

(1) Number of pages 4

(2) Date of repair 8. 4. 1970

(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue

DEPARTMENT

G.O. No.	2997	Press
B.P. No.		Mis. ☒
Dated	11. 12	1976

Not to be folded or roughly handled

Municipal—Budgets.

No. 203. *Proceedings of Government, dated 27th November 1876, No. 2126.*

In continuation of G.O., dated 18th October 1871, No. 1646, the Governor in Council is pleased to issue the following detailed instructions regarding the preparation of Municipal Budgets. They will be attended to in the preparation of the budgets for 1877-78 now shortly expected.

2. Each budget will be accompanied by a covering letter furnishing brief but complete information on all entries which need explanation; as far as possible, however, explanation of variations, &c., should be given in the Remarks column of the statements themselves. The budget statements themselves will be prepared on foolscap, stitched together in book form and folded lengthwise.

3. All sums entered in the budget will, as far as possible, be in round numbers.

4. The opening balance should be ascertained on the present occasion by preparing Regular Estimates of receipts and charges for the year 1876-77 under all the heads in Statements I and II. In preparing these Regular Estimates the actuals of the months preceding that in which the budget is prepared should be ascertained and the probable receipts and charges of the remaining months calculated with reference to the actual transactions of the corresponding months of 1875-76 and to the special circumstances peculiar to the year 1876-77 as far as known. A copy of the Regular Estimate so prepared should accompany the budget with an explanation given opposite to each of the items in it. The closing balance arrived at in the Regular Estimate should be taken as the opening balance in the budget of 1877-78. For the sake of uniformity the following form should be adopted in preparing the Regular Estimates. The form is shown for receipts only, but the form for expenditure will be similar, reading "charges" instead of "receipts" in the heading and in Column 4:—

Receipts.

Items.	Actuals of the first — months of 1876-77.	Actuals of the last — months of 1875-76.	Probable receipts of the last — months* of 1876-77.	Total of Columns 2 and 4.	Budget Grant, 1876-77.	Explanation of variations between Columns 5 and 6.
1	2	3	4	5	6	7

* Same number of months as in Column 3.

5. In the case of Assignments by Government, the purpose for which they are made should be stated and the Order sanctioning them quoted. Cattle-trespass fines should be so designated. The contribution of Government towards the pay of the Medical Subordinates should be excluded from the statements.

6. Where a portion of the Tolls are handed over to Local Fund Boards the entry in Statement I should be as under:—

Tolls—

Gross Receipts	...	...	...	...	...	...	...
Deduct Local Fund Share	...	...	...	...	...	...	...
Municipal Income	...	...	...	...	...	...	...

The distinction between arrears and current need only be shown as regards the net Municipal income.

7. The contributions from Local Funds should be exhibited under the appropriate sub-heads of "6, Contribution from Local Funds."

8. Loans received under the Public Works Loan Act should be entered as a distinct item under "Miscellaneous" and the repayment, if any, of the principal and payments of interest should be shown similarly under Statement II, Grant I.

9. Statement I-A should exhibit the transactions of the endowed institutions only, and there should be perfect agreement between this statement and Statements I and II. The second note in the Remark column of the specimen form of B circulated with G.O., dated 28th October 1871. No. 1646, will be cancelled as it ceases to hold good when

from Local Funds to Municipal Hospitals. The particulars of the amounts inserted in Columns 6, 7, and 9 of the statement should be noted in the column of Remarks. Any amounts spent in excess of the independent income of these institutions should be debited to Municipal Funds and not shown as contribution from those Funds. The number and date of the Order authorizing the transfer of these institutions to Municipalities should be quoted in the Remark column.

10. No item which is not of the nature of a specific work should be entered in Parts I or II of Statement II-A of the budget. In Part II should be specified the length of each road and the rate of maintenance per mile.

11. The charges in the schools under the combined system should be shown separately and not under the head of Municipal Schools.

12. Under Grant IV should be detailed the expenditure on account of miscellaneous Municipal objects including such items as payment for lunatics, &c., and under Grant V the charges connected with the management of the office including Auditor's fee, &c., should be entered.

(True Extract.)

Chief Secretary.

To all Presidents of Municipal Commissions.
 „ the Revenue Department.
 „ the Board of Revenue.

Exd. A. S. Rodgers.

Revenue Dept

No 5371

Obbt. of 1876; *30000*

FINANCIAL. ✓

To
ALL PRESIDENTS OF
MUNICIPAL COMMISSIONS,
&c., &c.

Date: November, 27th.

Issued *1/12*

Recd. *2 Decr*

Encl.

Refuse
Q.O., 210 November 1876, No. 2126.

NOVEMBER,
No. 203.

*Municipal—Budgets—Detailed instructions
issued regarding the preparation of Municipal
Budgets.*

No 2997

4 copies

11 Dec 76.