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Local & Munl. (1895) Department.

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G.O., No. 1664 M

DATED 18th October 1895

[Despatch Abstract.]

Administration Report.

Reviewing the-----of the Tirupati Municipal Council for 1894-95.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

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[Despatch Abstract.]

Administration Report

Reviewing the ——— of the Tirupati Mul: Council for 1894–95

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BACK PAPER, No. OF 18

READ AGAIN ORDER OF GOVERNMENT, DATED
18 , No.

FURTHER PAPER, No. OF 18

ENCLOSURES.

CURRENT No. 2285-M(mtype) A

STATEMENT WITH DITTO.

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No. 1664 M., 18TH OCTOBER 1895.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. K. GOPALA CHARIYAR Avargal, Chairman, Municipal Council, Tirupati, to the Chief Secretary to Government (through the Head Assistant Collector of North Arcot), dated Tirupati, 24th June 1895, No. 145.

I have the honour to submit the report on the operations of the Tirupati Municipality during the year 1894–95.

I.—CONSTITUTION OF THE COUNCIL.

2. M.R.Ry. B. Lal Singh Garu, Hospital Assistant, Tirupati, was appointed on the 13th November 1894 in lieu of M.R.Ry. A. K. Pattahbirama Chetti Garu, transferred, and M.R.Ry. V. Ananta Chariyar Avargal was re-appointed on the 7th August 1894, his term of appointment having then ceased. Of the twelve councillors constituting the council, three are officials and nine non-officials. The total number of meetings actually held during the year was 29 against 28 in the previous year, and the average attendance at each meeting was, as particularized in the margin. I continued to be Chairman throughout the year.

Officials	·92
Non-officials	4·62

II.—RECEIPTS.

3. The total receipts of the municipality during the year under the several heads of accounts amounted to Rs. 23,146–4–9, against Rs. 25,030, as estimated in the revised estimate. The opening balance at the credit of the Municipal funds on the 1st April 1894, excluding the deposit balance, was Rs. 6,496–13–4 against Rs. 6,500. The year closed with a cash balance at the treasury of Rs. 10,929–0–1, exclusive of the deposit balance, against Rs. 9,630, as estimated in the revised estimate.

4. *Tax on Arts.*—The amount as originally assessed was Rs. 2,323, of which Rs. 177–8–0 were remitted by the council on appeal, and the net demand as finally settled was Rs. 2,145–8–0. Of this sum, Rs. 1,849–8–0 were collected and Rs. 296 left outstanding at the close of the year. Steps have been taken to realize the balance. The arrear balance at the beginning of the year was Rs. 735–2–6, of which Rs. 385–4–7 were collected, Rs. 6 remitted and Rs. 153–8–0 written off as irrecoverable, leaving a still uncollected balance of Rs. 190–5–11 at the close of the year, and necessary steps have been taken towards its prompt realization. The tax under this head was revised during the year as usual. The difference was due partly to over estimate and partly to remissions and writes-off.

5. *Tax on Buildings.*—The assessment made during the last year was adopted for the current year also with slight modifications, and the amount as finally settled was Rs. 5,387–12–6, of which Rs. 5,047–1–6 were collected during the year, leaving a balance of Rs. 340–11–0 at the close of the year. The arrear demand at the beginning of the year was Rs. 1,086–10–0. Of this Rs. 827–1–3 were collected and Rs. 33–1–3 were written off as irrecoverable and Rs. 226–7–6 were outstanding at the end of the year. Attempts have been made to realize these arrears promptly.

6. *Tax on Lands.*—The demand under this head amounted to Rs. 321–11–8 and the slight reduction from the demand of last year was due to the erection of houses on vacant sites, the same having been assessed to house-tax. Of this, Rs. 274–4–1 were collected and Rs. 47–7–7 left outstanding at the close of the year. Of the sum of Rs. 76–4–0, the arrear demand of last year, Rs. 41–3–8 were collected and Rs. 35–0–4 were left in arrears. Annas 1–3 under "House-tax," current, and Pie 1 under "Land-tax arrears," were by mistake collected in excess of the demand and they were transferred to deposits for payment to the parties concerned. There were two cases of short credits, viz., As. 3 and As. 4–9 in house-tax bills which have been since collected from the bill-collector at fault and whose services have also been dispensed with.

7. The decrease under "Tax on vehicles with springs, animals and carts" was due to the less number of jutkas in use in the town for want of sufficient traffic.

8. There was very little congregation of people in the recent Ganga Jatra festival during the year owing to the severity of the weather and the number of temporary shops was consequently small. Hence decrease under "Rent of lands." The yield from avenue trees and gardens was also far below what had been anticipated. This accounts for the decrease.

9. As in last year, there was less demand for street refuse and night-soil owing to the failure of monsoons. Attempts were not wanting on the part of the council or of the executive in this respect, as the sale of the above was announced by beat of tom-tom many a time, but to no purpose.

10. The strength of the municipal schools having increased from 90 to 116, there was appreciable increase under "Fees from educational institutions" and the increase under "Income from markets" was due to the realization of arrear balance of last year.

11. *Distraint Fees.*—The receipts under this item amounted to Rs. 24. Warrants issued during the year and those remained in the previous year were 8,371, and of these distraints were made in 68 cases. Four cases were prosecuted before the Magistrate of Chandragiri for molesting the bill-collectors, and the delinquents having been adequately punished, the collection work was found satisfactory to a certain extent and there was consequently less chance to have recourse to coercive measures. Hence the decrease under this head.

12. *Other Fees.*—Very few applications were received for extracts from the birth and death registers during year and only Re. 1 was realized on that account. Rs. 1–12–0 were collected for the renewal of registration certificate for carts and Re. 1 for extract from house-tax register. The two latter amounts were credited under this head, as there were no separate headings for them. Hence the decrease under this item.

13. *Fines under Municipal and other Acts.*—The decrease under this head was due to some of the amount of fines levied by the Stationary Sub-Magistrate in municipal cases having not been communicated in time to this office for being credited into the municipal accounts.

14. *Grants from Government.*—Rs. 24–8–0 were earned by the girls in boys' schools attached to this municipality. There was a marked decrease in the number of girls, *i.e.*, 34 against 44 in last year. Hence the difference.

15. The Sree Mahant of Tirupati paid his contribution, viz., Rs. 3,000 due by him for the second instalment towards the water-supply scheme sanctioned in G.O., Mis. No. 883 M., dated 9th July 1894, in lieu of the drainage scheme. Hence the increase under (*c*) other purposes.

16. *Private Scavenging fees.*—Of the current demand of Rs. 573–4–0, Rupees 502–8–0 were collected, Re. 1 remitted, and Rs. 69–12–0 left outstanding at the cloes of the year. Again, of the arrear demand of last year, viz., Rs. 171–12–0, Rupees 133 were collected, Rs. 5–12–0 were written off as irrecoverable, and Rs. 33 remained uncollected. The large accumulation of arrears under this head was mainly due to the inability of the Sanitary Inspector on whom the duty of collection of the

aforesaid fees had devolved till recently. That duty has now been separated from him and another maistry has been solely appointed for the same, and it is hoped that better results might be turned out for the future. At the beginning of the year under report, there were 179 houses under the private scavenging system, while the number on the 31st March 1895 was only 174. There were, of course, increase and decrease in the course of the year, and they were due to the owners of houses having temporarily been absent for some months in the year and to some of them having withdrawn from availing the services of the private scavengers under some pretext or the other. Owners of filthy backyards were systematically prosecuted and the number of cases so prosecuted was seventeen. In view to find out how many houses had private latrines of their own, and how many of them had been attended to by private agency, I got a statement prepared in November last, and from which I made out that only 510 houses for the whole town had private latrines and 160 of these were scavenged by the municipal scavengers and 350 attended to by private agencies. The peculiarity in the construction of houses in this town is that the owners thereof do not care to provide for latrine accommodation inasmuch as there are fields and plains in the vicinity of their houses where they resort to for purposes of nature. In new and mitta streets the backyards of houses come in contact with each other and thus allow no room for ingress and egress to them for scavengers, but there are small holes made in the walls of each house through which pigs alone can find out passage. The owners of such backyards have no other alternative than to have their latrines cleaned out by pigs alone and which they are said to actually breed for the purpose. Every precaution is being exercised in putting down the said practice.

17. The sum of Rs. 32–1–9 represents the amount of advances made in the previous year but recovered on works and in cash.

18. The other items of receipts are more or less equal and call for no special remarks and some of them are fluctuating.

III.—EXPENDITURE.

19. *Grant I, Public Works—New works under (a) Communications*—A sum of Rs. 190 had been provided in the revised estimate for the purpose of widening and deepening the channel by the side of park road. Of this, only Rs. 48–5–9 were utilized for widening and deepening the channel, but, as the council found the construction of the two bridges over it unnecessary for the time being, the proposal for the same was abandoned. Hence the decrease in the expenditure.

20. (*b*) *Buildings.*—Rs. 75–11–0 were spent towards the construction of the marginally-noted buildings. The adjudication of the claim for payment to the owners of the value of the land purchased under the Land Acquisition Act having not yet been made, owing apparently to disputes among them, the amount, viz., Rs. 610 provided therefor was not spent. Rupees 200 were provided for the renewal of the Anantha street latrine, but it could not be carried out as the people of that street who were stated to have erected the building originally at their own cost promised to undertake it likewise and subsequently failed to do so on some pretext. Hence the savings.

	Rs.	A.	P.
Two cinerators as suggested by the Sanitary Commissioner in his memorandum of suggestions ..	5	0	0
One urinal in the meat market ..	45	7	5
Meat market drain	25	3	7
Total ..	75	11	0

21. *Water-supply.*—The sum of Rs. 105–13–9 was spent in sinking three ring wells below the bund of Thathayagunta at the instance of the Sanitary Commissioner for drinking purposes during Brahmotsavam. A sum of Rs. 500 was sanctioned in resolution, dated 15th August 1894, No. 8, for the investigation of the water-supply scheme and only Rs. 22–11–4 were utilized on that account, as the work was begun about the middle of February last.

22. (2) *Repairs—Communications.*—A sum of Rs. 1,256–8–3 was spent for the repair of roads, Rs. 363–15–10 for the repair of the municipal buildings, Rs. 16–9–0

for removing silt from several drains in the town and Rs. 658–4–0 for water-supply. The several roads, buildings, wells and tanks repaired during the year have been shown in detail in statement II-A. Many of the side streets were repaired during the year in conformity with the remarks made in paragraph 4 (1) of the G.O., No. 904 M., dated 16th July 1894. At the suggestion of the Sanitary Commissioner, two temporary platforms at a cost of Rs. 378–10–5 were constructed during Brahmotsavam, but they were not used at all by the public on some scrupulous objections and they were subsequently removed at a cost of Rs. 12, as it was apprehended that they would be damaged by submersion on account of the rain which threatened in November last. The marginally-noted works were executed in accordance with the instructions conveyed in the inspection notes of the Deputy Sanitary Commissioner for 1893. The provision of Rs. 1,325 and odd made in the revised estimate for payment to Messrs. Borham and Co., Madras, for having lent their water pump for discharging the water of Narsimha Tirtam tank in 1893 for removing silt therefrom, was not paid to them inasmuch as they have not intimated their intention to the objections raised by the council in payment of the same. Hence the savings.

1. Making a breach in the bund of the small gunta to the south of Narsimha Thirtham.
2. Filling up of Anantha street well.
3. Making a bund between Mallaya gunta and Thathaya gunta.
4. Turfing the said bund.
5. Fencing the small gunta to the north of Narsimha Thirtham.

23. The sum of Rs. 61–12–4 was spent towards the purchase of a cart for carrying gravel and of tools. The total expenditure under Grant I was Rupees 2,979–11–3.

24. *Grant II, Education.*—A Sessional school was maintained for three and half months at the instance of the Educational authorities and Rs. 146–5–3 were spent on that account. The number of stipendiaries sanctioned for the school was ten, but only seven teachers, after a good deal of persuasion, joined the school for training and six out of them passed at the Primary examination for complete certificates, one of whom secured a first-class certificate. Thus the opening of the Sessional school at Tirupati was a success in every way.

25. *Salary-results Schools.*—There was no change in the number of municipal salary-results schools during the year. Rupees 382–2–8 were spent towards the establishment, Rs. 195–4–0 for results grants and Rs. 156–1–11 for contingencies. The teachers of the said schools had formerly been paid results grants at fixed rates. But the council, in consideration of the small amount of pay which the teachers were drawing, sanctioned the payment of the whole amount of grants earned by the schools —*vide* resolution of the council, dated 20th December 1893. There was therefore some increase over the revised estimate under this item.

