ocal & Munl. (1895) Department.

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[Despatch Abstract.]

Municipal Budget.

Reviewing the Tirupati----for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1895-96.

	Estimate 1895-96.				Revised Estimate for 1894-95.			Budget Estimate for 1894-95.			Actuals, 1893-94 (audited figures.)		
	Details of Minor Heads.			Totals of Major Heads.									
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	-	-		9630			6500	-	-	2780	-	-	12	-	-
b. Endowments															
c. Water-tax Fund															
2. MUNICIPAL RATES AND TAXES—															
a. Tax on arts, &c. (section 53) ..	2400	-	-	-	-	-	2920	0	0	2400	-	-	2795	-	-
b. Tax on buildings (section 63) ..	6400	-	-	-	-	-	6440	-	-	5370	-	-	7125	-	-
c. Tax on lands (section 63) ..	320	-	-	-	-	-	400	-	-	320	-	-	426	-	-
d. Water-tax on buildings and lands (section 75)															
e. Tax on vehicles with springs and palanquins (section 77) ..	220	-	-	-	-	-	220	-	-	220	-	-	213	-	-
f. Tax on animals (section 77) ..	690	-	-	-	-	-	690	-	-	690	-	-	645	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	660	-	-	-	-	-	660	-	-	660	-	-	662	-	-
h. Tolls (section 91)—															
Gross receipts .. 2750	1370	-	-	11060	-	-	1370	-	-	1120	-	-	1135	-	-
Less Local Fund share 1375															
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															
3. REALIZATIONS UNDER SPECIAL ACTS—															
a. Pounds															
b. Ferry rents															
c. Fees under Act II of 1888 ..	-	-	-	-	-	-	-	-	-	-	-	-	55	-	-
Carried forward ..	-	-	-	11060	-	-	12700	-	-	10780	-	-	13056	0	-

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Serampore during the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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 ..	- - -	11060 - -	12700 -	10780 - -	13056 - -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	40 - -	- - -	40 - -	40 - -	24 - -
ii. Rent of buildings ..	80 - -	- - -	80 - -	80 - -	87 - -
iii. Avenue receipts	60 - -	- - -	60 - -	60 - -	107 - -
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	20 - -	- - -	20 - -	20 - -	11 - -
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	30 - -	- - -	50 - -	30 - -	29 - -
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	300 - -	- - -	300 - -	300 - -	189 - -
d. i. Fees from educational institutions	200 - -	- - -	180 - -	180 - -	187 - -
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	500 - -	- - -	490 - -	500 - -	274 - -
ii. „ slaughter-houses.	340 - -	- - -	340 - -	300 - -	306 - -
g. Other fees					
i. Distraint fees	70 - -	- - -	70 - -	70 - -	2 - -
ii. License fees	100 - -	- - -	100 - -	100 - -	70 - -
iii. Cartstand fees	40 - -	- - -	40 - -	40 - -	39 - -
iv. Other fees	10 - -	- - -	10 - -	10 - -	2 - -
h. Fines under Municipal and other Acts	100 - -	- - -	170 - -	60 - -	76 - -
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
	- - -	1890 - -	- - -	- - -	- - -
Carried forward ..	- - -	12950 - -	14650 - -	12570 - -	14459 - -

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Serampore during the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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 ..	- - -	12950 - -	14650 - -	12570 - -	14459 - -
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings	160 - -	- - -	70 - -	40 - -	71 - -
Municipal Schools					
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply	- - -	- - -	- - -	48000 - -	- - -
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes	3060 - -	3220 - -	3060 - -	60 - -	3060 - -
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	700 - -	- - -	700 - -	700 - -	577 - -
ii. Other purposes					
b. Other items—					
i. Fishery rents	- - -	- - -	- - -	- - -	12 0
ii. Refunds of Expenditure of previous year ..	- - -	- - -	- - -	- - -	14 - -
iii. Fee for numbering carts, &c.	10 - -	- - -	10 - -	10 - -	12 - -
iv. Other items		710 - -	- - -	- - -	- - -
Carried forward ..	- - -	16880 - -	18490 - -	61380 - -	18205 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1895-96 —*cont.*

	Estimate 1895-96.			Revised Estimate for 1894-95.			Budget Estimate for 1894-95.			Actuals, 1893-94 (audited figures.)		
	Details of Minor Heads.		Totals of Major Heads.									
1	2		3	4			5			6		
	RS.	A. P.	RS.	A.	P.	RS.	A	P.	RS	A.	P.	RS.	A.	P.
Brought forward ..	-	-	16880	-	-	18490	-	-	61380	-	-	18205	-	-
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	-	-	-	-	-	40	-	-	-	-	-	50	-	-
ii. Others														
Total Receipts ..	-	-	16880	-	-	18530	-	-	109380	-	-	18255	-	-
Grand Total ..	-	-	26510	-	-	25030	-	-	112160	-	-	18267	-	-

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 ~~per cent. of rent value.~~ 4as, 2as, 1anna per acre of Punja annas 4 for every 80 square yards. Punja & waste lands respectively
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at —— 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. No 737 Rn, 8/2-8-1886. Rfo 1378 Rn 8-9-94
8. The house-tax registers were last revised in the official year 1894 and the land tax registers in the official year.
9. Total extent of land assessed is 774 acres. 78 cents and building sites 21,303.8 700
10. The mode of estimating the annual rental of houses and lands is as follows:— The actual rental is taken in calculation where houses are rented, and probable rental where they are not.

K. Gopinatham
Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act IV of 1884 for the official year 189 -9 .

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 Tirupati for the official year 1895-96.

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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 I—(*Public Works*)—					
1. New Works—					
a. Communications	- - -	- - -	190 - -	240 - -	- - -
b. Buildings	4050 - -	- - -	860 - -	250 - -	1718 - -
c. Drainage				96000 - -	
d. Water-supply		4050 - -	610 - -	- - -	105 - -
2. Repairs—					
a. Communications	1500 - -	- - -	1370 - -	1200 - -	760 - -
b. Buildings	120 - -	- - -	340 - -	50 - -	121 - -
c. Drainage—					
i. Repairs to works ..	300 - -	- - -	20 - -	- - -	- - -
ii Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	200 - -	- - -	1970 - -	150 - -	525 - -
ii. Establishment	180 - -	- - -	180 - -	180 - -	171 - -
iii. Contingencies	20 - -	2320 - -	20 - -	20 - -	6 - -
3. Establishment	180 - -	180 - -	180 - -	180 - -	180 - -
4. Tools and Plant and other stores.	10 - -	10 - -	70 - -	110 - -	1 - -
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 ..		6560 - -	5810 - -	98380 - -	3587 - -
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	50 - -	50 - -	120 - -	- - -	- - -
2. Municipal Schools—					
i. On Salary System—					
a. Establishment	- - -	- - -	40 - -	- - -	- - -
b. Contingencies	- - -	- - -	10 - -	- - -	- - -
Carried forward ..	- - -	50 - -	170 - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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 ..	- - -	50 - -	170 - -	- - -	- - -
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	530 - -	- - -	380 - -	380 - -	381 - -
b. Results Grants	160 - -	- - -	160 - -	160 - -	274 - -
c. Contingencies	190 - -	880 - -	160 - -	160 - -	131 - -
3. Salary Grants	450 - -	450 - -	410 - -	410 - -	395 - -
4. Results Grants	350 - -	350 - -	470 - -	600 - -	221 - -
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	10	70 - -	10 - -	10 - -	6 - -
7. Miscellaneous—					
a. Building, furniture, &c., grants ..				100 - -	
b. Common gymnasium—					
i. Establishment	110 - -	- - -	- - -	- - -	- - -
ii. Contingencies					
c. Other items	60 - -	170 - -	- - -	- - -	- - -
Total, Grant II ..	- - -	1970 - -	1820 - -	1880 - -	1468 - -
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., &c. ..					
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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 ..	10 - -		10 - -	10 - -	15 - -
ii. Sanitary Inspection ..	30 - -		30 - -	30 - -	27 - -
iii. Medical Reserve staff ..	10 - -		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		50 - -	- - -	- - -	- - -
3. Vaccination—					
a. Establishment	260 - -		240 - -	240 - -	237 - -
b. Contingencies	120 - -		120 - -	120 - -	143 - -
c. Contributions to Local Boards ..		380 - -			
4. Registration of Births and Deaths—					
a. Establishment	100 - -		100 - -	100 - -	94 - -
b. Contingencies	10 - -	110 - -	20 - -	20 - -	31 - -
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	2950 - -		2520 - -	2480 - -	2759 - -
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	480 - -		600 - -	340 - -	132 - -
b. Private scavenging—					
i. Establishment	590 - -		490 - -	490 - -	486 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	90 - -		90 - -	90 - -	72 - -
c. Cholera charges	30 - -		30 - -	30 - -	8 - -
d. Contingencies	300 - -		440 - -	100 - -	153 - -
e. Removal of Prickly pear &c., &c., &c. ..	100 - -	4540 - -	150 - -	100 - -	57 - -
Total, Grant III ..		5080 - -	4850 - -	4160 - -	4219

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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	300 - -	- - -	260 - -	300 - -	273 - -
b. Contingencies	800 - -	1100 - -	780 - -	700 - -	475 - -
2. i. Markets—					
a. Establishment	- - -	- - -	- - -	- - -	10 - -
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment	- - -	- - -	- - -	- - -	10 - -
b. Contingencies	10 - -	10 - -	10 - -	- - -	13 - -
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	60 - -	- - -	40 - -	60 - -	- - -
b. Contingencies	10 - -	70 - -	70 - -	70 - -	- - -
6. Public Garden—					
a. Establishment	120 - -	- - -	120 - -	120 - -	124 - -
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	10 - -	130 - -	10 - -	30 - -	2 - -
7. Survey of land					
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 ..	- - -	1310 - -	1290 - -	1280 - -	907

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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 ..	- - -	1310 . .	1290 . .	1280 . .	907 . .
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	40 . .	- - -	40 . .	40 . .	15 . .
iii. Printing	400 . .	- - -	400 . .	400 . .	277 . .
iv. Compensation for lands ..					
v. Other items	70 . .	570 . .	80 . .	30 . .	26 . .
Total, Grant IV ..	- - -	1820 . .	1810 . .	1750 . .	1225 . .
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	770 . .	- - -	630 . .	630 . .	634 . .
ii. Inspection					
b Collection of Municipal Taxes—					
i. Establishment	190 . .	- - -	190 . .	190 . .	275 . .
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)	250 . .	- - -	250 . .	250 . .	246 . .
e. Contributions for Central office and Audit establishments ..	110 . .	1320 . .	40 . .	40 . .	71 . .
Total, Grant V ..	- - -	1320 . .	1110 . .	1110 . .	1226 . .
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 ..	-				

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1895-96—*cont.*

—	Estimate 1895-96. Details of Minor Heads.	Estimate 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget 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.
Advances recoverable—					
a. Permanent					45 a a
b. Others					
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		1650 . .	1540 . .	1072 80	1177 . .
Total Expenditure ..					
Balances—					
a. Municipal Fund		9760 . .	9630 . .	4880 . .	6497 . .
b. Endowments					
c. Water-tax Fund					
Grand Total ..		26510	25030 . .	11216 0 . .	18267 . .

NOTE TO STATEMENT II.

Position of the Municipality of on 31*st March* 189

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash .. .. / Securities	
Balance of Loans		Deposit Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Sinking Fund of loans	
Other Liabilities (in detail)		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
Total ..		Total ..	

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

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 189 –9	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(a)	Communications				
1					
2					
3			Nil		
	Total ..				
(b)	Buildings				
1	Pucka latrine 1.	200.	- - -	- - -	
2	Urinals ——— (2 fine sheds) 2.	150.	- - -	- - -	
3	Cholera Hospital.	1400.	- - -	- - -	
4	Shed for rubbish carts.	200.	- - -	- - -	
5	Shed for preserving Kerosine oil.	100.	- - -	- - -	
6	Vegetable Market	2000.	- - -	- - -	
	Total ..	4050	- - -	- - -	

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

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.	Expenditure 189 –9	Remarks.
1	2	3	4	5	6
		Rs.	Rs. A. P.	Rs. A. P.	
(c)	Drainage				
1					
2					
3			Nil		
	Total ..				
(d)	Water-supply				
1					
2					
3			Nil		
	Total ..				

