V.E INDEXED.

Local & Munl. (1897) Department.

PRINTED.

G.O., No. 675M

DATED 23-3-97

[Despatch Abstract.]

From C. Madras

Receiving the Tirupati ——— for 1897

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. }
} 1897.
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G.O., No. 675 M., 23rd March 1897.

MARCH.

Municipal Budget.

Reviewing the Tirupati — for 1897-98.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. C. KRISHNASWAMI AIYAR Avargal, Chairman-delegate, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional officer), dated 6th February 1897, Ref. on Cur. No. 315-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 1897–98 as adopted at a general meeting of the council held on the 6th instant.

REVISED ESTIMATE FOR 1896–97.

Receipts.

2. The receipts together with the opening balance amount to Rs. 2,50,190 and the expenditure to Rs. 2,45,920, thus leaving a balance of Rs. 4,270 at the close of the year.

3. *Tax on Buildings.*—The house-tax registers were revised in 1892–93 for the last time, and in accordance with the orders of Government in their general review for 1888–89 that tax registers should at least be revised once in five years, they were revised during the year under report with an increase of about Rs. 630 as its result.

4. The land-tax register also was similarly revised during the year resulting in a slight increase of Rs. 20.

5. *Tolls.*—The farm was leased out as usual for the year, and the increase is due to the keen competition in the auction sale.

6. The slight increase under "Avenue receipts," "Produce of lands, gardens," and "Sale-proceeds of old materials, &c.," is due to fluctuation.

7. *Income from Markets and Slaughter-houses.*—The slight increase in the former and the appreciable increase in the latter are due to keen competition among the bidders in auction sale.

8. *License Fees.*—The increase under this head is due to the opening of a number of wood depôts and kerosine-oil shops during the year.

9. *Water-supply.*—The amount shown under this head is the grant payable by Government as sanctioned in their order, No. 48 M., dated the 16th January 1897, on account of the water-supply scheme for this town.

10. *Other Grants and Contributions.*—The Sri Mahant of Tirupati has generously agreed to contribute a third of the cost of the water-supply scheme referred to in paragraph 9 *supra*, and promised to pay the first instalment, viz., Rs. 12,000, on the work being actually set on foot. Hence the said amount has been taken credit for.

11. The sum of Rs. 50 shown under refunds represents the amount of refunds made by the late sanitary inspector, who was trained in the Medical College at the cost of the council, on account of his having given up the service before the expiration of the period during which he was bound over to serve under this municipality.

12. *Loans from Government.*—Excluding the sum of Rs. 6,000 already paid by the Sri Mahant towards the water-supply scheme in question and Rs. 12,000 payable by him on the commencement of the work, the council has to find Rs. 59,000 in the first instance, though the same is payable by the Sri Mahant in instalments. This amount the Government has promised to advance as loan at $4\frac{1}{4}$ per cent., repayable in five years. Hence credit of this amount has been taken under this head.

Expenditure.

13. (*a*) *Buildings.*—Of the allotted works for the year, the erection of compound wall of the proposed slaughter-house at a cost of Rs. 400 was abandoned in pursuance of the advice given by the Sanitary Board that the said work should be postponed until the council is in a position to provide for a pucka slaughter-house on the standard plan. The sum of Rs. 200 provided for certain additions and alterations to the Anantha street latrine, and that of Rs. 50 provided for stone-slabs to the bottom of dust-bins, were utilized for the purchase of six conservancy carts in place of those which have become unfit for use on account of their wear and tear: *vide* resolution of the council, No. 9, dated 19th December last.

14. *Water-supply.*—The sum of Rs. 2,31,000 shown under this head represents the cost of the water-supply scheme sanctioned by Government in their order referred to in paragraph 9 above. As the council is not now in a position to understand how much of this amount would be expended before the close of the year, it has taken the whole amount under debit.

15. *Repairs—Communications.*—The increase of Rs. 100 against the estimate under this head is due to the payment of last year's bills.

16. *Buildings.*—The variation under this head also is due to the reasons assigned in paragraph 15 *supra*.

17. *Drainage.*—A sum of Rs. 100 provided in the estimate for the repair of Penta drain has been allowed to lapse in hope that the estimate and plan for the same could not be had before the close of the year from the Sanitary Engineer to Government with whom the same are under preparation. Rs. 20 appertains to the repair of street drain in high road.

18. (*a*) *Water-supply.*—The decrease under this head is due to the postponement of providing stone parapet to Narsimma theertam, a drinking-water tank, on account of the required quantity of stones being not available from the quarry as the same is said to have been monopolised by the East Coast Railway Company for a certain number of years.

19. No stipends have been provided in the revised estimate, as none of the teachers are available for training in the sessional school.

20. A sum of Rs. 50 has been provided for the purchase of necessary benches, &c., for municipal schools, as the want of the same was much felt.

21. The slight decrease under "Vaccination establishment" is due to the dispensing with the services of the vaccination depôt peon from last month, as calf-lymph system has been abandoned on account of its costliness.

22. *Conservancy—Other Charges, &c.*—Bill for Rs. 304–2–0 from Messrs. D. Raju & Co., for the purchase of iron night-soil carts, spare buckets, &c., last year was paid during the year. Further, the state of the existing rubbish carts has led the council to the necessity of providing for six new carts in place of the old and worn-out ones. Hence the increase over the estimate.

23. The difference shown under private scavenging establishment is due to the stoppage of the services of one of the scavengers from 1st July to December 1896 and to the non-filling up of the maistry's place for a few days, the permanent incumbent having given up the service.

24. *Cholera Charges.*—A sum of Rs. 200 was originally provided under this head. As the said amount has been fully utilized in purchasing cholera medicines and apparatus and in treating cases which occurred of late, a further sum of Rs. 100 has been provided, apprehending the epidemic before the close of the year. As sanctioned by Government in their order, Mis. No. 2082 M., dated 7th December 1896, an observation staff was employed, with effect from the 26th October last, for the detection, at the Renigunta and Tirupati East Railway stations, of persons infected with bubonic plague. Hence the increased provision.

25. An allotment of Rs. 500 had originally been provided in the budget for fair and festival charges; but the amount actually spent on this account was Rs. 330. As there is no necessity for the utilization of the remaining allotment before the close of the year, the figure under the revised estimate has been reduced.

26. *Avenues.*—The constant stoppages of the wages of the avenue cooly for his irregular attendance, and for the non-filling up of the vacancy for want of a proper hand, account for the difference.

27. The other items call for no remarks as the figures in the revised estimate are the same as those in the budget estimate.

Budget Estimate for 1897-98.

28. *Rent of Buildings.*—A portion of the municipal office building has been let out for rent for the Deputy Tahsildar's office as a new building for the same is under construction. The said building being almost complete, it may be utilized for the purpose shortly. Hence no income under this head has been shown in the estimate.

29. *Grants from Government.*—The municipal girls' school having increased in its strength, the council expects more grants than last year from Provincial funds.

30. *New Works—Communications.*—A sum of Rs. 50 has been provided under this head for the erection of a culvert over the channel near the East Railway station across the foot-path leading to the Tiruchanur main road.

31. *Buildings.*—A provision of Rs. 2,000 has been made for the erection of a cholera hospital in accordance with the plan and estimates submitted to the Sanitary Board for its approval.

Drainage.—It has been repeatedly remarked by the inspecting officers that the Penta drain is a source of danger to human health, and some improvement is most imminent. Being alive to the fact, the council has provided an allotment of Rs. 800 for it.

32. *Repairs—Communications.*—A sum of Rs. 1,000 is provided for the repair of several roads in the town besides Rs. 440, being the cost of the permanent gang coolies sanctioned in G.O., No. 421 M., dated 13th March 1896. A sum of Rs. 20 is also provided under this head for the hiring of cart used by the gang coolies for removing materials to different road sides.

33. *Buildings.*—The flooring of a portion of the municipal office verandah being in bad state of repair, a sum of Rs. 50 has been provided for restoring the same with square bricks. Rs. 20 is provided for incidental petty repairs to the vaccine depôt. The majority of the public latrines and the slaughter-house as well being tatti enclosures, a sum of Rs. 50 is provided for the purchase of new tatties to replace old ones. An allotment of Rs. 30 is provided for the repair of permanent urinals and latrines, besides Rs. 40 for the incidental repairs of meat and vegetable markets.

34. *Water-supply.*—As the municipal wells require certain repairs to their parapets and platforms owing to their being freely used by the public, a provision of Rs. 50 is made for the purpose.

35. *Tools and Plant, &c.*—An allotment of Rs. 30 is provided for the purchase of tools, &c., required for the use of public works.

36. *Municipal Schools on Salary-results System.*—A sum of Rs. 670 is provided for the salary of the teachers of the municipal schools. The municipal girls' school was started on the 1st July 1895 with one teacher and one conductress on salaries of Rs. 8 and 2, respectively, per mensem. There were 29 girls at the end of the starting month, and about this time last year the strength rose to about 50; now it exceeds 80. The results are also very creditable, 49 having passed out of 53 presented at the last examination. The inspecting officer has borne ample testimony to the efficiency of the institution and recommends encouragement to the headmaster, to whose exertions the school owes its present position, notwithstanding the existence of a rival school. The present headmaster of this school was previously the first assistant of the municipal boys' upper primary school. By his transfer to this school, he being best fitted for it, this teacher has suffered in his income appreciably in the shape of grants, the Government having paid no grants at all for the results of 1895-96 and having assigned only Rs. 55 for 1896-97 to be divided between two teachers, while the school has earned nearly four times this sum during the above year. In these circumstances, and also considering his service in the municipality for upwards of seven

years, it is proposed to raise his pay by a small sum of Rs. 2 per month. The Inspecting Schoolmaster, Muhammadan Schools, North Arcot, informs that procuring the services of a qualified teacher for the Muhammadan school, Tirupati, is found most difficult inasmuch as the pay of the teacher is only Rs. 6, sometimes the teachers having to come from Madras. The strength of this school is now 45. Being cognizant of the fact explained by the aforesaid officer, and in consideration of the large number of pupils the teacher has to manage, the council has raised his pay from Rs. 6 to 8. Necessary provision has accordingly been made. Hence the increase.

37. As the council has had to find funds for the liquidation of debt in connection with water-supply scheme and to make provision for a cholera hospital and the Penta drain, the council finds it impossible to entertain the services of a drawing master this year, as suggested by the Director of Public Instruction.

38. *Results Grants.*—A sum of Rs. 230 is provided under this head in consideration of the increase in the number of pupils in all the municipal schools. Rs. 220 is provided for the contingencies, such as house-rent, stationery, sweeping charges and purchase of benches, &c., for the aforesaid schools. Nathamunipuram school and Bandla school have for the present sufficient seats for pupils, and hence no provision is made for them.

39. *Results Grants.*—The grants earned by the results schools having never exceeded Rs. 300 during the last three years, the same is considered by the council adequate to meet the demand in that direction.

40. *Vaccination.*—Under the circumstances stated in paragraph 21 *supra*, provision has been made only for one vaccinator and superintendent. Rs. 120 is provided for contingencies, such as the purchase of glycerine paste, stationery and sweeping charges of the depôt.

41. *Conservancy.*—A provision of Rs. 3,460 is made for road-cleaning establishment. Taking into consideration the desirability of a certificated sanitary inspector as advised by the inspecting officers from time to time, the council has provided for one on a salary of Rs. 20 *plus* Rs. 7½ horse allowance. On close examination of the work of the two conservancy maistries and the area of the different wards in their charge, the council has arrived at the conclusion that one more maistri on Rs. 7 per mensem is indispensable for the efficient supervision of conservancy of the town, each man to be in charge of one ward set apart in reference to cholera rules. At the time of recent outbreak of cholera, this was experimentally tried and found most promising. In these circumstances, necessary provision has been made under this head. In this connection, it has to be observed that the duty of collection of private scavenging fees devolves upon the maistries so far as their wards are concerned under the circumstances set forth in paragraph 43 *infra*. In order that this work may not absorb much of their time, the council has proposed to levy this fee quarterly instead of monthly.

