

# INSTITUTE OF HUMAN RESOURCES DEVELOPMENT

TC 86/1949(2), NH Bypass Junction, Chackai, Thiruvananthapuram- 24

No. FinC3/8413/2017/HRD

Dated: 25.07.2022

## CIRCULAR

**Sub: - Conduct of various examinations by KPSC/UPSC/SSC/State Central bodies/ Semi Government Institutions Private/Public Ltd Companies etc - Remittance of Hiring charges, Utility charges- instructions for strict compliance-reg.**

IHRD institutions have been conducting various examinations of external agencies including Government like KPSC/UPSC/SSC/State/Central boards/Semi Government institutions/Private/Public Ltd companies etc. utilizing the infrastructure & facilities of the institution by remitting required amount towards hiring / utility charges/ remuneration to staff etc.. Now, it has come to the notice of the internal audit that such amounts received are not properly projected in the institutional accounts of certain institutions. In the light of the above all the HOI are here by directed to observe the following guidelines for the conduct of various examinations and handling the amount received in connection with the above.

- 1) The amount including remunerations received should be receipted (as miscellaneous receipts) and brought to the receipt side of cash book with proper entries like - utility charges and remuneration for the conduct of examinations. (Head of account : - Other Receipts)
- 2) The remuneration as applicable alone may be withdrawn and that expenditure should be posted on the expenditure side of the cash book with proper vouchers.
- 3) The utility charges such as electricity /water charges etc. should be transferred to appropriate heads with journal entry and adjusted in further payments while preparing accounts in tally.


- 4) The remaining amount, i.e. rent/ IHRD portion, should be transferred to Other Income in tally and GST should be levied for the rent portion from the agencies concerned. If GST is included on the amount received, it should be separated and the due amount of GST should be forwarded to HQrs with in the stipulated time for remittance.
- 5) The HOI should ensure that a separate register is maintained for recording the accounts for the conduct of examinations of outside agencies with columns (1) Total amount received (2) Total remuneration paid (3) Electricity/ water charges (4) Hiring / utility charges (5) GST if any collected. Such register for utility/ hiring charges should be produced before the Inter Audit Team for verification.
- 6) By conducting examinations, the electricity and water facilities of IHRD is utilizing by the candidates. Hence if the agencies paid amount without mentioning the utility charges, remunerations and other additional benefits should be paid only after converting 20% of the revenue received (towards electricity and water charges) as utility charges.

**Sd/-  
DIRECTOR**

Copy to:

- ✓ All Heads of Institutions.
2. Office copy
3. S/F

**Forwarded/By Order**

  
**Finance Officer**  
