



**Urban Development and Housing Department  
Government of Bihar**

**Bihar Municipal Budget Manual**



**Urban Development and Housing Department  
Govt. of Bihar**

# **BIHAR MUNICIPAL BUDGET MANUAL (BMBM)**

## FOREWORD

Bihar Municipal Budgeting Manual (BMBM) is comprehensive resource manual providing information, analysis and tools to assist city officials of Urban Local Bodies in Bihar in planning and preparing the annual Budgets starting from FY 2014-15. The objective of the BMBM is to assist and guide the staff with respect to the budget preparation. Following approval of Bihar Municipal Accounts Rules, 2014, it is now mandatory to prepare Budgets as per formats provided in the said Rules. Section 2 of BMBM covers legal requirements which identifies and explains the provisions of Bihar Municipal Act, 2007 that govern city budgeting. Section 3 of the BMBM delineates the "Guiding Principles to Budgeting" in respect of preparation of budgets by ULBs. The Budget manual also contains forms for compilation of budget forms which could be used uniformly by all ULBs. However, the formats prescribed in this manual are by way of guidelines to be changed and modified as per requirements of the urban local body.

Outcome budgeting approach is used in preparation of annual budgets so as to maximize benefits and ensure accountability from financial outlays. Outcome Budget is a performance measurement tool that helps in better service delivery; decision-making; evaluating programme performance and results; communicating programme goals; and improving programme effectiveness. The Outcome Budgeting facilitates progress card on what departments have done or achieved with the financial outlays announced in the annual budgets. Outcome budgets are prepared using outcomes (ultimate outputs) as articulated by its citizens and users of various services provided by the ULBs. The approved Budgets including Outputs and Outcomes should be published by April 01 of the Budget year on ULB's website and/or other alternative media source, as mandated under Bihar Municipal Disclosures Act, 2008.

Resource documents as per Annexures I to V are made available, which are not mandatory. These include Sample Survey questionnaires provided for assessment of status of delivery of municipal services and feedback on prioritization by citizens, which may be used for planning and use of budgeting resources for annual budget. Separate annexures also include budgeting for "Basic Services for Urban Poor" (BSUP) as well as Capital Improvement Programming (CIP), which city officials are urged to use for enriching their budgeting processes.

  
10.02.2014.  
Dr. S. Siddharth I.A.S.  
Secretary,  
Urban Development & Housing Department  
Government of Bihar

## ABBREVIATIONS

BE	Budget Estimates
BMA	Bihar Municipal Act, 2007
BMAM	Bihar Municipal Accounts Manual
BMAR	Bihar Municipal Accounts Rules, 2013
BMBM	Bihar Municipal Budget Manual
BSUP	Basic Services for Urban Poor
CC	Chief Councilor
CDP	City Development Plan
CIP	Capital Investment Program
CMO	Chief Municipal Officer ( Municipal Commissioner in case of Nagar Nigams and Executive Officer in case of Nagar Samitis and Nagar Panchayats)
ESC	Empowered Standing Committee
FY	Financial Year
MIS	Management Information System
RBE	Revised Budget Estimates
SPUR	Support Programme for Urban Reforms in Bihar
UD&HD	Urban Development & Housing Department
ULB	Urban Local Body
UTAST	Urban Technical Assistance Support Team (under SPUR)

## BIHAR MUNICIPAL BUDGET MANUAL (BMBM)

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## **BIHAR MUNICIPAL BUDGET MANUAL (BMBM)**

### **1. Introduction**

A weak budget process can result in misallocation of resources and mismatches with the agreed priorities, less value for money and, in the end, inadequate service delivery. This manual attempts to document several improvements and best practices designed to streamline and strengthen the budget preparation and review processes.

Budget is a financial plan describing proposed expenditure and means of financing the same. It embodies the estimated receipts and expenditure (both capital and revenue) for a financial year. It is a proposal of how much money is to be spent on what and how much of it will be contributed by whom or how it would be raised during a financial year. It plays an important role in planning and controlling operations of the Municipality.

However, as suggested by JNNURM, the Outcome Budgeting approach is used by ULBs in Bihar for budgeting processes effective from FY 2014-15. Outcome Budget is a performance measurement tool that helps in better service delivery; decision-making; evaluating programme performance and results; communicating programme goals; and improving programme effectiveness. The Outcome Budgeting facilitates progress card on what departments have done or achieved with the financial outlays announced in the annual budgets. Outcome budgets are prepared using outcomes (ultimate outputs) as articulated by its citizens and users of various services provided by the ULBs.

The objective of the Budget Manual is to assist and guide the staff with respect to the budget preparation. The Budget manual contains the guiding principles, which should govern the preparation of Budgets and budget forms, which could be used uniformly by all ULBs. The Budget Use the same chart of accounts used also by accounts in recording financial transactions- income, expenditures, assets and liabilities. This manual also provide a budget calendar and description of the budget process, including the responsibilities of the key actors, when they meet, the scope of the issues they will discuss, and the criteria used to judge requests.

It is expected that this manual shall assist in better understanding and improving the budgeting process in Nagar Nigams/ Nagar Samities/ Nagar Panchayats.

#### **1.1 The Basics of City Budgeting**

City officials quickly learn that budgeting involves difficult choices in which scarce funds are allocated among a number of worthy, competing programs and departments. Short-term issues and concerns often dominate budgeting, but its importance is magnified when our perspective shifts to the long-term. Budgeting is the mechanism through which a city translates its vision of the future into reality. For example, Expenditures for parks and infrastructure will benefit local residents for decades into the future. The budget is more than mere numbers—it represents an investment in your community.

Governmental budgeting originated as a means to increase control and accountability over expenditures of taxpayer rupees. Now the budget serves to educate citizens about city services and responsibilities, coordinate effective management by establishing levels of performance for city services, and bring long-term community planning to fruition.



Your challenge is to develop a budget that will chart the course of your city and carry it successfully into the future. Several important considerations must be weighed when preparing as well as evaluating your city's budget.

- **The budget must balance a number of competing concerns:** the challenge of budgeting is to allocate resources among a number of contending interests and constituency demands. Some activities are mandated by central or state law and there is relatively little flexibility to make cuts in these areas.
- **The budget is an important policy statement to citizens:** line-items are important, but they must be explained in commentary that relates current expenditures to the levels of city services, explains the need for capital investment, reviews the historical and projected growth in revenues and expenditures, summarizes the legal constraints on city revenues and debt (if any), etc.
- **The budget must provide for continuous delivery of city services:** it is essential that the city have sufficient reserves for contingencies so that reductions in revenue do not jeopardize the delivery of important municipal services.
- **The budget should relate to the comprehensive plan:** the operating and capital budgets should relate to the city's comprehensive plans like City Development Plan (CDP), Capital Improvement Programming (CIP) and other community planning documents. The community's priorities for future growth and expansion need to be reflected in expenditures.
- **The budget is a management tool:** keep in mind that the budget is an effective management tool if performance is measured through specific quantitative goals and objectives. Some cities tie budgeting to performance measures ("performance budgeting") and budget based upon desired levels of service, such as miles of street paved acres of parks mowed, number of building inspections performed, etc.

## **1.2 Roles and Responsibilities**

There are two broad categories of responsibilities in the budgeting process: executive/administrative and legislative/policymaking. Each has an important role to play in the formulation, adoption and implementation of the budget.

### **The Executive/Administrative Role**

The Urban Local Body is responsible for preparing the budget-however, the Chief Municipal Officer (CMO) and budget officer (the Head Clerk, Accountant, Finance Officer or Budget Director) typically take the lead in drafting the budget. The most important tasks performed by the budget officer are the collection of departmental budget requests and the formulation of a draft budget for consideration by the Empowered Standing Committee (ESC) and Board. The budget officer or any other officer authorized by CMO also carries out a number of other responsibilities, including: developing the budget calendar, designing budget worksheets and forms, providing instructions to department heads concerning completion of budget documents, reviewing department requests for accuracy and completeness, preparing revenue estimates, assisting the Chief Councilor or / Mayor and Board in reviewing the budget, and coordinating budgeting activities and meetings.

### **The Legislative/Policymaking Role**

The Board should be most concerned with translating policy into reality through the budget process. It is easy for Board members to become engrossed in evaluating the minutiae of budgetary line-items. Budgeting micromanagement wastes valuable time and distracts attention from the most important questions that must be answered in the budgeting process, specifically:

- What new services should the city provide and how should these services be funded?
- Should any services currently provided be cut, eliminated or privatized?
- What levels of service should the city provide?
- What expenditures are necessary to support future growth and development?
- What are the policy priorities that the Board wishes to fulfill with the budget?

The Board also has a valuable role to play in the strategic planning process. Before the budget is formulated, Board members can engage citizens in strategic planning to determine their priorities for city programs and services. The results of strategic planning should guide the policy decisions that are implemented through the budget.

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## 2. Legal framework

Section 82 to Section 85 of Bihar Municipal Act, 2007 covers legal provisions regarding “Budget Estimates”. These are reproduced as follows:-

### **82. Preparation of budget estimate of Municipality:-**

- (1) The Chief Municipal Officer shall prepare in each year a budget estimate along with an establishment schedule of the Municipality for the ensuing year, and such budget estimate shall be an estimate of the income and expenditure of the Municipality,
- (2) Subject to the provisions of section 10 and sub-section (2) of section 73, the budget estimate shall separately state the income and the expenditure of the Municipality to be received and incurred in terms of the various heads of accounts,
- (3) The budget estimate shall state the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following,
- (4) The budget estimate shall state the amount of money to be raised as loan during the year next following,
- (5) The Chief Councilor shall present the budget estimate to the Municipality on the 15<sup>th</sup> day of February in each year or as soon thereafter as possible,
- (6) The budget estimate shall be prepared, presented and adopted in such Form and in such manner, and shall provide for such matters, as may be prescribed.

This Format is now provided in this BMAM under section 7.13 , which is also guided by Forms as per Bihar Municipal Accounts **Rules, 2013**.

- (7) The annual statements prepared under sub-section (2) of section 105 and sub-section(1) of section 117 together with the reports prepared under sub-section (1) of section 81 and under sub-section (2) of section 249 shall be enclosed with the budget estimate.

**83. Report on services provided at subsidized rate.-** (1) The Chief Municipal Officer shall, while preparing the budget estimate, append thereto a report indicating whether the following services are being provided as a subsidized rate and, if so, the extent of the subsidy, the reasons there for, the source from which the subsidy is being met, and the sections or categories of the local population who are the beneficiaries of such subsidy, namely:.

- (a) water-supply and disposal of sewage, and
- (b) scavenging, transporting and disposal of solid wastes.

**Explanation** - A service shall be construed as being provided at a subsidized rate if its total cost, comprising the expenditure on operation and maintenance and adequate provision for depreciation of assets and for debt servicing, exceeds the income relatable to the rendering of that service.

- (2) The Empowered Standing Committee shall examine the report referred to in sub-section (1) and place the same before the Municipality with its recommendations, if any.

**84. Sanction of budget estimate of Municipality.-** (1) The Municipality shall consider the budget estimate and the recommendations, If any, of the Empowered Standing Committee thereon,

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and shall, by the fifteenth day of March in each year, adopt the budget estimate for the ensuing year with such changes as it may consider necessary, and submit the budget estimate so adopted to -

- (a) the State Government, in the case of a Municipal Corporation,
  - (b) the Director of Local Bodies, in the case of a Class 'A' Municipal Council, and
  - (c) the Regional Deputy Director of Local Bodies, in the case of a Class 'B' Municipal Council, a Class 'C' Municipal Council or a Nagar Panchayat.
- (2) The budget estimate received by the State Government or the Director of Local Bodies or the Regional Deputy Director of Local Bodies, as the case may be, under sub-section (1) shall be returned to the Municipality before the thirty-first day of March of that year with or without modifications of the provisions relating to subventions by the State Government.

**85. Power to alter budget grant.**- A Municipality may, from time to time, during a year -

- (a) increase the amount of any budget grant under any head,
- (b) make an additional budget grant for the purpose of meeting any special or unforeseen requirement arising during the said year,
- (c) transfer the amount of any budget grant or portion thereof under one head to the amount of budget grant under any other head, or
- (d) reduce the amount of the budget grant under any head:

Provided that nothing shall be done under clause (a) or clause (b); or clause (c) or clause (d) without the recommendation of the Empowered Standing Committee.

### **3. Guiding Principles to Budgeting**

Preparation of the Municipal Budget is an evolving and dynamic process, which will require detailed scrutiny and examination on yearly basis, with value addition based on the preceding years' experience. The important principles to be corner stone of Budget Preparation Process are delineated as follows:-

- a) Involve the community preferably **directly** through target groups/recipients of the service or if not initially feasible, involve **through** Ward Elected Representatives- with easy access and feedback systems;
- b) Should be based on realistic assessment of existing level of services, defining intermediate and final outcomes specifically in measurable and monitorable terms; The budget Estimates shall not only highlight the financial outlays but also impact of financial outlays through highlighting measurable output and outcomes;
- c) Benchmark the standards/quality of outcomes and services ( **Refer Annexure VI** ) ;
- d) The budget estimate shall state the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following;
- e) Plan for adequate funds from taxes, non-taxes besides income from assigned Income (

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Stamp/Transfer Duty, Professional Taxes etc.) and Grants from Government of Bihar and Central Government and ensuring adequate flow of funds at the appropriate time to the appropriate level, avoiding both delay and 'parking' of funds;

- f) The budget estimate shall state the amount of money to be raised as loan, if any, during the year next following.
- g) The budget estimate is to be prepared on cash basis showing no deficit i.e. Opening balances plus all receipts less all expenditures must not result in negative cash balances.
- h) Earmark a minimum of 25% of their financial resources towards providing Basic services to the Urban Poor (BSUP) in their budgets;
- i) Budgets to be Gender – Sensitive;
- j) Budgets to be sensitive to physically challenged citizens;
- k) In congruence with updated Capital Improvement Program (CIP) and/or City Development Plans for the ULB:
- l) Providing Funds for Contingencies;
- m) Realistic Budget with goal of variance with actuals not more than plus minus 5 (five) percent;
- n) The budget estimate shall be prepared each year separately for each Fund required as in BMA,2007 , delineating the income and expenditure of the municipality to be received and incurred against various heads of accounts;
- o) Incorporates best practices like participatory and provision of contingencies etc.
- p) Provide for capacity building for requisite efficiency at all levels, in terms of equipment, technology, knowledge and skills; and
- q) Setting up effective monitoring and evaluation systems, to indicate the directions for further calibration and honing the processes, to deliver the intended outcomes.

#### **4. Approach to Budgeting**

- 4.1 The objective of the budgeting system of a Municipality is to arrive at a scientific basis for building linkage between the nature of receipt or payment with the functions / services or other Budget control centres. Budget shall reflect the principles and programmes of the Municipality. Budget must also enable Municipality in measuring and promoting accountability in respect of service delivery. Public expenditure must be spent in the most productive way. Decentralized planning with citizens' participation facilitates achieving this objective.
- 4.2 Budgets shall reflect the estimated inflows, outflows, surplus / deficit under the various Receipts and Payment heads, Opening and Closing balances. The receipts and payments shall be classified under four broad heads Revenue Receipts, Revenue Expenditure, Capital Receipts and Capital Expenditure. Budget shall also reflect
  - Estimate of the Income and expenditure of the Municipality along with an

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Establishment schedule.

- The rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following
  - The amount of money to be raised
- 4.3 The receipts and payments shall be estimated for each of the accounting subject/Line under every Budgeting centres. Hence a budget code is defined as a combination of Budget centres and Account code. The structure for this is same as per Chart of Account in the Bihar Municipal Accounting Manual. Please refer Annexure for guidance.
- 4.4 Budget shall be prepared for each of the revenue and capital account heads. This form is to be prepared by individual budgeting units for each of the Major and Minor Heads of Account along with the details of the functions towards which it relates. Functions, Major Head, Minor Heads are mandatory. It is advisable to have the budgets prepared at the detailed head also to ensure budgetary control. . In addition, if Municipalities maintain accounts for separate funds for certain heads like General , Water or Drainage and Sewerage fund , BSUP Funds etc. then the budget has to be prepared fund wise only. The budget heads hence are integrated with the account heads. The accounting system can hence provide details of actual against each budget head.
- 4.5 The basis for preparing the budget will be the inputs from various departments/units. Budgets preparation shall be based on a bottom up approach. Estimates shall be made from the lowest unit and then consolidated at the Head Office. A consolidation will be made and can be compiled in the form given as BUD- 3.
- 4.6 The consolidated budgets shall be presented in a summary form (in form BUD-3). Detailed Budget will also form part of the Budget Document of the Municipalities.

## **5. Budgeting Best Practices**

Municipal officials are advised and encouraged to use the following best practices, while preparing the budgets:-

### **5.1 public participation in the Budget preparation**

#### **5.1.1 Rationale and objectives of participatory approach**

The rationale of government for promoting or responding to community participation is to increase the effectiveness and efficiency of investment in infrastructure and delivery of urban services. In the delivery of services and infrastructure, this is intended to result in interventions that are more sustainable, targeted and appropriate than those delivered through traditional top-down municipal mechanisms.

Some commonly cited output-oriented objectives and rationale for involving communities in the delivery of urban services and infrastructure is:

- Provision of services and infrastructure by municipalities, which is relevant to poor people's needs and priorities;

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- Enhance the efficiency of public expenditures by allowing local government to be more responsive to local needs and preferences;
  - Ensure infrastructure meets the needs of women and other marginalized groups;
  - Make the services more accessible to poor and vulnerable groups;
  - Utilize local knowledge and human resources;
  - Encourage ULB make optimum use of its resources;
  - Implement demand-based planning and budgeting mechanisms;
  - Encourage transparency in operations of ULB and make them more accountable;
  - Motivate city's dwellers to contribute to ULB towards cost of some of its services;
  - Strengthening the financial health of ULB (by encouraging the people's ownership of services and motivate them to pay holding tax / user charges on timely basis and thereby augment revenue base of municipalities.);
  - Improve the maintenance of infrastructure and services and decrease governmental responsibility for maintenance;
  - Establish cost-sharing arrangements; and
  - Increase people's 'ownership' of services.

#### **5.1.2 Inputs by wards**

- The ward wise inputs shall be taken through Ward Committee or other such public forum for the following budget year;
- The Chief Municipal Officer shall present the ward wise tentative revenue and Expenditure estimates to public for comments in a public meeting before 15th February for which at least a week's prior notice is given. This public meeting for inviting public comments shall be attended by all heads of departments of the municipality and all members of Empowered Standing Committee. The inputs from public shall be seriously taken note of in preparing draft annual budget estimates for the budget year.

#### **5.2 User surveys (Domestic and commercial) for assessment of status of municipal services and prioritization by them for inputs for consideration while preparing the budgets**

Sample Survey questionnaires are provided in the **Annexure I & II**.

#### **5.3 Basic Services for Urban Poor (BSUP)**

City officials are encouraged to use the planning document prepared especially for Urban Poor.

Details of BSUP are provided in the **Annexure III**.

#### **5.4 Use Capital Investment Program CIP)**

Details of CIP are provided in the **Annexure IV**.

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## 5.5 Build Reserve Funds to Cope with Unforeseen Situations

One of the most important things city officials can do in the budget process to protect their community from unforeseen situations is building up reserve funds. Reserves can be set aside in a separate rainy day fund or can be part of the general fund and enterprise funds.

Why are financial reserves necessary?

**1. Reserves can help cities provide essential services amid economic downturns and revenue shortfalls.** street maintenance, and other city services must be provided even in periods of economic stress and reserves are a key element in meeting these challenges.

The property tax, which is the most important general fund revenue source for cities, is relatively stable in the face of economic volatility. However, a drop in construction activity will mean less property tax revenue generated from the new construction roll.

**2. Reserves provide the financial resources necessary to respond to natural disasters and other emergencies.** Natural disasters include floods, fires, blizzards, storms, earthquakes, and volcanic eruptions. Other types of emergencies include dam failures, collapsing buildings and bridges, washed out roads, water main breaks, etc. .

**3. Reserves provide a measure of financial flexibility and stability which may prevent the need for future increases in taxes or fees.**

**4. Reserves are used by credit rating agencies to determine the creditworthiness of a local government and a prudent reserve can lower the costs of borrowing.**

The most important question cities must consider is, “What is the appropriate level of financial reserves for our community?” The answer depends on an assessment of the uncertainty faced by the particular community.

**1. Economic uncertainty**—Is the community dependent on a particular industry, e.g. tourism, timber, mining, etc.? Is the community dependent on a particular employer? Communities that have more diversified local economies may be better positioned to weather downswings in the economy than communities that are dependent on a particular industry or employer.

**2. Type of services provided**—Cities that provide a broader array of tax-supported services will have a greater need for reserves than cities that provide fewer tax-supported services.

**3. Revenue uncertainty**—How stable is the city’s tax base? Could the loss of a major employer or downturn in a particular industry negatively impact revenues? Does the city rely on local option taxes that may fluctuate with swings in the economy?

**4. Expenditure uncertainty**—An assessment of the frequency of natural disasters, emergencies and other unforeseen expenses.

**5. Long term community planning**—What are the community’s plans for future growth and development? What future projects are anticipated?



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## **5.6 Err on the Low Side with Revenues—Err on the High Side with Expenses**

Accurately projecting revenues and expenses that are more than a year in the future is challenging to say the least. By erring on the low side when estimating revenues and erring on the high side with expenses, city officials can ensure sufficient financial flexibility to meet unforeseen circumstances.

## **5.7 Maintain a Long-Term Financial Perspective**

New programs and services need to be carefully scrutinized to determine the long-term impact on the city budget. Does a Rupee invested today save the city money in the future? Can a new program or service generate revenue to offset its costs? What will be the cost of the new program or service when it is fully implemented?

Local officials frequently turn to grants to provide short-term funding for programs and services, but when the grant ends city officials face the difficult choice of discontinuing the program and losing the money that has already been invested, or finding the money to fund the program on an ongoing basis. Before applying for grants, city officials need to determine the worth of the program and the likelihood that it can be funded after the grant Rupees disappear.

## **6. Policy Guidelines for the Budget**

At the outset, it is useful for the budget officer or person authorized by CMOs to gather information concerning the fiscal policies that will guide budget preparation. A certain amount of information is necessary for the mayor and Board to determine what fiscal policies are appropriate, specifically:

- > Current revenue and expenditure trends and estimates for the upcoming financial year;
- > A discussion of economic conditions and inflationary trends;
- > Information on new revenue sources and new restrictions on existing revenue sources; and
- > A listing of the major budgetary items for the upcoming financial year.

Once the CMO and ESC have a general idea about the financial situation of the city, they may then formulate policies to guide the budget process, including:

- An across-the-board increase for inflation,
- Dearness Allowances increases for city employees,
- An indication of services that should be strengthened or cut, and
- A statement concerning property tax and fee revenues.

Following the development of fiscal policies by the CMO and ESC, the budget officer should prepare detailed instructions to department heads for use in drafting department budget requests. The instructions may include:

- A statement from the CC/ Mayor concerning the city's fiscal condition for the upcoming fiscal year, an outline of the policies to be followed in drafting department budget requests

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and encouragement for department heads to examine the relative merits of existing programs and provide justification for requests for new or expanded programs;

- A budget calendar indicating deadlines for completion of tasks and the individuals responsible for each task;
- General guidelines concerning across-the-board budgetary increases, such as percentage increases for inflation or cost-of-living increases for employees; and
- Copies of all budget information sheet with instructions, including worksheets for personal services, operating expenditures and capital projects; worksheets for proposed expenditures and revenue sources; and forms summarizing expenditure categories into department and program totals.

## **7. Budget Preparation Processes**

The budget preparation involves the following major activities and include the following:-

**7.1 Organization of a Budget Task Force / Budget preparation team** - consisting of senior staff from Circle, Zonal offices and/ or Central office and representing each functions, coordinated by Head of Accounts or designated Budget Officer of the ULB and chaired by CMO.

### **7.2 Developing Budget Guidelines**

The responsibility for preparation and issuance of budget guidelines is with the Budget Preparation Task Force or the Chief Municipal Officer (CMO), who is assisted by Head of Accounts or designated Budget Officer of ULB, as approved by the ESC. These guidelines should include, the following:-

- The approved/ sanctioned manpower for the unit
- Inflation rate for the budget year
- % increase to be considered for Salary/wages and pension
- Increase in rates/charges for different types of tax revenue
- Any new levy/charges during the budget year
- Chart of accounts as per BMAR and BMAM containing account codes, description and definition of each account;
- Policy document for the budget year indicating
  - Capital Investment Plan ( usually prepared for 5 to 6 years) or City Development Plan ( if prepared and available)
  - Budget Forms ( as detailed below)
  - The target date of submission

**7.3 Identification of and agreement on operation units** - for which outputs and outcomes are to be formulated as per Annexure VI. The Outcome Budget is prepared separately by each Department/functional unit. The departmental outcome budget shall be consolidated from

total budget for each service under each department. Further, the total budget for each service shall be built up from budget developed for each cost centre under each service;

#### 7.4 Budget Timetable

7.4.1 The budget preparatory process follows a budget calendar. The “budget calendar” provides various details of deadlines and dates by which various officials in the Municipalities need to prepare and place the budget before the concerned authorities.

7.4.2 The time schedule for preparation, placing and revision of the budget and budget approval by Standing Committee /Board would be governed by the provisions of section 84 of the Bihar Municipal Act, 2007.