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	1500	-	-	-	-		Total mileage of roads, streets, lanes, &c., in the town. 15-4-83
1								
2								Metalled or Gravelled } Unmetalled.
3								6-7-17½, 8-5-65½
								Total mileage under maintenance. 14-1-100
								Metalled or Gravelled } Unmetalled.
								5-5-70½, 8-4-29½
	Total ..	1500	-	-				

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	Vaccination depôt	20	-	-	-	-		
2	Meat Market	100	-	-	-	-		
3								
	Total ..	120	-	-				

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.	
(c)	Drainage							
1	Penta Drain	300	.	.	-	.	.	
2								
3								
	Total ..	300	.	.	-	.	.	
(d)	Water-supply							
1	Raising the Bund of							
2	Narasimma Theertam	200	.	.	-	.	.	
3								
	Total ..	200	.	.	-	.	.	

Statement II-B.—Details of Municipal Establishments.

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

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—							
1. TRAINING SCHOOLS—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. MUNICIPAL SCHOOLS—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd " "							
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 II.—EDUCATION—*cont.*							
b. On the Salary Result System—							
Head Master	1	8	-	-	96	-	-
" Increase for 11 Months	"	2	-	-	22	-	-
Second Master	1	7	-	-	84	-	-
" Increase for 11 Months	"	1	-	-	11	-	-
Third Master	1	5	-	-	60	-	-
" Increase for 11 Months	"	1	-	-	11	-	-
School Masters	2	12	-	-	144	-	-
Girls school Teacher for 11 Months	1	8	-	-	88	-	-
Peon for 11 Months	1	2	-	-	22	-	-
Total ..	7	45	-	-	538	-	- or 530
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					530	-	-

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	5	-	-	60	-	-
Total ..	1	5	-	-	60	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	-	-	-	-	60	-	-
7. GYMNASTIC INSTRUCTORS							
for 11 Months	1	10	-	-	110	-	-
Total ..	1	10	-	-	110	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	-	-	-	-	110	-	-

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	-	-
Increment for 11 months		2	-	-	22	-	-
Peons	1	5	-	-	60	-	-
Total ..	3	21	8	-	256	-	- or 260
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					260	-	-
4. Registration—							
Registrars	1	8	-	-	96	-	-
Peons							
Total ..	1	8	-	-	96	-	- or 100
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					100	-	-

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	1	20	-	-	240	-	-
Increase of Horse allowance		2	-	-	22	-	-
" for 11 months							
"							
Maistries	2	14	-	-	168	-	-
Increase to one of the maistries for 11 months		1	-	-	11	-	-
Scavengers	5	25	-	-	300	-	-
" Additional for 11 months	3	15	-	-	165	-	-
Sweepers	29	145	-	-	1740	-	-
" Additional - - - - - 11 months	5	25			270	-	-
Urinal cleaners	3	3	-	-	36	-	-
Total ..	48	250	-	-	2952	-	- or 2950
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	-	-	-	-	2950	-	-

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 .. for 1 Mastu ..	1	5	-	✓	5	-	✓
Maistries .. for 11 Mastus ..	1	8	-	✓	88	-	✓
Scavengers	6	36	-	✓	432	-	✓
11 Additional for 11 Mastus	1	6	-	✓	66	-	✓
Total ..	9	55	-	✓	591	0	0 or 590
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	-	-	-		590	-	-
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	5	-	✓	60	-	✓
Masalchies	4	20	-	✓	240	-	✓
Total ..	5	25	-	-	300	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..	-	-	-		300	-	-

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		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants		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 IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants		Nil					
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 ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	—	—			60		
6. Public Garden—							
Gardeners	2	10			120		
Total ..	2	10			120		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..	—	—			120		

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	.	.
11 Increase for 11 months		5	.	.	55	.	.
Clerks							
,, ...							
,, ...							
Accountants	1	15	.	.	180	.	.
Attender for 11 months	1	7	.	.	77	.	.
Peons	2	12	.	.	144	.	.
Sweeper	1	1	.	.	12	.	.
Total ..	6	65	.	.	768	.	. or 770
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					770	.	.
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	2	16	.	.	192	.	.
Peons							
Total ..	2	16	.	.	192	.	. or 190
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					190	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers							
		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

K. Gopalachari
Chairman

STATEMENT IV-A.—*Municipality of* Tirupati Demand, Collection and Balance Statement for the year 1895-96.

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.	2450 - -	50 - -	2400 - -	2400 - -	- - -	- - -	- - -
2. Tax on buildings	5450 - -	50 - -	5400 - -	5400	- - -	- - -	- - -
3. Tax on lands	320 - -	- - -	320 - -	320 - -	- - -	- - -	- - -
4. Water-tax on buildings and lands							
5. Tolls (gross receipts)	2750 - -		2750	2750 - -	- - -	- - -	- - -
6. Market rents	500 - -		500 - -	500 - -	- - -	- - -	- - -
7. Slaughter-house fees	340 - -		340 - -	340 - -	- - -	- - -	- - -
8. Rent of cart-stands	40 - -		40 - -	40 - -	- - -	- - -	- - -
9. Private scavenging fees	700 - -		700 - -	700 - -	- - -	- - -	- - -
Total ..	12550 - -	100 - -	12450 - -	12450 - -	- - -	- - -	- - -

K. Chairman
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.																									
2. Tax on buildings																									
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

The arrear demands of the previous year are expected to be realized before the close of March 1895. Hence this Statement is shown as Nil.

K. Gopalachari
Chairman

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Statement VI.—Revised Estimate for 189 -9.

Statement VI.—Revised Estimate—(Receipts) for 1894-95.

Items	Actuals of the first ~~eight~~ 9 months of 1894-95.	Actuals of the last ~~four~~ 3 months of 1893-94.	Probable charges of the last ~~four~~ 3 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund	6500 . .			6500 . .	2780 . .	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	1190 . .	915 . .	1730 . .	2920 . .	2400 . .	Arrears of last year have been included under these heads.
b. Tax on buildings (section 63) ..	3370 . .	2874 . .	3070 . .	6440 . .	5370 . .	
c. Tax on lands (section 63) ..	170	191 . .	230 . .	400 . .	320 . .	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	180 . .		40 . .	220 . .	220 . .	
f. Tax on animals (section 77) ..	560 . .	18 . .	130 . .	690 . .	690 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	620 . .	8 . .	40 . .	660 . .	660 . .	
h. Tolls (section 91)—	6090		11330			
Gross receipts 2750 ..						
Less Local Fund share 1375 ..	920 . .	188 . .	450 . .	1370 . .	1120 . .	Due to keen competition.
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						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						
c. Fees under Act II of 1888 ..						
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	15 . .		25 . .	40 . .	40 . .	
ii. Rent of buildings ..	50 . .	28 . .	30 . .	80 . .	80 . .	
iii. Avenue receipts	10	11 . .	50 . .	60 . .	60 . .	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	5 . .	5 . .	15 . .	20 . .	20 . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40 . .	95 . .	10 . .	50 . .	30 .	Some of the articles purchased for the recent Brahmotsavam were sold to Local Firms.
Carried forward ..	13630 . .	4333 . .	5820 . .	19,450 . .	13790 . .	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1894-95.			Actuals of the last ~~four~~ 3 months of 1893-94.			Probable charges of the last ~~four~~ 3 months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	13,630	-	-	4883	-	-	5820	-	-	19,450	-	-	13,790	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	150	-	-				150	-	-	300	-	-	300	-	-	
d. i. Fees from educational institutions	160	-	-	56	-	-	20	-	-	180	-	-	180	-	-	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	330	-	-	40	-	-	160	-	-	490	-	-	500	-	-	Due to fluctuation,
ii. ,, slaughter-houses	230	-	-	26	-	-	110	-	-	340			300	-	-	Due to keen competition.
g. Other fees																
i. Distraint fees	15			1	-	-	55			70	-	-	70	-	-	
ii. License fees	50			45	-	-	50			100	-	-	100	-	-	
iii. Cartstand fees	30	-	-	2	-	-	10			40	-	-	40	-	-	
iv. Other fees	5	-	-	1	-	-	5			10	-	-	10	-	-	
h. Fines under Municipal and other Acts	155	-	-	22	-	-	15			170	-	-	60	-	-	There has been more prosecutions under Sec 293 of Act IV of 1884.
i. Interest on investments—																
i. General, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings																
Municipal Schools ..				31	-	-	70	-	-	70	-	-	40	-	-	More girls are expected to pass this year.
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply																
Drainage													48000	-	-	The drainage scheme was not taken in hand
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes	40	-	-	3015	-	-	3020	-	-	3060	-	-	60	-	-	Rs 3000 has been taken credit of the same being Mahants contribution for water supply scheme in lieu of the drainage scheme postponed for the present
Carried forward ..	14,795	-	-	7572	-	-	9485	-	-	24,280	-	-	63450	-	-	

