

BYE-LAWS
OF
KARNATAKA STATE REMOTE SENSING APPLICATIONS CENTRE
Dept. of IT, BT and S&T, Govt. of Karnataka

ORDER No. KSRSAC/113/Bye-Laws/2016 Dated: 17-04-2017.

1. The Karnataka State Remote Sensing Applications Centre was established as a society registered under the Karnataka Societies registration act, 1960, to function in accordance with the Rules and Regulations of the Centre in furtherance of the following objectives:
 - 1.1 To assess the remote sensing applications needs of various resources / developmental sectors of the state and to coordinate the remotely sensed data requirements of the State.
 - 1.2 To establish, maintain and provide for use by various departments/ organisations / agencies in the State, the centralised visual as well as digital remote sensing data analysis / interpretation facilities.
 - 1.3 To acquire and maintain a library of remotely sensed data for and of relevance to the State of Karnataka.
 - 1.4 To undertake and coordinate short and long term remote sensing surveys/ application projects in various resources / development areas.
 - 1.5 To act as the nodal agency in the State for all remote sensing activities.
 - 1.6 To assist and provide consultancy services to user departments / agencies, in applications areas, selection and procurement of data products, devising appropriate methodologies for execution of projects etc.
 - 1.7 To assist user departments / organisations / agencies in the implementation of remote sensing survey results and to evaluate their utility.

- 1.8 To interact, liaise, cooperate and collaborate with the Indian Space Research Organisation/ Dept. of Space, Govt. of India, their various branches and with other national overseas and international organisations in the field remote sensing and allied disciplines.
 - 1.9 To develop an efficient data acquisition and retrieval system and to act as repository (data bank) of various natural resources data relating to remote sensing applications, of relevance to the State.
 - 1.10 To organise training facilities, lectures, seminars, workshops and symposia for promotion of the remote sensing technology and its applications.
 - 1.11 To bring awareness amongst the planners and decision makers on the role of remote sensing technology in efficient management of natural resources.
 - 1.12 To publish and disseminate the results of remote sensing based investigations carried out by the Centre.
 - 1.13 To acquire and maintain a library of relevant thematic maps and ground data
 - 1.14 To undertake, promote, guide, coordinate and aid research and development in the field of remote sensing
2. In exercise of powers vested in it, by Rule 13 of “The Rules of the Karnataka State Remote Sensing Applications Centre” contained in “Rules and Regulations of the Society”, the Executive Committee hereby makes the following Bye-Laws.

2.1 Title and Commencement

- 2.1.1 These Bye-Laws be called “Karnataka State Remote Sensing Applications Centre Bye-Laws, 2016”.
- 2.1.2 These Bye-Laws shall come into force on the date specified by the Executive Committee.
- 2.1.3 These Bye-Laws shall be applied not inconsistent with Rules and Memorandum of Association for the conduct of the administrative, financial and other affairs of the Karnataka State Remote Sensing Applications Centre (KSRSAC) in furtherance of its objectives.

3. Definitions

- 3.1 **“Appointing Authority”** means the authority which appoints a person to any post, in Karnataka State Remote Sensing Applications Centre (KSRSAC). It shall mean the competent authority in the Government for the appointment of the Director, Permanent Scientists and Officers on deputation; and the Director, KSRSAC for all others employed at KSRSAC.
- 3.2 **“Centre”** means the Karnataka State Remote Sensing Applications Centre, Bengaluru.
- 3.3 **“Committee”** means the Executive Committee constituted under Rule 8 of Rules.
- 3.4 **“Director”** means the Director of the Karnataka State Remote Sensing Applications Centre.
- 3.5 **“Governing Body”** means the **Members** of the Centre as given in MoA.
- 3.6 **“Government”** means Government of Karnataka.
- 3.7 **“President”** means President of the Governing Body of KSRSAC under rule 6.
- 3.8 **“Procurement Procedure”** means the procedure to procure the KSRSAC requirements as per the KTPP Act, 1999 and Rules, 2000 and other orders, guidelines, issued by Government of Karnataka from time to time.
- 3.9 **“Rules”** means “The Rules of the Karnataka State Remote Sensing Applications Centre”.
- 3.10 **“Statutory Audit”** means an audit undertaken by a Chartered Accountant designated under the authority of MoA.
- 3.11 Other words and expressions used but not defined in these Bye-Laws shall have the same meaning as in “The Rules of the Karnataka State Remote Sensing Applications Centre”.

4. Procedure for the Annual Governing Body Meeting

- 4.1 The Annual Governing Body Meeting shall be held in accordance with Rule 16 of the Rules.
- 4.2 The Annual Meeting of the Governing Body shall be held once every year at such time, date and place as the president may decide. At this meeting, called the Annual Governing Body Meeting the report of the management of the Centre for the previous financial year together with an audited copy of the balance-sheet, income and expenditure account and the auditor's report and other matter that may be placed before it by the Executive Committee shall be submitted for approval.
- 4.3 The Annual Governing Body Meeting shall be held within 9 months after the expiry of each calendar year.
- 4.4 A Special Governing Body Meeting may be convened at any time on the requisition of the President or on the requisition of one-fourth of the total number of the Centre who shall state in writing to the Secretary the business for which the meeting is to be convened and the Secretary shall, within ten days from the date of the requisition and in consultation with Executive Committee, proceed duly to call a meeting for the consideration of the business stated on a day not later than forty days from the date of receipt of the requisition.
- 4.5 All meetings of the Governing Body shall be called by notices under the signature of the Secretary or any other Officer authorized in this behalf by the Secretary.
- 4.6 Every notice calling a meeting of the Governing Body shall state the date, time and place at which such meeting shall be held and shall be delivered by hand or sent by registered post to every member at the address mentioned in the Register of Members not less than 21 clear days before the date appointment for the Annual Governing Body Meeting and 15 days before the date appointed for a Special Governing Body Meeting.

- 4.7 If a member has no registered address in India, and has not supplied to the Centre an address within India for the giving of notice to him, a notice advertised in a newspaper in Kannada and in a newspaper in English shall be deemed to be duly given to him on the day on which the advertisement appears in the newspaper.
- 4.8 The President shall preside at all ordinary or Special Governing Body Meetings. In his absence one of the Vice-presidents shall preside. In the absence of all the three one of the members present, elected for the purpose shall preside.
- 4.9 One-fourth of the number of members shall form the quorum. If there is no quorum at a meeting, the meeting shall be adjourned for half an hour; and it will then be held even if no quorum is present.
- 4.10 If an officer, who is a member of the Governing Body by virtue of the office held by him, is unable to attend the meeting of the Governing Body he / she may nominate in writing any other officer equivalent or subordinate to him but not below the rank of Group 'A' officer to attend the meeting.
- 4.11 Apart from the agenda, the following documents, pertaining to previous financial year, shall be placed in the Annual Governing Body Meeting for the perusal of the members:
- i. Report of the activities of the Centre including progress made in its programmes in furtherance of its aims and objectives;
 - ii. Audited copy of the assets and liabilities;
 - iii. Audited copy of the income and expenditure
 - iv. Audited copy of the receipts and payments
 - v. Report of the Auditors of the Centre.
- 4.12 The proceedings of the Annual Governing Body Meetings shall be scrupulously recorded in the 'Minute Book' of the Annual Governing Body meeting. It shall be the responsibility of the Member-Secretary to ensure recording of the minutes and the proceedings of each meeting over the signature of the President and the Member-Secretary.

- 4.13 A copy of the minutes shall be furnished to the members of the Governing Body, as early as possible, on conclusion of each meeting.
- 4.14 The Member-Secretary shall maintain an up-to-date list of members of the Governing Body in the form of a register.
- 4.15 The Member-Secretary shall be the custodian of the minutes. The minutes shall be read out in the subsequent meeting and it shall be confirmed by the Governing Body either with or without amendments to the same.
- 4.16 It shall be responsibility of the Member-Secretary to convene the meetings of the Governing Body.

5. Resolutions of the Governing Body

- 5.1 Every resolution of the Governing Body shall be passed in the Governing Body Meeting by consensus. In case of exceptional or expeditious circumstances the Member-Secretary may circulate the resolution for approval and such a resolution shall be deemed to have been passed if majority of the members approve the same.
- 5.2 Provided that, such a resolution shall be valid only if the President is also one among the members approving the resolution. The resolution so passed shall be recorded in the minutes of the next meeting of the Governing Body.

6. Executive Committee

The administration and management of the affairs and the finances of the Centre shall be conducted by its Executive Committee constituted under rule 8 of the Rules.

6.1 Procedure for the Meetings of the Executive Committee

- 6.1.1 The decisions on the subjects continued in the agenda shall be taken by consensus or majority of the members after through discussion; and the decision shall be recorded.

- 6.1.2 The Executive Committee shall ensure that the proceedings of every meeting are scrupulously recorded in the 'Minute Book' of the Executive Committee Meetings. It shall be the responsibility of the Member-Secretary to ensure recording of the proceedings of each meeting; and it shall be recorded over the signature of the Presiding Officer and the Member-Secretary.
- 6.1.3 A report of action taken on the decisions of the Executive Committee meeting along with the minutes shall be placed before the next Executive Committee by the Member-Secretary for Scrutiny and approval.
- 6.1.4 The Executive Committee shall review administrative, financial and project activities and the progress made in this regard.
- 6.1.5 The Executive Committee shall ensure that the decisions and resolutions of the Governing Body are complied with.
- 6.1.6 The Member-Secretary shall maintain an up-to-date list of members of the Executive Committee in the form of a register.
- 6.1.7 The Member-Secretary shall be the custodian of the proceedings of the meetings of the Executive Committee.
- 6.1.8 It shall be responsibility of the Member-Secretary to convene the meetings of the Executive Committee.

7. Duties and Responsibilities of the Director

The Director shall perform all the duties and responsibilities of the Secretary of the Centre specified under the Rules of the Centre.

- 7.1 To call for the meetings of the Governing Body and Executive Committee with the consent of the President and Chairman respectively.
- 7.2 To preserve all records of the Centre.
- 7.3 To submit to the Executive Committee the Annual Accounts and Budget of the Centre.
- 7.4 To carry on correspondence on behalf of the Centre.

- 7.5 To monitor administration and execution of programmes and projects.
- 7.6 To monitor finances, accounts and financial transactions of the Centre.
- 7.7 To appoint statutory auditors and get accounts audited at the end of each financial year.
- 7.8 To maintain and safeguard all the assets of the Centre.
- 7.9 To submit annual reports along with audited statements of the Centre to the Government after obtaining the approval of the Governing Body / Executive Committee, as the case may be.
- 7.10 Other duties but not defined in these bye-laws as specified for the Secretary in the Rules.

