



**Most Urgent**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
Prajoe Towers, Vazhuthacaud, Thiruvananthapuram – 14

No. IHRD/1346/2023/HRD- Fin C1

Dated: 20.12.2023

**CIRCULAR**

**Subject:** Preparation of Budget Estimates for 2024-25 - Proposals called for - Reg.

1. All Heads of institutions of IHRD are directed to furnish Budget proposals in Proforma I, II, III, IV and V to facilitate preparation of Budget estimates for 2024-25 and Revised Budget estimates for 2023-24. The Proforma is appended to this Circular and 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 before **30.12.2023**. The soft copies shall be mailed to [finb2.ihrd@gmail.com](mailto:finb2.ihrd@gmail.com) / [missionihrd@gmail.com](mailto:missionihrd@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 years' 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 very minimum.
  - iii. Estimates of Grant-in-aid (Plan and Non-Plan funds) for 2024-25 in Proforma I(column 8) shall be left blank. However, details of grant-in-aid received in 2023-24 and revised estimates for 2023-24 shall be filled up by the institutions concerned itself.
  - iv. While preparing Revised Budget Estimates for 2024-25, it shall be ensured that no change is effected in Budget Estimates column for 2023-24(column 4 of Proforma I and II). It will remain as approved in last year 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 1.4.2024 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 65% and 225% of basic pay may be provided under State Scales and

- AICTE/UGC Scales, respectively for calculating the total expenditure on DA,HRA, CCA etc taken together. Pay Revision component for staff coming under AICTE/UGC may be provided at 15%.Since the Executive Committee decided to hike wages of Non Regular employees a 20% increase in wages may be considered while preparing budget of 2024-25.
- vii. The only unknown factor in estimating student strength and calculating fee for 2024-25 is the first year admissions. The first year intake may be estimated on the basis of the trend over the last three years (2020-21, 2022-23 & 2023-24) 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 as 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. If the Head of Institution wants to re-iterate any priority demands, the same may be attached as Proforma V. The demands should be prioritized and limited to three and concluded in a single page.
  - x. If clarification is required on preparation of Budget proposals, assistance from head office may be sought.
  - xi. Care should be taken to avoid mistakes and omissions in the proposal as pointed out by this office on earlier occasions.
  - xii. Format for Collection of details regarding the receipts & Expenditure is also attached as Proforma VII
  - xiii. Format for Collection of details regarding the ultimate goal of becoming financial self-sufficiency is also attached as Proforma VIII
  - xiv. Receipt of the Circular and enclosures may be acknowledged via email.

**Sd/-**

**Dr. V.A Arun kumar  
DIRECTOR**

Encl:- 1. Guidelines

2. Proforma I
3. Proforma II
4. Proforma III
5. Proforma IV
6. Proforma V
7. Proforma VI
8. Proforma VII
9. Proforma VIII

Approved For Issue



Finance Officer





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. Asst. Exe. Engr. (He is requested to furnish the anticipated expenditure for the Maintenance / construction of buildings for 2024-25)
8. FIN B, IT Division , Purchase, Academic , Establishment Section, Section Heads in the IHRD Head Quarters (They are requested to furnish Revised Budget Estimates for 2023-24 and Budget Estimates for 2024-25)
9. Stock file / Office copy

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**GUIDELINES FOR PREPARING BUDGET ESTIMATES 2024-25**

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	

Head of Account as per Budget format	Head of Account in Tally (as per Tally Template-2019)	Remarks
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**

**PROFORMA I - RECEIPTS**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT  
BUDGET ESTIMATES 2024-25**

**NAME OF THE INSTITUTION:**

**(Amount in rupees)**

SI No	Head of Account	Actual Receipts 2022-23	Budget Estimates 2023-24	Actual Receipts up to 31.10.23	Anticipated Receipts from 1.11.23 to 31.03.24	Revised Estimates 2023-24 (Col 5+6)	Budget Estimates 2024-25	Reasons for variation from previous year (2023-24) if the variation is more than
1	2	3	4	5	6	7	8	9
	<b>A. Receipts</b>							
1	Course Fee (Except IHRD course Fee)							
2	IHRD Course Fee							
3	Bank Interest							
4	Consultancy Fee							
5	Miscellaneous Income							
6	Administration Fee							
	<b>Total Receipts A :</b>							
	<b>B. Other Receipts</b>							
7	Grant-in-aid (Plan Fund)							
8	Grant-in-aid (Non-Plan - Salary)							
9	Grant-in-aid (Non-Plan-Non Salary)							
10	Loan from Government							
11	Projects							
	(i)							
	<b>Total B :</b>							
	<b>Total Receipts (A+B) :</b>							

**Head of Institution**

- Note:** 1. The amount in column 4 shall be as approved in the 2023-24 Budget.  
2. The figures in column 7 and 8 shall be rounded to nearest 1000's



**PROFORMA II - PAYMENTS****INSTITUTE OF HUMAN RESOURCES DEVELOPMENT  
BUDGET ESTIMATES 2024-25****NAME OF THE INSTITUTION:**

(Amount in rupees)