7.4.3 The budgeting activity for any financial year shall commence by October 31<sup>st</sup> of the financial year preceding it. The various stages of budget preparation and approval should be within the time limits as stipulated/ Suggested in this regard are

Sl. No.	Activity Description	Target Date of Completion
1.	Initiation of Citizens’ survey	August 1
2.	Budget Guidelines from UDHD to be received by Municipalities	October 31
3.	Decisions about Functions /budget cost centres and responsibility	November 15
4.	Survey to be completed each year for ascertaining service levels, <del>Method of assessment and initiation of public participation</del>	November 15
5.	Analysis of Survey for use in Budget preparation	November 30
6.	Actual costs up to Sept 30 <sup>th</sup> or December 31 <sup>st</sup> to be provided to <del>each cost centre by accounts</del>	January 15
7.	Issuance of Budget Guidelines (incl. Assumptions and with <del>Budget Form (Section 7.4.2)</del>	January 15
8.	UDHD to inform estimated amount of grant for Budget Year	January 15
9.	Receipt of Budget Requests from Departments	January 31
10.	Review of Departmental Budget request & approvals	February 07
11.	Consolidation of Departments Budgets into Draft total budgets	February 15
12.	Budget to be presented for hearing by public	February 21
13.	Review & approval of Budget by Empowered Standing Committee	February end
14.	Budget to be approved by Municipal Board with recommendations by ESC	March 15 <sup>th</sup>
15.	Submission of Budget Estimates to UDHD or DMA	March 15 <sup>th</sup>
16.	Approved Budget to be sent to ULB by UD&HD	March 31 <sup>st</sup>

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7.5 **Citizens' Survey** - Design and oversee the citizens' survey to assess the existing and desired service levels. The citizens survey include urban poor and slum dwellers and other marginalized citizens. The sample questionnaires should be designed separately for domestic households and for commercial establishments. These sample questionnaires are provided in the **Annexure I and II**. These could be customized by each ULB. The survey may be outsourced to private firms or students of higher secondary level from the city. The sample size should be at least 750 samples segregated as follows:

Women Households (LIG/HIG/MIG): 250

Slum dwellers/ LIG Households: 100

MIG Households: 200

HIG Households: 100

Commercial Establishment: 100

In the context of Outcome Budgets, listed below are examples of topics that service or facility users are often asked about on client surveys:-

- Frequency of attendance at or usage of a facility or program
- Helpfulness of the service
- Cleanliness
- Physical attractiveness of the facility or area
- Safety conditions ( and feeling of security)
- Accessibility / convenience of the service
- Adequacy of hours of operation of service
- Condition of equipment of facilities
- Crowdedness
- Waiting times or delays for service
- Availability through e-governance programs /internet
- Satisfactoriness of registration process
- Availability of specific types of programs
- Program enjoy ability
- Satisfaction with program content
- New skills or other information learned
- Effect of program or participation on the individual- positive feelings about oneself, money saved because of the program, changes made in personal behaviors due to programs, etc.
- Skills of program staff

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- Staff courtesy and attitude
  - Reasonableness of fees and charges required
  - Adequacy of information /publicity provided
  - Overall satisfaction with the program or facility

The survey team should finish the survey by September and the results should be available with municipality by end of October so that the survey results on level of services and their expectation should be available before Budget task team or authorised person start outcome budgeting exercise on November beginning each year.

In addition to taking into consideration, the requirements specified in Chapter XI of Bihar Municipal Act, 2007 for “Budget Estimates”, the Municipality shall prepare the budget estimate in the following manner, namely —

- The budget estimate shall be, for what is expected to be received or paid during the year and not for demands or liabilities likely to fall due within the year;
- All existing liabilities which are expected to be paid during the year, for which the budget is being prepared, shall be ascertained and provided for as much as possible based upon the expected budgeted resources;
- Gross receipts and gross charges shall be entered for each account head in the budget;
- The figures mentioned in the budget shall be based on detailed working sheets showing the basis of arriving at various figures in the budget statements;
- The principal explanations required shall be in connection with the differences between the estimates proposed for the ensuing year and the current year. The explanation shall be short and consistent with the subject-matter;
- If there are any abnormal receipts or payments that are likely to be very different from the average trends, these must be explained fully in notes to the budget estimates;
- In preparing the budget estimates, the Municipality shall see that its normal expenditure is well within its normal receipts and shall show separately all special items of receipts and expenditure. Any increase of expenditure shall be carefully considered with reference to resources, to avoid excess over normal resources.

## 7.6 Preparation of Revenue Estimates

Preparation of **revenue estimates** is one of the most important steps in the budget process. Local officials depend on revenue estimates to give them an accurate picture of the revenues available in the upcoming fiscal year, which has considerable impact on city services (remember, cities must approve a **balanced budget**). Revenue estimates consist of two factors:

1. The estimated fund balance to be carried forward into the next fiscal year, and
2. The forecast for revenue collections for the next fiscal year.

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### **7.6.1 Revenue Receipts**

All collections and levies as permissible under the Bihar Municipal Bill, 2007 in force such as:

- Holding tax on vacant lands and buildings;
- Lighting tax, Latrine Tax;
- surcharge on transfer of lands and buildings;
- tax on deficit in parking spaces in any non-residential building
- Water tax;
- Fire tax;
- Tax on advertisements, other than advertisements published in newspapers;
- Surcharge on entertainment tax;
- Surcharge on electricity consumption within the municipal area;
- Tax on congregations;
- Tax on pilgrims and tourists;
- Toll on roads, bridges, ferries and navigable channel and on heavy trucks;
- Mobile Transmission Towers Tax
- All user charges, assigned revenues, sale and hire charges, revenue grant contributories and subsidies, interest income, income from entering into any joint venture, income from public-private partnership and other fees and charges shall constitute the revenue receipts.

### **7.6.2 Estimating Budget-Year Revenues**

Revenue estimates are prepared by:

- A. Comparing revenue collections to date with prior years, and
- B. Identifying the major potential variances from current-year estimates.

In order to make reliable estimates of revenue receipts for the upcoming fiscal year, budget officials must understand the history of the principal revenues of the city. The most commonly used technique for estimating revenues is trend analysis, which shows the historical collection pattern for each revenue source to predict revenues for the upcoming fiscal year.

To be truly effective, trend analysis must include information for the past several years on the particular revenue to be projected. The changes from year to year are calculated to identify a trend, which is easily represented in graph form. The best variable to measure is change in the revenue base for each of the previous several years. The average rate of change in the revenue base is multiplied by the current-year revenue base to obtain an estimate for the budget year. .

### **7.6.3 Preparing and updating Revenue projections**

Because the amount that will be available for funds allocation influences the request and

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approval process, estimating the amount of revenue available for the budget year is the first step of budget preparation. Typically, a revenue forecast is prepared for each revenue source using a form and indicating the assumptions considered for revenue projections for that revenue source, in the footnote. . This is recommended that all assumptions are clearly indicated at the bottom of those forms, so that the reviewer takes them into account, while reviewing the projections.

In the footnote of input form for each item of revenue, revenue staff should develop the maximum potential income from each source on “As Is” basis, and express the proposed revenue for the budget year as a percentage of such potential income.

#### **7.6.4 Methods of projecting revenues**

Four types of techniques are used to project revenue: informed judgment or deterministic techniques, time series techniques and econometric models. There is an ongoing debate about what method provides the most accurate forecast: in practice, however most budget offices combine several methodologies, depending upon the type of revenue source.

Regardless of other methodologies used, **informed judgment**, or a professional guess is essential to prepare defensible estimates. Professional judgment come with experience and careful observation. Revenue forecasters should also watch carefully the changes in any law that affect local government revenue sources- for example, tax limitations, authorization of new tax sources, redefinition of tax base, changes in the remittance schedule or payment terms of tax liabilities etc. or changes in the formula for calculation of state transfers.

The second family of revenue projections techniques-deterministic, or formula based- relies on simple mathematical formula. Many local revenues are projected on the basis of such formulas. To calculate the property tax, which is generally the most important source of general revenue for the local government, forecasters multiply the property tax rate by the assessed value of all taxable property ( the tax base):. This estimate give the idea of maximum potential tax amount receivable and is not necessarily perfect: it is to be adjusted for collection rate predicted for the budget year and needs to be adjusted for variations in assessment values.

The third family of forecasting techniques, **time series analysis**, is based on trends from prior years’ data. For some revenue sources, especially those, that are not particular elastic with respect to economic growth ( i.e. yield does not change much in response to expansion or contraction of the economy), trend analysis provide useful and accurate estimate. For example, because growth in fines, fees , licenses, and professional taxes is usually steady from year to year and depends roughly on population size, a simple trend analysis may provide reliable estimates. If revenue from regulatory licenses has been increasing at a steady rate of 4 percent every year, the best estimate for how much they will grow next year is probably 4 percent. For revenue sources, that have more volatile yield but that still grow at a reasonably constant rate, a common approach is to project the yield for the coming year by averaging the yield for several recent years. For highly volatile revenue sources, time series models do not provide accurate forecast because past history may not be representative of what will happen in the future year.

The revenue section should make the forecast for each and every source of tax as well as non-

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tax revenue through informed judgment after considering information in respect of following:-

- Inflation rate for the current year and projections for the next year;
- GDP growth % for the current year and projections for the next year;
- Compounded Annual Growth Rate (CAGR) based upon the last three years' actuals, if available;
- All proposed and likely changes in legislation impacting increase or decrease in revenue;
- Any planned and new developments like improvement in procedures for tax administration and /or tax collections, mechanics like cadastral mapping, which shall improve levy and collection of property taxes;
- Planned development and sales of land;
- Planned change in tax rates and user fees in the next year; and
- Any other factors which may impact/influence the increase or decrease in revenue during the next year.

These projections for each and every source of revenue (tax as well as non-tax) should be then summarized and totaled for the next year in absolute terms and also indicating % age change for each individual item of revenue as well as for the total taxes, total non-taxes and grand total compared to Revised Budget for the current year.

Since local economic development and the consequent employment generation is greatly influenced by incidence of local taxes, it is advisable that the resource projections, vetted by Commissioner are discussed and finalized with the local business community, preferably in a local chamber of commerce meeting, chaired by Mayor.

#### **7.6.5 Issues in Revenue Projections**

Revenue projections are essential for preparing a credible budget proposal. Although underestimation of revenues by the budget office provides a safety margin and is better than over estimation, it should be used cautiously as it is not cost free or policy neutral. One problem with routine underestimates of revenue yields is that they may lead to unnecessary reductions in departmental staffing or capital purchases. Also, low estimates may ultimately create a pool of unallocated revenue.

The best strategy is accuracy. Estimates should be within 5% of actual receipts. Estimates may not be that accurate every year with each revenue source, but this is a realistic goal and an appropriate performance indicator for budget forecasts.

Presently, assumptions made by the departments, service units and wards are not documented by them on the input forms. This is recommended that all assumptions are clearly indicated at the bottom of those forms, so that the reviewer takes them into account, while reviewing the projections.

It is important to understand the context of any trend. If an anomalous event contributed a significant amount of revenue , for example, to Sairat (Auction) income during a year, the trend



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may overstate the expected revenue increase for the upcoming fiscal year. It is important to understand whether a trend is reasonable and if any factors will result in a significant change to the revenue source in the future.

#### **7.6.6 Department Revenue Worksheet**

Department heads should also submit a department revenue worksheet which summarizes anticipated revenues, including: dedicated fees or charges, federal or state grants, and intergovernmental revenue (such as the Transfers of professional fees from Finance dept. or transfers from State and Centre awards under State/Central Finance Commission). The worksheet should indicate the source of revenue, the city fund into which the revenue will be deposited, the expected amount, and the activities funded by the revenue.

### **7.7 Preparation of Budgeted Revenue Expenditure**

#### **7.7.1 Prioritization and Planning of City Services**

Local officials are often tempted to see budgeting as an annual exercise in making incremental adjustments to line-items. City officials are recommended to view budgeting as an opportunity to set priorities and policy concerning the finance and delivery of city services. This requires department heads and policymakers to make certain decisions, including:

- What levels of service are needed?
- What minimum and maximum levels of service can be provided?
- What resources are necessary to deliver these levels of service?
- How can the city improve service delivery?
- Can any services be provided more efficiently and effectively by the private sector?

There are some important criteria to be followed in using the budget process as a planning opportunity.

- Department officials should be involved in the budgeting process—they are most familiar with the needs of their particular service areas. The city budget official should include department heads in the preparation of the draft budget, as department heads are best qualified to answer questions about necessary levels of funding, options for levels of service, and how to minimize the impact of budget cuts on service delivery.
- City officials need to have an understanding of citizen desires for service provision and delivery. . More objective and useful information may be obtained through citizen surveys. Budgeting decisions should be based on valid information and citizen surveys are the most effective way to gather information on citizen preferences.
- It is important that the budget have breakdowns of expenditures by activity, service or function, so that policymakers have an understanding of how to allocate resources among various programs to implement their service priorities.
- Budget requests completed by department heads must provide basic information on

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each service/activity: what it is, what levels of service have been provided in the past, what levels of service may be provided in the upcoming fiscal year, and how services will be affected if funding is increased, cut or eliminated.

- Performance should be monitored in relation to the service levels requested in the budget. This requires the adoption of meaningful performance measures, which is frequently difficult for cities to achieve. Performance measurement provides department heads and elected officials with a more concrete understanding of what certain levels of service really achieve, and performance can be compared with other jurisdictions.

### 7.7.2 Estimating Revenue Expenditures

Department requests may be divided into personal services, operating expenditures and capital expenditures. Forms for personal services should identify the position of each individual, pay grade, annual salary and benefits, hours (for part-time employees), and breakdown of time and salary by activity. Aggregate amounts should be provided for salaries, benefits, temporary help, and overtime.

Operating expenditures are typically broken down by program to include objects of expenditure necessary to carry out the work activities. At a minimum, these should include: office supplies, postage, utilities, printing and copying, contractual expenditures, and vehicle/equipment maintenance. If the services and activities of a department remain unchanged from the prior year, then the calculation of operating expenditures may be as easy as increasing the **base budget** (the operating expenditures of the prior year) by an inflation factor. However, any change in services or activities will require a re-evaluation of operating expenditures for a department.

All establishment and other expenses incurred in the conduct and administration of the functions, which a Municipality is required to carry on for keeping its office running, shall constitute the revenue expenditure. Such expenses towards salaries, wages, allowances, rent, telephone charges, insurance, advertising, printing, stationeries, conservancy implements, electricity charges, law suits, interest on loan are few such cases. Further, all expenses incurred by way of repairs, replacements and renewals of existing assets, which do not in any way add to their value but simply serve to maintain them in proper order are chargeable to revenue head. Thus, the cost of repairs of buildings, road, drain, culvert, market, park, playground, burning ghat, water works, sewers etc shall also be treated as revenue expenditure.

Department officials are responsible for preparing and submitting budget requests for their department for the upcoming fiscal year. The formulation of these requests is guided by the fiscal policies approved by the mayor and Board.

Department heads should realize that the budgetary process is one of competition for scarce resources: therefore, budgets with effective explanations of program spending are far more likely to be approved than those providing little or no justification for expenditures. Policymakers also need to understand the consequences of budget cuts. Department heads should explain the impact of budget cuts on the efficiency and effectiveness of city services.

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## 7.8 Capital receipts and liabilities

These include:

- Deposits received from Contractors, Suppliers;
- Grants and Contributions received for specific purpose;
- Sale proceeds from Fixed Assets;
- Development loans available from LIC, HUDCO, Banks and other development agencies;
- Loan and/or grant from Multi-lateral and Bi-lateral institution;
- Deposit Works, initial deposits from markets, sale of investments, recoveries of loans and advances from staff, employees liabilities, income tax/service tax deducted from contractors and suppliers but not deposited, sale proceeds from stores.

## 7.9 Capital expenditures

- Includes items that have a useful life of more than one year and cost more than a specified Rupee amount. All items not meeting these criteria should be classified as operating expenditures. Capital items include vehicles, computers, office furniture, equipment, and real property. Capital request forms should include the following information: a justification for the request; a description of the individual request; the quantity of items requested; the cost of the item; an indication of whether the item is new or a replacement; and if a replacement, why replacement is necessary and how the replaced item will be disposed.
- The repayment of loans, investments of long – term nature out of reserve fund and general fund, loans and advance to staff, refund of deposits to contractors/suppliers, expenditure incurred in the acquisition /purchase/construction of Fixed Assets such as land, buildings, infrastructure assets like roads and pavements, bridges, culverts and flyovers, subways and causeways, sewerage and drainage, waterways, water supply and reservoirs, vehicles, plant and machinery, equipment, furniture, fixtures, fittings and electric appliances, livestock, intangible assets, advance payments, shall constitute capital expenditure and assets.
- If necessary new head under appropriate heading may be opened after making corresponding changes in the Chart of Accounts wherever required and following the procedure with regard to change in the Chart of Accounts.
- If any Capital Expenditure in a year is met out of own revenue income of that year, in that case an equivalent amount would have to be transferred to Capital Expenditure from Revenue Receipts for which appropriate budget heads have been provided in the format.

## 7.10 Report on services provided at subsidized rate

As required per section 83 of the Act, the Chief Municipal Officer shall, while preparing the budget estimate, append thereto a report indicating whether the following services are being provided as a subsidized rate and, if so, the extent of the subsidy, the reasons thereof, the source from which the subsidy is being met, and the sections or categories of the local population who are the beneficiaries of such subsidy, namely:.

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(a) water-supply and disposal of sewage, and

(b) Scavenging, transporting and disposal of solid wastes.

A service shall be construed as being provided at a subsidized rate if its total cost, comprising the expenditure on operation and maintenance and adequate provision for depreciation of assets and for debt servicing, exceeds the income relatable to the rendering of that service. The ULB shall prepare a Subsidy Report at end of September and March each year and present to Municipality through Municipal Accounts Committee by end of October and April respectively.

### **7.11 Outlays, Outputs and Outcomes**

Information about outputs and outcomes is an essential aspect of the measurement of municipality performance and is necessary for assessing accountability and in making informed decisions.

It is recognized that in the long process of conversion of outlays into outcomes, there are several intermediate stages and complementary resources are also required in achieving intended outcomes. The cause and effect chain is not always direct and several environmental factors come into play and that influence the actual outcomes, not just the outlays earmarked. Nevertheless, a broad understanding of these would be helpful in preparation and assessment of the Outcome Budgets.

- Outlays imply total financial resources deployed for achieving certain outcomes. Part of this money may come directly from the local Government budget and part may be contributed by other stakeholders such as the state governments or even private parties in the growing area of Public Private Partnerships.
- Outputs are a measure of the physical quantity of the goods or services produced through an activity or process under a specific scheme or project or through a routine and regular program. There is usually one or more intermediate stage between 'outlays' and 'outcomes'. For example, construction/completion of a school building is the 'output', Enrollment would be an "intermediate outcome" whereas increase in the literacy rate will be the 'final outcome'. Through compilation and measurement of outputs, the officials of ULBs can gauge the efficiency of their various activities/ processes.
- Outcomes are the end products/results of various government initiatives and interventions, including those involving partnership with the state government, autonomous bodies, private sector and the community. The outcomes are different from outputs, since they cover the quality and effectiveness of the goods or services produced as a consequence of an activity under a scheme or program.
- Outcomes could also be guided by vision and policy directions from relevant decision-makers and members of Board and the mandates of political parties to which they relate. However, the ULBs should plan and focus on meeting the outcomes for various services, as articulated by the citizens themselves.

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- The “intermediate ‘outputs’ should be captured before identifying and measuring the ‘final outcome’. The intermediate and final outcomes should be defined specifically in measurable and monitorable terms.

#### **7.11.1 Examples of outputs and outcomes of municipal services**

Taking the example of water supply scheme for slum dwellers, “total annual water abstracted in million gallons from specific number of Tube wells” and “total average daily water abstracted in gallons from each tube well” is the “output” of the scheme or program; “the water stored and put in distribution system in million gallons”, “number and % of water quality Tests with satisfactory results” as well as “unaccounted for water %” could be the “intermediate outputs”; and the “outcome” could possibly be “24x7 water supply” or “x hours water supply with x percent pressure each day” and “x % reduction in number of water-borne diseases per 1000 population in the city”.

Some more examples of “outputs” are quantity and value goods/services produced or supplied; number of new schools, primary health centers or e-Governance centers opened; In case of schools maintained by ULBs, the “outputs” are “number of schools”, “number of students enrolled”, “number of children enrolled -males and females, SC/ST and from BPL families”, while examples of “Outcomes” are “reading and writing skills of school children”, “Number of drop-outs” and “% of primary school finishers joining secondary schools”, “increase in literacy ratio of males and females in the city from \_\_\_% to \_\_\_% by a target year”.

For roads construction service, the “outputs” could be “miles of asphalt or cement roads laid” while “Outcomes” may be “% increase in connectivity”, “reduced travel time in hours and minutes” and “% increase in employment or economic growth in the city”.

For street sweeping, “the miles swept” is the output, while “cleanliness rating of streets by citizens” and “% of citizens fully satisfied with sweeping service” is the outcome (result).

Please refer **Annexure VI** regarding some suggested Output and Outcome measures on several municipal services.

#### **7.11.2 Benefits of Outcome Budgeting**

It is important that the staff, officials and city councilors understand and appreciate the benefits of Outcome Budgeting, which are listed below:-

- The outcome budgeting is an excellent mechanism to focus initiatives to meet vision, goals and objectives of the local government to improve service delivery of its municipal services;
- The use of outcome budgets for deployment of resources enables the cities to deliver the quality and level of services matching the expectations from citizens’ perspectives. As such, the implementation of Outcome Budgeting assists in productive deployment of public funds matching the citizens’ priorities and preferences.
- The outcome budget approach inducts several improvements in the entire budget preparation process in ULBs in India thereby addressing the existing weaknesses in their budgeting process. Some of these weaknesses are lack of citizens’ participation, missing

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linkage of policy, planning with budgeting, use of incremental budgeting, top-down budgeting approach, lack of performance measurement and monitoring and public oversight.

- The real value of Outcome Budget lies in its utility as a policy tool to establish effective linkage with allocation and disbursement of public funds on the basis of measurable performance.
- The goals of local government in respect of being transparent and accountable towards citizens is facilitated through use of Outcome Budgeting approach and dissemination of the budgeted and actual financial outlays, outputs and outcomes through internet, newspapers etc.
- The outcome budget can be used as a tool to enhance the productivity of individual staff, service centers/units and departments. The implementation of Outcome Budgeting facilitates effective monitoring of performance of individual staff, service centers/units and departments.
- Preparation of outcome budget also meets the recommendations of JNNURM in this respect; and
- Above all, the citizens' satisfaction is ensured through meeting their outcome goals progressively year after year with use of Outcome Budget approach.

### 7.12 Calculation of Fund Balances

**Fund balance** is the excess in a fund at the end of the financial **year** that is not designated for a specific purpose and is carried forward into the next **financial** year. Fund balances are calculated by projecting the total revenues and expenditures that will occur in the current **financial** year. Estimates of fund balances should be prepared for each fund and are generally more reliable the later in the **financial** year they are prepared.

Calculation of fund balance requires preparation of an expenditure estimate, based upon:

1. Analysis of performance against budget for each activity,
2. Comparing department performance to that of prior years, and
3. Identification of major risks or uncertainties that may impact the budget.

Fund balance is calculated by adding the prior year's fund balance to the current-year estimate of revenues and subtracting the current-year estimate of expenditures.

### 7.13 Budget formats

- Budget heads are broadly divided into four categories of accounts e.g. A. Revenue Receipts, B. Revenue Expenditure, C. Capital Receipts and D. Capital Expenditure Account. Budget shall be prepared for each of the Fund.
- The receipts/expenditure of items of revenue nature would be booked under A. Revenue

Receipts, B. Revenue Expenditure; the receipts/expenditure of items of capital nature would be booked under C. Capital Receipts and D. Capital Expenditure Account.

- There are two sections of budget forms, Budget Information Sheets (BIS ) and Budget Presentation Sheets .Budget information from different departments , persons and wards will be compiled in Budget Information Sheets but will not be part of the budget and used only as a worksheet for collection of information for finalization of Budget .The Budget will be compiled in presentation sheets .

**Budget Information Sheets:**

<b>Description</b>	<b>Form. No.</b>
Estimation Sheet for Property Tax	BIS 1
Estimation Sheet for Water Charges	BIS 2
Estimation Sheet for Advertisement Tax	BIS 3
Estimation Sheet for Licensing Fee	BIS 4
Estimation Sheet for Rental Income	BIS 5
Estimation Sheet for Mobile Tower	BIS 6
Estimation Sheet for assigned revenue and General Grant	BIS 7
Estimation sheet for other income	BIS 8
Estimation sheet for Establishment Expense	BIS 9
Estimation Sheet for Administrative Expenses	BIS 10
Estimation sheet for Operational and Maintenance Expense	BIS 11
Estimation sheet for Interest and Finance Charges	BIS 12
Estimation Sheet for Programme Expenses / Grants etc.	BIS 13
Estimation Sheet for Capital Receipts	BIS 14
Estimation Sheet for Capital Payments	BIS15
Estimation Sheet for Other Receipts and Payments	BIS16
Detailed Head Wise Budget	BUD -1 (Function Wise )

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**Budget Presentation Forms:**


<b>Description</b>	<b>Form. No.</b>
Detailed Head Wise Consolidated Budget	BUD-2 (a)
Minor Accounts Head Wise Consolidated Budget	BUD-2 (b)
Summary of the Budget	BUD -3
Major Accounts Head Wise Budget	BUD-4
Summary of Function wise Budget	BUD-5
Quarterly Budget Variance (Revenue )Report	BUD-7 ( R)
Quarterly Budget Variance (Capital ) Report	BUD-7 ( C)
Outlay, Output and Outcome	BUD-Outcome

These budget formats are put together in **Annexure VIII**.



## 7.14 Rules to live by in preparing a Budget

**Rules To Live By In Preparing A Budget**



**Always**

- Include all city revenues and all city expenses in the budget.
- Adopt a balanced budget; revenues plus carryover funds must be equal to or greater than expenditures.
- Be aware that some revenues have restrictions on how they are spent.

**Avoid**

- Borrowing money to support general expenses.
- Over-estimating revenues and under-estimating expenditures.
- Agreeing to continue a service or operate a facility even though there is no revenue to support it and it cannot be made self-supporting.
- Spending all the revenues received in a year without setting aside funds for emergencies.

**Don't**

- Use payroll tax deductions to pay expenses.
- Loan money to community organizations or individuals.
- Let bills or taxes owed to the city go unpaid.
- Include tribal council revenues with city revenues in the city's budget.

