**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

**GUIDELINES FOR PREPARING BUDGET ESTIMATES 2020-21**

|  |  |  |
| --- | --- | --- |
| **Head of Account as per** **Budget format** | **Head of Account in Tally (as per Tally Template-2018)** | **Remarks** |
| **A. Income** |  |  |
| 1**.** Course Fee  (Except Course Fee (IHRD)  |  All heads under Course Fee subgroup except Course Fee (IHRD) |  |
| 2. Course Fee (IHRD) | IHRD course fee under course Fee sub group |  |
| 3. Bank Interest  | Bank Interest-SB & Bank Interest-FD under Miscellaneous Income sub group | Interest on SB & FD in Banks |
| 4. Consultancy Fee | Consultancy fee under Miscellaneous Income sub group | Consultancy fee collected from projects under taken by Institution |
| 5. Miscellaneous Income  | All heads under Miscellaneous Income sub group 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 |
| **Total Income A :** |  |  |
| **B) Other Receipts** |  |  |
| 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 |
| **Total B :** |  |  |
| **Total (A+B) :** |  |  |

|  |  |  |
| --- | --- | --- |
| **Head of Account as per** **Budget format** | **Head of Account in Tally (as per Tally Template-2018)** | **Remarks** |
| **C. Revenue Expenditure** |  |  |
| 1. Salary
 | Pay & Allowances | Gross salary of regular employees |
| 1. CPF Contribution
 | Pay & Allowances | Employers contribution towards CPF of regular employees |
| 1. Gratuity Premium
 | Pay & Allowances | Gratuity premium for regular employees |
| 1. Medical Reimbursement
 | Pay & Allowances | Medical reimbursement of regular employees |
| 1. Wages
 | Pay & Allowances | Daily/Hourly/Consolidated payment to non-regular employees such as Guest Lecturers, watchers etc. |
| 1. Festival Allowance/Bonus
 | Pay & Allowances |  |
| 1. Spectacle/Other allowances
 | Pay & Allowances |  |
| 1. Remuneration/Honorarium
 | Remuneration | Remuneration/Honorarium to employees other than salary & wages |
| 1. Building rent
 | Contingency Sub Group |  |
| 1. Electricity Charges
 | Contingency Sub Group |  |
| 1. Fuel Charges
 | Contingency Sub Group | Do not add Fuel charges to Maintenance of Vehicle |
| 1. News Paper/Periodicals
 | Contingency Sub Group | Library books/ journals not included. |
| 1. Postage Charges
 | Contingency Sub Group |  |
| 1. Telephone Charges
 | Contingency Sub Group | Telephone charges including CUG but excluding internet charges for BSNL Broad band connection . |
| 1. Water Charges
 | Contingency Sub Group |  |
| 1. Advertisement Charges
 | Miscellaneous expenses |  |
| 1. Audit Fee
 | Miscellaneous expenses |  |
| 1. Consultancy Charges
 | Miscellaneous expenses |  |
| **Head of Account as per** **Budget format** | **Head of Account in Tally (as per Tally Template-2018)** | **Remarks** |
| 1. Legal Charges
 | Miscellaneous expenses |  |
| 1. Other Expenses
 | Miscellaneous expenses |  |
| 1. Refund of Fee
 | Miscellaneous expenses |  |
| 1. Bank Charges
 | Office Expenses |  |
| 1. Hospitality
 | Office Expenses |  |
| 1. Office Consumables
 | Office Expenses |  |
| 1. Photocopy Charges
 | Office Expenses |  |
| 1. Printing & Stationery
 | Office Expenses |  |
| 1. Travel Allowances
 | Office Expenses | TA/DA paid to employees |
| 1. Maintenance of Building
 | Maintenance Charges  | Repairs and maintenance charges of buildings (except “Special Repairs” using Plan Fund) |
| 1. Maintenance of Vehicle
 | Maintenance Charges | Maintenance expenses of vehicles except fuel charges. (fuel charges should be given under contingencies) |
| 1. Maintenance of Furniture
 | Maintenance Charges |  |
| 1. Maintenance of Machinery &

 Equipments  | Maintenance Charges |  |
| 1. Exam Expenses (internal)
 | Student Expenses |  |
| 1. Student Stationery/ Study Material
 | Student Expenses |  |
| 1. Laboratory consumables
 | Students Expenses  | Consumable items for Laboratories |
| 1. Internet Charges
 | Student Expenses | All internet charges including Broad band and NM ICT connections |
| 1. Student Amenities Fund Expenses
 |  |  |
| 1. Administration fee
 | Administration fee under Establishment Expenses sub-group | Administration fee to IHRD Head Quarters |
| **Head of Account as per** **Budget format** | **Head of Account in Tally (as per Tally Template-2018)** | **Remarks** |
| 1. University Charges
 |  Establishment Expenses |  |
| 1. Property/ Building Tax
 | Establishment Expenses |  |
| **Total C :** |  |  |
| **D. Capital Expenditure** |  |  |
| 1. Building Construction(Plan)
 | Fixed Assets sub-group | Original works excluding repair & maintenance but including “special repairs” |
| 1. Computer Hardware &Accessories(Pan)
 | Fixed Assets sub-group |  |
| 1. Machinery & Equipment(Plan)
 | Fixed Assets sub-group | Machinery and equipments other than Computer Hardware & Accessories and software licenses |
| 1. Furniture & Fixtures(Plan)
 | Fixed Assets sub-group |  |
| 1. Books & Journals(Plan)
 | Fixed Assets sub-group | Library books, journals, E-journals |
| 1. Land (Plan)
 | Fixed Assets sub-group | Cost of land, lease amount of land etc. |
| 1. Motor Vehicle(Plan)
 | Fixed Assets sub-group |  |
| 1. Software License(Plan)
 | Current Assets sub-group |  |
| **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**