

MOST URGENT

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

No. Fin A3/4918/12/HRD

Dated: 09..10..2013

CIRCULAR

Subject:- Preparation of Revised Budget Estimates for the year 2013 – 14 and Budget Estimates for the year 2014 – 2015.

Heads of all institutions of IHRD are directed to send Budget proposals in proforma I, II, IIIA & IIIB to facilitate preparation of Revised Budget Estimates for 2013-14 and Budget proposal for 2014-15. Proposals completed in all respects should reach this office before 31..10..2013. (Hard copy should be sent to the Director IHRD and soft copy in “MS-Word” to fo.ihrd.ac.in).

This year we have started using Tally Software for accounting of IHRD institutions. To match with the heads of accounts in Tally, this year the format of Budget proposals also have been modified. Hence the revised Budget proposal for 2013-14 and Budget proposal for 2014-15 have to be prepared in this new format. For this, approved Budget of 2013-14 in the old format will have to be converted to new format. Guide lines for this conversion and copy of the approved budget 2013-14 are also forwarded herewith.

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

- 1) Some of the Heads of Accounts in the old format will be absent in the new format. Also some of the heads in the old format are grouped together and brought under one single head in the new format. So care should be taken in converting approved Budget of 2013-14 to the new format. Total income and expenditure in the new format should be the same as those in the old format.
- 2) 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.
- 3) IHRD is getting only limited financial assistance from the Government. So efforts should be taken to limit the expenditure to very minimum. As far as possible all the expenditure should be met from the income generated in the institution itself.
4. Grant-in-aid from IHRD in proforma I for 2014-15 will be filled from IHRD HQ. However grant-in-aid for previous years shall be filled up from the institution.
5. Funds received from other sources such as NABARD, MHRD, TEQUIP, Skill Development program etc. shall be given under “Projects” in Proforma I. Expenditure using these funds shall be given under “Projects” in Proforma II
6. 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 25% can be given.
7. In case of any doubts regarding preparation of Budget proposals. Assistance from head office may be sought

8. Care should be taken to avoid mistakes and omissions in the proposal pointed out by this office on earlier occasions

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

Enclo:-
1. Proforma I,
2. Proforma II,
3. Proforma III A, IIIB
4. Guide lines for preparing Budget in the new format

Sd/-
(Dr. P S Sreejith)
DIRECTOR

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 2014-15)
6. FIN B, IT Division , Purchase, Academic , Establishment Section Heads in the IHRD (Head Quarters) (They are requested to furnish Revised Budget Estimate for 2013-14 and Budget Estimates for 2014-15)
7. Stock file 8. Office copy

Forwarded/ By order

Sd/-
Finance officer

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
REVISED BUDGET ESTIMATES FOR 2013-2014 & BUDGET ESTIMATES FOR 2014-2015**

NAME OF THE INSTITUTION :

Proforma I - Receipts

Head of Account		Approved Budget Estimates 2013-2014	Actual Receipts 2012-2013	Actual Receipts up to 30.09.2013	Anticipated Receipts from 1.10.2013 to 31.03.2014	Revised Estimates 2013-14 col (4+5)	Budget Estimates 2014 –15	Reasons for variation from previous year (2013-14) if the variation is more than 10%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	A. Income							
1	Course Fee (Except IHRD course Fee)							
2	IHRD Course Fee							
3	Bank Interest							
4	Consultancy Fee							
5	Miscellaneous Income							
6	Administration Fee							
	Total Income A :							
	B. Other Receipts							
8	Grant-in-aid from government (Plan Fund)							
9	Projects							
	(i)							
	(ii)							
	Total B :							
	Total Receipts (A+B) :							

Head of Institution

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
REVISED BUDGET ESTIMATES FOR 2013-2014 & BUDGET ESTIMATES FOR 2014-2015**

NAME OF THE INSTITUTION :

Proforma II - EXPENDITURE

Head Of account	Approved Budget Estimates 2013-14	Actual Expenditure 2012-13	Actual Expenditure up to 30.09.2013	Anticipated expenditure from 1.10.2013 to 31.03.2014	Revised Estimate 2013-2014 (col 4+5)	Budget Estimates 2014-15	Reasons for variation from the previous year (2013-14) if the variation is more than 10%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(C) Revenue Expenditure							
1	Salary						
2	CPF Contribution						
3	Gratuity Premium						
4	Medical Reimbursement						
5	Wages						
6	Remuneration						
7	Contingencies						
	i) Building rent						
	ii) Electricity Charges						
	iii) Fuel Charges						
	iv) News Paper/Periodicals						
	v) Postage Charges						
	vi) Telephone charges						
	vii) Water charges						
9	Miscellaneous Expenses						
10	Office Expenses						

11	Travel Allowances							
12	Maintenance of Building							
13	Maintenance of Vehicle							
14	Maintenance of Furniture							
15	Maintenance of Machinery & Equipments							
16	Laboratory consumables							
17	Student Expenses							
18	Internet Charges							
19	Administration fee							
20	Establishment Expenses							
	Total C :							
	D. Capital Expenditure							
21	Computer Hardware & Accessories							
22	Machinery & Equipment							
23	Books & journals							
24	Software Licence							
25	Furniture & Fixtures							
26	Building Construction							
27	Land							
28	Motor Vehicle							
	Total :D							
	E. Projects							
	Total : E							
	Total Expenditure (C+D+E)							

