**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

**BUDGET ESTIMATE FOR 2015 -16**

**GUIDELINES FOR PREPARING BUDGET IN THE NEW FORMAT**

**INCOME & RECEIPTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **Head of Account in the new format**  **of Budget** | **Head of Account in Tally** | **Head of Account in the old format**  **of Budget** | **Remarks** |
| **A. Income** |  |  |  |
| 1**.** *Course Fee*  (Except IHRD course Fee) | All heads under *Course Fee* subgroup except IHRD course fee | *Course fee, IHRD Course fee, Special fee, student Amenities fee, Internet fee, Arts & Sports, exam fee* |  |
| 2. *IHRD Course Fee* | IHRD course fee under *course Fee* sub group | *IHRD Course Fee* |  |
| 3. *Bank Interest* | *Bank Interest-SB* & *Bank Interest-FD* under *Miscellaneous Income* sub group | *Bank Interest* | Interest on SB & FD in Banks |
| 4. *Consultancy Fee* | *Consultancy fee* under *Miscellaneous Income* sub group | *Training & Consultancy* | 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* | *Administration Fee to HQ* | This head is for use of IHRD head quarters only |
| **Total Income A :** |  |  |  |
| **B) Other Receipts** |  |  |  |
| 1. *Projects* | *Projects*  in Cost Centre | *Other items* | Grant received from ASAP, NABARD, TEQIP, MHRD etc. |
| 2. Grant – in-aid | Grant – in-aid | Grant – in-aid | Expected Grant – in-aid from Government |
| **Total B :** |  |  |  |
| **Total (A+B) :** |  |  |  |

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**EXPENDITURE**

|  |  |  |  |
| --- | --- | --- | --- |
| **Head of Account in the new format**  **of Budget** | **Head of Account in Tally** | **Head of Account in the**  **old format of Budget** | **Remarks** |
| **C. Revenue Expenditure** |  |  |  |
| 1. *Salary* | *Salary* | *Salary* | Gross salary of regular employees |
| 2. *CPF Contribution* | *CPF Contribution* | *Contribution to PF* | CPF contribution of regular employees |
| 3. *Gratuity Premium* | *Gratuity Premium* | *Gratuity* | Gratuity premium of regular employees |
| 4. *Medical Reimbursement* | *Medical Reimbursement* | *Medical Reimbursement* | Medical reimbursement of regular employees |
| 5. *Wages* | *Wages* | *Wages* | Daily/Hourly/Consolidated payment to non-regular employees such as Guest Lecturers, watchers etc. |
| 6.*Remuneration* | All heads under *Remuneration* sub-group’  except 2,3,4 above. | *Remuneration* | Remuneration to employees other than salary & wages |
| 7. *Contingencies* | *Contingency* Sub Group | *Contingencies.* |  |
| i) *Building rent* | *Building rent* | *Rent, rate & taxes.* |  |
| ii) *Electricity Charges* | *Electricity* | *Electricity Charges* |  |
| iii) *Fuel Charges* | *Fuel charges* | *Maintenance of vehicle* | Do not add Fuel charges to Maintenance of Vehicle |
| iv) *News Paper/Periodicals* | *News paper/Periodicals* | *News Paper/Periodicals* | Library books/ journals not included. |
| V) *Postage Charges* | *Postage Charges* | *-* |  |
| vi) *Telephone Charges* | *Telephone charges* | *Telephone Charges* | Telephone charges including CUG but excluding internet charges for BSNL Broad band connection . |
| vii) *Water Charges* | *Water charges* | *Water Charges* |  |
| 8. *Miscellaneous Expenses* | All heads under *Miscellaneous expenses*  sub-group. | *Miscellaneous* | All expenses not included in any other Head |
| 9. *Office Expenses* | All heads under *office expenses* sub- group  except *Travel Expenses* | *Office Expenses, Hospitality,*  *Printing& Stationery etc.* | Expenses in connection with functioning of the office |
| 10. *Travel Allowances* | Travelling expenses under ‘Office expenses’ sub-group | *Travel expenses* | TA/DA paid to employees |
| 11. *Maintenance of Building* | *Maintenance of building* | *Maintenance of building* |  |
| 12. *Maintenance of Vehicle* | *Maintenance of Vehicle* | *Maintenance of Vehicle* | Maintenance expenses of vehicles except fuel charges. (fuel charges should be given under contingencies) |
| 13. *Maintenance of Furniture* | *Maintenance of Furniture* | *Maintenance of Furniture* |  |
| 14. *Maintenance of Machinery &*  *Equipments* | *Maintenance of Machinery & Equipments* | *Maintenance of Machinery & Equipments* |  |
| 15. Student Expenses | All heads under *Student Expenses* sub group except *Lab consumable* , internet charges and *E-Journal* | *Student Stationery, Amenities, Study material etc.* |  |
| 16. Laboratory consumables | *Lab consumables* under *Students Expenses*  sub-group | *consumables* | Consumable items for Laboratories |
| 17. Internet Charges | Internet Charges | *Internet Charges* | All internet charges including Broad band and NM ICT connections |
| 18. Administration fee | *Administration fee* under *Establishment*  *Expenses* sub-group | *Administration fee to Head Quarters* | Administration fee to IHRD Head Quarters |
| 19. Establishment Expenses | All heads under *Establishment Expenses* sub-group except *Administration fee* | *Affiliation & Inspection fee* | Charges paid to University, Propertytax, service tax etc. |
| **Total C :** |  |  |  |
| **D. *Capital Expenditure*** | *Fixed Assets* sub-group |  |  |
| 20*. Books & Journals* | *Books & Journals* | *Library* | Library books, journals, E-journals |
| 21. *Building Construction* | *Building & Construction* | *Building Construction* |  |
| 22. *Computer Hardware &Accessories* | *Computer Hardware &Accessories* | *Computer Hardware &Accessories* |  |
| 23. *Machinery & Equipment* | *Laboratory Equipment, Machinery & Equipment* | *Other Lab equipments, Other institutional equipments* | Machinery and equipments other than Computer Hardware & Accessories and software licenses |
| 24. *Software License* | *Software License* | *Software License* |  |
| 25*. Furniture & Fixtures* | *Furniture & Fixtures* | *Furniture* |  |
| 26. *Land* | *Land* | *land* | Cost of land, lease amount of land etc. |
| 27. *Motor Vehicle* | *Motor Vehicle* | *Vehicle* |  |
| **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**