

MOST URGENT

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

N. Fin A5/4918/12/HRD

Dated: 29..11..2012

CIRCULAR

Subject:- Preparation of Revised Estimates for the year 2012 – 13 (Receipts & Expenditure) and Budget Estimates for the year 2013 – 2014 Receipts & Expenditure).

Head 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 2012 – 13 (Receipts & Expenditure) and Budget Estimates for the year 2013 – 14 (Receipts and Expenditure). The proposals, complete in all respects, should reach this office not later than **31..12..2012**.

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

- (i) All receipts and expenditure should be posted strictly in the heads of account provided in Proforma I & II and no additional heads of account should be included by the institution.
- (ii) Income anticipated during the next financial year from Non-institutional revenue items such as Sale of Application forms (both Regular Courses & IHRD Courses), NRI deposit of Engineering Colleges, Caution Deposit, SD, EMD, Sale of Tender Form and other items may be shown separately in proforma IV
- (iii) Receipt and Expenditure 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. Proposals for

construction should be finalized in consultation with the Asst. Executive Engineer of IHRD. Purchase of various items should be finalized only after conducting a detailed study on the requirement of various items. Column No.8 of Proforma I & II should be clearly filled up showing reason for variations if any from the actual expenditure during 2012-13. Every effort should be made to limit the expenditure to the income of the institution. Only unavoidable expenditure should be included.

- (v) Care should be taken to avoid mistakes and omissions in the accounts pointed out by this office on earlier occasions.
- (vi) In case of any doubt regarding classification of any item of receipt or expenditure, advice from the Finance Officer may be sought .
- (vii) The Head of account “Machinery & Equipments” is bifurcated as
 1. Computer and Hardware accessories
 2. Software Licence
 3. Other Laboratory Equipments
 4. Other Institutional Equipments
- (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 31.3.12 (ie, CD , EMD , Sale of Application form need not be reckoned for Actual as on 31.3.2012)

- (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 has been observed that most of the institutions were not following the instructions given from Head Quarters and the Proformas were not correct and legible. It is once again reminded that care should be taken while sending the Proposal.

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

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

Sd/-
(Sayeed Rasheed I P.Os)
DIRECTOR I/C

To

1. Heads of all Institutions under IHRD
2. CA to Director
3. Additional Directors
4. Administrative Officer
5. Asst. Exe. Engr. (He is requested to furnish the anticipated expenditure for the Maintenance / construction of buildings for 2013-14)
6. FIN B, IT Division , Purchase, Academic , Establishment Section Heads in the IHRD (Head Quarters) (They are requested to furnish Revised Budget Estimate for 2012-13 and Budget Estimates for 2013-14)
7. Stock file
8. Office copy

Forwarded/ By order

Sd/-

Finance officer

Proforma I
Institute of Human Resources Development
Revised Estimates for 2012-13 and Budget Estimates for 2013-14
Receipts

Name of the institution:

(Amount in Rupees)

Head of Account		Budget Estimate for 2012-13 (Receipts)	Actuals receipts 2011-12	Actual receipts up to 31.11.2012	Anticipated receipts from 1.12.2012 to 31.03.2013	Revised Estimates 2012-13 (Receipts) col (4+5)	Budget Estimates 2013 –14 (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 01.04.2012(actual):

Closing Balance as on 31.03.2013 (anticipated)

Head of Institution

Proforma II
Institute of Human Resources Development
Revised Estimates for 2012-13 and Budget Estimates for 2013-14
Expenditure

Name of the institution:

(Amount in Rupees)

Head Of account	Budget Estimates 2012-13 (Expenditure)	Actual Expend iture 2011-12	Actuals up to 31.11.201 2 (Expendit ure)	Anticipated expenditure from 1.12.2012to 31.03.2013	Revised Estimate 2012-13 (Expendit ure upto 31.3.13 (col 4+5)	Budget Estimates 2013-14 (Expendit ure)	Reasons for variation from the previous year. (2012-13) (If the variation is more than 10% reason thereof to be explained)	Rem
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(A) Revenue Expenditure							
0001	Salary							
	(a) Pay							
	(b) Dearness Allowance							
	(c) House Rent Allowance							
	(d) City Compensatory Allowance							
	(e) Other Allowance							
0002	Contributory Provident (Contribution only)							
0003	Gratuity							
0004	Medical Reimbursement							
0005	Wages							
0006	Remuneration							
0007	Travel Expenses							
0008	Contingencies							
	(i) Telephone Charges							
	(ii) Electricity Charges							
	(iii) Water Charges							
	(iv) Newspapers &Periodicals							
	(v) Advertisement Charges							
	(vi) Stationary & Printing							
	(vii) Office Expenses							
	(viii) Other items							
	Total Contingencies							
0009	Rent, rate & taxes							
0010	Consumables							
0011	Hospitality							
0012	Maintenance of building							
0013	Maintenance of Vehicles							

Head Of account		Budget Estimates 2012-13	Actual Expend iture 2011-12	Actuals up to 31.11.2 012	Anticipated expenditure from 1.12.2012 to 31.03.2013	Revised Estimates 2012-13 (Expendit ure upto 31.3.13)	Budget Estimates 2013-14	Reasons for variation from the previous year. (2012-13) (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								
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 30.04.2013)					Provision for 1 year (2013 – 2014)	Reason for variation from the previous year	Remarks
					Pay	DA		HRA	CCA	IR		

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

Proforma IV
Institute of Human Resources Development
Deposit

Name of Institution:

(Amount in Rupees)

Particulars	Balance as on 1.4.2012	Addition for 2012-13	Refund for 2012-2013	Balance as on 31.3.2013	Addition for 2013-2014	Refund for 2013-2014
1. Caution Deposit						
2. EMD						
3. SD						
4. Other items (to be specified)						

The balance as on 01.4.2012 should correspond to the actual deposit refundable as on that date and any variations should be properly explained

Head of Institution