Statement VI.—Revised Estimate—(Receipts) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1894-95.	Actuals of the last ~~four~~ 3 months of 1893-94.	Probable charges of the last ~~four~~ 3 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	14,795 . .	7572 . .	9485 . .	24,280 . .	63450 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
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 ..	450 . .	181 . .	250 . .	700 . .	700 . .	
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	. .	. .	. .	. .		
iii. Fee for numbering carts, &c.	10 . .	. .	. .	10 . .	10 . .	
iv. Other items						
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..	. .	. .	. .	. .	48,000 . .	Drainage Scheme was not taken up.
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent						
ii. Others	40 . .	. .	. .	40 . .	. .	Due to Advances of last year recovered during the year.
Total Receipts ..	15,295 . .	7753 . .	9735 . .	25030 . .	112160 . .	
Grand Total ..	. .	. .	. .	25030 . .	112160 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1894-95.	Actuals of the last ~~four~~ 3 months of 1893-94.	Probable charges of the last ~~four~~ 3 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						
1. New Works—						
a. Communications	40 . .		150 . .	190 . .	240 . .	Rs 50 was transferred for the repair of Beri Street.
b. Buildings	50	137 . .	810 . .	860	250 . .	Rs 610 being the value of land purchased for the vegetable market is pending adjudication.
c. Drainage					96,000 . .	Drainage scheme not taken up.
d. Water-supply	110 . .	8 . .	500 . .	610 . .		This represents the amount allotted for investigating water supply scheme and for sinking 3 ring wells.
2. Repairs—						
a. Communications	970 . .	269 . .	400 . .	1370 . .	1200 . .	Due to the additional sanction of Rs 120 for a road and to the transfer of Rs 50 for Beri Street.
b. Buildings	330 . .	42 . .	10 . .	340 . .	50 . .	Big bamboo cattles for temporary latrines were purchased - Cholera shed and vaccine shed were repaired.
c. Drainage—						
i. Repairs to works ..	15		5 . .	20 . .		certain drains were repaired.
ii Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	610	48 . .	1360 . .	1970 . .	150 . .	Two temporary platforms in Narasimma Sheeram were constructed for payment of Messrs Bonham & Co's bill Rs 1325 allotted and kept in abeyance.
ii. Establishment	135 . .	45 . .	45 . .	180 . .	180 . .	
iii. Contingencies	10 . .		10 . .	20 . .	20 . .	
3. Establishment	130 . .	45 . .	50 . .	180 . .	180 . .	
4. Tools and Plant and other stores.	60 . .	1 . .	10 . .	70 . .	110 . .	The road works were executed on contracts Hence no necessity for additional stores.
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 ..	2460 . .	595 . .	3350 . .	5810 . .	98380 . .	
GRANT II—(*Education.*)—						
1. Training Schools—						
a. Contributions to Local Boards ..				170		
b. Stipends to Normal students ..	. . .	. . .	120 . .	~~120~~ . .	. . .	due to the opening of a Sessional School for training teachers.
2. Municipal Schools—						
i. On Salary System—						
a. Establishment	20 . .	. . .	20 . .	40 . .	. . .	
b. Contingencies			10	10 . .		
ii. On Salary-Results System—						
a. Fixed Payments	300 . .	95 . .	80	380 . .	380 . .	
b. Results Grants		153 . .	160 . .	160 . .	160 . .	
c. Contingencies	120 . .	30 . .	40 . .	160 . .	160 . .	
3. Salary Grants	230 . .	91 . .	180 . .	410 . .	410 . .	
4. Results Grants	60 . .	53 . .	410 .	470 . .	600 . .	Rs 200 were transferred to meet the Sessional School maintenance and the arrear grants of last year were paid during the year.
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	730 . .	422 . .	1020 . .	1750 . .	1710 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1894-95.	Actuals of the last ~~four~~ 3 months of 1893-94.	Probable charges of the last ~~four~~ 3 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	730 - -	422 - -	1020 - -	1750 - -	1710 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	40 - -	15 - -	20 - -	60 - -	60 - -	
ii. Contingencies	- - -	5 - -	10 - -	10 - -	10 - -	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..	- - -	- - -	- - -	- - -	100 - -	This amount could not be utilized as there are no certificated teachers in the Result Schools.
b. Common gymnasium—						
i. Establishment						
ii. Contingencies						
c. Other items						
Total, Grant II ..	770 - -	442 - -	1050 - -	1820 - -	1880 - -	
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 ..						
2. *a.* Contributions to Provincial funds for—						
i. Medical College ..	- - -	15 - -	10 - -	10 - -	10 - -	
ii. Sanitary Inspection ..	- - -	27 - -	30 - -	30 - -	30 - -	
iii. Medical Reserve staff ..	- - -	5 - -	10 - -	10 - -	10 - -	
iv. Cutlers' Establishment ..	- - -	- - -	- - -	- - -	- - -	
b. Contributions to Local Boards &c., for—						
i. Medical Schools ..						
ii. Reserve staff						
c. Other contributions						
3. Vaccination—						
a. Establishment	160 - -	60 - -	80 - -	240 - -	240 - -	
b. Contingencies	~~80~~ - -	~~35~~ - -	40 - -	120	120 - -	
c. Contributions to Local Boards ..						
Carried forward ..	240 - -	140 - -	170 - -	410 - -	410 - -	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1894-95.	Actuals of the last ~~four~~ 3 months of 1893-94.	Probable charges of the last ~~four~~ 3 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Brought forward ..	240 . .	140 . .	170 . .	410 . .	410 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	70 . .	16 . .	30 . .	100 . .	100 . .	
b. Contingencies			20 . .	20 . .	20 . .	
5. Conservancy, Road cleaning and Road watering—						
a. i. Establishment	1900 . .	696 . .	620 . .	2520 . .	2480 . .	The Salaries of the 5 Sweepers thrown out were paid for April and May as they were retained till then.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	530 . .	15 . .	70 . .	600 . .	340 . .	Purchase and repair of additional new and old carts have effected the increase.
b. Private scavenging—						
i. Establishment	370	123 . .	120 . .	490 . .	490 . .	
ii. Contingencies, such as cost of scavenging carts, &c. ..	50	1 . .	40 . .	90	90 . .	
c. Cholera charges			30 . .	30	30 . .	
d. Contingencies	390	28 . .	50 . .	440	100 . .	The increase over the Budget grant is on account of the arrangements made during Thirunala Brahmotsavam and for the preventive measures adopted during the prevalence of cholera.
& Removal of Prickly pear	140	4 . .	10	150	100 . .	Prickly pear near Anantha Steel well and Thathaya gunta was removed.
Total, Grant III ..	3690 . .	1023 . .	1160 . .	4850 . .	4160 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	190 . .	72 . .	70 . .	260 . .	300 . .	The decrease is due to the withholding of the pay of Lighters for the days of their absence from duty.
b. Contingencies	660 . .	9 . .	120 . .	780 . .	700 . .	The increase is due to the purchase of lighting materials.
2. i. Markets—						
a. Establishment		10 . .				
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies	. . .	3 . .	10 . .	10 . .	. . .	This amount represents the rent of land payable for annum for the land taken up for Slaughter House.
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment	20 . .	. . .	20 .	40 . .	60 . .	The cooly was appointed in July 94.
b. Contingencies	40 . .	. . .	30 . .	70 . .	70 . .	
6. Public Garden—						
a. Establishment	90 . .	29 . .	30	120	120 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	. . .	. . .	10 . .	10	30 . .	No new plantations for want of adequate rains.
Carried forward ..	1000 . .	123 . .	290 . .	1290 . .	1280 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1894-95.	Actuals of the last ~~four~~ 3 months of 1893-94.	Probable charges of the last ~~four~~ 3 months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1000 . .	123 . .	290 . .	1290 . .	1280 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						
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						
ii. Rewards for destruction of wild animals and snakes ..	20 . .	. . .	20 . .	40 . .	40 . .	
iii. Printing	270 . .	43 . .	130	400 . .	400 . .	
iv. Compensation for lands ..						
v. Other items	70 . .	2 . .	10 . .	80 . .	30 . .	The increase is due to the making of sign Boards.
Total, Grant IV ..	1360 . .	168 . .	450 . .	1810 . .	1750 . .	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	530 . .	106 . .	100 . .	630 . .	630 . .	
ii. Inspection						
b Collection of Municipal Taxes—						
i. Establishment	110 . .	60 . .	80 . .	190 . .	190 . .	
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)	110 . .	161 . .	140 . .	250 . .	250 . .	
e. Contributions for Central office and Audit establishments ..	40 . .	71 . .	. .	40 . .	40 . .	
Total, Grant V ..	790 . .	398 . .	320 . .	1110 . .	1110 . .	
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 ..						

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1894-95.			Actuals of the last ~~four~~ 3 months of 1893-94.			Probable charges of the last ~~four~~ 3 months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others	-	-	-	123	-	-	-	-	-	-	-	-	-	-	-	
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																
Total Expenditure ..	9070	-	-	2749	-	-	6350	-	-	15400			107280	-	-	
Balances—																
a. Municipal Fund	-	-	-	-	-	-	-	-	-	9630	-	-	4880	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..	-	-	-	-	-	-	-	-	-	25030			112160	-	-	

K. Rajamahendra
Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupathi 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.													
Water supply	-	-	-	592	-	-	-	-	-	592	-	-	Council's Resol: dt 7-8-94 & 15-8-94.
2. Repairs. Communication	1200	-	-	117	-	-	-	-	-	1317	-	-	" " dt 23-6-94.
water supply	150	-	-	26	-	-	-	-	-	176	-	-	
Grant I & III. Buildings & Roads and Sectional Charges in lump	-	-	-	1000	-	-	-	-	-	1000	-	-	" " dt 10-9-94.
Grant III. Results Grants.	600	-	-	64	9	4	170	-	-	664	9	4	" " dt 7-5-94.
" Stipend to Students	-	-	-	120	-	-	-	-	-	120	-	-	
Salary of the Sessional School teacher	-	-	-	45	-	-	-	-	-	45	-	-	Govt: Roc: 1411 Ec Bric dt 9-10-94 / 1654 Ec Bric 3 11-94.
Contingencies	-	-	-	5	-	-	-	-	-	5	-	-	
Grant I. Collection Establishment	190	-	-	40	-	-	-	-	-	230	-	-	Go: Ro 807 Ec Bric. dt 26-6-94

K. Rajamahendra
Chairman

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

for the year 189 -9 —*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.	

HEAD ASSISTANT COLLECTOR
31 JAN 95
NORTH ARCOT

Statement of Proposition Additions and Deductions for the Town of Budget Grants with subsement Act

Statement of Proposition [illegible]rision of Establishment.

Tirupati MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.		Grounds of proposition.
			Present Scale.				Proposed Scale.				
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	
					RS.	RS.			RS.	RS.	RS.	RS.	
		Municipal Schools on Salary Grants to System —	1	Head Master	8	8	1	Head Master	10	10	2	"	Explained in paragraph 49 of the Budget Report.
			1	2nd Master	7	7	1	2nd Master	8	8	1	"	
			1	3rd Master	5	5	1	3rd Master	6	6	1	"	
			2	Primary School Masters	12	12	2	Primary School Masters	12	12	—	—	
			0	Girls School teacher	—	—	1	Girls School teacher	8	8	8	"	
							1	Peon	2	2	2	"	
							1	Gymnasium Instructor	10	10	10	"	vide para 52.
		Vaccination	1	Superviser	2½	2½	1	Superviser	2½	2½	"	"	vide para 54.
			1	Vaccinator	12	12	1	Vaccinator	14	14	2	"	
			1	Peon	5	5	1	Peon	5	5	"	"	
		Conservancy	1	Sanitary Inspector	20	20	1	Sanitary Inspector	22	22	2	"	vide para 55.
			2	Maistries	14	14	2	Maistries	15	15	1	"	
			5	Scavengers	25	25	8	Scavengers	40	40	15	"	
			29	Sweepers	145	145	4	Sweepers	170	170	25	"	
		Private Scavenging	1	Superviser	5	5	1	Superviser	8	8	3	"	
			6	Scavengers	36	36	7	Scavengers	42	42	6	"	
		Municipal Office	1	Manager	25	25	1	Manager	30	30	5	"	vide para 57.
			1	Accountant	15	15	1	Accountant	15	15	"	"	
			—	—	—	—	1	Attender	7	7	7	"	
			2	Peons	12	12	2	Peons	12	12	"	"	
			1	Sweeper	1	1	1	Sweeper	1	1	—	—	

Municipal Office
24th January 1895

Tirupati

Commissioner
Executive Officer

HEAD ASSISTANT COLLECTOR
31 JAN 95
NORTH ARCOT

Extract from the Minutes of proceedings of the Municipal Council, Tirupati, passed at its general Meeting held on the 24th January/95.

Present

Dr. K. Gopalacharlu, Avl. Rao Sahib, Chairman.

" B. Laul Singh, Garu.
" C. Krishnamacharlu, Avl.
" T. Krishniah, Garu.
" Venkata Munisami Chetty Garu.
" B. Venkatarangama Naidu, Garu.

I. Read budget estimate and the report for the official year 1895-96 prepared by the Chairman.

Resolved that the same be adopted and submitted to Government.

x x x x

(True Extract)

K. Gopalacharlu
Chairman

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. K. GOPALACHARIAR Avargal, Rao Sahib, Chairman, Municipal Council, Tirupati, to the Chief Secretary to Government (through the Head Assistant Collector of North Arcot), dated 24th January 1895, No. 4–M.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of receipts and charges of the Tirupati Municipality for the official year 1895–96, as adopted at a general meeting of the council held on the 24th instant.

REVISED ESTIMATE FOR 1894–95.

2. *Receipts.*—The receipts, together with the opening balance, amount to Rs. 25,030 and the expenditure to Rs. 15,400, thus leaving a balance of Rs. 9,630 at the close of the year.

3. *Tax on Arts.*—The tax under this head was revised during the year, and it has come up to Rs. 2,180 exclusive of the arrear balance of the previous years, viz., Rs. 520 to be collected during the year against an estimate of Rs. 2,400. The decrease is due to the depression in the trade for want of periodical rains.

4. *Tax on Buildings.*—The tax under this head amounted to Rs. 5,380, exclusive of the arrear balance, viz., Rs. 1,060 of the previous years, left to be collected during the year against an estimate of Rs. 5,370.

5. *Tax on Lands.*—This item amounts to Rs. 400, inclusive of Rs. 80, the balance of the previous years, left to be collected during the year.

6. *Tolls.*—There has been some increase under this head, and it is due to the keen competition among the bidders in the auction sale.

7. *Sale-proceeds of Old Materials.*—During the last Tirumalai Brahmotsavam held in October last certain articles were purchased for the upkeep of sanitation and some of them were sold to the local fund board for use at Tirumalai; hence the increase under this head.

8. *Income from Markets and Slaughter-houses.*—There has been a slight decrease under income from markets, and it is due to the want of proper competition. The meat market was leased out in auction for the first time during the year under report, and the people not being aware what amount can be realized, hesitated to bid. The increase under income from slaughter-house is due to the keen competition at the auction sale.

9. *Fines under Municipal and other Acts.*—More prosecutions were instituted during the year for default to report births and deaths. Heavy fines in some of these cases also account for the increase.

10. *Grants from Government.*—More girls in municipal schools are expected to earn grants during the year; hence the increase.

11. In accordance with the G.O., dated 9th July 1894, Mis. No. 883 M., the drainage scheme has been postponed *sine die* in preference to the water-supply scheme; hence the contribution from Government of Rs. 48,000, and the loan of Rs. 48,000 for the drainage work were not applied for.

12. *Under other grants—Other purposes*—credit has been taken for the annual contribution of Rs. 3,000 promised by the Mahant on account of the drainage scheme. On a requisition from the council through the Collector of North Arcot to the President of the Devastanam panchayet, he has signified his consent to the transfer of the aforesaid contribution to the water-supply scheme.

13. *Advances recovered.*—A sum of Rs. 40 advanced last year on account of works was recovered during the year.

14. *Expenditure—Grant I, New Works—Communications.*—The decrease under this head is due to the sum of Rs. 50 provided for the construction of two culverts at the junctions of the Giddangi and Aukuthota Chambadi streets, being transferred to the repair of a side street (Beri street), as suggested by the Head Assistant Collector.