## 8 Development of the Budget Document

The budget document should include:

- A statement from the mayor describing the major assumptions underlying the budget, any issues that the Board should address, and any significant changes from the prior year's budget (such as new services or capital expenditures);
- A statement of the impact of long-range planning on the budgeting process, specifically addressing strategic planning and capital improvement planning;
- A summary of total revenues by source;
- A summary of expenditures by department, noting major changes and issues;
- A summary of the capital improvement budget, including a list of major upcoming capital projects and the impact of capital spending on the operating budget;
- Departmental goals, objectives and performance measures;
- Proposed revenues and expenditures for the upcoming fiscal year, budgeted revenues and expenditures for the current fiscal year and actual revenues and expenditures from the prior fiscal year; and

- 
- Detailed commentary accompanying departmental budgets, justifying expenditures and providing historical context to revenues and expenditures.

The budget document may be reviewed by the mayor and Board at “budget workshop” sessions, which may occur at regular or ESC meetings prior to the public hearing on the budget, helping to expedite the process.

The details of all outstanding liabilities, if any, not provided for settlement in the Budget Estimate, shall also be shown in a separate schedule along with the Budget Estimate.

The summary of Budget of each fund as per Form No.77 shall be accompanied by other Statements as per detail below-:

- I Summary of Budget for the Period in Form BMAR No.77
  - a. Budget Estimation Sheet Format BMAR No.75
  - b. Budget Estimate Consolidation format in Form BMAR No.76
- ii. Major Account Head Wise Budget for the period in Form BMAR No.78
- iii. Summary of Function Wise Budget For The period in Form BMAR No.79
- iv. Establishment Schedule for Budget year

#### **Statement on Achievements**

Details of achievements realized in the current year and budget year should be included in the final budget document.

- The staff in various departments are also advised to prepare narratives with photographs about the achievements in the current FY and proposed plans / projects for Budget year and later years for innovative initiatives like use of Energy saving strategies, dispensary on wheels and new capital projects etc.
- For each of the additional capital expenditure or financial outlay for each project, brief details must be provided with description, purpose, financial outlays, purpose and benefits expected, the period in which expenditure shall be made and the pictures provided for inclusion in the Budget document.
- The narrative of the budget document shall include all the above details plus output and outcome indicators for each department along with expectations analyzed from citizens' survey.

#### **9 Review and Adoption of the Budget**

Budgeting is always a competition for scarce financial resources. Because expenditure requests frequently exceed projected revenues, it is necessary to cut expenditures while preserving efficient and effective city services and implementing the policy priorities of elected officials.

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### **9.1 Review by the Budget Officer and Elected Officials**

The purpose of the executive budget hearing shall be to decide what to recommend for Budget Estimate for next fiscal year.

Once departmental budget requests have been received, an initial review is conducted by the budget officer, who examines requests for content and mathematical accuracy, and obtains corrections and clarifications from department heads. Then the budget is ready for review by the Mayor and ESC, who will make cuts necessary to bring revenues and expenditures into balance. Once the budget is balanced, the budget document can be prepared for Board consideration.

### **9.2 Review of Revenue Receipts**

The submitted revenue estimates from each of Zones and Wards are first checked for accuracy and reviewed by Task Force based upon the following:

- Compliance with budget guidelines
- In line with given assumptions
- Whether in line with the revenue trends through last three year's actuals
- Percent of maximum potential income on "Status Quo" basis
- Proposed change in tax laws
- Proposed changes in tariffs/ user charges
- Actual revenue achievement in the current year up to June

### **9.3 Review Expenditure**

The Budget Task Force coordinate the inputs from various budget entities and is responsible for review and consolidation of the expenditure estimates for each budget centre.

The submitted budget for budgeted expenditure are reviewed by Task Force. The budgeted expenditure include both operating and capital components of the budget estimates.

The review process in respect of operating and capital expenditure is based upon the following:-

- Compliance with budget guidelines;
- Meeting specified expenditure norms;
- Consistency with past year's actuals;
- Consistency with current year's actuals for 6 months times (x) two;
- Reasonableness of proposed cost of outputs as against past year's actual and other benchmarks.
- Various ratios and performance indicators, as per suggested Budget Review Form

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## 10. Budget Hearing and Adoption

The budget is formally presented at an ESC meeting by the Mayor or the CMO/budget official. The budget presentation should include:

- A general overview of the budget,
- A brief discussion of the assumptions underlying the budget,
- A discussion of the fiscal policies that guided formulation of the budget,
- A summary of revenue estimates and proposed expenditures,
- The fiscal impact to city services, and
- Any other major issues.

Department heads may be required to make a formal presentation of their budget requests; however, this may be more efficiently done in the budget workshop(s). Following the budget presentation, the Board may proceed to adopt the tentative budget, which sets a ceiling on the level of expenditures and the city property tax **levy**. The city then gives public notice of the hearing on the budget.

After an initial review by the Budget Officer or designated official for this purpose, , the next phase of budget preparation is the review by Core team formed for Outcome Budgeting. The executive budget hearings may be organized in several ways. Department heads may meet one-on-one with the Core team, explaining the requests and answering questions. Alternatively, Mayor may appoint a committee of three persons out of core team to review department requests and the CMO' recommendations. Executive budget hearings are treated as managerial staff meetings and are normally closed to the public.

In the executive budget hearings, the department head or program manager offers support for the budget request or for specific items in the requests, citing prior accomplishments, the heaviness of the workload, or problems with current equipment or priority stated by citizens. The presentation is focused on making a vivid case for an expenditure or expansion. Questions may deal with underlying assumptions, such as an anticipated increase in establishment expenditure. Sometimes questions arise about alternative strategies to accomplish the goal or meet the need, but the questions are often just requests for elaboration. What is this project? Do you have blueprints for the building? Where did the cost estimate come from? Do they represent a full year of expenditures? What will be the costs of the proposal in year two or /and year three? The Commissioner or Mayor may explore the consequences of not funding the proposal or of delaying it for a year.

These booklets can be updated and improved upon with time and experience. It is also represented that the each department /BE is given a soft copy of the input and review forms, indicated above.

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## 11. Budget Hearing for Citizens

The **budget hearing** provides citizens the opportunity to testify concerning the proposed revenues and expenditures. Once the public hearing is completed, the Board must approve the budget. The budget makes sure that the Board has considered how much money the city is expected to receive and how much will be spent.

## 12. Sanction of budget estimate of Municipality

The Budget is the key document of any governmental set up. A budget may not be a valid document unless it is properly approved / authorized by respective Empowered Standing Committee and Board of ULBs.

- 12.1 An annual estimate of the anticipated receipts and payments of the Municipality during the next financial year, shall be prepared in Form **BMAR No. 77** by the Chief Municipal Officer and shall be presented to the Empowered Standing Committee (ESC) of the Municipality by 15th February each year;
- 12.2 The Chief Councillor shall present the budget estimate to the ESC of the Municipality for discussion and inputs by the 15th February each year and to the respective Board by 15<sup>th</sup> March of the Year ;
- 12.3 The Municipality shall consider the budget estimate and the recommendations, if any, of the Empowered Standing Committee thereon, and shall, by the last day of February each year, adopt the budget estimate for the ensuing year with such changes, as it may consider necessary, and submit the budget estimate so adapted to the UD&HD or Director of Local Bodies.
- 12.4 The budget estimate received by the UD&HD & Director of Local Bodies shall be returned to the Municipality before the 31st day of March of that year with or without modifications of the provisions relating to subventions by the State Government. If UD&HD does not send approval or recommendation before the 31st March or 15 days from date of receiving, it will be assumed the budget has been approved without any modification.

## 13. Publication and submission of budget and revised budget

- 13.1 After budget estimate or the revised budget estimate, as the case may be, is finally adopted, a copy of the same shall be forthwith placed on the Notice Board of the Chief Municipal Officer for inspection of the members of the public.
- 13.2 A copy of the detailed budget with all schedules including **BUD-Outcome/ BMAR No. 82** with financial outlays, outputs and outcome should be sent to all departments, ward committees or Area Sabhas, as the case may be, for their records and follow up.
- 13.3 The Budget Estimates, especially **BUD-Outcome/ BMAR No. 82** with financial outlays, outputs and outcome should be widely disseminated to the public and should be published in local newspapers as well as posted on the website for the municipality and/or UDHD, GoB.

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- 13.4 The approved Budgets including Outputs and Outcomes should be published by April 01 of the Budget year on ULB's website, as mandated under Bihar Municipal Disclosures Act, 2008.

#### **14. Commitment for Expenditure**

- 14.1 No expenditure shall be committed by issue of sanction order / work order without there being sufficient budget provision for such expenditure. If sufficient budget provision is not there, then the Chief Municipal Officer shall not issue the sanction order / work order. In case expenditure is required the Chief Municipal Officer shall seek additional grants and re-appropriation and only after sufficient budget provision has been made, shall He issue the sanction order or work order.
- 14.2 The Accounts & Audit Department at the end of one month following each quarter year shall prepare a Quarterly Budget Variance Report in form **BMAR No. 81** and submit it to the Chief Municipal Officer and Empowered Standing Committee / Municipal Accounts and Audit Committee for their review.

#### **15. Mid-Year Review of the Budget**

The Municipal Audit & Accounts Committee shall hold a mid-year review to check if the budget is on-track. The Mid-Year Review shall result in:

- Revised budgets for Capital and Revenue expenditures. Funds can be transferred from one budget line item to another budget line item provided the revised total do not exceed the approved budget.
- Budgets are realistic and achievable - Analysis of budget vs. actual reflect not more than 5 % percent of variation.
- Actual outputs and outcomes during budget period are in alignment with planned outputs and outcomes.
- A reasonable percent of proposed programs /projects completed.
- Level of spending outside the budget is nil but, in any case, does not exceed 5 %.

#### **16. Additional grants and re-appropriation**

- 16.1 At any time during the year, the Empowered Standing Committee may alter any budget grant by increasing or decreasing the amount under any head making any additional provision for meeting any special or unforeseen requirement and transferring the amount or a portion thereof from one head to another.
- 16.2 Any such alteration made in the budget grant prior to revision of the annual budget estimate shall be incorporated in the revised budget and alteration made subsequently shall be reflected in the appropriate column of the annual budget estimate for the next financial year
- 16.3 Additional grants and/or re-appropriation shall be made only if the resources are available within the municipality. Any proposal under rule 142 for additional grants and re-

appropriation shall be submitted in **Form BMAR No. 83**, for approval by the Municipality within 31st December each year.

## 17. Budget Implementation

The financial controls measures commonly used by local governments fall into three categories: budget implementation, accounting and financial reporting, as depicted in the following table:-

Financial control Systems	Key participants	Methods of financial control
Budget Implementation	Budget office	<ul style="list-style-type: none"> <li>• Estimate revenue and make appropriations</li> <li>• Controls appropriations and allotment</li> <li>• Approves transfers</li> <li>• Provides position controls</li> <li>• Recommends budget amendments</li> <li>• Monitors budget reserves</li> <li>• Closes accounts at year end.</li> </ul>
Accounting	Accounting unit	<ul style="list-style-type: none"> <li>• Enters approved budget into accounting system</li> <li>• Maintain accounting records</li> <li>• Reconciles accounting records with budget</li> </ul>
Financial reporting	Chief accountant 's office	<ul style="list-style-type: none"> <li>• Prepares interim financial report</li> <li>• Maintain internal controls</li> <li>• Prepares additional financial reports</li> <li>• Works with external auditor</li> </ul>

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Budget implementation begins when the budget office interprets the new budget and ends after the end of the fiscal year, when the financial report for that year are closed. During the implementation phase, the budget office records financial transactions, make sure that the numbers are accurate, and aggregates the details into reports that match the budget and can be used to point out where the problems are occurring. Keeping a running tally of how much money is unobligated and available to be spent helps provide financial control. An accounting system with sufficient financial controls can make it impossible to overspend the budget.

The chief accountant office, working closely with the budget office, is charged with the task of preparing an annual financial report that discloses the results of operations and the financial position for the preceding financial year. One purpose of the report is to ensure that funds were spent in compliance with the budget and the law. A second purpose is to ensure that revenues did indeed cover the expenditures-that the budget was balanced at the end of the fiscal year. Deviation from the law or from the balance are reported to the Board.

These three systems of financial controls-budget implementation, accounting and financial reporting- complement each other. Budget controls, for example, prevent overspending by allowing departments to make purchases after budget office scrutiny and approval. The accounting system provides the information necessary for mid-course corrections-if ,for example, revenue are lower than anticipated or the spending rate is faster than planned.

In keeping with the objectives, the following control requirements are to be built into the budgeting system:

- No expenditure can be incurred unless backed by a budget;
- Any expenditure prior to being incurred must be identified to its budget head for allocation of money
- Any expenditure prior to being incurred should be backed by appropriate sanctions (administrative / technical sanctions as the case may be) in accordance with the procedures laid down in the Bihar Municipal Accounts Rules.

### **17.1 Budget variance report (BVR)**

Budget variance report (BVR) and shall be prepared at the following levels:

- at an overall Municipalities level;
- at each of the Budgeting Centres.

The BVR forms the basis of control as it can provide information on:

- a. Positive variance shall be analysed for reasons. For instance actual tax collection is more than the projected say in ward or a zone. The reasons for the same can be analysed and replicated.
- b. Negative variance, shall be analysed for reasons and cost control measures identified. For instance the increase in maintenance expenses or finance



charges could indicate lack of planning or implementation follow-up.

The BVR should be prepared on a Quarterly basis as per Bihar Municipal Accounts Rules. Review mechanisms for disposing of the unfavorable variances would add value to the Management of Municipalities. The format of the BVR is annexed to this Chapter as Form **BUD-7/BMAR 81**.

### **Annexure I: Citizen's Survey Questionnaire's for Households**

**To be filled by Supervisor**

Form No					
Enumerator's name					
Signature					
Date of Survey					
City	Codes	Slum/Urban	LIG	MIG	HIG
Area					

Supervisor's Name	
Signature	
Date of Submission	

Validation Check

S. no	Error Q No	No Entry	Incorrect Entry	Comments
1				
2				
3				
4				
5				
6				

SIGNATURE\_\_\_\_\_

---

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Spot Check

Date	
Supervisor	

I declare that interview has been carried out strictly in accordance with your specifications and instructions, written and oral, with a person unknown to me, as per study requirements and strictly in accordance with ESOMAR code of conduct.

SIGNATURE\_\_\_\_\_

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### Water Supply

- 1) What are all **sources** of existing water supply in your household? (multiple coding possible)
  - 1) Municipal water connection
  - 2) Own Handpump
  - 3) Pump/ tubewell
  - 4) Municipal Common hand pump outside
  - 5) Shared private hand pump
  - 6) Municipal Community Tap /water stand post out side
  - 7) Water tankers
  - 8) Illegal Water pipe extension / Galli tap
  - 9) River, Lake or Wells
- 2) What is the **main source** of your existing water supply ? (Please indicate the most important source).
  - 1) Municipal water connection
  - 2) Own Handpump
  - 3) Pump/tubewell
  - 4) Common handpump outside
  - 5) Shared private handpump
  - 6) Community tap
  - 7) Water tanker

**(ASK if Hand pump, tube well, pump is coded)**
- 3) How **far** is the community hand pump/tap-water stand post from your house ?
  - 1) Less than 200 mtrs.
  - 2) 200-500 mtrs.
  - 3) 500 mtrs-1km
  - 4) More than 1 Km.
  - 5) Don't know
- 4) Does the community hand pump/tap water stand post are **crowded**?
  - 1) Yes
  - 2) No
  - 3) Usually
  - 4) Sometimes
  - 5) Always

---

5) Are you satisfied with the **condition of equipments** (hand pump/tap-water stand post etc)?

- 1) Satisfied                      2) Not satisfied                      3) somehow satisfied

**(ASK if pump is coded)**

6) What is the horsepower of the pump?

- 1) Less than ½ hp                                      2) ½-1 hp  
3) 1-2 hp                                      4) More than 2 hp  
5) Don't know

7) How long do you run the motorised pump everyday?

- 1) Less than ½ hr                                      2) ½-1 hr  
3) 1-2 hr                                      4) More than 2 hr

8) Is your connection **legal**?

- 1) Yes                                      2) No                                      3) No comments

9) What is the **frequency** (duration) of supply of water? (Read out: In summer / in winter).

In Summer

- 1) Less frequently than once a day                      2) Less than 1 hr a day  
3) 1-2 hrs a day                                      4) 2-4 hrs a day  
5) More than 4 hrs a day                                      6) Continuous

In Winter

- 1) Less frequently than once a day                      2) Less than 1 hr a day  
3) 1-2 hrs a day                                      4) 2-4 hrs a day

- 
- 5) More than 4 hrs a day                      6) Continuous
- 10) When does water come in your household and what are the **timings**?
- 1) Only in the morning                      2) Only in the evening
- 3) Morning and evening                      4) Continuous
- If Morning: What time? \_\_\_\_\_ If Evening: What time? \_\_\_\_\_
- (In case the source is Water Tanker)**
- 11) How many times does the tanker come?
- 1) Once a day                      2) Twice a day
- 3) Once a week                      4) Two – three times a week
- 12) What is the approximate **consumption** of water supply in your household everyday (in ltrs)
- Domestic \_\_\_\_\_ Other \_\_\_\_\_
- 13) Are you satisfied with the **quantity** of water supplied?
- 1) Satisfied                      2) Not – satisfied    3) No                      comments
- 14) How is the **quality** of water?
- 1) Very clean – used for drinking without any cleaning    2) Mostly clean – used for drinking after filtering
- 3) Dirty – unfit for drinking                      4) Very Dirty – unfit for bathing and drinking.
- 15) Are you **satisfied** with the quality of water?
- 1) Satisfied                      2) Not – satisfied                      3) No comments
- 16) How much is the **expenditure** (average monthly bill) for water and sewerage?
- 1) Less than Rs 50                      2) Between Rs50-Rs 100

- 3) Between Rs100-Rs 150                      4) Between Rs150-Rs 200  
 5) Between Rs200-Rs 300                      6) > Rs 300  
 7) Don't know                                      8) None

17) What is your most **preferred water supply facility**? \*

- 1) Municipal water connection              2) Own Hand pump  
 3) Pump/ tube well                              4) Municipal Common hand pump outside  
 5) Shared private hand pump                  6) Municipal Community Tap /water stand post out side  
 7) Water tankers                                  8) Illegal Water pipe extension / Galli tap

18) How much would you be **willing to pay** for it per month?\* (1-Rs 150; 2-Rs 100; 3-Rs 50; 4-Nothing; 5-Not required)

Water Supply facility	Willingness to pay per month	Water Supply facility	Willingness to pay per month
Municipal water connection	<b>*1</b>	Shared private hand pump	
Own Handpump		Municipal Community Tap /water stand post out	
Pump/ tubewell		Water tankers	
Municipal Common hand pump outside		Illegal Water connection/ Galli tap	

19) What is the most **preferred time** when you need water? \*(Tick more than one if necessary)

- 1) Continuous    2) 5 to 8 am    3) 8 to 10 am    4) 3 to 6 pm    5) 6 to 10 pm

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## II Sewerage

20) What **type** of sewerage facility are you using?

- |  |   |
|--|---|
| 1) Defecate in the open                                | 2) Dry pit latrine at home                    |
| 3) Latrine at home connected to under ground sewerage  | 4) Latrine at home connected to a septic tank |
| 5) Community toilet connected to under ground sewerage | 6) Community toilet connected to septic tank  |
| 7) toilet over water body                              |   |

21) Is there a **facility of community toilets** in your locality?

- |        |       |            |
|--------|-------|------------|
| 1) Yes | 2) No | 3) No idea |
|--------|-------|------------|

22) How **far** is the facility from your house?

- |                        |                    |
|------------------------|--------------------|
| 1) Less than 200 mtrs. | 2) 200-500 mtrs.   |
| 3) 500 mtrs-1km        | 4) More than 1 Km. |
| 5) Don't know          |                    |

23) How many **number of units** for men/women and children are there?

- |             |     |
|-------------|-----|
| 1. Men      | ... |
| 2. Women    | ... |
| 3. Children | ... |

24) Is the community toilet **functioning** to your satisfaction?

- |        |       |
|--------|-------|
| 1) Yes | 2) No |
|--------|-------|

25) Is the **cleanliness and management** of the community toilet is to your satisfaction?

- |        |       |
|--------|-------|
| 1) Yes | 2) No |
|--------|-------|

- 
- 26) Is the **physical appearance** of the community toilet to your satisfaction?
- 1) Yes 2) No
- 27) Is the community toilet **safe to use** ?
- 1) Yes 2) No
- 28) If no (for 23, 24, 25 and 26) then why, give reasons\*
- 29) How **frequently** do you use the facility?
- 1) once in a day 2) Twice in a day
- 3) more than twice in a day 4) once in a week
- 5) Twice in a week 6) more than twice in a week
- 7) Rarely 8) Never
- 30) What is the average **waiting time** before being able to use the toilet?
- 1) 0-10 minutes 2) 10-20 minutes
- 3) 20-30 minutes 4) More than 30 minutes
- 31) Do you **pay** to use the community toilet facility?
- 1) Yes 2) No
- 32) If yes, then how do you pay
- 1) Monthly card 2) Per use system
- 33) How much does the family pay for toilet use per month?\* \_\_\_\_\_
- 34) Are you satisfied with the **condition of facilities** used in community toilets?
- 1) Satisfied 2) Not satisfied 3) somehow satisfied



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35) What type of toilet facility will you **prefer**?

- 1) Private Toilet
- 2) Small group shared
- 3) Community Toilet

36) How would be **willing to pay** for use of the facility? (Explain what a family card is)

- 1) Through family card
- 2) Pay per use
- 3) Loan for capital expenditure

37) How much will you pay for the facility? \*

Preferences	Rs (tick what is applicable)
Per month Use	Less than Rs. 10 per month
	Rs. 10-19 per month
	Rs. 20-30 per month
	More than Rs. 30 per month
Per toilet use and washing	50 paisa
	1 Rupee
	2 rupee
	3 rupee
	don't - 48 –pay

## II Drainage

- 38) What **type** of drains do you have in front of your house?
- 1) Open      2) Covered      3) Underground      4) No drainage
- 39) If open are they
- 1) Kutchra
- 2) Pucca
- 40) What is the **condition** of the drains outside your house?
- 1) Properly maintained      2) Not at all maintained
- 3) Over flooding of drains      4) sewerage water mixing with storm water
- 5) Any other \_\_\_\_\_ (please specify)
- 41) Are the drains **managed and cleaned** properly outside your house?
- 1) Cleaned on regular basis      2) Cleaned before and after rainy season
- 3) Cleaned as and when there is clogging      4) Cleaned only after clogging has been there for long
- 5) Not cleaned      6) Occasionally
- 42) Are you **satisfied** with the drainage system in your locality?
- 1) Satisfied      2) Not satisfied      3) Don't Know
- 43) What type of drains do you **prefer** in front of your house?
- 1) Open      2) Covered      3) Underground      4) No drainage

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### III Solid Waste Management

44) How do you **dispose** the garbage?

- 1) Household dustbin Collected daily by customary sweeper/ Jamadhar/ private contractor
- 2) HH dustbin self disposed in a waste bin near the house
- 3) Throw it on the road, drains, and open areas
- 4) Burn it

45) How **frequently** do you dispose the garbage?

- 1) Daily
- 2) Once in 2-3 days
- 3) Once in a week
- 4) once in 2 weeks
- 5) Never
- 6) Don't know
- 7) No fixed schedule

46) How much do you **pay** for garbage collection per month? \_\_\_\_\_

47) In case of a house to house waste collection system how much would you be willing to pay per month for getting the garbage collected from your doorstep ? \*

- 1) Rs \_\_\_\_\_
- 2) None

48) How **far** is the waste municipal bin from your house? Is it:

Very far: 1      Some what far: 2      Close by: 3      Don't Know/Cant Say: 4

33 Do you know where the sweeper/contractor **disposes off** the garbage? (If sweeper collects it from your doorstep)

- 1) Puts in the nearest dhalao
- 2) Puts in garbage dump nearby
- 3) Throws it on the road or in the drains
- 4) Don't know
- 5) Burns it
- 6) Throws it into the drains

34 How **frequently** is the garbage collected from the waste bin near your house?

- 1) Daily
- 2) Once in 2-3 days
- 3) Once in a week
- 4) once in 2 weeks

- 
- 5) Never                                      6) Don't know                      7) No fixed schedule
- 49) Are you satisfied with the **cleanliness and waste management** around the waste bin?
- 1) Satisfied                      2) Not satisfied                      3) Don't Know
- 50) Is any **solid waste management** exists in your locality?
- 1) Yes                                      2) No
- IV Street Sweeping, Roads and Street Water Drains**
- 51) Who **sweeps** the roads / by lanes outside your house?
- 1) Nagam Nigam sweepers                      2) Jamadhar / Private sweeper    3) No one                      4) households themselves
- 52) What is the **condition of sweeping equipments** in your locality?
1. Satisfactory                      2. Not Satisfactory                      3. Need Improvements
- 53) At what **frequency** does the road outside your house swept?
- 1) Once in a week                      2) Once in two-three days                      3) Once a Day                      4) Once in two weeks
- 5) Never                                      6) Not applicable
- 54) What is the **condition** of roads in your locality?
1. Satisfactory                      2. Not Satisfactory                      3. Need Improvements
- 55) Does the rain water is drained immediately from roads during rains
1. yes                                      2. No                                      3. Need Improvements
- 56) All complaints processed within a week
1. yes                                      2. No                                      3. Need Improvements

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**V Street Lighting**

57) Is there **provision** for street lights in the lane in and around your house?

- 1) Yes 2) No

58) If yes, then what **type** of street lights is there in the lane in and around your house?

- 1) Sodium vapor lights 2) Tube light 3) Bulb point 4) High mast 5) Mercury

59) Are the existing street lights around your house **functioning** properly?

- 1) All of them are functioning well 2) Most of them function well 3) Most of them don't function 4) None of them functioning.

60) Are the street lights **attractive** and modern?

- 1) Yes 2) No

61) How quickly are the street lights **repaired** when out of order?

- 1) 1-2 days 2) Within a week 3) 10-15 days 4) About a month 5) Stays unrepaired for a longtime

62) How quickly are the street lights **cleaned**?

- 1) 1-2 days 2) Within a week 3) 10-15 days 4) About a month 5) Stays unrepaired for a longtime

63) Are you satisfied with the **cleaning and management** of the street lights in your locality?