26. *Salary Grants.*—The only secondary school which receives aid from the Municipal funds is the H. L. G. M. High School, Tirupati. The amount of grants paid to this school was Rs. 341–13–7. The decrease was due to some of the teachers not having qualified themselves for grants.

27. *Results Grants.*—Seven schools were examined for results grants and they earned a sum of Rs. 157–11–0 against an estimate of Rs. 470. The great fall in expenditure under this head was due to the general inefficiency of the teachers and the operation of the new assignment system under the Educational Rules. It is hoped that better results might be expected next year, as almost all the teachers have passed the Primary School examination during the year under report. Rs. 64–9–0 were paid to the local fund board during the year on account of results grants paid by them by mistake in 1892–93 to the managers of the Kola and Chintakuyala Street schools attached to this municipality.

28. The schools under aid and maintained from the Municipal funds continued under the supervision of one of the teachers of the H. L. G. M. High School, Tirupati, who is a certificated F.A., and to whom an allowance of Rs. 5 per mensem was paid. It has been remarked by the Educational authorities that the inspecting schoolmaster's work during the year was not satisfactory. It should not be forgotten that he was not a full-time inspecting schoolmaster and as such the council could not

seek as much of the work as a full-time inspecting schoolmaster would be able to do. At any rate the council would try to improve this condition as soon as possible. The total expenditure under Grant II was Rs. 1,511–4–2.

29. *Grant III, Sanitation and Medical Services.*—The contributions paid to Provincial funds for Medical College and sanitary inspection were Rs. 93 and 59, respectively.

30. *Vaccination.*—Compulsory vaccination was introduced in this town on the 1st March 1890. The total number of cases vaccinated during the year was 496 against 573 in the previous year and 457 of them proved successful. There was considerable reduction in the number of unprotected children after the system of payment to the vaccinator by results was introduced. Strict supervision over the work of the vaccinator having been exercised by the council, the unprotected children over one year of age are now seldom observed. Prosecutions were vigorously made in 181 cases for failure to get their children vaccinated, and in almost all the cases the parties concerned got their children vaccinated on orders issued by the Magistrate of Chandragiri. The local hospital assistant is paid an allowance of Rs. 2–8–0 per mensem for the supervision of the vaccination work. The decrease under "Establishment" was due to the fact that the vaccinator had been paid by results, that is to say, he was to be fined or rewarded one anna for each case that fell short of the minimum or was in excess of the same. So also the increase under "Contingencies" was due to the calves having been inoculated at the out-stations when lymph turns failed in the municipal depôt for want of calves in time.

31. *Registration of Births and Deaths.*—The number of births registered during the year was 445 and of deaths 403 against 406 and 522, respectively, in the previous year. Prosecutions were made in nine cases of births and two cases of deaths as they were not registered in time. The decrease in the expenditure under "Establishment and Contingencies" was due to the savings effected by the absence of the registrar of births and deaths on leave on forfeiture of pay, and to the non-purchase of birth and death registers, as the existing ones were found sufficient for the year.

32. *Conservancy.*—The conservancy staff continued to be the same as in last year. The slight increase in expenditure under establishment was due to the appointment of a temporary sanitary inspector while the permanent man was sent to Madras for training in the Medical College as per G.O., No. 1914 M., dated 10th December 1894.

33. *Cholera Charges.*—Cholera medicines had been sent for from the General Stores, Madras, but no bill having been received for payment, the provision made for the same had to lapse.

34. (*d*) *Contingencies.*—A sum of Rs. 411–8–8 was spent to meet the suggestions of the Sanitary Commissioner in their entirety in conserving the town during the late Brahmotsavam. Prickly-pear grown near the north gate of Robinson's Park and on the bund of Thathayagunta was removed at a cost of Rs. 143–9–0. The total expenditure under Grant III was Rs. 4,808–3–11.

35. *Grant IV, Lighting and Miscellaneous Municipal Purposes.*—The number of lights continued to be the same as in last year. The total cost of lighting amounted to Rs. 1,046–7–11. The sum of Rs. 4 shown under "2 Markets (*a*) Establishment" was the pay of the sweeper of the meat-market for March paid in April 1894. The savings effected under "Avenues" were due to the entertainment of an avenue cooly in July last and to the non-plantation of treelings as originally proposed in consequence of the unfavourable state of the season for want of rain.

36. The sum of Rs. 428–2–0 shown under "other charges" was spent for the purposes noted below:—

	Rs.	A.	P.
1. Rewards for destruction of wild animals	16	8	0
2. Printing	332	2	0
3. Numbering fees	19	11	6
4. Land-cess	0	1	10
5. Law charges	7	0	0
6. Sign boards	52	10	8
Total ..	428	2	0

The savings under "Printing" were due to the non-receipt of some bills for work done by the C. N. Press, Madras, before the close of the year. The total expenditure under Grant IV was Rs. 1,674–14–2.

37. *Grant V, Supervision and Management.*—The total cost of the office establishment amounted to Rs. 633–12–10 and that of the collection establishment Rs. 162–14–4 against Rs. 190. The difference in the latter was due to the bill-collectors having been paid by results. The difference in the office contingencies against the revised estimate was due to the printing of certain forms, such as notices, statements, &c. The total expenditure under Grant V was Rs. 1,113–3–2.

38. *Advances Recoverable.*—The sub-joined memorandum gives particulars of the advances made and recovered during the year :—

	RS.	A.	P.
Balance on the 31st March 1894 as per auditor's report ..	252	14	11
Advances made during the year..	1,447	8	0
Total ..	1,700	6	11
Advances adjusted in 1894–95..	1,349	9	9
Balance on 31st March 1895	350	13	2

The above balance was made up of the following items :—

	RS.	A.	P.
1. Amount advanced to Ramaswami Maistri for constructing a drain between Kotta and Mitta streets	192	9	2
2. Advances made on account of public works..	134	8	0
3. " " process fees	23	12	0
Total ..	350	13	2

Item No. 1.—This is the unadjusted balance of 1887–88 and a suit was filed and decree obtained against Ramaswami Maistri and the amount of the decree still remains unrecovered as the defaulter has left the town and his whereabouts could not be traced out. The decree was renewed during the year.

Item No. 2—represents the advance made on account of public works and has to be adjusted.

Item No. 3—represents the amount of process fees in connection with the prosecutions made during and in the previous years. References having not been forthcoming to a sum of Rs. 15–4–0 paid to the sanitary inspector, the adjustment of the same was delayed. Steps will be taken to clear them off as early as practicable.

39. *General Remarks.*—It will be seen from the demand, collection and balance statement that a large amount of arrears and current taxes under different heads were collected, leaving a balance of only Rs. 1,136–0–4 in all at the close of the year against Rs. 1,911–8–6 in the previous year. Necessary steps have been taken to realize the whole as soon as possible. The allotments provided for the repair of roads were fully utilized and, in doing so, great attention was paid towards the repair of side streets. Several other works, such as the repair of cholera shed, vaccination depôt, platforms at the Narsimha Tirtam tank, sinking of wells for drinking purposes, were executed as suggested by the Sanitary Commissioner during the late Brahmotsavam. The results of the municipal and aided schools at the Grant examinations were comparatively fair. There was a decided improvement in the vaccination branch in consideration of the number of births registered in the Municipal office. Similar advancement was noticeable also in the registration of birth and deaths. The difficulties experienced in extending the private scavenging system have been fully explainedin paragraph 16 *supra*, from which the Government will be pleased to see that the executive and the council were not inadvertent in this direction. Several of the defects pointed out by the sanitary officers in their inspection notes from time to time were responded to as far as funds at the disposal of the

council permitted. It was a matter for regret that the condition of latrines was left as it was. The council could not but postpone it to the following year (1895–96) under the circumstance mentioned in paragraph 20 above. Many of the slab stones covered over the drains were removed during the year and necessary steps have been taken to make the drains entirely free from any mode of covering except so much of the portion as could easily procure house-owners ingress and egress to their houses. Pending the introduction of the water-supply and drainage schemes, no substantial repairs could be effected at present to the existing street drains. But arrangements have been made to keep them clean as far as practicable. The sanitation of the town has been satisfactory throughout the year.

40. The papers noted below are herewith submitted :—

(1) Annual statements.
(2) Extract from the minutes of proceedings of the council, dated 27th June 1895.

—

ENCLOSURE.

EXTRACT from the Minutes of Proceedings of the Municipal Council, Tirupati, passed at its general meeting held on the 27th June 1895.

* * * * *

I. Read annual report, together with the statements relating thereto, for the official year 1894–95.

Resolved that the report be approved and submitted to Government with the usual statements.

Proposed by M.R.Ry. B. Vencatarangama Naidu Garu and seconded by M.R.Ry. Chintala Papi Chetti Garu to place on record the good work done by the Chairman towards the collection of taxes, &c., during the year.

Carried unanimously.

(Signed) K. GOPALA CHARIYAR,
Chairman.

—

Forwarded.

2. There is still room for considerable improvement in the matter of collections especially of the arrears of the previous year.

3. The decrease under results grants is unsatisfactory.

4. It is unfortunate that the platforms, suggested by the Sanitary Commissioner, proved a dead loss. The Tirupati people will have nothing to do with the innovation.

(Signed) J. W. HUGHES,
Ag. Head Asst. Collector.

RANIPET,
2nd July 1895.

—

Submitted.

(Signed) S. H. WYNNE,
Collector.

—

ORDER—No. 1664 M., dated 18th October 1895.

The receipts and charges of the Tirupati Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	12	2,780	6,500	6,497
Tax on Arts	2,795	2,400	2,920	2,235
„ on Buildings and Lands	7,551	5,690	6,840	6,190
„ on Vehicles and Animals	858	910	910	775
„ on Carts	662	660	660	626
Tolls	1,136	1,120	1,370	1,376
Realizations under Special Acts	55	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	258	230	250	175
Conservancy Receipts	189	300	300	151
Fees and Revenue from Educational Institutions	187	180	180	198
Income from Markets and Slaughter-houses	550	800	830	833
License Fees	70	100	100	113
Other Fees	42	120	120	63
Fines under Municipal and other Acts	76	60	170	156
Grants and Contributions from Government	71	48,040	70	25
„ „ from other Bodies	3,060	60	3,060	3,055
Recoveries for Services to Private Individuals	577	700	700	635
Miscellaneous	38	10	10	11
Loans	..	48,000	..	..
Advances Recovered	50	..	40	32
Total ..	18,267	1,12,160	25,030	23,146
Charges.				
GRANT I—				
New Works—				
Communications	..	190	190	48
Buildings	1,718	280	860	76
Drainage	..	96,000	..	..
Water-supply	105	500	610	129
Repairs—				
Communications	760	1,370	1,370	1,257
Buildings	121	50	340	364
Drainage	..	..	20	16
Water-supply	702	470	2,170	849
Establishment	180	180	180	179
Tools and Plant and other Stores	1	110	70	62
Total ..	3,587	99,150	5,810	2,980
GRANT II—				
Training Schools	..	170	170	146
Municipal Schools—				
On the Salary-result System	785	700	700	734
Salary Grants	395	410	410	342
Result Grants	221	490	470	222
Inspection	67	70	70	67
Miscellaneous	..	100	..	..
Total ..	1,468	1,940	1,820	1,511
GRANT III—				
Contributions	47	50	50	162
Vaccination	380	360	360	350
Registration of Births and Deaths	125	120	120	89
Conservancy, Road-cleaning and Road-watering	3,667	4,680	4,320	4,207
Total ..	4,219	5,210	4,850	4,808
GRANT IV—				
Lighting	749	1,000	1,040	1,047
Markets and Slaughter-houses	33	..	10	14
Avennes	..	130	110	66
Public Garden, Survey of Land, Fire and other charges	443	620	650	548
Total ..	1,225	1,750	1,810	1,675
GRANT V—				
Supervision and Management	1,226	1,150	1,110	1,113
Advances Recoverable	45	..	..	130
Balance	6,497	2,960	9,630	10,929
Total ..	18,267	1,12,160	25,030	23,146

2. The municipal council held twenty-nine meetings against twenty-eight in 1893–94. The average attendance of both classes of members fell off and was poor in the case of the officials but fair in that of the non-officials.

3. *Receipts.*—(1) There was a decline in the net current demand under the tax on arts which has not been explained, but which is apparently due to leniency in assessment, the number of persons taxed under the third class of the schedule having decreased considerably. The demands under the taxes on houses and lands remained practically unaltered.

