- (b) the conditions under which, the officer from whom and the price if any for which a copy of the schedule of quantities of the various kinds of articles can be obtained if these cannot be mentioned in detail in the notice or advertisement itself.

- (c) the precise form in which, the tender shall be made, that is whether prices for the various articles are to be quoted and whether the comparative value of the tender will be examined with reference to each article mentioned in the schedule of quantities or for all such articles conjointly or for groups of articles.
- (d) when and where the tenders are to be submitted allowing a period of at least 10 days from the date of publication of the notice or advertisement.
- (e) when and where the tenders are to be opened.
- (f) the amount of earnest money which should accompany the tender and the amount and nature of the securities which will be required in case the tender is accepted.
- (g) that the authority competent to accept the tender is the Board.
- (h) that the Board reserves the right to reject any or all the tenders without assigning reasons and
- (i) that a tenderer who withdraws his tender without valid reasons shall be liable to have his subsequent tenders summarily rejected in addition to the forfeiture of the earnest money deposit furnished by him.

59. When tenders are received they should be tabulated and scrutinised and placed before the Board for orders.

60. The lowest tender shall ordinarily be accepted. Where it is considered undesirable to accept the lowest tender, the reasons therefore shall be clearly recorded and made available for audit.

Note: When a tender is in respect of more than one article, the comparative prices can be considered either individually for each article or conjointly for all the articles or for a specified groups of articles so long as the lowest tender is accepted; provided that the intention, of the Board to select the lowest tender in any of these ways is made clear in the tender notice. If the tender is considered conjointly for all the articles or for groups of articles, the cost of the probable requirements in respect of all the articles or of all the articles in each group as the case may be, shall be worked out with reference to the rates given in each tender and the lowest tender will be that according to which the total cost of the probable requirements of all the articles proposed to be taken together works out to be the lowest.

61. Where the capacity for supply and integrity of the tenderer are not known his tender need not necessarily be rejected, but such additional security as the Board considers necessary shall, however, be taken from such tenderer if the circumstances warrant such a course.

62. Where the lowest tender is rejected the next high tender shall be accepted unless adequate grounds can be recorded for rejecting that tender also.

63. In no case shall a tender be accepted at rates other than those specified in the tender.

64. There shall be no avoidable delay in the disposal of tenders after they are opened.

65. When the Board is satisfied that there is lack of sufficient response or the rates quoted are high, fresh tenders may be called for.

66. Nothing contained in these rules shall apply to the purchase of (i) Stores through the stores purchase Department of the State Government or Director General of Supplies and Disposals, New Delhi;

- (ii) articles from Government sources;
- (iii) controlled stores from authorised stockists;
- (iv) books and periodical from the publishers; and
- (v) special articles and machineries from authorised dealers and patent right holders.

67. The value of each kind of article shall be indicated in the stock accounts with reference to voucher number and date of payment.

68. Articles which are found to have become unserviceable by wear and tear shall be entered into the Register of unserviceable articles in Form AF. No. 13 and condemned under the orders of the Board.

Note: (i) Articles which have become unserviceable otherwise than in the ordinary course by wear and tear should never be condemned along with stores which have become unserviceable in the ordinary course. Separate orders should be passed dealing with the stores in each of the two classes, indicating the causes leading to the stores having become unserviceable and should state how the condemned articles are to be disposed of ie. whether by

auction, sale or by destruction. A copy of the order shall be forwarded to the auditors.

- (ii) All stores shall be verified physically by the Director or by an officer authorised by him periodically at least once a year and certificate of verification recorded in the registers.
- (iii) Whenever there is any change in the person in charge of stores, the relieving officer should verify the stock of stores with the stock accounts, certify on the stock accounts as to the correctness of the stock taken over and report the result of verification to the Director.

VII. PUBLICATIONS

69. Separate accounts shall be maintained for each publication showing the expenditure incurred for the publication, and receipt by way of sales.

70. The sale price of books shall be fixed by the Director taking into account the direct charges and adding a percentage of the same towards indirect charges as decided by the Governing Board, the prices so fixed should be placed before the Board or its Standing Committee for information and post approval. If the Board or its standing committee feels that any alteration is necessary, the effect of the change should be carried over to the expenditure of any other book or books, while fixing their prices. In the case of copies to be supplied free of cost as decided by the Board, the word "Complimentary" shall be shown in the publication.

71. The total number of copies printed shall be taken to stock before distribution or sales.

72. Remuneration to contributors and commission to agents engaged for sale shall be fixed by the Board.

73. The Register of subscribers to publication shall be maintained in Form AF. No. 18. Separate pages shall be set apart for each publication. An abstract of demand collection and balance shall be worked out at the end of every month and every year and certified by the Director.

VIII. MISCELLANEOUS

Where express provision is not made in these rules the provisions in the Kerala Financial and Account Codes, applicable to Government transactions shall be followed by the Institute.

APPENDIX I

RULES FOR REGULATING THE OPERATION OF THE PERSONAL DEPOSIT
ACCOUNT OPENED IN THE NAME OF THE TREASURER, KERALA
STATE INSTITUTE OF LANGUAGES (SOCIETY) (ISSUED IN
G. O. RT, 3670/70/EDN. DT. 24-7-70)

1. All the moneys received in favour of the State Institute of Languages shall be deposited in the Personal Deposit Account opened in the name of the Treasurer, State Institute of Languages. The following are the general items of receipt.

- (i) Grant from the Government
- (ii) Cost of Glossaries and other publications
- (iii) Subscription for the Vijnanakairali
- (iv) Security Deposits
- (v) Advertisement charges
- (vi) Miscellaneous receipts

2. The Administrative Officer to the State Institute of Languages shall be drawing officer in respect of the sums deposited in the Personal Deposit Account. He shall withdraw money by means of cheques prepared on the basis of bills and proper sanction.

3. All items of receipts should be brought to the office cash book in the first instance and remitted to the credit of the Personal Deposit Account at the earliest date possible ie. at least once in a week or when the receipts exceed Rs. 1000/- (Rupees one thousand only) whichever is earlier.

4. A separate register should be maintained for noting the receipts to the Institute under various heads and the register will be closed and its accuracy checked with reference to the cash book and the receipts book by the Financial Assistant every month.

5. All the withdrawals from the Personal Deposit Account should be noted in the cash book giving the details of cheques and disbursements also noted therein as and when payments are made. The Administrative Officer will see that the amounts in excess of actual requirements are not drawn and kept undisbursed if any amount drawn from the Personal Deposit Account remain undisbursed for more than one month it should be remitted to the Personal Deposit Account. The cash book will be closed daily and the receipt, expenditure and cash balance checked by the Administrative Officer.

6. Vouchers should be obtained and filed properly and made available for audit. In cases where it is difficult to obtain vouchers

for petty amounts actually spent on any item, a certificate of payment in having spent the amount for the specific purpose counter signed by the Administrative Officer shall be filed in lieu of the voucher. The vouchers should contain the proper classification of the expenditure.

7. At the close of every month the accounts shall be checked by the Financial Assistant. A statement showing the balance available at the end of every month shall be submitted to the Administrative Officer of the Institute, after reconciling with the Treasury balance and explaining the differences between the Treasury balances and the balances as per the registers of the office.

8. Every cheque in excess of Rs. 50/- other than pay and allowances of officers and staff shall be issued in the name of the parties concerned. Necessary entries will, however, be made in the cash book showing the amount so drawn and issued.

9. Expenditure incurred on local purchase of articles should be limited to Rs. 100/- at a time. The expenditure for tea parties arranged in connection with official functions where non-officials participate should be limited to Re. 1/- per head.

10. All items of contingent expenditure should be incurred only after obtaining specific sanction of the Administrative Officer or the Director, or the Standing Committee as the case may be.

11. The sale proceeds of the unserviceable articles sold in auction should be credited to the Personal Deposit Account. Sales tax, if any, collected should be remitted to Government account under the relevant head of accounts.

12. There shall be a permanent advance of Rs. 2000/- in the custody of the cashier of the State Institute of Languages. Unforeseen contingent expenditure incurred from time to time will be met from the permanent advance. The permanent advance shall be recouped from time to time by drawing the required amount from the Personal Deposit Account on self cheques.

13. A separate register shall be maintained to indicate the transactions from the Permanent Advance.

14. Separate registers shall be maintained for showing the accounts of the State Institute of Languages and on the scheme "Preparation of University Level Text Books". In addition a register should be maintained to show the expenditure on each item of priced publication of the Institute. Separate registers should also be maintained for the receipts under each item of priced publication.