42. The provision of Rs. 470 made under "Other charges" comprises Rs. 320 for the purchase of eight new conservancy carts, Rs. 15 for the rent of rubbish depôt, Rs. 35 for the rent of land occupied by latrines, Rs. 50 for the repair of conservancy and night-soil carts, Rs. 30 for the purchase of iron pans for the use of sweepers, and Rs. 20 for the purchase of baskets, &c.

43. *Private Scavenging.*—Under this head a sum of Rs. 510 is provided for the salary of the scavenging establishment. The council is of opinion that, inasmuch as the town has been now divided into three wards, each in charge of a separate maistri, the several maistries may with advantage supervise the work of the private scavengers in their respective wards together with collection of private scavenging fees instead of one man as has now been deputed to inspect all the private latrines in the town and collect fees, the latter practice having been found not quite satisfactory. The latrines are scattered throughout the town, and it is found by experience impossible that one man can satisfactorily supervise the whole town along with his collection duty. Under the circumstance, the council has made no provision under this head for a separate maistri. The sum of Rs. 20 shown under contingencies represents the cost of the repair of night-soil carts used for the removal of the excreta from private houses and other sundry charges.

44. *Cholera Charges.*—A sum of Rs. 500 is provided under this head, both for cholera and bubonic plague expenses. For reasons stated in paragraph 37 *supra*, and there being a number of tin canisters which may, for the present, be used instead of the sprayer for disinfecting with perchloride of mercury solution, the council thinks that it can defer the purchase of the said sprayer to the next year.

45. (*d*) *Contingencies.*—Under this head Rs. 30 is provided for the travelling allowance of the conservancy establishment in proceeding to Chandragiri for the purpose of prosecuting municipal cases before the Stationary Magistrate there, Rs. 50 for the removal of prickly-pear, and Rs. 400 for Tirumalai Brahmotsavam and other festival purposes, the remaining amount being debitable to the repair of conservancy implements and greasing carts.

46. *Avenues.*—The council finds that the work of the avenue cooly is not commensurate with the cost proposed to be incurred in that direction and that he can be dispensed with without impairing the condition of the existing avenues. No provision has, therefore, been made for the avenue cooly. The sum of Rs. 10 represents the sundry charges, such as fencing the avenue trees and the like.

47. *Public Garden.*—There are now two gardeners—one looking after the garden in the municipal office compound and the other the trees in the People's Park. One is considered enough for both the purposes and hence provision is made under this head only for one. The sum of Rs. 10 shown under "Purchase of seeds, &c.," is for the purchase of the required implements, &c., for gardening purposes.

48. *Fire.*—In recent years, fires have been frequent among thatched houses during the hot weather, and the council has had to incur charges for purchasing ropes, buckets, &c. A provision of Rs. 10 is, therefore, made under this head.

49. *Other Charges.*—Rs. 40 is provided for the destruction of stray pigs and dogs, Rs. 400 for printing minutes of proceedings of the council and like purposes, and Rs. 120 for renumbering houses as the old ones have been almost defaced in many cases, and for making signboards for streets, &c.

50. *General Establishment.*—The sum of Rs. 780 represents the salary of the office establishment, Rs. 190 the salary of the collection establishment, Rs. 250 office contingencies, and Rs. 100 for contribution for controlling establishment.

51. The sum of Rs. 14,450 shown under repayment of debt represents the payment to Government for the first instalment inclusive of interest in liquidation of the loan given on account of the water-supply scheme.

52. All other items of receipts and charges are more or less the same and call for no special remarks. The total expenditure on all grants amounts to Rs. 30,610, and this being deducted from the estimated receipts, Rs. 31,110, the budget year closes with a balance of Rs. 500.

An extract from the minutes of proceedings of the council passing the budget and the several statements relating thereto and the necessary proposition statements for the changes in the establishment, are submitted herewith.

Forwarded.

(Signed) J. G. BURN,
Ag. Head Asstt. Collector.

10th February 1897.

Submitted.

(Signed) S. H. WYNNE,
Collector.

26th February 1897.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th February 1897, No. 78.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Tirupati Municipality for the year 1897–98 is sufficient and calls for no further remarks.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th February 1897, No. 1744.

Adverting to the budget estimate of the Tirupati Municipality for 1897–98, I have the honour to state that the provision therein made for education may be accepted with an addition of Rs. 50 for building and furniture grants to result schools. The net expenditure to the municipality under Grant 2 will then be Rupees 1,870 (Rs 2,260—Rs. 390), which is 15·1 per cent. of its estimated income from taxation, rent and markets.

2. I have more than once urged on the council to provide for the appointment of a drawing master to give instruction in this important subject in the municipal and aided schools in the town; but the council has not been able to give effect to this proposal for want of funds. Considering how important a subject drawing is, I hope the council will see its way to make provision for the purpose at least in the budget estimate for 1898–99.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Koilkuntla, 25th February 1897, No. 482-S.

I have the honour to submit the following remarks on the Tirupati municipal budget for 1897–98 in so far as it concerns vaccination and conservancy:—

(1) The provision for vaccination is sufficient.

(2) The proposed expenditure on conservancy is Rs. 5,460 against Rs. 4,990 sanctioned for the current year. The proportion which the allotment bears to the estimated current receipts cannot be ascertained as the latter are nowhere exhibited. The allowance proposed by the council for the sanitary inspector should be raised to Rs. 15 as lately ruled by Government.

(3) No extract from statement II-B has been furnished. I am therefore unable to see whether my advice about strengthening the staff of scavengers has engaged the council's attention.

ORDER—No. 675 M., dated 23rd March 1897.

The estimated receipts and charges of the Tirupati Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	10,987	10,660	10,230	4,250
Tax on Arts	2,077	2,200	2,200	2,200
„ on Buildings and Lands	5,807	5,720	6,370	6,370
Tax on Vehicles and Animals	738	910	910	910
„ on Carts	640	660	700	700
Tolls	1,540	1,540	1,610	1,610
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	306	250	300	210
Conservancy Receipts	253	300	300	300
Fees and Revenue from Educational Institutions	237	200	200	200
Income from Markets and Slaughter-houses	799	840	1,020	1,020
License Fees	101	100	130	130
Other Fees	42	120	120	120
Fines under Municipal and other Acts	426	100	100	100
Grants and Contributions from Government	..	75,160	10,160	1,44,190
„ „ from other bodies	55	3,060	12,060	12,060
Recoveries for Services to Private Individuals	693	650	650	650
Miscellaneous	42	30	90	40
Loans	..	47,250	45,000	14,000
Advances recovered	111	..	40	30
Total	24,854	1,49,750	92,190	1,89,090

Charges.	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Grant 1—				
New Works—				
Communications	..	400	400	50
Buildings	664	1,050	540	2,000
Drainage	..	..	..	800
Water-supply	466	1,22,330	78,080	1,58,000
Repairs—				
Communications	2,335	1,610	1,710	1,050
Buildings	338	100	200	190
Drainage	..	100	20	20
Water-supply	428	450	250	250
Establishment	180	180	180	180
Tools and Plant and other Stores	42	30	30	30
Total ..	4,448	1,26,250	76,410	1,62,570
Grant 2—				
Training Schools	2	50	..	..
Municipal Schools—				
On the Salary-result System	894	1,020	1,070	1,120
Grants-in-aid—				
Salary Grants	407	450	450	450
Result Grants	258	350	350	300
Building, Furniture, &c., Grants	..	50	50	50
Inspection	67	180	180	190
Miscellaneous	135	150	150	150
Total ..	1,763	2,250	2,250	2,260
Grant 3—				
Contributions	152	50	50	50
Vaccination	373	380	370	320
Registration of Births and Deaths	111	130	150	130
Conservancy, Road-cleaning and Road-watering	4,526	4,990	5,650	5,530
Total ..	5,162	5,550	6,220	6,030
Grant 4—				
Lighting	1,104	1,000	1,000	1,000
Markets and Slaughter-houses	8	10	10	10
Avenues	57	70	50	10
Public Garden, Survey of Land, Fire and other Charges	505	620	630	640
Total ..	1,674	1,700	1,690	1,660
Grant 5—				
Supervision and Management	1,481	1,320	1,340	1,360
Repayment of Debt	..	..	..	14,450
Advances Recoverable	92	30	30	30
Balance	10,234	12,650	4,250	730
Total ..	24,854	1,49,750	92,190	1,89,090

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs. 2,39,960 and Rs. 2,45,929, respectively, against Rs. 1,39,090 and Rs. 1,37,100, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under grants from Government and other bodies, and loans, and in the charges under Grant 1. The collections under the principal taxes and the expenditure on new works—communications and buildings—during the first eight months of the year were very unsatisfactory. As the revised estimate of Provincial grants and loans for the current year provides only for a grant of Rs. 10,000 and a loan of Rs. 45,000 on account of the water-supply scheme, the sums of Rs. 1,54,000 and Rs. 59,000, respectively, for which credit has been taken under these heads, will be reduced to Rs. 10,000 and Rs. 45,000, and a corresponding reduction will be made in the expenditure under new works—water-supply. The municipal council's proposal to dispense with the services of the vaccination peon referred to in paragraph 21 of the Chairman's letter is approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 100 to Rs. 122 or Rs. 120 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 4,250.

3. *Receipts.*—The receipts for the coming year are placed at Rs. 26,840 against the revised estimate of Rs. 81,960, but, excluding the special receipts on account of the water-works, they will be Rs. 14,840 against Rs. 14,960. Credit will be taken for the balance of the grant and loan amounting to Rs. 1,44,000 and Rs. 14,000, respectively, on account of the water-supply scheme. It is observed that the estimated income from private scavenging fees is in excess of the expenditure on the service by Rs. 120. All profits accruing from this source should be utilized in extending the system. In this connection, the attention of the council is drawn to paragraph 3 (5) of G.O., No. 1433 M., dated 26th August 1896.

4. *Charges* (1).—The probable charges are put down at Rs. 30,610 against Rs. 87,940 in the revised estimate, the decrease which occurs under Grant 1 being partly met by an increase under repayment of debt.

(2) *Grant 1.*—A sum of Rs. 1,58,000 will be provided under new works—water-supply with reference to paragraph 3 *supra*, but for want of funds the allotment for repairs—communications will be reduced from Rs. 1,460 to Rs. 1,050.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 1 of his letter read above, a sum of Rs. 50 will be provided for building and furniture grants to result schools. The increase of Rs. 2 each, in the salaries of the headmaster of the girls' school and the Muhammadan school teacher, proposed in paragraph 36, is approved. The attention of the council is drawn to the Director's remarks in paragraph 2 of his letter.

(4) *Grant 3.*—The increases of Rs. 5 and As. 8, respectively, in the salary and horse allowance of the sanitary inspector, the entertainment of an additional conservancy maistri on Rs. 7, and the abolition of the post of private scavenging maistri on Rs. 8, referred to in paragraphs 41 and 43, are sanctioned. The suggestion made by the Sanitary Commissioner in paragraph 1 (2) of his letter should receive careful consideration. The Chairman should see that the omissions pointed out by him in clauses (2) and (3) of his letter read above do not recur. With reference to G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896, the allotment under epidemic charges will be raised from Rs. 500 to Rs. 570.

(5) *Grants 4 & 5.*—The council's proposals to dispense with the services of the avenue cooly and one of the two gardeners, referred to in paragraphs 46 and 47, are approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 100 to Rs. 139 or Rs. 140 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 730, or only 5 per cent. of the estimated ordinary receipts.

6. The delay of more than one month in the submission of this budget is unsatisfactory and should have been explained.

(True Extract.)

G. S. FORBES,
Secretary to Government.

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

Exd. A. F. Eccleston.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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3. *Tax on Buildings.*—The house-tax registers were revised in 1892–93 for the last time, and in accordance with the orders of Government in their general review for 1888–89 that tax registers should at least be revised once in five years, they were revised during the year under report with an increase of about Rs. 630 as its result.

4. The land-tax register also was similarly revised during the year resulting in a slight increase of Rs. 20.

5. *Tolls.*—The farm was leased out as usual for the year, and the increase is due to the keen competition in the auction sale.