(2) The current collections under the tax on houses were good, but those under the taxes on arts and lands, though better than in the previous year, were still indifferent. The arrear realizations, except in the case of the tax on houses, were poor. That the collection of the revenues should again be unsatisfactory, notwithstanding the remarks on the subject in G.O., No. 904 M., dated 16th July 1894, and although temporary collecting establishments were entertained more than once during the year, is much to be regretted. The council should at once take energetic action to adjust all the outstandings, and when submitting the budget for 1896–97 the Chairman will report the progress in this direction which has been made.

(3) There was an increase in the revenue from tolls, market rents, license fees and fines, but the income from the taxes on vehicles, animals and carts declined, and the proceeds of the sale of sweepings again fell from Rs. 189 to Rs. 151.

(4) The private scavenging system made no material advance during the year, the number of houses served being 174 or only ten more than in 1893–94. It is stated that there are only 510 houses in the town possessing private latrines, and that in the case of 350 of these the owners make their own arrangements for keeping the premises clean. The municipal council should instruct its sanitary officers to see whether these arrangements are in every case satisfactory and, in every instance in which they are not, should, as it is their duty to do, enforce the law by instituting prosecutions. The fees for private scavenging were not collected in advance, notwithstanding the instructions in the previous year's review. The Government trusts that it will not again be necessary to remark upon this point. Immediate steps should be taken to put a stop to the disgusting practice referred to in the concluding portion of paragraph 16 of the Chairman's report. If necessary, the council should take action under section 230 of the Act.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The total outlay on communications amounted to Rs. 1,305, or 94·8 per cent. of the net income from tolls. The Revenue divisional officer has not reported on the condition of the town roads. This omission should be supplied without delay. The Chairman will be requested to explain the nature of the two cinerators which are said to have been constructed at a cost of Rs. 5.

(2) *Education.*—The net expenditure on education was Rs. 1,288, or 11·5 per cent. of the receipts from taxation. Of this sum, all except Rs. 243 was devoted to primary education. The municipal council continued to maintain three primary schools on the salary-result system, one of which was for Muhammadans, and aided one secondary school with salary and seven, against eight, primary schools with result grants. The attendance at the municipal schools taken together showed an improvement, though at the Muhammadan school it declined; but at the aided institutions the numbers fell from 574 to 429. The results of the departmental examinations in the former were fair, but the grant examinations in the latter were only indifferently successful. If the council desires to render the instruction imparted more efficient, it must see that the teachers in aided institutions are properly qualified; and this can only be secured as the Government has repeatedly pointed out, by substantially reducing and, if necessary, withholding altogether grants where the condition is not fulfilled. This is a duty which the council owes both to parents and children. For the reasons given in paragraphs 26 and 27 of the Chairman's report, about 44 per cent. of the allotment for grants lapsed, and it is observed with regret that the number of boys under instruction in the municipal and aided schools fell from 56·5 to 51·4 per cent. of the male population of school-going age. The council would apparently be well advised to employ a whole-time inspecting schoolmaster instead of entrusting the welfare of its schools to a person whose other duties will not permit of his giving sufficient attention to the work.

(3) *Medical Relief.*—The municipal council maintained no hospital of its own, and medical relief continued to be supplied by the Mahant's hospital under the management of the district board.

(4) *Vaccination and Vital Statistics.*—There was a decrease of 77 in the number of persons vaccinated, and the quality of the work done also deteriorated. The number of successful cases was only 32·1 per mille of the population against 38·2 in 1893–94 and a general average of 53 per mille for all municipalities in that year, and the cost of each of these was nearly three times the average. Infantile vaccination also retrograded. The cause of these unsatisfactory results is nowhere explained. The council should at once take steps to ensure an improvement in this branch of its work.

The registration of births improved, but of deaths deteriorated. In neither case can the returns be regarded as complete as the rates recorded are much below the normal. This subject demands increased attention.

(5) *Sanitation.*—About 19 per cent. of the allotment for conservancy was allowed to lapse, but the expenditure amounted to 25·3 per cent. of the current receipts against 20·1 per cent. in 1893–94. From the Chairman's remarks in paragraph 39 of his report, it appears that some attention was paid to the sanitation of the town, but its condition is reported by the Sanitary Commissioner in his inspection notes recorded in G.O., No. 303 M., dated 26th February 1895, to have been still far from satisfactory. The council should take steps in the current year to carry out, as far as funds permit, the suggestions made by Dr. King. A water-supply scheme for the town is under preparation.

5. *General Remarks.*—The year closed with a balance of Rs. 10,929, or 65·6 per cent. of the receipts, but of this sum Rs. 6,000 represent the contribution paid by the Mahant for the proposed water-supply scheme, and the greater portion of the remainder will also be required for the same purpose. The administration of the municipality during the year under review showed but little improvement and cannot yet be regarded as efficient. In the current year the council's special attention should be paid to those branches of its work which have been noted above as needing improvement.

6. The delay in submitting the report is unsatisfactory and should be guarded against in future.

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

To the Chairman, Municipal Council, Tirupati.
" Collector of North Arcot.
" President, District Board, North Arcot.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. A. Raitt.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No. 1664 M., 18th Oct. 1895.

OCTOBER.

Administration Report.

Reviewing the — of the Tirupati Municipal Council for 1894–95.

ASSISTANT COLLECTOR NORTH ARCOT

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1894-95.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate. Estimate for 189 -9 .	Revised Estimate for 189 -9 .	Actuals, 1893-9 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		6496 13 4	2780 . .	6500 . .	11 5 7
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2236 12 7		2600 . .	2920 . .	2795 5 6
b. Tax on buildings (section 63) ..	5374 2 9		5370 . .	6460 . .	7126 14 6
c. Tax on lands (section 63) ..	315 7 9		320 . .	400 . .	426 3 1
d. Water-tax on buildings and lands (section 75)					7551 1 7
e. Tax on vehicles with springs and palanquins (section 77) ..	198 . .		220 . .	220 . .	213 . .
f. Tax on animals (section 77) ..	577 4 .		690 . .	690 . .	645 . .
g. Tax on carts and other vehicles without springs (section 85) ..	626 . .		660 . .	660 . .	662 . .
h. Tolls (section 91)—					
Gross receipts 2757-14-10.					
Less Local Fund share 1375-15-5	1375 15 5		1120 . .	1370 . .	1132 7 9
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls		11201 10 6	— — —	— — —	— — —
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	— — —	— — —	— — —	— — —	55 . .
Carried forward ..		11201 10 6	10780 . .	12700 . .	13056 14 10

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 189 -9 .	Revised Estimate for 189 -9 .	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		11201 10 6	10,780 - -	12700 - -	13056 14 10
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	23 1 9		40 - -	40 - -	24 6 6
ii. Rent of buildings ..	77 - -		80 - -	80 - -	86 11 4
iii. Avenue receipts	11 - -		60 - -	60 - -	107 5 0
iv. Fees from Travellers' Bungalows		11			
b. i. Sale-proceeds of lands and buildings		64			
ii. Produce of lands, gardens, &c.	11 - -		20 - -	20 - -	10 8 -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	52 14 2	178	30 - -	50 - -	29 5 0
c. Conservancy receipts—					258 3 10
	174 15 11				
Sale-proceeds of night-soil, street refuse, &c.	150 10 -		300 - -	300 - -	189 - -
d. i. Fees from educational institutions	198 3 6		180 - -	180 - -	187 6 3
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	692 4 11		500 - -	490 - -	274 - -
ii. „ slaughter-houses.	340 12 5		300 - -	340 - -	306 - 2
g. Other fees	813 1 4				
i. Distraint fees	24 - -		70 - -	70 - -	2 - -
ii. License fees	113 4 6		100 - -	100 - -	69 9 10
iii. Cartstand fees	35 1 5		40 - -	40 - -	37 8 0
iv. Other fees	3 12 0		10 - -	10 - -	2 - -
h. Fines under Municipal and other Acts	156 6 0		60 - -	170 - -	76 2 0
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
		1689 6 8			
Carried forward ..		12891 1 2	12570 - -	14650 - -	14458 12 11

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Tirupati during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.
Brought forward ..		12891 1 2	12570 - -	14650 - -	14458 12 11
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	24 8 -		40 - -	70 - -	71 6 8
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage			48000 - - -		
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes	3055 - -	3079 8 0	60 - -	3060 - -	3060 - -
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	635 8 -		700 - -	700 - -	576 12 0
ii. Other purposes					
b. Other items—					
i. Fishery rents					12 4 -
ii. Refunds of Expenditure of previous year					13 8
iii. Fee for numbering carts, &c.	11 4 6		10 - -	10 - -	12 5 6
iv. Other items					38 1 6
		646 12 6			
Carried forward ..		16617 5 8	61380 - -	18490 - -	18205 1 1

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Veraipato during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		16617 5 8	61380 . .	18490 . .	18205 1 1
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..			48000 . .		
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others	32 1 9	32 1 9		40 . .	50 . 1
Total Receipts ..		16649 7 5	109380 . .	18530 . .	18255 1 2
Grand Total ..		23146 4 9	121680 . .	25030 . .	18266 9 9

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 4as, 2as, and 1anna per acre of Punja and waste lands, respectively. (annas / per cent. of rent value. for every 80 square yards.)
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at ~~the~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at ——the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 737 Jn. Date 2-8-86
8. The house-tax registers were last revised in the official year 1893-94 and the land tax registers in the official year. 1892-93
9. Total extent of land assessed is 1744 acres. 78 cents are building sites 21303 Ly 30s
10. The mode of estimating the annual rental of houses and lands is as follows:—

Actual rental is taken in calculation where houses are rented and probable where they are not.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 1894-95.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from: Local Funds.	Contribution from: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Virapatti for the official year 1894-95.

	Actuals 1894-95.		Budget	Revised	Actuals, 1893-94 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1894-95.	Estimate for 1894-95.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	48 5 9		240 . .	190 . .	
b. Buildings	75 8 0		250 . .	860 . .	1782 7 1
c. Drainage			96000 . .		
d. Water-supply	128 9 5	262 9 10		610 . .	104 12 3
2. REPAIRS—					
a. Communications	1256 8 3		1200 . .	1370 . .	760 0 1
b. Buildings	363 15 10		50 . .	340 . .	121 1 4
c. Drainage—					
i. Repairs to works	16 9 0			20 . .	
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	658 4 0		150 . .	1970 . .	524 5 9
ii. Establishment	180 . .		180 . .	180 . .	171 0 3
iii. Contingencies	11 . .	2458 6 1	20 . .	20 . .	6 6 0
3. ESTABLISHMENT	179 . .	179 . .	180 . .	180 . .	180 . .
4. TOOLS AND PLANT AND OTHER STORES.	61 12 4	61 12 4	110 . .	70 . .	16 6
5. CONTRIBUTIONS—					
a. To Local Boards for works					
b. To Provincial Funds for scrutiny of estimates, &c.					
c. To others for public works					
Total, Grant I		2979 11 3	97300 . .	5810 . .	3587 0 3
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards					
b. Stipends to Normal students	98 . .			120 . .	
c. Test. Seminal School Contingencies	43 8 10			40 . .	
2 MUNICIPAL SCHOOLS—	4 12 5	146 5 3		10 . .	
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward		146 5 3		170 . .	

