

## **MOST URGENT**

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

No. Fin C1/ 8343 /2021/HRD

Dated: 03 .11.2021

### **CIRCULAR**

**Subject:** Preparation of Budget Estimates for 2022-23 - 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 2022-23 and Revised Budget estimates for 2021-22. 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 should reach this office before **20..11..2021**. The soft copies shall be mailed to [finc.ihrd@gmail.com](mailto:finc.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 should be based on previous years' actuals and recent developments in the institution. Before preparing the proposals, the Guidelines attached to the Circular shall be referred to thoroughly.
  - ii. The resources of IHRD are not sufficient to meet the total expenditure and financial assistance from the Government is also limited. So concerted effort should be taken to increase the receipts while limiting the expenditure to very minimum.
  - iii. Estimates of Grant-in-aid (Plan and Non-Plan funds) for 2022-23 in Proforma I(column 8) shall be left blank. However, details of grant-in-aid received in 2020-21 and revised estimates for 2021-22 shall be filled up by the institutions concerned itself.
  - iv. While preparing Revised Budget Estimates for 2021-22, it shall be ensured that no change is effected in Budget Estimates column for 2021-22(column 4 of Proforma I and II). It will remain as approved earlier 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 should be assessed on the basis of the Basic Pay as on 1.4.2022 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 48% and 205% 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 2022-23 is the first year admissions. The first year intake may be estimated on the basis of the trend over the last three years 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 at 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 should be limited within the fund collectable from students.
- ix. If the Head of Institution wants to re-iterate any priority demands, the same may be attached as Proforma V. The demands should be prioritized and limited to three and concluded in a single page.
- x. If clarification is required on preparation of Budget proposals, assistance from head office may be sought.
- xi. Care should be taken to avoid mistakes and omissions in the proposal as pointed out by this office on earlier occasions.
- xii. Receipt of the Circular and enclosures may be acknowledged.

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

Encl:-  
1. Guidelines  
2. Proforma I  
3. Proforma II  
4. Proforma III  
5. Proforma IV  
6. Proforma V

To

1. All Heads of Institutions under IHRD
2. CA to Director
3. Additional Director
4. Deputy Director
5. Administrative Officer
6. Finance Officer
7. Asst. Exe. Engr. (He is requested to furnish the anticipated expenditure for the Maintenance / construction of buildings for 2022-23)
8. FIN B, IT Division , Purchase, Academic , Establishment Section **Heads** in the IHRD (Head Quarters) (They are requested to furnish Revised Budget Estimates for 2021-22 and Budget Estimates for 2022-23)
9. Stock file / Office copy

Approved for Issue

**Sd/-**  
**Financial Consultant / Advisor**

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**GUIDELINES FOR PREPARING BUDGET ESTIMATES 2022-23**

| 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<br>(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                                |   |

| Head of Account as per Budget format      | Head of Account in Tally (as per Tally Template-2019)     | Remarks  |
|---|---|--|
| 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   |

| <b>Head of Account as per Budget format</b> | <b>Head of Account in Tally (as per Tally Template-2019)</b>                   | <b>Remarks</b>  |
|---|--|---|
| 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**