

**(Rules Under the Myanmar Municipal Act, 1884)**

**No. 138**

**The 1st April 1885.**

**[ Amendment : 18.06.1989 ]**

No.138.- The 1st April 1885. - In exercise of the powers conferred by section 143, clause (b), of the Myanmar Municipal Act, 1884, the Chief Commissioner makes the following rule as to the preparation of estimates of receipts and expenditure of Municipal Committees:-

1. - The annual estimate of receipts and proposals for expenditure of each Municipal Committee shall be prepared in the form attached to this rule in accordance with the instructions printed thereon.

**[To be printed on each Form.]**

**Instructions for the preparation of Municipal Budget Estimates.**

Form of estimate.

1. The form of budget estimate is in two parts, the abstract and the detailed estimate.

Abstract estimate.

2. The abstract estimate consists of six columns:-

Column	I.-	Major heads of account.
Column	II.-	The budget estimate of the ensuing year.
Column	III.-	The revised estimate of the current year.
Column	IV.-	The sanctioned estimate of the current year.
Column	V.-	The actuals of the past year.
Column	VI.-	Comparison of revised and coming year's estimates, increase or decrease.

The figures of each head will be filled up from the detailed estimate.

Detailed estimate.

3. The detailed estimate consists of six columns on each side as under:-

**Revenue and Receipts.**

Column	I.-	Heads of account.
Column	II.-	The budget estimate of the ensuing year.
Column	III.-	The revised estimate of the current year.
Column	IV.-	The sanctioned estimate of the current year.
Column	V.-	The actuals of the past year.
Column	VI.-	Explanatory remarks of differences between the revised and coming year's estimate.

**Expenditure.**

Column	I.-	Heads of account (with cages for number of employes).
Column	II.-	The budget estimate of the ensuing year.
Column	III.-	The revised estimate of the current year.
Column	IV.-	The sanctioned estimate of the current year.
Column	V.-	The actuals of the past year.
Column	VI.-	Explanatory remarks of differences between the revised and coming year's estimate.

Number of employes.

4. The number of employes should be carefully checked in order to admit of verification with the column of charge.

Instructions for filling up the columns of the estimate.

5. Columns I, V, and VI explain themselves. Column II will represent the expected revenue and the proposed expenditure of the ensuing financial year. In each case the actuals of the past year, taken in conjunction with the revised estimate for the current year, subject always to any known disturbing influences, will be the best guide to the estimate for the coming year. Column III will exhibit the revised estimate for the

current year. The revised estimate cannot be too carefully complied, as on it, chiefly, modified by any known circumstances, such as a sanctioned increase or reduction of rates and taxes or expenditure to take place from a fixed date, will be based the budget estimate for the succeeding year. In preparing the revised estimate, the actual receipts and expenditure for nine months of the current year, plus the actuals of the last three months of the preceding year, qualified as aforesaid and by any sanctioned additions or reductions in the current year's budget estimate, falling off, or increase in revenue and receipts, &c., may be taken as the groundwork for arriving at an approximately accurate revised estimate, including, what is of no little importance, a near approach to the actual closing balance of the current year. The variations between the revised and budget estimates of the current year should be briefly explained in a separate sheet annexed to the budget. Column IV will be the figures of the sanctioned budget for the current year. Any additional sums which may have been granted in the course of the year will not be shown in it, but should be embodied in the revised estimate.

Variations between the revised and ensuing year's estimate.

6. The remarks must be written in every case exactly opposite to the figures to which they refer, and should explain clearly the difference (if any) between the revised estimate of the current and budget estimate of the ensuing year. Variations in the column of "numbers" as well as those in amounts should be explained. If they rest on an order of, Government or of the Committee the number and date of that order, should be quoted.

Budget rules.

7. The following are the chief rules which should be strictly observed in framing the budget estimate every year. The estimates should be prepared after a careful and minute consideration of all sources of income and expenditure, and of every circumstance likely to affect actual results:-

**Income.**

- I.- The revenue and receipts, estimated to be received within the year, should appear as the income of the year, and these only.