8. Administration

8.1 Executive Power

The executive power of the Centre is vested in the Executive Committee by Rule 8.1 of the Rules. It shall be exercised by the Committee directly or through the officers of the Centre as per delegation of powers under the Rules and Regulations or under these Bye-Laws or as per delegation of powers or under other rules issued / adopted by the Centre.

8.2 Functions

8.2.1 The functions of the Centre shall be carried out as per the Memorandum of Association and Rules and Regulations issued thereunder or as per these Bye-Laws or as per the delegation of powers or other rules issued/ adopted by the center.

8.2.2 The Administrative and Financial Powers delegated by the Executive Committee is as per **Annexure-I**.

9. **Organizational Structure of KSRSAC**

9.1 The Karnataka State Remote Sensing Applications Centre (KSRSAC) was established in the year 1986 and designated as the Nodal Agency for implementation of Remote Sensing including Photogrammetry and GIS programmes in the State vide Government Order No. ITD 28 MIS 2002, Bangalore dated 06.08.2002.

9.2 KSRSAC shall have three divisions viz. Technical Division, Administrative Division and Finance and Accounts Division:

9.2.1 The Technical Division shall be responsible for the planning, execution and monitoring of projects and capacity building activities, maintain a geospatial database and dissemination of geospatial information to the stakeholders. The Technical Division of the KSRSAC shall consists of Scientists / Sr. Project Scientists. The project coordinators shall supervise and execute the projects as per the project norms.

9.2.2 **Administrative Division** shall be responsible for administrative work related to manpower, execution of projects and maintenance of KSRSAC.

9.2.3 **Finance and Accounts Division** shall be responsible for financial and accounting transaction of KSRSAC interalia involving budget, accounts and audit.

In addition, as and when necessary, an Extension Division may be created in KSRSAC with the approval of Executive Committee.

10. **Posts in KSRSAC**

10.1 Permanent posts are those that are sanctioned without any time limit and carry monthly salary as specified in C&R rules. These posts are required for the normal working of KSRSAC.

10.2 Temporary positions are created for a specific period of time and purpose. These posts carry consolidated monthly remuneration.

- 10.3 The hiring of temporary positions shall be generally through advertisement and selection by a committee constituted for the purpose or through outsourcing agencies.
- 10.4 The cadre strength and rules of recruitment are as specified under the General Rules of Appointments of KSRSAC issued in the Govt. order KSRSAC/77/C&R-2011, Dated: 26-12-2011 and as modified from time to time.

11. Pay and Allowances

- 11.1 The scales of pay to permanent staff shall be as specified in the schedule -1 of the cadre and recruitment rules. The pay and other allowances such as DA, HRA, CCA, etc are as per State Government Rules and Orders. The TA rules are as specified under KCSR's.
- 11.2 The employees on deputation will be eligible for the salary and allowances as per their parent organization or as specified under the terms and conditions of their deputation.
- 11.3 The statutory benefits of Contribution to Provident Fund (CPF) and Employee State Insurance (ESI) shall be as specified under the relevant acts and rules.

12. Leave

- 11.4 The permanent staff shall be eligible for leave benefits as per KCSR's.
- 11.5 Employees on deputation shall be entitled for leave as per their parent organization leave rules or as specified under the terms and conditions of their deputation.
- 11.6 The temporarily hired employees are entitled to leave benefits as specified under the terms of agreement.

13. Duties and Responsibilities

- 13.1 The duties and responsibilities of different officers and staff are as prescribed in Bye-Laws and Office Memorandum or Orders issued from time to time.

- 13.2 The manual of office procedure issued by Government from time to time shall be followed (Hand Book of Office Procedure).

14. Performance Assessment of KSRSAC Employees

- 14.1 The performance assessment of permanent staff shall be as specified under General Rules of Appointments.
- 14.2 The annual performance of temporarily hired shall be assessed by a committee appointed for the purpose. Continuance, extension or renewal of contract is subject to satisfactory performance as determined by the committee or the competent authority.

15. Monitoring of Daily and Monthly Performance of KSRSAC Employees

- 15.1 Every temporarily hired employee of KSRSAC shall maintain a diary in which the work carried out every day shall be recorded and the copy of diary shall be submitted to the controlling officer at the end of the week. The controlling officers shall submit a monthly report on the performance of these hired employees to the Director. The Director will review their work performance in KSRSAC and take necessary steps to further improve the performance. If the performance of the hired employee is not satisfactory, he/she shall be put on notice for a maximum of three times. If the performance does not improve, the services of such employee may be terminated after giving an opportunity of being heard.
- 15.2 The permanent employees shall submit a monthly report of performance to the Director. The Director shall review then reports and convey the short comments if any, for improvement these reports shall be counted for annual assessment.

16. Review of Annual Performance of KSRSAC Employees

- 16.1 There shall be an Annual Performance Report Card for the Technical Division in the pro-forma as given in **Annexure - II** and for Administrative and Finance Division as given in **Annexure – III**. However, the format for the officers on deputation shall be the same

as prescribed by the Government for the particular service to which the officer/employee belongs.

16.2 The Director will initiate necessary action for annual performance assessment in April every year. The controlling officers will report upon the performance of the officers and staff working under them to the Director by the end of May. The Director shall be the accepting authority of annual performance report of employees for whom he/she is the appointing authority. In all other cases, the Annual Performance Report will be forwarded to the Chairman, EC-KSRSAC for further action.

16.3 If the performance of any employee is unsatisfactory or if he/she indulges in unlawful or illegal activities or behaves in a manner that is detrimental to the interest of KSRSAC: the person concerned may be issued one month notice or pay one month's remuneration in lieu thereof and be removed from the service by the appointing authority if he / she is temporarily hired employee; the person concerned will be placed under disciplinary proceedings as per KCS rules if he / she is a permanent employee.

17. Follow up action on the Annual Performance Reports

Based on the score card, if the performance of a permanent employee is below 60% during the first year and below 75 % for the subsequent years, the person concerned may be asked to explain. Annual Performance Report of all the KSRSAC employees along with explanations if any shall be placed before the Executive Committee for their review. If performance of any employee is below 50% during any year, he/she shall be informed accordingly in writing, reasons heard by the Controlling Officer and a report submitted to the Director. If the reasons are not convincing, the employee shall be dealt as per KCS rules. If it is above 50% but below the prescribed rate, an opportunity will be given to the employee for improvement. If he/she fails to improve in the subsequent assessment, the employee shall be dealt with as per provisions in the rules. Action taken against the employees shall be placed before such Executive Committee.

18. Code of Conduct of KRSAC Employees

The code of conduct contained in KCS (Conduct) Rules, 1966 shall be applicable to the employees of KRSAC.

19. Obligation of Employees

- 19.1 He/She attend to his/her duties and responsibilities with sincerity, honesty and integrity.
- 19.2 He/She should not remain absent or avail leave repeatedly without the prior sanction of the sanctioning authority.
- 19.3 He/She should not disobey the instructions/orders of the higher authorities.
- 19.4 He/She shall not show discrimination in the name of the caste/creed/language/ place/origin of other social and cultural background.
- 19.5 He/She shall not misuse the authority vested in him/her.
- 19.6 He/She shall not use public resources for any undue personal benefit.
- 19.7 He/She should not involve in activities of violence or moral turpitude;
- 19.8 He/She should not involve himself/herself in any criminal activities or instigate the others to indulge in such activities.
- 19.9 He/She shall not incite, abet, organize or participate in any demonstration, strike, agitation, or stoppage of work.
- 19.10 Possess good moral character and not do anything which is unbecoming of an employee.

20. Disciplinary action against Employees

- 20.1 The Director may place an employee of KRSAC under suspension if he/she indulges in corruption, moral turpitude, criminal activities, embezzlement or gross dereliction of duty. The period of suspension shall ordinarily not exceed six months. During the suspension

period, the employee shall be entitled for subsistence allowance at the rate of 50% of his gross monthly emoluments. Except taxes, no deductions shall be made from subsistence allowance.

20.2 An employee shall be deemed to be under suspension, if he/she is detained by police in a criminal case for more than 24 hours.

20.3 When a disciplinary proceeding is instituted against any employee, a summary enquiry shall be conducted within 30 days by an officer appointed by the Director and a report submitted. Any action including discharge or termination of these employees from the service can be taken by the Director for whom he/she is the appointing authority. In all other cases, the matter will be remitted to the Chairman, EC-KSRSAC. Action taken will be placed before the Executive Committee for approval.

21. **Penalties:** The Appointing Authority may, depending upon the gravity of the case, impose appropriate penalties listed below on any employee against whom a charge of misconduct has been proved.

- a) Fine
- b) Censure
- c) Recover of pecuniary loss caused
- d) Withholding increment
- e) Removal from service in KSRSAC

22. **Procedure for Imposition of Penalties**

22.1 Any employee who indulges in any misconduct shall be served with a notice containing the articles of charges and given an opportunity to explain and defend himself/ herself within a week. If the explanation is not satisfactory, a summary enquiry may be instituted by the Director against him/her by appointing an enquiry officer within a month. The enquiry officer will investigate the matter and submit a final report within a month. Disciplinary action shall be initiated on such enquiry report. Director may impose any penalty

which may include repatriation of deputed employees and discharge of contract employees from KSRSAC service.

- 22.2 However, if action is to be taken against an employee for poor performance, it is not necessary to go through the above elaborate procedure. Action shall be initiated based on the report of the controlling officer. An opportunity shall be given to the person concerned to improve his/her performance and if there is no improvement, the person concerned shall be dealt with as per clause 15.3.

23. Record of Service

- 22.3 A separate and up to date record of service shall be maintained for every employee of KSRSAC in the form of service book / dossier. The same shall be archived for a period of ten years after the person demits office.
- 22.4 A service record of each employee occupying a permanent post shall be maintained in KSRSAC where all the service particulars including the date of birth, qualifications and experience, temporary and permanent address, contact details, membership details of PF and other benefit accounts, leave account etc., shall be maintained and kept updated from time to time. This shall be archived as a permanent record even after the employee quits the service of KSRSAC. In respect of contract employees, a file with necessary details may be maintained.

24. Resignation

- 23.1 Any of the temporarily hired employees wanting to resign and leave KSRSAC may do so by giving one month advance notice or by paying three month's gross remuneration in lieu thereof.
- 23.2 Upon acceptance of resignation, the employees shall settle all dues before getting relieved.

23.3 Once the resignation is accepted and the employee is relieved of his/her duty, it shall be final and without the liberty to withdraw the resignation.

23.4 The KCS rules shall apply when a permanent employee of KRSAC resigns.

25. Retirement of Permanent Employees on Superannuation

25.1 Every employee occupying a permanent post shall retire on superannuation from the service of KRSAC on attaining the age of 60 years or as specified by the State Government to its employees. The date of birth shall be as recorded in the service book /records. Retirement shall be effected on the last day of the month in which he/she attains the age of superannuation. If the last day is a public holiday, he/she shall retire on the previous working day.