6. The slight increase under "Avenue receipts," "Produce of lands, gardens," and "Sale-proceeds of old materials, &c.," is due to fluctuation.

7. *Income from Markets and Slaughter-houses.*—The slight increase in the former and the appreciable increase in the latter are due to keen competition among the bidders in auction sale.

8. *License Fees.*—The increase under this head is due to the opening of a number of wood depôts and kerosine-oil shops during the year.

9. *Water-supply.*—The amount shown under this head is the grant payable by Government as sanctioned in their order, No. 48 M., dated the 16th January 1897, on account of the water-supply scheme for this town.

10. *Other Grants and Contributions.*—The Sri Mahant of Tirupati has generously agreed to contribute a third of the cost of the water-supply scheme referred to in paragraph 9 *supra*, and promised to pay the first instalment, viz., Rs. 12,000, on the work being actually set on foot. Hence the said amount has been taken credit for.

11. The sum of Rs. 50 shown under refunds represents the amount of refunds made by the late sanitary inspector, who was trained in the Medical College at the cost of the council, on account of his having given up the service before the expiration of the period during which he was bound over to serve under this municipality.

12. *Loans from Government.*—Excluding the sum of Rs. 6,000 already paid by the Sri Mahant towards the water-supply scheme in question and Rs. 12,000 payable by him on the commencement of the work, the council has to find Rs. 59,000 in the first instance, though the same is payable by the Sri Mahant in instalments. This amount the Government has promised to advance as loan at 4¼ per cent., repayable in five years. Hence credit of this amount has been taken under this head.

Expenditure.

13. (*a*) *Buildings.*—Of the allotted works for the year, the erection of compound wall of the proposed slaughter-house at a cost of Rs. 400 was abandoned in pursuance of the advice given by the Sanitary Board that the said work should be postponed until the council is in a position to provide for a pucka slaughter-house on the standard plan. The sum of Rs. 200 provided for certain additions and alterations to the Anantha street latrine, and that of Rs. 50 provided for stone-slabs to the bottom of dust-bins, were utilized for the purchase of six conservancy carts in place of those which have become unfit for use on account of their wear and tear: *vide* resolution of the council, No. 9, dated 19th December last.

14. *Water-supply.*—The sum of Rs. 2,31,000 shown under this head represents the cost of the water-supply scheme sanctioned by Government in their order referred to in paragraph 9 above. As the council is not now in a position to understand how much of this amount would be expended before the close of the year, it has taken the whole amount under debit.

15. *Repairs—Communications.*—The increase of Rs. 100 against the estimate under this head is due to the payment of last year's bills.

16. *Buildings.*—The variation under this head also is due to the reasons assigned in paragraph 15 *supra*.

17. *Drainage.*—A sum of Rs. 100 provided in the estimate for the repair of Penta drain has been allowed to lapse in hope that the estimate and plan for the same could not be had before the close of the year from the Sanitary Engineer to Government with whom the same are under preparation. Rs. 20 appertains to the repair of street drain in high road.

18. (*a*) *Water-supply.*—The decrease under this head is due to the postponement of providing stone parapet to Narsimma theertam, a drinking-water tank, on account of the required quantity of stones being not available from the quarry as the same is said to have been monopolised by the East Coast Railway Company for a certain number of years.

19. No stipends have been provided in the revised estimate, as none of the teachers are available for training in the sessional school.

20. A sum of Rs. 50 has been provided for the purchase of necessary benches, &c., for municipal schools, as the want of the same was much felt.

21. The slight decrease under "Vaccination establishment" is due to the dispensing with the services of the vaccination depôt peon from last month, as calf-lymph system has been abandoned on account of its costliness.

22. *Conservancy—Other Charges, &c.*—Bill for Rs. 304–2–0 from Messrs. D. Raju & Co., for the purchase of iron night-soil carts, spare buckets, &c., last year was paid during the year. Further, the state of the existing rubbish carts has led the council to the necessity of providing for six new carts in place of the old and worn-out ones. Hence the increase over the estimate.

23. The difference shown under private scavenging establishment is due to the stoppage of the services of one of the scavengers from 1st July to December 1896 and to the non-filling up of the maistry's place for a few days, the permanent incumbent having given up the service.

24. *Cholera Charges.*—A sum of Rs. 200 was originally provided under this head. As the said amount has been fully utilized in purchasing cholera medicines and apparatus and in treating cases which occurred of late, a further sum of Rs. 100 has been provided, apprehending the epidemic before the close of the year. As sanctioned by Government in their order, Mis. No. 2082 M., dated 7th December 1896, an observation staff was employed, with effect from the 26th October last, for the detection, at the Renigunta and Tirupati East Railway stations, of persons infected with bubonic plague. Hence the increased provision.

25. An allotment of Rs. 500 had originally been provided in the budget for fair and festival charges; but the amount actually spent on this account was Rs. 330. As there is no necessity for the utilization of the remaining allotment before the close of the year, the figure under the revised estimate has been reduced.

26. *Avenues.*—The constant stoppages of the wages of the avenue cooly for his irregular attendance, and for the non-filling up of the vacancy for want of a proper hand, account for the difference.

27. The other items call for no remarks as the figures in the revised estimate are the same as those in the budget estimate.

BUDGET ESTIMATE FOR 1897-98.

28. *Rent of Buildings.*—A portion of the municipal office building has been let out for rent for the Deputy Tahsildar's office as a new building for the same is under construction. The said building being almost complete, it may be utilized for the purpose shortly. Hence no income under this head has been shown in the estimate.

29. *Grants from Government.*—The municipal girls' school having increased in its strength, the council expects more grants than last year from Provincial funds.

30. *New Works—Communications.*—A sum of Rs. 50 has been provided under this head for the erection of a culvert over the channel near the East Railway station across the foot-path leading to the Tiruchanur main road.

31. *Buildings.*—A provision of Rs. 2,000 has been made for the erection of a cholera hospital in accordance with the plan and estimates submitted to the Sanitary Board for its approval.

Drainage.—It has been repeatedly remarked by the inspecting officers that the Penta drain is a source of danger to human health, and some improvement is most imminent. Being alive to the fact, the council has provided an allotment of Rs. 800 for it.

32. *Repairs—Communications.*—A sum of Rs. 1,000 is provided for the repair of several roads in the town besides Rs. 440, being the cost of the permanent gang coolies sanctioned in G.O., No. 421 M., dated 13th March 1896. A sum of Rs. 20 is also provided under this head for the hiring of cart used by the gang coolies for removing materials to different road sides.

33. *Buildings.*—The flooring of a portion of the municipal office verandah being in bad state of repair, a sum of Rs. 50 has been provided for restoring the same with square bricks. Rs. 20 is provided for incidental petty repairs to the vaccine depôt. The majority of the public latrines and the slaughter-house as well being tatti enclosures, a sum of Rs. 50 is provided for the purchase of new tatties to replace old ones. An allotment of Rs. 30 is provided for the repair of permanent urinals and latrines, besides Rs. 40 for the incidental repairs of meat and vegetable markets.

34. *Water-supply.*—As the municipal wells require certain repairs to their parapets and platforms owing to their being freely used by the public, a provision of Rs. 50 is made for the purpose.

35. *Tools and Plant, &c.*—An allotment of Rs. 30 is provided for the purchase of tools, &c., required for the use of public works.

36. *Municipal Schools on Salary-results System.*—A sum of Rs. 670 is provided for the salary of the teachers of the municipal schools. The municipal girls' school was started on the 1st July 1895 with one teacher and one conductress on salaries of Rs. 8 and 2, respectively, per mensem. There were 29 girls at the end of the starting month, and about this time last year the strength rose to about 50; now it exceeds 80. The results are also very creditable, 49 having passed out of 53 presented at the last examination. The inspecting officer has borne ample testimony to the efficiency of the institution and recommends encouragement to the headmaster, to whose exertions the school owes its present position, notwithstanding the existence of a rival school. The present headmaster of this school was previously the first assistant of the municipal boys' upper primary school. By his transfer to this school, he being best fitted for it, this teacher has suffered in his income appreciably in the shape of grants, the Government having paid no grants at all for the results of 1895-96 and having assigned only Rs. 55 for 1896-97 to be divided between two teachers, while the school has earned nearly four times this sum during the above year. In these circumstances, and also considering his service in the municipality for upwards of seven

years, it is proposed to raise his pay by a small sum of Rs. 2 per month. The Inspecting Schoolmaster, Muhammadan Schools, North Arcot, informs that procuring the services of a qualified teacher for the Muhammadan school, Tirupati, is found most difficult inasmuch as the pay of the teacher is only Rs. 6, sometimes the teachers having to come from Madras. The strength of this school is now 45. Being cognizant of the fact explained by the aforesaid officer, and in consideration of the large number of pupils the teacher has to manage, the council has raised his pay from Rs. 6 to 8. Necessary provision has accordingly been made. Hence the increase.

37. As the council has had to find funds for the liquidation of debt in connection with water-supply scheme and to make provision for a cholera hospital and the Penta drain, the council finds it impossible to entertain the services of a drawing master this year, as suggested by the Director of Public Instruction.

38. *Results Grants.*—A sum of Rs. 230 is provided under this head in consideration of the increase in the number of pupils in all the municipal schools. Rs. 220 is provided for the contingencies, such as house-rent, stationery, sweeping charges and purchase of benches, &c., for the aforesaid schools. Nathamunipuram school and Bandla school have for the present sufficient seats for pupils, and hence no provision is made for them.

39. *Results Grants.*—The grants earned by the results schools having never exceeded Rs. 300 during the last three years, the same is considered by the council adequate to meet the demand in that direction.

40. *Vaccination.*—Under the circumstances stated in paragraph 21 *supra*, provision has been made only for one vaccinator and superintendent. Rs. 120 is provided for contingencies, such as the purchase of glycerine paste, stationery and sweeping charges of the depôt.

41. *Conservancy.*—A provision of Rs. 3,460 is made for road-cleaning establishment. Taking into consideration the desirability of a certificated sanitary inspector as advised by the inspecting officers from time to time, the council has provided for one on a salary of Rs. 20 *plus* Rs. 7½ horse allowance. On close examination of the work of the two conservancy maistries and the area of the different wards in their charge, the council has arrived at the conclusion that one more maistri on Rs. 7 per mensem is indispensable for the efficient supervision of conservancy of the town, each man to be in charge of one ward set apart in reference to cholera rules. At the time of recent outbreak of cholera, this was experimentally tried and found most promising. In these circumstances, necessary provision has been made under this head. In this connection, it has to be observed that the duty of collection of private scavenging fees devolves upon the maistries so far as their wards are concerned under the circumstances set forth in paragraph 43 *infra*. In order that this work may not absorb much of their time, the council has proposed to levy this fee quarterly instead of monthly.

42. The provision of Rs. 470 made under "Other charges" comprises Rs. 320 for the purchase of eight new conservancy carts, Rs. 15 for the rent of rubbish depôt, Rs. 35 for the rent of land occupied by latrines, Rs. 50 for the repair of conservancy and night-soil carts, Rs. 30 for the purchase of iron pans for the use of sweepers, and Rs. 20 for the purchase of baskets, &c.

43. *Private Scavenging.*—Under this head a sum of Rs. 510 is provided for the salary of the scavenging establishment. The council is of opinion that, inasmuch as the town has been now divided into three wards, each in charge of a separate maistri, the several maistries may with advantage supervise the work of the private scavengers in their respective wards together with collection of private scavenging fees instead of one man as has now been deputed to inspect all the private latrines in the town and collect fees, the latter practice having been found not quite satisfactory. The latrines are scattered throughout the town, and it is found by experience impossible that one man can satisfactorily supervise the whole town along with his collection duty. Under the circumstance, the council has made no provision under this head for a separate maistri. The sum of Rs. 20 shown under contingencies represents the cost of the repair of night-soil carts used for the removal of the excreta from private houses and other sundry charges.

44. *Cholera Charges.*—A sum of Rs. 500 is provided under this head, both for cholera and bubonic plague expenses. For reasons stated in paragraph 37 *supra*, and there being a number of tin canisters which may, for the present, be used instead of the sprayer for disinfecting with perchloride of mercury solution, the council thinks that it can defer the purchase of the said sprayer to the next year.