15. *Buildings.*—A sum of Rs. 610, being the value of land acquired under the Land Acquisition Act for the erection of a vegetable market, has been provided under this head as the claim for the same is pending adjudication in the Civil Court; hence the increase.

16. (*c*) *Drainage.*—The sum of Rs. 96,000 shown under this head was not utilized under the circumstances stated in paragraph 11 *supra*.

17. (*d*) *Water-supply.*—Rs. 110 represents the cost of sinking three ring wells at the suggestion of the Sanitary Commissioner during the late Brahmotsavam, and Rs. 500 has been allotted for the investigation of the water-supply scheme which is expected to be finished before the close of the current official year.

18. *Repairs—*(*a*) *Communications.*—Rs. 120 was allotted from the general savings towards the repair of the Murikinati gunta road, leading to the burial-ground. It is a very useful road, and the council thought fit to do it urgently. Rs. 50 has been transferred for the repair of the Beri street as stated in paragraph 14 *supra*.

19. *Buildings.*—The increase is due to the repair of the cholera shed at a cost of Rs. 113-2-8 and to the purchase at Salem of big bamboo tatties at a cost of Rs. 150 for the use of the public temporary latrines, as many of the old tatties were worn out. The vaccination shed was also repaired during the year at a cost of Rs. 45.

20. *Drainage.*—Rs. 20 were spent under this head for the repair of drains in several streets.

21. *Water-supply—Repairs to Works.*—A bill for Rs. 1,325 and odd from Messrs. Borham and Co., Madras, for having lent their water-pump for discharging the water of Narasimma Theertam in 1893, when its silt was removed, is pending payment. The council having found their bill to be exorbitant and contrary to the terms agreed to, at first signified its consent to pay up a lump sum of Rs. 400 to avoid a law suit. But it has not heard anything from them further; hence it has provided that amount in the revised estimate to meet that demand. Two temporary platforms at the corners of Narasimma Theertam were constructed at the suggestion of the Sanitary Commissioner at a cost of Rs. 378 and odd during the late Brahmotsavam. They were entirely unused by the public on certain scrupulous objections. The rains of November last threatened the submersion of the said platforms and they had consequently to be removed at a cost of Rs. 12. The small gunta south of Narasimma Theertam was, in pursuance of the remarks of the Deputy Sanitary Commissioner in his inspection notes for 1893, to be filled up to prevent contamination. Rs. 54-8-7 was spent on it. The bund of Thathaya gunta was repaired, and as it was found requisite that turfing should be provided for the same, and a sum of Rs. 28 was therefore expended. Some petty repairs to the guntas were also executed during the year; hence the increase under this head over the budget figures.

22. *Tools and Plant, &c.*—The decrease under this item is due to the repair of roads on contract system and not under amani as was originally proposed, and hence there has been no necessity for the purchase of stores.

23. *Grant II, Education.*—A sessional school was opened during the year for training the teachers of the municipal results-schools for a period of three months, and an allotment of Rs. 170 for its upkeep as detailed below was transferred from the provision made in the budget estimate for payment of the results-grants to pure results schools:—

	Rs.
1. For stipends to students at Rs. 4 per mensem	120
2. Salary of a teacher at Rs. 15 per mensem *in round figure*	40
3. Contingencies for three months in round figure	10
Total ..	170

24. (4) *Results Grants.*—The decrease under this head is due to the reasons ascribed in paragraph 23 *supra*. Further, it was found that Rs. 600 provided under this head was rather excessive in consideration of the rigid rules laid down in the new Grant-in-aid Code in sanctioning the said grants.

25. A provision of Rs. 100 was made in the budget for furniture and building grants, but none of the teachers in the results schools have qualified themselves under the Grant-in-aid Code to receive this grant; hence the savings.

26. *Grant III, Conservancy.*—The increase under "(i) Establishment" is due to the retention for two months during the year of the five sweepers proposed in the current year's budget to be thrown out. The aforesaid retention was unavoidable, inasmuch as the Government order reviewing the budget was received rather late. There has been considerable increase in the expenditure under "(ii) Other Charges." This was mainly due to the purchase of new rubbish and night-soil carts and to the repair of the old carts. Under "(*d*) Contingencies" there has been a marked increase, but this was unavoidable, inasmuch as the council had to entertain a large number of coolies as suggested by the Sanitary Commissioner for conserving the town and for attending to several preventive measures for stamping out the spread of cholera, of which there had been some mortalities and much apprehension of its extension during the late Tirumalai Brahmotsavam festival. It may be ascribed beyond all doubt that the prompt measures, however costly they might have been, adopted by the council during the period in strict adherence to the Sanitary Commissioner's suggestions, have strongly arrested the progress of the disease. The mortalities from the said disease have been only two cases. The removal of prickly-pear grown by the side of Anantha street and at Thathaya gunta at a cost of Rs. 50 in round figure effected the increase over the budget estimate.

27. *Grant IV, Lighting.*—There has been some decrease under "Establishment" and some increase under "Contingencies." The former is due to the withholding of the pay of the masalchies who were found to have been absent from duty on the days when there have been no lighting work; and the latter is due to the purchase, at the beginning of the year, of a large quantity of lighting materials to be held in stock for use whenever required. Further, they were sadly wanted in the beginning of the year.

27-A. The provision shown under "Slaughter-house contingencies" represents the rent due annually to the owner on account of the land used by municipality as a slaughter-house.

28. The avenue cooly was entertained only in the month of July, as the season was unfavorable till then for plantation of treelings. No new plantations were taken up for want of rain; hence the difference in the aforesaid two items.

29. The increase under "Other items" is due to the putting up of sign-boards in several places during Brahmotsavam festival.

30. *Grant V.*—There has been no change in the figures under this grant.

31. The other items call for no special remarks.

Budget Estimate for 1895–96.

32. The estimated receipts and charges for the year are shown below :—

Receipts.

	Estimate, 1895-96.	Revised estimate, 1894-95.
	Rs.	Rs.
1. Balance of municipal fund	9,630	6,500
2. (*a*) Tax on arts, &c.	2,400	2,920
(*b*) „ buildings	5,400	6,440
(*c*) „ lands	320	400
(*e*) „ vehicles with springs and palanquins	220	220
(*f*) „ animals	690	690
(*g*) „ carts without springs	660	660
(*h*) Tolls less local fund share	1,370	1,370
4. (*a*) (i) Rent of lands	40	40
(ii) „ of buildings	80	80
(iii) Avenue receipts	60	60
(*b*) (ii) Produce of lands, gardens, &c.	20	20
(iii) Sale-proceeds of old materials	30	50
(*c*) Sale-proceeds of night-soil, &c.	300	300
(*d*) (i) Fees from educational institutions	200	180
(*f*) (i) Income from markets	500	490
(ii) „ from slaughter-house	340	340
(*g*) Other fees—		
(i) Distraint fees	70	70
(ii) License fees	100	100
(iii) Cart-stand fees	40	40
(iv) Other fees	10	10
(*h*) Fines under Municipal and other Acts	100	170
5. (*a*) Grants from Government	160	70
(*c*) Other grants	3,060	3,060
6. Miscellaneous—		
(*a*) (i) Private scavenging fees	700	700
(*b*) (iii) Fees for numbering carts	10	10
7. (*d*) Other advances	..	40
Total	26,510	25,030

Expenditure.

Grant I—		
1. New Works—		
(*a*) Communications	..	190
(*b*) Buildings	4,050	860
(*d*) Water-supply	..	610
2. Repairs—		
(*a*) Communications	1,500	1,370
(*b*) Buildings	120	340
(*c*) Drainage	300	20
(*d*) Water-supply—		
(i) Repairs to works, &c.	200	1,970
(ii) Establishment	180	180
(iii) Contingencies	20	20
3. Establishment	180	180
4. Tools and Plant, &c.	10	70
Total	6,560	5,810

	Estimate, 1895-96.	Revised estimate, 1894-95.
	Rs.	Rs.
Grant II—Education—		
1. (*b*) Stipends to Normal students	50	120
2. Municipal schools—		
(*a*) Establishment	..	40
(*b*) Contingencies	..	10
(ii) On Salary-results system—		
(*a*) Fixed payments	530	380
(*b*) Results grants	160	160
(*c*) Contingencies	190	160
3. Salary grants	450	410
4. Results grants	350	470
6 Municipal inspection	70	70
7. (*a*) Buildings grants	..	..
(*b*) Common gymnasium	110	..
(*c*) Other items	60	..
Total	1,970	1,820
Grant III—Sanitation, &c.—		
2. (*a*) Contribution to Provincial funds	50	50
3. Vaccination	380	360
4. Registration of births and deaths	110	120
5. Conservancy	4,540	4,320
Total	5,080	4,850
Grant IV—		
1. Lighting	1,100	1,040
2. (ii) Slaughter-houses	10	10
5. Avenues	70	110
6. Public garden	130	130
9. Other charges	510	520
Total	1,820	1,810
Grant V—		
(*a*) General establishment	770	630
(*b*) Collection of municipal taxes	190	190
(*d*) Office contingencies	250	250
(*e*) Contribution for Central office—establishment	110	40
Total	1,320	1,110
Total expenditure	16,750	15,400
Municipal funds	9,760	9,630
Grand Total	26,510	25,030

33. *Tax on Arts, Buildings and Lands.*—The variations between the figures in the estimate under these heads and those in the revised estimate are due to the inclusion of arrears in the latter.

34. *Sale of Old Materials.*—This is a fluctuating item. Further, some of the articles purchased during the last Brahmotsavam festival were sold to the local fund board. Hence the difference.

35. *Fees from Educational Institutions.*—More boys are expected to get admission into the municipal schools during the year. Hence the slight increase.

36. *Fines under Municipal and other Acts.*—The variation between the budget and the revised estimates under this head is due to the infliction in the current year of heavy fines in some of the cases instituted before the Sub-Magistrate of Tirupati for default of reporting births and deaths within the prescribed time. Further, there have been many prosecutions under the birth and death registration clauses.

37. *Grants from Government.*—Rs. 100 is expected as results grants for girls, and Rs. 60 is the amount of grant payable by Government, being the moiety of pay of the gymnasium instructor proposed to be entertained during the year under report as recommended by the Educational authorities.

38. *Other Grants.*—Credit has been taken for the annual contribution of Rupees 3,000 promised by the Mahant on account of the water-supply scheme proposed to be introduced in lieu of the drainage scheme.

39. *Other Advances.*—Rs. 40 was recovered on account of the advances made during the previous year.

40. *Expenditure—Grant I, New Works—(a) Communications.*—No provision is made for any new roads as more attention has to be paid towards the repair of the existing side streets as remarked by Government and the Divisional officer, and to the upkeep of the existing roads.

41. (*b*) *Buildings.*—A provision of Rs. 4,050 has been made for the erection of the following buildings as they are found to be necessary :—

	Rs.
One pucca latrine (zinc sheet)	200
Two urinals at Rs. 75 each	150
One cholera hospital	1,400
One shed for preserving kerosine-oil	100
One shed for rubbish carts	200
One vegetable market	2,000
Total ..	4,050

The latrine proposed is intended to convert during the year one of the temporary tatti latrines into a pucca one. The existing urinals having been found insufficient, two more, after the fashion of the present ones, have been proposed to be built. It has been remarked by the Sanitary Commissioner that the present cholera shed, a small thatched one with out-houses in its vicinity, is most defective and unsuited, and that a new one should be built on the site already selected and not far from the present hospital building. Kerosine-oil is now preserved in one of the rooms in the municipal office. This room is also used for keeping tools, &c., and is consequently not adequate. Hence the necessity for a new and separate shed for kerosine-oil. The rubbish carts are now left in the municipal office compound, and they are subject to exposure to the sun and rain. To guard against the damage of the carts from the above, it has been proposed to erect a shed for their safety. The existing vegetable market shed was condemned by the Deputy Sanitary Commissioner in his inspection notes for 1893 as unsuited. The new site acquired under the Land Acquisition Act for the erection of a pucca market was also remarked by the Sanitary Commissioner in his last inspection as insanitary. But the council, while selecting this site, exercised a great deal of deliberation and concluded that it served all its purposes to the best possible extent, and it accordingly acquired the same. Now, as the Sanitary Commissioner points out some sanitary defects, the council is prepared to take the advice of sanitary officers to make that site fit for the purpose. It may not be out of place here to note that the council spared no pains to find out a more suitable place than this, but it has not succeeded in getting one in the heart of the town. If the Government have no objection to permit the use of the site for the new vegetable market, the council is prepared to erect a pucca shed on it. A provision of Rs. 2,000 has therefore been made for the same.