SI No	Head Of account	Actual payments 2022-23	Budget Estimates 2023-24	Actual payments up to 31.10.23	Anticipated payments from 1.11.23 to 31.03.24	Revised Estimates 2023-24 (Col 5+6)	Budget Estimates 2024-25)	Reasons for variation from previous year (2023-24) if the variation is more than 10%
1	2	3	4	5	6	7	8	9
	<b>C. Revenue Expenditure</b>							
1	Salary							
2	CPF Contribution							
3	Gratuity Premium							
4	Medical Reimbursement							
5	Wages							
6	Festival allowance/Bonus							
7	Spectacle/Other allowances							
8	Remuneration							
9	Building rent							
10	Electricity Charges							
11	Fuel Charges							
12	News Paper/Periodicals							
13	Postage Charges							
14	Telephone charges							
15	Water charges							
16	Advertisement Charges							
17	Audit Fee							
18	Consultancy Charges							
19	Legal charges							

SI No	Head Of account	Actual payments 2022-23	Budget Estimates 2023-24	Actual payments up to 31.10.23	Anticipated payments from 1.11.23 to 31.03.24	Revised Estimates 2023-24 (Col 5+6)	Budget Estimates 2024-25)	Reasons for variation from previous year (2023-24) if the variation is more than 10%
1	2	3	4	5	6	7	8	9
20	Other Expenses							
21	Refund of Fee							
22	Bank Charges							
23	Hospitality							
24	Office Consumables							
25	Photocopy Charges							
26	Printing & Stationery							
27	Travel Allowances							
28	Maintenance of Building							
29	Maintenance of Vehicle							
30	Maintenance of Furniture							
31	Maintenance of Machinery & Equipments							
32	Exam Expenses (internal)							
33	Students Stationery/ Study Materials							
34	Laboratory consumables							
35	Internet Charges							
36	Student Amenities Fund Expenses							
37	Administration fee							
38	University Charges							
39	Property/ Building tax							
	<b>Total C :</b>							
	<b>D. Capital Expenditure</b>							
40	Building Construction(PF)							

SI No	Head Of account	Actual payments 2022-23	Budget Estimates 2023-24	Actual payments up to 31.10.23	Anticipated payments from 1.11.23 to 31.03.24	Revised Estimates 2023-24 (Col 5+6)	Budget Estimates 2024-25)	Reasons for variation from previous year (2023-24) if the variation is more than 10%
1	2	3	4	5	6	7	8	9
41	Computer Hardware & Accessories(plan fund)							
42	Machinery & Equipment (plan fund)							
43	Furniture & Fixtures (PF)							
44	Books & journals (PF)							
45	Land (plan fund)							
	<b>Total :D</b>							
	<b>E. Projects</b>							
	<b>Total : E</b>							
	<b>Total Payments (C+D+E)</b>							

**Head of Institution**

- Note: 1. The amount in column 4 shall be as approved in the 2022-23 Budget.
2. Expenses in respect of Arts & Sports, College Union Expenses, Placement Cell expenses, Women development Cell expenses etc may be provided for under Student Amenities Fund Expenses. However, the expenditure under this head will have to be limited within the amount available in Student Amenities Fund.
3. Institutions which do not receive any Plan Fund but require to meet unavoidable Capital expenditure from its own revenue, may include the items under the Capital Expenditure Section 'D' above.
4. The figures in column 7 and 8 shall be rounded to the nearest 1000's





**Proforma V – Plan Fund Purchases**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

**BUDGET ESTIMATES 2024-25**

<b>Head of account</b>	<b>SI No</b>	<b>Item</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
<b>Computer hardware &amp; accessories</b>	1				
	2				
	3				
<b>Machinery &amp; Equipments</b>	4				
	5				
	6				
<b>Furniture &amp; Fixtures</b>	7				
	8				
	9				
<b>Books &amp; Journals</b>	10				
	11				
	12				
<b>Total</b>					

**Head of Institution**

**Note: Item-wise details should be furnished. The total amount shall tally with the figures in proforma II.**



**Proforma VI – Priority demands**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

**BUDGET ESTIMATES 2024-25**

**NAME OF THE INSTITUTION:**

<b>Sl No</b>	<b>Demand</b>	<b>Justification for the demand</b>	<b>Amount involved (Rs)</b>
1			
2			
3			

**Head of Institution**

**Proforma-VII (Use Separate Sheet for Each Year)**

<b>(A)</b>			
Details of regular courses conducted during ( 2021-22, 2022-23, 2023-24) Separate statistics to be reported for each year			
Number of students on roll in each course(Year wise/Course Wise(Year Wise)			
Number of students Appeared in each course in the final examination (Last Year)			
Pass Percentage			
Number of students	Admitted/on roll course wise (a)	Fees (b)	Total (axb)
Balance fees to be collected with specific reason for non collection			
Total amount spend towards salary during the year(to permanent employees)			
Total amount spent towards wages during the year(to temporary employees)			
<b>(B)</b>			
Details of short courses conducted during 2021-2022			
Number of students	Admitted/on roll course wise (a)	Fees (b)	Total (axb)
Balance fees to be collected with specific reason for non collection			
<b>(C)</b>			
Total Fees Collected(A+B)			
Total Salary/Wages *			

Principal/Officer In Charge

(Separate statistics to be reported for each year (2021, 2022, 2023))

\*PF/Contribution/Gratuity Contribution amount will not come under Salary

<b>Proforma-VIII ( For CE /CAS/MPT/THSS)</b>	
Name of institution	
Whether the Institution has prepared Master plan for the future development of the Institution. If so, attach a copy for the same	
Whether the Institution has sufficient facilities to conduct courses as per University /AICTE /UGC prescribed norms	
If not , Furnish the additional requirements by the institution to University /AICTE /UGC prescribed norms	

Head of Institution