25.2 Officers and staff on deputation, who are due for retirement as per their service conditions, should be relieved three months in advance to facilitate their rejoining the parent department and getting their pension papers processed in time.

25.3 If a person occupying a permanent post retires, KRSAC will settle his/her salary, retirement benefits if any in time after obtaining necessary clearances and no due certificates.

26. Legal Jurisdiction

Any service related legal disputes shall be subject to Bangalore jurisdiction.

27. Power to Amend the Bye-Laws

KRSAC reserves the right to make changes to these Bye-Laws at any time if it becomes expedient. KRSAC employees shall abide by such amended rules and regulations.

28. Power to Remove Difficulties

If any difficulty arises in giving effect to these rules, the Chairman, EC-KRSAC may by an order in writing, remove such difficulties.

29. Finance and Accounts

- 29.1 Karnataka State Remote Sensing Applications Centre (KSRSAC) is an Autonomous Body registered under the Societies Registration Act, 1960. In accordance with the Government Order No. GO No. ವಿಯಇ 111 ವಿತ್ತಮ 87, ದಿನಾಂಕ: 19-06-1997. KSRSAC has commenced to function as Grant-in-Aid Autonomous Body from 01-04-1997. The Memorandum of Association and Rules thereunder have been approved in Govt. order No. DST 64 STS 95 dated: 29-11-1996.
- 29.2 The Finance and Accounting Division shall be headed by an Assistant Administrative Officer, a position which shall be filled by deputation from the State Accounts Department.
- 29.3 The Division shall be responsible for the following:
- a) The division shall monitor all the funds received by the Centre by way of grant-in-aid, funds for projects released by the departments / organizations / institutions awarding the projects and other sources, if any.
 - b) The division shall ensure that the funds received in the Centre for various purposes are utilized for the purpose for which they were granted / released.
 - c) The division shall be in-charge of budget and expenditure. It shall scrutinize the proposals for budget and expenditure strictly in conformity with financial propriety keeping in view the principles obtaining in the Karnataka Financial Code, Karnataka Budget Manual, and Manual of Contingent Expenditure of the State Government and adopting the same *mutatis-mutandis*.
 - d) The division, after due process shall submit the proposals for expenditure to the Director for authorization / sanction as per Rule 12 of the Rules.

- e) The division shall be in charge of and it shall be its duty to monitor accounts, audit, taxation and other matters relating to finances of the Centre. It shall ensure timely remittances of statutory payments such as Income Tax, TDS, and VAT etc.
- f) The Assistant Administrative Officers shall draw up a time table for reviewing all the work in various sections of the finance division periodically and review the work accordingly.

30. Financial and Accounting Framework in KSRSAC

30.1 Accounting Policy

Revenue/income will be recognized and accounted when the payment is actually received in KSRSAC and expenditure is recognized when payment is actually made.

30.2 Source of Revenue

30.2.1 Grant-in-aid received from Government, that is, from the Department of Information Technology, Biotechnology and Science & Technology.

30.2.2 Project funds released by the project awarding departments / organizations.

30.2.3 Funds generated by supply of maps and data.

30.2.4 Interest generated from bank deposits.

30.2.5 Revenue generated through execution of work relating to GIS and Remote Sensing Applications of line departments or other organizations.

30.2.6 Hiring charges levied on hardware and other equipment.

30.3 Expenditure

The expenditure of KSRSAC is broadly categorized into Revenue Expenditure and Capital Expenditure. Revenue Expenditure includes recurring items such as salaries and all types of allowances to the employees; payment of rents, rates and taxes; operating and

maintenance cost of office equipment, vehicles, machinery, meeting expenses and stationery items etc. Capital expenditure includes one time activities like acquisition of land and buildings; purchase of vehicles, machinery, furniture and equipments, procurement of Hardware and Software etc.

31. Key Processes in Revenue Acquisition

- 31.1 Preparing budget estimate for the next financial year (April to March) in September every year following the procedure and submitting in time to State Government to seek the budget grants.
- 31.2 Preparing an Annual Action Plan taking into account the revenue from various sources and the proposed capital and revenue expenditures; and getting it approved by Executive Committee.

32. Key Processes in the Expenditure Management

- 32.1 Committed expenditure from the previous year will be met from the available residual resources of KSRSAC till the budget grants for the current year are made available.
- 32.2 Director is responsible for preparing an estimate of the cost of capital works while the Assistant Administrative Officer is responsible for preparing an estimate of the revenue expenditure. Collectively, the team is responsible for the financial Management in KSRSAC.
- 32.3 Once the Annual Action Plan for the current year is approved by the Executive Committee, expenditure will be incurred as per the approved Annual Action Plan in accordance with the financial powers delegated to Director, KSRSAC.
- 32.4 Progress of expenditure will be reported to the Executive Committee from time to time. If there are major deviations from the approved Action Plan, a revised Annual Action Plan shall be submitted with necessary explanations for approval from Executive Committee before the last quarter of the financial year.

32.5 Annual accounts of KSRSAC shall be closed as on 31st March. Revenue expenditure shall not be ordinarily carried over to the next financial year except the committed expenditure. Specific note of the Income Tax liability should be kept in mind while closing the annual accounts. Unnecessary tax liability on the revenue stream shall be avoided.

33. Responsibility for the Control of Accounts

The Director shall be the chief controller of Accounts of KSRSAC. Assistant Administrative Officer of KSRSAC is responsible for regularly monitoring the revenue & expenditure and keeping the Director updated from time to time.

34. Statutory Audit of Books of Accounts

34.1 Statutory Auditors shall be appointed as specified under MoA for conducting a detailed audit of the books of accounts of KSRSAC of the previous financial year and submit a report.

34.2 The Audit Report shall be placed before the Executive Committee for approval and then to Governing Body. Any error or omission and commission shall be attended by the officer responsible and a compliance report shall be submitted to the Chairman, EC- KSRSAC.

35. Procedure for Raising Funds

35.1 Procedure for raising the grants-in-aid from the State Government

The Director shall get a budget estimate prepared for the next financial year and place it before the Executive Committee and obtain the approval. While estimating the revenue, actual revenue realized during the previous year and pending grant releases from the other agencies shall be kept in mind. Expenditure for the next financial year shall be estimated based on the current year revenue expenditure. Estimates should be as realistic as a possible. Based on the approved budget estimate, the Director shall submit a proposal to the Planning Department seeking the required amount of grants-in-aid through the Administrative Department (Dept. of IT, BT and S&T).

35.2 Other Sources

KRSAC may take up important projects on behalf of the State/Central Govt. Departments/Agencies by mutual consent. In all such cases KRSAC will indicate a tentative cost of the project. The concerned Department/ Agency shall make an initial deposit with KRSAC on approval of the work and before starting the project work. The sponsor shall pay the balance of the funds as per the agreed terms. The Assistant Administrative Officer shall be responsible for realizing best possible revenue and collecting the same in time.

36. Management of Fund

- 36.1 Money received by KRSAC shall be duly acknowledged by the Assistant Administrative Officer by issuing a receipt in KRSAC - Form F1 (**Annexure-IV**). The receipt shall be in quadruplicate. They shall be printed in the form of books and the pages shall be machine numbered. First copy of the receipt shall be issued to the payee. Second copy shall be used as voucher for the monthly accounts. The third copy shall be filed in the relevant correspondence file. The last copy shall be the reference copy for the Accounts Section.
- 36.2 Any sum received by KRSAC shall be deposited in the SB account of KRSAC without any loss of time. The account shall be operated under the signature of the Director or any other Officer designated by the Governing Body. Surplus funds, if any, may be invested in Fixed Deposits in the bank to earn higher interest income for KRSAC.
- 36.3 Separate Ledger of Accounts shall be maintained for different streams of revenue/income. Whenever any expenditure is incurred, the details must be posted under the relevant account in the ledger. The Accounts of completed works must be closed and the balance if any may be either refunded to the concerned sponsor, if warranted, or accounted as miscellaneous revenue.

37. Principles to be observed while Incurring Expenditure

- 37.1 As far as possible, expenditure should adhere to the overall budgetary limits approved in the Annual Action Plan for each of the projects.
- 37.2 Procurements shall be done in accordance with the procedure laid down in the Karnataka Transparency in Public Procurement Act, 1999 and the KTPP Rules 2000 and other rules and orders issued by Govt. from time to time.
- 37.3 Expenditure should be approved in accordance with the financial powers delegated to the Director by the Executive Committee. If expenditure has to be incurred on items not covered in the delegation of power, approval of the Chairman, Executive Committee shall be obtained.
- 37.4 The Canons of Financial Propriety laid down in Article 15 of Karnataka Financial Code, 1958 shall be scrupulously observed while incurring expenditure.

38. General Instructions for Making Payments

The Assistant Administrative Officer in KRSAC shall be responsible for; proper scrutiny of all bills and ensuring that the payment claimed is correct, effecting necessary deductions, timely payment of bills and remittance of taxes and other deductions to the respective authorities in time. He/She shall follow the under mentioned general instructions scrupulously:

- 38.1 Every bill has to be passed for payment by a competent officer (officer vested with the authority to pass the bill as per the delegation of financial powers) before it is paid. The officer passing the bill must make sure that the principles listed under clause 36 above are adhered to.
- 38.2 Every item of expenditure should be supported by an appropriate payment voucher in KRSAC-Form F2 (**Annexure-V**) with all the relevant details. It may be substituted by printed bills issued by the

payee. In such cases, passing order should be made on the printed bill itself with the seal and signature of the passing officer. Where appropriate, bill formats prescribed by the State Government shall be used.

- 38.3 Bills for payment, if prepared by KRSAC in KRSAC-Form F 2, shall be in only one copy. There shall be no corrections or alteration in the bill. If there is any overwriting, it must be duly authenticated by the payee. If multiple copies of the bill are required, photo copies may be used. However, if the payee delivers printed copies of the bill, it shall be obtained in duplicate, one copy for using as voucher and the second for filing in the relevant file.
- 38.4 Bills should be paid within 7 days after submission to KRSAC. Bills above Rs. 1000.00 should be paid by account payee cheques duly crossed to the payee or his authorized nominee. When cash payment is made proper acknowledgement and receipt shall be obtained.
- 38.5 Payment shall be made after the goods or services are delivered/installed/commissioned at KRSAC. Where payment is to be released on invoice basis, a payment receipt shall be obtained and pasted on the back of the invoice with stock certificate/ other necessary details duly recorded.
- 38.6 Bills paid should be taken to the cash book on the same day. Every bill passed and paid shall be affixed a 'passed and paid' stamp, given a unique monthly voucher number in the cash book and the same shall be noted on the bill as well as the cashbook and other books of accounts.
- 38.7 Every bill passed and paid must be affixed with (a rubber stamp), "Paid & Cancelled" and also the following certificates:

'Certified that the goods/services have actually been received in KRSAC'. 'Certified that the payment is obligatory and in the interest of KRSAC'.

