

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**  
**GUIDELINES FOR PREPARING BUDGET ESTIMATES 2019-20**

Head of Account in the format of Budget	Head of Account in Tally (as per New Tally Template -2018)	Remarks
<b>A. Income</b>		
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
<b>Total Income A :</b>		
<b>B) Other Receipts</b>		
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
<b>Total B :</b>		
<b>Total (A+B) :</b>		

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<b>C. Revenue Expenditure</b>		
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. Contingencies	Contingency Sub Group	
i) Building rent	Contingencies	
ii) Electricity Charges	Contingencies	
iii) Fuel Charges	Contingencies	Do not add Fuel charges to Maintenance of Vehicle
iv) News Paper/Periodicals	Contingencies	Library books/ journals not included.
V) Postage Charges	Contingencies	
vi) Telephone Charges	Contingencies	Telephone charges including CUG but excluding internet charges for BSNL Broad band connection .
vii) Water Charges	Contingencies	
10. Miscellaneous Expenses	All heads under Miscellaneous expenses sub-group.	All expenses not included in any other Head

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i) Advertisement Charges	Miscellaneous expenses	
ii) Audit Fee	Miscellaneous expenses	
iii) Consultancy Charges	Miscellaneous expenses	
iv) Legal Charges	Miscellaneous expenses	
v) Other Expenses	Miscellaneous expenses	
vi) Refund of Fee	Miscellaneous expenses	
11. Office Expenses	All heads under office expenses sub- group except Travel Expenses	Expenses in connection with functioning of the office
i) Bank Charges	Office Expenses	
ii) Hospitality	Office Expenses	
iii) Office Consumables	Office Expenses	
iv) Photocopy Charges	Office Expenses	
v) Printing & Stationery	Office Expenses	
12. Travel Allowances	Office Expenses	TA/DA paid to employees
13. Maintenance of Building	Maintenance Charges	Repairs and maintenance charges of buildings (except "Special Repairs" using Plan Fund)
14. Maintenance of Vehicle	Maintenance Charges	Maintenance expenses of vehicles except fuel charges. (fuel charges should be given under contingencies)
15. Maintenance of Furniture	Maintenance Charges	
16. Maintenance of Machinery & Equipments	Maintenance Charges	

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17. Student Expenses		
i) Exam Expenses (internal)	Student Expenses	
ii) Student Stationery/ Study Material	Student Expenses	
iii) Laboratory consumables	Students Expenses	Consumable items for Laboratories
iv) Internet Charges	Student Expenses	All internet charges including Broad band and NM ICT connections
18. Administration fee	Administration fee under Establishment Expenses sub-group	Administration fee to IHRD Head Quarters
19. Establishment Expenses	All heads under Establishment Expenses sub-group except Administration fee	Charges paid to University, Property tax, service tax etc.
i) University Charges	Establishment Expenses	
ii) Property/ Building Tax	Establishment Expenses	
<b>Total C :</b>		
<b>D. Capital Expenditure</b>		
20. Books & Journals(Plan)	Fixed Assets sub-group	Library books, journals, E-journals
21. Building Construction(Plan)	Fixed Assets sub-group	Original works excluding repair & maintenance but including "special repairs"
22. Computer Hardware &Accessories(Pan)	Fixed Assets sub-group	
23. Machinery & Equipment(Plan)	Fixed Assets sub-group	Machinery and equipments other than Computer Hardware & Accessories and software licenses
24. Furniture & Fixtures(Plan)	Fixed Assets sub-group	

25. Land (Plan)	Fixed Assets sub-group	Cost of land, lease amount of land etc
26. Motor Vehicle(Plan)	Fixed Assets sub-group	
27. Software License(Plan0	Current Assets sub-group	
<b>Total D :</b>		
<b>E. Projects</b>	Summary of All expenditure heads under each project accounted as a cost-centre	All the expenditure using funds such as ASAP, NABARD, MHRD, TEQIP
<b>Total E :</b>		
<b>Total Expenditure (C+D+E):</b>		

**Head of Institution**