



Institute of Human Resources Development

Prajoe Towers, Vazhuthacaud, Thiruvananthapuram-14

No. FinC2 /8538/2018/HRD

Dt:18/09/2018

Circular

Sub: IHRD – Tally entry regarding transfer of Contribution of relief fund – Guidelines issued – reg.

Ref: 1) Circular 76/2018/fin dt 21.08.2018

2) IHRD Endt No. EB3/11106/2014/HRD (1) dt 18/08/2018

Government vide Circular referred to 1 above, has directed to treat the *Special Festival Allowance* of Rs. 2750/- due to employees as contribution of employees towards CMDRF for flood relief works and as per the reference 2 above, the same was to be forwarded to IHRD Head Quarters for onward transfer to CMDRF. For maintaining uniformity in Tally accounts, all the Institutions are directed to make the following entries while transferring the Special Festival Allowance amount to IHRD Head Quarters.

- (i) Festival Allowance Dr
Relief Fund- Contribution Cr
(Being Special Festival Allowance due to Shri/Smt..... etc transferred to CMDRF)
- (ii) Relief Fund- Contribution Dr
Bank Cr
(Being the Special Festival allowance amount paid to IHRD Head Quarters)

The Headquarters after making payment to CMDRF shall issue certificates to the respective Institutions for claiming relief under section 80 G of the income Tax Act.

**sd/-
Director**

To

1. All Heads of Institutions
2. Fin B1 section
3. The Deputy Director
4. Stock file

**Forwarded/By Order
sd/-
Senior Superintendent**