'Certified that this bill has not been paid previously'.

38.8 Applicable taxes and other statutory deductions shall be made on each bill and should be remitted to the authorities concerned within 7 days after making the deduction but before the close of the financial year.

39. Procedure for Incurring Revenue Expenditure

39.1 Recurring Expenditure

39.1.1 In respect of recurring expenditure items like employees' salaries (excluding increment for which specific sanction for each employee must be obtained), remuneration for contract staff, honorarium for consultants, office rental/maintenance, etc. payments as per approval shall be made by the Director/ Assistant Administrative Officer on the last working day of the month.

39.1.2 The same procedure may be adopted for payments like telephone bills, electricity bills, water charges, payment towards hired vehicles etc., where the amount may vary every month but the payment is obligatory in nature. Since all such payments are based on actual bills, a general approval may be obtained from the competent officer and monthly payments made by the Assistant Administrative Officer based on the actual claim.

39.1.3 If there are any deductions from the bill amount because of which the actual payment is at variance with the amount claimed/charged, a pay slip indicating the details shall be provided to the payee for his/her/their information. Signature of the payee shall be obtained on a copy of the pay slip and the same should be attached to the voucher as the proof of payment.

39.2 Non-recurring Expenditure

In respect of non-recurring or recurring but occasional expenditure like travelling costs, purchase of stationery/ consumables, installments of Annual Maintenance Contracts, meeting expenses etc., bills should be prepared separately for each occasion and specific sanction of the Director must be obtained before the

payment. Wherever appropriate, the details of items and the quantity must be taken to the stock books also at the time of passing the bill and a suitable entry to that effect must be made on the bill.

40. Procedure for Incurring Capital Expenditure

Capital expenditure involves acquisition of permanent assets or procurement of Vehicles, Machinery, Equipments, Furniture & Fixtures, Computers & Peripherals. Procedure laid down in the KFC, 1958 and KTPP Act, 1999 and Rules, 2000, shall be followed for procurement of goods and services in KSRSAC.

40.1 Procedure for Procurement of Goods

40.1.1 State Government has prescribed procedure for procurement of goods in the KTPP Act 1999 and Rules 2000. Accordingly, goods/equipment/furniture & fixtures etc., costing below Rs. 5000.00 can be purchased directly from open market on bills. Items costing between Rs. 5000.00 up to Rs.1 lakh can be procured on obtaining competitive price quotations from reputed dealers as per Government Order No FD 01 TCE 2012 dated 21-06-2012 or the Government Orders issued thereafter. If the cost is more than Rs. 1 lakh, tenders as per the procedure prescribed in the KTPP Act shall be followed.

40.1.2 However, in respect of items which have far too many nuisances in the specification, Director may constitute a committee to survey the market and make recommendation about the appropriate specification and also the most reliable brands. The matter shall be placed before the Executive Committee for approval and purchases shall be made accordingly.

40.1.3 In case of repeat purchases, then KSRSAC should enter into a rate contract with the authorized dealer.

41. Books of Accounts to be Maintained

No.	Name of the Register	Register No.
1	Cash Book	KRSAC-R1
2	General Ledger	KRSAC-R2
3	Cheques Issued Register	KRSAC-R3
4	Register of Temporary Advances	KRSAC-R4
5	Non-Tax remittances Register	KRSAC-R5
6	Tax remittances Register	KRSAC- R6
7	Bank Deposits Register	KRSAC- R7
8	Register of Land & Buildings	KRSAC- R8
9	Register of Furniture & Fixtures	KRSAC-R9
10	Register of Machinery & Equipment	KRSAC-R10
11	Register of Library Books & Journals	KRSAC-R11
12	Stock book of Stationery Items	KRSAC-R12
13	Stock book of other consumables	KRSAC-R13
14	Register of Annual Maintenance Contracts	KRSAC-R14
15	Audit Minutes Register	KRSAC-R15
16	Acquittance Register	KRSAC-R16
17	Register of Contingent Expenditure	KRSAC-R17
18	Register of cheques received & remitted	KRSAC-R18
19	Travelling Allowance Bill	KRSAC-R19
20	Petty Cash Book	KRSAC-R20
21	Register of Projects under taken by KRSAC	KRSAC-R21

*Formats of these registers are furnished in KRSAC Registers 1 to 21
(Annexure VI – to XXVII)*

In addition, Printed Bank Pass Book/Bank Statement, Statutory Annual Audit Report copies, monthly binders of receipts, payment vouchers and remittances, and any other documents prescribed in the KRSAC manuals & guidelines, Societies Act or the Government or by the Director.

42. Instructions for Maintaining Cash Book, Cash and Vouchers

All the registers and records shall be updated concurrently as the transactions are done by the Assistant Administrative Officer under dated initials for having verified and confirmed the accuracy of the transactions. Following are the instructions for maintaining the important registers and records listed in the clause 40.

42.1 Cash Book

- 42.1.1 Cash Book (KSRSAC Register- 1) the format in **Annexure-VI** is the principal record of every day money transactions. All other registers in the Accounts Section in KSRSAC are subsidiary to it. It should be maintained as follows:
- 42.1.2 Cash Book should be in printed format. It will have two sides: 'Receipts' and 'Payments'. The amount column on each side will be sub-divided into "cash" and "Bank" columns.
- 42.1.3 All money transactions done in KSRSAC shall be entered in the Cash Book on daily basis. Each entry of receipt, expenditure or remittance should be descriptive but brief in nature.
- 42.1.4 All receipts should start with the word "By" and payments and remittances with the word "To". Cash Book entry shall be made after the transaction is completed and payment vouchers /receipts are complete in all respects.
- 42.1.5 After the money is credited into the KSRSAC bank account, each receipt should be given a separate month-wise serial number as it is entered in the Cash book. It should also be entered in the General Ledger simultaneously under the respective head of account and the corresponding page number should be recorded on the receipt. The same should also be noted in the Cash Book.
- 42.1.6 Similarly, each voucher should be given a month-wise serial number, entered in the General Ledger, and the details entered on the voucher and the Cash Book. If a voucher has sub-vouchers, they should be assigned sub-serial number using small alphabets (a, b, c, d etc). In such cases sub-voucher-wise details will be entered in the Cash Book. However, only the main voucher number and the amount will be entered in the General Ledger but not the sub-vouchers.
- 42.1.7 Tax and Non-tax remittances receipts will carry the folio number of the respective registers and not of the General Ledger.

- 42.1.8 Each entry in the cash book should be attested by the Assistant Administrative Officer on daily basis.
- 42.1.9 Overwriting should be avoided. Corrections, if any, should be attested by the Assistant Administrative Officer under his dated initials.
- 42.1.10 If no transactions was done on any given day(s) the entry "No transaction" should be noted in the cash book against that date and balances carried over to next day.
- 42.1.11 Cash book should be closed on the last day of every month and total cash balance struck and attested by the Assistant Administrative Officer and the Director after verification of the totals.
- 42.1.12 In case the accounts are computerized, a monthly printout of the Cash Book must be taken and placed in the monthly binder of receipts, payments and remittances.
- 42.1.13 Separate Cash Book should be maintained for each financial year.

42.2 Accounting of Cash on Hand

Payments exceeding Rs. 1000.00 should generally be made by crossed/pay to order cheques. However, it may not be possible to make payments only by cheques in all cases. Payees may demand for payment by cash in certain cases. To meet such demands, KRSAC may draw cash from the bank not exceeding a maximum of Rs. 10,000.00 per month and use it as Imprest. It is not necessary to draw the full Imprest Money in one go. Money should be drawn frugally based on the anticipated need for cash payments and used. Following instructions shall be followed in handling of cash:

- 42.2.1 Money drawn as Imprest should at once be taken into Petty Cash Book to be maintained in KRSAC Register -20.
- 42.2.2 Cash should always be kept in the cash chest. Cash chest should be fixed securely in a safe place and operated jointly by the Cashier and the Accounts Officer.

42.2.3 Any cash payment made should be entered in the Cash Book on the same day.

42.2.4 Cash on hand should be physically verified while closing the monthly accounts and the following certificate should be recorded in the Cash Book:

“Cash on hand Rs..... (Rupees.....) tallies with the balance indicated in the Cash Book”.

42.2.5 The Assistant Administrative Officer and the Accounts Officer shall be personally responsible for any variation in the cash. They have to keep the cash balance correctly at all times.

42.3 Compilation of the Monthly Binder of Accounts

Receipts, payment bills and remittance challans which are the basis for all financial transaction in KSRSAC should be compiled and preserved as per the following instructions:

42.3.1 A receipt shall be issued for any payment received by KSRSAC in form F1.

42.3.2 Payments should be made on printed bills of the payee. If there is no printed bill, payments may be made on KSRSAC form F2.

42.3.3 Remittances are done on the challans prescribed by the concerned authorities.

42.3.4 The details of transactions should be clearly and legibly written on these documents. They should contain the date, name of the remitter/payee/ beneficiary, amount in figures and words and must be duly signed by the Assistant Administrative Officer. If the receipt is tiny in size, it should be pasted to another sheet of white paper.

42.3.5 Every bill should have the prescribed certificates written on them and must duly be passed by Director. A bill paid and accounted becomes a voucher.

42.3.6 All receipts, vouchers and remittance challans must carry the folio number of the General Ledger or stock register or any other register where it is cross referenced.

- 42.3.7 All financial transaction must be duly completed at the earliest and must be taken to Cash Book on the very same day.
- 42.3.8 If there are any transfer entries on account of adjusting the advances towards expenses or reversing/correcting the incorrect entries must be done.
- 42.3.9 At the end of the month, all the receipts, vouchers and remittance challans arranged in serial order must be bound in book form. A copy of the Cash Book for the month must be placed on top of the book and abstract of registers at the end.
- 42.3.10 Monthly Binder of Accounts for the current financial year must be maintained by the Assistant Administration Officer, till they are subjected to Statutory Audit. Thereafter the Binders may be sent to the record room if there are no audit queries pending.