APPENDIX II

STATE INSTITUTE OF LANGUAGES—LIST OF ACCOUNT FORMS
AND REGISTERS

| <i>Sl. No.</i> | <i>Account Form No.</i> | <i>Ref. to Rule</i> | <i>Title of the Form/Register</i> |
|----------------|-------------------------|---------------------|--|
| 1. | 1 | R 6 | Annual Budget Estimate Form of the State Institute of Languages. |
| 2. | I A | R 6 | Annual Budget Estimate form of the Book Production Scheme. |
| 3. | 1 B | R 6 | Subsidiary Registers of Receipts & Payments |
| 4. | 2 | R 10 | Monthly, Quarterly & Annual Account Form of the State Institute of Languages |
| 5. | 2 A | R 10 | Monthly, Quarterly & Annual Account of the Book Production Scheme. |
| 6. | 3 | R 27 | Cash Book |
| 7. | 4 | R 20 (ii) | Receipt Ledger (State Institute of Languages) |
| 8. | 4 A | R 20 (ii) | Receipt Ledger Book Production Scheme |
| 9. | 5 | R 26 | Payment ledger (State Institute of Languages) |
| 10. | 5 A | R 26 | Payment ledger Book Production Scheme |
| 11. | 6 | R 17 | Journal |
| 12. | 6 A | R 17 | Adjustment Voucher |
| 13. | 7 | R 20 | Official Receipt |
| 14. | 8 | R 30 | Register of Permanent Advance |
| 15. | 9 | R 36 | Register of Deposits |
| 16. | 10 | R 35 | Register of Advances Recoverable |
| 17. | 11 | R 40 | Suspense Account |
| 18. | 12 | R 24 | Register of Bills passed for payment |
| 19. | 13 | R 68 | Register of unserviceable articles |
| 20. | 14 | R 21 | Register of miscellaneous Revenue |
| 21. | 15 | R 41 | Register of money orders, cheques etc. |
| 22. | 16 | R 32 | Establishment Register |
| 23. | 16 A | R 32 | Register of Details of Establishment |
| 24. | 17 | R 31 (ii) | Acquittance register |

| | | | |
|-----|-----------------|-----------|---|
| 25. | 18 | R 73 | Register of subscribers to publication |
| 26. | 18A (I-VIII) | R 69 | Register for publications and receipt by way of sales |
| 27. | 19 | R 37 (i) | Register of Loans |
| 28. | 20 | R 37 (ii) | Appropriation Register |
| 29. | 21 | R 34 | Register of Assets |
| 30. | 22 | R 33 (ii) | Register of works, Supplies and Services |
| 31. | 23 | „ | Stock Register of Stationery articles |
| 32. | 24 | „ | Stock Register of tools & Plant etc. |
| 33. | 24 A | „ | Stock Register of Paper issued to Press |
| 34. | 24 B | „ | Stock Register of Printing Materials |
| 35. | 24 C | „ | Request form for the Printing Materials |
| 36. | 25 | „ | Stock Register of Library & reference books |
| 37. | 25 A | „ | Register of Periodicals |
| 38. | 26 (I-VII) | „ | Income and Expenditure and Balance Sheet |

A. F. No. 1
(See Rule 6)

STATE INSTITUTE OF LANGUAGES, KERALA—BUDGET ESTIMATE FOR THE YEAR.....

| RECEIPTS | | PAYMENTS | | |
|-----------------|-----------------|------------------|------------------|-----------------|
| Accounts | Head of Account | Accounts | Head of Account | Budget Estimate |
| Budget Estimate | Budget Estimate | Revised Estimate | Revised Estimate | Budget Estimate |
| (1) (2) (3) | (4) | (5) | (1) (2) (3) | (4) (5) |
| Rs. Rs Rs. | Rs. | Rs. Rs. Rs. | Rs. Rs. Rs. | Rs. |
| | | | | |

Opening Balance

A. Receipts Ordinary

- I Grant from Government
 - (a) General Purpose (Plan)
 - (b) General Purpose (Non-plan)
 - (c) Specific Purpose (Plan)
 - (d) Specific Purpose (Non-plan)
- II Donations and Contributions
 - (a) General Purpose
 - (b) Specific Purpose
- III Other Receipts
 - (a) Subscription to periodicals
 - (b) Advertisements in Vijnana Kairali

A. Expenditure—Ordinary

- I Management
 - (a) Honorarium to Non-officials
 - (b) T. A. to Non-officials
 - (c) Other Managerial Expenses
- Total—I
- II Administration
 - (A) State Institute of Languages Staff
 - (a) Pay & Allowances of Officers
 - (b) Pay & Allowances of Estt.
 - (c) Travelling Allowance
 - (d) Leave Salary, P. F. and Pension Contribution

V Incentive prizes for production of Books (Plan)

VI Cost of Production of Bulletins and Journals (Plan)

(a) News Print

(b) Block Making Charges

(c) Remuneration for articles

(d) Printing Charges

(e) Advertisement charges

Total-VI

VII Printing Press

(a) Cost of stores

(b) Working expenses

(c) Pay & Allowances of Staff

(d) Leave salary and Pension contribution

(e) E. S. I contribution

(f) P. F. Contribution

Total-VII

VIII Cost of Production of Trilingual Dictionary

TOTAL-A. EXPENDITURE ORDINARY

B. Expenditure-Capital

I Production of Bilingual Dictionary (Plan)

II Printing Press (Plan)

(a) Purchase of equipments & Machinery (Plan)

TOTAL-A. RECEIPTS ORDINARY

B. Receipts Capital

I Loan from Government

II Loan from Public

III Loan from other bodies

IV Grant from Government

| (1) | (2) | (3) | (4) | (5) | (6) |
|-----|-----|-----|-----|-----|--|
| | | | | | (b) Cost of Building (Plan) |
| | | | | | (c) Cost of Land (Plan) |
| | | | | | III Addl. Building for the Institute |
| | | | | | TOTAL-B-EXPENDITURE |
| | | | | | CAPITAL |
| | | | | | C. Expenditure-Debt Heads |
| | | | | | I Deposits-Refand |
| | | | | | II Advance Recoverable |
| | | | | | III Suspense Account |
| | | | | | IV Suspense Government Account |
| | | | | | (a) Short-hand Manual |
| | | | | | (b) Sarvavijnanakosam |
| | | | | | TOTAL-B. RECEIPTS CAPITAL |
| | | | | | C. Receipts Debt Heads |
| | | | | | (a) Deposits |
| | | | | | (b) Advance Recoverable |
| | | | | | (c) Suspense |
| | | | | | (d) Suspense-Government Account |
| | | | | | (e) Short-hand Manual |
| | | | | | (f) Sarvavijnanakosam |
| | | | | | TOTAL-C. RECEIPTS DEBT HEADS |
| | | | | | Total Receipts A + B + C |
| | | | | | TOTAL-C-EXPENDITURE DEBT HEADS |
| | | | | | Total expenditure A + B + C |
| | | | | | Deduct:- 5% of the expenditure on Book Production Scheme towards administrative expense transfer-debited to "Book Production Scheme" |
| | | | | | Net expenditure |
| | | | | | Closing Balance |
| | | | | | Total including Closing Balance |
| | | | | | Total Including Opening Balance |

Director

(c) Purchase of Paper
(d) Other items

Total-II

III Printing of Glossaries
IV Printing of Monographs
V Library Books
VI Other charges

**TOTAL-B. RECEIPTS-DEBT
HEADS**

Total Receipts A + B

**TOTAL-B. EXPENDITURE
CAPITAL**

Total Expenditure A + B
Add: 5% of the above expenditure
(excluding amount transferred
to Revolving Fund) being administrative
expenses transferred from "State Institute of Languages" Account.

Total

Closing Balance

Total including Closing Balance

Total including Opening Balance

Director

A. F. No. 1 B

(See Rule 6)

SUBSIDIARY REGISTER OF RECEIPTS & PAYMENTS

Scheme :

Head of Account :

| Date | Cash Book Folio No. | Rt. No. Vr. No. | Amount Rs. | Progressive total of the day | Details of claim | Initial by F. A. |
|------|------------------------|--------------------|---------------|------------------------------------|---------------------|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

Total

B/F

Grand Total

A. F. No. 2
(See Rule 10)

STATEMENT OF ACCOUNTS OF "THE STATE INSTITUTE OF LANGUAGES"

FOR THE MONTH/QUARTER/YEAR FROM.....TO.....

| RECEIPTS | | PAYMENTS | |
|--|-----------------|--|-----------------|
| Budget, Estimate, | Head of Account | Budget, Estimate, | Head of Account |
| (1) | (2) | (1) | (2) |
| Rs. | Rs. | Rs. | Rs. |
| Accounts for the month/quarter/year ending | | Accounts for the month/quarter/year ending | |
| (3) | (3) | (3) | (3) |

Opening Balance

A. Receipts—Ordinary

- I Grant from Government
 - (a) General Purpose
 - (b) General Purpose (Non-plan)
 - (c) Specific purpose (Plan)
 - (d) Specific Purpose (Non-plan)
- II Donations and Contributions
 - (a) General Purpose
 - (b) Specific Purpose
- III Other Receipts
 - (a) Subscription to periodicals

A. Expenditure – Ordinary

- I Management
 - (a) Honorarium to non-officials
 - (b) T. A. to non-officials
 - (c) Other Managerial expenses
- Total – I
- II Administration
 - (A) State Institute of Languages Staff
 - (a) Pay & Allowances of Officers
 - (b) Pay & Allowances of Establishment

- IV Training in Bilingualistics (Plan)
 - (a) Remuneration to Teachers (Plan)
 - (b) Others Charges (plan)
- V Incentive Prizes for production of books (Plan)
- VI Cost of Production of Bulletins and Journals (Plan)
 - (a) News Print
 - (b) Block making charges
 - (c) Remuneration for articles
 - (d) Printing charges
 - (e) Advertisement charges
- VII Printing Press
 - (a) Cost of Stores
 - (b) Working expenses
 - (c) Pay & Allowances of Staff
 - (d) Leave Salary and pension contribution
 - (e) E. S. I. contribution
 - (f) P. F. Contribution
- Total - VII
- VIII Cost of Production of Trilingual Dictionary
- TOTAL-A. EXPENDITURE ORDINARY
- B. Expenditure - Capital
 - I Production of Bilingual Dictionary (Plan)
 - II Printing Press (Plan)
 - (a) Purchase of Equipments and Machinery

TOTAL - A. RECEIPTS
ORDINARY

- B. Receipts—Capital
 - I Loan from Government
 - II Loan from Public
 - III Loan from other Bodies
 - IV Grant from Government

A. F. No. 2A
(See Rule 10)

“THE SCHEME FOR PRODUCTION OF BOOKS IN REGIONAL LANGUAGES”

STATEMENT OF ACCOUNTS FOR THE MONTH/QUARTER/YEAR FROM..... TO.....