45. (*d*) *Contingencies.*—Under this head Rs. 30 is provided for the travelling allowance of the conservancy establishment in proceeding to Chandragiri for the purpose of prosecuting municipal cases before the Stationary Magistrate there, Rs. 50 for the removal of prickly-pear, and Rs. 400 for Tirumalai Brahmotsavam and other festival purposes, the remaining amount being debitable to the repair of conservancy implements and greasing carts.

46. *Avenues.*—The council finds that the work of the avenue cooly is not commensurate with the cost proposed to be incurred in that direction and that he can be dispensed with without impairing the condition of the existing avenues. No provision has, therefore, been made for the avenue cooly. The sum of Rs. 10 represents the sundry charges, such as fencing the avenue trees and the like.

47. *Public Garden.*—There are now two gardeners—one looking after the garden in the municipal office compound and the other the trees in the People's Park. One is considered enough for both the purposes and hence provision is made under this head only for one. The sum of Rs. 10 shown under "Purchase of seeds, &c.," is for the purchase of the required implements, &c., for gardening purposes.

48. *Fire.*—In recent years, fires have been frequent among thatched houses during the hot weather, and the council has had to incur charges for purchasing ropes, buckets, &c. A provision of Rs. 10 is, therefore, made under this head.

49. *Other Charges.*—Rs. 40 is provided for the destruction of stray pigs and dogs, Rs. 400 for printing minutes of proceedings of the council and like purposes, and Rs. 120 for renumbering houses as the old ones have been almost defaced in many cases, and for making signboards for streets, &c.

50. *General Establishment.*—The sum of Rs. 780 represents the salary of the office establishment, Rs. 190 the salary of the collection establishment, Rs. 250 office contingencies, and Rs. 100 for contribution for controlling establishment.

51. The sum of Rs. 14,450 shown under repayment of debt represents the payment to Government for the first instalment inclusive of interest in liquidation of the loan given on account of the water-supply scheme.

52. All other items of receipts and charges are more or less the same and call for no special remarks. The total expenditure on all grants amounts to Rs. 30,610, and this being deducted from the estimated receipts, Rs. 31,110, the budget year closes with a balance of Rs. 500.

An extract from the minutes of proceedings of the council passing the budget and the several statements relating thereto and the necessary proposition statements for the changes in the establishment, are submitted herewith.

Forwarded.

(Signed) J. G. BURN,
Ag. Head Asstt. Collector.

16*th February* 1897.

Submitted.

(Signed) S. H. WYNNE,
Collector.

26*th February* 1897.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th February 1897, No. 78.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Tirupati Municipality for the year 1897–98 is sufficient and calls for no further remarks.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 20th February 1897, No. 1744.

Adverting to the budget estimate of the Tirupati Municipality for 1897–98, I have the honour to state that the provision therein made for education may be accepted with an addition of Rs. 50 for building and furniture grants to results schools. The net expenditure to the municipality under Grant 2 will then be Rupees 1,870 (Rs. 2,260—Rs. 390), which is 15·1 per cent. of its estimated income from taxation, rent and markets.

2. I have more than once urged on the council to provide for the appointment of a drawing master to give instruction in this important subject in the municipal and aided schools in the town; but the council has not been able to give effect to this proposal for want of funds. Considering how important a subject drawing is, I hope the council will see its way to make provision for the purpose at least in the budget estimate for 1898–99.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Camp, Koilkuntla, 25th February 1897, No. 482-S.

I have the honour to submit the following remarks on the Tirupati municipal budget for 1897–98 in so far as it concerns vaccination and conservancy:—

(1) The provision for vaccination is sufficient.

(2) The proposed expenditure on conservancy is Rs. 5,460 against Rs. 4,990 sanctioned for the current year. The proportion which the allotment bears to the estimated current receipts cannot be ascertained as the latter are nowhere exhibited. The allowance proposed by the council for the sanitary inspector should be raised to Rs. 15 as lately ruled by Government.

(3) No extract from statement II-B has been furnished. I am therefore unable to see whether my advice about strengthening the staff of scavengers has engaged the council's attention.

ORDER—No. 675 M., dated 23rd March 1897.

The estimated receipts and charges of the Tirupati Municipality for 1897–98, as passed by Government, are compared below with the budget and revised estimates for the year 1896–97 and the actuals of 1895–96:—

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Budget estimate, 1897–98.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10,987	10,660	10,230	4,250
Tax on Arts	2,077	2,200	2,200	2,200
„ on Buildings and Lands	5,807	5,720	6,370	6,370
Tax on Vehicles and Animals	738	910	910	910
„ on Carts	640	660	700	700
Tolls	1,540	1,540	1,610	1,610
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	306	250	300	210
Conservancy Receipts	253	300	300	300
Fees and Revenue from Educational Institutions	237	200	200	200
Income from Markets and Slaughter-houses	799	840	1,020	1,020
License Fees	191	100	130	130
Other Fees	42	120	120	120
Fines under Municipal and other Acts	426	100	100	100
Grants and Contributions from Government	..	75,160	10,160	1,44,190
„ „ from other bodies	55	3,060	12,060	12,060
Recoveries for Services to Private Individuals	693	650	650	650
Miscellaneous	42	30	90	40
Loans	..	47,250	45,000	14,000
Advances recovered	111	..	40	30
Total ..	24,854	1,49,750	92,190	1,89,090

	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Budget estimate, 1897-98.
Charges.	Rs.	Rs.	Rs.	Rs.
Grant 1—				
New Works—				
Communications	..	400	400	50
Buildings	664	1,050	540	2,000
Drainage	..	..	..	800
Water-supply	466	1,22,330	73,080	1,58,000
Repairs—				
Communications	2,335	1,610	1,710	1,050
Buildings	333	100	200	190
Drainage	..	100	20	20
Water-supply	428	450	250	250
Establishment	180	180	180	180
Tools and Plant and other Stores	42	30	30	30
Total ..	4,448	1,26,250	76,410	1,62,570
Grant 2—				
Training Schools	2	50	..	..
Municipal Schools—				
On the Salary-result System	894	1,020	1,070	1,120
Grants-in-aid—				
Salary Grants	407	450	450	450
Result Grants	258	300	350	300
Building, Furniture, &c., Grants	..	50	50	50
Inspection	67	180	180	190
Miscellaneous	135	150	150	150
Total ..	1,763	2,250	2,250	2,260
Grant 3—				
Contributions	152	50	50	50
Vaccination	373	380	370	320
Registration of Births and Deaths	111	130	150	130
Conservancy, Road-cleaning and Road-watering	4,526	4,990	5,650	5,530
Total ..	5,162	5,550	6,220	6,030
Grant 4—				
Lighting	1,104	1,000	1,000	1,000
Markets and Slaughter-houses	8	10	10	10
Avenues	57	70	50	10
Public Garden, Survey of Land, Fire and other Charges	505	620	630	640
Total ..	1,674	1,700	1,690	1,660
Grant 5—				
Supervision and Management	1,481	1,320	1,340	1,360
Repayment of Debt	..	..	..	14,450
Advances Recoverable	92	30	30	30
Balance	10,234	12,650	4,250	730
Total ..	24,854	1,49,750	92,190	1,89,090

Revised Estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs. 2,39,960 and Rs. 2,45,920, respectively, against Rs. 1,39,090 and Rs. 1,37,100, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under grants from Government and other bodies, and loans, and in the charges under Grant 1. The collections under the principal taxes and the expenditure on new works—communications and buildings—during the first eight months of the year were very unsatisfactory. As the revised estimate of Provincial grants and loans for the current year provides only for a grant of Rs. 10,000 and a loan of Rs. 45,000 on account of the water-supply scheme, the sums of Rs. 1,54,000 and Rs. 59,000, respectively, for which credit has been taken under these heads, will be reduced to Rs. 10,000 and Rs. 45,000, and a corresponding reduction will be made in the expenditure under new works—water-supply. The municipal council's proposal to dispense with the services of the vaccination peon referred to in paragraph 21 of the Chairman's letter is approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 100 to Rs. 122 or Rs. 120 in round figures. The balance to be carried forward to the ensuing year's budget will then be Rs. 4,250.

3. *Receipts.*—The receipts for the coming year are placed at Rs. 26,840 against the revised estimate of Rs. 81,960; but, excluding the special receipts on account of the water-works, they will be Rs. 14,840 against Rs. 14,960. Credit will be taken for the balance of the grant and loan amounting to Rs. 1,44,000 and Rs. 14,000, respectively, on account of the water-supply scheme. It is observed that the estimated income from private scavenging fees is in excess of the expenditure on the service by Rs. 120. All profits accruing from this source should be utilized in extending the system. In this connection, the attention of the council is drawn to paragraph 3 (5) of G.O., No. 1433 M., dated 26th August 1896.

4. *Charges* (1).—The probable charges are put down at Rs. 30,610 against Rs. 87,940 in the revised estimate, the decrease which occurs under Grant 1 being partly met by an increase under repayment of debt.

(2) *Grant 1.*—A sum of Rs. 1,58,000 will be provided under new works—water-supply with reference to paragraph 3 *supra*, but for want of funds the allotment for repairs—communications will be reduced from Rs. 1,460 to Rs. 1,050.

(3) *Grant 2.*—As recommended by the Director of Public Instruction in paragraph 1 of his letter read above, a sum of Rs. 50 will be provided for building and furniture grants to result schools. The increase of Rs. 2 each, in the salaries of the headmaster of the girls' school and the Muhammadan school teacher, proposed in paragraph 36, is approved. The attention of the council is drawn to the Director's remarks in paragraph 2 of his letter.

(4) *Grant 3.*—The increases of Rs. 5 and As. 8, respectively, in the salary and horse allowance of the sanitary inspector, the entertainment of an additional conservancy maistry on Rs. 7, and the abolition of the post of private scavenging maistry on Rs. 8, referred to in paragraphs 41 and 43, are sanctioned. The suggestion made by the Sanitary Commissioner in paragraph 1 (2) of his letter should receive careful consideration. The Chairman should see that the omissions pointed out by him in clauses (2) and (3) of his letter read above do not recur. With reference to G.Os., No. 1536 M., dated 9th September 1896, and No. 1985 M., dated 18th November 1896, the allotment under epidemic charges will be raised from Rs. 500 to Rs. 570.

(5) *Grants 4 & 5.*—The council's proposals to dispense with the services of the avenue cooly and one of the two gardeners, referred to in paragraphs 46 and 47, are approved. With reference to G.O., No. 2391 L., dated 17th December 1896, the contribution for the central office establishments will be raised from Rs. 100 to Rs. 139 or Rs. 140 in round figures.

5. As revised by Government, the budget closes with a balance of Rs. 730, or only 5 per cent. of the estimated ordinary receipts.

6. The delay of more than one month in the submission of this budget is unsatisfactory and should have been explained.

(True Extract.)

Secretary to Government.

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

Exd. A. F. Eccleston.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Lanjoate during the official year 1897-98.