- 1) Satisfied 2) Not satisfied

64) Are you **willing to pay** for the services of street lights in your area, if yes then how much? Rs. \_\_\_\_ /month

- 1) Yes 2) No

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## VI Health Services

65) What **types** of health services are available?

1. Hospital          2. Nursing Home          3. Maternity home   4. Dispensary

66) How **far** is the facility from your house?

1) Less than 200 mtrs.                      2) 200-500 mtrs.          3) 500 mtrs-1km          4) More than 1 Km.      5) Don't know

67) Are you satisfied with the **facilities available**?

1. Satisfied          2. Not satisfied      3. Less satisfied      4. Need Improvements

68) Are you satisfied with the **skills of the staff**?

1. Satisfied          2. Not satisfied      3. Less satisfied      4. Need Improvements

69) Are you satisfied with the **skills/techniques used**?

1. Satisfied          2. Not satisfied      3. Less satisfied      4. Need Improvements

70) Are you satisfied with the **staff courtesy and attitude**?

1. Satisfied          2. Not satisfied      3. Less satisfied      4. Need Improvements

71) Are you satisfied with the **fees and charges**?

1. Satisfied          2. Not satisfied      3. Less satisfied

72) Are the facilities **crowded**?

1. Always          2. Never              3. Sometimes      4. Usually

73) Are the facilities **helpful**?

1. yes              2. No

- 
- 74) Are the facilities properly **cleaned and managed**?
1. yes 2. No
- 75) **Adequacy** of hours of operation of services?
1. yes 2. No
- 76) Are you satisfied with the **condition of equipments** used?
1. Satisfactory 2. Not Satisfactory 3. Need Improvements
- 77) What is the average **waiting time or delays of service**?
- 1) 5-10 minutes 2) About 20 minutes  
3) 30 minutes 4) More than 30 minutes
- 78) Do you have **overall satisfaction** with the services?
1. Satisfied 2. Not Satisfied 3. Less satisfied 4. Need Improvements

## **VII Education Facilities**

- 79) What **type** of education facilities are available in your locality?
1. Primary education 2. Secondary education 3. Sr. Secondary Education 4. Higher Education
- 80) How **far** is the facility from your house?
- 1) Less than 200 mtrs. 2) 200-500 mtrs. 3) 500 mtrs-1km 4) More than 1 Km. 5) Don't know
- 81) Are you satisfied with the **facilities available**?
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements
- 82) Are you satisfied with the **skills of the staff**?
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements

- 
- 83) Are you satisfied with the **skills/techniques used**?
1. Satisfied      2. Not satisfied      3. Less satisfied      4. Need Improvements
- 84) Are you satisfied with the **staff courtesy and attitude**?
1. Satisfied      2. Not satisfied      3. Less satisfied      4. Need Improvements
- 85) Are you satisfied with the **fees and charges**?
1. Satisfied      2. Not satisfied      3. Less satisfied
- 86) Are the facilities **crowded**?
1. yes      2. No      3. Sometimes      4. Usually      5. Always
- 87) Are the facility properly **cleaned**?
1. yes      2. No
- 88) Are the facilities properly **managed**?
1. yes      2. No
- 89) Are you satisfied with the **management, course material and teaching equipments**?
1. Satisfactory      2. Not Satisfactory      3. Need Improvements
- 90) Do you have **overall satisfaction** with the services?
1. Satisfied      2. Not Satisfied      3. Less satisfied      4. Need Improvements

## **VIII Town Planning**

- 91) Building permits available on line and within a week
1. yes      2. No



## IX Complaint redressal system

92) Are you **aware of the location** where complaint could be registered for water supply, sewer lines, garbage, street lights, roads and drainage etc.?

1. Yes 2 No

93) How **far** is the facility from your house?

1) Less than 200 mtrs.      2) 200-500 mtrs.      3) 500 mtrs-1km      4) More than 1 Km.      5) Don't know

94) Have you ever **lodged** any complaint?

1) Yes 2) No

95) With which agency/ elected representative did you lodge a complaint?

1) Water Department      2) Corporation Zonal office      3) Both Corporation Zonal office & Water department      4) None of them

5) Local leader                      6) Boardor                      7) MLA

96) What has been the response from Corporation Zonal office?

1) The problem was attended within week      2) The problem was attended in a 2-3 days      3) The problem was attended in 10-15 days

4) the problem was attended in a month    5) The response was very delayed    6) The problem was never attended

97) What has been the response from water supply department ?

1) The problem was attended within 2-3 days    2) The problem was attended in a week    3) The problem was attended in 10-15 d    4) the problem was attended in a month    5) The response was very delayed    6) The problem was never attended

98) Are the facilities **helpful**?

1. yes                      2. No

99) **Adequacy** of hours of operation of services?

1. yes 2. No

- 
- 100) Have you ever applied for a birth & death registration certificate?  
1) Yes 2) No
- 101) If yes then, how long did it take for you to get the last certificate?  
1) Same day 2) Within 2-3 days 3) In a week 4) More than a week 5) Applied – days ago but not received
- 102) Are they available through **e-governance programs/internet**?  
1. yes 2. No
- 103) How much did you pay for getting the certificate?
- 104) How many trips did you take for this?
- 105) Are you satisfied with the **skills of the staff**?  
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements
- 106) Are you satisfied with the **skills/techniques used**?  
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements
- 107) Are you satisfied with the **staff courtesy and attitude**?  
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements
- 108) Are you satisfied with the **fees and charges**?  
1. Satisfied 2. Not satisfied 3. Less satisfied
- 109) Are the facilities **crowded**?  
1. yes 2. No 3. Sometimes 4. Usually 5. Always
- 110) What is the average **waiting time or delays of service**?  
1) 5-10 minutes 2) About 20 minutes 3) 30 minutes 4) More than 30 minutes

---

111) Do you have **overall satisfaction** with the registration process?

1. Satisfied      2. Not Satisfied      3. Less satisfied      4. Need Improvements

**X      Other Corporation activities/Facilities**

112) What is the most often reported information about the Corporation? *(Tick more than one if necessary).*

- 1) Political activities related to the Corporation    2) Issues relating to services and activities of the Corporation -Property  
3) Corruption, employee strikes, agitation, etc.    4) New projects and activities being taken up by the Corporation  
5) Other (Specify) \_\_\_\_\_ Nothing, not aware\_\_\_\_\_

113) Is the Corporation **crowded**?

1. yes      2. No      3. Sometimes      4. Usually      5. Always

114) What is the average **waiting time for meeting the staff or delays of service**?

- 1) 5-10 minutes      2) About 20 minutes    3) 30 minutes      4) More than 30 minutes

115) Are you satisfied with the **skills of the staff**?

1. Satisfied      2. Not satisfied      3. Less satisfied      4. Need Improvements

116) Are you satisfied with the **staff courtesy and attitude**?

1. Satisfied      2. Not satisfied      3. Less satisfied      4. Need Improvements

117) Are the facilities **helpful**?

1. yes      2. No

118) **Adequacy** of hours of operation of Corporation?

1. yes      2. No

---

119) How would the rate the services of the Corporation?\*

1) Very Good 2) Good 3) Satisfactory 4) Poor 5) Very Bad

120) If you are asked to **select the services** in order of your preference that the Corporation should take up for improvement this year. Which will you select (write in order)? \*

1) Water supply 2) Management of drains and sewers 3) Garbage clearance and disposal 4) Removal of encroachment

5) Maintenance of roads and traffic congestion 6) Street lighting 7) Health facility 8) Education facility

9) Any other (PLEASE SPECIFY)

#### **XI Willingness to Associate**

121) Is there a Resident Welfare Association or Community Based Organization in your area?

1) Yes 2) No 3) Don't Know/Cant Say?

122) 68. Are you a member of a RWA or CBO

1) Yes 2) No.

123) If yes, then, How much do you contribute as part of the, CBO /RWA to avail the above services?

1) Rs. 50/- 2) Rs.25/- 3) Rs. 10/- 4) Less than Rs. 10/-

5) Nil 6) Rs 50- Rs 100 7) More than Rs 100.

124) What kind of activities are taken up

1) Street cleaning and garbage collection 2) Neighborhood security 3) Drain cleaning

4) Maintenance of street lights 5) Collection of property tax, water charges, 6) Organization social and religious events etc. 7)

Maintenance of parks 8) Any other please specify. 9) Religious activities 10) Don't know

125) In your opinion could be taken up by the CBO RWA (tick more than one if necessary).

- 1) Street cleaning and garbage collection      2) Neighborhood security      3) Drain cleaning
- 4) Maintenance of street lights      5) Collection of property tax, water charges,      6) Organization social and religious events
- 7) Maintenance of parks      8) Any other please specify.      9) Religious activities      10) Don't know

126) Are you willing to have a Resident welfare association, Community Based organization in your area?

- 1) Yes 2) No

127) Are you willing to be a member of a Resident Welfare Association, Community Based Organization ?

- 1) Yes 2) No

128) How do you think the services of the Corporation be improved?\*

- 1) participation of citizens
- 2) privatization
- 3) improved efficiency of the institution
- 4) addressing corruption
- 5) any other
- 6) Don't know / Can' say

**(IF privatization is mentioned ASK)**

129) For improving the service delivery efficiency there could be additional costs to people? Which one and How much are you willing to pay for

130) What kind of involvement are you willing to make as part of RWA, CBO?

- 1) Willing to spend significant time    2) Willing to participate in regular meetings and effort no organizing its activities not beyond that  
3) Willing to participate in occasional    4) Willing to be a nominal member meetings.

---

## Annexure II: Citizen's Survey Questionnaire's for Small Commercial Establishments

### To be filled by Supervisor

Form No					
Enumerator's name					
Signature					
Date of Survey					
City	Codes	Slum/Urban Poor	LIG	MIG	HIG
Madurai	<b>M</b>				
Area					

Supervisor's Name	
Signature	
Date of Submission	

---

Validation Check

S. no	Error Q No	No Entry	Incorrect Entry	Comments
1				
2				
3				
4				
5				
6				

SIGNATURE\_\_\_\_\_

Spot Check

Date	
Supervisor	

I declare that interview has been carried out strictly in accordance with your specifications and instructions, written and oral, with a person unknown to me, as per study requirements and strictly in accordance with ESOMAR code of conduct.

SIGNATURE\_\_\_\_\_

---

1. What is the **nature of establishment**?

1. Small shop-grocery, stationery, retail      2. Dhaba / restaurant      3. Private Office      4. Hotel including boarding and lodging  
5. Small manufacturing unit      6. Others (please specify) \_\_\_\_\_

**I Water Supply**

131) What is the **main source** of your existing water supply? (Please indicate the most important source).

- 1) Municipal water connection      2) Own Handpump      3) Pump/tubewell      4) Common handpump outside  
5) Shared private handpump      6) Community tap      7) Water tanker

**(ASK if Hand pump, tube well, pump is coded)**

132) How **far** is the hand pump/tap-water stand post from your establishment ?

- 1) Less than 200 mtrs.      2) 200-500 mtrs.      3) 500 mtrs-1km      4) More than 1 Km.      5) Don't know

133) Does the hand pump/tap water stand post are **crowded**?

- 1) Yes      2) No      3) Usually      4) Sometimes      5) Always

134) Are you satisfied with the **condition of equipments** (hand pump/tap-water stand post etc)?

- 1) Satisfied      2) Not satisfied      3) somehow satisfied

**(ASK if pump is coded)**

135) What is the horsepower of the pump?

- 1) Less than ½ hp      2) ½-1 hp      3) 1-2 hp      4) More than 2 hp      5) Don't know

136) How long do you run the motorised pump everyday?

- 1) Less than ½ hr      2) ½-1 hr      3) 1-2 hr      4) More than 2 hr



---

137) How much of your total requirements is met?

1) Not at all met: 0-25%   2) Somewhat met: 25-50%   3) Mostly met : 50-75%   4) Completely met: 75-100%

138) Is your connection **legal**?

1) Yes                                  2) No                                  3) No comments

139) Is the existing connection metered?

1) Yes                                  2) No

140) Is the meter working?

1) Yes                                  2) No                                  3) Not applicable

141) What is the **frequency** (duration) of supply of water? (Read out: In summer / in winter).

In Summer

1) Less frequently than once a day                                  2) Less than 1 hr a day   3) 1-2 hrs a day   4) 2-4 hrs a day

5) More than 4 hrs a day                                  6) Continuous

In Winter

1) Less frequently than once a day                                  2) Less than 1 hr a day

3) 1-2 hrs a day                                  4) 2-4 hrs a day

5) More than 4 hrs a day                                  6) Continuous

142) How good is the **pressure** of water supply

1) Good-enough to complete daily need s on all days   2) Average – enough to complete on all days daily needs on some of the days

3) Poor – not enough to complete daily needs on most of the days

---

143) When do you get **supply** of water?

- 1) Only in the morning                      2) Only in the evening  
3) Morning and evening                      4) Continuous

If Morning: What time? \_\_\_\_\_ If Evening: What time? \_\_\_\_\_

**(In case the source is Water Tanker)**

144) How many times does the tanker come?

- 1) Once a day                                      2) Twice a day  
3) Once a week                                      4) Two – three times a week

145) What is the approximate **consumption** of water supply in your establishment everyday (in ltrs)

Domestic \_\_\_\_\_ Other \_\_\_\_\_

146) Are you satisfied with the **quantity** of water supplied?

- 1) Satisfied                                      2) Not – satisfied                                      3) No comments

147) How is the **quality** of water?

- 1) Very clean – used for drinking without                      2) Mostly clean – used for drinking after any cleaning filtering                      3) Dirty – unfit for drinking  
4) Very Dirty – unfit for bathing and drinking.

148) Are you **satisfied** with the quality of water?

- 1) Satisfied                                      2) Not – satisfied                                      3) No comments

149) How much is the **expenditure** (average monthly bill) for water and sewerage?

- 2) Less than Rs 50                                      2) Between Rs50-Rs 100                      3) Between Rs100-Rs 150                      4) Between Rs150-Rs 200  
5) Between Rs200-Rs 300                                      6) > Rs 300                                      7) Don't know                                      8) None

150) What is your most **preferred water supply facility?** \*

- 1) Municipal water connection   2) Own Hand pump   3) Pump/ tube well   4) Municipal Common hand pump outside  
5) Shared private hand pump   6) Municipal Community Tap /water stand post out side   7) Water tankers  
8) Illegal Water pipe extension / Galli tap

151) How much would you be **willing to pay** for it per month?\*

Water Supply facility	Willingness to pay per month
1)Rs 150 2) Rs 100 3)Rs 50 4)Nothing 5)Not required	
Municipal water connection	1
Own Handpump	
Pump/ tubewell	
Municipal Common hand pump outside	
Shared private hand pump	
Municipal Community Tap /water stand post	
Water tankers	
Illegal Water connection/ Galli tap	

152) What is the most **preferred time** when you need water? *\*(Tick more than one if necessary)*

- 1) Continuous   2) 5 to 8 am   3) 8 to 10 am   4) 3 to 6 pm   5) 6 to 10 pm

153) How much would you be willing to pay for an additional / individual tap connection? (Read out).

- 1) More than Rs. 150/- per month   2) 150-100   3) Rs. 100-50   4) Less than Rs. 50/-   5) Not required

- 
- 154) How much would you be willing to pay annually for running water at very good pressure for 4 hrs. each day ? (Read out)
- 1) More than Rs. 1500 per annum      2) Rs. 601-1500 per annum.    3) Rs. 300-600 per annum      4) Less than Rs. 300 per annum
- 5) Not required / Nothing.
- 155) How much would you be willing to pay for running water at very good pressure for 8 hrs each day?
- 1) More than Rs. 1500 per annum      2) Rs. 600-1500 per annum      3) Rs. 300-600 per annum      4) Less than Rs. 300 per annum
- 5) Not required / Nothing
- 156) Would you like to get your existing connection metered?
- 1) Yes      2) No      3) Not applicable
21. If no, then why would you not like to get your connection metered?
- 1) The bill will increase    2) Meters are normally faulty    3) Cost of the meter is high    4) It will lead to greater harassment from the officials    5)
- Any other reason (SPECIFY) – Meter connection – **Payable is very essay**

## II      **Public Convenience**

- 157) Is there a **facility of Public Convenience** in your area?
- 1) Yes      2) No      3) No idea
- 158) How **far** is the facility from your establishment?
- 1) Less than 200 mtrs.      2) 200-500 mtrs.      3) 500 mtrs-1km      4) More than 1 Km.      5) Don't know
- 159) How many **number of units** for men/women and children are there?
4. Men      ...
5. Women      ...
6. Children      ...

- 
- 160) Is the community toilet **functioning** to your satisfaction?
- 1) Yes 2) No
- 161) Is the **cleanliness and management** of the public convenience is to your satisfaction?
- 1) Yes 2) No
- 162) Is the **physical appearance** of the public convenience to your satisfaction?
- 1) Yes 2) No
- 163) Is the facility **safe to use**?
- 1) Yes 2) No
- 164) How **frequently** do you use the facility?
- 1) once in a day 2) Twice in a day 3) more than twice in a day 4)once in a week
- 5) Twice in a week 6) more than twice in a week 7) Rarely 8) Never
- 165) What is the average **waiting time** before being able to use the toilet?
- 1) 0-10 minutes 2) 10-20 minutes 3) 20-30 minutes 4) More than 30 minutes
- 166) Do you **pay** to use of community toilet?
- 1) Yes 2) No
- 167) If yes, then how do you pay
- 1) Monthly card 2) Per use system
- 168) Are you satisfied with the **condition of facilities** used in toilets?
- 1) Satisfied 2) Not satisfied 3) somehow satisfied

169) What type of toilet facility will you **prefer**?

4)Private Toilet 5)Small group shared 6)Community Toilet

170) How much will you pay for the facility? \*

Preferences	Rs (tick what is applicable)
Per month Use	Less than Rs. 10 per month
	Rs. 10-19 per month
	Rs. 20-30 per month
	More than Rs. 30 per month
Per toilet use and washing	50 paisa
	1 Rupee
	2 rupee
	3 rupee
	don't - 69 –pay

### III Solid waste management

171) How do you **dispose** the garbage?

- 1) Dustbin Collected daily by customary sweeper/ Jamadhar/ private contractor
- 2) Dustbin self disposed in a waste bin near the establishment
- 3) Throw it on the road, drains, and open areas
- 4) Burn it

- 
- 172) How **frequently** do you dispose the garbage?
- 1) Daily    2) Once in 2-3 days    3) Once in a week    4) once in 2 weeks    5) Never    6) Don't know    7) No fixed schedule
- 173) How much do you **pay** for garbage collection per month? \_\_\_\_\_
- 174) How **far** is the waste municipal bin from your establishment? Is it:
- Very far: 1    Some what far: 2    Close by: 3    Don't Know/Cant Say: 4
- 33 Do you know where the sweeper/contractor **disposes off** the garbage? (If sweeper collects it from your doorstep)
- 1) Puts in the nearest dhalao    2) Puts in garbage dump nearby    3) Throws it on the road or in the drains    4) Don't know
- 5) Burns it    6) Throws it into the drains
- 175) How **frequently** is the garbage collected from the waste bin near your establishment?
- 1) Daily    2) Once in 2-3 days    3) Once in a week    4) once in 2 weeks    5) Never    6) Don't know    7) No fixed schedule
- 176) Are you satisfied with the **cleanliness and waste management** around the waste bin?
- 1) Satisfied    2) Not satisfied    3) Don't Know
- 177) Is any **solid waste management** exists in your area?
- 1) Yes    2) No
- IV Street Sweeping, Roads and Street Water Drains**
- 178) Who **sweeps** the roads / by lanes outside your establishment?
- 1) Nagam Nigam sweepers    2) Jamadhar / Private sweeper    3) No one    4) themselves
- 179) What is the **condition of sweeping equipments** in your area?
1. Satisfactory    2. Not Satisfactory    3. Need Improvements

- 
- 180) At what **frequency** does the road outside your establishment swept?
- 1) Once in a week   2) Once in two-three days   3) Once a Day   4) Once in two weeks   5) Never   6) Not applicable
- 181) What is the **condition** of roads in your area?
1. Satisfactory   2. Not Satisfactory   3. Need Improvements
- 182) Does the rain water is drained immediately from roads during rains?
1. yes   2. No   3. Need Improvements
- 183) All complaints processed within a week
1. yes   2. No   3. Need Improvements

**V Street Lighting**

- 184) Is there **provision** for street lights in the lane around your establishment?
- 1) Yes   2) No
- 185) If yes, then what **type** of street lights is there in the lane around your establishment?
- 1) Sodium vapor lights   2) Tube light   3) Bulb point   4) High mast   5) Mercury
- 186) Are the existing street lights around your establishment **functioning** properly?
- 1) All of them are functioning well   2) Most of them function well   3) Most of them don't function   4) None of them functioning.
- 187) Are the street lights **attractive** and modern?
- 1) Yes   2) No
- 188) How quickly are the street lights **repaired** when out of order?
- 1) 1-2 days   2) Within a week   3) 10-15 days   4) About a month   5) Stays unrepaired for a longtime



---

189) How quickly are the street lights **cleaned**?  
1) 1-2 days    2) Within a week    3) 10-15 days    4) About a month    5) Stays unrepaired for a longtime

190) Are you satisfied with the **cleaning and management** of the street lights in your area?  
1) Satisfied    2) Not satisfied

191) Are you **willing to pay** for the services of street lights in your area, if yes then how much?  
Rs. \_\_\_\_/month  
1) Yes    2) No

#### **VI Complaint redressal system**

192) Are you **aware of the location** where complaint could be registered for water supply, sewer lines, garbage, street lights, roads and drainage etc. ?  
1. Yes    2 No

193) How **far** is the facility from your establishment?  
1) Less than 200 mtrs. 2) 200-500 mtrs.    3) 500 mtrs-1km    4) More than 1 Km.    5) Don't know

194) Have you ever **lodged any complaint**?  
1) Yes    2) No

195) With which agency/ elected representative did you lodge a complaint?  
1) Water Department 2) Corporation Zonal office    3) Both Corporation Zonal office & Water department    4) None of them  
5) Local leader    6) Boardor    7) MLA

196) What has been the response from Corporation Zonal office?  
1) The problem was attended within 2-3 days    2) The problem was attended in a week    3) The problem was attended in 10-15 days  
4) the problem was attended in a month    5) The response was very delayed    6) The problem was never attended

- 197) What has been the response from water supply department?  
1) The problem was attended within 2-3 days 2) The problem was attended in a week 3) The problem was attended in 10-15 days  
4) the problem was attended in a month 5) The response was very delayed 6) The problem was never attended
- 198) Are the facilities **helpful**?  
1. yes 2. No
- 199) **Adequacy** of hours of operation of services?  
1. yes 2. No
- 200) Are they available through **e-governance programs/internet**?  
1. yes 2. No
- 201) Are you satisfied with the **skills of the staff**?  
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements
- 202) Are you satisfied with the **skills/techniques used**?  
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements
- 203) Are you satisfied with the **staff courtesy and attitude**?  
1. Satisfied 2. Not satisfied 3. Less satisfied 4. Need Improvements
- 204) Are you satisfied with the **fees and charges**?  
1. Satisfied 2. Not satisfied 3. Less satisfied
- 205) Are the facilities **crowded**?  
1. yes 2. No 3. Sometimes 4. Usually 5. Always

---

206) What is the average **waiting time or delays of service**?

- |                 |                         |
|-----------------|-------------------------|
| 1) 5-10 minutes | 2) About 20 minutes     |
| 3) 30 minutes   | 4) More than 30 minutes |

207) Do you have **overall satisfaction** with the registration process?

- |              |                  |                   |                      |
|--------------|------------------|-------------------|----------------------|
| 1. Satisfied | 2. Not Satisfied | 3. Less satisfied | 4. Need Improvements |
|--------------|------------------|-------------------|----------------------|

## **VII Property Tax**

208) What is the annual property tax that is levied on your property?

- |                          |                         |                          |                          |
|--------------------------|-------------------------|--------------------------|--------------------------|
| 1. Less than Rs. 600     | 2. Between Rs. 600-1000 | 3. Between Rs. 1000-2000 | 4. Between Rs. 2000-5000 |
| 5. Greater than Rs. 5000 | 6. Do not know          |                          |                          |

## **VIII Establishment Information**

209) How many employees do you have in your establishment?

210) What are the working hours of your establishment?

211) Does your establishment require bulk movement of material

- |        |       |
|--------|-------|
| 1) Yes | 2) No |
|--------|-------|

212) If yes, then what time do you do your loading and unloading

213) Do you have storage area?

- |        |       |
|--------|-------|
| 1) Yes | 2) No |
|--------|-------|

Do you also live in the same premise as your shop/establishment

- |        |       |
|--------|-------|
| 1) Yes | 2) No |
|--------|-------|

---

214) Usage of your Commercial establishment?

1. Only commercial

2. Commercial cum residence

3. Commercial cum warehouse (storage area)

215) Ownership of the establishment

1. Self Owned

2. On Rent

**IX Encroachments**

216) Are there encroachments by other shopkeepers/establishments in your area?

1. Yes

2. No

217) Does encroachment affect your business?

1. Yes

2. No

3. Don't know

218) What has been the response of Corporation regarding such encroachments?

1. Action taken – significant Improvement

2. Action taken - but no significant improvement

3. No action taken

Date: \_\_\_\_\_

## **Annex III : Implementation Guidelines for Basic services for Urban Poor (BSUP)**

### **A. Background**

In pursuance of the mandatory reforms under JNNURM, the implementation guidelines are being issued to implement the following pro-poor reform: -

- I) All Municipal Corporations/Municipalities/Town Panchayats should earmark a minimum of 25% of their financial resources towards providing Basic services to the Urban Poor in their budgets; and
- II) The Cities/Towns which implement BSUP/IHSDP should integrate implementation of the 7 point Charter/namely, (1) security of tenure,(2) affordable housing, (3) water supply,(4) sanitation, (5) primary education, (6) primary health and (7) social security.