9 94-851

| RECEIPTS | | PAYMENTS | |
|-----------------|--|-----------------|--|
| Head of Account | Accounts for the month/quarter/year ending | Budget Estimate | Head of Account |
| (1) | (2) | (1) | (2) |
| Rs. | Rs. | Rs. | Rs. |
| | | | Accounts for the month/quarter/year ending |
| | | | (3) |
| | | | (3) |
| | | | 41 |

- A. Receipts-Ordinary**
- 1 Grant from Government
 - (a) General Purpose
 - (b) Specific Purpose
 - II Donations and Contributions
 - (a) General Purpose
 - (b) Specific Purpose
 - III Other receipts
 - (a) Sale Proceeds of Books
 - (b) Cost of services rendered
 - (c) Hire charges of van
- A. Expenditure-Ordinary**
- I Administration
 - (a) Pay and Allowances of Officers
 - (b) Pay and Allowances of Establishment
 - (c) Travelling Allowance
 - (d) Leave Salary, P. F. & Pension contribution
 - (e) Medical concessions
 - Total-I
 - II Contingencies
 - (a) Seminars and Conferences

| (1) | (2) | (3) | (1) | (2) | (3) |
|-----|-----|-----|-----|-----|-----|
|-----|-----|-----|-----|-----|-----|

(d) Sale Proceeds of Research Journals
 (e) Miscellaneous

(b) Furniture
 (c) Postage
 (d) Stationery
 (e) Telephone
 (f) Publicity
 (g) Maintenance of Van and Motor Cycle
 (h) Miscellaneous
 (i) Publication of Research Journal

Total-II

III Amount transferred to Revolving Fund

TOTAL-A. RECEIPTS-ORDINARY

B. Receipts-Debit Heads
 I Receipts from Revolving Fund

B. Capital
 I Remuneration
 (a) Remuneration to Authors
 (b) Remuneration to Veters
 (c) Remuneration to guest Editor
 (d) Remuneration for diagram
 Total-I

II Printing of Books
 (a) Printing charges to presses
 (b) Block making charges
 (c) Purchase of paper
 (d) Other item
 Total-II

- III Printing of Glossaries
- IV Printing of Monographs
- V Library Books
- VI Other charges

TOTAL-B. CAPITAL

TOTAL EXPENDITURE A + B

Add: 5% of the above expenditure
(excluding amount transferred
to Revolving Fund) being
administrative expenses trans-
ferred from "State Institute of
Languages" Account.

Total

Closing Balance

Total including Closing Balance

TOTAL-B. RECEIPT-DEBT

HEADS

TOTAL RECEIPTS A + B

Total including Opening Balance

Director

A. F. NO. 3 (See Rule 27)

CASH BOOK

| RECEIPTS | | | | | | PAYMENTS | | | | | |
|----------|----------|-------------|------|-------------------|--------------------|----------|---------|-------------|------|-------------------|--------------------|
| Date | Rts. No. | Particulars | Cash | Bank/ Treasury | Head of Account | Date | Vr. No. | Particulars | Cash | Bank/ Treasury | Head of Account |
| (1) | (2) | (3) | (4) | (5) | (6) | (1) | (2) | (3) | (4) | (5) | (6) |

Note: 1. The entries in the cash and Treasury/Bank columns should be totalled at the end of every day and every month and the closing balance of each day and month worked. The closing balance appearing in the Bank/Treasury columns of the cash book should be reconciled with that shown in the Bank/Treasury Pass Book and a certificate to that effect should be recorded by the Financial Assistant/Administrative Officer.

2. The chalan number and date or bank remittance slips should be shown in column 3 in respect of each remittance and also the number of the cheque issued shown in Column 3 in respect of each withdrawal from Bank/Treasury.

A. F. No. 4 (A) (See Rule 20 ii)
RECEIPTS LEDGER
BOOK PRODUCTION SCHEME

| Date | Rs. | Heads of accounts | | | Rs. | Total under all heads |
|------|-----|-------------------|---|---|-----|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | |

| | | | | | |
|--|--------------------------------------|--|--|--|--|
| | Total | | | | |
| | Adjustment | | | | |
| | Total upto the end of previous month | | | | |
| | Grand Total | | | | |
| | Details of receipts | | | | |

Financial Assistant

- Note:**
1. Only the daily total of all receipts under head of account need be posted in the ledger. One register should contain 12 sets of pages with fly leaves for accommodating the transactions for a year.
 2. Sufficient number of fly leaves should be kept in one set (for a month) for providing all the heads of account for receipts given in the monthly/ annual account (A. F. No. 2 A).
 3. Sufficient space should be allowed below grand total for showing the break up of each amount posted each day.

A. F. No. 5 (A) (Rule 20 ii)
BOOK PRODUCTION SCHEME
PAYMENT LEDGER

| Date | Heads of accounts | | | | Total under all heads |
|------|-------------------|-----|-----|-----|--------------------------|
| | Rs. | Rs. | Rs. | Rs. | |
| 1 | 2 | 3 | 4 | 5 | 6 |

| |
|---|
| Total |
| Adjustment |
| Total upto the end of previous month |
| Grand Total |
| Details of payments |

Financial Assistant

- Note:**
1. Only the daily total of all payments under head of account need be posted in the ledger. One register should contain 12 sets of pages with fly leaves for accommodating the transactions for a year.
 2. Sufficient number of fly leaves should be kept in one set (for a moth) for providing all the heads of account for payment given in the monthly/annual account (A. F. No. 2 A).
 3. Sufficient space should be allowed below grand total for showing the break up of each amount posted each day.

A. F. No. 6 (See Rule 17)

JOURNAL

158-16 7.

| Date | Vr. No. | Particulars of each transactions | DEBITED | | CREDITED | | Remarks |
|------|---------|----------------------------------|-----------------|------------|-----------------|------------|---------|
| | | | Head of Account | Amount Rs. | Head of Account | Amount Rs. | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |

Financial Assistant.

Note: The monthly total of debited and credited columns should be struck and posted to the receipts ledger and payments ledger against the entry 'Adjustment' under the concerned heads.

STATE INSTITUTE OF LANGUAGES

A. F. No. 6 A (See Rule 17)

ADJUSTMENT VOUCHER

Vr. No.....

Date.....

| DEBITED | | Particulars of transaction | CREDITED | |
|-----------------|---------------|----------------------------|-----------------|---------------|
| Head of Account | Amount Rs. | | Head of Account | Amount Rs. |
| (1) | (2) | (3) | (4) | (5) |

Financial Assistant/Director.

Note: For very adjustment of amounts from one head of account or another, the voucher should be prepared and numbered serially and posted in the journal full particulars of transactions should be given in column 3.

STATE INSTITUTE LANGUAGES

A. F. No. 7 (See Rule 20)

RECEIPT (IN DUPLICATE)

Trivandrum

No.

Date:

Name and address of the payee:

| Demand Number & Date | Purpose of the remittance | Amount Rs. | Head of account credited |
|-------------------------|------------------------------|---------------|-----------------------------|
| (1) | (2) | (3) | (4) |

Total

Received the sum of Rs. (Rupees. only) in Cash/Cheque
 No. dated drawn on Bank.

Director.

STATE INSTITUTE OF LANGUAGES

A. F. No. 8 (See Rule 30)

REGISTER OF PERMANENT ADVANCE

Total amount of permanent advance.....

| Date | No. of sub vouchers | Particulars of payment | Amount Rs. | Head of Account | Remarks | Initial of Admi- nistrative Officer |
|------|------------------------|---------------------------|---------------|--------------------|---------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |

- Note:*
1. The sub vouchers should be numbered serially and all the sub vouchers should be attached to the contingent voucher prepared for recoupment of the petty expenses incurred from the permanent advance.
 2. Particulars of recoupment should be shown in column 6.