42. (*d*) *Water-supply.*—No provision has been made under this head, as there is no need for any.

43. *Repairs—(a) Communications.*—Under circumstances set forth in paragraph 40 above, the council has provided a sum of Rs. 1,500 in lump towards the maintenance of the side and main streets during the year, as the council has not yet decided what important side streets should be taken up.

44. *Buildings.*— A sum of Rs. 100 has been provided for the repair of the meat market as suggested by the Sanitary Commissioner, and Rs. 20 for the maintenance of the vaccination depôt.

45. *Drainage.*—The Sanitary Commissioner pointed out the necessity for making certain improvements to the existing penta drain. A provision of Rs. 300 has consequently been made to meet his suggestions.

46. *Water-supply.*—It has been proposed to raise the bund of the Narasimma Theertam tank a little higher up the level of the roads surrounding it to prevent the rain-water from flowing into it. Hence Rs. 200 is provided for the same.

47. *Tools and Plants, &c.*—Rs. 10 is provided under this head for the purchase and repair of necessary stores during the year.

48. *Grant II, Education.*—As proposed by the Director of Public Instruction, a sum of Rs. 50 is provided under "Training schools" for stipends to three teachers of results schools to attend the nearest sessional school for a course of instruction for three months.

49. *Municipal schools on Salary-results System.*—The salaries of the teachers of the Municipal Upper Primary school, Tirupati, have, as noted in the margin, been increased as recommended by the Director of Public Instruction, and necessary provision has accordingly been made.

Headmaster from	Rs. 8 to 10.
First Assistant from	„ 7 to 8.
Second Assistant from	„ 5 to 6.

Further, there has been a huge cry from the people at large that the municipal council has not taken into consideration at all the desirability of diffusing female education in this important town, while the other municipalities have taken a lively interest in the matter and established girls' schools of their own. The council, in consideration of the fact that the aforesaid prayer of the public is *bonâ fide* and quite reasonable and that the charge incidental thereto is a legitimate one, has provided the necessary allotment to open a pure girls' school of its own on a small scale at present with the establishment noted in the margin to start with. This proposal will, the council hopes, receive the cordial support of the Director of Public Instruction, and the sanction of Government. Hence the increase under this head. The increase under "Contingencies" is due to the provision of Rs. 30 for house-rent, stationery, &c., for the proposed girls' school.

One teacher on	Rs. 8 per mensem.
One peon on	„ 2 „

50. *Salary Grants.*—The increase in the estimate under this head is due to the grant for two more teachers of the H.L.G.M. High School, Tirupati, who are expected to qualify themselves for teachers' certificates during the year under report.

51. (4) *Results Grants.*—As recommended by the Director of Public Instruction with reference to the actuals of 1893–94, a provision of Rs. 350 is made under this head.

52. *Common Gymnasium.*—The council considers that a gymnastic instructor can be available for Rs. 10 per mensem. Hence provision for the same has been made for eleven months.

53. The sum of Rs. 60 provided under "Other items" represents the cost of furniture for the girls' school.

54. *Grant III*—(3) *Vaccination.*—In consideration of the hard work the vaccinator does, the council recommends an increment of Rs. 2 to his present pay Rupees 12, and proposes to designate him a first-class vaccinator. The inspecting officers have borne testimony to his good and successful work in the direction of vaccination. Necessary provision has been made on this account.

55. (5) *Conservancy.*—The Sanitary Commissioner has, in his last inspection notes, suggested that the strength of the establishment in this branch should be raised as the existing staff is inadequate to meet the requirements of sanitation in a most satisfactory manner. Having regard to the aforesaid suggestions and also considering the state of the finance of this municipality, the council has proposed to raise the

strength of the road-cleaning establishment from 29 to 34 and the scavenging establishment from 5 to 8. Considering the long and useful services rendered by Hanuman Singh, one of the conservancy maistries, the council has also raised his pay from Rs. 7 to 8 per mensem. In accordance with the recommendation of the Sanitary Commissioner, the horse allowance paid to the Sanitary Inspector has been raised from Rs. 5 to 7. Provision for the aforesaid additions have accordingly been made. Under "(*a*) (ii) Other charges," Rs. 60 for the purchase of two new rubbish carts, Rs. 285 for eight night-soil hand carts, Rs. 35 for six corrugated iron dust-bins, Rs. 50 for the repair of the existing carts throughout the year, and Rs. 50 for the rent of lands for rubbish and night-soil depôts have been provided. There are now only two rubbish depôts. The Sanitary Commissioner has suggested the desirability to have more rubbish depôts in the immediate vicinities of the town, and hence the increased provision. The Sanitary Inspector had hitherto been given an allowance of Rs. 5 for the supervision of the private scavenging system and the collection of fees relating thereto. But the collection of private scavenging fees having considerably been left in arrears from time to time on account of his inability to attend to both the collection and the inspection duties in addition to his own, *i.e.*, the supervision of the conservancy establishment, the council thought it expedient to appoint a maistry on Rs. 8 per mensem independently for the aforesaid purposes subject to the general supervision of the Sanitary Inspector, and it has accordingly provided the necessary allotment for the same. This arrangement deprives the Sanitary Inspector of the allowance of Rs. 5 now given him for the additional work, inasmuch as the new maistry has been proposed to be paid this allowance *plus* Rs. 3, making up in all Rs. 8, as a solid pay. Under the present system each scavenger attending to the scavenging of several houses has to carry the excreta to the night-soil depôt. This system does not meet with the approval of the Sanitary Commissioner. To adopt his suggestion in entirety in this direction, there are no latrines in close proximity to the dwelling houses in some of the streets on the southern and western portions of the town. The council, therefore, proposes to adopt his suggestion, wherever it is expedient, and to employ a night-soil cart drawn by two men to remove the excreta from the pans to be placed at convenient corners in several streets where there are no latrines. For traction of the said cart, the council has provided for one additional scavenger on Rs. 6 per mensem, so that he may be assisted by one of the existing scavengers as pointed out in the suggestions. A provision of Rs. 60 for the purchase of a night-soil cart and Rs. 20 for the purchase of six air-tight pans has been made. Bearing in mind the large outlay incurred on sanitation during the last Brahmotsavam festival at Upper Tirupati, the council has allotted Rs. 200 for the same besides Rs. 30 for sanitation during Ganga Jatra. Further, a provision of Rs. 15 for greasing, Rs. 30 for the purchase of big baskets for rubbish carts, and Rs. 25 to meet the travelling allowances of the conservancy subordinates instituting prosecutions before the Stationary Sub-Magistrate of Chendragiri, which is seven miles away from this place, the local Sub-Magistrate being the Chairman of the council, has also been made under "(*d*) Contingencies." A sum of Rs. 100 has also been provided for the removal of prickly-pear.

56. *Grant IV, Lighting.*—The increase under "Contingencies" is due to the council's proposal to increase the number of lights during the year.

57. *Grant V, General Establishment.*—The sum of Rs. 770 shown under this head represents the salaries of the office establishment. The present office manager has been holding his office for the past nearly three and-a-half years, that is to say, since September 1891. As regards his satisfactory and efficient management of the office affairs, both in the account and correspondence branches, sufficient mention has already been made in the last year's budget report. The council, in reiterating their proposal during the year under report to increase the pay of the manager from Rs. 25 to 30, submits that the Government will be pleased to consider that he has put in enough of service to warrant the aforesaid increase. R. F. Grimley, Esq., the Head Assistant Collector of North Arcot, who was for a short time in charge of this municipality in 1894, has also borne good testimony to the efficient work of the present manager. In this connection it may not be out of place here to bring to the notice of Government that the managers of the Municipal offices of Gudiyáttam, Tiruppattúr, Vániyambádi, &c.,

municipalities, which were also similarly started in one and the same year as this municipality, have had increases from time to time, and the council of this municipality hopes that their recommendation will be cordially upheld by the Government, as the man is rightly deserving of the encouragement for his hard work. There has been no attender or a clerk in the office ever since the introduction of the municipality to help the office staff. The Government is not unaware of the fact that the council has had to apply every year for the entertainment of additional bill-writers temporarily. If an attender on Rs. 7 per mensem is permitted to be appointed, he will be of great help in writing the tax-bills and attending to the office routines to some extent, besides being sent out for collection duty also whenever there is any necessity for the same. It is with this view the council has provided necessary allotment for eleven months. It may be observed that the expenditure under Grant V has not exceeded the prescribed minimum.

58. All other items of receipts and charges are more or less the same, and therefore call for no special remarks. The total expenditure on all grants amount to Rs. 16,750, and this deducted from the estimated receipts Rs. 26,510, the budget year closes with a balance of Rs. 9,760.

59. An extract from the minutes of proceedings of the council passing the budget at its general meeting held on the 24th instant, and the several budget statements and the proposition statements relating to the changes in the establishment are herewith forwarded.

Forwarded with the following remarks.

I believe that the principal objection raised by the Sanitary Commissioner to the new vegetable market site was that it was scarcely large enough.

2. I beg to suggest that, if any of the proposed expenditure be disallowed by Government, the money so saved should be added to the allotment for sanitary arrangements in connection with the Brahmotsavam. I have no doubt that the Sanitary Commissioner's proposals will require the expenditure of much more than Rs. 200, the sum provided.

31*st January* 1895. (Signed) R. F. GRIMLEY,
Ag. Head Asst. Collr.

Forwarded.

2. I agree with Mr. Grimley.

1*st February* 1895. (Signed) G. F. T. POWER,
Ag. Collector.

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
Madras, 4 February 1895.

No. 1145

From

THE HONORABLE MR. D. DUNCAN, M.A., D.Sc.,
DIRECTOR OF PUBLIC INSTRUCTION,
Madras,

To

THE HONORABLE THE CHIEF SECRETARY TO GOVERNMENT,
FORT ST. GEORGE.

SIR,

Referring to the Budget Estimate of the Tirupati Municipality for 1895-96. I have the honour to state that the provision made therein for education may be adopted with an addition of Rs 50 for Building, Furniture & Grants to results schools, and Rs 200 for the appointment of a Drawing Master for the schools in the Municipality, Rs 165 for his salary for 11 months at Rs 15 per mensem and Rs 35 for the Drawing Materials. Credit may be taken for

Ed. Cor.
15 (b) 1,500—17-11-94.

for a half grant from Provincial funds
for the latter purpose subject to the
provisions of the Grant-in-aid Code.

2. The proposal of the Council to
open a girls' school may be tried
for some time.

3. The net expenditure proposed under
Grant II as modified above, is
Rs 1760 (2220-460), which is 15 per cent
of the estimated income of the
Municipality from taxation, markets
and rents.

I have the honour to be,
Sir,
Your Most obedient servant,
J Duncan
Director of Public Instruction

Ed. Cor. 17. 2,606—29-3-94.

Local & Municipal Dept.

R. 1895. 382 M

Educational Department.

From

THE DIRECTOR OF PUBLIC INSTRUCTION,

Madras,

To

THE HONORABLE THE CHIEF SECRETARY

TO GOVERNMENT,

Fort St. George.

DESPATCHED 4-FEB.95

No. 1145

Dated 4th
Despatched 5 } 7ab-1895
Received 6 FEB 1895 CHIEF SECRETARIAT GOVERNMENT OF MADRAS

No.

ENCLOSURES. 4

Subject.

Tirupati Municipality

Sub: remarks on the Edl portion of the Budget Estimate of the — for 1895-96.

6/2

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 370 M of 1895, dated 24th Jan. from the Chairman Mil. Tirupati.

