

**MOST URGENT**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**TC 86/1949 (2), NH Bypass Junction, Chackai**  
**Pettah P.O, Thiruvananthapuram -24**

No. Fin C1/ <sup>2657</sup>~~76096~~/2022/HRD

Dated: 27.10.2022

**CIRCULAR**

**Subject:** Preparation of Budget Estimates for 2023-24 - Proposals called for  
- Reg.

1. All Heads of institutions of IHRD are directed to furnish Budget proposals in Proforma I, II, III, IV ,V and VI to facilitate preparation of Budget estimates for 2023-24 and Revised Budget estimates for 2022-23. The Proforma appended to this Circular is available at [www.ihrd.ac.in](http://www.ihrd.ac.in). It shall be ensured that only the excel format available in the IHRD's website shall be used to prepare the Budget proposals (should **not** be in word/pdf or other formats). The duly filled proposals, both hard and soft copies, completed in all respects should reach this office on or before **25..11..2022**. The soft copies shall be mailed to [foihrd@gmail.com](mailto:foihrd@gmail.com).
2. The following points shall be taken into account while preparing the Budget proposal.
  - i. Budget estimates shall be prepared as realistically as possible. Anticipated receipts and expenditure should be based on previous year's actuals and recent developments in the institution. Before preparing the proposals, the Guidelines attached to the Circular shall be referred to thoroughly.
  - ii. The resources of IHRD are not sufficient to meet the total expenditure and financial assistance from the Government is also limited. So concerted effort should be taken to increase the receipts while limiting the expenditure to the very minimum.
  - iii. Estimates of Grant-in-aid ( Plan and Non-plan funds ) for 2023-24 in Proforma-I (column 8) shall be left blank. However, details of grant-in-aid received in 2021-22 and revised estimates for 2022-23 shall be filled up by the institutions concerned itself.

- iv. While preparing Revised Budget Estimates for 2022-23, it shall be ensured that no change is effected in Budget Estimates column for 2022-23 (column 4 Proforma I and II ). It will remain as approved earlier and changes shall be reflected only in the Revised Estimates column.
- v. Funds received from other sources such as NABARD, MHRD , TEQIP , Skill Development Program, ASAP etc. shall be given under the head "Projects" in proforma I. Expenditure on these funds shall be given agency wise under "Projects" in proforma II.
- vi. Salary should be assessed on the basis of the Basic Pay as on 1.4.2023 as per existing pay scales. Salary of regular staff need only be considered under Proforma III. Vacant posts shall not be considered for the purpose. A provision of 52% and 211% of basic pay may be provided under State Scales and AICTE/UGC Scales , respectively for calculating the total expenditure on DA,HRA etc taken together. Pay Revision component for staff coming under AICTE/UGC may be provided at 15%.
- vii. The only unknown factor in estimating student strength and calculating fee for 2023-24 is the first year admissions. The first year's intake may be estimated on the basis of the trend over the last three years and in any case the estimate for first year students shall not be less than 70% of the sanctioned strength. Fee of students other than the first year students, shall be estimated at actual student strength.
- viii. Expenses in respect of Arts & Sports, college Union Expenses, Placement cell expenses, Women development Cell expenses etc may be met from Student amenities fund expenses. However, the Budget estimates should be limited within the fund collectable from students.
- ix. Pland fund allocation from Government is limited and the institutions shall prioritise its requirements within its limits. Only items which are absolutely necessary for the functioning of the institutions shall be proposed. The tendency to propose huge amounts for Plan fund purchases shall be strictly avoided.
- x. If the Head of Institution wants to re-iterate any priority demands, the same may be attached as Proforma vi . The demands should be prioritized and limited to three and concluded in a single page.

- xi. If clarification is required on preparation of Budget proposals, assistance from head office may be sought.
- xii. Care should be taken to avoid mistakes and omissions in the proposal as pointed out by this office on earlier occasions.
- xiii. Receipt of the Circular and enclosures may be acknowledged through mail.

Sd/-  
**Dr. P Suresh Kumar**  
**DIRECTOR**

- Encl:-
1. Guidelines
  2. Proforma I
  3. Proforma II
  4. Proforma III
  5. Proforma IV
  6. Proforma V
  7. Proforma VI

To

1. All Heads of Institutions under IHRD
2. CA to Director
3. Additional Director
4. Deputy Director
5. Administrative Officer
6. Finance Officer
7. Exe. Engr. (He is requested to furnish the anticipated expenditure for Maintenance / construction of buildings for 2023-24)
8. FIN B, IT Division , Purchase, Academic , Establishment Section Heads in the IHRD (Head Quarters) (They are requested to furnish Revised Budget Estimates for 2022-23 and Budget Estimates for 2023-24)
9. Stock file / Office copy

**Approved for Issue**



**Financial Consultant/ Advisor**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**GUIDELINES FOR PREPARING BUDGET ESTIMATES 2023-24**