A. F. No. 9 (See Rule 36)

REGISTER OF DEPOSITS

| Sl. No. | Date of Deposit | Receipt No. | Name and address of the depositor | Purpose of Deposit | Amount | Initial of the F.A./Dr. | Amount refunded/adjusted | | | | | | | | | | | | Initial of Director/ Financial Assistant/ Administrative Officer | Remarks | | |
|---------|-----------------|-------------|-----------------------------------|--------------------|--------|-------------------------|--------------------------|-----|------|------|--------|-----------|---------|----------|----------|---------|----------|-------|--|---------|-------------------------------------|-----------------|
| | | | | | | | April | May | June | July | August | September | October | November | December | January | February | March | | | Vr./Receipt Number of adjustment | Balance pending |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |

Note: 1. Separate pages should be set a part for each class of deposits. The balance of previous years deposit outstanding repayment or adjustment should be carried forward to the subsequent years register; before the deposits received during the year entered.

2. As abstract of deposits (opening balance + Receipts = Refund + Closing Balance) should be worked out at the end of every month and for the year and certified by the Director.

A. F. No. 10 (See Rule 35)
REGISTER OF ADVANCES RECOVERABLE

| Sl. No. | Vr. No. | Date | Nature and person to whom the advance is paid | Amount | Initial of the Director | Amounts recovered or adjusted | | | | | | | | | | | | Initial of the Director | | | | |
|---------|---------|------|---|--------|-------------------------|-------------------------------|-----|------|------|--------|-----------|---------|----------|----------|---------|----------|-------|-------------------------|----------------------------------|-----------------|---------|------|
| | | | | | | April | May | June | July | August | September | October | November | December | January | February | March | Total | Vr./Rt. No. & Date of adjustment | Balance pending | Remarks | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |

- Note:* 1. Separate sets of pages should be assigned for separate categories of advances.
 2. The register should be maintained year-wise. The balance of advances pending recovery of adjustment at the beginning of the year should be carried forward seriatim fresh and then the advances made during the current year.
 3. An abstract of advance (opening balance + Advance = Recovery + Adjustment + Closing Balance) should be prepared at the end of every month & every year and certified by Financial Assistant/Administrative Officer/Director.

A. F. No. 13 (See Rule 68)

REGISTER OF UNSERVICEABLE ARTICLES

| Sl. No. | Report No. & Date | Particulars of Articles | Book Value | Particulars of sales | | | | Particulars of write off | | | | Remarks | Initial of Administrative Officer |
|---------|-------------------|-------------------------|------------|----------------------|-----------------|----------------|-----------------|--------------------------|--------|-------------------------|------|---------|-----------------------------------|
| | | | | Order No. and date | Amount released | Date of credit | Head of Account | Order No. and date | Amount | Head of Account debited | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | | | | | | | | | | | | | |

A. F. No. 14 (See Rule 21)

REGISTER OF MISCELLANEOUS REVENUE

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---------|----------------|---------------|--------|--------------------------------|------------------|--------------------------|------------------|----------------------------------|-------------------------|--------------------|---------|-----------------------------------|
| Sl. No. | Nature of dues | From whom due | Amount | No. and date of receipt issued | Amount collected | Head of account credited | Write off amount | Reference to order for write off | Head of account debited | Balance due amount | Remarks | Initial of Administrative Officer |
| | | | | | | | | | | | | |

A. F. No. 15 (Rule 41)

REGISTER OF MONEY ORDERS CHEQUES/DRAFTS RECEIVED

| Sl. No. | Date of receipt | From whom received | Particulars of cheques, drafts/M. O. received | No. & date | Amount | Purpose for which the money is received | Initial of the A. O. | Date of realisation | Amount credited | Date of credit to account | Head of account credited | No. to Date of receipt issued | Initials of the A. O. | Remarks | Initial of Administrative Officer |
|---------|-----------------|--------------------|---|------------|--------|---|----------------------|---------------------|-----------------|---------------------------|--------------------------|-------------------------------|-----------------------|---------|-----------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | |
| | | | | | | | | | | | | | | | |

A. F. No. 16 (Rule 32)

ESTABLISHMENT REGISTER

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|-------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------|-------------------------|
| Name of Establish- ment | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | Remarks | Initial of the A. O. |
| | Vt. Amount | Vt. amount | Vt. Amount | Vt. Amount | Vt. Amount | Vt. Amount | Vt. Amount | Vt. Amount | Vt. Amount | Vt. Amount | Vt. Amount | Vt. Amount | | |

Financial Assistant/Administrative Officer/Director

A. F. No. 16 A (Rule 32)

REGISTER OF DETAILS OF ESTABLISHMENT

| Establishment and its strength | Fly leaf No. & date of sanction order..... | Name of Officers | Sanctioned Scale of pay | Pay as on 1st March | Pay on increment or refixation and date of effect | Particulars of leave sanctions |
|-----------------------------------|---|---------------------|----------------------------|------------------------|--|-----------------------------------|
| | | | | | | |
| | | | | | | |

Financial Assistant / Administrative Officer / Director

A. F. No. 17 (See Rule 31 (ii))

ACQUITTAANCE REGISTER

Acquittance Roll of the.....for the month of.....

| Sl. No. | Name | Designation | Amount payable (vide col. 12 of the establishment Pay bill) | Recoveries | | | | Amount paid | | Date of Payment | Dated Signature (with stamp value necessary) unpaid items to be noted as such and attested |
|---------|------|-------------|---|---|----------|-----------------|----------------------------|---------------|---------|-----------------|--|
| | | | | Co-operative dues | Handloom | Khadi Purchased | Other recoveries specified | By recoveries | In cash | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| | | | | Rs. Ps. Rs. Ps. Rs. Ps. Rs. Ps. Rs. Ps. Rs. Ps. | | | | | | | |
| | | | | Name of the recovery | | | | | | | |

Passed for payment of Rs.....(Rupees.....only) on the authority of establishment/ Travelling allowance bill of.....for.....

Certified that proper acquittance has been taken in respect of each amount paid in the roll from the person entitled to receive it.

Cashier Drawing Officer
 (Signature of the Paying officer)
 (Name and Designation)

The total of columns 8 & 9 should be the amount under column 4

A. F. No. 18 (See Rule 73)
REGISTER OF SUBSCRIBERS TO PUBLICATION

| Sl. No. | Name and address of the subscribers | Rate of Annual | Subscription Monthly | DUB _____ Amount Period | Amount collected | Date of credit | Remarks | Initial of the officer | |
|---------|-------------------------------------|----------------|----------------------|----------------------------|------------------|----------------|---------|------------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | |

- Note:*
1. Separate sets of pages should be set apart for each publication for which subscription is due.
 2. Subscription due in arrears i.e. pending collection at the end of the year should be totalled and taken to Balance Sheet.

A. F. No. 18 A I (See Rule 69)
STOCK REGISTER OF BOOKS PUBLISHED

| Name of book | | Published price per copy | | No. of copies published | | | | | |
|--------------|---------|--------------------------|------------------------|-------------------------|----------------------------------|----------|------------|---------|--------------------------|
| Date | Receipt | Invoice No. & date | No. of copies supplied | Balance | Nature of issue cash/credit/free | Cost Rs. | Commission | Remarks | Initial by Sales Officer |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | |

A. F. No. 18 A. II (See Rule 69)
INVOICE FORM

Original To

From

| Sl. No. | Particulars | No. of copies supplied | Rate Rs. Ps. | Amount Rs. Ps. |
|---------|-------------|------------------------|-----------------|-------------------|
| (1) | (2) | (3) | (4) | (5) |

Total

Commission allowed

Forwarding charges

Net amount

(Rupees.....and paise.....)

Sales Officer

A. F. No. 18 A. III (See Rule 69)
INVOICE REGISTER (CASH SALES/CREDIT SALES)

Year.....

| No. | Invoice date | Name of purchaser | Gross amount | Commission | Net amount | Receipt | Remarks | Initial of Sales Officer | |
|-----|--------------|-------------------|--------------|------------|------------|---------|----------|--------------------------|------|
| (1) | (2) | (3) | Rs. (4) | Rs. (5) | Rs. (6) | No. (7) | date (8) | (9) | (10) |
| | | | | | | | | | |

A. F. No. 18 A. IV (See Rule 69)
REGISTER OF COMPLIMENTARY/REVIEW/COPIES

| Name of book | | Whether free copy issued other than the persons not included in the list approved with the authorisation of Director | Signature of the recipient | Signature of Sales Officer | | | | |
|--------------|--------------|--|----------------------------|----------------------------|------------|----------------------------|----------------------------|-----|
| Sl. No. | To whom sent | No. of copies sent | Mode of despatch | Date of despatch | Indent No. | Signature of the recipient | Signature of Sales Officer | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |

A. F. No. 18 A. V (See Rule 69)
REGISTER OF CONCESSIONAL SALES TO INSTITUTE STAFF

| Sl. No. | Date | Name of Book | Edition | Cost | | | Net | Remarks | Initial of Sales Officer |
|---------|------|--------------|---------|-------|------------|--------|-----|---------|-----------------------------|
| | | | | Gross | Commission | | | | |
| | | | | | Date | Amount | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |

A. F. No. 18 A. VI (See Rule 69)
SALES PROMOTOR'S REGISTER/BOOK SELLERS REGISTER

Name _____
Address _____

Period of Agency
Amount security deposited
Credit Limit

| Ref. No. & date of the supply order canvassed | Name & address of the Institution | INVOICE | | | | | | RECEIPT | | Balance amount of stock at the close of year Rs. | Remarks | Initial of Sales Officer |
|---|--------------------------------------|--------------|------------------------|----------------------------|-------------------------|----------------------|----------------------------|---------|------|---|---------|-----------------------------|
| (1) | (2) | No. and date | Gross amount Rs. | Rate of commission % | Amount of commission | Net amount Rs. | Amount collected Rs. | No. | Date | (11) | (12) | (13) |
| | | | | | | | | | | | | |

A. F. No. 18 A. VII (See Rule 69)
CREDIT NOTE FORM

From _____ **To** _____

| Credit Note No. | Date | | Rate | Amount |
|------------------------|--------------------|----------------------|-------------|---------------|
| Sl. No. | Particulars | No. of copies | Rs. | Rs. |
| (1) | (2) | (3) | (4) | (5) |

(Rupees.....and paise.....only)

Sales Officer

A. F. No. 18 A. VIII (See Rule 69)

REGISTER OF ADVERTISEMENT

| Sl. No. | Date | Name of periodical | Page No. & date | Specification | Rate | Order No. & date | Amount | Remarks | Initial of Financial Assistant |
|---------|------|--------------------|-----------------|---------------|------|------------------|--------|---------|--------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | |

A. F. No. 19 (See Rule 37 (i))
REGISTER OF LOANS

Amount of loan Rs..... Received from No. & date of sanction.....
 Terms of loan: 1. To be repaid at annual/half yearly instalments of Rs..... Date of drawal.....
 2. To bear interest at..... per cent to paid at annual/half yearly instalments on.....
 3. To be utilised for (Purpose..... within (period allowed).....

| ACCOUNT OF PRINCIPAL | | | ACCOUNT OF INTEREST | | | | Initials of Administrative Officer | | | |
|----------------------|-------------------|-------------------|---------------------|----------------------------------|--------|------------|--|-------------|-------------------|---------|
| Date | Receipt amount | Vr. No. & date | REPAYMENT Amount | BALANCE AFTER EACH PAYMENT | Period | Amount due | | Amount paid | Vr. No. & date | Remarks |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |

Note: 1. Separate page should be utilised for each loan and the account continued year after year till the loan is extinguished.
 2. The balance of principal of the loan outstanding repayment at the end of the year should be taken to the balance sheet.

A. F. No. 20 (See Rule 37 (ii))

APPROPRIATION REGISTER

Name of the Fund : No. and date of sanction :
 Purpose of the fund : Period of utilisation :

| Year | Opening Balance | | Receipt | | Amount | | Total | Disbursement/Utilisation | | | | Unspent balance | Initial of Financial Assistants |
|------|-----------------|--------|----------------|-------------|-------------|--------|-------|--------------------------|-------------|--------|-------------------------|-----------------|---------------------------------|
| | Particulars | Amount | Date of credit | Particulars | Particulars | Amount | | Vr. No. & date | Particulars | Amount | Head of account debited | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | | | | | | | | | | | | | |

Note: Separate pages should be set apart for each fund, whether of loans, special grants or other amounts earmarked for any specific purpose.

A. F. No. 21 (See Rule 34)
REGISTER OF FIXED ASSETS

| Sl. No. | Date of acquisition | Description of the Asset | Vr. No. & date | PURCHASE VALUE | BOOK VALUE | Account of appreciation or depreciation | Remarks | Initial of the Administrative Officer | |
|---------|---------------------|--------------------------|----------------|----------------|------------|---|---------|---------------------------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | Amount | Amount | Sanction | | | |

**A. F. No 22 (See Rule 33 (ii))
REGISTER OF WORKS, SUPPLIES AND SERVICES**

75

| Description of the work | Name of Contractor | Estimate cost | No. & date of sanction : | Period of currency : | Date of execution of agreement : | | | | | | | |
|---|---|---------------|--------------------------|----------------------|----------------------------------|---------|---------|----------|-----------|------|---------------------|------|
| Particulars of works executed supplies/service received | Ref. of Measurement book/stock book/certificate Initial of the Director | Quantity | Value | (1) (2) | (3) (4) | (5) (6) | (7) (8) | (9) (10) | (11) (12) | (13) | Initial of Director | |
| | | | | | | | | | | | | Date |
| | | | | | | | | | | | | |

Note: Separate page should be allotted for each work etc. ordered on contract.

**A. F. No. 23 (See Rule 33 (ii))
STOCK REGISTER OF STATIONERY ARTICLES**

Name of Article

Scale of Issue :

Name of Supplier/Contractor :

| Date | Vr. No. & date | RECEIPTS | | | ISSUE | | | | | | | BALANCE IN STOCK | | | |
|------|----------------|----------|---------------|----------|---------------------|-------------------------|------------------|---------------|-----------------------|-----------------|-----------------|------------------|-------|---------|-----------------------------------|
| | | Value | Specification | Quantity | From whom purchased | Date & order of payment | Initial of A. O. | Date of issue | Person to whom issued | Quantity issued | Ack. of Receipt | Quantity | Value | Remarks | Initial of Administrative Officer |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| | | | | | | | | | | | | | | | |

- Note:**
1. Separate pages should be set apart for each item of Stationery.
 2. Receipts should be entered in red ink.
 3. Physical verification of stock should be conducted periodically and certificate recorded in the book.

A. F. No. 24 (See Rule 33 (ii))

STOCK REGISTER OF TOOLS AND PLANT, FURNITURE, PRINTING MATERIALS AND MACHINERIES

| Name of Articles | Name of supplier/Contractor | RECEIPT | | | | | ISSUE | | | | | BALANCE IN STOCK | | | Initial of Administrative Officer |
|------------------|-----------------------------|---------|----------------|-------|----------|---------|----------|------|------|----------|-------|------------------|-------|--|-----------------------------------|
| | | Date | Vr. No. & date | Value | Quantity | To whom | Quantity | Date | Ack. | Quantity | Value | Quantity | Value | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | | | | |

Note: 1. Separate pages should be set apart for each item.

2. Receipt should be entered in red ink.

3. Physical verification of stock should be conducted periodically and certificate recorded in the register.

A. F. No. 24 A. (See Rule 33 (iii))
STOCK REGISTER OF PAPER ISSUED TO THE PRESSES

| Date | Variety supplied | Cost per ream Rs. | Quantity issued Ream/sheets | Quantity used Ream/sheets | Cost of paper accounted for the press | Balance with the press | Name of the press | Remark | Initial of Publication Officer |
|------|---------------------|-------------------------|--------------------------------|------------------------------|---|---------------------------|----------------------|--------|--------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | | |

A. F. No. 24B (See Rule 33 (ii))

STOCK REGISTER OF PRINTING MATERIALS

Variety of Paper :

| Sl. No. | Date of receipt | From whom received | Quantity | | Variety | Value Rs. | To whom supplied | Quantity | | Balance | | Remarks | Initial of Publication Officer |
|---------|-----------------|--------------------|----------|--------|---------|--------------|------------------|----------|--------|---------|--------|---------|--------------------------------|
| | | | Ream | Sheets | | | | Ream | Sheets | Ream | Sheets | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | | |

A. F. No. 24 C (See Rule 33 (ii))

REQUEST FORM FOR PRINTING MATERIALS

I. DETAILS OF BOOKS UNDER PRINTING

- (a) Work Order No.
- (b) Name of Title
- (c) Approximate total No. of pages
- (d) No of pages already print
- (e) No. of pages still to be print
- (f) Approximate date of completion of printing

II. DETAILS OF PRINTING MATERIALS UNDER CUSTODY ISSUED BY INSTITUTE

- (a) Printing paper
- (b) End paper
- (c) Calico
- (d) Duplex Card
- (e) Art Paper

III. DETAILS OF PRINTING MATERIALS NOW REQUESTED FOR

- (a) Printing Paper
- (b) End Paper
- (c) Calico
- (d) Duplex Card
- (e) Art Paper

IV. No. & Name of titles for which printing materials are requested for

Signature

Place :

Name

Date :

Address of Press

A. F. No. 25 (See Rule 33 (ii))

STOCK REGISTER OF LIBRARY AND REFERENCE BOOKS (ACCESSION REGISTER)

| Date | Accession No. | Title | Author/Editor/Compiler | Publisher & Place | Year of Publication | Page | Source | Cost | Invoice No. & date | Class No. | Book No. | Date of withdrawal | Remarks | Initial of Librarian |
|------|---------------|-------|------------------------|-------------------|---------------------|------|--------|------|--------------------|-----------|----------|--------------------|---------|----------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| | | | | | | | | | | | | | | |

Note: 1. The Accession Number in the register should be noted in the book also.
 2. Physical verification of stock should be conducted periodically and certificate recorded in the register.