Statement II.—Expenditure from the Municipal Fund of the Town of Virapatti for the official year 1894-95—*cont.*

	Actuals 1894-95.		Budget	Revised	Actuals, 1893-94 (audited figures.)
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1894-95.	Estimate for 1894-95.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward		146 5 3		170 . .	
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	382 2 8		380 . .	380 . .	380 12 3
b. Results Grants	195 4 0		160 . .	160 . .	273 10 .
c. Contingencies	156 1 11	723 8 7	160 . .	160 . .	130 11 8
3. SALARY GRANTS	361 13 7	361 13 7	410 . .	410 . .	394 15 0
4. RESULTS GRANTS	222 4 0	222 4 0	600 . .	470 . .	221 4 4
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Results Grants					
6. INSPECTION—					
a. Contributions to Local Boards					
b. Municipal Inspectors—					
i. Establishment	60 . .		60 . .	60 . .	60 . .
ii. Contingencies	7 4 9	67 4 9	10 . .	10 . .	6 6 9
7. MISCELLANEOUS					
a. Building, furniture, &c., grants			100 . .		
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items					
Total, Grant II		1541 6 2	1880 . .	1920 . .	1467 12 0
GRANT III—(*Sanitation and Medical Services.*)					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment					
b. Medicines and Supplies					
c. Diet of Patients					
d. Sundries and Contingencies					
e. Contributions to Local Boards					
&c., &, &c.					
Carried forward					

Statement II.—Expenditure from the Municipal Fund of the Town of Kurnool for the official year 189 -9 —*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..					
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	93 . .		10 . .	10 . .	15 . .
ii. Sanitary Inspection ..	59 . .		30 . .	30 . .	27 . .
iii. Medical Reserve staff ..			10 . .	10 . .	5 . .
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. Other contributions		162 . .			
3. Vaccination—					
a. Establishment	215 8 0		260 . .	260 . .	287 1 10
b. Contingencies	134 8 1		120 . .	120 . .	143 6 5
c. Contributions to Local Boards ..		349 8 1			
					380 6 3
4. Registration of Births and Deaths—					
a. Establishment	85 6 3		100 . .	100 . .	94 3 7
b. Contingencies	3 14 0	89 4 3	20 . .	20 . .	31 2 10
5. Conservancy, Road cleaning and Road watering—					
					366 8 11
a. i. Establishment	2635 8 2		2480 . .	2520 . .	2758 12 10
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	576 14 1		340 . .	600 . .	131 12 6
b. Private scavenging—					
i. Establishment	488 6 2		490 . .	490 . .	486 0 3
ii. Contingencies, such as cost of scavenging carts, &c. ..	51 9 6		90 . .	90 . .	71 14 6
c. Cholera charges		539 15 8	30 . .	30 . .	8 . .
d. Contingencies	411 8 8		100 . .	440 . .	158 2 1
Removal of prickly pear &c., &c., &c. ..	143 9 0	4207 7 7	100 . .	150 . .	56 14 9
Total, Grant III ..		4808 3 11	4160 . .	4850	4219 5 7

Statement II.—Expenditure from the Municipal Fund of the Town of Kurnool for the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. Lighting—					
a. Establishment	257 14 11		300 . .	280 . .	273 3 5
b. Contingencies	788 9 0	1046 7 11	700 . .	750 . .	475 4 9
					748 8 2
2. i. Markets—					
a. Establishment	4 . .				9 15 0
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					10 . .
b. Contingencies	10 3 6	14 3 6		10 . .	13 . .
3. Choultries—					32 15 0
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	26 0 5		40 . .	40 . .	
b. Contingencies	40 . .	66 0 5	70 . .	70 . .	
6. Public Garden—					
a. Establishment	119 12 4		120	120 . .	123 15 6
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	6 0	120 0 4	30 . .	10 . .	1 9 6
7. Survey of land			150	130	125 9 0
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.					
9. Other charges—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		1246 12 2	1280 . .	1290 . .	907 0 2

P. ... 120
16
Re 332
Print 80
Other 548

Statement II.—Expenditure from the Municipal Fund of the Town of Terupati for the official year 1894-95—*cont.*

—	Actuals 1894-95: Details of Minor Heads (Rs. A. P.)	Actuals 1894-95: Totals of Major Heads (Rs. A. P.)	Budget Estimate for 1894-95 (Rs. A. P.)	Revised Estimate for 1894-95 (Rs. A. P.)	Actuals, 1893-94 (audited figures.) (Rs. A. P.)
1	2	3	4	5	6
Brought forward ..		1246 12 2	1290 . .	1290 . .	907 0 2
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) - cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	16 8 0		40 . .	40 . .	14 10 .
iii. Printing	332 2 0		400 . .	400 . .	277 5 8
iv. Compensation for lands ..					
v. Other items			30 . .	80 . .	25 9 2
Numbering houses	19 11 6				
Land cess	0 1 10	548 2 4	620	650	443 1 10
Lease charges	7 . .				
Sign boards	52 10 8	428 2 0			
Total, Grant IV ..		1676 14 2	1760 . .	1810 . .	1224 9 0
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	633 12 10		630 . .	630 . .	633 8 .
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	162 14 4		190 . .	190 . .	275 3 7
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..					
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	276 8 .		250 . .	250 . .	246 3 3
e. Contributions for Central office and Audit establishments ..	40 . .	1113 3 2	40	40 . .	71 . .
Total, Grant V ..		1113 3 2	1110 . .	1110 . .	1225 14 10
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current year ..					

674 9
43 9
1118 3

Statement II.—Expenditure from the Municipal Fund of the Town of Terupati for the official year 1894-95—*cont.*

—	Actuals 1894-95: Details of Minor Heads (Rs. A. P.)	Actuals 1894-95: Totals of Major Heads (Rs. A. P.)	Budget Estimate for 1894-95 (Rs. A. P.)	Revised Estimate for 1894-95 (Rs. A. P.)	Actuals, 1893-94 (audited figures.) (Rs. A. P.)
1	2	3	4	5	6
Advances recoverable—					
a. Permanent					
b. Others	130 . .				45 1 9
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank		130 . .			
Total Expenditure ..		12217 4 8	107280 . .	15400 . .	11769 12 5
Balances—					
a. Municipal Fund		10929 0 1	4880 .	9630 . .	6496 13 4
b. Endowments					
c. Water-tax Fund					
Grand Total ..		23146 4 9	112160 . .	25030 . .	18266 9 9

NOTE TO STATEMENT II.

Position of the Municipality of Terupati *on 31st March 1895.*

Liabilities.	Rs.	Assets.	Rs.
Liabilities—		Municipal Balance .. { Cash / Securities	10929-0-1
Balance of Loans		Deposit Balance .. { Cash / Securities	955-5-0
Deposits to be adjusted	955-5-0	Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	11,884-5-1
		Value of Premises, &c.	7393-0-0
		Do. of Tools and plant	100-0-0
		Do. of Live stock	
		Do. of Furniture	133-0-0
		Arrears of taxes, &c.	2166-12-6 (1251-13-4)
		Other assets (in detail)	1,100-0-0
		School furniture 100; Lighting do 830; Conservancy carts 150; Vaccine furniture 20	
		Total ..	22777-1-7
		Claims— Advances Recoverable— Permanent advance	
		Advances for works, &c.	130-0-0
Total ..	955-5-0	Total ..	130-0-0

1251-12-4 audit No. ...

24.6.95

K. Gopalachari
Chairman

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1894-95.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Park channel by the side of Park road	190	-	-	-	48	5	9	
2									
3									
	Total ..	190	-	-	-	48	5	9	
(b)	Buildings								
1	Generators	5-0-0	-	-	-	5	0	0	
2	Meat market urinal	50-0-0	-	-	-	45	7	5	
3	Meat market drain	25-3-7	-	-	-	25	3	7	
	Total ..	80-3-7	-	-	-	75	11	0	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 1894-95.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	3 Ring wells by the side of Thattachgunta	60							
2						105	13	9	
3	Watersupply Scheme investigation	500				22	11	4	
	Total ..	560	-	-	-	128	9	1	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town. 15-4-83
1	High Road	256	-	-	226	8	0	Metalled or Gravelled } Unmetalled.
2	[illegible] Road	51	-	-	72	7	5	6-7-17½, 8-5-65½
3	G. Sunnidhi Street	-	-	-	3	7	10	
4	G. N. Mada Street	51	-	-	51	6	6	
5	Murikinati Gunta Road	117	.	.	117	.	-	
6	Bazaar Street	252	-	-	260	5	2	
7	Konka Street	-	-	-	6	13	6	Total mileage under maintenance. 14-1-100.
8	Karakumbadi Road	31	.	.	28	0	10	Metalled or Gravelled } Unmetalled.
9	R. N. Mada Street	-	-	-	0	7	1	
10	Removal of silt from several street ditches	-	-	-	25	6	4	6-0-147 5/6, 8-1-207 7/6
11	Pethaperlachavadi	154	-	-	150	14	4	
12	East Railway station Road	31	.	.	30	7	2	
13	Tunnapuguntu Road	81	.	.	78	4	9	
14	G. Car street	31	.	.	31	0	5	
15	Karnala Street	31	.	.	30	2	.	
16	Beri Street	50	-	-	49	14	7	
17	G. South Mada street	20	.	.	18	15	2	
18	Alipiri	-	-	-	15	.		Leakages.
19	R. E. Mada Street	-	-	-	2	1	2	do
	Total ..	1157	-	-	1256	8	3	

6-0-148
8-1-207
14-2

355
220
135

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		RS.	A.	P.	RS.	A.	P.	
(b)	Buildings							
1	Cholera Shed	117	-	-	117	7	4	
2	Vaccine depot	28	-	-	45	0	9	
3	Latrines (Temporary)	-	-	-	172	2	6	
	Chinnangadi Urinal	5	-	-	4	11	7	
	Office Veranda	20	-	-	14	9	8	
	Office Gate	10	-	-	10	.	.	
	Total ..	180	-	-	363	15	10	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(*c*)	Drainage							
1 2	Removing silt from several Drains	-	-	-	16	9		
3								
	Total ..	-	-	-	16	9	0	
(*d*)	Water-supply							
1 2 3	Making a [illegible] in the [illegible] of the Guntu south Nara-simah Theertham	55	.	.	56	8	7	
2	Petty repairs to wells &c of last year	-	-	-	9	6	0	
3	Anantha Street well	28	.	.	27	15	1	
4	Thattaya Guntu Bund	100	.	.	100	.	.	
5	do Surfing	26	.	.	25	5	.	
6	Narasimah Theertham Platform	390	.	.	390	10	5	
7	Ramachendragunta supply Channel	-	-	,	3	.	.	
8	Aloe fencing to the Guntu to the North of Narasimah Theertham	8	-	-	8	4	0	
9	Ramachendragunta Bund	50	-	.	39	2	11	
	Total ..	657	-	-	658	4	0	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem. RS.	A.	P.	Salary per annum. RS.	A.	P.
1	2	3			4		
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen at 5 Rs Each	3	15	.	.	180	.	.
Total ..	3	15	.	.	180	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					180	.	.
3. General—							
Overseers	1	15	.	.	180	.	.
Maistries							
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					1	.	.
Add arrears for last year paid this year ..							
Balance (Statement II) ..					179	.	.

Statement II-B.—Details of Municipal Establishments—*ccnt.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships .. .. .. for 3½ months	7	28	.	.	98	.	.
Total ..	7	28	.	.	98	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					98	.	.
Training							
2. Municipal Schools—							
a. On the Salary System—							
Head Master for 3½ Months ..	1	15	.	.	52	8	0
1st Assistant Master							
2nd „ „							
Total ..	1	15	.	.	52	8	0
Deduct Fines and Stoppages ..					8	12	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					43	8	10

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
b. On the Salary Result System—							
Head Master	1	8	.	.	96	.	.
1st Assistant	1	7	.	.	84	.	.
2nd Assistant	1	5	.	.	60	.	.
Primary School teachers at Rs 6 each	2	12	.	.	144	.	.
Total ..	5	32	.	.	384	.	.
Deduct Fines and Stoppages ..					1	13	4
Add arrears for last year paid this year ..							
Balance (Statement II) ..					382	2	8

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1				60		
Total ..	1	5			60		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					60		
7. Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates							
,, ,, ...							
Midwife							
Clerk							
Compounder							
Servants							
,, ...							
,, ...							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Superintendent	1	2	8	.	30	.	.
Vaccinators	1	12	.	.	144	.	.
Peons	1	5	.	.	60	.	.
Total ..	3	19	8	.	234	.	.
Deduct Fines and Stoppages ..	* The difference is owing to the number of cases vaccinated short of the minimum fixed and the proportionate stoppages in the pay of the vaccinator				* 18	8	0
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					215	8	.
4. Registration—							
Registrars	1	8	.	.	96	.	.
Peons							
Total ..	1	8	.	.	96	.	.
Deduct Fines and Stoppages ..	The difference is on account of the stoppages of the pay of the incumbent while on leave on different occasions and also on account of fines.				10	9	9
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					85	6	3

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors ... includes horse allowance at Rs 5 per mensem.	1	20	.	.	240	.	.
"							
Maistries at Rs 7 each	2	14	.	.	168	.	.
Scavengers at Rs 5 "	5	25	.	.	300	.	.
Sweepers at Rs 5 "	29	145	.	.	1740	.	.
Urinal cleaners at 1 Re each	3	3	.	.	36	.	.
Total ..	40	207			2484	.	.
Deduct Fines and Stoppages ..	The difference is owing to the entertainment of a Sanitary Inspector as a temporary measure for 3½ months while the permanent man had been sent for training.				51	8	2
Add arrears for last year paid this year ..					—	.	.
Balance (Statement II) ..					2535	8	2

