

INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
Prajoe Towers, Vazhuthcaud, Thiruvananthapuram -14

Cir.No. 24/ 2011/EB1/HRD

Dated: 05.11.2011

CIRCULAR

Subject: Preparation of Revised Estimates for the year 2011 – 12 (Receipts & Expenditure) and Budget Estimates for the year 2012-13 (Receipts & Expenditure).

Ref: Letter No. Fin A4/4918/2011/HRD Dated 22.10.11

Heads of all associate institutions of IHRD are directed to send necessary proposals in proforma I, II, III and IV (enclosed) to facilitate preparation of the Revised Estimates for the year 2011-12 (Receipts and Expenditure) and budget estimates for the year 2012-13 (Receipt & Expenditure) The proposals, complete in all respects, should reach this office not later than **30.11.2011**.

The following points should be clearly borne in mind while furnishing the proposals.

- (i) Non-institutional revenue and expenditure should not figure in proforma I & II
- (ii) Income anticipated during the next financial year from Non-institutional revenue items such as Sale of Application forms (both Regular courses & IHRD courses), Development Charges from NRI, Caution Deposit, SD, EMD, Sale of Tender Form and other items may be shown separately.
- (iii) The Estimates should be prepared as realistically as possible with reference to the anticipated receipts and expenditure and also taking into account all relevant and recent developments and it should closely correspond to the actuals. Construction works/ purchase for which Administrative Sanction & Purchase Sanction / Work Sanction have been issued may also be taken into consideration to work out the anticipated expenditure. Column No. 8 of Proforma I & II should be clearly filled up showing reason for variations.

- (iv) In the absence of adequate financial support from Government, every effort should be made to limit the expenditure to the resources of the institution providing for unavoidable items only.
- (v) Care should be taken to avoid mistakes and defects in the accounts pointed out by this office on earlier occasions and be rectified before finalizing and sending the proposals under each head of account.
- (vi) In case of any doubt regarding classification of any item of receipt or expenditure, advice from this office may be sought.
- (vii) **Machinery & Equipment (M&E)** is bifurcated as
 1. **Computers & Hardware accessories**
 2. **Software License**
 3. **Other Laboratory Equipments &**
 4. **Other Institutional Equipments.**

Computers & Hardware Accessories - Computer, Printer, UPS, LCD Projector, DVD writer etc.

Software Licence – Purchase of all Application Softwares.

Other Laboratory Equipments - Electronic Equipment, Air Conditioners, CRO , Multimeter, Lab Equipment, Generator, Power Supply.

Other Institutional Equipment – Interactive Board, DG Set, PA System, Xerox Machine, Photostat Machine, Water Cooler, Air Conditioner, Fax Machine. Generator etc.

The above requirements should be booked under the above heads.

- (viii) **PAY, DA, HRA, CCA & other allowance** should be shown separately and the total of the above also should be shown in the head of account **“Salary”**.
- (ix) Advances received from HQ and Bridge loan (institution to institution) should be shown separately in the proforma I (Receipt)
- (x) Grant-in-aid (Plan Fund) received from HQ should be shown separately in Proforma I

- (xi) Institutional revenue only should be shown in the closing balance as on 31..3..2011 (ie, CD,EMD, Sale of Application need not be reckoned for Actual as on 31..3..2011)
- (xii) A ledger should be maintained showing separate pages for each head of account for the expenditure incurred in the institution including salary and the amount should be deducted from the budget allotment and the balance should be shown in the pages.

It is seen that most of the institutions are not following the instructions given from Head Quarters and the Proformas are not clear and legible. Care should be taken while sending the proposal. Illegible proposals will be send back.

Receipt of this circular and enclosures may be acknowledged by e-mail

Sd/-
(Sri. Sayeed Rashid, I.Po.S)
(Director-in-charge)

Encl:- Proforma I,
Proforma II,
Proforma III,
Proforma IV.