43. **Instructions for maintaining other Registers**

All other registers listed under clause 40 above should be maintained as follows:

- 43.1 **General Ledger:** This account record which shall be maintained in the Form at KSRSAC Register-2 (**Annexure-VII**), contains a complete list of accounts as per the chart of Accounts in KSRSAC Register - 2. A few pages are reserved for each head of account. The details of credits and debit shall be entered in the General Ledger as and when payments are received or made by the Accounts Officer. The Assistant Administrative Officer should countercheck the entries once a month and place an Abstract of Monthly Transactions before the Director at the close of the month for his review.
- 43.2 **Cheques Issued Register:** This is a facsimile of all the money drawn from the KSRSAC Fund account. In this register, details of every cheque drawn should be maintained in the order of serial numbers on the cheque folios in KSRSAC Register - 3 (**Annexure- VIII**)

- 43.3 **Register of Temporary Advances:** Cash given for spot purchases, meetings expenses, etc should be entered in KSRSAC Register-4 (**Annexure-IX**). Once the connected bills are submitted by the employee concerned and the bills are passed by a competent officer, necessary entries should be made in this register and the advances should be converted into expenditure. Similarly advance given to employees on deputation towards LTC, travel on duty, Transfer Grants, emergency medical relief etc should be entered in this register. However, advance made towards studies and works need not be entered in this register in KSRSAC Register - 4.
- 43.4 **Non-tax Remittance Register:** In this register, Non-tax recoveries from employees such as GPF/EPF contributions, Insurance Premium, recovery of any advances made to Permanent Government Servants for vehicle/computer/house building, festival etc., are recorded along with details of when, how and to whom the recovered sum is remitted to the authorities concerned. Details should be maintained month-wise in KSRSAC Register – 5 (**Annexure-X**).
- 43.5 **Tax Remittance Register:** In this register all tax related transactions should be recorded. It should be divided in to two parts – one part for recording the tax details of KSRSAC employees and the second part for recording the tax details of consultants, contractors and other payees. In both the parts, taxes recovered by KSRSAC will be recorded on the left hand side and taxes remitted to the authorities concerned will recorded on the right hand side. Entries on the left hand side are based on the bills paid by KSRSAC and entries on the right hand side are based on the details of remittance challans. Both should be tallied month-wise to make sure that all tax recoveries are promptly remitted. This Register shall be maintained in KSRSAC Register –6 (**Annexure-XI**).
- 43.6 **Register of Bank Deposits:** Funds parked in fixed deposits are recorded in this register. New deposits made are recorded on the left hand side and deposits withdrawn are recorded on the right

hand side. Deposits held by KRSAC should be reconciled every month with a statement obtained from the Bank. This register shall be maintained in KRSAC Register – 7 (**Annexure-XII**).

43.7 **Land and Buildings Register:** In this register all expenses on land and buildings should be recorded. It will be divided into two parts. In part I, capital investment made will be recorded. Annual depreciation as per the Income Tax Act, 1961 will be noted and the present value will be recorded. In the second part, annual expenditure on maintenance will be recorded. This register shall be maintained in KRSAC Register – 8 (**Annexure-XIII**).

43.8 **Register of Furniture and Fixtures:** Furniture and fixtures procured by KRSAC will be recorded in this register. Each item procured will be given a identification number (e.g KRSAC T1, T2, T3etc for tables, KRSAC C1, C2, C3... for chairs, S1,S2,S3... for shelves etc) and the same will also be marked on the article in white paint. Purchase details will be entered date-wise along with the name of the supplier and cost. This register must have two columns each for the next ten years. In the first column stock verification will be done and recorded by the Assistant Administrative Officer or anyone else authorized by the Director in the month of March every year. In the second column, current value after depreciation for each year should be recorded. If any item is written off, date along with sale price of the scrap should be entered against the respective item. Overall, this register should facilitate in ascertaining the details of stock of furniture available with KRSAC at any given point of time and its current financial value. Items which continue to be in use beyond ten years will be carried over to new pages. This register shall be maintained in KRSAC Register – 9 (**Annexure-XIV**).

43.9 **Register of Machinery and Equipment:** This register is similar to the Furniture and Fixtures Register. But it will contain the details of all the machinery and equipment including vehicles, photocopiers, computers, server, UPS, air conditioning equipment, telephones etc

which are likely to last several years. This register shall be maintained in KRSAC Register – 10 (**Annexure-XV**).

- 43.10 **Register of Library Books and Journals:** This register will have two parts –first part for recording the details of books purchased for KRSAC library and the second part of the subscriptions paid towards professional journals. In the first part books purchased will be entered chronologically, bill-wise. In the second part, list of journals subscribed will be recorded along with the date on which each issue was actually due and when it was received. This register shall be maintained in KRSAC Register-11 (**Annexure-XVI**).
- 43.11 **Stock Book of Stationery Items:** In this register, all stationery items purchased will be entered, each item on a different page. It will have columns for quantity purchased, quantity consumed and the balance. The remarks column will indicate by whom the item was consumed. This register shall be maintained in KRSAC Register – 12 (**Annexure-XVII**).
- 43.12 **Stock Book of other Consumables:** Any other consumable other than stationery items will be recorded in this register. This register shall be maintained in KRSAC Register – 13 (**Annexure-XVIII**).
- 43.13 **Register of Annual Maintenance Contracts:** In this register details of annual maintenance contracts for maintaining the building, equipment, security and maintenance services etc should be recorded. This register shall be maintained in KRSAC Register – 14 (**Annexure-XIX**).
- 43.14 **Audit Minutes Register:** In this register all event of audit of KRSAC accounts, highlights of audit observations and the follow up action taken is recorded. A few pages must be reserved for each audit and recording its outcome. This register shall be maintained in KRSAC Register – 15 (**Annexure-XX**).
- 43.15 **Accqittance Register:** This is a register to record the cost on human resources employed by KRSAC. It should be maintained in four

parts. In the first part, Pay & allowance paid to all the full time KRSAC employees should be recorded along with deductions effected. In the second part, remuneration paid to temporary employees like Advisors, internal consultants, Academic Interns etc., should be recorded. In the third part, payments made to the manpower hired for specific period should be recorded month-wise. In the fourth part all out of pocket expenses reimbursed to KRSAC employees on item like phone bills, TA, newspapers/journals etc., should be recorded month-wise. Overall, the acquaintance register should provide a complete account of payments made to individual employees. Provision should also be made for obtaining the signature of the employee concerned on this register itself for all the payments made so that the need for issuing separate payee's receipts is dispensed. The acquaintance register shall be maintained in KRSAC Register – 16 (a) and (b) (**Annexure-XXI and XXII**).

- 43.16 **Register of Contingent Expenditure:** Financial details which could not be entered into any of the registers listed above should be entered in this register chronologically. Each item should be recorded separately with adequate details. This register shall be maintained in KRSAC Register – 17 (**Annexure-XXIII**).
- 43.17 **Register of Cheques Received & Remitted:** All cheques received in KRSAC for various purposes e.g. Grants from govt., line departments etc., shall be recorded in this register in KRSAC Register – 18 (**Annexure-XXIV**) under the dated initials of the Assistant Administrative Officer /Accounts Officer/Cashier KRSAC.
- 43.18 **Travelling Allowance Bill:** KRSAC Register -19 (**Annexure-XXV**) shall be used for preferring the travelling allowance claims by the KRSAC employees, officers and officials.
- 43.19 **Petty Cash Book:** To meet the day to day expenses and for cash payments to be made in KRSAC imprest money could be drawn and maintained. Such transactions shall be recorded in the petty cash

book in KRSAC Register – 20 (**Annexure-XXVI**) under direct supervision of the Treasurer/Administrative Officer of the KRSAC.

43.20 **Register of Projects under taken by KRSAC:** In this register, financial details of all the projects undertaken by the KRSAC will be entered and maintained for each project separately. Projects will be recorded in the chronological order. Funds released till the final report is submitted or completed should be recorded. Details of bank guarantee should be maintained in this register and they should be diarized on a separate page for keeping a watch and getting the bank guarantees renewed if necessary. This register shall be maintained in KRSAC Register – 21 (**Annexure-XXVII**).

43.21 A New Cash Book and a General Ledger should be started at the commencement of every financial year. All others are permanent registers. New registers need to be opened if the space available in the existing register is exhausted.

43.22 **Monthly Abstract of Accounts:** All the registers must be written up daily or monthly as prescribed. Monthly totals of each ledger/register should be carried into the appropriate classified account and reconciled with the cash book and bank account.

44. **Financial Control and Reporting**

44.1 **Internal Control of Accounts**

44.1.1 Close supervision and regular monitoring are the tools of internal control in KRSAC. Assistant Administrative officer in KRSAC is responsible for upkeep of the prescribed books of accounts, files and documents on day to day basis. Director is responsible for supervising the work of the Assistant Administrative Officer, ensuring timely receipts and payments.

44.1.2 The Director is responsible for counterchecking the financial transactions on a monthly basis. Internal control is to be

ensured by closing the monthly accounts on the last working day and reconciling the KRSAC accounts with the Bank Accounts Statement.

44.1.3 The Director will report the state of financial affairs in KRSAC at every Governing Body Meeting without fail.

45. **Preparing Bank Reconciliation Statement**

Cash Book must be closed as on the last working day of every month by the Assistant Administrative Officer. Balance of funds available with KRSAC must be arrived at. Bank Pass Book should be updated. Printed statement of fixed deposits held in the bank must also be obtained. Balance of funds available as per the Cash Book and the actual funds available in different bank accounts must be reconciled in the manner explained below:

Particulars	Amount
Bank balances as per Cash Book	
Add:	
Cash on hand	
Cheques issued by KRSAC but not encashed	
Credit entries made in the bank account but not accounted in the cash book	
Total	
Deduct:	
Amount sent to bank but not credited to KRSAC account	
Service charges debited by the bank but not accounted for in the Cash Book	
Total	
Reconciled balance as per KRSAC Cash Book	
Balance as per bank pass book + FD statements	

After the reconciliation, the last two rows, i.e. the cash balance as per the Cash Book account and the cash balance held in bank deposit accounts must tally. Missing entries in the Cash Book must be included in the next month's account.

46. Preparing Classified Abstract of Monthly Accounts

After the bank account reconciliation, General Ledger and other books of accounts must be updated by the Assistant Administrative Officer and an abstract of classified accounts prepared in the same format as the Chart of Accounts. Progress achieved should be indicated against the target fixed up to the current month as well as the financial year under each budget head. This comparison helps in assessing the trends in the expenditure. If there is a variation, the fact should be immediately brought to the notice of Director by the Assistant Administrative Officer.

47. Submission of Utilization Certificates

47.1 The Assistant Administrative Officer should ensure that the following financial statements of a month are submitted to the Director before 5th of the succeeding month for his approval:

- a) Statement of monthly receipts and payments.
- b) Bank reconciliation statement.
- c) Abstract of classified expenditure.
- d) Financial progress made in respect of studies, and
- e) Utilization Certificates in-respect Grant-in-Aid received from the State Government
- f) Utilization Certificates in-respect of on-going projects and also completed projects

47.2 The Assistant Administrative Officer should get the Utilization Certificates prepared in the format prescribed if they are due for submission and submit them to the Director along with the statements. He/she review the status of accounts and submit the Utilization Certificates to the appropriate authorities.