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	5	.	✓	60	.	✓
Maistries							
Scavengers at 6 Rs. each ..	6	36	.	✓	432	.	✓
Total ..	7	41	.	✓	492	.	✓
Deduct Fines and Stoppages ..					3	4	10
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					488	6	2 ✓
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	5	.	✓	60	.	✓
Masalchies at Rs. 5 each ..	4	20	.	✓	240	.	✓
Total ..	5	25	.	✓	300	.	✓
Deduct Fines and Stoppages ..	owing to the with holding				42	1	1
Add arrears for last year paid this year ..	of the salaries for the days				-	-	- ✓
Balance (Statement II) ..	the incumbents were absent from duty and to the fines.				257	14	11

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants	1	5	.	.	60	.	.
Total ..	1	5	.	.	60	.	.
Deduct Fines and Stoppages ..	The man was appointed only in July 1894				33	15	7
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					26	0	5
6. Public Garden—							
Gardeners at Rs 5 each ..	2	10	.	.	120	.	.
Total ..	2	10	.	.	120	.	.
Deduct Fines and Stoppages ..					4	5	8
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					119	10	4

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	25	.	✓	300	.	✓
Clerks							
,, ...							
,, ...							
Accountants	1	15	.	✓	180	.	✓
Peons .. at Rs 6 Each. ..	2	12	.	✓	144		✓
Sweeper	1	1	.	✓	12	.	✓
Total ..	5 ✓	53	.	✓	636	.	✓
Deduct Fines and Stoppages ..					2	3	2
Add arrears for last year paid this year ..					633	12	10
Balance (Statement II) ..							
ii. Inspection—							
Chairman's salary or carriage allowance ..					Nil		
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks				✓			
Bill Collectors at Rs 8 Each ..	2	16	.	✓	192	.	✓
Peons .. do Temporary.	2	14	.	.	168	.	✓
Total ..	4 ✓	30	.	✓	360	.	✓
Deduct Fines and Stoppages ..	Temporary Bill Collectors were appointed from time to time but not throughout the year				197	1	8
Add arrears for last year paid this year ..							
Balance (Statement II) ..	Further the Bill Collectors were paid for sometimes by results on Commission System				162	14	4
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Dec C.

K. Gopinathan
Chairman

STATEMENT III.—*Municipality of* Serupalé

Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	963	10	9				
1. Deposits by appellants	532	8	0	1. Credited to Municipal Funds ..	1220	2	3
2. Deposits by renters	782	8	0	2. Returned to appellants	193	0	0
3. Deposits by contractors	—	—	—	3. Returned to renters	—	—	—
4. Deposits as security by municipal servants	—	—	—	4. Returned to contractors	—	—	—
5. Deposited for the execution of work for which private parties are liable..	136	0	0	5. Returned to municipal servants ..	—	—	—
				6. Returned to parties	—	—	—
6. Other deposits under the Act or bye-laws	27	12	11	7. Paid to claimants	54	1	9
Excess collections of House Tax 94-95	0	1	3				
do. Land Tax arrears	0	0	1				
				Total ..	1467	4	0
Total, Receipts ..	1478	14	3	Balance ..	955	6	3
Total, including balance ..	2432	9	0	Total ..	2432	9	0

Chairman

STATEMENT IV-A.—*Municipality of* Tirupati

Demand, Collection and Balance Statement for the year 1894-95.

Current.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).	
1	2	3	4	5	6	7	8	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Tax on arts, &c.	2325 . .	177 8 .	2145 8 0	1849 8 .	- - -	- - -	296 . .	
2. Tax on buildings	5387 12 6	- - -	5387 12 6	5047 1 6	- - -	- - -	340 11 0	0-1-3 extra Collection
3. Tax on lands	321 11 8	- - -	321 11 8	274 4 1	- - -	- - -	47 7 7	
4. Water-tax on buildings and lands								
5. Tolls (gross receipts)	2750 0 0	- - -	2750 . .	2750 0 0	- - -	- - -		1-14-10 Rental
6. Market rents	474 0 0	- - -	474 . .	474 0 0	- - -	- - -		0-13-11 do
7. Slaughter-house fees	340 . .	- 2 -	340 . .	340 0 0	- - -	- - -		0-12-5 do
8. Rent of cart-stands	35 0 0	- - -	35 . .	35 0 0	- - -	- - -		0-1-5 do
9. Private scavenging fees	573 4 .	- - -	573 4 .	502 8 .	1 . .	- - -	69 12 0	
Total ..	12204 12 2	177 8 .	12027 4 2	11272 5 7	1 . .	- - -	753 14 7	

K. Rama Rao
Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	344	10	6	~~790 8~~ 397			~~735~~ 41	2	6	385	4	7	~~6~~ 12	8	-	153	8	0	190	5	11	91-92	92-93	93-94	
2. Tax on buildings	94	7	0	992	3	0	1086	10	0	827	1	3	-	-	-	33	1	3	226	7	6	00	00	00	
3. Tax on lands	22	2	4	54	1	8	76	4	-	41	3	9	-	-	-	-	-	-	35	0	4	92-93	93-94	-	0-0-1 excess Collection
4. Water-tax on buildings and lands ..																			457	13	9				
5. Tolls																			6-04	2	11				
6. Market rents	-	-	-	30	8	-	30	8	-	17	7	0	-	-	-	-	-	-	11-36	-	4				
7. Slaughter-house fees																			13	1	0	93-94	-	-	
8. Rent of cart-stands																									
9. Private scavenging fees	28	8	-	143	4	-	171	12	-	133	0	0	-	-	-	5	12	-	32	-	-	92-93	93-94	-	
							573	4		502	8	-													
																			1257	13	4				
																			753	14	7				
Total ..	489	11	10	1610	8	8	2100	4	6	1404	0	4	6	-	-	192	5	3	497	14	9	-	-	-	

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Appendix A to Statements IV-A and IV-B.

Taxes.	Warrants remaining unexecuted at the beginning of the year.			Warrants issued during the year			Total.			Warrants executed and warrants cancelled during the year.			Warrants remaining unexecuted at the close of the year.			Cancelled warrants on which no collections were made.			Collected after issue of warrants, but before distraints			Property distrained, but not sold.			Property sold.		
	Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number.	Amount involved.		Number of cases.	Amount involved.		Number of cases.	Amount.		Number of cases.	Amount realized on distraint.		Number of cases.	Amount realized by sale.	
1	2	3		4	5		6	7		8	9		10	11		12	13		14	15		16	17		18	19	
		RS.	A. P.		RS.	A. P.		RS	A. P.		RS.	A. P.		RS.	A. P		RS.	A. P.		RS.	A. P.		RS.	A. P.		RS.	A. P.
1. Tax on arts, &c. ..	855	546	2 6	868	1653	- -	1723	2099	2 6	1074	1863	10 6	149	235	8 0	-	-	- -	1060	1835	5 11	18	27	- -	1	1	4 7
2. Tax on buildings ..	335	766	11 3	992	4956	5 5	1327	5723	0 8	687	5050	10 8	640	472	6 0	-	-	- -	6033	4998	15 9	52	51	3 5	2	0	7 6
3. Tax on lands ..	33	20	7 6	388	165	10 8	421	186	7 2	225	127	2 3	196	59	4 11	-	-	- -	225	127	2 3	-	-	- -	-	-	- -
4. Water-tax on buildings and lands.	1368			5780			7148			6312			836														
5. Tax on vehicles with springs and palanquins ..																											
6. Tax on animals ..																											
Tax on carts, &c. ..																											
Total ..	1723	1333	7 3	6448	6675	3 1	8171	7808	10 4	7386	7041	7 5	985	767	2 11	-	-	- -	7318	6961	7 11	65	78	3 5	3	1	12 1

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K. R. Chapman Chairman

Appendix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c										
2. Tax on buildings										
3. Tax on lands ..										
4. Water-tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..										
6. Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..										

D. K. [illegible]
Chairman

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of for the official year 189 -9 .

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Tirupati for the official year 1894-95.

Schools.	Number of schools.				Number on rolls on 31st March 189		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
I.—Colleges																				
II.—Upper Secondary Schools and Departments																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, Colleges and Secondary Schools.																				
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1) Sessional School	1			1	107	7							63 8/0		98		4 12 5	146 5 3	146 5 3	* Stipends to teachers
(2) Box Training																				
(3) Results School teachers																				
Total ..	1			1	107	7							63 8/0		98		4 12 5	146 5 3	146 5 3	

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Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of *Terapate* for the official year 1894-95—*cont.*

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year	Number on rolls on 31st March 189 Boys.	Girls.	Average attendance throughout the year.	Receipts. Grants from Provincial Funds. RS.	A.	P.	Grants from Local Funds. RS.	A.	P.	School fees. RS.	A.	P.	Other receipts. RS.	A.	P.	Total. RS.	A.	P.	Expenditure. Masters. Fixed salary (masters, clerks and servants). RS.	A.	P.	Results grant. RS.	A.	P.	School fees. RS.	A.	P.	Contingencies and miscellaneous. RS.	A.	P.	Total. RS.	A.	P.	Net cost to Municipality. RS.	A.	P.	Average net cost per pupil in each class of municipal schools. RS.	A.	P.	Remarks.
1	2	3	4	5	6	7	8	9			10			11			12			13			14			15			16			17			18			19			20			21
(b) Salary-results System—																																													
(1) *Nadamuni street*	1	..	.	1	68	23	60	17	1	.	.	.	.	164	6	0	-	-	.	181	7	0	238	10	8	165	13	0	-	-	.	82	9	0	487	0	8	305	9	8	3	5	9	
(2) *Bundlu School*	1	.	.	1	32	2	32	-	-	.	.	.	.	30	6	.	-	-	.	30	6	.	72	.	.	14	8	0	-	-	.	41	6	7	127	14	7	97	8	7	2	13	10	
(3) *Muhammadan School*	1	.	.	1	16	9	21	7	7	.	.	.	.	3	7	6	-	-	.	10	14	6	71	8	0	14	15	0	-	-	.	32	2	4	118	9	4	107	10	10	4	4	11	
Total ..	3	.	.	3	116	34	113	24	8	.	-	.	.	198	3	6	-	.	.	222	11	6	382	2	8	195	4	0	-	.	.	156	1	11	733	8	7	510	13	1	4	8	4	
Total, Primary Schools ..																																													
Grand Total of all Schools and Colleges	~~3~~	~~1~~	~~1~~	~~3~~	~~123~~	~~34~~	~~120~~	~~24~~	~~8~~					~~198~~	~~3~~	~~6~~				~~222~~	~~11~~	~~6~~	~~425~~	~~11~~	~~6~~	~~195~~	~~4~~	~~0~~	~~98~~			~~160~~	~~14~~	~~6~~	~~879~~	~~13~~	~~10~~	~~65~~	~~7~~	~~24~~	-	.	.	

Foot-note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts		
Matriculation ..		
Upper Secondary ..		
Lower Secondary ..		
Primary School ..		
Infant Standard ..	17	11
First Standard ..	18	17
Second Standard ..	9	9
Third Standard ..	11	11
Fourth Standard ..	8	8
	63	56

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Tiruchirapalli for the official year 1894-95.