**Expenditure.**

- II.- The disbursements estimated to be paid within the year should in like manner appear as the expenditure of the year, and these only.

An establishment or special allowance is sanctioned for a year, and the charge for the last month becomes due when the next has commenced and must be taken against the grant of that year. Provision should be made accordingly.]

**Arrears.**

III.- Both receipts and disbursements should include arrears of past years, estimated to be received or paid within the ensuing year. A demand due but not expected to be realized within the year should not be entered; similarly, a debt due but not expected to be discharged within the year should not be entered.

**Manuscript headings.**

IV.- Any payments that have to be made under authority for which the headings in the form of estimates do not provide should be entered in manuscript.

**Unexpended grants.**

V.- All grants expire at the close of the year, and any part unexpended during the year cannot be reserved or appropriated, by transfer to deposit or any other head, for expenditure after the expiration of the year for which the allotment was made.

**Establishment.**

VI.- Full provision should be made in the estimates for the sanctioned scale of all fixed charges payable within the year, such estimates being ordinarily sufficient to cover payments of the current and past years, including acting allowances if any.

**contingencies.**

VII.- Estimates for variable charges or contingencies should, as a rule, be based upon the actual expenditure of the previous year. If less be required, a reduction should be made; if more, a full explanation must be afforded. There should be no reserves irrespective of the necessary provision for contingent charges.

**Public works.**

VIII.- The expenditure on public works under "Original works," "Repairs," and "Tools and Plant." will be shown in detail in the appendices which accompany the estimates.

**Gross receipts and charges.**

IX.- In no case should not receipts or not charges appear in the budget estimates; but the whole of the receipts should be exhibited to credit and the whole of the charges to debit.

**Each item to be estimated for.**

X.- The figures must be shown separately against each head, sub-head, and item in the prescribed form. It is not sufficient to give only the total of several sub-heads or items lumped together.

8. A copy of the budget estimate of receipts and expenditure as sanctioned should be forwarded to the Comptroller as soon as the sanctioned estimates shall have been received back by the Committee.

**----- Footnote -----**

[Note.- Charges to be paid out of budget grants are those actually paid within the official year; for instance, pay and allow sees for March fall due in April; the payments out of the grant, therefore, commence with these disbursements, and not with those of April falling due in May.

**----- Attachment -----**

[ ATTACH LIST 1 ] 01 BRITISH MYANMAR. Abstract of Revenue and Receipts and Expenditure of the \_\_\_\_\_ Municipality for the year 188 -8.

[ ATTACH LIST 2 ] 02 BRITISH MYANMAR. Detailed Budget Estimate of the Municipality for the year 188 -8.  
[REVENUE AND RECEIPTS.]

[ ATTACH LIST 3 ] 03 BRITISH MYANMAR Detailed Budget Estimate of the Municipality for the year 188 -8.  
[REVENUE AND RECEIPTS.]

[ ATTACH LIST 4 ] 04 BRITISH MYANMAR. Detailed Budget Estimate of the Municipality for the year 188 - 8.  
[DISBURSE MENTS.]

[ ATTACH LIST 5 ] 05 BRITISH MYANMAR. Detailed Budget Estimate of the Municipality for the year 188 -8.  
[DISBURSE MENTS.]

[ ATTACH LIST 6 ] 06 BRITISH MYANMAR. Detailed Budget Estimate of the Municipality for the year 188 -8.  
[DISBURSEMENT.]

[ ATTACH LIST 7 ] 07 BRITISH MYANMAR. Detailed Budget Estimate of the Municipality for the year 188 -8.  
[DISBURSEMENT.]

[ ATTACH LIST 8 ] 08 APPENDIX. Detailed Estimate for Public Works for the year 188 - 8., \_\_\_\_\_ Municipality.

[ ATTACH LIST 9 ] 09 \_\_\_\_\_ MUNICIPALITY. Statement showing the Establishment proposed for 188- 8