Head of Account as per Budget format	Head of Account in Tally (as per Tally Template-2019)	Remarks
<b>A. Income</b>		
1. Course Fee (Except Course Fee (IHRD))	All heads under Course Fee subgroup except Course Fee (IHRD)	
2. Course Fee (IHRD)	IHRD course fee under course Fee subgroup	
3. Bank Interest	Bank Interest-SB & Bank Interest-FD under Miscellaneous Income subgroup	Interest on SB & FD in Banks
4. Consultancy Fee	Consultancy fee under Miscellaneous Income subgroup	Consultancy fee collected from projects undertaken by Institution
5. Miscellaneous Income	All heads under Miscellaneous Income subgroup except 3 & 4 above.	Income from all other sources not included in any other Heads.
6. Administration Fee	Administration Fee	This head is for use of IHRD head quarters only
<b>Total Income A :</b>		
<b>B) Other Receipts</b>		
1. Projects	Projects in Cost Centre	Grant received from ASAP, NABARD, TEQIP, MHRD etc.
2. Grant –Non Plan-Non salary	Grant –in-aid	Expected Grant – in-aid from Government
3. Grant –Non Plan-Salary	Grant –in-aid	Expected Grant – in-aid from Government
4. Grant –Plan Fund	Grant –in-aid	Expected Grant – in-aid from Government
<b>Total B :</b>		
<b>Total (A+B) :</b>		

Head of Account as per Budget format	Head of Account in Tally (as per Tally Template-2019)	Remarks
<b>C. Revenue Expenditure</b>		
1. Salary	Pay & Allowances	Gross salary of regular employees
2. CPF Contribution	Pay & Allowances	Employers contribution towards CPF of regular employees
3. Gratuity Premium	Pay & Allowances	Gratuity premium for regular employees
4. Medical Reimbursement	Pay & Allowances	Medical reimbursement of regular employees
5. Wages	Pay & Allowances	Daily/Hourly/Consolidated payment to non-regular employees such as Guest Lecturers, watchers etc.
6. Festival Allowance/Bonus	Pay & Allowances	
7. Spectacle/Other allowances	Pay & Allowances	
8. Remuneration/Honorarium	Remuneration	Remuneration/Honorarium to employees other than salary & wages
9. Building rent	Contingency Sub Group	
10. Electricity Charges	Contingency Sub Group	
11. Fuel Charges	Contingency Sub Group	Do not add Fuel charges to Maintenance of Vehicle
12. News Paper/Periodicals	Contingency Sub Group	Library books/ journals not included.
13. Postage Charges	Contingency Sub Group	
14. Telephone Charges	Contingency Sub Group	Telephone charges including CUG but excluding internet charges for BSNL Broad band connection .
15. Water Charges	Contingency Sub Group	
16. Advertisement Charges	Miscellaneous expenses	
17. Audit Fee	Miscellaneous expenses	
18. Consultancy Charges	Miscellaneous expenses	

<b>Head of Account as per Budget format</b>	<b>Head of Account in Tally (as per Tally Template-2019)</b>	<b>Remarks</b>
19. Legal Charges	Miscellaneous expenses	
20. Other Expenses	Miscellaneous expenses	
21. Refund of Fee	Miscellaneous expenses	
22. Bank Charges	Office Expenses	
23. Hospitality	Office Expenses	
24. Office Consumables	Office Expenses	
25. Photocopy Charges	Office Expenses	
26. Printing & Stationery	Office Expenses	
27. Travel Allowances	Office Expenses	TA/DA paid to employees
28. Maintenance of Building	Maintenance Charges	Repairs and maintenance charges of buildings (except "Special Repairs" using Plan Fund)
29. Maintenance of Vehicle	Maintenance Charges	Maintenance expenses of vehicles except fuel charges. (fuel charges should be given under contingencies)
30. Maintenance of Furniture	Maintenance Charges	
31. Maintenance of Machinery & Equipments	Maintenance Charges	
32. Exam Expenses (internal)	Student Expenses	
33. Student Stationery/ Study Material	Student Expenses	
34. Laboratory consumables	Students Expenses	Consumable items for Laboratories
35. Internet Charges	Student Expenses	All internet charges including Broad band and NM ICT connections
36. Student Amenities Fund Expenses		
37. Administration fee	Administration fee under Establishment Expenses sub-group	Administration fee to IHRD Head Quarters

Head of Account as per Budget format	Head of Account in Tally (as per Tally Template-2019)	Remarks
38. University Charges	Establishment Expenses	
39. Property/ Building Tax	Establishment Expenses	
<b>Total C :</b>		
<b>D. Capital Expenditure</b>		
40. Building Construction(Plan)	Fixed Assets sub-group	Original works excluding repair & maintenance but including "special repairs"
41. Computer Hardware & Accessories(Pan)	Fixed Assets sub-group	
42. Machinery & Equipment(Plan)	Fixed Assets sub-group	Machinery and equipments other than Computer Hardware & Accessories and software licenses
43. Furniture & Fixtures(Plan)	Fixed Assets sub-group	
44. Books & Journals(Plan)	Fixed Assets sub-group	Library books, journals, E-journals
45. Land (Plan)	Fixed Assets sub-group	Cost of land, lease amount of land etc
46. Motor Vehicle(Plan)	Fixed Assets sub-group	
47. Software License(Plan)	Current Assets sub-group	
<b>Total D :</b>		
<b>E. Projects</b>	Summary of All expenditure heads under each project accounted as a cost-centre	All the expenditure using funds such as ASAP, NABARD, MHRD, TEQIP
<b>Total E :</b>		
<b>Total Expenditure (C+D+E):</b>		

**Head of Institution**