48. Revision of the Annual Action Plan

Progress of expenditure shall be reviewed by the Director thoroughly at the end of the third quarter of the financial year. If only minor variations are likely (upto 10%) during the year, necessary re-appropriation may be got

done from the Chairman. If there are major shortfalls or excess of expenditure, the matter should be placed before the Executive Committee / Governing Body in the form of a revised Annual Action Plan and got approved.

49. Closing of Annual Accounts

Annual accounts of KRSAC shall be closed on 31st March every year. Financial statements like Receipts & Payment Account (as per format given in **Annexure-XXVIII**), Income & Expenditure Account (as per format given in **Annexure-XXIX**), Balance Sheet (as per format given in **Annexure-XXX**), Schedules and Notes to Accounts shall be prepared as on that date. Draft reports shall be first placed before the Executive Committee and then, should be placed before the Governing Body for adoption / ratification.

50. Annual Verification of Stock of Physical Assets

In the month of March every year, the Director shall arrange for annual verification of the physical assets and a certificate to that effect shall be recorded in the asset registers concerned. It should also be recorded in the Notes to the Annual Accounts. If there is any discrepancy between the stock as per the records and stock physically available, the Director shall take necessary and appropriate remedial action.

51. Statutory Audit

51.1 It is mandatory to maintain a true and fair account of the income and expenditure, sales and purchases made; assets and liabilities and an annual balance sheet of the Society under section 12 of the Societies Registration Act, 1960. Under section 13 of this Act, a copy of the balance sheet and income and expenditure account audited by Statutory Auditors has to be filed with the Registrar of Societies within 14 days after the Annual Governing Body Meeting is held.

51.2 The MoA Rules of KRSAC requires that the audited statement of accounts must be placed before the Annual Governing Body Meeting and to file with the Registrar of Societies within 14 days of the AGM.

52. Procedure for Appointment of the Statutory Auditor

The Director shall invite Expression of Interest from the Chartered Accountants by indicating the Terms and place the quotes before the Executive Committee for approval. The Executive Committee will appoint a suitable Chartered Accountant as Auditor and the Director will issue an appointment order to take up audit of KSRSAC. A Chartered Accountant once appointed may be retained for a maximum period of three years unless and otherwise the circumstances requires for a change. Action taken in this regard shall be placed before the Governing Body for ratification.

53. Conduct of Statutory Audit

53.1 All the books of accounts, minute's books of the Governing Body and any other documents pertaining to the previous year which the Chartered Accountant may require for the audit purpose should be kept open for consideration. All the queries raised by them should be answered by the officers concerned in KSRSAC.

53.2 The Chartered Accountant shall verify the Annual Financial Statements; Income and Expenditure Account, Receipt and Payment Account, Utilization Certificates etc., and certify the accuracy of the same after making necessary changes on the relevant books of accounts.

53.3 Auditor will then prepare a Balance Sheet for that financial year and Management Report on the state of financial affairs of KSRSAC in the form of an Auditor's Note to the Director. Auditor will share his draft reports with the Director and his team of officers. Auditor will finalize the audit report and submit the same to the Director directly in a sealed cover.

54. Follow up action on the Statutory Audit Report

The Director will examine the statutory audit report carefully and prepares a compliance report. The Audit Report as well as the compliance report shall be placed before the Executive Committee for approval. The report so approved will be placed in the next Annual Governing Body Meeting along

with the income & expenditure statement and assets and liabilities statement certified by the Chartered Accountant. The Director should take necessary further action on the outstanding issues of the audit report after it is adopted by the Annual Governing Body Meeting and submit a final compliance report to the Executive Committee.

55. Other Audits and Inspections

Being a Society owned and funded by the State Government, KSRSAC is liable for audit by the Accountant General, GoK. Under section 25 of the Societies Registration Act, 1960, the Registrar may, if required, hold an enquiry and inspect the books of accounts. If at any time, it appears to the Director, that an internal audit is required to organize or examine the accuracy of the books of accounts, the Director may hire a qualified auditor and get the internal audit conducted. In case of any such eventuality, the matter should be brought to the notice of the Executive Committee at its next meeting along with the outcome and compliance if any.

56. Maintaining Audit/Inspection Minute Book

In order to keep a watch over the settlement of audit objections included in the statutory and other audit reports, the Assistant Administrative Officer will maintain a audit/inspection minute book, a register of outstanding audit objection (format given in **Annexure - XXXI**) and a control register for watching the audit data (format given in **Annexure- XXXII**)

57. Annual Report with Audited Statement of Accounts

57.1 An Annual Report on the working of the Society and the work undertaken by the KSRSAC during the year together with Annual Financial Statement, Balance Sheet, Income and Expenditure Account, Receipt and Payment Account, and Audited Accounts shall be placed before the Executive Committee as well as the Annual Governing Body for approval and adoption. A copy of the certified statement of accounts, Auditor's Report and Society's Annual Report should be submitted to the Registrar of the Societies within 14th days of holding the Annual Governing Body meeting.

- 57.2 The Director should take necessary further action on the outstanding issues of the audit report after it is adopted by the Annual Governing Body Meeting and submit a final compliance report to the Executive Committee.
- 57.3 The Annual Report along with the audited accounts of the KSRSAC shall be furnished to the Government.

58. Other Regulations

58.1 Online Bank Transactions

If and when KSRSAC chooses to account all its transactions on-line using an appropriate software package, abstract of monthly transactions done shall be printed and preserved in a hard copy for future reference. All the registers pertaining to the books of accounts prescribed in this manual may be computerized. Transfer of funds shall be done under the authority of two officers jointly.

58.2 Loss of Cheque Leaves

If a cheque issued by the KSRSAC has been reported as lost before encashment by a payee, the Assistant Administrative Officer should immediately inform the Bank and issue a request to stop payment of the cheque. The person/firm in whose favour the cheque was issued should submit an application to KSRSAC for issue of a new cheque. It may be issued after taking a suitable affidavit from the party. If the lost cheque is already encashed, the party should be directed to the police and no substitute cheque shall be issued. Cheques issued by the KSRSAC which have remained unpaid for 6 months from the date of issue shall be deemed to have been cancelled. They shall not be revalidated. Required adjustment entries shall be made in the accounts. Reasons for not encashing the same should be investigated by the Assistant Administrative Officer and if the reasons are bonafide, the matter may be reprocessed and a new cheque may be issued with the prior approval of Director.

58.3 Preventing Fraud and Corruption

Fraud and corruption shall be strictly prevented in KRSRSAC. Director should exercise necessary control measures from time to time and spare no efforts to prevent fraud and corruption. Provisions contained in the Karnataka Financial Code may also be applied for this purpose. Periodical audit and internal checks shall be conducted as envisaged in this manual. Severe action shall be initiated whenever any misdemeanors are noticed.

58.4 Preservation of Accounts Records

Procedure regarding the preparation, maintenance, movement, closure and archiving of records will be specified in the Manual of KRSRSAC Office Procedure. However, accounts records shall be preserved in the archive for the following number of years:

KRSRSAC shall have to preserve all financial records and books of accounts for a period not less than the periods specified hereunder:

No	Description of Records	No of years to preserve
1.	Accquittance Rolls for payment of salaries and other allowances	40 years
2.	Cash Book Financial account ledgers, journal books, Receipts & payment account books, Income & Expenditure account books, Balance Sheets	30 years
3.	Furniture, stores, equipment register, Remittance Register/challans.	20 years
4.	Travelling Allowance Bills	5 years
5.	Budget Estimates	5 years.
6.	Bill Register	5 years
7.	Counterfoils of cheque books	5 years
8.	Register of Contingent Expenditure	5 years
9.	Pay Bills	6years
10.	Counterfoils of receipt Books	6 years
11.	Expenditure vouchers	6 years

58.5 Disposal of Dead Stock and Scrap

Any tools, equipment, machinery, furniture etc., which was used for reasonable number of years, not in usable condition at present and not worth repairing should be written off by the officer authorized as dead stock at the time of annual physical verification of assets. A suitable scrap value should be fixed and such articles disposed by a local petty sale. Income should be credited to the KSRSAC Fund as miscellaneous income. Suitable entries should be made in the relevant stock register.

**By Order of the
Executive Committee
Sd/-
Director**

Annexure – I

The General delegation of Common Financial and Administrative powers approved by Executive Committee of KSRSAC

Sl. No.	Nature of Powers	Director	Chairman, EC- KSRSAC
1	For taking Scientific and Administrative staffs on deputation from other Govt. Departments including autonomous and corporations (State/Central)	Full powers for Administrative and Scientific positions up to Scientist-SD Grade.	Full powers for Scientists above SD grade.
2	For taking projects from both State and Central	Full powers. A minimum of 15% towards profitability (service charges) should be included in the project	
3	Financial powers for sanction and to incur expenditure on any of the items / service at each time required by the Centre	Upto Rs. 2 lakhs as per provisions in budget heads.	Above Rs. 2 lakhs & upto Rs.30 lakhs
4.	<p>Approval for deputation / nomination of staff, project scientists, consultants, sub staff and project staff working under consultants</p> <ul style="list-style-type: none"> For study tour /training / meetings/workshops/seminars/conventions and other related programmes for shorter duration (about a month) including the Director within India. For study tours / training / workshops/seminars/conventions and other related programmes for shorter duration (about a month) outside the country including the Director. For study tour/training/and other related programmes for duration exceeding a month within India. <p>(*allowed only if it is inbuilt in the proposal)</p>	<p>Full powers</p> <p>----</p> <p>Upto 6 months</p>	<p>Full powers</p> <p>Upto 1 year Beyond one year to be placed in EC.</p>

	<ul style="list-style-type: none"> For study tour /training and other related programmes for duration exceeding a month (including the Director) outside India. 	----	Up to 6 months above 6 months to be placed in EC
5.	Sanction of funds for R & D projects to Universities, Educational Institutions and other professional and academic organizations.	Upto Rs. 2 lakhs	Above Rs. 2 lakhs & upto Rs. 30 lakhs
6.	Hiring of Project Scientists and sub staff through consulting services.	Full powers	
7.	Retention of Scientific staff beyond the age of 60 year and administrative staff beyond the age of 58 years on contract basis.	Full powers	
8.	Hiring of Consultants / Advisors as per the guidelines (Annexure - 6)	Full powers	
9.	Sanction of TA/DA for staff, Project Scientists, sub staff and Consultants	Full powers as given in Annexure -2	
10.	To allot and assign duties to officers and staff in general for specific purpose on carrying out the affairs of the Centre	Full powers	
11.	AMC for office hardware/software /computer peripherals and office equipments	Full powers upto Rs. 5 lakhs	Above Rs. 5 lakhs & upto Rs. 30 Lakhs
12.	In house refreshments and extending hospitality to guests /visitors/for staff and project scientists of the Centre working beyond office hours.	Full powers	
13.	Sanction of honorarium to visiting Scientists and in house scientists during workshops, seminars and training programmes Sanction of honorarium to the staff, project scientists and project supporting staff in recognition of their extra work beyond the office hours.	Full powers (Based on the availability of funds in the project)	
14.	Keeping term deposits	Full powers in scheduled banks	
15.	Purchases of satellite imageries /digital data from NRSA and toposheets from SOI	Full powers	