A. F. No. 25A (See Rule 33 (ii))

REGISTER OF PERIODICALS

| Name of Periodical | Annual Subscription | Expiry date | | | |
|--------------------|---------------------|---------------------|-----------------|---------|----------------------|
| Sl. No. | Volume and No. | Date of Publication | Date of receipt | Remarks | Initial of Librarian |
| (1) | (2) | (3) | (4) | (5) | (6) |

Account form No. 26

INCOME EXPENDITURE & BALANCE SHEET

Form I

**WORKING ACCOUNT OF THE ACADEMIC WING—PRODUCTION
OF BOOKS AT THE UNIVERSITY—LEVEL FOR THE
YEAR ENDING 31 ST MARCH**

| EXPENSES | | REALISATION | |
|--|---------|---|---------|
| To | Rs. Ps. | By | Rs. Ps. |
| <p>I. Stock at commencement</p> <p>II Materials consumed</p> <p style="padding-left: 20px;">(i) Paper</p> <p style="padding-left: 20px;">(ii) Calico</p> <p style="padding-left: 20px;">(iii) Sundry Stores</p> <p>III. Administration</p> <p style="padding-left: 20px;">(i) Pay & Allowances of Officers</p> <p style="padding-left: 20px;">(ii) Pay & Allowances of Establishment</p> <p style="padding-left: 20px;">(iii) Travelling Allowance</p> <p style="padding-left: 20px;">(iv) Leave Salary, Provident Fund & Pension Contribution</p> <p style="padding-left: 20px;">(v) Medical Concession</p> <p style="padding-left: 20px;">(vi) Contingencies</p> <p style="padding-left: 20px;">(vii) Postage</p> <p style="padding-left: 20px;">(viii) Stationary</p> <p style="padding-left: 20px;">(ix) Telephone</p> <p>IV. Organisation & Development</p> <p style="padding-left: 20px;">(i) Seminars & Conferences</p> <p style="padding-left: 20px;">(ii) Publicity</p> <p style="padding-left: 20px;">(iii) Maintenance of Van/Motor Cycle</p> <p style="padding-left: 20px;">(iv) Miscellaneous</p> | | <p>I. Sale Proceeds Books—Gross Value</p> <p>II. Hire charges of Van</p> <p>III. Sale proceeds of Research Journals Gross value</p> <p>IV. Other receipts</p> <p>V. Value of manuscripts, paid pending publication</p> <p>VI. Value of stock at close</p> | |

Form I

| EXPENSES | REALISATION | |
|---|-------------|---------|
| | Rs. Ps, | Rs. Ps. |
| (v) Publication to Research Journal | | |
| (vi) Remuneration to Authors and Translators | | |
| (vii) Vetter's remuneration | | |
| (viii) Guest Editors | | |
| V. Printing & Block making charges | | |
| VI. Financial Expenses : | | |
| (i) Cash discount allowed | | |
| (ii) Commission paid to Agents | | |
| VII. Depreciation on Furniture and other movable assets | | |
| VIII. Balance being Gross Profit on sales, if any transferred to Income & Expenditure statement of State Institute of Languages | | |

Director

Account form No. 26

INCOME, EXPENDITURE & BALANCE SHEET

Form II

RECEIPTS AND PAYMENT ACCOUNT OF THE STATE
INSTITUTE OF LANGUAGES FOR THE
YEAR ENDING 31 ST MARCH

| RECEIPTS | Rs. Ps. | PAYMENTS | Rs. Ps. |
|--|---------|---|---------|
| To Balance of cash 1st April (Opening Balance) Cash on Deposit Cash on Current Account Cash in hand Grant from Government Donations & Contributions Other Receipts : Subscription to Periodicals Advertisement in Vijnana Kairali Cost of Services rendered Hire charges of Car School of Bilingualistics Recoveries of over payments Miscellaneous receipts Gross profit Brought Down from Book Production Scheme | | By Management Honorarium T. A. to Non-officials Administration Pay & Allowances of Officers Pay & Allowances of Establishment Travelling Allowance Leave Salary, Provident Fund & Pension contribution Medical benefits Contingencies Seminars & Conferences Furniture Postage Stationery Telephone Maintenance of Car Wages of menials Advt. charges Misc. expenses Periodicals & Newspapers Petty construction & Repairs Remuneration to Teachers Bulletins & Journals News Print Block making charges Remuneration for articles | |

Form II (Contd.)

| RECEIPTS | Rs. Ps. | PAYMENTS | Rs. Ps. |
|----------|---------|--|---------|
| | | Printing charges | |
| | | Expenditure incurred from grant for running the Vijnana Mudraam Press to the extent of loss sustained | |
| | | Financial expenses | |
| | | Cash discount allowed | |
| | | Commission paid to agents | |
| | | Depreciation on furniture | |
| | | Deduct 5% of the expenditure on book Production Scheme towards administrative expenses, transfer debited to Book Production Scheme | |
| | | <i>Closing Balance :</i> | |
| | | Cash in Deposit Account | |
| | | Cash in Current Account | |
| | | Cash in hand | |

Director

Account form No. 26
INCOME EXPENDITURE & BALANCE SHEET

Form III
INCOME AND EXPENDITURE ACCOUNT OF THE
STATE INSTITUTE OF LANGUAGES FOR
THE YEAR ENDING 31 ST MARCH

| EXPENDITURE | Rs. Ps. | INCOME | Rs. Ps. |
|---|---------|---|---------|
| <p>To</p> <p>Management T. A. to Non-officials Honorarium</p> <p>Administration Pay & Allowances of Officers Pay & Allowances of Est. Travelling Allowances Leave Salary. Provident Fund & Pension Contri- bution Medical Benifits</p> <p>Sales Wing Salaries & Allowances of Officers Sales & Allowances of Establishment Packing & forwarding charges</p> <p>Contingencies Seminars & Conferences Postage & Telegram Stationery & Printing Telephone Maintenance of Car Wages of Menials Advertisement charges Miscellaneous expenses Periodicals & Newspapers Petty construction & Repairs</p> | | <p>By</p> <p>Grant from Government Donations & Contributi- ons Other receipts Subscription to Periodicals Advertisement in Vijnana Kairali Cost of services rendered Hire charges of Car School of Bilinguistics Recoveries of over pay- ments Miscellaneous receipts Gross Profit Brought Down from Book Production Scheme</p> | |

Form III (Contd.)

| EXPENDITURE | Rs. Ps. | INCOME | Rs. Ps. |
|---|---------|--------|---------|
| Training in Bilingualistics | | | |
| Remuneration to teachers | | | |
| Other charges | | | |
| Incentive prize paid for production of books | | | |
| Production of Bullet ins & Journals | | | |
| News Print | | | |
| Remuneration for articles | | | |
| Printing chargrs | | | |
| Other expenses | | | |
| Maintenance & Depreciation Repairs & Renewals | | | |
| Depreciation on other assets | | | |
| Expenditure incurred from grant for running the Vijnana Mudranam Press to the extent of loss subttained | | | |
| Machinery and other capital assets purchased for Vijnana Mudranam Press transfered | | | |
| 1. Cost of Machinery | | | |
| 2. Furniture | | | |
| 3 Types | | | |
| 4. Cost of Stores | | | |
| Excess of income over expre. transferred to Balance sheet of State Institute of Languages | | | |

Director

Account form No. 26

INCOME, EXPENDITURE & BALANCE SHEET

Form IV

BALANCE SHEET OF STATE INSTITUTE OF LANGUAGES
AS AT 31ST MARCH

| CAPITAL & LIABILITIES | Rs. Ps. | PROPERTIES & ASSETS | Rs. Ps. |
|---|---------|---|---------|
| 1. Capital Funds : | | 1. Value of Printing materials in stock | |
| Balance from last year | | 2. Value of Books in Library | |
| Add: Excess of Income over Expenditure | | 3. Plant & Machinery | |
| 2. Outstanding liabilities for expenses | | Less: Depreciation | |
| 3. Bills payable | | 4. Value of Buildings | |
| 4. Grant received from Government of India under Book Production Scheme | | Less: Depreciation | |
| | | 5. Fixtures & Fittings | |
| | | Less: Depreciation | |
| | | 6. Value of Manuscripts pending publication | |
| | | 7. Bills receivable | |
| | | 8. Sundry debtors | |
| | | Less: Reserve for doubtful debts | |
| | | 9. Investments | |
| | | 10. Cash in Bank | |
| | | 11. Cash in Office | |

Director

Account form No. 26

INCOME, EXPENDITURE & BALANCE SHEET

Form V

WORKING ACCOUNT OF VIJNANAMUDRANAM PRESS FOR
THE YEAR ENDED 31ST MARCH

| | | Rs. Ps. | Rs. Ps. |
|-----------------------------|-------------------------|---------|---------|
| To | By | | |
| Materials consumed | Realisation towards | | |
| Ink | printing charges | | |
| Sundry Stores | Sale of Unserviceable | | |
| Wages : | articles | | |
| Pay & Allowances of Staff | Balance being Gross | | |
| Leave Salary, Pension | Loss Carried Forward to | | |
| Contribution | Profit and Loss Account | | |
| E.S.I. & P. F. Contribution | | | |
| Working Expenses | | | |
| Gross profit, if any, | | | |
| Carried Forward to Profit | | | |
| and Loss Account | | | |

