<table>
<thead>
<tr>
<th><strong>Title</strong></th>
<th>AMIC-CAF-GMDC Workshop on Management of Small Newspapers : Kathmandu, Mar 1-6, 1987 : [background material]</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Author(s)</strong></td>
<td>Dutta, Ashoke</td>
</tr>
<tr>
<td><strong>Citation</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Date</strong></td>
<td>1987</td>
</tr>
<tr>
<td><strong>URL</strong></td>
<td><a href="http://hdl.handle.net/10220/577">http://hdl.handle.net/10220/577</a></td>
</tr>
<tr>
<td><strong>Rights</strong></td>
<td></td>
</tr>
</tbody>
</table>
Background Material

By

Ashoke Dutta
11.2 **Formation of a Budget**

**BUDGET FOR XXXX**

The Budget for XXXX was prepared on the basis of the following assumption:-

1. That the price of Newsprint in future will be Rs. per M.T.
2. The other expenses have been taken on the basis of past few years taking into account the prices that will prevail in XXXX.
3. The estimated Profit & Loss Statement for XXXX is shown along with the Budget for XXXX.

The various items of revenue and expenses gives an idea of the type of income and items of cost.

<table>
<thead>
<tr>
<th>Budget for XXXX</th>
<th>(Rs. in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCOME</td>
<td>XXXX</td>
</tr>
<tr>
<td>Circulation Income</td>
<td>XXXX</td>
</tr>
<tr>
<td>Advertisement Income</td>
<td>XXXX</td>
</tr>
<tr>
<td>Waste and other Income</td>
<td>XXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>Delhi Office Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper and other raw materials</td>
<td>XXXX</td>
</tr>
<tr>
<td>Production Costs</td>
<td>XXXX</td>
</tr>
<tr>
<td>News Costs</td>
<td>XXXX</td>
</tr>
<tr>
<td>Circulation Costs</td>
<td>XXXX</td>
</tr>
<tr>
<td>Advertisement Costs</td>
<td>XXXX</td>
</tr>
<tr>
<td>Administration Costs</td>
<td>XXXX</td>
</tr>
<tr>
<td>Finance Costs</td>
<td>XXXX</td>
</tr>
<tr>
<td>Employees Costs</td>
<td>XXXX</td>
</tr>
<tr>
<td>Depreciation</td>
<td>XXXX</td>
</tr>
</tbody>
</table>
Profit

PRODUCTION EXPENSES

Process Material
Printing Charges
Binding Charges
Machine Upkeep
Gas Charges
Electric Charges
Block Making
Portage & Cartage
Lorry Upkeep

NEWS GATHERING EXPENSES

Reporting Charges
Contribution
Press Telegram
News Services
Photo & Drawing
Branch Expenses

ADVT. PROCURING EXPENSES

Commission
Promotion Expenses
Bombay Office Expenses
Delhi Office Expenses
Madras Office Expenses

(Rs. in thousands)

XXX

XXX
Packing Charges
Rail Charges
Air Freight
Other Freight
Sales Promotion
Bonus to Agents
Cycle Upkeep
Van Upkeep
Press Sorting Office Expenses
Excise Duty
Publicity Charges

ADMINISTRATION COSTS
Printing & Stationery
Postage & Telegram
Telephone Expenses
Motor Car Upkeep
Petrol
Travelling Expenses
Rates & Taxes
Repairs to Buildings
Repair & Maintenance
Rent
Donation
Subscription & Papers
General Charges
Bank Charges
Insurance Premium

FINANCE COSTS
Interest
Professional Fees
Law Charges
Sales Tax
Audit Fees
EMPLOYEES COSTS

Wages
Staff Salaries
P.F. Contribution
Staff P.F. Contribution
Staff Medical Expenses
Staff Leave T.A.
Casual & Extra Wages
Staff Gratuity
Overtime
Leave Compensation
Service Charges
Subsistance Allowance
E.S.I. Contribution
P.F. Admin. Charges
Exgratia
Staff Welfare Expenses
Centeen Expenses
Tea & Tiffin
Liveries
Sports & Games
Staff Benefits
Bonus

(Rs. in thousands)

xxxx  xxxx