Current No. 382 M of 1895, dated 4th Feb. from the Director of Public Instr.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— 9.3.95 No 398 M

The Estimated receipts and charges of the Tirupati Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94:—

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward				
Tax on Arts	12	2780	6500	9630
Tax on Buildings and Lands	2795	2400	2920	2400
Water-tax on Buildings and Lands	7351	5690	6940	5720
Tax on Vehicles and Animals				
Tax on Carts	858	910	910	910
Tolls	662	660	660	660
Realizations under Special Acts	1135	1120	1370	1370
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	55			
Conservancy receipts	258	230	250	230
Fees and Revenue from Educational Institutions	189	300	300	300
Fees and Revenue from Medical Institutions	187	180	180	200
Income from Markets and Slaughter-houses.	530	800	830	840
License fees	70	100	100	100
Other fees	45	120	120	120
Fines under Municipal and other Acts	76	60	170	180
Interest on Investments and premium on Loans				
Grants and Contributions from Government	71	49040	70	40160
Do. from Local Boards				
Do. from other bodies	3060	60	3060	3060
Recoveries for services to private individuals	577	700	700	700
Miscellaneous	38	10	10	10
Loans		49000		40000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.				
Advances Recovered	50	-	40	-
Total	19267	112160	25930	26510

Charges.	Actuals, 1893–94.	Budget Estimate, 1894–95.	Revised Estimate, 1894–95.	Budget estimate 1895–96.	
	Rs.	Rs.	Rs.	Rs.	
GRANT I.					
New Works—					
Communications	"	240	190	-	
Buildings	1718	250	860	4050	4080
Drainage	"	96000	"	"	
Water-supply	105	"	610	80000	
Repairs—					
Communications	760	1200	1370	1500	
Buildings	121	50	340	120	
Drainage			20	300	
Water-supply	702	350	2170	400	
Establishment	180	180	180	180	
Tools and Plant and other Stores	1	110	70	10	
Contributions for Public Works					
Total	3587	98330	5810	6560	8590
GRANT II.					
Training Schools			170 120	50	
Municipal Schools—			50		
(*a*) On the Salary System	786	700	700	880	900
(*b*) On the Salary Results System	395	410	410	450	
Salary Grants					
Results Grants	221	600	470	350	
Combined Grants					
Inspection	66	70	70	70	
Miscellaneous	"	100	-	170	110
Total	1468	1930	1820	1970	1980
GRANT III.					
Hospital and Dispensaries					
Contributions	47	50	50	50	
Vaccination	380	360	360	380	
Registration of Births and Deaths	125	120	120	110	
Conservancy, Road cleaning and Road watering	3667	3630	4320	4540	4510
Total	4219	4160	4850	5080	5050
GRANT IV.					
Lighting	748	1000	1040	1100	1000
Markets and Slaughter-houses	33	"	10	10	
Choultries					
Travellers' Bungalows					
Avenues	"	130	110	70	
Public Garden, Survey of Land, Fire and other charges.	444	620	650	640	
Total	1225	1750	1810	1820	1720
GRANT V.					
Supervision and Management	1226	1110	1110	1320	
Repayment of Debt					
Interest on loan					
Advances Recoverable	45				
Refunds					
Discount					
Pensions and Gratuities					
Investments					
Balance	6497	4880	9630	4700	9990
Total	18267	11216	25030	26570	26570

Revised estimate for 1894-95

2. The current receipts & charges are now estimated at Rs 18530 & Rs 15400 respectively, against Rs 109280 & Rs 107280 anticipated in the sanctioned budget. The decrease in the receipts, which occurs chiefly under grants from Govt. & Loans is partially counterbalanced by an increase under the taxes on arts, buildings & lands, & Contributions from other bodies, and that in the Charges appears mainly under grant I. In the circumstances stated, the retention of the during the first two months of the year, of the five conservancy coolies mentioned in para 26 of the Chairman's letter is sanctioned.

Budget estimate for 1895-96

3. Receipts. The receipts for the ensuing year are set down at Rs 16880 against the revised estimate of Rs 18530, the decrease being chiefly under the taxes on arts, buildings & lands. As it is proposed to take up the water supply scheme in 1895, credit will be taken for a grant of Rs 40000 & a loan of the same amount from Govt. funds for this purpose.

4. Charges. (1) The probable charges

are entered as Rs 16,750 against Rs 15,400 in the revised estimate, the increase being chiefly under grants I, VII & IV.

(2) Grant I. The provision of Rs 2000 for a new vegetable market should not be sanctioned pending the orders of Govt on the report called for in clause (2) of Govt. No. d/26-2-95 No 303 M. The sum of Rs 80000 will be provided under Municipal water supply vide para 3 supra.

(3) Grant II. The increase in the salaries of the teachers of the municipal upper primary school proposed in para 49 of the Chairman's letter cannot be sanctioned until the necessity of them is fully established. The Municipal Council's proposal to open a girls' school with a teacher on Rs 8 & a peon on Rs 2 p.m., and to maintain a stipendiary instructor on Rs 10 are sanctioned. The recommendations of the D.P.I. in his letter read above regarding allotment under miscellaneous should be issued by Rs 50 as recommended by the Director of Public Instruction in his letter read above. His suggestion to employ a Drawing master will be referred to the Municipal Council for consideration.

(4) Grant III. The additions & alterations in the establishments mentioned in paras 54 & 55 of the Chairman's letter are sanctioned, subject to the remarks of the Sanitary Commissioner in this portion of the budget. The allotment for sanitary arrangements during the Brahmotsavam festival will be raised by Rs 200 vide the Divisional Officer's remarks in para 2 of his endorsement.

(5). Grant IV. The provision made for increasing the number of lights in the town will be disallowed, as the Council's funds should primarily be devoted to the more pressing sanitary needs of the town.

(6) Grant V. The proposed increase to the salary of the office manager & the contingent allowance of an attendant on Rs 7 per mensem are sanctioned.

5. The budget as revised by Govt closes with a balance of Rs 9700 or 57 % per. of the estimated ordinary receipts but the greater portion of this sum will be required for expenditure on the water supply scheme.

6. The Statement in para 32 of the Chairman's letter was unnecessary.

7. The delay in submitting the budget was unsatisfactory & should be avoided in future.

P.B
24/2/95

M.a. 3.95

8/3/95

To,
The Chairman M.C. Tirupati
" Coll. of N. Arcot.
" Rev. Divn. N. Arcot
" Asst. Coll.
" Director of Public Instruction
" Inspr. Govt Schools
" Sanitary Commr.
" Executive Engineer
" Financial Deputy
Extract Taken. Dispd. 3/4/95

370 & 382 m

Tirupati Municl. budget 95-96

9TH MARCH 1895, No. 398 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. K. GOPALACHARIAR Avargal, Chairman, Municipal Council, Tirupati, to the Chief Secretary to Government (through the Head Assistant Collector of North Arcot), dated 24th January 1895, No. 4-M.

I have the honour to submit herewith for the sanction of Government the budget estimate of receipts and charges of the Tirupati Municipality for the official year 1895–96, as adopted at a general meeting of the council held on the 24th instant.

REVISED ESTIMATE FOR 1894–95.

2. *Receipts.*—The receipts together with the opening balance amount to Rs. 25,030 and the expenditure to Rs. 15,400, thus leaving a balance of Rs. 9,630 at the close of the year.

3. *Tax on Arts.*—The tax under this head was revised during the year and it has come up to Rs. 2,180 exclusive of the arrear balance of the previous years, viz., Rs. 520 to be collected during the year against an estimate of Rs. 2,400. The decrease is due to the depression in trade for want of periodical rains.

4. *Tax on Buildings.*—The tax under this head amounted to Rs. 5,380, exclusive of the arrear balance, viz., Rs. 1,060 of the previous years, left to be collected during the year against an estimate of Rs. 5,370.

5. *Tax on Lands.*—This item amounts to Rs. 400, inclusive of Rs. 80, the balance of the previous years, left to be collected during the year.

6. *Tolls.*—There has been some increase under this head, and it is due to the keen competition among the bidders in the auction sale.

7. *Sale-proceeds of Old Materials.*—During the last Tirumalai Brahmotsavam held in October last certain articles were purchased for the upkeep of sanitation and some of them were sold to the local fund board for use at Tirumalai; hence the increase under this head.

8. *Income from Markets and Slaughter-houses.*—There has been a slight decrease under income from markets, and it is due to the want of proper competition. The meat market was leased out in auction for the first time during the year under report, and the people not being aware what amount can be realized, hesitated to bid. The increase under income from slaughter-house is due to the keen competition at the auction sale.

9. *Fines under Municipal and other Acts.*—More prosecutions were instituted during the year for default to report births and deaths. Heavy fines in some of these cases also account for the increase.

10. *Grants from Government.*—More girls in municipal schools are expected to earn grants during the year; hence the increase.

11. In accordance with the G.O., dated 9th July 1894, Mis. No. 883 M., the drainage scheme has been postponed *sine die* in preference to the water-supply scheme; hence the contribution from Government of Rs. 48,000, and the loan of Rs. 48,000 for the drainage work were not applied for.

12. *Under other grants—Other purposes.*—Credit has been taken for the annual contribution of Rs. 3,000 promised by the Mahant on account of the drainage scheme. On a requisition from the council through the Collector of North Arcot to the President of the Devastanam panchayet, he has signified his consent to the transfer of the aforesaid contribution to the water-supply scheme.

13. *Advances recovered.*—A sum of Rs. 40 advanced last year on account of works was recovered during the year.

14. *Expenditure—Grant I, New Works—Communications.*—The decrease under this head is due to the sum of Rs. 50 provided for the construction of two culverts at the junctions of the Giddangi and Aukuthota Chambadi streets, being transferred to the repair of a side street (Beri street), as suggested by the Head Assistant Collector.

15. *Buildings.*—A sum of Rs. 610, being the value of land acquired under the Land Acquisition Act for the erection of a vegetable market, has been provided under this head as the claim for the same is pending adjudication in the Civil Court; hence the increase.

16. (*c*) *Drainage.*—The sum of Rs. 96,000 shown under this head was not utilized under the circumstances stated in paragraph 11 *supra*.

17. (*d*) *Water-supply.*—Rs. 110 represents the cost of sinking three ring wells at the suggestion of the Sanitary Commissioner during the late Brahmotsavam, and Rs. 500 has been allotted for the investigation of the water-supply scheme which is expected to be finished before the close of the current official year.

18. *Repairs—(a) Communications.*—Rs. 120 was allotted from the general savings towards the repair of the Murikinati gunta road, leading to the burial-ground. It is a very useful road, and the council thought fit to do it urgently. Rs. 50 has been transferred for the repair of the Beri street as stated in paragraph 14 *supra*.

19. *Buildings.*—The increase is due to the repair of the cholera shed at a cost of Rs. 113-2-8 and to the purchase at Salem of big bamboo tatties at a cost of Rs. 150 for the use of the public temporary latrines, as many of the old tatties were worn out. The vaccination shed was also repaired during the year at a cost of Rs. 45.

20. *Drainage.*—Rs. 20 were spent under this head for the repair of drains in several streets.

21. *Water-supply—Repairs to Works.*—A bill for Rs. 1,325 and odd from Messrs. Borham and Co., Madras, for having lent their water-pump for discharging the water of Narasimma Theertam in 1893, when its silt was removed, is pending payment. The council having found their bill to be exorbitant and contrary to the terms agreed to, at first signified its consent to pay up a lump sum of Rs. 400 to avoid a law suit. But it has not heard anything from them further; hence it has provided that amount in the revised estimate to meet that demand. Two temporary platforms at the corners of Narasimma Theertam were constructed at the suggestion of the Sanitary Commissioner at a cost of Rs. 378 and odd during the late Brahmotsavam. They were entirely unused by the public on certain scrupulous objections. The rains of November last threatened the submersion of the said platforms and they had consequently to be removed at a cost of Rs. 12. The small gunta south of Narasimma Theertam was, in pursuance of the remarks of the Deputy Sanitary Commissioner in his inspection notes for 1893, to be filled up to prevent contamination. Rs. 54-8-7 was spent on it. The bund of Thathaya gunta was repaired, and as it was found requisite that turfing should be provided for the same, and a sum of Rs. 28 was therefore expended. Some petty repairs to the guntas were also executed during the year; hence the increase under this head over the budget figures.

22. *Tools and Plant, &c.*—The decrease under this item is due to the repair of roads on contract system and not under amani as was originally proposed, and hence there has been no necessity for the purchase of stores.

23. *Grant II, Education.*—A sessional school was opened during the year for training the teachers of the municipal results-schools for a period of three months, and an allotment of Rs. 170 for its upkeep as detailed below was transferred from the provision made in the budget estimate for payment of the results-grants to pure results schools:—

	Rs.
1. For stipends to students at Rs. 4 per mensem	120
2. Salary of a teacher at Rs. 15 per mensem *in round figure*	40
3. Contingencies for three months in round figure	10
Total ..	170

24. (4) *Results Grants.*—The decrease under this head is due to the reasons ascribed in paragraph 23 *supra*. Further, it was found that Rs. 600 provided under this head was rather excessive in consideration of the rigid rules laid down in the new Grant-in-aid Code in sanctioning the said grants.

25. A provision of Rs. 100 was made in the budget for furniture and building grants, but none of the teachers in the results schools have qualified themselves under the Grant-in-aid Code to receive this grant; hence the savings.