Director

Account form No. 26
INCOME, EXPENDITURE & BALANCE SHEET

Form VI

PROFIT AND LOSS ACCOUNT OF THE VIJNANAMUDRANAM
PRESS FOR THE YEAR ENDED 31ST MARCH

| | Rs. Ps. | Rs. Ps. |
|-----------------------|---------|--------------------------|
| To | | By |
| Administration—Office | | Gross Profit or loss (—) |
| Salaries | | brought down |
| Contingency | | Other receipts |
| Depreciation | | Net loss (—) or Profit |
| Machinery | | transferred to Balance |
| Types | | Sheet |
| Furniture | | |
| Building | | |

Director

Account form No. 26
INCOME, EXPENDITURE & BALANCE SHEET
Form VII
BALANCE SHEET OF VIJNANAMUDRANAM PRESS
AS AT 31ST MARCH

| LIABILITIES | Rs. Ps. | ASSETS | Rs. Ps. |
|-----------------------------------|---------|---|---------|
| 1. Capital (Book value of assets) | | 1. Plant & Machinery | |
| Add: Net Profit, if any, | | Less: Depreciation | |
| 2. Outstanding liabilities | | 2. Building | |
| | | Less: Depreciation | |
| | | 3. Furniture | |
| | | Less: Depreciation | |
| | | 4. Types | |
| | | Less: Depreciation | |
| | | 5. Bills receivable | |
| | | 6. Accumulated loss made good from the grant amount of State Institute of Languages | |
| | | 7. Loss during the year made good from the grant amount of State Institute of Languages | |

Director

APPENDIX III
GOVERNMENT OF KERALA

Abstract

STATE INSTITUTE OF LANGUAGES—PREPARATION OF LITERATURE IN
REGIONAL LANGUAGES FOR USE AS MEDIA OF INSTRUCTION AT
THE UNIVERSITY STAGE REVOLVING FUND—INSTITUTION
OF—RULES REGARDING—APPROVED

EDUCATION (E) DEPARTMENT

G. O. MS. 167 / 71 / Edn.

Dated, Trivandrum 19-10-1971

Read: No. 814/A/69/SIL dated 14-7-1970 from the Director, State
Institute of Languages.

ORDER

In the guide lines laid down by the Government of India for the formulation of State Programmes for the production of University Level Books in different Indian Languages under the Centrally Sponsored Scheme 'Production of literature of Indian Languages as media of instruction at the University Stage' it was pointed out that steps should be taken to create a revolving fund out of the receipts from the sale of the books produced under the Programme. Accordingly, the Director of State Institute of Languages with his letter read above forwarded draft rules for the operation of the Revolving Fund.

Government have examined the draft rules forwarded by the Director, State Institute of Languages and are pleased to approve the rules as appended to this order.

By order of the Governor
V. BHASKARAN NAIR
Joint Secretary to Government

To

The Director, State Institute of Languages, etc.

**REVOLVING FUND (PREPARATION OF LITERATURE IN
REGIONAL LANGUAGES FOR USE AS MEDIA OF
INSTRUCTION AT THE UNIVERSITY
STAGE) RULES 1971**

- I There shall be a revolving fund for financing the scheme of preparation of literature in Malayalam for use as media of instruction at the University stage by the State Institute of Languages, Trivandrum.
- II The transactions relating to the fund shall be operated through a Bank account/Treasury Deposit account to be opened in the name of the Administrative Officer of the Institute.
- III The account shall be fed by the sale proceeds of the text books published by the Institute.
- IV The Revolving Fund is constituted with the following objects:
 - (a) Production of University level text books in Malayalam for use as media of instruction at the University Stage.
 - (b) To meet the salary and allowances of the officers and staff specially engaged on the scheme.
 - (c) To meet any recurring or non-recurring charges such as purchase of paper, purchase of furniture, racks, almirahs, printing materials, printing charges of books, remuneration to authors, purchase of stamps and stamp papers, purchase of drawing materials and other contingent charges, expenditure on seminars and workshops and advances to presses for purchase of equipments.

The balance in the fund shall not be utilised for any purpose other than those for which the fund is constituted.
- V The ceiling, if any, fixed by the Board of Trustees of the Institute for incurring the expenditure on any of the items shall not be exceeded except with the sanction of the Board of Trustees, or its Standing Committee.
- VI (a) The Officer responsible for the administration of the scheme shall maintain registers in such form as they deem it necessary in consultation with the auditors approved by the Government.
- (b) The officers responsible for the sanctioning of advances shall take such steps as may be deemed necessary to safeguard the interest of the Institute in the matter of realisation of the advances etc.

- VII Purchase of stores required by the Institute for the implementation of the scheme shall either be made from the Controller of Stationery or other approved agencies of Government or in other case, on approved contracts. Only in cases where Government agencies are not available or where the monetary limit of the purchase of work is not exceeding the monetary limit for which contract has to be fixed as per the financial rules followed, should local purchase be resorted to.
- VIII All purchases shall be made on the basis of sanctions accorded by the competent authority observing stores rules.
- IX The officers in charge of the scheme may whenever found necessary incur contingent expenditure of inevitable character such as packing and forwarding charges, purchase of stationeries, printing charges etc. which may be incidental to the working of the scheme according to need and observing financial rules.
- X The receipts pertaining to the scheme credited to the account shall be available for meeting the expenditure on the schemes only when the Government of India stops its aid to the scheme.
- * The amount shall also be available for meeting the current requirements of the Institute when absolutely necessary provided that the amount so drawn from the revolving fund shall be treated as advances which should be replenished at the earliest when funds from other sources become available to the Institute.
- (* Inserted as per G. O. (MS) No. 61/75/H. Edn. dated 8-4-1975)
- XI The Director of the Institute shall keep detailed accounts in such forms as may be prescribed and maintain proforma accounts showing the results of the working of the scheme. A comprehensive proforma accounts for the scheme shall be drawn up annually by the Director and submitted to the Board of Trustees in consultation with the Auditors of the Institute. The Accounts received shall show the receipts and expenditure of the scheme classified under the relevant detailed heads of accounts and the balance duly reconciled with Bank/Treasury balances. The accounts shall be audited by the Examiner of Local Fund Accounts. The Accounts shall be supported by vouchers for payment.

- XII The accounts of the Institute shall be supported by the Statements of Bank/Treasury remittances and drawals from the Bank/Treasury account. A certificate showing the balance in the Bank/Treasury account shall be obtained and attached to the accounts.
- XIII Every month before the 10th a statement of accounts of the previous month showing the classified expenditure and receipts supported by a statement of voucher-wise details of expenditure and the monthly closing balance should be made ready and the copies of such statements placed before the Board of Trustees or its Standing Committee as and when they meet.
- **XIV The balance, if any, in the fund accounts shall be merged with the General Revenues in the event of the final closure of the fund accounts.

(** Added as per G. O. (MS) No. 210/72/Edn. dated 25-9-1972)

Sd/-

Section Officer

GOVERNMENT OF KERALA

Abstract

STATE INSTITUTE OF LANGUAGES—PREPARATION OF LITERATURE IN
REGIONAL LANGUAGES FOR USE AS MEDIA OF INSTRUCTION AT
THE UNIVERSITY STAGE—REVOLVING FUND—OPENING OF
A PUBLIC ACCOUNT IN THE DISTRICT TREASURY,
TRIVANDRUM —PERMISSION—GRANT
OF—ORDERS ISSUED

EDUCATION (E) DEPARTMENT

G. O. MS 112/72/Edn.

Dated, Trivandrum, 22-5-1972

- Read:* 1. G. O. MS. 167/71/Edn. dated 19-10-1971.
2. SIL (AC) 905/70 dated 2-11-1971 from the Director,
State Institute of Languages.

ORDER

Government, in their order read above have approved the rules for the operation of a Revolving Fund for the State Institute of Languages to be operated through a Bank Account/Treasury Deposit Account. Clause III of the Rules lays down that the account shall be fed by the sale proceeds of text books published by the Institute.

The Director, State Institute of Languages in his letter read as 2nd paper above has reported that the amounts on account of the sale proceeds of the text books received by the Institute have to be deposited in the Revolving Fund Account and has therefore sought sanction for opening an interest bearing Savings Bank's Account of a Treasury Deposit Account in the District Treasury, Trivandrum for the purpose.

In the circumstances, Government are pleased to grant permission to open a public account styled the 'Accounts of the Kerala State Institute of Languages Revolving Fund (Preparation of literature in regional languages for use as media of instruction at the University Stage)' under Rule 43 of the Treasury Savings Bank Rules in Appendix 3 to the Kerala Treasury Code Vol. II, in the name of the Administrative Officer of the State Institute of Languages, Kerala in the District Treasury, Trivandrum, for the operation of the Kerala State Institute of Languages Revolving Fund.