Schools.	Number of Schools				Number on rolls on 31st March 189 .		Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned		Amount of such grant payable.		Amount disbursed.						Paid as salaries to masters.			Total expenditure from Municipal funds, columns 14 and 15.			Remarks.
	At the beginning of the year	Opened during the year.	Closed during the year.	At the close of the year.	Boys.	Girls.							For current year.			For previous year.			Total.						
1	2	3	4	5	6	7	8	9	10		11		12			13			14			15			16			17
									RS.	A. P.	RS.	A. P.	RS.	A. P.		RS.	A. P.		RS.	A. P.		RS.	A. P.		RS.	A. P.	
GRANT-IN-AID.																											
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																											Rate at which grants were paid.
(*a*) Secondary																											
Total ..																											
(*b*) Primary																											
Venta Street	1	-	-	1	32	2	27	11	18	12	0	-	-	18	12	-	-	-	18	12	-	-	-	18	12	-	
Ramasawmy Covil Street	1	-	-	1	58	0	18	13	27	3	0	-	-	27	3	-	-	-	27	3	-	-	-	27	3	-	
Karnalw Street	1	-	-	1	28	1	28	21	41	-	-	-	-	41	-	-	-	-	41	-	-	-	-	41	-	-	
Mission Compound	1	-	-	1	6	10	19	15	15	4	-	-	-	15	4	-	-	-	15	4	-	-	-	15	4	-	
Amantha Street	1	-	-	1	22	1	19	4	5	12	-	-	-	5	12	-	-	-	5	12	-	-	-	5	12	-	
Arikulthotta Street	1	-	-	1	50	-	42	23	38	8	-	-	-	38	8	-	-	-	38	8	-	-	-	38	8	-	
Pallai Street	1	-	-	1	46	1	30	11	11	4	-	-	-	11	4	-	-	-	11	4	-	-	-	11	4	-	
Kola & Chintakayala Streets.	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-	64	9	-	64	9	-	-	-	64	9	-	This amount was paid to the Local Fund as the Same was paid to the Municipality Vide Aska in 92-93
Total ..	7	-	-	7	242	15	183	98	157	11	-	-	-	157	11	64	9	-	222	4	-	-	-	222	4	-	
Grand Total ..	7	-	-	7	242	15	183	98	157	11	-	-	-	157	11	64	9	-	222	4	-	-	-	222	4	-	

K. Ramanathan
Educational

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of *Tirupati* for the official year 189*4*-9*5*—*cont.*

Schools. (1)	Number of Schools: At the beginning of the year. (2)	Number of Schools: Opened during the year. (3)	Number of Schools: Closed during the year. (4)	Number of Schools: At the close of the year. (5)	Number on rolls on 31st March 189 : Boys. (6)	Number on rolls on 31st March 189 : Girls. (7)	Number of pupils examined. (8)	Number of pupils found qualified for grants. (9)	Full amount of grant earned. (10) RS. A. P.	Amount of such grant payable. (11) RS. A. P.	Amount disbursed: For current year. (12) RS. A. P.	Amount disbursed: For previous year. (13) RS. A. P.	Amount disbursed: Total. (14) RS. A. P.	Paid as salaries to masters. (15) RS. A. P.	Total expenditure from Municipal funds, columns 14 and 15. (16) RS. A. P.	Remarks. (17)
B. Combined Grant Schools—																
(a) Secondary ..																
Total ..																
(b) Primary ..																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(a) Secondary .. *A. L. G. M. School*	1	.	.	1	80	-	-	- - -	- - -	- - -	- - -	- - -	242 14 4	242 14 4	
Total ..	1	.	.	1	80	-	-	- - -	- - -	- - -	- - -	- - -	242 14 4	242 14 4	
(b) Primary .. *Do.*	1	.	.	1	92	.	.	. . .	. . .	. . .	. . .	. . .	98 15 3	98 15 3	
Total ..	1	-	-	1	92	-	-	- - -	- - -	- - -	- - -	- - -	98 15 3	98 15 3	
Grand Total ..	2	-	-	2	172	-	-	- - -	- - -	- - -	- - -	- - -	341 13 7	341 13 7	

[signature illegible]
Chairman

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of

Tirupati for the year 1894-95.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I New works													
(b) Buildings Commt	250	..		~~28~~ 30			-50			278	.		Resolution dated 23-12-94
(d) Water supply				500	.					500	.		do dated 15-8-94
Repairs (a) Communications	1200	..		167 170						1367	.		G.O. No 436 M. Mis d/ 16-3-95 Council Resolution d/ 23-6-94
(d) Water Supply													
1. Repairs to workshop	150	..		~~118~~ 120						268	.		Resolution d/ 7-8-94 & 17-11-94
Grant II (b) Results grants	410	..		66	9		-170	..		474	9		do d/ 7-5-94
Grant III Brahmotsavam Festival				1000	.					1000	.		G.O. No 473 M. Mis d/ 19-3-95
Grant V Collection Est	190			40	.					230	.		G.O. No 807 M. Mis d/ 26-6-94
Grant VI Conservancy Est	2680	.		150	.					2530	.		G.O. No 73 M. Mis, d/ 18-1-95
municipal				+170									+ Some items not shown
GO 1624 / 2-11-94				2740			220						2140 / 220 / 1920 ; 4880 / 1920 / 2960

660 / 170 / 490 3630 / 1050 / 4680

S. K. Gopalachari

Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupati for the year 1894-95—*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
		Nil			

B. K. Gopinath…
Chairman

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.	Expenditure on Works.	Expenditure on Establishment.	Expenditure on Contingencies.	Expenditure on Total.	Balance (column 3 *minus* column 7.)	Share due to the District Board.	Amount paid to the District Board.	Balance, if any, due to the District Board and date on which it was paid.
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
4	Leased out	2750 -	-	-	-	-	2750 -	1375 15 5	1375 15 5	
	Penal interest on overdue kists	1 14 10	-	-	-	-	1 14 10			
							2751 14 10			

B. K. Gopinath…
Chairman

Statement VIII.—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid. Up to 31st March 189 . Number of years.	Amount paid. Up to 31st March 189 . Amount.	Amount paid. In 189 –9 .	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 –9	Invested out of the total amount transferred up to end of 189 –9 . In Government Securities.	Invested out of the total amount transferred up to end of 189 –9 . In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.

Exhibit

Chairman

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount.	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS A. P.		RS. A. P.
Tirupati	3604 ✓	3416 ✓	430	246 9 0	1399	1119 9 1	1106	2758 12 6	135	979 13 11	9	163 8 0	2	127 8 0	3081 ✓	5387 12 6 ✓

1399 1119 9 1
1106 2758 12 6
135 979 13 11
9 163 8 0
2 127 8 0
3081 5387 12 6

Exhibit

Chairman

Statement IX-A.—Showing the Incidence of the Tax on Arts.

Name of the Municipality.	Assessed in	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tirupati		1	50			25	686	33	393	73	432 8	126	372	10	18	297	245 8 0	565	245 8 0

Statement X.

1. Name of Municipality .. .. Tirupati
2. Population as per last census 14,242
3. Sanctioned number of Councillors { (a) Nominated .. .. 12 / (b) Elected .. .. .. —
4. Actual number of Councillors on 31st March 1895 — 12
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials 9
   - (c) Elected .. { Officials .. .. — / Non-officials .. .. —

   Total .. 12
   - (d) Europeans and Eurasians 1
   - (e) Natives 11

   12
5. Total number of meetings actually held during the year 29
6. Number of meetings adjourned for want of a quorum 3
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. .92
   - (b) Non-officials 4.62

   Total .. 5.54
   - (c) Europeans and Eurasians .. .. .08
   - (d) Natives 6 5.46

   Total .. 5.54 / 6.08

Discrepancy

8. Is the Chairman appointed or elected .. .. Appointed
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

M. R. Ry. K. Gopalacharriar, Avergal, Dy. Tasildar and Sub Magistrate of Tirupati Division. Date of appointment 19-12-93

K. Gopalacharriar

Statement X-A.—Showing the particulars of elections held in the Municipality of Tirupati in 1894-95.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Total ..						

Statement XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Tirupati for the year 1894-95.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on the 31st March 189 .	Number of public latrines on 31st March 189 .	Number of latrines constructed in 189 -9 .	Number of latrines demolished in 189 -9 .	Number of latrines on 31st March 189 .	Number of lamps on 31st March 189 .	Number of lamps put up in 189 -9 .	Number of lamps removed in 189 -9 .	Number of lamps on 31st March 189 .
1	2	3	4	5	6	7	8	9	10	11	12
3 1/3	Vegetable Market	Leased out	1764	11	1	0	12	131	0	0	131
	Meat Market	do									

B. Krishnamurthy
Executive Officer

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Erinpati during the year 1894-95.

Name of hospital and dispensary.	Patients treated.			Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
	In.	Out.	Total.			
1	2	3	4	5	6	7
			Nil			

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STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Erinpati. during the year 1894-95.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed.		Number of successful operations.		Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
				Below one year of age.	Above one year of age.	Below one year of age.	Above one year of age.				
1	2	3	4	5	6	7	8	9	10	11	12
			Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
445	403	11	1 Babu Sachidananda Raita.	381	115	368	89	496	457	181	
			2								
			3								
			Total ..	381	115	368	89	496	457	181	
			Grand Total ..	381	115	368	89	496	457	181	

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. K. GOPALA CHARRIAR Avergal, Rao Sahib, Chairman, Municipal Council, Tirupati, to the Chief Secretary to Government (through the Head Assistant Collector of North Arcot), dated Tirupati, 24th June 1895, No. 145.

I have the honour to submit the report on the operations of the Tirupati Municipality during the year 1894–95.

I. CONSTITUTION OF THE COUNCIL.

2. M.R.Ry. B. Laul Singh Garu, Hospital Assistant, Tirupati, was appointed on the 13th November 1894 in lieu of M.R.Ry. A. K. Pattahbirama Chetty Garu, transferred, and M.R.Ry. V. Anantha Charriar Avergal was re-appointed on the 7th August 1894, his term of appointment having then ceased. Of the twelve councillors constituting the council, three are officials and nine non-officials. The total number of meetings actually held during the year was 29 against 28 in the previous year, and the average attendance at each meeting was, as particularized in the margin. I continued to be Chairman throughout the year.

Officials	..	..	.. 92
Non-officials	..	..	.. 4·62

II. RECEIPTS.

3. The total receipts of the municipality during the year under the several heads of accounts amounted to Rs. 23,146–4–9, against Rs. 25,030, as estimated in the revised estimate. The opening balance at the credit of the Municipal funds on the 1st April 1894, excluding the deposit balance, was Rs. 6,496–13–4 against Rs. 6,500. The year closed with a cash balance at the treasury of Rs. 10,929–0–1, exclusive of the deposit balance, against Rs. 9,630, as estimated in the revised estimate.

4. *Tax on Arts.*—The amount as originally assessed was Rs. 2,323. Of which Rs. 177–8–0 were remitted by the council on appeal, and the net demand as finally settled was Rs. 2,145–8–0. Of this sum, Rs. 1,849–8–0 were collected and Rs. 296 left outstanding at the close of the year. Steps have been taken to realize the balance. The arrear balance at the beginning of the year was Rs. 735–2–6, of which Rs. 385–4–7 were collected, Rs. 6 remitted and Rs. 153–8–0 written off as irrecoverable, leaving a still uncollected balance of Rs. 190–5–11 at the close of the year, and necessary steps have been taken towards its prompt realization. The tax under this head was revised during the year as usual. The difference was due partly to over estimate and partly to remissions and writes-off.

5. *Tax on Buildings.*—The assessment made during the last year was adopted for the current year also with slight modifications, and the amount as finally settled was Rs. 5,387–12–6, of which Rs. 5,047–1–6 were collected during the year, leaving a balance of Rs. 340–11–0 at the close of the year. The arrear demand at the beginning of the year was Rs. 1,086–10–0. Of this Rs. 827–1–3 were collected and Rs. 33–1–3 were written off as irrecoverable and Rs. 226–7–6 were outstanding at the end of the year. Attempts have been made to realize these arrears promptly.

6. *Tax on Lands.*—The demand under this head amounted to Rs. 321–11–8 and the slight reduction from the demand of last year was due to the erection of houses on vacant sites, the same having been assessed to house-tax. Of this, Rs. 274–4–1 were collected and Rs. 47–7–7 left outstanding at the close of the year. Of the sum of Rs. 76–4–0, the arrear demand of last year, Rs. 41–3–8 were collected and Rs. 35–0–4 were left in arrears. Annas 1–3 under "House-tax," current, and Pie 1 under "Land-tax arrears," were by mistake collected in excess of the demand and they were transferred to deposits for payment to the parties concerned. There were two cases of short credits, viz., As. 3 and As. 4–9 in house-tax bills which have been since collected from the bill-collector at fault and whose services have also been dispensed with.

7. The decrease under "Tax on vehicles with springs, animals and carts" was due to the less number of jutkas in use in the town for want of sufficient traffic.

8. There was very little congregation of people in the recent Ganga Jatra festival during the year owing to the severity of the weather and the number of temporary shops was consequently small. Hence decrease under "Rent of lands." The yield from avenue trees and gardens was also far below what had been anticipated. This accounts for the decrease.

9. As in last year, there was less demand for street refuse and night-soil owing to the failure of monsoons. Attempts were not wanting on the part of the council or of the executive in this respect, as the sale of the above was announced by beat of tom-tom many a time, but to no purpose.

10. The strength of the municipal schools having increased from 90 to 116, there was appreciable increase under "Fees from educational institutions" and the increase under "Income from markets" was due to the realization of arrear balance of last year.

11. *Distraint Fees.*—The receipts under this item amounted to Rs. 24. Warrants issued during the year and those remained in the previous year were 8,371, and of these distraints were made in 68 cases. Four cases were prosecuted before the Magistrate of Chandragiri for molesting the bill-collectors, and the delinquents having been adequately punished, the collection work was found satisfactory to a certain extent and there was consequently less chance to have recourse to coercive measures. Hence the decrease under this head.