16.	To sanction for conducting workshops /seminars/conference and training both within and outside the Centre depending upon the provision in the projects	Full powers	
17.	All leaves applicable under KCSR and sanction of leave other than disability leave to the staff-sanction of leave prior to retirement –sanction of maternity leave – sanction of condonation of claims	Full powers	----
18.	Sanction for purchase of uniforms etc. To Group D and Drivers	Full powers	---
19.	Hiring / purchase of building / land for office purpose	Full powers for hiring upto 5000 Sq. ft. land and building	Full powers for hiring land and building beyond 5000 Sq. ft
20.	Promotion of Remote Sensing, GIS, Photogrammetry and Communication related activities both within and outside the Centre either by the Centre or by other agencies / organizations	Full power upto Rs. 2 lakhs	Full powers Rs. 2 lakhs to Rs. 30 lakhs
21.	Fixing rates on hiring charges for computers, computer peripherals, softwares, expendable items, vehicles and other related facilities to users. Rates could be amended at the discretion of the Director, KRSRAC	Full powers (Tentative rates given in annexure)	----
22.	To Declare stores /dead stock and other equipments / articles/ materials etc. as obsolete and sanction of losses and write off	Full powers	----
23.	To sanction in-charge arrangements in post which are vacant	Full powers	----
24.	Sanction of HBA, MCA, Cycle advance, clothes advance, surrender leaves encashment etc. to permanent staff of KRSRAC and staff on deputation	Full powers	----
25.	Refund of EMD and Security Deposit	Full powers	----
26.	Re-appropriation of one project to another project	Up to Rs. 5 lakhs	Above Rs. 5 lakhs & upto Rs. 30 lakhs

27.	Acceptance and rejection of resignation	Full powers for Administrative and Scientist –SD	Full powers for Scientist –SE and above
28.	Disciplinary action against the officials of KRSAC	Full powers upto Scientist-SD	Full powers for Scientist SE and SF

- Note:**
1. The items which are not covered in the delegation of financial and administrative powers as listed above can be referred to Chairman-EC, KRSAC for necessary approvals. However, the items which are not covered in the delegation of financial power could be listed and placed before the EC for necessary action.
 2. Above delegation of powers have been approved in the 9th and 10th Executive Committee meetings held on 08-05-2003 and 26-09-2003 respectively.

Annexure - II

Karnataka State Remote Sensing Applications Centre

Annual Performance Report Card for Employees of Technical Division		
Annual Report Card for the year _____		
Reporting period _____ to _____		
Part I-Personal Information		
1. Name of the Employee _____ _____		
2. Designation _____		
3. Period of working From _____ To _____		
4. Trainings undergone		
1. _____		
2. _____		
3. _____		
4. _____		
a) Leave availed		
Kind of leave	From	To
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

PART II – Self Assessment by the Employee

Sl. No.	Description of the duties	Expected outcome	Actual outcome
1	Acquiring professional knowledge		
2	Number of projects supported		
3	Field works if any attended		
4	Other activities		
5	Publications made		

Part III – Assessment by Reporting Officer

Sl. No	Description of the duties	Expected outcome	Actual outcome	Rating on 10 point scale
1	Professional knowledge and skill in the area of work			
2	Work turnover:			
	a. Internal work			
	b. External work			
3	Accuracy in work			
4	Professional judgement			
5	Persuasive capacity			
6	Co-ordination capability			
7	Supervisory capacity			
8	Inter personal relations			
9	State of health			
10	Punctuality in disposal			
11	Other remarks if any:			

Certified that I have truly and correctly assessed the above officer to the best of my knowledge, ability and belief.

Place: _____

Date : _____

Signature & Designation

Part IV – Comments of the Reviewing Officer

Place:	
Date:	Signature & Designation

Part V – Comments by the Accepting Officer

Place:	
Date:	Signature & Designation

Annexure - III

Annual Performance Report Card for Employees of Administrative / Finance Division

Annual Report Card for the year _____

Reporting period _____ to _____

Part I-Personal Information

Sl. No.	Items	Details
1	Name of the Employee	
2	Designation	
3	Period of working	From _____ To _____
4	Professional Trainings undergone if any	

b) Leave availed

Kind of leave	From	To
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Part II –Self Assessment by the Employee

Sl. No.	Description of the duties	Expected outcome	Actual outcome	
1				
2				
3				
4				
5				

- Duties to be listed as given in this By-Laws. If necessary more columns may be added.

Part III – Assessment by the Reporting Officer

Sl. No.	Description of the duties	Expected outcome	Actual outcome	Rating on 10 points scale
1	Professional knowledge and skill in the area of work			
2	Commitment for work			
3	Work turnover			
	a.			
	b.			
	c.			
	d.			
	e.			
4	Accuracy in work			
5	Timely disposal			
6	Effective disposal			
7	Taking responsibility			
8	Inter personal coordination			
9	State of health			
10	Willingness to help others			
11	Other remarks if any:			

- List a few major items being handled by the employee and the expected time line for effective disposal

Certified that I have truly and correctly assessed the above officer to the best of my knowledge, ability and belief.

Place: _____ Date: _____

Signature & Designation

Part IV – Comments of the Reviewing Officer

Place:

Date:

Signature & Designation

Part V – Comments by the Accepting Officer

Place:

Date:

Signature & Designation

Annexure - IV

Form No: F1

RECEIPT
(Printed receipt number)

Date_____

Received from _____ a sum of
Rs._____ (Rupees_____

Only towards _____ in cash/
e-payment/cheque/Demand Draft bearing number
_____ drawn on_____

Assistant Administrative Officer

Cashier

Annexure - V

Form No: F 2

Payment Voucher

Received from Karnataka State Remote Sensing Applications Centre, Bangalore a
sum of Rs. _____ (Rupees_____only)
towards_____in cash/ e-payment/cheque/Demand Draft
bearing number _____ drawn on

Signature of the Payee

Address_____

Office Seal

Payment authorized by me

Paid by me

Signature

Assistant Administrative Officer
Karnataka State Remote Sensing
Applications Centre

Signature

Cashier
Karnataka State Remote Sensing
Applications Centre

Scrutinized and passed for payment of Rs_ _____

Rupees_____only_____

Bengaluru

Authorized Officer

Date:

Office stamp

Annexure – VI**Karnataka State Remote Sensing Applications Centre****KSRSAC Register – 1****CASH BOOK**

RECEIPTS							
Date of Receipt	Receipt No and Cheque No.	From whom received	Amount		Classification of Receipts	Date of Payment	Voucher No.
			Rs.	Ps.			

PAYMENTS				
To whom paid	Name of the Project	SBM Vidyaranyapura branch Current A/c		Classification of Payment Bank
		No. of Cheque with No. of Cheque Book	Amount	
			Rs.	Ps.

Assistant Administrative Officer	Director
---	-----------------

Annexure – VII**Karnataka State Remote Sensing Applications Centre****KSRSAC Register – 2****GENERAL LEDGER**

Name of the Activity						
Reference to the Budget Code						
Date	Details	Voucher No	Cash book Folio No	Debit	Credit	Debit or Credit balance
Accounts Assistant		Assistant Administrative Officer				

Annexure – VIII

Karnataka State Remote Sensing Applications Centre

KSRSAC Register - 3

CHEQUES ISSUED REGISTER

Sl. No	Cheque No & date	Amount	On whose name cheque issued	Towards which account / Purpose	Signature
Accounts Assistant					Assistant Administrative Officer

Annexure – IX**Karnataka State Remote Sensing Applications Centre****KSRSAC Register – 4****REGISTER OF TEMPORARY ADVANCES**

Date	Name and designation of the person who receives the advance	Purpose	Cash/ Cheque No & Date	Amount	Sanction order No. and date	Signature of the person receiving the advance	Initials of the Officer in charge
1	2	3	4	5	6	7	8

Date of rendering of accounts	Voucher (Value)	Unspent amount returned	Signature of the person who receives the accounts for the advance (cash)	Receipt No and date	Details of balance cash remitted to the Bank account	Cash Book Page No. and date	Signature of the In charge Officer
9	10	11	12	13	14	15	16
<div> <div>Accounts Assistant</div> <div>Assistant Administrative Officer</div> <div>Director</div> </div>							

Annexure – X**Karnataka State Remote Sensing Applications Centre****KSRSAC Register – 5****NON-TAX REMITTANCE REGISTER**

No	Month	Names of the employees	On what account	Ch.no/DD No. and date	Bank on which drawn	Amount	Challan No and date of remittance
Accounts Assistant				Assistant Administrative Officer / Director			

Annexure – XI**Karnataka State Remote Sensing Applications Centre****KRSAC Register - 6****TAX REMITTANCES REGISTER**

No	Names of the employees	Recovery made for the month	Income Tax/ Profession Tax/ Service Tax	Cheque/DD No & date	Amount recovered	Total amount remitted	Bank Challan No. & Date of remittance	Dated Initials of the AO/ CEO

Separate forms shall be used for different category of taxes.