The Administrative Officer of the State Institute of Languages will apply to the District Treasury, Trivandrum, for opening the public Account.

By order of the Governor
V. BHASKARAN NAIR
Joint Secretary to Government

To

The Director, State Institute of Languages, etc.

GOVERNMENT OF KERALA

Abstract

STATE INSTITUTE OF LANGUAGES—PREPARATION OF LITERATURE IN
REGIONAL LANGUAGES FOR USE AS MEDIA OF INSTRUCTION AT
THE UNIVERSITY STAGE—REVOLVING FUND—INSTITUTION
OF RULES—MODIFICATION OF—ORDERS ISSUED

EDUCATION (E) DEPARTMENT

G. O. (MS) No. 210/72/Edn. Dated, Trivandrum, 25-9-1972

Read: G. O. MS. No. 167/71/Edn. dated 19-10-1971

ORDER

Government order that the following rules shall be added as clause XIV to the rules appended to the Government order read above.

'XIV. The balance, if any, in the fund accounts shall be merged with the General Revenues in the event of the final closure of the fund accounts'.

By order of the Governor
V. BHASKARAN NAIR
Joint Secretary to Government

To

The Director, State Institute of Languages, etc.

GOVERNMENT OF KERALA

Abstract

STATE INSTITUTE OF LANGUAGES—PRODUCTION OF LITERATURE IN
REGIONAL LANGUAGES FOR USE AS MEDIA OF INSTRUCTION AT
THE UNIVERSITY STAGE—REVOLVING FUND—RULES—
MODIFICATION OF—ORDERS ISSUED

HIGHER EDUCATION (E) DEPARTMENT

G. O. (MS) No. 61/75/H. Edn.

Dated, Trivandrum, 8-4-1975

- Read:* 1. M. O. MS 167/71/Edn. dated 19-10-1971.
2. G. O. MS 112/72/Edn. dated 22-5-1972.
3. G. O. MS 210/72/Edn. dated 25-9-1972.
4. Letter No. SIL (AC) 905/70 dated 31-7-1973 from
the Director, State Institute of Languages.

ORDER

In the circumstances stated by the Director, State Institute of Languages, in the letter read above, Government are pleased to agree to the proposal and order that the following shall be added at the end of the existing clause X of the revolving fund rules appended to the G. O. 1st cited.

The amount shall also be available for meeting the current requirements of the Institute when absolutely necessary provided that the amounts so drawn from the revolving fund shall be treated as advances which should be replenished at the earliest when funds from other sources become available to the Institute.

By order of the Governor

V. BHASKARAN NAIR

*Joint Secretary to Government**To*

The Director, State Institute of Languages, etc.

PAYMENT OF GRANT
TO
INSTITUTE
RULES

APPROVED

(G. O. (Rt.) No. 3815/69/Edn.

Dated, Trivandrum 5-11-1969)

GOVERNMENT OF KERALA

Abstract

STATE INSTITUTE OF LANGUAGES — PAYMENT OF GRANT TO THE
INSTITUTE — RULES APPROVED.

EDUCATION (CODE) DEPARTMENT

G. O. Rt. No. 3815/69/Edn.

Dated, Trivandrum 5-11-1969

Read:- G. O. (P) 106/68/Edn. dated 11-8-1968

O R D E R

Government have constituted a State Institute of Languages with the main object of developing the regional language of the State in order cited above. The Institute has been registered as a Society under the Travancore-Cochin Societies Registration Act, 1955. The Institute is run by the grants received from Government.

Government are pleased to issue the rules appended to this G. O. for the purpose of regulating the grant to the State Institute of Languages from the Government.

(By order of the Governor)

K. C. RAMAKRISHNA PILLAI
Joint Secretary to Government

To

The Director, State Institute of Languages, Nalanda, Trivandrum
The Accountant General (This order issues with the concurrence
of the Finance Dept. vide their U. O. No. 7723/E & H/C2/Fin.
dt. 10-9-69)

The Finance Department

The Examiner of Local Fund Accounts

Forwarded by Order

Sd/-

Superintendent

RULES REGULATING PAYMENT OF GRANT IN AID TO THE STATE INSTITUTE OF LANGUAGES, KERALA

1. *Grant-in-aid* shall be paid to the State Institute of Languages, Kerala subject to provision for the purpose in the Budget. The payment of grants will be in accordance with the general conditions and procedure laid down below and subject to such further conditions as may be laid down by the Government from time to time. The payment of grants will also be subject to the condition that the Institute shall make reservation for the Scheduled Castes and Scheduled Tribes on the lines indicated by Government for appointments in all categories of posts in the Institute and the Vijnanamudranam Press, except in posts filled up by deputation on foreign service terms and conditions.

Note: Appointment means only appointment by direct recruitment and not by promotion. (amended vide GO (Rt.) 325/77/H. Edn. dated 19-2-1977.)

2. Grant-in-aid may be given under these rules for :
- (a) the maintenance of the Institute.
 - (b) the implementation of the Schemes.

The amount of grants to be paid each year to the Institute under (a) and (b) under Rule 2 shall be determined by Government after taking into account the receipts and expenditure of the Institute for the previous year under the respective items and the probable receipts and expenditure anticipated in the budget estimates of the year to which the grant relates as also the provision included in the State Budget for the purpose.

4. Applications for grants shall be submitted to Government by the Director of the Institute not later than 31st January every year. The applications shall be made in the form prescribed in Appendix A and shall be accompanied by the audited statement of accounts in respect of the grant sanctioned for the previous financial year and the audit certificate issued by the Examiner of Local Fund Accounts.

5. The grants may be paid in three instalments. The first instalment of the grants may be released in May every year. This instalment shall be limited to 50% of the grants paid for the previous year. The second instalment may be paid as soon as intimation is received from the Director of the Institute to the effect that 90% of the amount paid in the first instalment has been utilised for the purpose for which it was sanctioned. This instalment shall not exceed 50% of the amount paid as first instalment. The final instalment shall be paid on receipt of the application for grant referred to in Rule 4 and the audited statement of accounts and the utilisation certificate of the grant sanctioned in the previous financial year. This instalment shall be equal to the grant for the year as fixed under Rule 3 above minus the amount of the first and second instalments and deductions on account of excess grant, if any, paid in the previous year. The unspent balance of the grant sanctioned for the previous years or any other overpayments made to the Institute or

other dues shall also be adjusted against the last instalment of the grant for the year.

6. On receipt of the sanction for payment of grant the Director of the Institute shall forward the grant-in-aid bill in the prescribed form to the Education Secretary for countersignature. The countersigned bill shall be presented in the treasury for adjustment of the amount to the Personal Deposit Account of the Institution.

7. In addition to the annual grants, Government may sanction special non-recurring grants for specific purposes. The conditions under which such grants are to be utilised will be laid down separately or in the orders of Government sanctioning such grants.

8. The amount of grant sanctioned shall be utilised in accordance with the provision in the constitution of the Institute and only for the purpose for which it is sanctioned. Grants made for specific objects shall unless otherwise specified in the order sanctioning grant, be spent within one year from the date of issue of the order sanctioning the grant.

9. Separate accounts will be maintained in respect of the receipts and expenditure relating to grants sanctioned for specific schemes.

10. If any portion of the grant remains unutilised within the time specified or is utilised for purposes other than those specified in the order sanctioning the grant, the amount shall be refunded to the General Revenues or recovered by adjustment from the grant due for any of the subsequent periods.

11. The Director of the Institute shall forward to the Examiner of Local Fund Accounts within three months after the close of the financial year, a copy of the statement of receipts and charges of the Institution for the previous year, approved by the Board of Trustees State Institute of Languages (Kerala) Society together with a certificate to the effect that the grant sanctioned during the previous year has been utilised for the purpose for which it was sanctioned. The Examiner of Local Fund Accounts shall arrange to audit the accounts and certify to the correctness of the statement of receipts and charges and audit certificates to the Director of the Institute within six months from the date of receipt of the statement and utilisation certificate. The utilisation certificate to the Accountant General shall be furnished by the Education Secretary.

12. The Director of the Institute shall maintain proper accounts, records and registers in respect of the grants received from Government in the manner required by the Examiner of Local Fund

Accounts and also in accordance with the directions issued by Government from time to time.

13. The accounts and registers of the Institute shall be open to audit and inspection by the Examiner of Local Fund Accounts and by such officers as may be deputed by the Government or the Accountant General.

Appendix A
(See Rule 4)

APPLICATION FOR GRANT.....

- 1 Name and address of the Institution
- 2 The amount of grant required
- 3 The purpose for which the grant has been applied for
- 4 Details of grants, received during the previous year
 - (i) From State Government
 - (ii) From other sources
- 5 Amount spent during the previous year
- 6 Excess, if any, in the grant sanctioned for the previous year over the expenditure incurred for that year
- 7 Additional particulars if any
- 8 Remarks

DECLARATION

I hereby certify that the details given above are correct and that the grant sanctioned for the previous year has been utilised for the purpose for which it was granted.

Director