



## **INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

**Chakkai By pass Junction, Thiruvananthapuram – 24**

IHRD/1307/2024-FIN C1

04-11-2024

### **CIRCULAR**

**Subject:** Preparation of Budget Estimates for 2025-26 -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 2025- 26 and Revised Budget estimates for 2024-25. 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 shall reach this office before **30.11.2024**. The soft copies shall be mailed to **finb2.ihrd@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 shall be based on previous years' actuals and recent developments in the institution. Before preparing the proposals, the guidelines attached to the Circular shall be read thoroughly.
  - ii. The resources of IHRD and financial assistance from Government is not sufficient to meet all our requirements. A realistic and practicable vision shall be applied to create a budget that tracks both the income and spending, viz way to attract receipts and minimising expenditure to economic.
  - iii. Estimates of Grant-in-aid (Plan and Non-Plan funds) for 2025-26 in Proforma I (column 8) shall be left blank. However, details of grant-in-aid received in 2024-25 and revised estimates for 2024-25 shall be filled up by the institutions concerned itself.
  - iv. While preparing Revised Budget Estimates for 2025-26, it shall be ensured that no change is effected in Budget Estimates column for 2024-25 (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 shall be assessed on the basis of the Basic Pay as on 01.04.2025 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%.

- vii. The only unknown factor in estimating student strength and calculating fee for 2025-26 is the first year admissions. The first year intake may be estimated on the basis of the trend over the last three years (2022-23, 2023-24 & 2024-25) 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 shall be limited within the fund collectable from students.
- ix. The Head of Institution desires to re-iterate any priority demands, the same may be attached as Proforma V. The demands shall be prioritized and limited to three and concluded in a single page.
- x. For any clarification on preparation of Budget proposal, the Head of Institution shall contact the IHRD Fin C1 Section.
- xi. Utmost care shall be taken to avoid mistakes and omissions in the preparation of proposal.
- xii. Format for Collection of details regarding the Receipts & Expenditure is also attached as Proforma VII
- xiii. Receipt of the Circular and enclosures shall 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

1. All Heads of Institutions under IHRD
2. CA to Director
3. Additional Director
4. Deputy Director
5. Administrative Officer
6. Finance Officer
7. Executive Engineer. (requested to furnish the anticipated expenditure for the

Maintenance / construction of buildings for 2025-26)

8. FIN B, IT Division , Purchase, Academic , Establishment Section, Section Heads in the IHRD Head Quarters (requested to furnish Revised Budget Estimates for 2024-25 and Budget Estimates for 2025-26)
9. Stock file / Office copy

Approved for issue

  
Finance Officer  


**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**GUIDELINES FOR PREPARING BUDGET ESTIMATES 2025-26**

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**

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