12. *Other Fees.*—Very few applications were received for extracts from the birth and death registers during year and only Re. 1 was realized on that account. Rs. 1–12–0 were collected for the renewal of registration certificate for carts and Re. 1 for extract from house-tax register. The two latter amounts were credited under this head, as there were no separate headings for them. Hence the decrease under this item.

13. *Fines under Municipal and other Acts.*—The decrease under this head was due to some of the amount of fines levied by the Stationary Sub-Magistrate in municipal cases having not been communicated in time to this office for being credited into the municipal accounts.

14. *Grants from Government.*—Rs. 24–8–0 were earned by the girls in boys' schools attached to this municipality. There was a marked decrease in the number of girls, *i.e.*, 34 against 44 in last year. Hence the difference.

15. The Sree Mahant of Tirupati paid his contribution, viz., Rs. 3,000 due by him for the second instalment towards the water-supply scheme sanctioned in G.O., dated 9th July 1894, Mis. No. 883 M., in lieu of the drainage scheme. Hence the increase under (*c*) other purposes.

16. *Private Scavenging fees.*—Of the current demand of Rs. 573–4–0, Rupees 502–8–0 were collected, Re. 1 remitted, and Rs. 69–12–0 left outstanding at the close of the year. Again, of the arrear demand of last year, viz., Rs. 171–12–0, Rupees 133 were collected, Rs. 5–12–0 were written off as irrecoverable, and Rs. 33 remained uncollected. The large accumulation of arrears under this head was mainly due to the inability of the Sanitary Inspector on whom the duty of collection of the

aforesaid fees had devolved till recently. That duty has now been separated from him and another maistry has been solely appointed for the same, and it is hoped that better results might be turned out for the future. At the beginning of the year under report, there were 179 houses under the private scavenging system, while the number on the 31st March 1895 was only 174. There were, of course, increase and decrease in the course of the year, and they were due to the owners of houses having temporarily been absent for some months in the year and to some of them having withdrawn from availing the services of the private scavengers under some pretext or the other. Owners of filthy backyards were systematically prosecuted and the number of cases so prosecuted was seventeen. In view to find out how many houses had private latrines of their own, and how many of them had been attended to by private agency, I got a statement prepared in November last, and from which I made out that only 510 houses for the whole town had private latrines and 160 of these were scavenged by the municipal scavengers and 350 attended to by private agencies. The peculiarity in the construction of houses in this town is that the owners thereof do not care to provide for latrine accommodations inasmuch as there are fields and plains in the vicinity of their houses where they resort to for purposes of nature. In new and mitta streets the backyards of houses come in contact with each other and thus allow no room for ingress and egress to them for scavengers, but there are small holes made in the walls of each house through which pigs alone can find out passage. The owners of such backyards have no other alternative than to have their latrines cleaned out by pigs alone and which they are said to actually breed for the purpose. Every precaution is being exercised in putting down the said practice.

17. The sum of Rs. 32–1–9 represents the amount of advances made in the previous year but recovered on works and in cash.

18. The other items of receipts are more or less equal and call for no special remarks and some of them are fluctuating.

III.—Expenditure.

19. *Grant I, Public Works—New works under (a) Communications.*—A sum of Rs. 190 had been provided in the revised estimate for the purpose of widening and deepening the channel by the side of park road. Of this, only Rs. 48–5–9 were utilized for widening and deepening the channel, but, as the council found the construction of the two bridges over it unnecessary for the time being, the proposal for the same was abandoned. Hence the decrease in the expenditure.

20. (*b*) *Buildings.*—Rs. 75–11–0 were spent towards the construction of the marginally-noted buildings. The adjudication of the claim for payment to the owners of the value of the land purchased under the Land Acquisition Act having not yet been made, owing apparently to disputes among them, the amount, viz., Rs. 610 provided therefor was not spent. Rupees 200 were provided for the renewal of the Anantha street latrine, but it could not be carried out as the people of that street who were stated to have erected the building originally at their own cost promised to undertake it likewise and subsequently failed to do so on some pretext. Hence the savings.

	Rs.	A.	P.
Two cinerators as suggested by the Sanitary Commissioner in his memorandum of suggestions ..	5	0	0
One urinal in the meat market ..	45	7	5
Meat market drain	25	3	7
Total ..	75	11	0

21. *Water-supply.*—The sum of Rs. 105–13–9 was spent in sinking three ring wells below the bund of Thathayagunta at the instance of the Sanitary Commissioner for drinking purposes during Brahmotsavam. A sum of Rs. 500 was sanctioned in resolution, dated 15th August 1894, No. 8, for the investigation of the water-supply scheme and only Rs. 22–11–4 were utilized on that account, as the work was begun about the middle of February last.

22. (2) *Repairs—under Communication.*—A sum of Rs. 1,256–8–3 was spent for the repair of roads, Rs. 363–15–10 for the repair of the municipal buildings, Rs. 16–9–0

for removing silt from several drains in the town and Rs. 658–4–0 for water-supply. The several roads, buildings, wells and tanks repaired during the year have been shown in detail in statement II-A. Many of the side streets were repaired during the year in conformity with the remarks made in paragraph 4 (1) of the G.O., dated 16th July 1894, No. 904 M. At the suggestion of the Sanitary Commissioner, two temporary platforms at a cost of Rs. 378–10–5 were constructed during Brahmotsavam, but they were not used at all by the public on some scrupulous objections and they were subsequently removed at a cost of Rs. 12, as it was apprehended that they would be damaged by submersion on account of the rain which threatened in November last. The marginally-noted works were executed in accordance with the instructions conveyed in the inspection notes of the Deputy Sanitary Commissioner for 1893. The provision of Rs. 1,325 and odd made in the revised estimate for payment to Messrs. Borham and Co., Madras, for having lent their water pump for discharging the water of Narsimma Theertham tank in 1893 for removing silt therefrom, was not paid to them inasmuch as they have not intimated their intention to the objections raised by the council in payment of the same. Hence the savings.

1. Making a breach in the bund of the small gunta to the south of Narsimma Theertham.
2. Filling up of Anantha street well.
3. Making a bund between Mallaya gunta and Thathaya gunta.
4. Turfing the said bund.
5. Fencing the small gunta to the north of Narsimma Theertham.

23. The sum of Rs. 61–12–4 was spent towards the purchase of a cart for carrying gravel and of tools. The total expenditure under Grant I was Rupees 2,979–11–3.

24. *Grant II, Education.*—A Sessional school was maintained for three and half months at the instance of the Educational authorities and Rs. 146–5–3 were spent on that account. The number of stipendiaries sanctioned for the school was ten, but only seven teachers were, after a good deal of persuasion, joined the school for training and six out of them passed at the Primary examination for complete certificates, one of whom secured a first-class certificate. Thus the opening of the Sessional school at Tirupati was a success in every way.

25. *Salary-results Schools.*—There was no change in the number of municipal salary-results schools during the year. Rupees 382–2–8 were spent towards the establishment, Rs. 195–4–0 for results grants and Rs. 156–1–11 for contingencies. The teachers of the said schools had formerly been paid results grants at fixed rates. But the council, in consideration of the small amount of pay which the teachers were drawing, sanctioned the payment of the whole amount of grants earned by the schools —*vide* resolution of the council, dated 20th December 1893. There was therefore some increase over the revised estimate under this item.

26. *Salary Grants.*—The only secondary school which receives aid from the Municipal funds is the H. L. G. M. High School, Tirupati. The amount of grants paid to this school was Rs. 341–13–7. The decrease was due to some of the teachers not having qualified themselves for grants.

27. *Results Grants.*—Seven schools were examined for results grants and they earned a sum of Rs. 157–11–0 against an estimate of Rs. 470. The great fall in expenditure under this head was due to the general inefficiency of the teachers and the operation of the new assignment system under the Educational Rules. It is hoped that better results might be expected next year, as almost all the teachers have passed the Primary School examination during the year under report. Rs. 64–9–0 were paid to the local fund board during the year on account of results grants paid by them by mistake in 1892–93 to the managers of the Kola and Chintakuyala Street schools attached to this municipality.

28. The schools under aid and maintained from the Municipal funds continued under the supervision of one of the teachers of the H. L. G. M. High School, Tirupati, who is certificated F.A., and to whom an allowance of Rs. 5 per mensem was paid. It has been remarked by the Educational authorities that the inspecting schoolmaster's work during the year was not satisfactory. It should not be forgotten that he was not a full-time inspecting schoolmaster and as such the council could not

seek as much of the work as a full-time inspecting schoolmaster would be able to do. At any rate the council would try to improve this condition as soon as possible. The total expenditure under Grant II was Rs. 1,511–4–2.

29. *Grant III, Sanitation and Medical Services.*—The contributions paid to Provincial funds for Medical College and sanitary inspection were Rs. 93 and 59, respectively.

30. *Vaccination.*—The compulsory vaccination was introduced in this town on the 1st March 1890. The total number of cases vaccinated during the year was 496 against 573 in the previous year and 457 of them proved successful. There was considerable reduction in the number of unprotected children after the system of payment to the vaccinator by results was introduced. Strict supervision over the work of the vaccinator having been exercised by the council, the unprotected children over one year of age are now seldom observed. Prosecutions were vigorously made in 181 cases for failure to get their children vaccinated, and in almost all the cases the parties concerned got their children vaccinated on orders issued by the Magistrate of Chandragiri. The local hospital assistant is paid an allowance of Rs. 2–8–0 per mensem for the supervision of the vaccination work. The decrease under "Establishment" was due to the fact that the vaccinator had been paid by results, that is to say, he was to be fined or rewarded one anna for each case that fell short of the minimum or was in excess of the same. So also the increase under "Contingencies" was due to the calves having been inoculated at the out-stations when lymph turns failed in the municipal depôt for want of calves in time.

31. *Registration of Births and Deaths.*—The number of births registered during the year was 445 and of deaths 403 against 406 and 522, respectively, in the previous year. Prosecutions were made in nine cases of births and two cases of deaths as they were not registered in time. The decrease in the expenditure under "Establishment and Contingencies" was due to the savings effected by the absence of the registrar of births and deaths on leave on forfeiture of pay, and to the non-purchase of birth and death registers, as the existing ones were found sufficient for the year.

32. *Conservancy.*—The conservancy staff continued to be the same as in last year. The slight increase in expenditure under establishment was due to the appointment of a temporary sanitary inspector while the permanent man was sent to Madras for training in the Medical College as per G.O., dated 10th December 1894, No. 1914 M.

33. *Cholera Charges.*—Cholera medicines had been sent for from the General Stores, Madras, but no bill having been received for payment, the provision made for the same had to lapse.

34. *(d) Contingencies.*—The sum of Rs. 411–8–8 were spent to meet the suggestions of the Sanitary Commissioner in their entirety in conserving the town during the late Brahmotsavam. Prickly-pear grown near the north gate of Robinson's Park and on the bund of Thathayagunta was removed at a cost of Rs. 143–9–0. The total expenditure under Grant III was Rs. 4,207–7–7.

35. *Grant IV, Lighting and Miscellaneous Municipal Purposes.*—The number of lights continued to be the same as in last year. The total cost of lighting amounted to Rs. 1,046–7–11. The sum of Rs. 4 shown under "2 Markets (*a*) Establishment" was the pay of the sweeper of the meat-market for March paid in April 1894. The savings effected under "Avenues" were due to the entertainment of an avenue cooly in July last and to the non-plantation of treelings as originally proposed in consequence of the unfavourable state of the season for want of rain.

36. The sum of Rs. 428–2–0 shown under "other charges" was spent for the purposes noted below :—

	Rs.	A.	P.
1. Rewards for destruction of wild animals	16	8	0
2. Printing	332	2	0
3. Numbering fees	19	11	6
4. Land-cess	0	1	10
5. Law charges	7	0	0
6. Sign boards	52	10	8
Total ..	428	2	0

The savings under "Printing" was due to the non-receipt of some bills for work done by the C. N. Press, Madras, before the close of the year. The total expenditure under Grant IV was Rs. 1,674–14–2.

37. *Grant V, Supervision and Management.*—The total cost of the office establishment amounted to Rs. 633–12–10 and that of the collection establishment Rs. 162–14–4 against Rs. 190. The difference in the latter was due to the bill-collectors having been paid by results. The difference in the office contingencies against the revised estimate was due to the printing of certain forms, such as notices, statements, &c. The total expenditure under Grant V was Rs. 1,113–3–2.