26. *Grant III, Conservancy.*—The increase under "(i) Establishment" is due to the retention for two months during the year of the five sweepers proposed in the current year's budget to be thrown out. The aforesaid retention was unavoidable, inasmuch as the Government order reviewing the budget was received rather late. There has been considerable increase in the expenditure under "(ii) Other Charges." This was mainly due to the purchase of new rubbish and night-soil carts and to the repair of the old carts. Under "(*d*) Contingencies" there has been a marked increase, but this was unavoidable, inasmuch as the council had to entertain a large number of coolies as suggested by the Sanitary Commissioner for conserving the town and for attending to several preventive measures for stamping out the spread of cholera, of which there had been some mortalities and much apprehension of its extension during the late Tirumalai Brahmotsavam festival. It may be ascribed beyond all doubt that the prompt measures, however costly they might have been, adopted by the council during the period in strict adherence to the Sanitary Commissioner's suggestions, have strongly arrested the progress of the disease. The mortalities from the said disease have been only two cases. The removal of prickly-pear grown by the side of Anantha street and at Thathaya gunta at a cost of Rs. 50 in round figure effected the increase over the budget estimate.

27. *Grant IV, Lighting.*—There has been some decrease under "Establishment" and some increase under "Contingencies." The former is due to the withholding of the pay of the masalchies who were found to have been absent from duty on the days when there have been no lighting work; and the latter is due to the purchase, at the beginning of the year, of a large quantity of lighting materials to be held in stock for use whenever required. Further they were sadly wanted in the beginning of the year.

27-A. The provision shown under "Slaughter-house contingencies" represents the rent due annually to the owner on account of the land used by municipality as a slaughter-house.

28. The avenue cooly was entertained only in the month of July, as the season was unfavourable till then for plantation of treelings. No new plantations were taken up for want of rain; hence the difference in the aforesaid two items.

29. The increase under "Other items" is due to the putting up of sign-boards in several places during Brahmotsavam festival.

30. *Grant V.*—There has been no change in the figures under this grant.

31. The other items call for no special remarks.

BUDGET ESTIMATE FOR 1895-96.

32. The estimated receipts and charges for the year are shown below :—

Receipts.

	Estimate, 1895-96.	Revised estimate, 1894-95.
	RS.	RS.
1. Balance of municipal fund	9,630	6,500
2. (*a*) Tax on arts, &c.	2,400	2,920
(*b*) „ buildings	5,400	6,440
(*c*) „ lands	320	400
(*e*) „ vehicles with springs and palanquins	220	220
(*f*) „ animals	690	690
(*g*) „ carts without springs	660	660
(*h*) Tolls less local fund share	1,370	1,370
4. (*a*) (i) Rent of lands	40	40
(ii) „ of buildings	80	80
(iii) Avenue receipts	60	60
(*b*) (ii) Produce of lands, gardens, &c.	20	20
(iii) Sale-proceeds of old materials	30	50
(*c*) Sale-proceeds of night-soil, &c.	300	300
(*d*) (i) Fees from educational institutions	200	180
(*f*) (i) Income from markets	500	490
(ii) „ from slaughter-house	340	340
(*g*) Other fees—		
(i) Distraint fees	70	70
(ii) License fees	100	100
(iii) Cart-stand fees	40	40
(iv) Other fees	10	10
(*h*) Fines under Municipal and other Acts	100	170
5. (*a*) Grants from Government	160	70
(*c*) Other grants	3,060	3,060
6. Miscellaneous—		
(*a*) (i) Private scavenging fees	700	700
(*b*) (iii) Fees for numbering carts	10	10
7. (*d*) Other advances	..	40
Total	26,510	25,030

Expenditure.

Grant I—		
1. New Works—		
(*a*) Communications	..	190
(*b*) Buildings	4,050	860
(*d*) Water-supply	..	610
2. Repairs—		
(*a*) Communications	1,500	1,370
(*b*) Buildings	120	340
(*c*) Drainage	300	20
(*d*) Water-supply—		
(i) Repairs to works, &c.	200	1,970
(ii) Establishment	180	180
(iii) Contingencies	20	20
3. Establishment	180	180
4. Tools and Plant, &c.	10	70
Total	6,560	5,810

	Estimate, 1895-96.	Revised estimate, 1894-95.
	RS.	RS.
Grant II—Education—		
1. (*b*) Stipends to Normal students	50	120
2. Municipal schools—		
(*a*) Establishment	..	40
(*b*) Contingencies	..	10
(ii) On Salary-results system—		
(*a*) Fixed payments	530	380
(*b*) Results grants	160	160
(*c*) Contingencies	190	160
3. Salary grants	450	410
4. Results grants	350	470
6. Municipal inspection	70	70
7. (*a*) Buildings grants	..	..
(*b*) Common gymnasium	110	..
(*c*) Other items	60	..
Total	1,970	1,820
Grant III—Sanitation, &c.—		
2. (*a*) Contribution to Provincial funds	50	50
3. Vaccination	380	360
4. Registration of births and deaths	110	120
5. Conservancy	4,540	4,320
Total	5,080	4,850
Grant IV—		
1. Lighting	1,100	1,040
2. (ii) Slaughter-houses	10	10
5. Avenues	70	110
6. Public garden	130	130
9. Other charges	510	520
Total	1,820	1,810
Grant V—		
(*a*) General establishment	770	630
(*b*) Collection of municipal taxes	190	190
(*d*) Office contingencies	250	250
(*e*) Contribution for Central office—establishment	110	40
Total	1,320	1,110
Total expenditure	16,750	15,400
Municipal funds	9,760	9,630
Grand Total	26,510	25,030

33. *Tax on Arts, Buildings and Lands.*—The variations between the figures in the estimate under these heads and those in the revised estimate are due to the inclusion of arrears in the latter.

34. *Sale of Old Materials.*—This is a fluctuating item. Further some of the articles purchased during the last Brahmotsavam festival were sold to the local fund board. Hence the difference.

35. *Fees from Educational Institutions.*—More boys are expected to get admission into the municipal schools during the year. Hence the slight increase.

36. *Fines under Municipal and other Acts.*—The variation between the budget and the revised estimates under this head is due to the infliction in the current year of heavy fines in some of the cases instituted before the Sub-Magistrate of Tirupati for default of reporting births and deaths within the prescribed time. Further there have been many prosecutions under the birth and death registration clauses.

37. *Grants from Government.*—Rs. 100 is expected as results grants for girls, and Rs. 60 is the amount of grant payable by Government, being the moiety of pay of the gymnasium instructor proposed to be entertained during the year under report as recommended by the Educational authorities.

38. *Other Grants.*—Credit has been taken for the annual contribution of Rupees 3,000 promised by the Mahant on account of the water-supply scheme proposed to be introduced in lieu of the drainage scheme.

39. *Other Advances.*—Rs. 40 was recovered on account of the advances made during the previous year.

40. *Expenditure—Grant I, New Works—(a) Communications.*—No provision is made for any new roads as more attention has to be paid towards the repair of the existing side streets, as remarked by Government and the Divisional officer, and to the upkeep of the existing roads.

41. (*b*) *Buildings.*—A provision of Rs. 4,050 has been made for the erection of the following buildings as they are found to be necessary :—

	RS.
One pucca latrine (zinc sheet)	200
Two urinals at Rs. 75 each	150
One cholera hospital	1,400
One shed for preserving kerosine-oil	100
One shed for rubbish carts	200
One vegetable market	2,000
Total ..	4,050

The latrine proposed is intended to convert during the year one of the temporary tatti latrines into a pucca one. The existing urinals having been found insufficient, two more, after the fashion of the present ones, have been proposed to be built. It has been remarked by the Sanitary Commissioner that the present cholera shed, a small thatched one with out-houses in its vicinity, is most defective and unsuited, and that a new one should be built on the site already selected and not far from the present hospital building. Kerosine-oil is now preserved in one of the rooms in the municipal office. This room is also used for keeping tools, &c., and is consequently not adequate. Hence the necessity for a new and separate shed for kerosine-oil. The rubbish carts are now left in the municipal office compound, and they are subject to exposure to the sun and rain. To guard against the damage of the carts from the above, it has been proposed to erect a shed for their safety. The existing vegetable market shed was condemned by the Deputy Sanitary Commissioner in his inspection notes for 1893 as unsuited. The new site acquired under the Land Acquisition Act for the erection of a pucca market was also remarked by the Sanitary Commissioner in his last inspection as insanitary. But the council, while selecting this site, exercised a great deal of deliberation and concluded that it served all its purposes to the best possible extent, and it accordingly acquired the same. Now as the Sanitary Commissioner points out some sanitary defects the council is prepared to take the advice of sanitary officers to make that site fit for the purpose. It may not be out of place here to note that the council spared no pains to find out a more suitable place than this, but it has not succeeded in getting one in the heart of the town. If the Government have no objection to permit the use of the site for the new vegetable market, the council is prepared to erect a pucca shed on it. A provision of Rs. 2,000 has therefore been made for the same.

42. (*d*) *Water-supply.*—No provision has been made under this head as there is no need for any.

43. *Repairs—(a) Communications.*—Under circumstances set forth in paragraph 40 above, the council has provided a sum of Rs. 1,500 in lump towards the maintenance of the side and main streets during the year, as the council has not yet decided what important side streets should be taken up.

44. *Buildings.*—A sum of Rs. 100 has been provided for the repair of the meat market as suggested by the Sanitary Commissioner, and Rs. 20 for the maintenance of the vaccination depôt.

45. *Drainage.*—The Sanitary Commissioner pointed out the necessity for making certain improvements to the existing Penta drain. A provision of Rs. 300 has consequently been made to meet his suggestions.

46. *Water-supply.*—It has been proposed to raise the bund of the Narasimma Theertam tank a little higher up the level of the roads surrounding it to prevent the rain-water from flowing into it. Hence Rs. 200 is provided for the same.

47. *Tools and Plants, &c.*—Rs. 10 is provided under this head for the purchase and repair of necessary stores during the year.

48. *Grant II, Education.*—As proposed by the Director of Public Instruction, a sum of Rs. 50 is provided under "Training schools" for stipends to three teachers of results schools to attend the nearest sessional school for a course of instruction for three months.

49. *Municipal schools on Salary-results System.*—The salaries of the teachers of the Municipal Upper Primary school, Tirupati, have, as noted in the margin, been increased as recommended by the Director of Public Instruction, and necessary provision has accordingly been made.

Headmaster from Rs. 8 to 10.
First Assistant from „ 7 to 8.
Second Assistant from „ 5 to 6.

Further there has been a huge cry from the people at large that the municipal council has not taken into consideration at all the desirability of diffusing female education in this important town, while the other municipalities have taken a lively interest in the matter and established girls' schools of their own. The council, in consideration of the fact that the aforesaid prayer of the public is *bonâ fide* and quite reasonable and that the charge incidental thereto is a legitimate one, has provided the necessary allotment to open a pure girls' school of its own on a small scale at present with the establishment noted in the margin to start with. This proposal will, the council hopes, receive the cordial support of the Director of Public Instruction, and the sanction of Government. Hence the increase under this head. The increase under "Contingencies" is due to the provision of Rs. 30 for house-rent, stationery, &c., for the proposed girls' school.

One teacher on Rs. 8 per mensem.
One peon on „ 2 „

50. *Salary Grants.*—The increase in the estimate under this head is due to the grant for two more teachers of the H.L.G.M. High School, Tirupati, who are expected to qualify themselves for teachers' certificates during the year under report.

51. (4) *Results Grants.*—As recommended by the Director of Public Instruction with reference to the actuals of 1893–94, a provision of Rs. 350 is made under this head.

52. *Common Gymnasium.*—The council considers that a gymnastic instructor can be available for Rs. 10 per mensem. Hence provision for the same has been made for eleven months.

53. The sum of Rs. 60 provided under "Other items" represents the cost of furniture for the girls' school.

54. *Grant III*—(3) *Vaccination.*—In consideration of the hard work the vaccinator does, the council recommends an increment of Rs. 2 to his present pay Rupees 12, and proposes to designate him a first-class vaccinator. The inspecting officers have borne testimony to his good and successful work in the direction of vaccination. Necessary provision has been made on this account.