	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		4270 . .	10230 . .	10660 . .	10987 . .
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	2200 . .		2200 . .	2200 . .	2077 . .
b. Tax on buildings (section 63) ..	6030 . .		6030 . .	5400 . .	5426 . .
c. Tax on lands (section 63) .	340 . .		340 . .	320 . .	381 . .
d. Water-tax on buildings and lands (section 75) ..					
e. Tax on vehicles with springs and palanquins (section 77) ..	220 . .		220 . .	220 . .	171 . .
f. Tax on animals (section 77) ..	690 . .		690 . .	690 . .	567 . .
g. Tax on carts and other vehicles without springs (section 85) ..	700 . .		700 . .	660 . .	640 . .
h. Tolls (section 91)—					
Gross receipts 2410-00					
Less Local Fund share 800-00	1610 . .		1610 . .	1540 . .	1540 . .
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. ..					
vii. Evasion of tolls					
		11,790 . .			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..					
Carried forward ..		11790 . .	11790 . .	11030 . .	10802 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1897-98—*continued.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		11790 . .	11790 . .	11030 . .	10302 . .
4. Revenue derived from Municipal property and powers apart from taxation—					
a. i. Rent of lands	40 . .		40 . .	40 . .	22 . .
ii. Rent of buildings	. . .		90 . .	80 . .	77 . .
iii. Avenue receipts	70 . .		70 . .	60 . .	143 . .
iv. Fees from Travellers' Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	50 . .		50 . .	40 . .	47 . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 . .		50 . .	30 . .	17 . .
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	300 . .		300 . .	300 . .	253 . .
d. i. Fees from educational institutions	200 . .		200 . .	200 . .	237 . .
ii Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..					
ii. Other Hospital receipts ..					
f. i. Income from markets ..	520 . .		520 . .	500 . .	439 . .
ii. „ slaughter-houses.	500 . .		500 . .	340 . .	360 . .
g. Other fees					
i. Distraint fees	70 . .		70 . .	70 . .	9 . .
ii. License fees	130 . .		130 . .	100 . .	101 . .
iii. Cartstand fees	40 . .		40 . .	40 . .	33 . .
iv. Other fees	10 . .		10 . .	10 . .	
h. Fines under Municipal and other Acts.	100 . .		100 . .	100 . .	426 . .
i. Interest on investments					
i. General, including choultries					
ii Educational					
iii. Medical					
j. Premium on loans		2080 . .			
Carried forward ..		13870 . .	13960 . .	12940 . .	12966 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		13870 . .	13960 . .	12940 . .	12966 . .
5. Grants and contributions—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	190 . .		160 . .	160 . .	
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..			154000 . .	75000 . .	
Water-supply			10000		
Drainage			20000		
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	12060 . .	12250 . .	12060 . .	3060 . .	55 . .
6. Miscellaneous—					
a. Recoveries on account of services rendered to private individuals—					3
i. Private scavenging ..	650 . .		650 . .	650 . .	564 . .
ii. Other purposes					130 . .
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year			50 . .		20 . .
iii. Fee for numbering carts, &c.	20 . .		20 . .	20 . .	13 . .
iv. Other items	20 . .	690 . .	20 . .	10 . .	9 . .
Carried forward ..		26810 . .	180920 . .	91840 . .	13757 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Budget Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		26810 . .	180920 . .	91840 . .	13787 . .
7. Extraordinary and Debt—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..			59000 . .	47250 . .	
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	30 . .		30 . .		1
ii. Others		30 . .	10 . .		110 . .
					7
Total Receipts ..		26840 . .	239960 . .	139090 . .	13866 . .
Grand Total ..		31110	250190 . .	149750 . .	24853 . .

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 4 as, 2 as. & one anna per cent. of rent-value. per acre of Nanja Punja & waste Lands for every 80 square yards. respectively.
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at full the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 737 m 2-2-86 & 1278 m 15-9-94
8. The house-tax registers were last revised in the official year — and the land tax registers in the official year.
9. Total extent of land assessed is 1749 acres. 78 Cents and building sites 216235 sq. yards
10. The mode of estimating the annual rental of houses and lands is as follows :—

The actual rents is taken in calculation where houses are rented and the probable rental where they are not

Chairman

Chairman Delegate

6-2-97

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-98.

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 Erinpabi for the official year 1897-98.

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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	50 . .		400 . .	400 . .	. . .
b. Buildings	2000 . .		540 . .	1050 . .	664 . .
c. Drainage	800 . .	2850 . .			
d. Water-supply			23080 . .	12230 . .	466 . .
2. REPAIRS—					
a. Communications	1460 . .		1710 . .	1610 . .	2335 . .
b. Buildings	190 . .		200 . .	100 . .	333 . .
c. Drainage—					
i. Repairs to works ..	20 . .		20 . .	100 . .	249 . .
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	50 . .		50 . .	250 . .	
ii. Establishment	180 . .		180 . .	180 . .	179 . .
iii. Contingencies	20 . .	1920 . .	20 . .	20 . .	
3. ESTABLISHMENT	180 . .	180 . .	180 . .	180 . .	180 . .
4. TOOLS AND PLANT AND THER STORES.	30 . .	30 . .	30 . .	30 . .	42 . .
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 ..		4980 . .	23440 . .	12250 . .	4448 . .
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS— Seminal school Establishments Contg.	. . .	. . .	. . .	. . .	2 . .
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	. . .	. . .	0 . .	50 . .	. . .
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..			0 . .	50 . .	2 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Erinpabi for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..			0 . .	50 . .	2 . .
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	670 . .		620 . .	620 . .	516 . .
b. Result Grants	230 . .		200 . .	200 . .	179 . .
c. Contingencies	220 . .	1120 . .	250 . .	200 . .	199 . .
3. SALARY GRANTS	450 . .	450 . .	450 . .	450 . .	407 . .
4. RESULTS GRANTS	300 . .	300 . .	350 . .	350 . .	258 . .
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	180 . .		170 . .	170 . .	60 . .
ii. Contingencies	10 . .	190 . .	10 . .	10 . .	7 . .
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..			50 . .	50 . .	
b. Common gymnasium—					
i. Establishment	120 . .		120 . .	120 . .	80 . .
ii. Contingencies	30 . .	150 . .	30 . .	30 . .	55 . .
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant II ..		2210 . .	2250 . .	2250 . .	1763 . .
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 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Total of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 . .	84 . .
ii. Sanitary Inspection ..	30 . .		30 . .	30 . .	57 . .
iii. Medical Reserve staff ..	10 . .		10 . .	10 . .	11 . .
iv. Cutlers' Establishment ..		50 . .			
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	200 . .		250 . .	260 . .	251 . .
b. Contingencies	120 . .		120 . .	120 . .	122 . .
c. Contributions to Local Boards ..		320 . .			
4. Registration of Births and Deaths—					
a. Establishment	120 . .		120 . .	120 . .	96 . .
b. Contingencies	10 . .	130 . .	30 . .	10 . .	15 . .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	3460 . .		3300 . .	3300 . .	2897 . .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	470 . .		790 . .	240 . .	209 . .
b. Private scavenging—					
i. Establishment	510 . .		550 . .	600 . .	550 . .
ii. Contingencies, such as cost of scavenging carts, &c. ..	20 . .		50 . .	50 . .	84 . .
c. Cholera charges .. .	500 . .		500 . .	200 . .	189 . .
d. Contingencies	500 . .		460 . .	600 . .	597 . .
&c., &c., &c. ..		5460 . .			522 . .
Total, Grant III ..		5960 . .	6220 . .	5550 . .	5162 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1897-98—*cont.*

—	Budget 1897-98. Details of Minor Heads.	Budget 1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 . .		300 . .	300 . .	259 . .
b. Contingencies	700 . .	1000 . .	700 . .	700 . .	845 . .
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment	- . .				
b. Contingencies	10 . .	10 . .	10 . .	10 . .	8 . .
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment	- . .		40 . .	60 . .	54 . .
b. Contingencies	10 . .	10 . .	10 . .	10 . .	3 . .
6. Public Garden—					
a. Establishment	60 . .		120 . .	120 . .	120 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	10 . .	70 . .	10 . .	10 . .	47 2 -
7. Survey of land					
8. Fire—					
a. Establishment	- . .				
b. Purchase of fire-engine, buckets, repairs, &c.	10 . .	10 . .	10 . .		
9. Other charges—					
i. Work done for private individuals other than private scavenging					117 6 -
Carried forward ..		1100 . .	1200 . .	1210 . .	1406 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1897-98—*cont.*

—	Budget—1897-98. Details of Minor Heads.	Budget—1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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 ..		1100 . .	1200 . .	1210 . .	1406 . .
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	40 . .		40 . .	40 . .	12 . .
iii. Printing	400 . .		400 . .	400 . .	211 . .
iv. Compensation for lands ..					
v. Other items	120 . .	560 . .	50 . .	50 . .	45 . .
Total, Grant IV ..		1660 . .	1690 . .	1700 . .	1674 . .
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	780 . .		780 . .	780 . .	756 . .
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	190 . .		190 . .	190 . .	187 . .
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 . .	429 . .
e. Contributions for Central office and Audit establishments ..	100 . .	1320 . .	100 . .	100 . .	108 . .
Total, Grant V ..		1320 . .	1320 . .	1320 . .	1488 . .
Repayment of Debt—					
a. Instalments paid during the year.	14450 . .				
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..		14450 . .			
Interest—					
a. On account of last year ..					
b. „ of current years.	1160				

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1897-98—*cont.*

—	Budget—1897-98. Details of Minor Heads.	Budget—1897-98. Totals of Major Heads.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Actuals, 1895-96 (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	30 . .		30 . .	30 . .	30 . .
b. Others		30 . .			62 . .
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 ..		30610 . .	245920 . .	137100 . .	14619 . .
Balances—					
a. Municipal Fund		500 . .	4270 . .	12650 . .	10234 . .
b. Endowments					
c. Water-tax Fund					
Grand Total ..		31110 . .	250190 . .	149750 . .	24853 . .

Note to Statement II.

Position of the Municipality of ... *on 31st 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 ..	

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

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Culvert across the road								
2	leading to Vichavoor	50	.	.	.	50	.	.	✓
3	near Tirupati Each Railway Station.								
	Total ..	50	.	.	.	50	.	.	
(b)	Buildings								
1	Cholera Hospital	2000	.	.	.	2000	.	.	✓
2									
3									
	Total ..	2000	.	.	.	2000	.	.	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1897-98.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	Ruta Drain	800	.	.	.	800	.	.	✓
2									
3									
	Total ..	800	.	.	.	800	.	.	
(d)	Water-supply								
1									
2									
3									
	Total ..								

Nil

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	1460	-	-	-	-	-	Total mileage of roads streets, lanes, &c., in the town. 15 - 4 - 83
1								
2								
3								Metalled or Gravelled } Unmetalled. 6 - 7 - 17½ ; 8 - 5 - 65½
								Total mileage under maintenance. 14 - 8 - 214
								Metalled or Gravelled } Unmetalled. 6 - 4 - 184½ ; 8 - 4 - 29½
								Details of roads have not been given as the Council has not yet arrived at a conclusion what roads should be taken up for repairs during the year.
	Total ..	1460	-	-	-	-	-	

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	Brick flooring to Office Varanda	50	-	-	-	-	-	
2	Vaccination Depôt	20	-	-	-	-	-	
3	Bamboo Tatties to Latrines and Slaughter houses—	50	-	-	-	-	-	
	Permanent Urinals & Latrines	30	-	-	-	-	-	
4	Meat Market	20	-	-	-	-	-	
5	Vegetable Market	20	-	-	-	-	-	
6								
	Total ..	190	-	-	-	-	-	

(Statement II) .. 180 ..

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	Petty repairs to drains	20	.	.				
2								
3								
	Total ..	20	.	.	.	.	.	
(d)	Water-supply							
1	Petty repairs to Public							
2	wells & Tanks —	50	.	.	.	.	.	
3								
	Total ..	50	.	.	.	.	.	

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		Nil	.	.			
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen at 5 Rs. each — ..	3	15	.	.	180	.	.
Total ..	3	15	.	.	180	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					180	.	.
3. General.—							
Overseers	1	15	.	.	180	.	.
Maistries							
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					.	.	.
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				Nil			
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				Nil			
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—							
I. Municipal Upper Primary School							
Kadamuniperam street Head Master	1	10	..		120	..	
,, 2nd Master	1	8	..		96	..	
,, 3rd Master	1	6	..		72	..	
II Lower Primary School							
Vaidle street. Master	1	6	..		72	..	
III Mahomadan school Master	1	6	..		72	..	
Do increase for 11 months at 2 Rs	,,	2	..		22	..	
IV Upper Primary Girl's School							
Head Master	1	8	..		96	..	
Do increase at 2 Rs for 11 Months	,,	2	..		22	..	
2nd Master	1	6	..		72	..	
Conductress	1	2	..		24	..	
Total ..	8	56	..		668	..	or 670
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					670	..	

