

**MOST URGENT**

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

Cir No.21/2010 Fin A4/04/HRD

Dated: 27..10..2010

**CIRCULAR**

**Sub:- IHRD** -Preparation of Revised Estimates for the year 2010 – 11 (Receipts & Expenditure ) and Budget Estimates for the year 2011 – 12 (Receipts & Expenditure) reg

**Ref:-** Orders in File No Fin A4/10729/2004/HRD dated 26.10.2010

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 2010 – 11 (Receipts & Expenditure) and Budget Estimates for the year 2011 – 12 (Receipts and Expenditure). The proposals, complete in all respects, should reach this office not later than **30..11..2010**.

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

- (i) Non-institutional revenue and expenditure should not figure in proforma I & II
- (ii) Income anticipated during the next financial year from Non-institutional revenue items such as Sale of Application forms (both Regular Courses & IHRD Courses), Development Charges from NRI, Caution Deposit, SD, EMD, Sale of Tender Form and other items may be shown separately.
- (iii) The Estimates 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. Construction works/purchase for

which Administrative Sanction & Purchase Sanction/Work Sanction have been issued may also be taken into consideration to work out the anticipated expenditure. Column No.8 of Proforma I & II should be clearly filled up showing reason for variations .

- (iv) In the absence of adequate financial support from Government, every effort should be made to limit the expenditure to the resources of the institution providing for unavoidable items only.
- (v) Care should be taken to avoid mistakes and defects in the accounts pointed out by this office on earlier occasions and be rectified before finalizing and sending the proposals under each head of account.
- (vi) In case of any doubt regarding classification of any item of receipt or expenditure, advice from this office may be sought .
- (vii) There is no bifurcation for the head of account “Machinery & Equipments” and “Library”. They should be booked under a single head. ie (instead of computer, Printer & other machinery equipments & books, periodicals & other library other items).
- (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..10 (ie, CD , EMD , Sale of Application need not be reckoned for Actual as on 31..3..2010)
- (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 is seen that most of the institutions are not following the instructions given from Headquarters and the Proformas are not clear and legible. Care should be taken while sending the Proposal. Illegible proposals will be send back.

Sd/-  
**(Prof. V. Subramony)**  
**DIRECTOR**

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

To

1. Heads of all Associate Institutions under IHRD (Receipt of this Circular and enclosures may be acknowledged by e-mail. )
2. CA to Director
3. Additional Director
4. Administrative Officer
5. Asst. Exe. Engr. (He is requested to furnish the anticipated expenditure for the Maintenance / construction of buildings for 2011-12)
6. FIN B, IT Division , Purchase, Academic , Establishment Section Heads in the IHRD (Headquarters) (They are requested to furnish Revised Budget Estimate for 2010-11 and Budget Estimates for 2011-12)
7. Stock file
8. Office copy

**Approved for Issue**  
Sd/-  
**Junior Superintendent**

**Proforma I**  
**Institute of Human Resources Development**  
**Revised Estimates for 2010-11 and Budget Estimates for 2011-12**  
**Receipts**

Name of the institution:

(Amount in Rupees)

Head of Account		Budget Estimate for 2010-11 (Receipts)	Actuals receipts 2009-10	Actual receipts up to 31..10..2010	Anticipated receipts from 1.11.2010 to 31.03.2011	Revised Estimates 2010-11 (Receipts) col (4+5)	Budget Estimates 2011 -12 (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) Environment Education (iv) ..... (v) ..... (vi) .....								
<b>Total Receipts</b>									

Closing Balance as on 01.04.2010(actual):

Closing Balance as on 31.03.2011 (anticipated)

**Head of Institution**



Head Of account		Budget Estimates 2010-11	Actual Expenditure 2009-10	Actuals up to 31.10.2010	Anticipated expenditure from 1.11.2010 to 31.03.2011	Revised Estimates 2010-11 (Expenditure upto 31.3.11)	Budget Estimates 2011-12	Reasons for variation from the previous year. (2010-11) (If the variation is more than 10% reason thereof to be explained)	Remarks
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0013	Maintenance of Machinery & Equipment								
0014	Maintenance of Furniture								
0015	Audit Fee								
0016	Administration fee to HQrs								
0017	Students Stationary								
0018	Students Study Materials								
0019	Students Amenities								
0020	Arts & Sports								
0021	Miscellaneous								
<b>Total (A)</b>									
<b>(B) Capital Expenditure</b>									
0022	Machinery & Equipment								
0023	Electronic Equipment								
0024	Furniture								
0025	Library								
0026	Land								
0027	Building Construction								
0028	Vehicles								
<b>Total (B)</b>									
<b>(C) Projects</b>									
0029	Environment Education								
0030	Software Development								
<b>Total (C)</b>									
<b>Total Expenditure (A+B+C)</b>									

**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 30.04.2011)					Provision for 1 year (2011 – 2012)	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)*

<b>Particulars</b>	<b>Balance as on 1..4..2010</b>	<b>Addition for 2010-11</b>	<b>Refund for 2010- 2011</b>	<b>Balance as on 31..3..2011</b>	<b>Addition for 2011-2012</b>	<b>Refund for 2011-2012</b>
1. Caution Deposit						
2. EMD						
3. SD						
4. Other items (to be specified)						

The balance as on 01..4..2010 should correspond to the actual deposit refundable as on that date and any variations should be properly explained

**Head of Institution**