### **B. Objectives of Basic Services to the Urban Poor ( BSUP)**

The overarching objective of BSUP is inclusive urban development and provision of basic services to all urban poor by each urban local body in its jurisdiction in the foreseeable future.

### **C. Admissible components under BSUP**

The admissible components under sub-Mission on Basic Services to the Urban Poor will cover the following:-

- i. Integrated development of slums, i.e., housing and development of infrastructure projects in the slums.
- ii. Projects involving development/improvement/maintenance of basic services to the urban poor.
- iii. Slum improvement and rehabilitation projects.
- iv. Projects on water supply/sewerage/drainage, community toilets/baths, etc.
- v. Houses at affordable costs for slum dwellers/ urban poor/EWS/LIG categories.
- vi. Construction and improvements of drains/storm water drains.
- vii. Environmental improvement of slums and solid waste management.
- viii. Street lighting.
- ix. Civic amenities, like, community halls, child care centers, etc.
- x. Operation and maintenance of assets created under this component.
- xi. Convergence of health, education and social security schemes for the urban poor

( Source: Guidelines for the projects on Basic Services to the Urban Poor ( BSUP) under JNNURM)

From the above it is clear that the above shall involve maintenance of existing infrastructure and services as well as extension of basic services through creation of new infrastructure. As such, the budget for BSUP shall include both revenue as well as capital expenditure.

### **D. Framework for budgeting for BSUP**

The framework for budgeting for BSUP consists of univocal and common understanding of Urban Poor, strategic and long-term planning, public participation, earmarking of 25% of total resource allocation for BSUP and accountability through “outputs and outcomes budgeting” and feedback system to and from Urban Poor. Each of this component is explained as follows:-

#### **D1 Univocal, clear and common understanding of Urban Poor**

Each ULB should delineate and define the Urban Poor under its jurisdiction, which shall benefit from the 25% budgetary allocations. Information about slums, BPL urban poor from last census as updated or latest study in this area shall guide the decision in this respect. The ULBs should be able to define /specify clearly in the Budget Estimates the slums as well as other pocket of urban poor, for which ULBs shall focus on provision of all basic urban services. In this regard, please refer to Annex A.

## **D.2 Strategic and long- term planning**

The ULBs should find out the existing level of services in each of the basic urban services as per Annex A through a citizens' survey. Also, the survey should be able to highlight priority areas of urban services needed to be improved using participatory processes by each ULB e.g. Public Toilets, waste management or water supply so that the deployment of available resources could be budgeted and utilised taking into account priorities of the target beneficiary groups. In case, survey could be not organized in time for Budget estimates of FY 2013-14, then the estimated level of each existing service may be used. However, for next budget year, survey or studies should be completed in time before the budgeting process.

It is realized that the full access to basic services may not be achieved in the next Fiscal Year. Therefore, the ULBs should plan for provision of each service from the present to higher level over next years based on realistic planning, engineering estimates as well as absorption capacity of its staff, given the institutional considerations and other obligations of its staff. A suggested format in the Annex A is given to document the carefully conceived plans for basic services to all urban poor to be attached with each Budget Estimate. These yearly targets should be revisited and revised, if necessary, based upon actual achievement during the past years and current year.

## **D.3 Public Participation**

The poor communities must be involved in the planning and budgeting as well as implementation and monitoring of urban services for effective use of financial resources. The vehicles of participation could be Ward Committee, existing Slum/Self-Help Groups, Area or ward Committee under Community Participation Law ( recommended by MoUD) or Municipal Forum for Urban Poor or open house meeting of Slum Dwellers/Urban Poor arranged by officials of ULBs along with elected public representative or any combination of the suggested forums. Annex B to D provides some useful information about the functions of these forums.

The rationale of local government for promoting or responding to community participation (urban poor) is to increase the effectiveness and efficiency of investment in infrastructure and delivery of urban services. In the delivery of services and infrastructure, community participation is intended to result in interventions that are more sustainable, targeted and appropriate than those delivered through traditional top-down municipal mechanisms.

**Some commonly cited output-oriented objectives and rationale for involving communities in the delivery of urban services and infrastructure is:**

- Provision of services and infrastructure by municipalities, which is relevant to poor people's needs and priorities;
- Enhance the efficiency of public expenditures by allowing local government to be more responsive to local needs and preferences;

- Ensure infrastructure meets the needs of poor women and other marginalized groups;
- Make the services more accessible to poor and vulnerable groups;
- Utilize local knowledge and human resources;
- Encourage ULBs make optimum use of its resources;
- Implement demand-based planning and budgeting mechanisms;
- Encourage transparency in operations of ULBs and make them more accountable;
- Motivate city's dwellers to contribute to ULBs towards cost of some of its services;
- Strengthening the financial health of ULBs (by encouraging the people's ownership of services and motivate them to pay property tax / user charges on timely basis and thereby augment revenue base of municipalities.);
- Improve the maintenance of infrastructure and services and decrease governmental responsibility for maintenance;
- Establish cost-sharing arrangements; and
- Increase people's 'ownership' of services.

#### **E. Earmarking of 25% of total resources for BSUP**

The ULBs should make realistic estimate of total resources during budget year and then earmark 25% of the total estimated income during the budget year exclusively for BSUP. These resources should then be allocated for various prioritised services as determined per section D.2 and D.3 following the Output and outcome methodology.

#### **F. Output and Outcome Budgeting**

Budgets should be prepared using "output and Outcome" methodology. Information about outputs and outcomes is an essential aspect of the measurement of municipality performance and is necessary for assessing accountability and in making informed decisions.

#### **Some examples of outputs and outcomes of Basic Services for Urban Poor**

Taking the example of water supply scheme for slum dwellers, "total annual water abstracted in million Liters from specific number of Tube wells" and "total average daily water abstracted in liters from each tube well" is the "output" of the scheme or program; "the water stored and put in distribution system in million liters", "number and % of water quality Tests with satisfactory results" as well as "unaccounted for water %" could be the "intermediate outputs"; and the "outcome" could possibly be "24x7 water supply" or "x hours water supply with x percent pressure each day" and "x % reduction in number of water- borne diseases per 1000 population in the city".

Some more examples of "outputs" are quantity and value goods/services produced or supplied; number of new schools, primary health centers or e-Governance centers opened; In case of schools maintained by ULBs, the "outputs" are "number of schools", "number of students enrolled", "number of children enrolled -males and females, SC/ST and from BPL families", while examples of "Outcomes" are "reading and writing skills of school children," "Number of drop-outs" and "% of primary school finishers joining secondary schools", "increase in literacy ratio of males and females in the city from \_\_\_% to \_\_\_% by a target year".

For roads construction service, the “outputs” could be “miles of asphalt or cement roads laid” while “Outcomes” may be “% increase in connectivity”, “reduced travel time in hours and minutes” and “% increase in employment or economic growth in the city”.

For street sweeping, “the miles swept” is the output, while “cleanliness rating of streets by citizens” and “ % of citizens fully satisfied with sweeping service” is the outcome (result).

**Detailed methodology and guidelines are being issued through Bihar Municipal Budget Manual being made available to IUs for use in Budget Estimates for FY 2014-15.** The Budgets formats to be used for next Budget Estimates are part of the proposed Outcome Budget Manual.

#### **G. Accounting for BSUP**

For ensuring proper accountability, it would be necessary to keep the expenditure on BSUP **separately identifiable**. This will be achieved by ULBs through creation and maintenance of a separate Fund like other three Funds presently being maintained. The new Fund shall be titled “**BSUP Fund**”. Account Code nos. now provided from xxxx to xxxx have to be used with prefix “**UP**” for Basic Services for Urban Poor. All other accounts as per the Chart of Account as per Municipal Accounting Manual shall be applicable as to other three existing Funds. The use of new accounting manual is mandatory from FY 2013-14.

#### **H. Accountability and Transparency**

The ULBs are urged to disseminate widely the budgeted financial outlays, outputs and outcomes through various means to urban poor and thereby made them aware of the expected services during each budget year. The possible modes are information posted on Notice Boards in community Halls/Centres, community toilets/Baths and on Black board at common meeting places. This information in the Budget Estimates should also be posted on the ULB’s website and citizens’ facilitation centres. The actual performance of ULB as against the budgeted outputs and outcomes should also be likewise informed to intended beneficiaries and posted on its website.



## Annex A - Profile of urban poor and their access to municipal services

Name of ULB: \_\_\_\_\_

### A.1. Current status

a. Has the municipality identified all Urban Below-Poverty-Line (BPL) families/beneficiaries?  If yes, please indicate what criteria have been adopted in this identification.	<input type="checkbox"/> Yes / No
b. How many individuals/families that have been identified as BPL?	
c. How many BPL lists of the Urban Poor are being maintained by ULB?  What is the overlap of BPL families among these lists?	
d. What percentage of households lives in squatter settlements or temporary structures?	%
e. What percentage of households are living in squatter settlements or temporary structures without access to:	
i Security of Tenure	%
ii Affordable Housing	%
iii. Water supply	%

iv Sanitation	%
Sewer	%
Storm Water Drainage	%
Community toilets	%
Solid Waste Disposal	%
v. Recreational parks and services	%
vi. Community services	%
vii. Street Lighting	%
viii Primary Education	%
ix Primary Health	%
x Social Security	%

f. Please provide the total amount earmarked and the percentage of the total budget in the last 3 years.

Year	Amount Budgeted ( Rs. Lakhs)	Amount Spent ( Rs. Lakhs)	% Total Budget
2010-11 Actual			
2011-12 Actual			
2012-13 Actual			

## A.2. Timeline for action on reforms

The ULB must formulate and adopt an overarching, comprehensive policy on providing basic services for the urban poor which should include security of tenure at affordable prices, improved housing, water supply and sanitation. Delivery of other existing universal services of the government for education, health and social security should be ensured. This policy document must include the minimum 25% budgetary earmarking in municipal budgets for the provision of these budgets (Note: This policy document should involve stakeholder participation.)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
a. Criteria for identification of urban poor						
b. Fresh enumeration based on the above						
c. Threshold service levels for urban poor across various services						
d. Strategic document which outlines the physical and financial requirements, timeframes, sources of funding and implementation strategies including community participation, monitorable output indicators for each of the services, including outlining convergences, if any.						
e. Periodic impact evaluation by independent agencies appointed by the DLB						
f. Any other reform steps being undertaken (please use additional space to specify)						

### A.3 Check list of reforms

Provision of basic services to the poor including water supply, sanitation and ensuring delivery of other existing universal services of the Government for education, health and social security.

#### Water

		Percentage
I	What percentage of households, living within slums, receives less than the stipulated supply?	
II	What percentage of households, living within slums, is dependent on piped water supply?	
	For over 80% of their needs?	
	For between 60% to 80% of their needs?	
	For between 40% to 60% of their needs?	
	For less than 40% of their needs?	
	Are not connected at all?	
III	What percentage of households, living within slums, is dependent on private tankers?	
IV	What percentage of the households, living within slums, is dependent on private bore wells?	
V	Of the total estimated water demand from the entire slum area of the city, what percentage is provided through Municipal supply?	
VI	What is the estimated Transmission and Distribution (T&D) loss (in percentage terms)?	
VII	What is the expected per capita capital cost for providing water supply to the entire projected urban poor population?	
VIII	What is the O&M cost per kiloliter that is proposed to be recovered from the urban poor?	

Keeping in mind the design and supply thresholds, please indicate the targets earmarked for the period to FY 2017-18:

Year	2012-13 Actual	2013-14 Est.	2014-15 Budget Estimate	2015-16	2016-17	2017-18	2018-19
Population							
Design threshold 1 (LPCD)							
Design threshold 2 (LPCD)							

## Sanitation

I	What percentage of households, living within slums, is connected to sewerage?	_____ %
II	What percentage of households, living within slums, has individual/ septic tanks?	_____ %
III	What percentage of households, living within slums, discharge sewage into open drains?	_____ %
IV	What percentage of households, living within slums, has individual toilets?	_____ %
V	What percentage of households, living within slums, has shared toilets?	_____ %
VI	What percentage of households, living within slums, does not have toilets at all?	_____ %
VII	What is the expected per capita capital cost of providing a sewer link to the entire projected urban poor population?	_____ %
VIII	Are any O&M costs proposed to be recovered from the urban poor?	_____ %
IX	Is any EDC (external development charge) proposed to be levied for uplink to trunk sewage systems? If so, how much? Indicate in Rupees/ WC/ month or flat rate/ household/ month	<input type="checkbox"/> Yes <input type="checkbox"/> No Rs. _____
X	For households without access to an owned toilet, does the ULB propose to sensitize the people about good hygiene practices?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Solid waste disposal**

		Percentage
I	What is the expected output in MT from the areas of the city housing urban poor	
II	What percentage of the total solid waste generated by the city originates from slum areas?	
III	What is the waste profile in terms of	
	Organic kitchen waste	
	Sharps	
	Inert matter	
	Inorganics/ plastics	
	Hazardous waste including medical/ chemical	
IV	What percentage of waste generated from the areas housing the urban poor require disposal through landfill?	

#### A.4 Targets for Services to all Urban Poor

What kind of provisioning is proposed in the next five years in terms of security of tenure to entire urban poor population ?

Year	2012-13 Actual	2013-14 Est.	2014-15 Budget Estimate	2015-16	2016-17	2017-18	2018-19
Population							

What kind of provisioning is proposed in the next five years in terms of coverage of the entire urban poor population by potable water supply?

Year	2012-13 Actual	2013-14 Est.	2014-15 Budget Estimate	2015-16	2016-17	2017-18	2018-19
Population							



What kind of provisioning is proposed in the next five years in terms of coverage of the entire urban poor population by a sewerage network with standard disposal?

Year	2012—13 Actual	2013-14 Est.	2014-15 Budget Estimate	2015-16	2016-17	2017-18	2018-19
Population							

What kind of provisioning would be required in the next five years in terms of seats to accommodate the population without access to individual toilets?

Year	2012-13 Actual	2013-14 Est.	2014-15 Budget Estimate	2015-16	2016-17	2017-18	2018-19
Population							
No. of seats (men)							
No. of seats (women)							
Total							

What kind of provisioning is proposed in the next five years in terms of coverage of the entire urban poor population by infrastructure for primary Education ?

Year	2012-13 Actual	2013-14 Est.	2014-15 Budget Estimate	2015-16	2016-17	2017-18	2018-19
Population							

**And more on the above lines as required.**

## **Annex B - Functions of Community based groups/ forums**

**Proposed composition: Members from community with women members not less than 50% and with Community Development Coordinator (from ULB as observer)**

1. Review the present accessibility and quality of each municipal service provided by ULB at individual, household and community (Mohalla) level using Participatory Rural Appraisal (PRA), Group Focus Discussion (GFD) and individual case studies.
2. Discuss and agree on community's common concerns regarding accessibility and quality of each type of municipal services, e.g. drinking water – availability in terms of hours, access as regards distance and quality, drainage, latrines and urinals, refuse removal, stray animals, parks maintenance and upkeep, Bathing and washing places etc.
3. Discuss unresolved complaints regarding municipal services by ULB. These unresolved complaints need to be presented to ULB Board or its relevant committee, via Ward and Municipal Forum for urban poor.
4. Identify and define community needs for each type of services for the next fiscal (budget) year ending March.
5. Rank the needs identified in question 4 above in order of priority.
6. Provide an opinion regarding the suitability and appropriateness of various infrastructure options planned by ULB.
7. Provide user feedback in the Report Card to monitor delivery of services by ULB.
8. Take responsibility for O&M for the agreed infrastructural projects.
9. Assist, as agreed, in the implementation of infrastructural projects operated by ULB.
10. Secure infrastructural projects in the community from vandalism and other risks.
11. Take responsibility for collection of agreed user charges /taxes, as applicable, in the area.
12. Elect two members for representation of its forum at Ward level.
13. Hold monthly meetings, besides a specific “planning meeting” in time for inputs to the ULB for the next budget year.
14. Prepare minutes of the meetings and send to Ward Committee.

### **Annex C: Functions of Ward Committee**

**Proposed composition: with 2 representatives from each community level group with women representatives being not then 50% and with CD Coordinators from ULB and Ward Commissioner as observers**

1. Develop vision and mission statement for the Ward.
2. Summarize the community concerns regarding accessibility and quality of each type of municipal services based upon feedback received from community level groups for onward presentation to the Municipal Forum.
3. Discuss unresolved complaints regarding municipal services for presenting to ULB Board or its relevant committee, through Municipal Forum for urban Poor.
4. Summarize the community groups' needs at Ward level for the next fiscal (Budget) year ending June, discuss, refine and finalize the same for presenting at Municipal Forum.
5. Rank the needs identified in question 4 above, in order of priority.
6. Provide its opinion regarding suitability and appropriateness in respect of various infrastructure options planned by ULB in the Ward.
7. Provide user feedback in the Report Card to monitor delivery of services by ULB.
8. Elect a member for representation of its forum at federation level i.e. at Municipal Forum.
9. Hold monthly meetings, besides a specific planning meeting in time for inputs to the ULB for the next budget year.
10. Prepare minutes of the meeting and send to Municipal Forum.

#### **Annex D: Municipal Forum ( CBOs or RWAs or SHGs) for Urban Poor**

**Proposed composition: with a representative of poor from each Ward and relevant representatives from the Board with Chairman of Municipality as chairperson of the Municipal Board)**

1. Act as interlocutor for urban poor and represent them at Municipality Board. Present the pro-poor community concerns regarding accessibility and quality of each type of municipal services.
2. Discuss working of complaints redressal systems operated by ULB regarding municipal services.
3. Present the minimum needs of urban poor in measurable terms (quantitatively and qualitatively) regarding accessibility and quality of various services mandated by ULB.
4. Present ward- wise the budget requirements of urban poor and women for the next budget year and ensure approval of agreed budget allocations and communicate to each ward and their CBOs.
5. Ensure release of budgets from the ULB during the fiscal year.
6. Monitor the implementation of the program and report actual expenditure against budget allocations in the quarterly meetings of the Forum.
7. Provide its opinion regarding suitability and appropriateness in respect of various infrastructure options planned by ULB.
8. Coordinate with ULB in representing urban poor communities in implementing and monitoring performance of various contracts entered into by ULB.
9. Take part in the budget hearings, if and when organized by ULB.
10. Provide user feedback in the Report Card prepared to monitor delivery of services by ULB.
11. Hold monthly meetings, besides a specific planning meeting in time for inputs to the ULB for the next budget year.
12. Prepare minutes of the meetings and send to Municipal Forum.

## **Annex IV : Capital Improvement Program**

A capital improvement program (CIP) is the primary tool that local governments use to plan for major capital projects and acquisitions. It identifies major capital needs over a multiyear forecast period. This Annex covers following:-

- Defines a CIP, using two forms that illustrate its basic structure and references to local government practices
- Presents examples of CIP forms and supporting information that medium- and small-size local governments incorporate in their CIP documents
- Discusses the purposes served by a CIP
- Examines issues in CIP preparation and approval, including coordination of the process, step-by-step implementation, involvement, the relation of the CIP to other long-term planning, and other issues
- Presents CIP to the local governing board and community.

### **Capital Improvement Program**

A CIP is a forecast over a period, most commonly five or six years, of needs for major capital projects and acquisitions; appropriations or expenditures to be incurred for the projects and acquisitions; sources of financing for the projects and acquisitions; and the impact of the projects and acquisitions on future operating or annual budgets.

A CIP is essentially a long-term plan. Projects and acquisitions in the first year of the CIP forecast period become the capital budget for that year. The CIP planning process is usually repeated annually. Most capital project or acquisition requests initially enter the CIP in one of the later planning years (that is, the fifth or sixth year) of the forecast period.

### **The defining characteristics of a CIP**

A CIP covers several years, focuses on major projects, forecasts appropriations or expenditures, identifies capital financing sources, and shows the impact on future operating budgets. It plans for the forecast period and budgets for the upcoming year, it recurs and is updated annually, and it introduces projects in later years of the forecast period. Most projects show up initially in the CIP as entries in one of the later years of the CIP forecast period.

**Covers a multiyear period** The most common forecast period used in local government CIPs is five or six years (the budget year and four or five planning years). This period enables officials to realistically foresee emerging capital needs and estimate project costs, and it allows them enough time to plan projects and arrange financing. A shorter forecast period may not allow enough time for planning and arranging financing for major projects or for identifying and accommodating the relationships between projects. A period much longer than five or six years addresses a distant future that is difficult to predict and thus must involve significant guesswork and generalities.

Although five or six years is the norm, some medium- and small-size local governments find it convenient to work with a three- or four-year CIP.

**Includes major capital projects and acquisitions** Usually the CIP focuses on large and expensive capital projects and acquisitions with long useful lives. Expenditures for these projects occur infrequently, require multiyear planning, and present challenges for the operating or annual budget. The CIPs of many medium- and small-size cities and counties also include recurring expenditures for the rehabilitation or replacement of infrastructure, facilities, and major equipment. Such spending is often financed with annually recurring revenues that are earmarked for this purpose.

**Forecasts appropriations or expenditures** Appropriations make revenues or the proceeds of capital financing sources available to spend on projects. They often also authorize or approve projects. Expenditures are payments made pursuant to appropriations. For many CIP projects and acquisitions, appropriations and expenditures occur in the same year. For others, however, the appropriations and expenditures occur in different years of the CIP forecast period. For example, the appropriation for a project may occur in one year, with only a portion of the spending for it occurring in that year and the rest spread over the next two years while construction is completed.

When project appropriation and spending occur in different years, officials must decide whether the CIP should allocate project costs by year according to when the appropriation is made or when the spending occurs. In the example just cited, an appropriation-based allocation for the CIP would show all costs in one year, and an expenditure-based allocation would spread the costs out over three years.

Most CIPs allocate project costs by year according to when spending occurs.

Of course, each local government has its own financing sources for CIP projects, and specific sources vary from state to state and among localities in the same state. Variations depend on legal provisions and restrictions as well as on differing philosophies and customs regarding borrowing and capital financing.

**Forecasts operating budget impact** The impact of CIP projects and acquisitions on present and future operating budgets can be significant. Some projects can add recurring expenditures and new positions, possibly creating the need to increase taxes or raise other revenues to offset the new operating expenditures. Others can result in significant savings in future operating budgets.

The impact of capital projects and acquisitions on the operating budget is too often overlooked or underestimated because it occurs several years out and is difficult to estimate. Sometimes officials downplay the impact because highlighting it could work against securing approval and funding for a project.

Despite the difficulties and risks, the CIP should estimate, or at least discuss, the impact of projects and acquisitions on the operating budget. This impact can include one or more of the following:

- **Additional annual revenues** New programs run in new facilities may produce new revenues from user charges. Or new city infrastructure, such as a new street, may result in private sector development that adds to the tax base and property tax revenues.
- **Reduced annual revenues** A CIP project may be built on a site that was previously owned privately and produced property tax revenue.
- **Annual debt service on bonds or other debt issued to finance CIP projects** Debt service for a large general project can add substantial new costs to the operating budget. If debt service for projects built in the past is declining, debt for new CIP projects may be serviceable without a tax rate increase.
- **Lease- or installment-purchase payments** Many local governments acquire equipment and other property through capital leases. The resulting annual payments have to be paid from future budgets.
- **New positions and additional program or operating expenses** These are likely to result from new or enlarged facilities.
- **Savings in maintenance and operating expenditures** Savings can result from projects to renovate or rehabilitate old, high-maintenance infrastructure and facilities, thereby reducing ongoing maintenance expenditures. Energy-Saving or green, building projects can also produce savings in future operating budgets.

If it is difficult to specify the operational budget impact of particular capital projects, the local government can at least acknowledge in the CIP that such projects will probably affect future operating budgets and can perhaps comment on the range of possible effects.

**Recurs and is updated annually** The CIP is conceived as an annual process, and most local governments repeat the process and update the CIP each year. This provides an opportunity to revise planned projects included in the CIP in a prior year in light of recent developments and to add new projects and spending as needed.

Of course, a concentration of capital spending in the first few years as per CIP may not indicate inadequate planning. It may simply reflect the greater capital needs in the earlier year of the forecast period or the availability of a major funding source that will not be available later. The substantial needs in the early years of the current CIP may have initially entered the CIP year ago.

### **Two prototype formats for presenting a CIP**

Local governments use two basic forms to present capital project and acquisition needs in the CIP.

**Jurisdiction-wide summary form:** This form (Exhibit 4-1) shows capital project and acquisition costs for various years by function, financing sources, and impact on the operating or annual budget. The "Prior years" and "Current year" columns are for projects in process. Such projects were approved in a prior year's CIP, and costs for them were incurred in past years or are being

incurred in the current year. Additional costs are budgeted for or planned during the forecast period, which

### **What is a capital improvement program?**

A CIP is a forecast over a period-most commonly five or six years-of

- Needs for major capital projects and acquisitions
- Appropriations or expenditures to be incurred for the projects and acquisitions
- Sources of financing for the projects and acquisitions
- Effects of the projects and acquisitions on future operating or annual budgets.

Covers the upcoming budget year and five planning years. These years include costs for projects in process and projects getting under way sometime during the forecast period. The column "Years beyond year 6" is for projects that get under way in the CIP forecast period, probably in one of the later planning years, but for which costs will continue beyond year 6. Some CIP summary forms do not have prior years or current year columns; they show only projects that will be undertaken or costs that will be incurred in the budget year or one or more of the planning years.

Besides project spending by function, the CIP summary form shows the financing sources used to support the spending. The amount of financing for any year should equal spending for the year. The impact, if any, of capital projects and acquisitions on the operating budget will begin as they are completed and then continue.

There are, of course, other types of jurisdiction-wide CIP summary forms besides the one shown in Exhibit 4-1. In addition to financing sources and impact on the operating budget, a summary form can show capital spending by fund, by project, by fund and project, or in some way other than by function. Many small local governments use a jurisdiction-wide CIP summary that lists all projects and shows spending for each project. Some CIP summary forms do not show the impact of capital projects on the operating budget but instead present such data on a separate schedule or summarize the impact in narrative form.

