

**MOST URGENT**

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

No. Fin A3/4918/12/HRD

Dated: 14..10..2016

**CIRCULAR**

**Subject:-** Preparation of Revised Budget proposal for the year 2016 – 17 and Budget proposal for the year 2017– 2018.

Heads of all institutions of IHRD are directed to send Budget proposals in proforma I, II, IIIA & IIIB to facilitate preparation of Revised Budget proposals for 2016-17 and Budget proposal for 2017-18. Proposals completed in all respects should reach this office before 30..11..2016.

Approved budget 2016-17 has already been sent to all institutions for reference.

The following points should be borne in mind while preparing the proposal.

- 1) Budget estimates shall be prepared as realistically as possible. Anticipated receipts and expenditure should be based on the last years actuals and recent relevant developments in the institution.
- 2) IHRD is getting only limited financial assistance from the Government. So efforts should be taken to limit the expenditure to very minimum.
- 3) Grant-in-aid from IHRD in Proforma I for 2017-18 will be filled from IHRD HQ. However grant-in-aid for previous years shall be filled up from the institution.

- 4) Funds received from other sources such as NABARD, MHRD, TEQIP, Skill Development program, ASAP etc. shall be given under “Projects” in Proforma I. Expenditure using these funds shall be given agency wise under “Projects” in Proforma II
- 5) Salary should be assessed on the basis of existing staff. Vacant post should not be counted for this. Taking into consideration increment, DA etc. 10% enhancement over the last years salary can be anticipated in the case of AICTE/UGC staff. For others in anticipation of the pending pay revision a total enhancement of 15% can be given.
- 6) In case of any doubts regarding preparation of Budget proposal , assistance from head office may be sought
- 7) Care should be taken to avoid mistakes and omissions in the proposal pointed out by this office on earlier occasions
- 8) Revised budget estimate for 2016-17 should be given without making any change in the total amount earmarked in the budget estimate 2016-17.

Receipt of this Circular and enclosures may be acknowledged.

Enclo:-  
1. Proforma I,  
2. Proforma II,  
3. Proforma III A, IIIB 4. Guide lines

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

To

1. Heads of all Institutions under IHRD
2. CA to Director, 3. Deputy Director
4. Administrative Officer
5. Asst. Exe. Engr. (He is requested to furnish the anticipated expenditure for the Maintenance / construction of buildings for 2017-18)
6. FIN B, IT Division , Purchase, Academic , Establishment Section Heads in the IHRD (Head Quarters) (They are requested to furnish Revised

Budget Estimate for 2016-17 and Budget Estimates for 2017-18)  
7. Stock file 8. Office copy

**Forwarded/ By order**

Sd/-

**Finance officer**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**BUDGET ESTIMATE FOR 2017 -18**  
**GUIDELINES FOR PREPARING BUDGET**  
**INCOME & RECEIPTS**

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

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**BUDGET ESTIMATE FOR 2015 -16**  
**GUIDELINES FOR PREPARING BUDGET IN THE NEW FORMAT**  
**EXPENDITURE**

Head of Account in the new format of Budget	Head of Account in Tally	Remarks
<b>C. Revenue Expenditure</b>		
1. <i>Salary</i>	<i>Salary</i>	Gross salary of regular employees
2. <i>CPF Contribution</i>	<i>CPF Contribution</i>	CPF contribution of regular employees

3. <i>Gratuity Premium</i>	<i>Gratuity Premium</i>	Gratuity premium of regular employees
4. <i>Medical Reimbursement</i>	<i>Medical Reimbursement</i>	Medical reimbursement of regular employees
5. <i>Wages</i>	<i>Wages</i>	Daily/Hourly/Consolidated payment to non-regular employees such as Guest Lecturers, watchers etc.
6. <i>Remuneration</i>	All heads under <i>Remuneration</i> sub-group' except 2,3,4 above.	Remuneration to employees other than salary & wages
7. <i>Contingencies</i>	<i>Contingency Sub Group</i>	
i) <i>Building rent</i>	<i>Building rent</i>	
ii) <i>Electricity Charges</i>	<i>Electricity</i>	
iii) <i>Fuel Charges</i>	<i>Fuel charges</i>	Do not add Fuel charges to Maintenance of Vehicle
iv) <i>News Paper/Periodicals</i>	<i>News paper/Periodicals</i>	Library books/ journals not included.
V) <i>Postage Charges</i>	<i>Postage Charges</i>	
vi) <i>Telephone Charges</i>	<i>Telephone charges</i>	Telephone charges including CUG but excluding internet charges for BSNL Broad band connection .
vii) <i>Water Charges</i>	<i>Water charges</i>	
8. <i>Miscellaneous Expenses</i>	All heads under <i>Miscellaneous expenses</i> sub-group.	All expenses not included in any other Head
9. <i>Office Expenses</i>	All heads under <i>office expenses</i> sub- group except <i>Travel Expenses</i>	Expenses in connection with functioning of the office
10. <i>Travel Allowances</i>	Travelling expenses under 'Office expenses' sub-group	TA/DA paid to employees
11. <i>Maintenance of Building</i>	<i>Maintenance of building</i>	
12. <i>Maintenance of Vehicle</i>	<i>Maintenance of Vehicle</i>	Maintenance expenses of vehicles except fuel charges (fuel charges should be given under contingencies)
13. <i>Maintenance of Furniture</i>	<i>Maintenance of Furniture</i>	
14. <i>Maintenance of Machinery &amp; Equipments</i>	<i>Maintenance of Machinery &amp; Equipments</i>	
15. <i>Student Expenses</i>	All heads under <i>Student Expenses</i> sub group except <i>Lab consumable</i> , internet charges and <i>E-Journal</i>	

16. Laboratory consumables	<i>Lab consumables</i> under <i>Students Expenses</i> sub-group	Consumable items for Laboratories
17. Internet Charges	Internet Charges	All internet charges including Broad band and NM ICT connections
18. Administration fee	<i>Administration fee</i> under <i>Establishment Expenses</i> sub-group	Administration fee to IHRD Head Quarters
19. Establishment Expenses	All heads under <i>Establishment Expenses</i> sub-group except <i>Administration fee</i>	Charges paid to University, Property tax, service tax etc
<b>Total C :</b>		
<b>D. Capital Expenditure</b>	<i>Fixed Assets</i> sub-group	
20. <i>Books &amp; Journals</i>	<i>Books &amp; Journals</i>	Library books, journals, E-journals
21. <i>Building Construction</i>	<i>Building &amp; Construction</i>	Original works excluding repair & maintenance but including “special repairs”
22. <i>Computer Hardware &amp; Accessories</i>	<i>Computer Hardware &amp; Accessories</i>	
23. <i>Machinery &amp; Equipment</i>	<i>Laboratory Equipment, Machinery &amp; Equipment</i>	Machinery and equipments other than Computer Hardware & Accessories and software licenses
24. <i>Software License</i>	<i>Software License</i>	
25. <i>Furniture &amp; Fixtures</i>	<i>Furniture &amp; Fixtures</i>	
26. <i>Land</i>	<i>Land</i>	Cost of land, lease amount of land etc.
27. <i>Motor Vehicle</i>	<i>Motor Vehicle</i>	
<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**