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	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					180	.	.
7. *b.* Gymnastic Instructors	1	10	.	.	120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					120	.	.
8. Drawing Masters							
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 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 of Vaccination	1	2	8	0	30	.	.
Vaccinators	1	14	.	.	168	.	.
Peons	1	5	.	.			
Total ..	2	16	8	.	198	.	0 200
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					200	.	.
4. Registration—							
Registrars	1	10	.	.	120	.	.
Peons							
Total ..	1	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 III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors Rs 15 + 7 house allowance (from month)	1	22	.	.	22	.	.
for Health Supplies in April 19	1	27	8	.	302	8	.
from for 11 months 20 + 7 house allowance ..							
,, ...	1	8	.	.	96	.	.
Maistries at Rs 8	1	7	.	.	84	.	.
do at 7 Rs for 11 months ..	1	7	.	.	77	.	.
Scavengers at Rs 5 each	11	5	.	.	660	.	.
Sweepers at Rs 5 each	36	5	.	.	2160	.	.
Urinal cleaner	1	5	.	.	60	.	.
Total ..	53	311	8	.	3461	8	0 3460
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					3460	.	.

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							
Maistries	1	8	.	.	8	.	.
Scavengers at Rs 6 each ..	7	42	.	.	504	.	.
Total ..	8	50	.	.	512	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					510	.	.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	5	.	.	60	.	.
Masalchies at Rs 5 each ..	4	20	.	.	240	.	.
Total ..	5	25	.	.	300	.	.
Deduct Fines and Stoppages ..					.	.	.
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*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty							
Servants		nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants .. .. (for whole year)	1	5	.	.	5	.	.
Total ..	1	5	.	.	5	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					5	.	.
6. Public Gardens—							
Gardeners	1	5	.	.	5	.	.
	1	5	.	.	60	.	.
Total ..	2	10	.	.	65	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					60	.	.

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		nil					
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.—2. General Establishment—							
i. Office—							
Manager	1	30	.	.	360	.	.
Clerks							
" Attendant	1	7	.	.	84	.	.
"							
Accountants	1	15	.	.	180	.	.
Peons	2	12	.	.	144	.	.
Sweepers	1	1	.	.	12	.	.
Total ..	6	65	.	.	780	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					780	.	.
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	.	.
Deduct Fines and Stoppages ..							190
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) ..							

STATEMENT III.—*Municipality of* Abstract of Deposits Account for the year 189 -9 .

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..							
1. Deposits by appellants				1. Credited to Municipal Funds ..			
2. Deposits by renters				2. Returned to appellants			
3. Deposits by contractors				3. Returned to renters			
4. Deposits as security by municipal servants				4. Returned to contractors			
				5. Returned to municipal servants ..			
5. Deposited for the execution of work for which private parties are liable..				6. Returned to parties			
6. Other deposits under the Act or bye-laws				7. Paid to claimants			
				Total ..			
Total, Receipts ..				Balance ..			
Total, including balance ..				Total ..			

STATEMENT IV-A.—*Municipality of* Srirapati Demand, Collection and Balance tatement for the year 1897-98.

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.	2250	-	-	50	-	-	2200	-	-	2200	-	-	✓	-	-	-	-	-	-	-	-
2. Tax on buildings	6050	-	-	20	-	-	6030	-	-	6030	-	-	✓	-	-	-	-	-	-	-	-
3. Tax on lands	340	-	-	-	-	-	340	-	-	340	-	-	✓								
4. Water-tax on buildings and lands ..													✓								
5. Tolls (gross receipts)	2410	-	-	-	-	-	2410	-	-	2410	-	-	✓	-	-	-	-	-	-	-	-
6. Market rents	520	-	-	-	-	-	520	-	-	520	-	-	✓	-	-	-	-	-	-	-	-
7. Slaughter-house fees	500	-	-	-	-	-	500	-	-	500	-	-	✓	-	-	-	-	-	-	-	-
8. Rent of cart-stands	40	-	-	-	-	-	40	-	-	40	-	-	✓	-	-	-	-	-	-	-	-
9. Private scavenging fees	650	-	-	-	-	-	650	-	-	650	-	-	✓	-	-	-	-	-	-	-	-
Total ..	12760	-	-	70	-	-	12690	-	-	12690	-	-	-	-	-	-	-	-	-	-	-

Chairman Deliute

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.
Tax on arts, &c.								
Tax on buildings								
Tax on lands								
Water-tax on buildings and lands ..								
Tolls								
Market rents								
Slaughter-house fees								
Rent of cart-stands								
Private scavenging fees								
Total ..								

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

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number of cases	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Tax on arts, &c. ..																		
Tax on buildings ..																		
Tax on lands ..																		
Water-tax on buildings and lands ..																		
Tax on vehicles with springs and palanquins ..																		
Tax on animals ..																		
Tax on carts, &c ..																		
Total ..																		

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

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

Statement VI.—Revised Estimate for 1896-97.

Statement VI.—Revised Estimate—(Receipts) for 1896-97.

Items.	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable receipts of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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	10230 - -			10230 - -	10660 - -	
b. Endowments						
c. Water-tax Fund						
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53) ..	410 - -	942 - -	1790 - -	2200 - -	2200 - -	
b. Tax on buildings (section 63) ..	2820 - -	2505 - -	3810 - -	6030 - -	5700 - -	House Tax Registers were revised during the year as this is the 5th year.
c. Tax on lands (section 63) ..	120 - -	172 - -	220 - -	340 - -	320 - -	do do do.
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77) ..	150 - -	3 - -	70 - -	220 - -	220 - -	
f. Tax on animals (section 77) ..	580 - -	7 - -	110 - -	690 - -	690 - -	
g. Tax on carts and other vehicles without springs (section 85) ..	680 - -	12 - -	20 - -	700 - -	660 - -	This is due to increase in the number of jutka carriages.
h. Tolls (section 91)—						
Gross receipts . 1610 ..						
Less Local Fund share 540.	1070 - -	129 - -	540 - -	1610 - -	1540 - -	This is due to keen competition in the auction sale.
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	30 - -	8 - -	10 - -	40 - -	40 - -	
ii. Rent of buildings	70 - -	14 - -	20 - -	90 - -	80 - -	Increase is due to receipt, in April of March rent of the office building let out to by Tahsildar's office
iii. Avenue receipts	60 - -		10 - -	70 - -	60 - -	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	40 - -	15 - -	10 - -	50 - -	40 - -	The increase is due to fluctuation.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	40 - -		10 - -	50 - -	30 - -	
Carried forward ..	5770 - -	3807 - -	6320 - -	12090 - -	11280 - -	

Statement V.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first eight months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last four months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, 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 ..	5770	-	-	3807	-	-	6320	-	-	12090	-	-	11280	-	-	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*																
c. Conservancy receipts—																
Sale-proceeds of night-soil, street refuse, &c.	280	-	-				20	-	-	300	-	-	300	-	-	
d. i. Fees from educational institutions	140	-	-	60	-	-	60	-	-	200	-	-	200	-	-	
ii. Other revenue from educational institutions ..																
e. i. Sale-proceeds and composition fees of medicines ..																
ii. Other Hospital receipts ..																
f. i. Income from markets ..	360	-	-	37	-	-	160	-	-	520	-	-	500	-	-	The increase under these heads is due to keen competition in the auction sale.
ii. ,, slaughter-houses.	330	-	-	30	-	-	170	-	-	500	-	-	1840	-	-	
g. Other fees																
i. Distraint fees	10	-	-	4	-	-	60	-	-	70	-	-	70	-	-	
ii. License fees	120	-	-	8	-	-	10	-	-	130	-	-	100	-	-	The difference is due to the opening of wood depots and kerosine oil shops.
iii. Cartstand fees	30	-	-	2	-	-	10	-	-	40	-	-	40	-	-	
iv. Other fees	-	-	-				10	-	-	10	-	-	10	-	-	
h. Fines under Municipal and other Acts	90	-	-	400	-	-	10	-	-	100	-	-	100	-	-	
i. Interest on investments—																
i. Genral, including choultries																
ii. Educational																
iii. Medical																
j. Premium on loans																
5. GRANTS AND CONTRIBUTIONS—																
a. From Government—																
i. Education—																
Normal stipends ..																
Buildings																
Municipal Schools ..	40	-	-				120	-	-	160	-	-	160	-	-	
Other purposes																
ii. Medical																
iii. Other purposes—																
Communications ..																
Water-supply							150000			150000	-	-	75000	-	-	Due to accurate estimate.
Drainage																
Sanitation																
Other purposes ..																
b. From Local Boards—																
i. Education																
ii. Medical																
iii. Other purposes																
Carried forward ..	7170	-	-	4348	-	-	160950	-	-	168120	-	-	88100	-	-	

Statement VI.—Revised Estimate—(Receipts) for 1896-97—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1896-97.			Actuals of the last four months of 1895-96.			Probable receipts of the last ~~four~~ 3 months of 1896-97.			Total of columns 2 and 4.			Budget grant 1896-97, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	RS.	A.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..	7170	-	-	4348	-	-	160,960			168120	-	-	68150	-	-	
5. GRANTS AND CONTRIBUTIONS—*cont.*																
c. Other grants and contributions—																
i. Education																
ii. Medical																
iii. Other purposes	50	-	-				12,010	-	-	12060	-	-	3060	-	-	The Inahmut has ~~been~~ promised to pay his quota of contribution for water supply scheme at Rs 12,000 per annum.
6. MISCELLANEOUS—																
a. Recoveries on account of services rendered to private individuals—																
i. Private scavenging ..	388	-	-	154	-	-	270	-	-	150	-	-	160	-	-	
ii. Other purposes	-	10	-	15	-	-	-	-	-	-	-	-	-	-	-	
b. Other items—																
i. Fishery rents																
ii. Refunds of Expenditure of previous year	50	-	-	20	-	-	-	-	-	50	-	-	-	-	-	The amount appertains to the recoveries from the Sanitary Inspector on account of his training in the Medical College.
iii. Fee for numbering carts, &c.	10	-	-	1	-	-	10	-	-	20	-	-	20	-	-	
iv. Other items (Misc)	10	-	-	7	-	-	10	-	-	20	-	-	10	-	-	This is a fluctuating item.
7. EXTRAORDINARY AND DEBT—																
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.																
b. Loans—																
i. From Government ..							69,000	-	-	69,000	-	-	47,000	-	-	Due to Correct Estimate.
ii. In the market from private individuals																
c. Realizations of Sinking fund for repayment of loans.																
d. Advances—																
i. Permanent							20	-	-	20	-	-				These are permanent advances in the hands of the Manager and the Vaccinator.
ii. Others				1246	-	-										
Total Receipts ..	7680	-	-	5791	-	-	2,32,280	-	-	2,39,960	-	-	139070	-	-	
Grand Total ..	17910	-	-	5791	-	-	2,32,280	-	-	2,50,190	-	-	1,49,750	-	-	