To

1. Heads of all associate Institutions of IHRD
2. CA to Director
3. Additional Director
4. Administrative Officer
5. Asst. Exe. Engineer. (He is requested to furnish the anticipated expenditure for the maintenance / construction of buildings for 2012-13)
6. FIN B, IT Division, Purchase, Academic , Establishment Section (They are requested to furnish the Revised Budget Estimate for 2011-12 and Budget Estimates for 2012-13)

Approved for Issue

Sd/-
Head Clerk

Proforma I
Institute of Human Resources Development
Revised Estimates for 2011-12 and Budget Estimates for 2012-13
Receipts

Name of the institution:

(Amount in Rupees)

| Head of Account | | Budget Estimate for 2011-12 (Receipts) | Actuals receipts 2010-11 | Actual receipts up to 31.10.2011 | Anticipated receipts from 1.11.2011 to 31.03.2012 | Revised Estimates 2011-12 (Receipts) col (4+5) | Budget Estimates 2012 –13 (Receipts) | Reason for variation between original proposal and Actuals | Remarks |
|-----------------------|---|--|--------------------------|----------------------------------|---|--|--------------------------------------|--|---------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 0001 | Fees (i) Course Fees (ii) IHRD Course Fees (iii) Projects | | | | | | | | |
| 0002 | Other fees, fines etc. | | | | | | | | |
| 0003 | (i) Special Fees/Students Amenities (ii) Internet Fees | | | | | | | | |
| 0004 | Sale of Application Forms | | | | | | | | |
| 0005 | Exam Fee | | | | | | | | |
| 0006 | Bank Interest | | | | | | | | |
| 0007 | Administration Fee | | | | | | | | |
| 0008 | Grant in aid (Plan Fund) | | | | | | | | |
| 0009 | Advance (HQrs) a) Advance (Bridge Loan) | | | | | | | | |
| 0010 | Arts & Sports | | | | | | | | |
| 0011 | Bus Coupons | | | | | | | | |
| 0012 | Other items (i) Electro Medical Repairs (ii) Software Development (iii) Skill development (iv) (v) (vi) | | | | | | | | |
| Total Receipts | | | | | | | | | |

Closing Balance as on 01.04.2011(actual):

Closing Balance as on 31.03.2012 (anticipated)

Head of Institution

| 0013 | Maintenance of Vehicles | | | | | | | | |
|-----------------|---|----------------------------|--------------------------|--|--|--------------------------|---|---------|--|
| Head Of account | Budget Estimates 2011-12 | Actual Expenditure 2010-11 | Actuals up to 31.10.2011 | Anticipated expenditure from 1.11.2011 to 31.03.2012 | Revised Estimates 2011-12 (Expenditure upto 31.3.12) | Budget Estimates 2012-13 | Reasons for variation from the previous year. (2011-12) (If the variation is more than 10% reason thereof to be explained | Remarks | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| 0014 | Maintenance of Machinery & Equipment | | | | | | | | |
| 0015 | Maintenance of Furniture | | | | | | | | |
| 0016 | Audit Fee | | | | | | | | |
| 0017 | Administration fee to HQrs | | | | | | | | |
| 0018 | Students Stationary | | | | | | | | |
| 0019 | Students Study Materials | | | | | | | | |
| 0020 | Students Amenities | | | | | | | | |
| 0021 | Arts & Sports | | | | | | | | |
| 0022 | Miscellaneous | | | | | | | | |
| | Total (A) | | | | | | | | |
| | (B) Capital Expenditure | | | | | | | | |
| 0023 | Machinery & Equipment 1.Computers & Hardware Accessories 2. Software Licence 3. Other Laboratory Equipments 4. Other Institutional equipments | | | | | | | | |
| 0024 | Furniture | | | | | | | | |
| 0025 | Library | | | | | | | | |
| 0026 | Land | | | | | | | | |
| 0027 | Building Construction | | | | | | | | |

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|------|----------------------------------|--|--|--|--|--|--|--|--|
| 0028 | Vehicles | | | | | | | | |
| | Total (B) | | | | | | | | |
| | (C) Projects | | | | | | | | |
| 0029 | Skill Development | | | | | | | | |
| 0030 | Software Development | | | | | | | | |
| | Total (C) | | | | | | | | |
| | Total Expenditure (A+B+C) | | | | | | | | |

Head of Institution

Proforma III
Institute of Human Resources Development
Provision for payment of Salary

Name of the institution:

(Amount in Rupees)

| Sl. No | Name of post | Scale of Pay | No. of Posts | Name of person holding the post | Salary for one month (as on 30.04.2012) | | | | | Provision for 1 year (2012 – 2013) | Reason for variation from the previous year | Remarks |
|--------|--------------|--------------|--------------|---------------------------------|---|----|-----|-----|----|------------------------------------|---|---------|
| | | | | | Pay | DA | HRA | CCA | IR | | | |
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If the post is vacant or held by contract appointee, provision required at the minimum of time scale may be mentioned. This may be shown separately as **Proforma III A**

Head of Institution