Head of Institution

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
BUDGET ESTIMATE FOR 2014 -15
GUIDELINES FOR PREPARING BUDGET IN THE NEW FORMAT
INCOME & RECEIPTS**

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

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
BUDGET ESTIMATE FOR 2014 -15
GUIDELINES FOR PREPARING BUDGET IN THE NEW FORMAT
EXPENDITURE**

Head of Account in the new format of Budget	Head of Account in Tally	Head of Account in the old format of Budget	Remarks
C. Revenue Expenditure			
1. <i>Salary</i>	<i>Salary</i>	<i>Salary</i>	Gross salary of regular employees
2. <i>CPF Contribution</i>	<i>CPF Contribution</i>	<i>Contribution to PF</i>	CPF contribution of regular employees
3. <i>Gratuity Premium</i>	<i>Gratuity Premium</i>	<i>Gratuity</i>	Gratuity premium of regular employees
4. <i>Medical Reimbursement</i>	<i>Medical Reimbursement</i>	<i>Medical Reimbursement</i>	Medical reimbursement of regular employees
5. <i>Wages</i>	<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.	<i>Remuneration</i>	Remuneration to employees other than salary & wages
7. <i>Contingencies</i>	<i>Contingency Sub Group</i>	<i>Contingencies.</i>	
i) <i>Building rent</i>	<i>Building rent</i>	<i>Rent, rate & taxes.</i>	
ii) <i>Electricity Charges</i>	<i>Electricity</i>	<i>Electricity Charges</i>	
iii) <i>Fuel Charges</i>	<i>Fuel charges</i>	<i>Maintenance of vehicle</i>	Do not add Fuel charges to Maintenance of Vehicle
iv) <i>News Paper/Periodicals</i>	<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>	<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>	<i>Water Charges</i>	
8. <i>Miscellaneous Expenses</i>	All heads under <i>Miscellaneous expenses</i> sub-group.	<i>Miscellaneous</i>	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>	<i>Office Expenses, Hospitality, Printing & Stationery etc.</i>	Expenses in connection with functioning of the office
10. <i>Travel Allowances</i>	Travelling expenses under 'Office expenses' sub-group	<i>Travel expenses</i>	TA/DA paid to employees
11. <i>Maintenance of Building</i>	<i>Maintenance of building</i>	<i>Maintenance of building</i>	
12. <i>Maintenance of Vehicle</i>	<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>	<i>Maintenance of Furniture</i>	
14. <i>Maintenance of Machinery & Equipments</i>	<i>Maintenance of Machinery & Equipments</i>	<i>Maintenance of Machinery & Equipments</i>	
15. Student Expenses	All heads under <i>Student Expenses</i> sub group except <i>Lab consumable</i> , internet charges and <i>E-Journal</i>	<i>Student Stationery, Amenities, Study material etc.</i>	
16. Laboratory consumables	<i>Lab consumables</i> under <i>Students Expenses</i> sub-group	<i>consumables</i>	Consumable items for Laboratories
17. Internet Charges	Internet Charges	<i>Internet Charges</i>	All internet charges including Broad band and NM ICT connections
18. Administration fee	<i>Administration fee</i> under <i>Establishment Expenses</i> sub-group	<i>Administration fee to Head Quarters</i>	Administration fee to IHRD Head Quarters
19. Establishment Expenses	All heads under <i>Establishment Expenses</i> sub-group except <i>Administration fee</i>	<i>Affiliation & Inspection fee</i>	Charges paid to University, Propertytax, service tax etc.
Total C :			

D. Capital Expenditure	<i>Fixed Assets</i> sub-group		
20. <i>Books & Journals</i>	<i>Books & Journals</i>	<i>Library</i>	Library books, journals, E-journals
21. <i>Building Construction</i>	<i>Building & Construction</i>	<i>Building Construction</i>	
22. <i>Computer Hardware & Accessories</i>	<i>Computer Hardware & Accessories</i>	<i>Computer Hardware & Accessories</i>	
23. <i>Machinery & Equipment</i>	<i>Laboratory Equipment, Machinery & Equipment</i>	<i>Other Lab equipments, Other institutional equipments</i>	Machinery and equipments other than Computer Hardware & Accessories and software licenses
24. <i>Software License</i>	<i>Software License</i>	<i>Software License</i>	
25. <i>Furniture & Fixtures</i>	<i>Furniture & Fixtures</i>	<i>Furniture</i>	
26. <i>Land</i>	<i>Land</i>	<i>land</i>	Cost of land, lease amount of land etc.
27. <i>Motor Vehicle</i>	<i>Motor Vehicle</i>	<i>Vehicle</i>	
Total D :			
E. Projects	Summary of All expenditure heads under each project accounted as a cost-centre		All the expenditure using funds such as ASAP, NABARD, MHRD, TEQIP
Total E :			
Total Expenditure (C+D+E):			

Head of Institution