**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

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

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| **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) :** |  |  |

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| **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**