38. *Advances Recoverable.*—The sub-joined memorandum gives particulars of the advances made and recovered during the year :—

	Rs.	A.	P.
Balance on the 31st March 1894 as per auditor's report ..	252	14	11
Advances made during the year..	1,447	8	0
Total ..	1,700	6	11
Advances adjusted in 1894–95..	1,349	9	9
Balance on 31st March 1895	350	13	2

The above balance was made up of the following items :—

	Rs.	A.	P.
1. Amount advanced to Ramaswamy Maistry for constructing a drain between Kotta and Mitta streets	192	9	2
2. Advances made on account of public works..	134	8	0
3. „ „ process fees	23	12	0
Total ..	350	13	2

Item No. 1.—This is the unadjusted balance of 1887–88 and a suit was filed and decree obtained against Ramaswamy Maistry and the amount of the decree still remains unrecovered as the defaulter has left the town and his whereabouts could not be traced out. The decree was renewed during the year.

Item No. 2—represents the advance made on account of public works and has to be adjusted.

Item No. 3—represents the amount of process fees in connection with the prosecutions made during and in the previous years. References having not been forthcoming to a sum of Rs. 15–4–0 paid to the sanitary inspector, the adjustment of the same was delayed. Steps will be taken to clear them off as early as practicable.

39. *General Remarks.*—It will be seen from the demand, collection and balance statement that a large amount of arrears and current taxes under different heads were collected, leaving a balance of only Rs 1,136–0–4 in all at the close of the year against Rs. 1,911–8–6 in the previous year. Necessary steps have been taken to realize the whole as soon as possible. The allotments provided for the repair of roads were fully utilized and, in doing so, great attention was paid towards the repair of side streets. Several other works, such as the repair of cholera shed, vaccination depôt, platforms at the Narsimma Theertham tank, sinking of wells for drinking purposes, were executed as suggested by the Sanitary Commissioner during the late Brahmotsavam. The results of the municipal and aided schools at the Grant examinations were comparatively fair. There was a decided improvement in the vaccination branch in consideration of the number of births registered in the Municipal office. Similar advancement was noticeable also in the registration of birth and deaths. The difficulties experienced in extending the private scavenging system have been fully explained in paragraph 16 *supra.* From which the Government will be pleased to see that the executive and the council were not inadvertent in this direction. Several of the defects pointed out by the sanitary officers in their inspection notes from time to time were responded to as far as funds at the disposal of the council permitted. It was a matter for regret that the condition of latrines was left as it were. The council could not but postpone it to the following year (1895–96)

under the circumstance mentioned in paragraph 20 above. Many of the slab stones covered over the drains were removed during the year and necessary steps have been taken to make the drains entirely free from any mode of covering except so much of the portion as could easily procure house-owners ingress and egress to their houses. Pending the introduction of the water-supply and drainage schemes, no substantial repairs could be effected at present to the existing street drains. But arrangements have been made to keep them clean as far as practicable. The sanitation of the town has been satisfactory throughout the year.

40. The papers noted below are herewith submitted :—

(1) Annual statements.
(2) Extract from the minutes of proceedings of the council, dated 27th June 1895.

—

ENCLOSURE.

EXTRACT from the Minutes of Proceedings of the Municipal Council, Tirupati, passed at its general meeting held on the 27th June 1895.

* * * * * *

I. Read annual report, together with the statements relating thereto, for the official year 1894–95.

Resolved that the report be approved and submitted to Government with the usual statements.

Proposed by M.R.Ry. B. Vencatarangama Naidu Garu and seconded by M.R.Ry. Chintala Papi Chetty Garu to place on record the good work done by the Chairman towards the collection of taxes, &c., during the year.

Carried unanimously.

(Signed) K. GOPALA CHARIAR,
Chairman.

—

Forwarded.

1. There is still room for considerable improvement in the matter of collection especially of the arrears of the previous year.

2. The decrease on results grants is unsatisfactory.

3. It is unfortunate that the platforms, suggested by the Sanitary Commissioner, proved a dead loss. The Tirupati people will have nothing to do with the innovation.

(Signed) J. W. HUGHES,
Ag. Head Asst. Collector.

RANIPET,
2nd July 1895.

—

Submitted.

(Signed) S. H. WYNNE,
Collector.

CN°- 22854

Tirupati

Ramoothuty

(4) *Vaccination and Vital Statistics.*—There was a decrease of 77 in the number of persons vaccinated, and the quality of the work done also deteriorated. The number of successful cases was only 32·1 per mille of the population against 38·2 in 1893–94 and a general average of 53 per mille for all municipalities in that year, and the cost of each of these was nearly three times the average. Infantile vaccination also retrograded. The cause of these unsatisfactory results is in no way explained. The council should at once take steps to ensure an improvement in this branch of its work.

The registration of births improved, but the returns of deaths deteriorated. In neither case can the returns be regarded as complete or the rates recorded are much below the normal. This subject demands increased attention.

(5) *Sanitation.*—About 19 per cent. of the allotment for conservancy was allowed to lapse, but the expenditure amounted to 25·3 per cent. of the current receipts against 20·1 per cent. in 1893–94. From the chairman's remarks in paragraph 39 of his report, it appears that some attention was paid to the sanitation of the town, but its condition is reported by the Sanitary Commissioner in his inspection notes recorded in G.O. No. 303 M., dated 26th February 1895, to have been still far from satisfactory. The council should take steps in the current year to carry out as far as funds permit the suggestions made by Dr. King. A water-supply scheme for the town is under preparation.

5. *General Remarks.*—The year closed with a balance of Rs. 10,929, or 65·6 per cent. of the receipts, but of this sum Rs. 6,000 represent the contribution paid by the Mahant for the proposed water-supply scheme, and the greater portion of the remainder will also be required for the same purpose. The administration of the municipality during the year under review showed but little improvement and cannot yet be regarded as efficient. In the current year the council's special attention should be paid to those branches of its work which have been noted as to need improvement.

6. The delay in submitting the report is unsatisfactory and should be guarded against in future.

(True Extract)

for Chief Secretary.

To the Chairman, Municipal Council, Tirupati.
„ Collector of North Arcot.
„ President, District Board, North Arcot.
„ Accountant-General.
„ Director of Public Instruction.
„ Surgeon-General.
„ Sanitary Commissioner.
„ Sanitary Engineer.
Editors' Table.

ORDER—dated 18th October 1895, No. 1664 M., Local and Municipal.

The receipts and charges of the Tirupati Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	12	2,780	6,500	6,497
Tax on Arts	2,795	2,400	2,920	2,235
" on Buildings and Lands	7,551	5,690	6,840	6,190
" on Vehicles and Animals	858	910	910	775
" on Carts	662	660	660	626
Tolls	1,136	1,120	1,370	1,376
Realizations under Special Acts	55	..	..	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	258	230	250	175
Conservancy Receipts	189	300	300	151
Fees and Revenue from Educational Institutions	187	180	180	198
Income from Markets and Slaughter-houses	580	800	830	833
License Fees	70	100	100	113
Other Fees	42	120	120	63
Fines under Municipal and other Acts	76	60	170	156
Grants and Contributions from Government	71	48,040	70	25
" " from other Bodies	3,060	60	3,060	3,055
Recoveries for Services to Private Individuals	577	700	700	635
Miscellaneous	38	10	10	11
Loans	..	48,000	..	..
Advances Recovered	50	..	40	32
Total ..	18,267	1,12,160	25,030	23,146
GRANT I— *Charges.*				
New Works—				
Communications	..	190	190	48
Buildings	1,718	280	860	76
Drainage	..	96,000	..	..
Water-supply	105	500	610	129
Repairs—				
Communications	760	1,370	1,370	1,257
Buildings	121	50	340	364
Drainage	..	..	20	16
Water-supply	702	470	2,170	849
Establishment	180	180	180	179
Tools and Plant and other Stores	1	110	70	62
Total ..	3,587	99,150	5,810	2,980
GRANT II—				
Training Schools	..	170	170	146
Municipal Schools—				
On the Salary-result System	785	700	700	734
Salary Grants	395	410	410	342
Result Grants	221	490	470	222
Inspection	67	70	70	67
Miscellaneous	..	100	..	..
Total ..	1,468	1,940	1,820	1,511
GRANT III—				
Contributions	47	50	50	162
Vaccination	380	360	360	350
Registration of Births and Deaths	125	120	120	89
Conservancy, Road-cleaning and Road-watering	3,667	4,680	4,320	4,207
Total ..	4,219	5,210	4,850	4,808
GRANT IV—				
Lighting	749	1,000	1,040	1,047
Markets and Slaughter-houses	33	..	10	14
Avenues	..	130	110	66
Public Garden, Survey of Land, Fire and other charges	443	620	650	548
Total ..	1,225	1,750	1,810	1,675
GRANT V—				
Supervision and Management	1,226	1,150	1,110	1,113
Advances Recoverable	45	..	..	130
Balance	6,497	2,960	9,630	10,929
Total ..	18,267	1,12,160	25,030	23,146

2. The municipal council held twenty-nine meetings against twenty-eight in 1893–94. The average attendance of both classes of members declined, and was poor in the case of the officials but fair in that of the non-officials.

3. *Receipts.*—(1) There was a decline in the net current demand under the tax on arts which has not been explained, but which is apparently due to leniency in assessment, the number of persons assessed under the third class of the schedule having decreased considerably. The demands under the taxes on houses and lands remained practically unaltered.

(2) The current collections under the tax on houses were good, but those under the taxes on arts and lands though better than in the previous year, were still indifferent. The arrear realizations except in the case of the tax on houses were poor. That the collection of the revenue should again be unsatisfactory, notwithstanding the remarks on the subject in G.O. No. 904 M., dated 16th July 1894, and although temporary collecting establishments were entertained more than once during the year, is much to be regretted. The council should at once take energetic action to adjust all the outstandings, and when submitting the budget for 1896–97 the Chairman will report the progress in this direction which has been made.

(3) There was an increase in the revenue from tolls, market rents, license fees and fines, but the income from taxes on vehicles, animals and carts declined, and the proceeds of the sale of sweepings again fell from Rs. 189 to Rs. 151.

(4) The private scavenging system made no material advance during the year, the number of houses served being 174 or only ten more than in 1893–94. It is stated that there are only 510 houses in the town possessing private latrines, and that in the case of 350 of these the owners make their own arrangements for keeping the premises clean. The municipal council should instruct its sanitary officers to see whether these arrangements are in every case satisfactory and should institute prosecutions in every instance in which they are not. The fees for private scavenging were not collected in advance, notwithstanding the instructions in the previous year's review. The Government trusts that it will not again be necessary to remark upon this point. Immediate steps should be taken to put a stop to the disgusting practice referred to in the concluding portion of paragraph 16 of the Chairman's report. If necessary, the council should take action under section 230 of the Act.

4. *Expenditure*—(1) *Public Works.*—No new work of any importance was undertaken during the year. The outlay on communications amounted to Rs. 1,305, or 94·3 per cent. of the net income from tolls. The Revenue divisional officer has not reported on the condition of the town roads. This omission should be supplied without delay. The Chairman will be requested to explain the nature of the two cinerators which are said to have been constructed at a cost of Rs. 5.

(2) *Education.*—The net expenditure on education was Rs. 1,288, or 11·5 per cent. of the receipts from taxation. Of this sum, all expect Rs. 243 was devoted to primary education. The municipal council continued to maintain three primary schools on the salary-results system, one of which was for Muhammadans, and aided one secondary school with salary and grants. The attendance at the municipal schools taken together showed an improvement, though the number in the Muhammadan school declined, but at the aided institutions it fell from 574 to 429. The results of the departmental examinations in the former were fair, but at the ... ferently successful. For the ... ant examinations, the latter were only indifman's report, about 44 per cent. of ... given in paragraphs 26 and 27 of the Chairwith regret that the number of ... allotment for grants lapsed, and it is observed schools fell from 56·5 to 51·4 per ... under instruction in the municipal and aided The council would apparently ... of the male population of school-going age. schoolmaster instead of entrusting ... advised to employ a whole-time inspecting other duties will not permit of his ... welfare of its schools to an individual whose ... sufficient attention to this work.

(3) *Medical Relief.*—The ... al council maintained no hospital of its own, and medical relief continued to be ... ed by the Mahant's hospital under the management of the district board.

If the Council desires to render the instruction imparted more efficient, it must see that the teachers in aided institutions are properly qualified; this can only be secured, as the ... has repeatedly pointed out, by substantially increasing ... if necessary withholding altogether grants where the condition is not fulfilled. This is a duty which the Council owes both to parents & children.

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