**Project detail form** This form (Exhibit 4-2) can be used to present spending, financing, operating budget impact, and other relevant information for a specific project. It includes

**Identifying information** such as project title, account number, requesting agency, fund, and type

**Spending** broken down by line-item category for the years covered by the CIP

**Applicable financing sources** and operating budget impact by year

**Project description**

**Project priority**

**Project's relationship** to other projects

Comments on the financing source(s) and operating budget impact



**Stage of implementation.**

For a large project, this form may extend to two pages, with identifying and financial data provided on the first page and narrative information on the second. While the form in Exhibit 4-1 summarizes the CIP for the entire jurisdiction, the form in Exhibit 4-2 is used to summarize relevant facts about a project. Both forms are presented with a jurisdiction's CIP document. In most cases, the requesting agency is likely to include additional information with the project request to explain and justify what it wants.

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**Exhibit 4 -1**

CIP Summary Form:

A Prototype

Item	Prior Years	Current year	Forecast period						Years beyond Year 6	Totals
			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		
			Budget	Budget	Budget	Budget	Budget	Budget		
<b>Project and acquisition</b>										
<b>expenditures by function</b>										
Public safety										
Street and transportation										
Recreation development										
Community development										
Economic development										
Water / Wastewater										
Stormwater										
Solid waste management										
Information technology										
General government										
Total project expenditures										

<b>Financing sources</b>					
Operating revenues: general					
Operating revenues: enterprise					
Special of earmarked revenues					
Capital reserves					
Equipment / vehicle replacement fund					
Lease / installments purchases					
Bonds proceeds: general obligation					
Bond proceeds: revenue					
Bond proceeds: other					
Certification of participation					
Special assessments					
Developments fees / contributions					
Grants / intergovernmental revenue					
Total financing sources					
<b>Impact on operating budget:</b>					
Debt service: bonds & COPs					
Lease / installment purchase payments					
Increased operating costs					
Decreased operating costs					

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Additional revenues					
Other					
Total operating impact					

**Exhibit 4-2**

**CIP Project Detail Form:**

**A Prototype**

Project title	Project account number		Requesting agency:	Fund:					Type of project or acquisition:	
	Prior years	Current year							Replacement Expansion	Renovation New:
			Forecast Period							
			Year 1 budget	Year 2 plan	Year 3 plan	Year 4 plan	Year 5 plan	Year 6 plan		
<b>Project spending by category</b> Project and design Land and land preparation Construction: contracted Construction: local unit workforce Equipment / furnishings Other (legal, etc.) specify Contingency										
Total Project Expenditures										
<b>Financing sources</b> The sources used for the project would be listed here, using financing										

categories from <b>Exhibit 4-1</b>					
Total Project Financing					
<b>Impact operating budget</b> The impact categories applicable to the project from <b>Exhibit 4-1</b> would belisted here					
Total Operating Impact					
<b>Project description / justification :</b>		<b>Project priority:</b> Meets legal mandate(s): Removes / reduces hazard: Consistent with board goals: Promotes development: Improves efficiency:		<b>Project Implementation:</b> Feasibility study: Plans / design: Land: Construction: Equipment:	
		<b>Financing source (s):</b>			
<b>Relation to other projects:</b>		<b>Operating budget impact:</b>			

## Annex V: Summary of Service Norms

Water Supply	<ul style="list-style-type: none"> <li>• 100 per cent individual piped water supply for all households including informal settlements for all cities</li> <li>• Continuity of supply: 24x7 water supply for all cities</li> <li>• Per capita consumption norm: 135 lpcd for all cities•</li> </ul>		
Sewerage	Underground sewerage system for all cities and 100 per cent collection and treatment of waste water		
Solid Waste	100 per cent of solid waste collected, transported, and treated for all cities as per Municipal Solid Waste 2000 Rules		
Urban Roads	City Size Class	Area under Roads (per cent)	Road Density (km per sq. km)
	Class IA	11	12.25
	Class IB	11	12.25
	Class IC	11	12.25
	Class II-IV+	7	7.00
Storm Water Drains	Drain network covering 100 per cent road length on both sides of the road for all cities		
Urban Transport	Rail-based and road-based mass rapid transit system (MRTS) for Class IA and IB cities, and city bus service for other city classes		
Traffic Support Infrastructure	Intelligent transport systems and area traffic control		For Class IA cities
	Vehicular and pedestrian underpasses		For Class I cities
	Parking systems		For Class I cities
	Terminals		For Class I and II cities
	Depots		For Class I, II, and III cities
Street Lighting	<ul style="list-style-type: none"> <li>• Luminance: 35 Lux (35 lumens per sq. km) for all road categories in all cities</li> <li>• Spacing between street lights: 40 m for major roads, 45 m for collector• roads, and 50 m for access road spaces</li> </ul>		

**Source: MoUD, Government of India (2008b and 2009a); and Committee estimates.(Extracted from Para 2.2.6 of HPEC Report**

**Annex VI : Suggested Outputs and Outcome Measures - Name of ULB**

OUTPUTS MEASURES		Actual 2012- 13	RBE 2013- 14	BE 2014- 15	OUTCOME MEASURES		Actual 2012- 13	RBE 2013-14	BE 2014-15
<b>1. Water Supply</b>									
1.1	Volume of water abstracted				1.1	Water Supply per Capita per Day			
1.2	Volume of water conveyed.				1.2	Avg. hrs of Supply per Day(Ideal outcome 24 hours)			
1.3	Volume of Water treated. (to the defined quality standard)				1.3	Avg. no. of Supply Days in a Week( ideal 7 days)			
1.4	Number of new bore wells constructed				1.4	Ratio of Slum Population to Public Stand Posts			
1.5	Reduction of water loss ( unaccounted for water)				1.5	% of Households Covered by Water Connections			
1.6	Number of meters correctly read.				1.6	% of urban poor/ slums dwellers have access to safe drinking water			
1.7	Volume of water sold				1.7	Complains processed within 24 hours			
1.8	Length of mains laid and repaired				1.8	Ratio of number of tests meeting minimum requirements ( ideal 100%)			



1.9	Number of meters installed				1.9	Incidence of water related diseases minimum			
1.1	Number of meters repaired				1.1	Better quality of life			
1.1	Number of new connections								
1.1	Number of standpipes installed								
1.1	No. of Complaints processed								
1.1	Number of water samples tested								

2. Sewage Treatment And Disposal /Sewerage									
2.1	Volume of effluent of prescribed standard (based on B.O.D. and Suspended Solids.)				2.1	Satisfactory compliance (8 or more out of 10 consecutive samples comply)			
2.2	Number of effluent discharged to consent standards.				2.2	All water bodies have safe B.O.D level			
2.3	% of Wastewater Treated ((Amount of waste water treated/ Amount of wastewater generated) * 100				2.3	All wastewater treated			
					2.4	Better quality of life			

5. Roads and Storm Water Drains									
5.1	Miles of roads surfaced				5.1	Roads available smooth for use and without potholes			
5.2	Miles of storm water drains constructed				5.2	Rain water is drained immediately from roads during rains			
5.3	Miles of storm water drains cleaned				5.3	No traffic jams due to bad roads and accumulated water on roads			
5.4	Number of emergency repairs done				5.4	Number of traffic accidents reduced due to bad roads reduced			
					5.5	Al complaints processes within a week			

## **Annex VII Budget Forms (Available in Excel format)**

**Form BUD - 3 (BMAR FORM 77)**  
Name of the Municipality

**SUMMARY OF BUDGET FOR THE PERIOD**

SL NO	PARTICULARS		Actuals for the previous year	Budget Estimate for the current year	Actuals upto December of the current year 20____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>A</b>	<b>OPENING CASH &amp; BANK BALANCE</b>	<b>प्रारंभिक शेष रोकड़ एवं बैंक</b>					
	Cash & Bank balances (Major code 47)	शेष रोकड़ एवं बैंक (मुख्य शीर्ष 47)				0	0
<b>(ADD)</b>	<b>RECEIPT</b>						
<b>B1</b>	Revenue Receipts	राजस्व प्राप्तियां	0	0	0	0	0
<b>B2</b>	Capital Receipts	पूँजीगत प्राप्तियां	0	0	0	0	0
<b>B (B1+B2)</b>	<b>TOTAL RECIEPT</b>	<b>कुल प्राप्ति</b>	0	0	0	0	0
<b>(LESS)</b>	<b>PAYMENT</b>	<b>पूँजीगत लेखा</b>					
<b>C1</b>	Revenue Payments	राजस्व भुगतान	0	0	0	0	0
<b>C2</b>	Capital Payments	पूँजीगत भुगतान	0	0	0	0	0
<b>C(C1+C2)</b>	<b>TOTAL PAYMENT</b>	<b>कुल भुगतान</b>	0	0	0	0	0
<b>D (A+B-C)</b>	Closing Cash & Bank balances(Major code 47)	अंतिम रोकड़ एवं बैंक शेष	0	0	0	0	0

**Form BUD - 5 (BMAR FORM 79)**

*Name of the Municipality*

**SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD**

SL No	Function	Code		Revenue Receipt (Rs)	Revenue Expenses (Rs.)	Capital Receipts (Rs.)	Capital Expenditure (Rs)	Net Inflow/(Outflow) Rs.
	<b>General Administration</b>	0	0					
1	<b>Municipal Body</b>	0	1					
2	<b>Administration</b>	0	2					
3	<b>Finance, Accounts, Audit</b>	0	3					
4	<b>Election</b>	0	4					
5	<b>Record Room</b>	0	5					
6	<b>Estate</b>	0	6					
7	<b>Stores &amp; Purchase</b>	0	7					
8	<b>Workshop</b>	0	8					
9	<b>Census</b>	0	9					
	<b>Planning &amp; Regulations</b>	1	0					
10	<b>City &amp; Town Planning</b>	0	1					
11	<b>Building Regulation</b>	0	2					
12	<b>Economic Planning</b>	0	3					
13	<b>Encroachment Removal</b>	0	4					
14	<b>Trade License/ Regulation</b>	0	5					
	<b>Public Works</b>	2	0					
15	<b>Roads and Pavement</b>	0	1					
16	<b>Bridges and Fly overs</b>	0	2					
17	<b>Subways and Causeways</b>	0	3					
18	<b>Street Lighting</b>	0	4					
19	<b>Strom Water Drains</b>	0	5					
20	<b>Traffic Signals/ Operations</b>	0	6					
	<b>Health</b>	3	0					
21	<b>Public Health</b>	0	1					
22	<b>Epidemic/ Prevention Control</b>	0	2					

**Form BUD - 5 (BMAR FORM 79)**

*Name of the Municipality*

**SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD**

SL No	Function	Code		Revenue Receipt (Rs)	Revenue Expenses (Rs.)	Capital Receipts (Rs.)	Capital Expenditure (Rs)	Net Inflow/(Outflow) Rs.
23	Family Planning	0	3					
24	Primary Health Care	0	4					
25	Hospital Services	0	5					
26	Burial and Cremations	0	6					
27	Vital Statistics	0	7					
28	Prevention of Food Adulteration	0	8					
29	Ambulance/ Hearse Services	0	9					
	Sanitation and Solid Waste	4	0					
30	Solid Waste Management	0	1					
31	Public Convenience	0	2					
32	Veterinary Services	0	3					
33	Cattle Pounding	0	4					
34	Slaughter Houses	0	5					
	Civic Amenities	5	0					
35	Water Supply	0	1					
36	Sewerage	0	2					
37	Fire Services	0	3					
38	Arts and Culture	0	4					
39	Community/ Marriage Centres	0	5					
40	Amusement	0	6					
41	Museums	0	7					
42	Municipal Markets	0	8					
43	Other Civic Amenities	0	9					
	Urban Forestry	6	0					

**Form BUD - 5 (BMAR FORM 79)**

*Name of the Municipality*

**SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD**

SL No	Function	Code		Revenue Receipt (Rs)	Revenue Expenses (Rs.)	Capital Receipts (Rs.)	Capital Expenditure (Rs)	Net Inflow/(Outflow) Rs.
44	Parks, Gardens	0	1					
45	Play Grounds	0	2					
46	Lakes and Ponds	0	3					
47	Urban Forestry	0	4					
48	Environment Conservation	0	5					
49	Zoos	0	6					
	Basic Services for Urban Poor	7	0					
50	Welfare of Women (blocked)	0	1					
51	Welfare of Children (blocked)	0	2					
52	Welfare of Aged	0	3					
53	Welfare of Handicapped	0	4					
54	Welfare of SC/ST/OBC (blocked)	0	5					
55	Slum Improvements	0	6					
56	Housing	0	7					
57	Urban Poverty Alleviation	0	8					
58	Others	0	9					
	Other Services	8	0					
59	Electricity	0	1					
60	Transportation	0	2					
61	Facility for Pilgrims	0	4					
62	Others	0	9					
63	Agriculture	0	0					

**Form BUD - 5 (BMAR FORM 79)**

*Name of the Municipality*

**SUMMARY OF FUNCTION WISE BUDGET FOR THE PERIOD**

SL No	Function	Code		Revenue Receipt (Rs)	Revenue Expenses (Rs.)	Capital Receipts (Rs.)	Capital Expenditure (Rs)	Net Inflow/(Outflow) Rs.
64	Animal Husbandry & Dairy Farming	0	0					
65	Animal Husbandry	0	1					
66	Dairy Farming	0	2					
67	Minor Irrigation	0	0					
68	Fisheries	0	0					
69	Sports & Cultural Affairs	0	0					
	<b>Revenues</b>	<b>9</b>	<b>0</b>					
70	Property Taxes	0	1					
71	Octroi/ Entry Cess	0	2					
72	Advertisement Tax	0	3					
73	Profession Tax	0	4					
74	Tax on Animals	0	5					
75	Tax on Vehicles	0	6					
76	Toll	0	7					
77	Entertainment Tax	0	8					
78	Other Taxes	0	9					



**Form BUD – 4 (BMAR FORM 78)**

*Name of the Municipality*

**MAJOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Sl No	Major Head Account	CODE	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	<b>REVENUE RECEIPTS</b>						
1	Tax Revenue	110	0	0	0	0	0
2	Assigned Revenues & Compensations	120	0	0	0	0	0
3	Rental Income from Municipal properties	130	0	0	0	0	0
4	Fees & User Charges	140	0	0	0	0	0
5	Sales & Hire Charges	150	0	0	0	0	0
6	Revenue Grants, Contribution and Subsidies	160	0	0	0	0	0
7	Income from Investments	170	0	0	0	0	0
8	Interest Earned	171	0	0	0	0	0
9	Other Income	180	0	0	0	0	0
	<b>TOTAL :REVENUE RECEIPTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>REVENUE EXPENDITURE</b>						
1	Establishment Expenses	210	0	0	0	0	0
2	Administrative Expenses	220	0	0	0	0	0
3	Operations & Maintenance	230	0	0	0	0	0
4	Interest & Finance Charges	240	0	0	0	0	0
5	Programme Expenses	250	0	0	0	0	0
6	Revenue Grants, Contribution & Subsidies	260	0	0	0	0	0
7	Miscellaneous Expenses	271	0	0	0	0	0
8	Prior Period Item	280	0	0	0	0	0
	<b>TOTAL :REVENUE EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>CAPITAL RECEIPTS</b>						
1	Grants, Contribution For specific purposes	320	0	0	0	0	0
2	Secured Loans	330	0	0	0	0	0
3	Unsecured Loans	331	0	0	0	0	0
4	Deposits Received	340	0	0	0	0	0
5	Deposit works(Works as executing Agencies)	341	0	0	0	0	0
6	Other Receipts (Returned of Loan , Advance ,Deposit etc)		0	0	0	0	0
	<b>TOTAL :CAPITAL RECEIPTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CAPITAL EXPENDITURE</b>						
1	Fixed Assets	410	0	0	0	0	0
2	Capital Works in Progress	412	0	0	0	0	0
3	Investments(General Funds)	420	0	0	0	0	0
4	Investment (Other Funds)	421	0	0	0	0	0
5	Stock – in- hand (Current asset)	430	0	0	0	0	0
6	Loans, Advance and Deposits with others	460	0	0	0	0	0
7	Other Assets	470	0	0	0	0	0
8	Other Payments (Repayment of Loan, Advance and Other Liabilities)		0	0	0	0	0
	<b>TOTAL :CAPITAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Form BUD – 1 (BMAR FORM 75)**

*Name of the Municipality*

**MINOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>Tax Revenue</b>							
110	0 1	Holding Tax	0	0	0	0	0
	0 2	Water Tax	0	0	0	0	0
	0 3	Latrine Tax	0	0	0	0	0
	0 4	Sanitation Tax	0	0	0	0	0
	0 5	Lighting Tax	0	0	0	0	0
	0 6	Education Tax	0	0	0	0	0
	0 7	Vehicle Tax	0	0	0	0	0
	0 8	Animal Tax	0	0	0	0	0
	0 9	Electricity Tax	0	0	0	0	0
	1 1	Advertisement Tax	0	0	0	0	0
	1 2	Pilgrimage Tax	0	0	0	0	0
	1 3	Fire Tax	0	0	0	0	0
	1 4	Street Tax	0	0	0	0	0
	1 5	Theatre/Show Tax	0	0	0	0	0
	1 6	Entertainment Tax	0	0	0	0	0
	1 7	Sewerage tax	0	0	0	0	0
	1 8	Tower Tax	0	0	0	0	0
	5 1	Octroi& Toll	0	0	0	0	0
	5 2	Cess	0	0	0	0	0
	8 0	Other Tax	0	0	0	0	0
	9 0	Tax Remission & Refund	0	0	0	0	0
		<b>TOTAL :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Assigned Revenues &amp; Compensations</b>							
120	1 0	Taxes & duties collected by Others	0	0	0	0	0
	2 0	Compensation in lieu of Taxes/ duties	0	0	0	0	0
	3 0	Compensations in lieu of Concessions	0	0	0	0	0
		<b>TOTAL :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rental Income from Municipal properties</b>							
130	1 0	Rent from Civic Amenities	0	0	0	0	0
	2 0	Rent from Office Buildings	0	0	0	0	0
	3 0	Rent from Guest	0	0	0	0	0
	4 0	Rent from Lease lands	0	0	0	0	0
	5 0	Lease Rental Others	0	0	0	0	0

**Form BUD – 1 (BMAR FORM 75)**

Name of the Municipality

**MINOR ACCOUNT HEAD WISE BUDGET**

**FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	8 0	Other rents	0	0	0	0	0
	9 0	Rent remission and refund	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Fees &amp; User Charges</b>							
140	1 0	Empanelment & Registration Charges/Fee	0	0	0	0	0
	1 1	Licensing Fees	0	0	0	0	0
	1 2	Fee for Grant of Permit/Permission	0	0	0	0	0
	1 3	Fees for Certificate or Extract of Record	0	0	0	0	0
	1 4	Development Charges	0	0	0	0	0
	1 5	Regularisation Fees	0	0	0	0	0
	2 0	Penalties and Fines	0	0	0	0	0
	4 0	Others Fees	0	0	0	0	0
	5 0	User Charges	0	0	0	0	0
	6 0	Entry Fees	0	0	0	0	0
	7 0	Service/ Administrative Charges	0	0	0	0	0
	8 0	Other Charges	0	0	0	0	0
	9 0	Fees & User Charges Remission and Refund	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Sales &amp; Hire Charges</b>							
150	1 0	Sale of Products	0	0	0	0	0
	1 1	Sale of Forms & Publications	0	0	0	0	0
	1 2	Sale of stores & scrap	0	0	0	0	0
	3 0	Sale of Others	0	0	0	0	0
	4 0	Hire Charges for Vehicles	0	0	0	0	0
	4 1	Hire Charges on Equipment	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Revenue Grants, Contribution and Subsidies</b>							
160	1 0	Revenue Grant	0	0	0	0	0
	2 0	Reimbursement of Expenses	0	0	0	0	0
	3 0	Contribution towards schemes	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0

**Form BUD – 1 (BMAR FORM 75)**

Name of the Municipality

**MINOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>Income from Investments</b>							
170	1 0	Interest	0	0	0	0	0
	2 0	Dividend	0	0	0	0	0
	3 0	Income from projects taken up on commercial basis	0	0	0	0	0
	8 0	Others	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Interest Earned</b>							
171	1 0	Interest from Bank Accounts	0	0	0	0	0
	2 0	Interest on Loans and advances to Employees	0	0	0	0	0
	3 0	Interest on loans to others	0	0	0	0	0
	4 0	Interest on Debtors and Other Receivables	0	0	0	0	0
	8 0	Others Interest	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Other Income</b>							
180	1 0	Deposits Forfeited	0	0	0	0	0
	1 1	Lapsed Deposits	0	0	0	0	0
	2 0	Insurance Claim Recovery	0	0	0	0	0
	4 0	Recovery from Employees	0	0	0	0	0
	8 0	Miscellaneous Income	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Establishment Expenses</b>							
210	1 0	Salaries, Wages and bonus	0	0	0	0	0
	2 0	Benefits and Allowances	0	0	0	0	0
	3 0	Pension / P.F. Contribution	0	0	0	0	0
	4 0	Other Terminal & Retirement Benefits	0	0	0	0	0
	8 0	Other Establishment Expenses	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Administrative Expenses</b>							
	1 0	Rent, Rates and Taxes Paid	0	0	0	0	0
	1 1	Office Maintenance	0	0	0	0	0
	1 2	Communication Expenses	0	0	0	0	0
	2 0	Books & Periodicals,	0	0	0	0	0

**Form BUD – 1 (BMAR FORM 75)**

*Name of the Municipality*

**MINOR ACCOUNT HEAD WISE BUDGET**

**FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
220	2 1	Printing and Stationery	0	0	0	0	0
	3 0	Traveling & Conveyance	0	0	0	0	0
	4 0	Insurance	0	0	0	0	0
	5 0	Audit Fees	0	0	0	0	0
	5 1	Legal Expenses	0	0	0	0	0
	5 2	Professional & Other Fees	0	0	0	0	0
	6 0	Advertisement and Publicity	0	0	0	0	0
	6 1	Membership & subscriptions	0	0	0	0	0
	8 0	Other Administration Expense	0	0	0	0	0
		<b>TOTAL :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operations &amp; Maintenance</b>							
230	1 0	Power & Fuel	0	0	0	0	0
	2 0	Bulk Purchases	0	0	0	0	0
	3 0	Consumption of Stores	0	0	0	0	0
	4 0	Hire Charges	0	0	0	0	0
	5 0	Repairs & maintenance Infrastructure Assets	0	0	0	0	0
	5 1	Repairs & maintenance Civic Amenities	0	0	0	0	0
	5 2	Repairs & maintenance Buildings	0	0	0	0	0
	5 3	Repairs & Maintenance Vehicles	0	0	0	0	0
	5 9	Repairs & maintenance Others	0	0	0	0	0
	8 0	Other Operating and maintenance expenses	0	0	0	0	0
		<b>TOTAL :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest &amp; Finance Charges</b>							
240	1 0	Interest on Loans from Central Govt.	0	0	0	0	0
	2 0	Interest on Loans from State Govt.	0	0	0	0	0
	3 0	Interest on Loans from Government Bodies & associations	0	0	0	0	0
	4 0	Interest on Loans from International Agencies	0	0	0	0	0
	5 0	Interest on loans from Banks & Other Financial Institutions	0	0	0	0	0
	6 0	Other Interest	0	0	0	0	0
	7 0	Bank Charges	0	0	0	0	0

**Form BUD – 1 (BMAR FORM 75)**

*Name of the Municipality*

**MINOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	8 0	Other Finance Expenses	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Programme Expenses</b>							
250	1 0	Elections Expenses	0	0	0	0	0
	2 0	Own Programme	0	0	0	0	0
	3 0	Share in Programme of others	0	0	0	0	0
	4 0	Programme Expenditure from Specific Grants	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Revenue Grants, Contribution &amp; Subsidies</b>							
260	1 0	Grants	0	0	0	0	0
	2 0	Contribution	0	0	0	0	0
	3 0	Subsidies	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Miscellaneous Expenses</b>							
			0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Prior Period Item</b>							
280	1 0	Taxes– Prior Period	0	0	0	0	0
	2 0	Other Revenues– Prior Period	0	0	0	0	0
	3 0	Recovery of revenues written off– Prior Period	0	0	0	0	0
	4 0	Other Income– Prior Period	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0
<b>Grants, Contribution For specific purposes</b>							
320	1 0	Central Government	0	0	0	0	0
	2 0	State Government	0	0	0	0	0
	3 0	Other Government Agencies	0	0	0	0	0
	4 0	Financial Institutions	0	0	0	0	0
	5 0	Welfare Bodies	0	0	0	0	0
	6 0	International Organizations	0	0	0	0	0
	8 0	Others	0	0	0	0	0
		<b>TOTAL :</b>	0	0	0	0	0

**Form BUD – 1 (BMAR FORM 75)**

*Name of the Municipality*

**MINOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>Secured Loans</b>							
330	1	0	Loans From Central Government	0	0	0	0
	2	0	Loans from State Government	0	0	0	0
	3	0	Loans from Government Bodies & Association	0	0	0	0
	4	0	Loans from International Agencies	0	0	0	0
	5	0	Loans from Banks & Financial institutions	0	0	0	0
	6	0	Other Term Loans	0	0	0	0
	7	0	Bonds, Debentures or Open Market Borrowings	0	0	0	0
	8	0	Other Loans	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Unsecured Loans</b>							
331	1	0	Loans from Central Government	0	0	0	0
	2	0	Loans from State Government	0	0	0	0
	3	0	Loans from Government Bodies & Association	0	0	0	0
	4	0	Loans from International Agencies	0	0	0	0
	5	0	Loans from Banks and Financial Institutions	0	0	0	0
	6	0	Other Financial Institutions	0	0	0	0
	7	0	Other Term Loans	0	0	0	0
	8	0	Bonds, Debentures or Open Market Borrowings	0	0	0	0
	9	0	Other Loans	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Deposits Received</b>							
340	1	0	From Contractors/ Suppliers	0	0	0	0
	2	0	Deposits- Revenues related	0	0	0	0
	3	0	From Staff	0	0	0	0
	8	0	From Others	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0



