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**Background Material**

**By**

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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.

Budget for XXXX

(Rs. in thousands)

INCOME

Circulation Income  
Advertisement Income  
Waste and other Income

<u>XXXX</u>	<u>XXXX</u>
_____	_____
_____	_____

EXPENSES

Paper and other raw materials  
Production Costs  
News Costs  
Circulation Costs  
Advertisement Costs  
Administration Costs  
Finance Costs  
Employees Costs  
Depreciation

Delhi Office Expenses

_____	_____
_____	_____

XXXX

XXXX

~~XXXXXX~~

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

Bank Charges

\_\_\_\_\_  
\_\_\_\_\_

(Rs. in thousands)

XXXX                      XXXX

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

\_\_\_\_\_  
 \_\_\_\_\_

(Rs. in thousands)

XXXX

XXXX

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

Subsistence Allowance

E.S.I. Contribution

P.F. Admin. Charges

Exgratia

Staff Welfare Expenses

Canteen Expenses

Tea & Tiffin

Liveries

Sports & Games

Staff Benefits

Bonus

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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