Statement VI—Revised Estimate—(Charges) for 1896–97—*continued.*

Items.	Actuals of the first eight months of 1896–97.			Actuals of the last four months of 1895–96.			Probable charges of the last four months of 1896–97.			Total of columns 2 and 4.			Budget grant 1896–97, 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	70	-	-				330	-	-	400	-	-	400	-	-	
b. Buildings	140	-	-	434	-	-	400	-	-	840	-	-	1050	-	-	The decrease is due to the abandoning of the erection of slaughter house compound wall and to the transfer of 250 provided for some additions to Anantha street latrine and Dust Bins.
c. Drainage																
d. Water-supply							2,31,000	-	-	2,31,000	-	-	122,350	-	-	The estimate for water supply scheme is Rs 2,31,000.
2. REPAIRS—																
a. Communications	1030	-	-	1525	-	-	685	-	-	1710	-	-	1610	-	-	The increase is due to the payment of last year's bills during the year.
b. Buildings	88	-	-	8	-	-	120	-	-	208	-	-	100	-	-	
c. Drainage—																
i. Repairs to works ..	10	-	-				10	-	-	20	-	-	100	-	-	The decrease is due to the postponement of the Kuta Drain work to next year.
ii. Establishment for flushing drains, &c.																
d. Water-supply—																
i. Repairs to works, machinery, &c.	20	-	-	199	-	-	80	-	-	299	-	-	250	-	-	The decrease is due to want of stores for harassinma thentham bracket.
ii. Establishment	130	-	-	45	-	-	50	-	-	180	-	-	180	-	-	
iii. Contingencies							20	-	-	20	-	-	20	-	-	
3. ESTABLISHMENT	140	-	-	45	-	-	40	-	-	180	-	-	180	-	-	
4. TOOLS AND PLANT AND OTHER STORES.							30	-	-	30	-	-	30	-	-	
5. CONTRIBUTIONS—																
a. To Local Boards for works ..	1296	-	-				1160	-	-	2456	-	-	2456	-	-	
b. To Provincial Funds for scrutiny of estimates, &c.																
c. To others for public works ..																
Total, Grant I .	1620	-	-	2256	-	-	232790	-	-	234410			126200	-	-	
GRANT II—(*Education*)—																
1. TRAINING SCHOOLS—																
a. Contributions to Local Boards ..																
b. Stipends to Normal students ..	-	-	-	24	-	-	30	-	-	54	-	-	50	-	-	No teachers are available for Sessional School training. hence saving.
2. MUNICIPAL SCHOOLS—	50	-	-	26	-	-	30	-	-	76	-	-	50	-	-	
i. On Salary System—																
a. Establishment							20	-	-	20	-	-	20	-	-	
b. Contingencies																
ii. On Salary-Results System—																
a. Fixed Payments	450	-	-	146	-	-	150	-	-	626	-	-	626	-	-	
b. Results Grants				179	-	-	200	-	-	200	-	-	200	-	-	
c. Contingencies	150	-	-	94	-	-	100	-	-	250	-	-	200	-	-	
3. SALARY GRANTS	200	-	-	106	-	-	250	-	-	480	-	-	450	-	-	The increase is due to the purchase of benches etc., to girls' School.
4. RESULTS GRANTS	70	-	-	258	-	-	340	-	-	350	-	-	350	-	-	
5. COMBINED GRANTS—																
a. Fixed Payments																
b. Results Grants																
6. INSPECTION—																
a. Contributions to Local Boards ..																
Carried forward ..	830	-	-	783	-	-	1040	-	-	1870	-	-	1870	-	-	

tatement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items	Actuals of the first eight months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last four months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	930 - -	783 - -	140 - -	1070 - -	1070 - -	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	150 - -	15 - -	10 - -	170 - -	170 - -	
ii. Contingencies	10 - -	1 - -	- - -	10 - -	10 - -	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..			50 - -	50 - -	50 - -	
b. Common gymnasium—						
i. Establishment	90 - -	60 - -	30 - -	120 - -	120 - -	
ii. Contingencies	- - -	57 - -	30 - -	30 - -	30 - -	
c. Other items						
Total, Grant II ..	1060 - -	883 - -	1190 - -	2250 - -	2250 - -	
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 ..		84 - -	40 - -	40 - -	40 - -	
ii. Sanitary Inspection ..		57 - -	30 - -	30 - -	30 - -	
iii. Medical Reserve staff ..		11 - -	10 - -	10 - -	10 - -	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—						
i. Medical Schools						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS						
3. VACCINATIONS—						
a. Establishment .. .	190 - -	62 - -	60 - -	250 - -	260 - -	The decrease is due to the dispensing with the services of Vaccination Store from 16th January 1897.
b. Contingencies	110 - -	27 - -	10 - -	120 - -	100 - -	
c. Contributions to Local Boards .						
Carried forward ..	300 - -	241 - -	120 - -	420 - -	430 - -	

Statement VI.—Revised Estimate—(Charges) for 1896-97—*continued.*

Items.	Actuals of the first ~~eight~~ 9 months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last ~~four~~ 3 months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	300 - -	241 - -	120 - -	420 - -	430 - -	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	90 - -	24 - -	30 - -	120 - -	120 - -	
b. Contingencies	20 - -	8 - -		30 - -	10 - -	The increase is due to the purchase of 4 new Registers.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	240 - -	744 - -	96 - -	336 - -	330 - -	
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	490 - -	144 - -	300 - -	790 - -	260 - -	The increase is due to the purchase of 6 new rubbish carts and to the payment of last year's bill for latrine carts, etc, during the year.
b. Private scavenging—						
i. Establishment	409 - -	133 - -	183 - -	592 - -	602 - -	
ii. Contingencies, such as cost of scavenging carts, &c.		1 - -	59 - -	60 - -	60 - -	
c. Cholera charges	780 - -	2 - -	520 - -	522 - -	200 - -	The increase is due to the purchase of a full stock of Cholera disinfectants and to increased provision to meet the cost should epidemic infest before March next.
d. Contingencies	420 - -		40 - -	460 - -	600 - -	The decrease is due to the less necessity for expenditure during Brahmotsavam
Total, Grant III ..	4310 - -	1317 - -	1918 - -	6227 - -	5330 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	270 - -	69 - -	90 - -	359 - -	360 - -	
b. Contingencies	274 - -	339 - -	240 - -	613 - -	600 - -	
2. i. MARKETS—						
a. Establishment	120 - -	48 - -	60 - -	228 - -	240 - -	
b. Contingencies	50 - -	12 - -	20 - -	82 - -	80 - -	
ii. SLAUGHTER-HOUSES—						
a. Establishment						
b. Contingencies	10 - -		10 - -	10 - -	10 - -	
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment	240 - -	18 - -	48 - -	258 - -	240 - -	The decrease is due to frequent vacancies for want of a competent man.
b. Contingencies			10 - -	10 - -	10 - -	
6. PUBLIC GARDEN—						
a. Establishment	80 - -	30 - -	40 - -	120 - -	120 - -	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..			10 - -	10 - -	10 - -	
Carried forward ..	800 - -	491 - -	890 - -	1190 - -	1210 - -	

Statement VI —Revised Estimate—(Charges) for 1896-97 —*continued*

Items.	Actuals of the first ~~eight~~ 9 months of 1896-97.	Actuals of the last four months of 1895-96.	Probable charges of the last ~~four~~ 3 months of 1896-97.	Total of columns 2 and 4.	Budget grant 1896-97, 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 ..	894 - -	491 - -	890 - -	1190 - -	1200 - -	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	300 - -	75 - -	225 - -	300 - -	300 - -	
8. FIRE—						
a. Establishment	84 - -	24 - -	84 - -	108 - -	108 - -	
b. Purchase of fire-engine, buckets, repairs, &c.	10 - -	552 - -	10 - -	10 - -	120 - -	This amount has been set apart for the purchase of ropes and buckets when there is fire accident in the town.
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging	12 - -	4 - -	12 - -	16 - -	16 - -	
ii. Rewards for destruction of wild animals and snakes	20 - -	20 - -	20 - -	40 - -	40 - -	
iii. Printing	170 - -	76 - -	230 - -	400 - -	400 - -	
iv. Compensation for lands ..	12 - -	12 - -	12 - -	24 - -	24 - -	
v. Other items	10 - -	29 - -	40 - -	69 - -	80 - -	
	5 - -	2 - -	5 - -	7 - -	7 - -	
Total, Grant IV ..	1217 - -	596 - -	690 - -	1690 - -	1705 - -	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	570 - -	195 - -	190 - -	760 - -	760 - -	
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	140 - -	47 - -	50 - -	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)	70 - -	263 - -	180 - -	250 - -	250 - -	
e. Contributions for Central office and Audit establishments ..	100 - -		100 - -	100 - -	100 - -	
Total, Grant V ..	900 - -	505 - -	420 - -	1320 - -	1320 - -	
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 1896-97—*continued.*

Items	Actuals of the first ~~eight~~ 9 months of 1896-97			Actuals of the last four months of 1895-96			Probable charges of the last ~~four~~ 3 months of 1896-97			Total of columns 2 and 4.			Budget grant 1896-97, 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							30	-	-	30	-	-	30	-	-	
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 Saving Bank																
Totsal Expenditure ..										245720	-	-	137100	-	-	
Balances—																
a. Municipal Fund										4270	-	-	12650	-	-	
b. Endowments																
c. Water-tax Fund																
Grand Total ..										250190	-	-	149750	-	-	

6.2.97.

Chairman Delegate.

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Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupati for the year 1896-97.

(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 III Conservancy &c.													
(c) Cholera Charges ..	200	-	-	60	-	-	-	-	-	260	-	-	Gov: Nos: 2082 M. Mio: 8/97 dt December 1896 & 175 M: Mio: 8/65 February 1897.
													Res. 9 d 19-12-96 ?

6.2.97.

Chairman Delegate.

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.	

Statement VII.—Tolls.

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

Statement V.III—Loans.

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

Statement of Proposition for revision 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	Designation	Pay.		Number	Designation.	Pay.		Increase per month.	Decrease per month.	
Number	Date.				Minimum.	Maximum.			Minimum.	Maximum.	Amount.	Amount.	
G.O. 121-M.	15-3-96	Grant II Education Municipal Schools		Nathanapuram school	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
			1	Head master	10	10	1	Head master	10	10	-	-	
			1	2nd master	8	8	1	2nd master	8	8	-	-	
			1	3rd master	6	6	1	3rd master	6	6	-	-	
				Bandla School									
			1	Teacher	6	6	1	Teacher	6	6	-	-	
				Mahomedan School									
			1	Teacher	6	6	1	Teacher	8	8	2	-	
				Girls school									
			1	Head master	8	8	1	Head master	10	10	2	-	
			1	2nd do	6	6	1	2nd master	6	6	-	-	
			1	Conductress	2	2	1	Conductress	2	2	-	-	
		Grant III Conservancy Establishment	1	Sanitary Inspector including horse allowance	22	22	1	Sanitary Inspector including horse allowance	27½	27½	5½	-	
do		Conservancy dept	1	Maistry	8	8	1	Maistry	8	8	-	-	
			1	Maistry	7	7	2	Maistries	14	14	7	-	
			11	Scavengers	55	55	11	Scavengers	55	55	-	-	
			36	Sweepers	180	180	36	Sweepers	180	180	-	-	
			1	Urinal cleaner	5	5	1	Urinal cleaner	5	5	-	-	
		Private Scavenging	1	maistri	8	8						8	

Municipal Councillors' Office
Tirupati 6th February 1897

Copied & Compared

Chairman delegate.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. C. KRISTNASWAMI AIYAR Avargal, Chairman-delegate, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional officer), dated 6th February 1897, Ref. on Cur. No. 315-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 1897–98 as adopted at a general meeting of the council held on the 6th instant.

Revised Estimate for 1896–97.

Receipts.

2. The receipts together with the opening balance amount to Rs. 2,50,190 and the expenditure to Rs. 2,45,920, thus leaving a balance of Rs. 4,270 at the close of the year.

3. *Tax on Buildings.*—The house-tax registers were revised in 1892–93 for the last time, and in accordance with the orders of Government in their general review for 1888–89 that tax registers should at least be revised once in five years, they were revised during the year under report with an increase of about Rs. 630 as its result.

4. The land-tax register also was similarly revised during the year resulting in a slight increase of Rs. 20.

5. *Tolls.*—The farm was leased out as usual for the year, and the increase is due to the keen competition in the auction sale.

6. The slight increase under "Avenue receipts," "Produce of lands, gardens," and "Sale-proceeds of old materials, &c.," is due to fluctuation.

7. *Income from Markets and Slaughter-houses.*—The slight increase in the former and the appreciable increase in the latter are due to keen competition among the bidders in auction sale.

8. *License Fees.*—The increase under this head is due to the opening of a number of wood depôts and kerosine-oil shops during the year.

9. *Water-supply.*—The amount shown under this head is the grant payable by Government as sanctioned in their order, No. 48 M., dated the 16th January 1897, on account of the water-supply scheme for this town.

10. *Other Grants and Contributions.*—The Sri Mahant of Tirupati has generously agreed to contribute a third of the cost of the water-supply scheme referred to in paragraph 9 *supra*, and promised to pay the first instalment, viz., Rs. 12,000, on the work being actually set on foot. Hence the said amount has been taken credit of.

11. The sum of Rs. 50 shown under refunds represents the amount of refunds made by the late sanitary inspector, who was trained in the Medical College at the cost of the council, on account of his having given up the service before the expiration of the period during which he was bound over to serve under this municipality.