**Form BUD – 1 (BMAR FORM 75)**

*Name of the Municipality*

**MINOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>Deposit works(Works as executing Agencies)</b>							
341	1	0	Civil works	0	0	0	0
	2	0	Electrical works	0	0	0	0
	3	0	Others	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Other Receipts (Returned of Loan ,Advance ,Deposit etc)</b>							
	1	0	Loan and advances to employees	0	0	0	0
	2	0	Employee Provident Fund Loans	0	0	0	0
	3	0	Loan To Others	0	0	0	0
	4	0	Advance to Suppliers and contractors	0	0	0	0
	5	0	Advance to others	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Fixed Assets</b>							
410	1	0	Land	0	0	0	0
	2	0	Buildings	0	0	0	0
	3	0	Roads & Bridges	0	0	0	0
	3	1	Sewerage & Drainage	0	0	0	0
	3	2	Waterways	0	0	0	0
	3	3	Public Lighting	0	0	0	0
	4	0	Plants & Machinery	0	0	0	0
	5	0	Vehicles	0	0	0	0
	6	0	Office & Other Equipments	0	0	0	0
	7	0	Furniture, Fixtures, fittings and Electrical Appliances	0	0	0	0
	8	0	Other Fixed Assets	0	0	0	0
	9	0	Assets Under Disposal	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Capital Works in Progress</b>							
412	0	1	Municipal Fund-	0	0	0	0
	1	0	Specific Grants	0	0	0	0
	2	0	Special funds	0	0	0	0
	3	0	Specific Schemes	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0

**Form BUD – 1 (BMAR FORM 75)**

*Name of the Municipality*

**MINOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>Investments(General Funds)</b>							
420	1	0	Investment in Central Government Securities	0	0	0	0
	2	0	Investment in State Government Securities	0	0	0	0
	3	0	Debentures & Bond	0	0	0	0
	4	0	Preference Shares	0	0	0	0
	5	0	Equity Share	0	0	0	0
	6	0	Units of Mutual Fund	0	0	0	0
	8	0	Other Investment	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Investment (Other Funds)</b>							
421	1	0	Investment in Central Government Securities	0	0	0	0
	2	0	Investment in State Government Securities	0	0	0	0
	3	0	Debentures & Bond	0	0	0	0
	4	0	Preference Shares	0	0	0	0
	5	0	Equity Share	0	0	0	0
	6	0	Units of Mutual Fund	0	0	0	0
	8	0	Other Investment	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Stock – in- hand (Current asset)</b>							
430	1	0	Stores	0	0	0	0
	2	0	Loose Tools	0	0	0	0
	8	0	Others	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Loans, Advance and Deposits with others</b>							
460	1	0	Loan and advances to employees	0	0	0	0
	2	0	Employee Provident Fund Loans	0	0	0	0
	3	0	Loan To Others	0	0	0	0
	4	0	Advance to Suppliers and contractors	0	0	0	0
	5	0	Advance to others	0	0	0	0
	6	0	Deposits with external Agencies	0	0	0	0
	8	0	Other current assets	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0

**Form BUD – 1 (BMAR FORM 75)**

*Name of the Municipality*

**MINOR ACCOUNT HEAD WISE BUDGET  
FOR THE PERIOD**

Major Head Code	Minor Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>Other Assets</b>							
470	1	0	Deposit Works - Expenditure	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0
<b>Other Payments</b>							
			Creditors	0	0	0	0
			Employee liabilities (Liabilities towards Employees)	0	0	0	0
			Recoveries Payable	0	0	0	0
			Government Dues payable	0	0	0	0
			Refunds payable	0	0	0	0
			Others	0	0	0	0
			Loans From Central Government	0	0	0	0
			Loans from State Government	0	0	0	0
			Loans from Government Bodies & Association	0	0	0	0
			Loans from International Agencies	0	0	0	0
			Loans from Banks & Financial institutions	0	0	0	0
			Other Loans	0	0	0	0
			<b>TOTAL :</b>	0	0	0	0

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
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## REVENUE RECEIPTS

### Tax Revenue

110	0	1	Holding Tax					
	0	1	0	1	Arrear			
	0	1	0	2	Current			
	0	2	Water Tax					
	0	2	0	1	Arrear			
	0	2	0	2	Current			
	0	3	Latrine Tax					
	0	3	0	1	Arrear			
	0	3	0	2	Current			
	0	4	Sanitation Tax					
	0	4	0	1	Arrear			
	0	4	0	2	Current			
	0	5	Lighting Tax					
	0	5	0	1	Arrear			
	0	5	0	2	Current			
	0	6	Education Tax					
	0	7	Vehicle Tax					
	0	8	Animal Tax					
	0	9	Electricity Tax					
	1	1	Advertisement Tax					
	1	1	0	1	Arrear			
	1	1	0	2	Current			
	1	2	Pilgrimage Tax					
	1	3	Fire Tax					
	1	4	Street Tax					
	1	5	Theatre/Show Tax					
	1	6	Entertainment Tax					
	1	7	Sewerage tax					

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	1	8	<b>Tower Tax</b>					
	1	8	0 1 Arrear					
	1	8	0 2 Current					
	5	1	<b>Octroi&amp; Toll</b>					
	5	1	0 1 Octroi					
	5	1	0 2 Toll					
	5	2	<b>Cess</b>					
	5	2	0 1 Education Cess					
	5	2	0 2 Health Cess					
	8	0	<b>Other Tax</b>					
	8	0	0 1 Rickshaw / Thela/Bicycle Tax					
	8	0	0 2 Platform Tax					
	8	0	9 9 Other tax					
	9	0	<b>Tax Remission &amp; Refund (-)</b>					
			<b>TOTAL :</b>	0	0	0	0	0
<b>Assigned Revenues &amp; Compensations</b>								
120	1	0	<b>Taxes &amp; duties collected by Others</b>					
	1	0	0 1 Share from duty on transfer of Properties					
	1	0	0 2 Basic Taxes & Duties collected by Others					
	1	0	9 9 Others - Taxes & Duties Collected by Others					
	2	0	<b>Compensation in lieu of Taxes/ duties</b>					
	3	0	<b>Compensations in lieu of Concessions</b>					
			<b>TOTAL :</b>	0	0	0	0	0
<b>Rental Income from Municipal properties</b>								
	1	0	<b>Rent from Civic Amenities</b>					

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
130	1	0	0	1	Open Plot/Party Plot			
	1	0	0	2	Play Grounds			
	1	0	0	3	Shopping Complexes			
	1	0	0	4	Markets			
	1	0	0	5	Marriage Community Halls/Dharamshala			
	1	0	0	6	Slaughter House			
	1	0	0	7	Auditorium			
	1	0	0	8	Town Hall			
	1	0	0	9	Parking plot			
	1	0	1	0	Amusement Park			
	1	0	9	9	Rent form Other Civic Amenities			
	2	0			<b>Rent from Office Buildings</b>			
	2	0	0	1	Quarters			
	2	0	0	2	Staff Quarters			
	2	0	9	9	Other property			
	3	0			<b>Rent from Guest</b>			
	4	0			<b>Rent from Lease lands</b>			
	5	0			<b>Lease Rental Others</b>			
	8	0			<b>Other rents</b>			
	8	0	0	1	Equipment Rent			
	8	0	0	2	Lorry Rent			
	8	0	0	3	Lease Rentals			
	9	0			<b>Rent remission and refund</b>			
					<b>TOTAL :</b>	0	0	0
<b>Fees &amp; User Charges</b>								
	1	0			<b>Empanelment &amp; Registration</b>			
	1	0	0	1	Hawkers Registration Fee			
	1	0	0	2	Public Works Contractors			
	1	0	0	3	Hospitals Registration Fee			

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	1	0	0	4	Private Cattle Pounds and animals registration fee			
	1	0	0	5	Contractor Registration fees.			
	1	0	0	6	Professional Registration fees			
	1	0	0	7	Reg. of Private Hospitals and Paramedical Institutions			
	1	0	0	8	Mutation Fee			
	1	0	9	9	Other Empanelment & Registration Charges			
	1	1			<b>Licensing Fees</b>			
	1	1	0	1	Hawkers License Fee			
	1	1	0	2	Shops & Establishment. License Fee			
	1	1	0	3	Hospital & Nursing home License Fee.			
	1	1	0	4	Plumbing License Fee			
	1	1	0	5	Private Cattle Pounds License			
	1	1	0	6	Hazardous Storage/product license fees			
	1	1	0	7	License fees or Food adulteration			
	1	1	0	8	Slaughter House registration			
	1	1	0	9	Butchers & Traders of Meat			
	1	1	1	0	Poultry Traders			
	1	1	1	1	License Fees for Dangerous and Offensive Trades			
	1	1	9	9	Other Licensing Fees			
	1	2			<b>Fee for Grant of Permit/Permission</b>			
	1	2	0	1	Plan Sanction Fee			
	1	2	0	2	Non Refundable Fee on Sale of Land			
	1	2	0	3	Construction of Building			

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	1	2	0	4	Construction of Factory			
	1	2	0	5	Installation of Machinery			
	1	2	9	9	Other Fee for Grant of Permit			
	1	3			<b>Fees for Certificate or Extract of Record</b>			
	1	3	0	1	Birth & Death certificates			
	1	3	0	2	Late Fee for Birth & Death			
	1	3	0	3	Fees for Ownership Certificates			
	1	3	0	4	Vaccination Certificate			
	1	3	0	5	Certificate from Fire Dept. for			
	1	3	0	6	Copy Charges right to			
	1	3	0	7	Property certificate fees			
	1	3	0	8	Marriage Certificate			
	1	3	9	9	Other Certificates			
	1	4			<b>Development Charges</b>			
	1	4	0	1	Market Development charges			
	1	4	0	2	Hat Development Charges			
	1	4	0	3	Demolition Charges			
	1	4	9	9	Other Development Charge			
	1	5			<b>Regularisation Fees</b>			
	1	5	0	1	Encroachment Removal Fee			
	1	5	0	2	Fine for illegal Construction			
	1	5	0	3	Regularization of illegal Water & Drainage Connection Fees			
	1	5	0	4	Removal of Dangerous Structure Fee			
	1	5	0	5	Map Regularisation Fees			
	1	5	9	9	Other Regularisation Fee			
	2	0			<b>Penalties and Fines</b>			
	2	0	0	1	Fine for delayed Tax payment			



# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
140	2	0	0	2	Recovery of advertisement cost from tax defaulters			
	2	0	0	3	Fine on using Electric Motor for Drawing Water/water connection penalty			
	2	0	0	4	Shop & Establishment Fine			
	2	0	0	5	Contractor Fine			
	2	0	0	6	Fine under Cattle Trespass Act			
	2	0	0	7	City bus penalty income			
	2	0	0	8	Fine Imposed by the Court			
	2	0	0	9	Penalty for Destruction of Road			
	2	0	1	0	Fine Imposed by Court			
	2	0	9	7	Penalty			
	2	0	9	8	Penal Interest			
	2	0	9	9	Other Fine Imposed by Municipal & Other Law			
	4	0	Others Fees					
	4	0	0	1	Building Permission Fees			
	4	0	0	2	Transfer Fees			
	4	0	0	3	Advertisement Fees			
	4	0	0	4	Delayed Registration Fees			
	4	0	0	5	Notice Fees			
	4	0	0	6	Warrant Fees			
	4	0	0	7	Misc. income from school			
	4	0	0	8	Road damage Recovery Charges			
	4	0	0	9	Parks & Gardens Entry Fees			
	4	0	1	0	Tuition Fees			
	4	0	1	1	Survey Fees			
	4	0	1	2	Application Fees RTI Act			
	4	0	1	3	Shop & establishment Fees			

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	4	0	1	4	Connection cancellation Charges			
	4	0	1	5	Membership Fees/ Library Fees			
	5	0			<b>User Charges</b>			
	5	0	0	1	Water charge			
	5	0	0	2	Water Tanker Charge			
	5	0	0	3	Cleaning of Private water wells			
	5	0	0	4	Chamber Connection Charge			
	5	0	0	5	Special Sanitation Charge			
	5	0	0	6	Septic Tank Clearance			
	5	0	0	7	Sewerage Clearance Charges			
	5	0	0	8	Drain Water Disposal Fee			
	5	0	0	9	Garbage Collection Charges			
	5	0	1	0	Pay & Use Toilets			
	5	0	1	1	Disposal of Bio-Medical Waste			
	5	0	1	2	Medicines			
	5	0	1	3	Ambulance Charges			
	5	0	1	4	Funeral Van			
	5	0	1	5	Funeral/Crematorium Charges			
	5	0	1	6	X-Ray Charge			
	5	0	1	7	Hospital patient Case Fee			
	5	0	1	8	Fire Extinguishing Charges for			
	5	0	1	9	Parking Fee			
	5	0	2	0	Surveyor & Plan making Fee			
	5	0	2	1	Recovery of fodder charge			
	5	0	2	2	Service/administrative			
	5	0	2	3	City Bus Charges			
	5	0	2	4	Gas pipeline Charges			
	5	0	2	5	Market Fee			
	5	0	2	6	Charge on Hoardings on			
	5	0	2	7	Building Permission Charges			

### DETAIL HEAD WISE BUDGET

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	5	0	2	8	Receipt from Hospitals &			
	5	0	9	9	Other User Charges			
	6	0			<b>Entry Fees</b>			
	6	0	0	1	Entry Fee Parks			
	6	0	0	2	Entry Fee Playgrounds			
	7	0			<b>Service/ Administrative Charges</b>			
	7	0	0	1	Road Cutting Charges			
	7	0	0	2	Supervision Charges on Deposit			
	8	0			<b>Other Charges</b>			
	9	0			<b>Fees &amp; User Charges Remission and Refun</b>			
	9	0	0	1	Remission and Refund - Fees			
	9	0	0	2	Remission and Refund - User			
					<b>TOTAL :</b>	0	0	0

#### Sales & Hire Charges

	1	0			<b>Sale of Products</b>			
	1	0	0	1	Sale of Agriculture Products			
	1	0	0	2	Sale of Sand			
	1	0	0	3	Sale of manure			
	1	0	0	4	Sale of Solid waste			
	1	0	0	5	Sale of Tree			
	1	0	9	9	Sale of Other Products			
	1	1			<b>Sale of Forms &amp; Publications</b>			
	1	1	0	1	Sale of Tender Form			
	1	1	0	2	Water Connection Form			
	1	1	0	3	House Transfer Form			
	1	1	0	4	Plans			
	1	1	0	5	Maps			
	1	1	0	6	Hospital& Nursing Registration Form			

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
150	1	1	0	7	Shops & Establishment Registration Form			
	1	1	0	8	Election Form			
	1	1	9	9	Sale of other forms			
	1	2			<b>Sale of stores &amp; scrap</b>			
	1	2	0	1	Sale of Stores			
	1	2	0	2	Sale of Scrap			
	1	2	0	3	Revenue from Auction of Obsolete Assets			
	3	0			<b>Sale of Others</b>			
	3	0	0	1	Old Newspaper			
	3	0	0	2	Sale of garbage			
	3	0	0	3	Sale of Others			
	4	0			<b>Hire Charges for Vehicles</b>			
	4	0	0	1	Buses			
	4	0	0	2	Trucks/Tractor			
	4	1			<b>Hire Charges on Equipment</b>			
	4	1	0	1	Road Roller Charges			
	4	1	0	2	Hire Charges of Excavator			
	4	1	0	3	Rent from Other equipments			
					<b>TOTAL :</b>	0	0	0

## Revenue Grants, Contribution and Subsidies

	1	0			<b>Revenue Grant</b>			
	1	0	0	1	Grant For Expenditure			
	1	0	0	2	Salary & D.A. Grant			
	1	0	0	3	Govt. Aid for Primary Education			
	1	0	0	4	Family Welfare Grant			

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
160	1	0	0	5	Family Planning Aid from Central Government			
	1	0	0	6	Per Capita Grant			
	1	0	0	7	Census Grant			
	1	0	0	8	Irrigation Cess & Water Rate Grant			
	1	0	0	9	Grant against Penalty Recovered by Courts Under various Acts			
	1	0	1	0	Grant for Chemicals			
	1	0	1	1	Grant for Malaria Nirmulan			
	1	0	1	2	Grant for Polio Nirmulan			
	1	0	1	3	School Children Health Program Grant			
	1	0	1	4	Election grant			
	1	0	1	5	Compensation Grant			
	1	0	1	6	Grant for Hand Pump/Bore Well			
	1	0	1	7	Natural calamity Grant			
	1	0	1	8	BPL Grant			
	1	0	1	9	SPUR Grant			
	1	0	2	0	JNNURM Grant			
	1	0	2	1	UIDSMT Grant			
	1	0	2	2	IHSDP Grant			
	1	0	2	3	SJSRY Grant			
	1	0	2	4	Special Grants			
	1	0	2	5	Fund for Transferred Institutions			
	1	0	2	6	Fund for Transferred Functions/ Schemes			

### DETAIL HEAD WISE BUDGET

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	1	0	2	7	Maintenance Grant			
	1	0	9	9	Other Revenue Grants			
	2	0			Reimbursement of Expenses			
	3	0			Contribution towards schemes			
					<b>TOTAL :</b>	0	0	0

#### Income from Investments

170	1	0			Interest			
	1	0	0	1	Fixed Deposits with Banks			
	1	0	0	2	Government Securities			
	1	0	0	3	Post Office Deposit			
	1	0	9	9	Other			
	2	0			Dividend			
	3	0			Income from projects taken up on			
	8	0			Others			
					<b>TOTAL :</b>	0	0	0

#### Interest Earned

171	1	0			Interest from Bank Accounts			
	1	0	0	1	Saving Bank Accounts			
	2	0			Interest on Loans and advances to Employ			
	2	0	0	1	House Building Advance			
	2	0	0	2	Conveyance/Vehicles			
	2	0	0	3	Festival Advance			
	2	0	0	4	Marriage Advance			
	3	0			Interest on loans to others			
	4	0			Interest on Debtors and Other Receivable			
	8	0			Others Interest			
	8	0	0	1	Interest on Hire Purchase			
	8	0	0	2	Interest on Security Deposits			
	8	0	0	3	Interest on Rent/ Instalments from Shops			

### DETAIL HEAD WISE BUDGET

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	8	0	0	Interest on Rent/ Instalments from Flats				
				<b>TOTAL :</b>	0	0	0	0

#### Other Income

180	1	0		Deposits Forfeited				
	1	0	0	1	Deposits Forfeited-Contractors-PW			
	1	0	0	2	Deposits Forfeited-Contractors-Other			
	1	0	0	3	Deposits Forfeited-Others			
	1	1			Lapsed Deposits			
	2	0			Insurance Claim Recovery			
	3	0			Profit on Disposal of Fixed assets			
	4	0			Recovery from Employees			
	5	0			Unclaimed Refund payable/Liabilities			
	8	0			Miscellaneous Income			
	8	0	9	9	Miscellaneous Receipts			
				<b>TOTAL :</b>	0	0	0	0

### REVENUE EXPENDITURE

#### Establishment Expenses

	1	0	Salaries, Wages and bonus						
	1	0	0	1	Salaries &Allowances				
	1	0	0	2	Wages				
	1	0	0	3	Ex-gratia				
	1	0	0	4	Octroi				
	1	0	0	5	Performance Bonus				
	1	0	9	9	Others				
	2	0	Benefits and Allowances						
	2	0	0	1	Leave Travel Concessions				
	2	0	0	2	Medical Reimbursements				
	2	0	0	3	Overtime Allowance				
	2	0	0	4	Uniform to staff				

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>210</b>	2	0	0	5	Compensation to Staff			
	2	0	0	6	Training & Staff Welfare expenses			
	2	0	0	7	Honorarium & Sitting Allowance			
	2	0	9	9	Other Benefit and Allowance			
	3	0			<b>Pension / P.F. Contribution</b>			
	3	0	0	1	Contribution to Pension Fund - Permanent Employee of Municipality			
	3	0	0	2	Contribution to Pension Fund - Employee on Deputation			
	3	0	0	3	Contribution to Pension Fund - contingent staff			
	3	0	0	4	Contribution to Family Pension			
	3	0	0	5	P.F. Administrative Charge			
	3	0	0	6	Pension Fund Deficit Contribution,			
	3	0	0	7	E.S.I. Contribution			
	3	0	0	8	Group Insurance Contribution			
	3	0	0	9	Medical Insurance for Employee			
	3	0	9	9	Contribution to other funds			
	4	0			<b>Other Terminal &amp; Retirement Benefits</b>			
	4	0	0	1	Leave Encashment			
	4	0	0	2	Death cum Retirement Gratuity			
	4	0	0	3	Provident fund Shortfall (Interest)			
	8	0			<b>Other Establishment Expenses</b>			
					<b>TOTAL :</b>	0	0	0



# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year20____	Budget Estimate for 20____
<b>Administrative Expenses</b>								
<b>1</b>	<b>0</b>		<b>Rent, Rates and Taxes Paid</b>					
1	0	0	1 Rent Expenses					
1	0	0	2 Rates					
1	0	0	3 Taxes/Duties					
<b>1</b>	<b>1</b>		<b>Office Maintenance</b>					
1	1	0	1 Electricity expenses					
1	1	0	2 Water expenses					
1	1	0	3 Security expenses					
1	1	9	9 Other Office Maintenance Expenses					
<b>1</b>	<b>2</b>		<b>Communication Expenses</b>					
1	2	0	1 Telephone Expenses					
1	2	0	2 Mobile Expenses					
1	2	0	3 Fax Expenses					
1	2	0	4 Postage Expenses					
1	2	0	5 Internet Expenses					
1	2	9	9 Other Communication Expenses					
<b>2</b>	<b>0</b>		<b>Books &amp; Periodicals,</b>					
2	0	0	1 Purchases of Books					
2	0	0	2 Magazines					
2	0	0	3 Newspapers					
2	0	0	4 Journals					
<b>2</b>	<b>1</b>		<b>Printing and Stationery</b>					
2	1	0	1 Stationery					
2	1	0	2 General Printing & Stationery					
			Form Purchase/Printing from					
2	1	0	3 other agencies					
2	1	0	4 Xerox Expenses					
2	1	0	5 Computer consumables					
<b>3</b>	<b>0</b>		<b>Traveling &amp; Conveyance</b>					

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
220	3	0	0	1	Traveling Expense			
	3	0	0	2	Elected members Traveling Expense			
	3	0	0	3	Petrol & Diesel			
	4	0			Insurance			
	4	0	0	1	Cash in Transit Insurance			
	4	0	0	2	General Insurance			
	4	0	0	3	Fidelity Insurance			
	4	0	0	4	Motor Vehicles Insurance			
	5	0			Audit Fees			
	5	1			Legal Expenses			
	5	1	0	1	Court Fees Expenses			
	5	1	0	2	LokAdalat Expense			
	5	1	0	3	Suit compromises/Payments against court order			
	5	1	0	4	Cost of recoveries of tax revenue			
	5	1	0	5	License Fee			
	5	1	0	6	Filing Fee			
	5	1	9	9	Miscellaneous Legal Expenses			
	5	2			Professional & Other Fees			
	5	2	0	1	Advocate Fee Expense			
	5	2	0	2	Engineer Fees			
	5	2	0	3	Architect			
	5	2	0	4	Consultancy Charges			
	6	0			Advertisement and Publicity			
	6	0	0	1	Advertisement in News Paper			
	6	0	0	2	Advertisement in Electronic			
	6	0	0	3	Photograph Expense			
	6	0	0	4	Organizing Festivals			
	6	0	0	5	Hospitality Expenses			

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	6	0	9	9	Other Advertisement and Publicity Expenses			
	6	1			Membership & subscriptions			
	8	0			Other Administration Expense			
	8	0	0	1	Honorarium to Council Members			
	8	0	0	2	Telephone allowance to council members			
					<b>TOTAL :</b>	0	0	0
<b>Operations &amp; Maintenance</b>								
	1	0			Power & Fuel			
	1	0	0	1	Electricity charges			
	1	0	0	2	Electricity charges for street Light			
	1	0	0	3	Generator Bill			
	1	0	0	4	Petrol, Diesel & Gas			
	2	0			Bulk Purchases			
	2	0	0	1	Electricity purchase for Distribution			
	2	0	0	2	Water purchase for Distribution			
	3	0			Consumption of Stores			
	3	0	0	1	Consumption of Solid Waste Plastic Bags			
	3	0	0	2	Street Light materials			
	3	0	0	3	House Pipes/Suction pipes for fire brigade			
	3	0	0	4	Fire hydrants/Other stores for fire brigade			
	3	0	0	5	Pesticides			
	3	0	0	6	Chlorine, chemicals for water department			
	3	0	0	7	Water testing expenses			

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	3	0	0	8	Books, Stationary & related items purchase for school			
	3	0	0	9	Fodder for Impounding Animals			
	3	0	1	0	Medicine & Cloth			
	3	0	1	1	G.I. Pipes & Section Pipes			
	3	0	9	9	Consumption of Stores - Other Stores			
	4	0	<b>Hire Charges</b>					
	4	0	0	1	Machinery Hire Charges			
	4	0	0	2	Vehicle Hire Charges			
	4	0	9	9	Other Hire Charges			
	5	0	<b>Repairs &amp; maintenance Infrastructure Ass</b>					
	5	0	0	1	Repairs & maintenance -Water Supply			
	5	0	0	2	Repairs & maintenance -Sewerage			
	5	0	0	3	Repairs & maintenance -Storm water Drains			
	5	0	0	4	Repairs & maintenance -Roads & Pavements			
	5	0	0	5	Repairs & maintenance -Bridges & Culverts			
	5	0	0	6	Repairs & maintenance -Street Lights			
	5	0	0	7	Repairs & maintenance -Dumping Grounds			
	5	0	0	8	Repairs & maintenance -Treatment plants			
	5	0	9	9	Repairs & maintenance -Other Infrastructure Assets			
	5	1	<b>Repairs &amp; maintenance Civic Amenities</b>					

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year20____	Budget Estimate for 20____
<b>230</b>	5	1	0	1	Repairs & maintenance -Ground Leveling Expense			
	5	1	0	2	Repairs & maintenance -Parks & Gardens			
	5	1	0	3	Repairs & maintenance -Wells & Ponds			
	5	1	0	4	Repairs & maintenance -Tanks			
	5	1	0	5	Repairs & maintenance -Culverts			
	5	1	0	6	Repairs & maintenance -Lakes			
	5	1	0	7	Repairs & maintenance -Play Grounds			
	5	1	0	8	Repairs & maintenance -Stadium			
	5	1	0	9	Repairs & maintenance -Play materials			
	5	1	1	0	Repairs & maintenance -Arts & Culture			
	5	1	1	1	Repairs & maintenance -Art Gallery			
	5	1	1	2	Repairs & maintenance -School			
	5	1	1	3	Repairs & maintenance -Libraries			
	5	1	1	4	Repairs & maintenance -Parking Lots			
	5	1	1	5	Repairs & maintenance -Markets			