Accounts Assistant

Assistant Administrative Officer / Director

Annexure – XII

Karnataka State Remote Sensing Applications Centre

KSRSAC Register – 7

BANK DEPOSIT REGISTER

No.	Date of deposit	Amount of deposit	Type of deposit (FDR/LTD/STD)	Term of deposit	Date of maturity	Date of renewal	Period of renewal	Dated initials of AO/CEO

Annexure – XIII**Karnataka State Remote Sensing Applications Centre****KSRSAC Register – 8****REGISTER OF LANDS & BUILDINGS**

No	Names of the Building	Location of the building	Source of funding for Acquisition or Purchase or Construction	Date of Acquisition Purchase Completion of construction	Original cost of construction on Rs. In lakhs	Total Capital Cost of the building in Rs in lakhs	Details of previous occupant of the building	Details of the Building walls	Roof	Floor
1	2	3	4	5	6	7	8	9	10	11

No of floors	Total Plinth area in sqfts/mtrs	Status of the Building	Opinion of the verifying officer	Remarks
12	13	14	15	16
Assistant Administrative Officer			Director	

Annexure – XVI**Karnataka State Remote Sensing Applications Centre****KSRSAC Register – 9****REGISTER OF FURNITURES & FIXTURES**

No	Description of the Articles	Date of Purchase or Supply	Quantity in Numbers	Value of the Purchases or Supplies	Name of the Supplier Firm	Cheque no. and date of payment	Reference to Cash Book folio Contingent Register	Condition
1	2	3	4	5	6	7	8	9

Details of Issues

Date of Issue	Reference to the request and approval for issue	Details of Quantity & no of articles issued	To whom issued	Initials of the Officer	Value of the articles issued			Acknowledgement of the recipient with date	Initials of the Officer	Remarks
					Qty.	Rate	Value			
10	11	12	13	14	15a	15b	15c	16	17	18

Annexure – XV

Karnataka State Remote Sensing Applications Centre

KRSAC Register – 10

REGISTER OF MACHINERY AND EQUIPMENT

No	Description of the machinery or equipment	Date of Purchase or Supply	Quantity in Numbers	Value of the Purchases or Supplies	Name of the Supplier Firm	Cheque no. and date of payment	Reference to Cash Book folio Contingent Register	Condition
1	2	3	4	5	6	7	8	9

Details of Issues										
Date of Issue	Reference to the request and approval for issue	Details of Quantity & no of articles issued	To whom issued	Initials of the Officer	Value of the articles issued			Acknowledgement of the recipient with date	Initials of the Officer	Remarks
					Qty.	Rate	Value			
10	11	12	13	14	15a	15b	15c	16	17	18

Annexure – XVI**Karnataka State Remote Sensing Applications Centre****KRSAC Register – 11****REGISTER OF LIBRARY BOOKS AND JOURNALS**

Sl No. ie. Library No.	Date of receipt.	Name of the Book or Journal	From whom received.	Price of the book or journal in Rs.	Cheque no & date of payment	Reference to cash book or contingent register page no	Initials of the officer	Remarks
1	2	3	4	5	6	7	8	9

Annexure – XVII

Karnataka State Remote Sensing Applications Centre

KSRSAC Register - 12

STACK BOOK OF STATIONARY ITEMS

Date	Opening Balance		Bill No. & date	Sources	Receipts			Total	
	Qty	Value			Qty	Rate	Value	Qty	Value
1	2	3	4	5	6	7	8	9	10

Date	Issues					Closing Balance		Signature of receiver	Signature of the Issuing Officer
	Indent No. & date	Issue slip No.	To whom issued	Qty	Value	Qty	Value		
11	12	13	14	15	16	17	18	19	20

Annexure – XVIII**Karnataka State Remote Sensing Applications Centre****KRSRAC Register - 13****STOCK BOOK OF OTHER CONSUMABLE ARTICLES**

	Qty	Value			Qty	Rate	Value	Qty	Value
1	2	3	4	5	6	7	8	9	10

Date	Issues					Closing Balance		Signature of receiver	Signature of the issuing Officer
	Indent No. & date	Issue Slip No.	To whom issued	Qty	Value	Qty	Value		
11	12	13	14	15	16	17	18	19	20

Annexure – XIX**Karnataka State Remote Sensing Applications Centre****KRSAC Register - 14****REGISTER OF ANNUAL MAINTENANCE CONTRACTS**

Sl. No.	Name of the firm with whom the contract has been entered in to.	Details of machinery or equipment to be maintained	Period of Maintenance contract	Amount of contract	Reference to sanction Order & date	Conditions of payment	Date of completion of contract
1	2	3	4	5	6	7	8

Date of renewal of contract	Period of contract	Signature of the officer accepting the contract for annual maintenance	Signature of the authorized person of the firm	Modifications if any, in the conditions on renewal including payments	Approvals of the Director, KRSAC	Remarks
9	10	11	12	13	14	15

Annexure – XX**Karnataka State Remote Sensing Applications Centre****KSRSAC Register - 15****AUDIT MINUTES REGISTER**

Year of Audit Report	Date of Receipt	Nature of Objection	Amount Objected to.	Date of submission of replies	Objections cleared		Objections outstanding
					Nos.	Value	

Annexure – XXI

Karnataka State Remote Sensing Applications Centre

KSRSAC Register – 16 (a)

ACQUITTANCE ROLL OF THE ESTABLISHMENT OF THE KSRSAC (REGULAR EMPLOYEES)

Serial number of the posts	Name of the officials with Designations	Pay Scale	Leave salary	Officiating pay	DA	HRA	CCA and other Allowances	Total Claim
1	2	3	4	5	6	7	8	9

Total fund and other deductions adjustable in Auditors Book			Adjustments of Collections in Treasury Accounts		PT	IT	Total Deduction	Net	Signature
GPF	KGID	Other Deducts HBA MCA / CA	LIC / PLI	GIS					
10	11	12	13		14	15	16	17	18

Annexure – XXII**Karnataka State Remote Sensing Applications Centre****KSRSAC Register - 16 (b)****ACQUITTANCE REGISTER (EMPLOYEES ON CONTRACT AND CONSULTANCY BASIS)**

Sl. No	Name of the persons on contract and Consultancy	Date of Agreement and agreed Remuneration / Honorarium	Date of joining	No of working days in the month	No of days worked	Net amount drawn	Deduction towards		Net payables	Signature or Acquittance
							Income Tax	Profession Tax		

Annexure – XXIII**Karnataka State Remote Sensing Applications Centre****KSRSAC Register - 17****REGISTER OF CONTINGENT EXPENDITURE**

For the year _____								
Date	To whom paid	Sub-vouchers. Contingent Abstract						
	Budget grant of each detailed head							
1	2	3	4	5	6	7	8	9

Unusual charges		Total of each contingent abstract	Total of each month's bills	Date of Detailed bills	Date of Details bills	Date of admission with initials	Remarks (Amount disallowed etc.)
Description	Amount						
10	11	12	13	14	15	16	17

Annexure – XXIV**Karnataka State Remote Sensing Applications Centre****KSRSAC Register - 18****REGISTER OF CHEQUES RECEIVED & REMITTED**

Sl. No.	Date of Receipt	Numbers of receipts issued	From whom received	Name of the Bank drawn upon	Cheque No. & Date
1	2	3	4	5	6

On what account received	Amount	Date of dispatch to the Bank	Date of clearance	Dated initials of the Accounts officer	Remarks
7	8	9	10	11	12

Karnataka State Remote Sensing Applications Centre**KSRSAC Register - 19
TRAVELLING ALLOWANCE BILL**

1.	Name of the Official /Officer	<hr/>
2.	Designation	<hr/>
3.	Basic Salary	<hr/>
4.	Approved by	<hr/>
5.	Date of Journey	<hr/>
6.	Purpose of Journey	<hr/>

Mode	Departure	Arrival	Distance	Amount
	Place Date Time	Place Date Time		
Forward Journey				
Bus /Taxi				
Train				
Air				
Return Journey				
Bus / Taxi				
Train				
Air				

7. Road Mileage _____

1. At Headquarters _____ From _____ To _____ Kms _____

2. At the Place of visit From _____ To _____ Kms _____

Total no of Kms _____ Mileage at the Rate _____ Amount _____

8. **DA for Halt** _____ Rate _____ No of Days _____ Amount _____

9. **DA for Journey days** _____ **Rate** _____ **No of days** _____ **Amount** _____

Certificates.

- I. have actually travelled in class of accommodation for which I am eligible and paid actual rates which is claimed in this bill.
- II. I have not been provided boarding or lodging or both free of cost.
- III. Places for which road mileage is claimed are not connected by Rail / Bus.
- IV. I the undersigned do hereby declare that the information given herein above is true to the best of my knowledge.
- V. I will abide by the Rules to refund the amount, if any, excess paid / claimed against the TA Rules.

For Office Use

Admitted fare Rs. _____ Road Mileage Rs. _____ Halt DA Rs. _____ Total Rs. _____	Passed for payment of Rs. _____ _____ Ch. No. _____ _____ Date _____ <div style="display: flex; justify-content: space-between; margin-top: 20px;"> AAO Director </div>
---	---

Annexure – XXVI

Karnataka State Remote Sensing Applications Centre

KSRSAC Register - 20

PETTY CASH BOOK

Month and Date	Particulars of Receipts	Receipts							Total	Head of Account
		Salary	TA	Contingencies						
1	2	3	4	5	6	7	8	9	10	11

Month and Date	Particulars of Charges	Receipts			Total						Head of Account
		Salary	TA	Contingencies							
12	13	14	15	16	17	18	19	20	21	22	23

Karnataka State Remote Sensing Applications Centre

KSRSAC Register - 21

REGISTER OF PROJECTS UNDER TAKEN BY KSRSAC

Year _____ Department for which project undertaken by KSRSAC _____

Name of the Project taken up _____

Date of Commencement	Date of completion	Cost of the Project	Funds received by the Department	Balance of the Project
1	2	3	4	5

Annexure – XXVIII

Karnataka State Remote Sensing Applications Centre

Receipts and Payments Account for the year ended _____							
Receipts	Schedule	Amount Current year	Amount previous year	Payments	Schedule	Amount Current year	Amount previous year
Opening Balance							
				Closing balance			

Chartered Accountant Firm
Director

Annexure – XXIX

Karnataka State Remote Sensing Applications Centre

Income and Expenditure Account for the year ended _____ KRSAC

Expenditure	Schedule	Amount of the current year	Amount of the previous year	Income	Schedule	Amount of the current year	Amount of the previous year

Chartered Accountant Firm

Director, KRSAC

Annexure- XXX**Karnataka State Remote Sensing Applications Centre**

Balance Sheet as on _____							
Rs. in lakhs.							
Liabilities	Schedule	Amount Current year	Amount previous year	Assets	Schedule	Amount current year	Amount previous year
Capital Fund				Fixed Assets			
Funds received from GoK/ Central Govt.				Civil works, Computers Furniture, Vehicles Equipment, Advances outstanding			
Other Agencies				Cash at bank Cash on hand			
Current Liabilities				Closing balance			
Chartered Accountant				Director, KRSAC			

Annexure – XXXI**Karnataka State Remote Sensing Applications Centre****REGISTER OF OUTSTANDING AUDIT OBJECTIONS**

No.	Period of Audit	Audit Para no.	Date of issue of Report	Brief details of Audit Objections	Money Value Objections	Action taken for Disposal	Date of Settlement	Money value objections cleared	Accepting Authority. Lr. No. and date
1	2	3	4	5	6	7	8	9	10

Karnataka State Remote Sensing Applications Centre

**CONTROL REGISTER FOR WATCHING THE STATISTICAL DATA OF OUTSTANDING PARAGRAPHS AND MONEY
VALUE OBJECTIONS TO BE MAINTAINED BY THE INTERNAL AUDIT WING**

No.	No. and date of Inspection Report	Nature of Objections	Amount Objected	Whether reply received	Action taken to pursue the objections

Outstanding Objections as on _____ (date) _____