

INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
GUIDELINES FOR PREPARING BUDGET ESTIMATES 2021-22

Head of Account as per Budget format	Head of Account in Tally (as per Tally Template-2019)	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 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
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-2019)	Remarks
C. Revenue Expenditure		
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

Head of Account as per Budget format	Head of Account in Tally (as per Tally Template-2019)	Remarks
38. University Charges	Establishment Expenses	
39. Property/ Building Tax	Establishment Expenses	
Total C :		
D. Capital Expenditure		
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	
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