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	5	1	6	Repairs & maintenance - Hospitals				
	5	1	7	Repairs & maintenance -Public Toilets				
	5	1	8	Repairs & maintenance -Sulabh Toilets Expense				
	5	1	9	Repairs & maintenance - OctroiNakas				
	5	1	0	Repairs & maintenance - Slaughter houses				
	5	1	1	Repairs & maintenance - Heritage structures				
	5	1	9	Repairs & maintenance -Other Civic amenities				
	5	2		<b>Repairs &amp; maintenance Buildings</b>				
	5	2	0	Repairs & maintenance - Residential Buildings				
	5	2	0	Repairs & maintenance - Commercial Buildings				
	5	2	0	Repairs & maintenance -Office buildings				
	5	2	0	Repairs & maintenance -Public Buildings				
	5	2	0	Repairs & maintenance -Staff Quarters				
	5	2	9	Repairs & maintenance -Other Buildings				
	5	3		<b>Repairs &amp; Maintenance Vehicles</b>				
	5	9		<b>Repairs &amp; maintenance Others</b>				

# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	5	9	0	1	Repairs & maintenance -Furniture Fixture			
	5	9	0	2	Repairs & maintenance -Electrical appliances			
	5	9	0	3	Repairs & maintenance -General Office Equipment			
	5	9	0	4	Repairs & maintenance -Survey & Drawing equipments			
	5	9	0	5	Repairs & maintenance -Computes & Software			
	5	9	9	9	Repairs & maintenance -Other Assets			
	8	0			Other Operating and maintenance expens			
	8	0	0	1	Garbage Clearance			
	8	0	0	2	Expenses for Burying Unclaimed Dead bodies			
	8	0	0	3	Slum Area Maintenance Expenses			
	8	0	0	4	Pig Removal & Disposal Expense			
	8	0	0	5	Rat & Dog Disposal Expense			
	8	0	0	6	Removal of illegal Construction Expense			
	8	0	0	7	Removal of encroachments Expenses			
	8	0	0	8	Expenses for Cutting of dangerous trees			
	8	0	0	9	Flood Control Expense			
	8	0	1	0	Food Sample Expense			

### DETAIL HEAD WISE BUDGET

**FUNCTION CODE :01**

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	8	0	1	1	Improvement in traffic systems			
	8	0	1	2	Tax for Public Transport vehicles			
	8	0	1	3	Expense for statue			
	8	0	1	4	Pollution Control Exp.			
	8	0	1	5	Octroi, Transport Unloading Charge			
	8	0	1	6	Testing & inspection			
	8	0	1	7	Water Purification			
	8	0	1	8	Beautification programmed			
	8	0	1	9	Unexpected Expense			
	8	0	9	9	Others - Operation & Maintenance Expenses			
					<b>TOTAL :</b>	0	0	0

### Interest & Finance Charges

<b>240</b>	1	0	Interest on Loans from Central Govt.					
	2	0	Interest on Loans from State Govt.					
	3	0	Interest on Loans from Government					
	4	0	Interest on Loans from International					
	5	0	Interest on loans from Banks & Other					
	5	0	0	1	Interest on Loan from Bank			
	5	0	0	2	Interest On Loan from Financial Institutions			
	6	0	Other Interest					
	7	0	Bank Charges					
	8	0	Other Finance Expenses					
					<b>TOTAL :</b>	0	0	0

### Programme Expenses



# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>250</b>	1	0	<b>Elections Expenses</b>					
	2	0	<b>Own Programme</b>					
	2	0	0 1 Control & Prevention of Infectious diseases					
	2	0	0 2 Polio Eradication Programme					
	2	0	0 3 Family Welfare Publicity/ expenditure					
	2	0	0 4 Family Welfare Incentive					
	2	0	0 5 Primary Education					
	2	0	0 6 Productive activities for the physically handicapped & mentally retarded					
	2	0	0 7 Exp. For Anti Larval Scheme.					
	2	0	0 8 BCG & Other Vaccination Exp					
	2	0	0 9 Other social Upliftment Programmes					
	2	0	1 0 Special Drive for clean City					
	2	0	9 Own Programme- Others					
	3	0	<b>Share in Programme of others</b>					
	4	0	<b>Programme Expenditure from Specific</b>					
	4	0	0 1 Programme Exp-SPUR Grant					
	4	0	0 2 JNNURM Grant					
	4	0	0 3 UIDSMT Grant					
	4	0	0 4 IHSDP Grant					
	4	0	0 5 SJSRY Grant					
			<b>TOTAL :</b>	0	0	0	0	0
<b>Revenue Grants, Contribution &amp; Subsidies</b>								
	1	0	<b>Grants</b>					
	2	0	<b>Contribution</b>					

# **DETAIL HEAD WISE BUDGET**

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Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
<b>260</b>	2	0	0	1	Contribution to Special Funds			
	2	0	0	2	Contribution to Relief Funds			
	2	0	0	3	Contribution to Other Funds			
	3	0	<b>Subsidies</b>					
				<b>TOTAL :</b>	0	0	0	0

## **Miscellaneous Expenses**

<b>271</b>	1	0	<b>Loss on disposal of Assets</b>					
	2	0	<b>Loss on disposal of Investments</b>					
	3	0	<b>Decline in value of Fixed Assets on</b>					
				<b>TOTAL :</b>	0	0	0	0

## **Prior Period Item**

<b>280</b>	1	0	<b>Taxes– Prior Period</b>					
	1	0	0	1	Prior Period Income- Holding Tax			
	1	0	0	2	Prior Period Income- Water tax			
	1	0	0	3	Prior Period Income- Latrine Tax			
	1	0	0	4	Prior Period Income-Education Cess			
	1	0	0	5	Prior Period Income-Health Cess			
	1	0	0	7	Prior Period Income- Advertisement Tax			
	1	0	0	8	Prior Period Income- Tower Tax			
	1	0	9	9	Prior Period Income- Others Taxes			
	2	0	<b>Other Revenues– Prior Period</b>					
	3	0	<b>Recovery of revenues written off– Prior</b>					

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	4	0	Other Income– Prior Period					
			<b>TOTAL :</b>	0	0	0	0	0

## **CAPITAL RECEIPT**

### **Grants, Contribution For specific purposes**

320	1	0	Central Government					
	1	0	0	1				
	1	0	0	2				
	1	0	0	3				
	1	0	0	4				
	1	0	0	5				
	2	0	State Government					
	2	0	0	1	Capital Grant for Development			
	2	0	0	2	Capital Grant under .....			
	2	0	0	3	Capital Grant under			
	2	0	0	4	Capital Grant under			
	2	0	0	5	Capital Grant under Finance Commission			
	2	0	0	6				
	3	0	Other Government Agencies					
	4	0	Financial Institutions					
	5	0	Welfare Bodies					
	6	0	International Organizations					
	8	0	Others					
			<b>TOTAL :</b>	0	0	0	0	0

### **Secured Loans**

	1	0	Loans From Central Government					
	2	0	Loans from State Government					
	3	0	Loans from Government Bodies &					
	4	0	Loans from International Agencies					

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

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330	5	0	Loans from Banks & Financial institutions					
	5	0	0 1 Loan from Bank					
	5	0	0 2 Loan from HUDCO					
	5	0	0 3 Loan from Financial Institutions- OTHERS					
	6	0	Other Term Loans					
	7	0	Bonds, Debentures or Open Market					
	8	0	Other Loans					
			<b>TOTAL :</b>	0	0	0	0	0
<b>Unsecured Loans</b>								
331	1	0	Loans from Central Government					
	2	0	Loans from State Government					
	3	0	Loans from Government Bodies &					
	4	0	Loans from International Agencies					
	5	0	Loans from Banks and Financial					
	6	0	Other Financial Institutions					
	7	0	Other Term Loans					
	8	0	Bonds, Debentures or Open Market					
	9	0	Other Loans					
			<b>TOTAL :</b>	0	0	0	0	0
<b>Deposits Received</b>								
340	1	0	From Contractors/ Suppliers					
	1	0	0 1 Earnest Money Deposit					
	1	0	0 2 Security Deposit					
	1	0	0 3 Retention Money					
	2	0	Deposits- Revenues related					
	2	0	0 1 Deposits against Rental					
	2	0	0 2 Deposits against Water					
	2	0	0 3 Deposits against Auction					
	3	0	From Staff					

### DETAIL HEAD WISE BUDGET

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	8	0	From Others					
			<b>TOTAL :</b>	0	0	0	0	0

#### Deposit works(Works as executing Agencies)

341	1	0	Civil works					
	2	0	Electrical works					
	3	0	Others					
				<b>TOTAL :</b>	0	0	0	0

#### Other Receipt

	1	0	Loan and advances to employees						
	1	0	0	1	Salary Advance				
	1	0	0	2	House Building Allowance				
	1	0	0	3	Permanent Advance				
	1	0	0	4	Festival Advance Loan				
	1	0	0	5	Vehicle Advances				
	1	0	0	6	Travel Advance				
	1	0	0	7	Vehicle Advance				
	1	0	0	8	Medical Advance				
	1	0	0	9	Advance for project				
	2	0	Employee Provident Fund Loans						
	3	0	Loan To Others						
	4	0	Advance to Suppliers and contractors						
	4	0	0	1	Advance to Suppliers				
	4	0	0	2	Advance to Contractors				
	5	0	Advance to others						
	7	0			Any Other (Please specify)				
	8	0							
					TOTAL :	0	0	0	0

#### CAPITAL EXPENDITURE

#### Fixed Assets

	1	0	Land					
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# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year20____	Budget Estimate for 20____
410	1	0	0	1	Land-Municipality			
	2	0			<b>Buildings</b>			
	2	0	0	1	Buildings -Municipality			
	3	0			<b>Roads &amp; Bridges</b>			
	3	0	0	1	Concrete Roads			
	3	0	0	2	Black Topped Roads			
	3	0	0	3	Other Roads			
	3	0	0	4	Bridges			
	3	0	0	5	Culverts			
	3	1			<b>Sewerage &amp; Drainage</b>			
	3	1	0	1	Sewerage			
	3	1	0	2	Drainage			
	3	2			<b>Waterways</b>			
	3	2	0	1	Bore wells			
	3	2	0	2	Open wells			
	3	2	0	3	Reservoirs			
	3	2	0	4	Distribution & Regulation System			
	3	2	0	5	Transmission			
	3	3			<b>Public Lighting</b>			
	3	3	0	1	Lamp Posts			
	3	3	0	2	Transformers			
	3	3	0	3	Sub-Station			
	4	0			<b>Plants &amp; Machinery</b>			
	4	0	0	1	Plants & Machinery -Municipality			
	5	0			<b>Vehicles</b>			
	5	0	0	1	Vehicles -Municipality			
	6	0			<b>Office &amp; Other Equipments</b>			
	6	0	0	1	Office & Other Equipments - Municipality			
	7	0			<b>Furniture, Fixtures, fittings and Electrical</b>			

### DETAIL HEAD WISE BUDGET

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
	7	0	1 Furniture, Fixtures, fittings and					
	8	0	Other Fixed Assets					
	9	0	Assets Under Disposal					
			<b>TOTAL :</b>	0	0	0	0	0

#### Capital Works in Progress

412	0	1	Municipal Fund-							
	1	0	Specific Grants							
	1	0	0	1	Capital WIP-Development Fund-Housing					
	1	0	0	2	Capital WIP- Development Fund-IT & E-Governance					
	1	0	0	3	Capital WIP- Development Fund-Water Supply					
	1	0	0	4	Capital WIP -Development Fund-Public Works					
	1	0	0	5	Capital WIP -Development Fund-Health & Sanitation					
	1	0	0	6	Capital WIP-JNNURM Grant					
	1	0	0	7	Capital WIP -SPUR Grant					
	1	0	0	8	Capital WIP-Fund for Transferred Institution					
	1	0	9	9	Capita WIP-Other Specific Grant					
	2	0	Special funds							
	3	0	Specific Schemes							
					TOTAL :	0	0	0	0	0

#### Investments(General Funds)

	1	0	Investment in Central Government					
	2	0	Investment in State Government					
	3	0	Debentures & Bond					

### DETAIL HEAD WISE BUDGET

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year 20____	Budget Estimate for 20____
420	4	0	Preference Shares					
	5	0	Equity Share					
	6	0	Units of Mutual Fund					
	8	0	Other Investment					
			<b>TOTAL :</b>	0	0	0	0	0

#### Investment (Other Funds)

421	1	0	Investment in Central Government					
	2	0	Investment in State Government					
	3	0	Debentures & Bond					
	4	0	Preference Shares					
	5	0	Equity Share					
	6	0	Units of Mutual Fund					
	8	0	Other Investment					
	8	0	0	1	Fixed Deposits - Special Funds			
	8	0	0	2	Fixed Deposits - Grant			
	8	0	0	3	Fixed Deposits - Loan			
			<b>TOTAL :</b>	0	0	0	0	0

#### Stock – in- hand (Current asset)

430	1	0	Stores					
	1	0	0	2	Purchase of Material - Stores			
	2	0	Loose Tools					
	8	0	Others					
			<b>TOTAL :</b>	0	0	0	0	0

#### Loans, Advance and Deposits with others

	1	0	Loan and advances to employees					
	1	0	0	1	Salary Advance			
	1	0	0	2	House Building Allowance			
	1	0	0	3	Permanent Advance			
	1	0	0	4	Festival Advance Loan			



# DETAIL HEAD WISE BUDGET

FUNCTION CODE :01

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year20____	Budget Estimate for 20____
460	1	0	0	5	Vehicle Advances			
	1	0	0	6	Travel Advance			
	1	0	0	7	Vehicle Advance			
	1	0	0	8	Medical Advance			
	1	0	0	9	Advance for project			
	2	0			Employee Provident Fund Loans			
	3	0			Loan To Others			
	4	0			Advance to Suppliers and contractors			
	4	0	0	1	Advance to Suppliers			
	4	0	0	2	Advance to Contractors			
	5	0			Advance to others			
	6	0			Deposits with external Agencies			
	6	0	0	1	Deposit with Electricity Board			
	6	0	0	2	Telephones			
	6	0	0	3	Water			
	6	0	0	4	Petrol Pumps			
	8	0			Other current assets			
					TOTAL :	0	0	0
Other Assets								
470	1	0			Deposit Works - Expenditure			
					TOTAL :	0	0	0
Other Payments								
					Creditor-			
					Contractor Control Accounts			
					Supplier Control Accounts			
					Creditor for Expense			

# **DETAIL HEAD WISE BUDGET**

**FUNCTION CODE :01**

Major Head Code	Minor Head Code	Detail Head Code	Minor Head Account	Actuals for the previous year 20____	Budget Estimate for the current year 20____	Actuals upto December of the current year 20 ____	Revised Budget Estimate for the current year20____	Budget Estimate for 20____
350			<b>Employee liabilities (Liabilities towards</b>					
			<b>Recoveries Payable</b>					
		0 1	Recoveries Payable – Employees					
		0 2	Recoveries Payable – Statutory Deductions					
			<b>Government Dues payable</b>					
			<b>Refunds payable</b>					
			<b>Others</b>					
			<b>Loans From Central Government</b>					
			<b>Loans from State Government</b>					
			<b>Loans from Government Bodies &amp;</b>					
			<b>Loans from International Agencies</b>					
			<b>Loans from Banks &amp; Financial institutions</b>					
		0 1	Loan from Bank					
		0 2	Loan from HUDCO					
		0 3	Loan from Financial Institutions- OTHERS					
			<b>Other Loans</b>					
			<b>(Any Other Please specify)</b>					
			<b>TOTAL :</b>	0	0	0	0	0

**Form BUD - 7**

*Name of the Municipality*

**Quarterly Budget Variance Report (Revenue)**

For the period from -----to-----

Code No.	Head of Account	Budget Estimate (Rs.)	<u>Progressive Total at the end of each quarter Rs.</u>				Variance Rs.	Remark
			Qtr. 1	Qtr. 2	Qtr. 3	Total		
1	2	3	4	5	6	7	8	9
	<b>REVENUE RECEIPTS</b>							
110	Tax Revenue	0						
120	Assigned Revenues & Compensations	0						
130	Rental Income from Municipal properties	0						
140	Fees & User Charges	0						
150	Sales & Hire Charges	0						
160	Revenue Grants, Contribution and Subsidies	0						
170	Income from Investments	0						
171	Interest Earned	0						
180	Other Income	0						
	<b>TOTAL :REVENUE RECEIPTS</b>							
	<b>REVENUE EXPENDITURE</b>							
210	Establishment Expenses	0						
220	Administrative Expenses	0						
230	Operations & Maintenance	0						
240	Interest & Finance Charges	0						
250	Programme Expenses	0						
260	Revenue Grants, Contribution & Subsidies	0						
271	Miscellaneous Expenses	0						
	<b>TOTAL :REVENUE EXPENDITURE</b>							

**Form BUD - 7**

*Name of the Municipality*

**Quarterly Budget Variance Report (Capital )**

For the period from -----to-----

Code No.	Head of Account	Budget Estimate (Rs.)	<u>Progressive Total at the end of each quarter Rs.</u>				Variance Rs.	Remark
			Qtr. 1	Qtr. 2	Qtr. 3	Total		
1	2	3	4	5	6	7	8	9
	<b>CAPITAL RECEIPTS</b>							
320	Grants, Contribution For specific purposes	0						
330	Secured Loans	0						
331	Unsecured Loans	0						
340	Deposits Received	0						
341	Deposit works(Works as executing Agencies)	0						
	Other Receipts (Returned of Loan Advance Deposit etc)	0						
	<b>TOTAL :CAPITAL RECEIPTS</b>	0	0	0	0	0	0	0
	<b>CAPITAL EXPENDITURE</b>							
410	Fixed Assets	0						
412	Capital Works in Progress	0						
420	Investments(General Funds)	0						
421	Investment (Other Funds)	0						
430	Stock – in- hand (Current asset)	0						
460	Loans, Advance and Deposits with others	0						
470	Other Assets	0						
	Other Payments (Repayment of Loan, Advance and Other liabilities)	0						
	<b>TOTAL :CAPITAL EXPENDITURE</b>	0	0	0	0	0	0	0

BUDGET REVIEW FORM					
Name and Code of Function/Department					
Department Goals:					
Existing Service Level Indicators:					
Target Service Level Indicators for the Budget Year:___					
Indicator of performance	Budget Last Previous Year ----- -----	Budget Estimate- Current Year-- -----	Budget for 20_____	Change from	Change from
				Previous Year (%)	Current Year ( %)
Total Revenue ( Rs. 000)- Only if applicable					
Total Expenditure ( Rs. 000)					
Ratio of Total Expenditure to Total Revenue (%)					
Direct Expenditure % to Total Expenditure					
Cost of Outputs:					

OUTLAY, OUTPUT AND OUTCOME FOR THE PROPOSED SCHEMES									
---	--	--	--	--	--	--	--	--	--

[illegible]

Estimation Sheet for Property Tax					
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Function Group :	Revenue (90)		
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Function:Property Tax ( 91)				
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Ward	No. of Properties as of .....	Demand for Current year	Amount outstanding		Expected growth in property tax		Total Demand for Budget Year	Expected collection in the next year		
			Current year	Earlier years	Number of Properties	Amount	Amount	Current year	Earlier years	Total

**A. Residential Properties**

[illegible]

<b>B. Commercial Properties</b>									
---------------------------------	--	--	--	--	--	--	--	--	--

[illegible]

<b>C. Other Properties</b>									
----------------------------	--	--	--	--	--	--	--	--	--

[illegible]

<i>D. Vacant Land</i>									
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[illegible]

Note: Similar Statement shall be prepared for Cess

**Cess (Health Cess and Education Cess)**

[illegible]

## Estimation Sheet for Water Charges

## Function:Water Supply (51)

[illegible]



BIS 3

## Estimation Sheet for Advertisement Tax

**Function:**Advertisement Tax (91)

BIS 3

## Estimation Sheet for Advertisement Tax

**Function:**Advertisement Tax (91)

[illegible]

BIS 4

## Estimation Sheet for License Fees

Function : Planning & Regulation - Trade License / Regulations (15)

**BIS 4**

**Estimation Sheet for License Fees**

**Function : Planning & Regulation - Trade License / Regulations (15)**

[illegible]

## Estimation Sheet for Rental Income

Function :

Account Code :

Ward	No. of units	Demand for Current year	Amount outstanding		Expected growth		Total Demand	Expected collection		
			Current year	Earlier years	Rate / No.	Amount	Amount	Current year	Earlier years	Total
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

Different types of rental income shall be separately listed , showing appropriate function.

**Account Code :**[illegible]



Account Name /Account Code	Function Name/ Function Code	Receipt in previous year	Expected increase/ decrease (Rs. Or %)	Reason for change	Expected receipt
-------------------------------	---------------------------------	--------------------------	---	-------------------	------------------

[illegible]

Different types of income shall be separately listed, showing appropriate function. All revenue receipt heads shall be covered in this, which are not included in the forms 1 - 6 earlier

	Code	Function Name	Existing Number of Employee	Salaries, Wages and bonus	Benefits and Allowances	Pension/ P.F. Contribution	Other Terminal & Retirement Benefits	Other Establishment Expenses	Total
--	------	---------------	-----------------------------	---------------------------	-------------------------	----------------------------	--------------------------------------	------------------------------	-------

[illegible]

### Estimation Sheet for Administrative Expenses

Function Code	Function Name	A/c Name & No.		A/c Name & No.		(Group Total)
		Average expense (past 3 years)	Budget amount	Average expense (past 3 years)	Budget amount	
00	General Administration					
01	Municipal Body					
02	Administration					
....						
<b>Total</b>						
<b>Previous Year</b>						
<b>Remarks</b>						

Note :If figure from last three years is available then last previous year shall be considered for existing head.Proper estimation will be made for new Expense



### Estimation Sheet for Operation and Maintenance expenses

Function Code	Function Name	A/c Name & No.		A/c Name & No.		(Group Total)
		Average expense (past 3 years)	Budget amount	Average expense (past 3 years)	Budget amount	
00	General Administration					
01	Municipal Body					
02	Administration					
....						
Total						
Previous Year						
Remarks						

Note :Different types of Operating Expenses shall be separately listed , showing appropriate function.

### Estimation Sheet for Interest and Finance charges

Function Code	Function Name	A/c Name & No.		A/c Name & No.		(Group Total)
		Average expense (past 3 years)	Budget amount	Average expense (past 3 years)	Budget amount	
00	General Administration					
01	Municipal Body					
02	Administration					
....						
Total						
Previous Year						
Remarks						

Note :Different types of Interest and finance charges shall be separately listed , showing appropriate function.

### Estimation Sheet for Programme Expenses / Grants etc.

Function Code	Function Name	A/c Name & No.		A/c Name & No.		(Group Total)
		Average expense (past 3 years)	Budget amount	Average expense (past 3 years)	Budget amount	
00	General Administration					
01	Municipal Body					
02	Administration					
....						
Total						
Previous Year						
Remarks						

Note :Different types of Programme expenses , Grants , etc shall be separately listed , showing appropriate function.

## Estimation Sheet for Capital Receipts

Account Code	Function Code	Source of receipt	Purpose and details	Function Code	Amount
<b>Grants, Contribution For specific purposes</b>					
32010					
32020					
.....					
<b>Total</b>					
<b>Secured Loans</b>					
33010					
33020					
.....					
<b>Total</b>					
<b>Unsecured Loans</b>					
33110					
33120					
.....					
<b>Total</b>					
<b>Deposit Received</b>					
34010					
<b>Total</b>					

## Estimation Sheet for Capital Payments

Function

Particulars	Work order details , if any	Amount of payment till date	Amount of payment expected till the end of the Current Year	Amount expected to be paid in the next year

Use separate sheets for each function.

The gross amount of all works under a particular budget code shall be carried in the last column and aggregated at the Summary Budget level.

**Estimation Sheet for Other Receipts and Payments**


**Note : BIS 16 shall be designed by ULBs depending on their requirements**

## List of Budget Forms

Sl.No	Particular of the Form	From No	BMAM No	BMAR No
1	Summary of the Budget	BUD 3	BUD-3	77
2	Summary of Functionwise Budget	BUD-5	BUD-5	79
3	Major Accounts Head Wise Budget	BUD-4	BUD-4	78
4	Minor Accounts Head Wise Budget	BUD-1	BUD-1	75
5	Detailed Head Wise Budget	BIS Main		
6	Quarterly Budget Variance (Revenue )Report	BUD-7 ( R)	BUD 7	81
7	Quarterly Budget Variance (Capital ) Report	BUD-7 ( C)	BUD 7	81
8	OutLay,Output,and Out Come	BUD-Outcome		
9	Estiamtion Sheet for Property Tax	BIS 1		
10	Estiamtion Sheet for Water Charges	BIS 2		
11	Estiamtion Sheet for Advertisement Tax	BIS -3		
12	Estiamtion Sheet for Licensing Fee	BIS 4		
13	Estimation Sheet for Rental Income	BIS 5		
14	Estimation Sheet for Mobile Tower	BIS 6		
15	Estmation Sheet for assigned revenue and General Grant	BIS 7		
16	Estiamtion sheet for other income	BIS 8		
17	Estiamtion sheet for Establishment Expense	BIS 9		
18	Estimation Sheet for Administrative Expenses	BIS 10		
19	Estiamtion sheet for Operationa and Maintenance Expense	BIS 11		
20	Estiamtion sheet for Interest and Finance Charges	BIS 12		
21	Estimation Sheet for Programme Expenses / Grants etc.	BIS 13		
22	Estimation Sheet for Capital Receipts	BIS 14		
23	Estimation Sheet for Capital Payments	BIS-15		
24	Estimation Sheet for Other Receipts and Payments	BIS-16		