55. (5) *Conservancy.*—The Sanitary Commissioner has, in his last inspection notes, suggested that the strength of the establishment in this branch should be raised as the existing staff is inadequate to meet the requirements of sanitation in a most satisfactory manner. Having regard to the aforesaid suggestions and also considering the state of the finance of this municipality, the council has proposed to raise the

strength of the road-cleaning establishment from 29 to 34 and the scavenging establishment from 5 to 8. Considering the long and useful services rendered by Hanuman Singh, one of the conservancy maistries, the council has also raised his pay from Rs. 7 to 8 per mensem. In accordance with the recommendation of the Sanitary Commissioner, the horse allowance paid to the Sanitary Inspector has been raised from Rs. 5 to 7. Provision for the aforesaid additions have accordingly been made. Under "(*a*) (ii) Other charges," Rs. 60 for the purchase of two new rubbish carts, Rs. 285 for eight night-soil hand carts, Rs. 35 for six corrugated iron dust-bins, Rs. 50 for the repair of the existing carts throughout the year, and Rs. 50 for the rent of lands for rubbish and night-soil depôts have been provided. There are now only two rubbish depôts. The Sanitary Commissioner has suggested the desirability to have more rubbish depôts in the immediate vicinities of the town, and hence the increased provision. The Sanitary Inspector had hitherto been given an allowance of Rs. 5 for the supervision of the private scavenging system and the collection of fees relating thereto. But the collection of private scavenging fees having considerably been left in arrears from time to time on account of his inability to attend to both the collection and the inspection duties in addition to his own, *i.e.*, the supervision of the conservancy establishment, the council thought it expedient to appoint a maistry on Rs. 8 per mensem independently for the aforesaid purposes subject to the general supervision of the Sanitary Inspector, and it has accordingly provided the necessary allotment for the same. This arrangement deprives the Sanitary Inspector of the allowance of Rs. 5 now given him for the additional work, inasmuch as the new maistry has been proposed to be paid this allowance *plus* Rs. 3, making up in all Rs. 8, as a solid pay. Under the present system each scavenger attending to the scavenging of several houses has to carry the excreta to the night-soil depôt. This system does not meet with the approval of the Sanitary Commissioner. To adopt his suggestion in entirety in this direction, there are no latrines in close proximity to the dwelling houses in some of the streets on the southern and western portions of the town. The council, therefore, proposes to adopt his suggestion, wherever it is expedient, and to employ a night-soil cart drawn by two men to remove the excreta from the pans to be placed at convenient corners in several streets where there are no latrines. For traction of the said cart, the council has provided for one additional scavenger on Rs. 6 per mensem, so that he may be assisted by one of the existing scavengers as pointed out in the suggestions. A provision of Rs. 60 for the purchase of a night-soil cart and Rs. 20 for the purchase of six air-tight pans has been made. Bearing in mind the large outlay incurred on sanitation during the last Brahmotsavam festival at Upper Tirupati, the council has allotted Rs. 200 for the same besides Rs. 30 for sanitation during Ganga Jatra. Further, a provision of Rs. 15 for greasing, Rs. 30 for the purchase of big baskets for rubbish carts, and Rs. 25 to meet the travelling allowances of the conservancy subordinates instituting prosecutions before the Stationary Sub-Magistrate of Chendragiri, which is seven miles away from this place, the local Sub-Magistrate being the Chairman of the council, has also been made under "(*d*) Contingencies." A sum of Rs. 100 has also been provided for the removal of prickly-pear.

56. *Grant IV, Lighting.*—The increase under "Contingencies" is due to the council's proposal to increase the number of lights during the year.

57. *Grant V, General Establishment.*—The sum of Rs. 770 shown under this head represents the salaries of the office establishment. The present office manager has been holding his office for the past nearly three and-a-half years, that is to say, since September 1891. As regards his satisfactory and efficient management of the office affairs, both in the account and correspondence branches, sufficient mention has already been made in the last year's budget report. The council, in reiterating their proposal during the year under report to increase the pay of the manager from Rs. 25 to 30, submits that the Government will be pleased to consider that he has put in enough of service to warrant the aforesaid increase. R. F. Grimley, Esq., the Head Assistant Collector of North Arcot, who was for a short time in charge of this municipality in 1894, has also borne good testimony to the efficient work of the present manager. In this connection it may not be out of place here to bring to the notice of Government that the managers of the Municipal offices of Gudiyáttam, Tiruppattúr, Vániyambádi, &c.,

municipalities, which were also similarly started in one and the same year as this municipality, have had increases from time to time, and the council of this municipality hopes that their recommendation will be cordially upheld by the Government, as the man is rightly deserving of the encouragement for his hard work. There has been no attender or a clerk in the office ever since the introduction of the municipality to help the office staff. The Government is not unaware of the fact that the council has had to apply every year for the entertainment of additional bill-writers temporarily. If an attender on Rs. 7 per mensem is permitted to be appointed, he will be of great help in writing the tax-bills and attending to the office routines to some extent, besides being sent out for collection duty also whenever there is any necessity for the same. It is with this view the council has provided necessary allotment for eleven months. It may be observed that the expenditure under Grant V has not exceeded the prescribed minimum.

58. All other items of receipts and charges are more or less the same and therefore call for no special remarks. The total expenditure on all grants amounts to Rs. 16,750, and this deducted from the estimated receipts Rs. 26,510, the budget year closes with a balance of Rs. 9,760.

59. An extract from the minutes of proceedings of the council passing the budget at its general meeting held on the 24th instant, and the several budget statements and the proposition statements relating to the changes in the establishment are herewith forwarded.

Forwarded with the following remarks.

I believe that the principal objection raised by the Sanitary Commissioner to the new vegetable market site was that it was scarcely large enough.

2. I beg to suggest that, if any of the proposed expenditure be disallowed by Government, the money so saved should be added to the allotment for sanitary arrangements in connection with the Brahmotsavam. I have no doubt that the Sanitary Commissioner's proposals will require the expenditure of much more than Rs. 200, the sum provided.

31*st January* 1895. (Signed) R. F. GRIMLEY,
Ag. Head Asst. Collr.

Forwarded.

2. I agree with Mr. Grimley.

(Signed) G. F. T. POWER,
1*st February* 1895. *Ag. Collector.*

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, Madras, to the Chief Secretary to Government, dated Madras, 4th February 1895, No. 1145.

Referring to the budget estimate of the Tirupati Municipality for 1895–96, I have the honour to state that the provision made therein for education may be adopted with an addition of Rs. 50 for building, furniture, &c., grants to results schools, and Rs. 200 for the appointment of a drawing master for the schools in the municipality, Rs. 165 for his salary for eleven months at Rs. 15 per mensem and Rs. 35 for the drawing materials. Credit may be taken for a half grant from provincial funds for the latter purpose subject to the provisions of the Grant-in-Aid Code.

2. The proposal of the council to open a girls' school may be tried for some time.

3. The net expenditure proposed under Grant II, as modified above, is Rs. 1,760 (Rs. 2,220—460), which is 15 per cent. of the estimated income of the municipality from taxation, markets and rents.

Order—dated 9th March 1895, No. 398 M., Local and Municipal.

The estimated receipts and charges of the Tirupati Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

—	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	12	2,780	6,500	9,630
Tax on Arts	2,795	2,400	2,920	2,400
,, on Buildings and Lands	7,551	5,690	6,840	5,720
,, on Vehicles and Animals	858	910	910	910
,, on Carts	662	660	660	660
Tolls	1,135	1,120	1,370	1,370
Realizations under Special Acts	55	..	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	258	230	250	230
Conservancy receipts	189	300	300	300
Fees and Revenue from Educational Institutions	187	180	180	200
Income from Markets and Slaughter-houses	580	800	830	840
License fees	70	100	100	100
Other fees	43	120	120	120
Fines under Municipal and other Acts	76	60	170	100
Grants and Contributions from Government	71	48,040	70	40,160
Do. from other bodies	3,060	60	3,060	3,060
Recoveries for services to private individuals	577	700	700	700
Miscellaneous	38	10	10	10
Loans	..	48,000	..	40,000
Advances Recovered	50	..	40	..
Total ..	18,267	1,12,160	25,030	1,06,510
Charges.				
GRANT I—				
New Works—				
Communications	..	240	190	..
Buildings	1,718	250	860	4,080
Drainage	..	96,000	..	..
Water-supply	105	..	610	80,000
Repairs—				
Communications	760	1,200	1,370	1,500
Buildings	121	50	340	120
Drainage	..	..	20	300
Water-supply	702	350	2,170	400
Establishment	180	180	180	180
Tools and Plant and other Stores	1	110	70	10
Total ..	3,587	98,380	5,810	86,590
GRANT II—				
Training Schools	..	..	170	50
Municipal Schools—				
On the Salary-results System	786	700	700	900
Salary Grants	395	410	410	450
Results Grants	221	600	470	350
Inspection	66	70	70	70
Miscellaneous	..	100	.	110
Total ..	1,468	1,880	1,820	1,930
GRANT III—				
Contributions	47	50	50	50
Vaccination	380	360	360	380
Registration of births and deaths	125	120	120	110
Conservancy, Road-cleaning and Road-watering	3,667	3,630	4,320	4,710
Total ..	4,219	4,160	4,850	5,250
GRANT IV—				
Lighting	748	1,000	1,040	1,000
Markets and Slaughter-houses	33	..	10	10
Avenues	..	130	110	70
Public Garden, Survey of land, Fire and other charges	444	620	650	640
Total ..	1,225	1,750	1,810	1,720
GRANT V—				
Supervision and Management	1,226	1,110	1,110	1,320
Advances Recoverable	45	..	..	..
Balance	6,497	4,880	9,630	9,700
Total ..	18,267	1,12,160	25,030	1,06,510

REVISED ESTIMATE FOR 1894-95.

2. The current receipts and charges are now estimated at Rs. 18,530 and Rs. 15,400, respectively, against Rs. 1,09,380 and Rs. 1,07,280 anticipated in the sanctioned budget. The decrease in the receipts which occurs chiefly under grants from Government and loans is partially counterbalanced by an increase under the

taxes on arts, buildings and lands, and cibutions from other bodies, and that in the charges appears mainly under Grant I. der the circumstances stated, the retention during the first two months of the year ole five conservancy sweepers mentioned in paragraph 26 of the Chairman's letter inctioned.

BUDGET ESTIMAFOR 1895-96.

3. *Receipts.*—The receipts for the aing year are set down at Rs. 16,880 against the revised estimate of Rs. 18,530, decrease being chiefly under the taxes on arts, buildings and lands. As it is psed to take up the water-supply scheme in 1895, credit will be taken for a grant of Rs. 40,000 and a loan of the same amount from provincial funds for this purpose.

4. *Charges.*—(1) The probable chas are entered as Rs. 16,750 against Rs. 15,400 in the revised estimate, the ease being chiefly under Grants I, III and V.

(2) *Grant I.*—The provision of Rs.000 for a new vegetable market should not be utilized, pending the orders of Govenent on the report called for in clause (2) of G.O., dated 26th February 1895, No. 3M. A sum of Rs. 80,000 will be provided under New Works—Water-supply w reference to paragraph 3 *supra*.

(3) *Grant II.*—The increases in thalaries of the teachers of the municipal upper primary school proposed in paragrap9 of the Chairman's letter cannot be approved until the necessity for them is fy established. The municipal council's proposals to open a girls' school with a teher on Rs. 8 and a peon on Rs. 2 per mensem, and to entertain a gymnastic iructor on Rs. 10 are sanctioned. The recommendations of the Director of Public istruction in his letter read above that the allotment under miscellaneous should be rad by Rs. 50 and that a drawing master should be employed will be referred to the unicipal council.

(4) *Grant III.*—The additions to, an alterations in the vaccination and conservancy establishments mentioned in paragras 54 and 55 of the Chairman's letter are sanctioned, subject to the remarks of the Satary Commissioner on this portion of the budget. The allotment for sanitary arrangnents during the Brahmotsavam festival will be raised by Rs. 200 with reference t the Divisional officer's remarks in paragraph 2 of his endorsement.

(5) *Grant IV.*—The provision madfor increasing the number of lights will be disallowed, as the council's funds shoulprimarily be devoted to the more pressing sanitary needs of the town.

(6) *Grant V.*—The proposed increas in the salary of the office manager and the entertainment of an attender on Rs. 7 p mensem are sanctioned.

5. The budget, as revised by Governnt, closes with a balance of Rs. 9,700, or 57·5 per cent. of the estimated ordinary recots, but the greater portion of this sum will be required for expenditure on the wat-supply scheme.

6. The statement in paragraph 32 of the Chairman's letter was unnecessary. The delay in submitting the budget is unsatfactory and should be avoided in future.

(True Exract.)

J. F. PRICE,
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.
,, Financial Department.
Editors' Table.

Exd. C. M. Brisson.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Read. *Encl.*

G.O., 9th March 1895, No. 398 M.

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Municipal Budget.

Reviewing the Tirupati — for 1895-96.

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