12. *Loans from Government.*—Excluding the sum of Rs. 6,000 already paid by the Sri Mahant towards the water-supply scheme in question and Rs. 12,000 payable by him on the commencement of the work, the council has to find Rs. 59,000 in the first instance, though the same is payable by the Sri Mahant in instalments. This amount the Government has promised to advance as loan at $4\frac{1}{4}$ per cent., repayable in five years. Hence credit of this amount has been taken under this head.

Expenditure.

13. (*a*) *Buildings.*—Of the allotted works for the year, the erection of compound wall of the proposed slaughter-house at a cost of Rs. 400 was abandoned in pursuance of the advice given by the Sanitary Board that the said work should be postponed until the council is in a position to provide for a pucka slaughter-house under the standard plan. The sum of Rs. 200 provided for certain additions and alterations to the Anantha street latrine, and that of Rs. 50 provided for stone-slabs to the bottom of dust-bins, were utilized for the purchase of six conservancy carts in place of those which have become unfit for use on account of their wear and tear: *vide* resolution of the council, No. 9, dated 19th December last.

14. *Water-supply.*—The sum of Rs. 2,31,000 shown under this head represents the cost of the water-supply scheme sanctioned by Government in their order referred to in paragraph 9 above. As the council is not now in a position to understand how much of this amount would be expended before the close of the year, it has taken the whole amount under debit.

15. *Repairs—Communications.*—The increase of Rs. 100 against the estimate under this head is due to the payment of last year's bills.

16. *Buildings.*—The variation under this head also is due to the reasons assigned in paragraph 15 *supra*.

17. *Drainage.*—A sum of Rs. 100 provided in the estimate for the repair of Penta drain has been allowed to lapse in hope that the estimate and plan for the same could not be had before the close of the year from the Sanitary Engineer to Government with whom the same are under preparation. Rs. 20 appertains to the repair of street drain in high road.

18. (*a*) *Water-supply.*—The decrease under this head is due to the postponement of providing stone parapet to Narsimma theertam, a drinking-water tank, on account of the required quantity of stones being not available from the quarry as the same is said to have been monopolised by the East Coast Railway Company for a certain number of years.

19. No stipends have been provided in the revised estimate, as none of the teachers are available for training in the sessional school.

20. A sum of Rs. 50 has been provided for the purchase of necessary benches, &c., for municipal schools, as the want of the same was much felt.

21. The slight decrease under "Vaccination establishment" is due to the dispensing with the services of the vaccination depôt peon from last month, as calf-lymph system has been abandoned on account of its costliness.

22. *Conservancy—Other Charges, &c.*—Bill for Rs. 304–2–0 from Messrs. D. Raju & Co., for the purchase of iron night-soil carts, spare buckets, &c., last year was paid during the year. Further, the state of the existing rubbish carts has led the council to the necessity of providing for six new carts in place of the old and worn-out ones. Hence the increase over the estimate.

23. The difference shown under private scavenging establishment is due to the stoppage of the services of one of the scavengers from 1st July to December 1896 and to the non-filling up of the maistry's place for a few days, the permanent incumbent having given up the service.

24. *Cholera Charges.*—A sum of Rs. 200 was originally provided under this head. As the said amount has been fully utilized in purchasing cholera medicines and apparatus and in treating cases occurred of late, a further sum of Rs. 100 has been provided, apprehending the epidemic before the close of the year. As sanctioned by

Government in their order, Mis. No. 2082 M., dated 7th December 1896, an observation staff was employed, with effect from the 26th October last, for the detection, at the Renigunta and Tirupati East Railway stations, of persons infected with bubonic plague. Hence the increased provision.

25. An allotment of Rs. 500 had originally been provided in the budget for fair and festival charges; but the amount actually spent on this account was Rs. 330. As there is no necessity for the utilization of the remaining allotment before the close of the year, the figure under the revised estimate has been reduced.

26. *Avenues.*—The constant stoppages of the wages of the avenue cooly for his irregular attendance, and for the non-filling up of the vacancy for want of a proper hand, account for the difference.

27. The other items call for no remarks as the figures in the revised estimate are the same as those in the budget estimate.

BUDGET ESTIMATE FOR 1897–98.

28. *Rent of Buildings.*—A portion of the municipal office building has been let out for rent for the Deputy Tahsildar's office as a new building for the same is under construction. The said building being almost complete, it may be utilized for the purpose shortly. Hence no income under this head has been shown in the estimate.

29. *Grants from Government.*—The municipal girls' school having increased in its strength, the council expects more grants than last year from Provincial funds.

30. *New Works—Communications.*—A sum of Rs. 50 has been provided under this head for the erection of a culvert over the channel near the East Railway station across the foot-path leading to the Tiruchanur main road.

31. *Buildings.*—A provision of Rs. 2,000 has been made for the erection of a cholera hospital in accordance with the plan and estimates submitted to the Sanitary Board for its approval.

Drainage.—It has been repeatedly remarked by the inspecting officers that the Penta drain is a source of danger to human health, and some improvement is most imminent. Being alive to the fact, the council has provided an allotment of Rs. 800 for it.

32. *Repairs—Communications.*—A sum of Rs. 1,000 is provided for the repair of several roads in the town besides Rs. 440, being the cost of the permanent gang coolies sanctioned in G.O., No. 421 M., dated 13th March 1896. A sum of Rs. 20 is also provided under this head for the hiring of cart used by the gang coolies for removing materials to different road sides.

33. *Buildings.*—The flooring of a portion of the municipal office verandah being in bad state of repair, a sum of Rs. 50 has been provided for restoring the same with square bricks. Rs. 20 is provided for incidental petty repairs to the vaccine depôt. The majority of the public latrines and the slaughter-house as well being tatti enclosures, a sum of Rs. 50 is provided for the purchase of new tatties to replace old ones. An allotment of Rs. 30 is provided for the repair of permanent urinals and latrines, besides Rs. 40 for the incidental repairs of meat and vegetable markets.

34. *Water-supply.*—As the municipal wells require certain repairs to their parapets and platforms owing to their being freely used by the public, a provision of Rs. 50 is made for the purpose.

35. *Tools and Plant, &c.*—An allotment of Rs. 30 is provided for the purchase of tools, &c., required for the use of public works.

36. *Municipal Schools on Salary-results System.*—A sum of Rs. 670 is provided for the salary of the teachers of the municipal schools. The municipal girls' school was started on the 1st July 1895 with one teacher and one conductress on salaries of Rs. 8 and 2, respectively, per mensem. There were 29 girls at the end of the starting month, and about this time last year the strength rose to about 50; now it exceeds 80. The results are also very creditable, 49 having passed out of 53 presented at the last examination. The inspecting officer has borne ample testimony to the efficiency of the institution and recommends encouragement to the headmaster, to whose exertions

the school owes its present position, notwithstanding the existence of a rival school. The present headmaster of this school was previously the first assistant of the municipal boys' upper primary school. By his transfer to this school, he being best fitted for it, this teacher has suffered in his income appreciably in the shape of grants, the Government having paid no grants at all for the results of 1895–96 and having assigned only Rs. 55 for 1896–97 to be divided between two teachers, while the school has earned nearly four times this sum during the above year. In these circumstances, and also considering his service in the municipality for upwards of seven years, it is proposed to raise his pay by a small sum of Rs. 2 per month. The Inspecting Schoolmaster, Muhammadan Schools, North Arcot, informs that procuring the services of a qualified teacher for the Muhammadan school, Tirupati, is found most difficult inasmuch as the pay of the teacher is only Rs. 6, sometimes the teachers having to come from Madras. The strength of this school is now 45. Being cognizant of the fact explained by the aforesaid officer, and in consideration of the large number of pupils the teacher has to manage, the council has raised his pay from Rs. 6 to 8. Necessary provision has accordingly been made. Hence the increase.

37. As the council has had to find funds for the liquidation of debt in connection with water-supply scheme and to make provision for a cholera hospital and the Penta drain, the council finds it impossible to entertain the services of a drawing master this year, as suggested by the Director of Public Instruction.

38. *Results Grants.*—A sum of Rs. 230 is provided under this head in consideration of the increase in the number of pupils in all the municipal schools. Rs. 220 is provided for the contingencies, such as house-rent, stationery, sweeping charges and purchase of benches, &c., for the aforesaid schools. Nathamunipuram school and Bandla school have for the present sufficient seats for pupils, and hence no provision is made for them.

39. *Results Grants.*—The grants earned by the results schools having never exceeded Rs. 300 during the last three years, the same is considered by the council adequate to meet the demand in that direction.

40. *Vaccination.*—Under the circumstances stated in paragraph 21 *supra*, provision has been made only for one vaccinator and superintendent. Rs. 120 is provided for contingencies, such as the purchase of glycerine paste, stationery and sweeping charges of the depôt.

41. *Conservancy.*—A provision of Rs. 3,460 is made for road-cleaning establishment. Taking into consideration the desirability of a certificated sanitary inspector as advised by the inspecting officers from time to time, the council has provided for one on a salary of Rs. 20 *plus* Rs. 7½ horse allowance. On close examination of the work of the two conservancy maistries and the area of the different wards in their charge, the council has arrived at a conclusion that one more maistry on Rs. 7 per mensem is indispensable for the efficient supervision of conservancy of the town, each man to be in charge of one ward set apart in reference to cholera rules. At the time of recent outbreak of cholera, this was experimentally tried and found most promising. In these circumstances, necessary provision has been made under this head. In this connection, it has to be observed that the duty of collection of private scavenging fees devolves upon the maistries so far as their wards are concerned under the circumstances set forth in paragraph 43 *infra*. In order that this work may not absorb much of their time, the council has proposed to levy this fee quarterly instead of monthly.

42. The provision of Rs. 470 made under "Other charges" comprises Rs. 320 for the purchase of eight new conservancy carts, Rs. 15 for the rent of rubbish depôt, Rs. 35 for the rent of land occupied by latrines, Rs. 50 for the repair of conservancy and night-soil carts, Rs. 30 for the purchase of iron pans for the use of sweepers, and Rs. 20 for the purchase of baskets, &c.

43. *Private Scavenging.*—Under this head a sum of Rs. 510 is provided for the salary of the scavenging establishment. The council is of opinion that, inasmuch as the town has been now divided into three wards, each in charge of a separate maistry, the several maistries may with advantage supervise the work of the private scavengers in their respective wards together with collection of private scavenging fees

instead of one man as has now been deputed to inspect all the private latrines in the town and collect fees, the latter practice having been found not quite satisfactory. The latrines are scattered throughout the town, and it is found by experience impossible that one man can satisfactorily supervise the whole town along with his collection duty. Under the circumstance, the council has made no provision under this head for a separate maistry. The sum of Rs. 20 shown under contingencies represents the cost of the repair of night-soil carts used for the removal of the excreta from private houses and other sundry charges.

44. *Cholera Charges.*—A sum of Rs. 500 is provided under this head, both for cholera and bubonic plague expenses. For reasons stated in paragraph 37 *supra*, and there being a number of tin canisters which may, for the present, be used instead of the sprayer for disinfecting with perchloride of mercury solution, the council thinks that it can defer the purchase of the said sprayer to the next year.

45. (*d*) *Contingencies.*—Under this head Rs. 30 is provided for the travelling allowance of the conservancy establishment in proceeding to Chandragiri for the purpose of prosecuting municipal cases before the Stationary Magistrate there, Rs. 50 for the removal of prickly-pear, and Rs. 400 for Tirumalai Brahmotsavam and other festival purposes, the remaining amount being debitable to the repair of conservancy implements and greasing carts.

46. *Avenues.*—The council finds that the work of the avenue cooly is not commensurate with the cost proposed to be incurred in that direction and that he can be dispensed with without impairing the condition of the existing avenues. No provision has, therefore, been made for the avenue cooly. The sum of Rs. 10 represents the sundry charges, such as fencing the avenue trees and the like.

47. *Public Garden.*—There are now two gardeners—one looking after the garden in the municipal office compound and the other the trees in the People's Park. One is considered enough for both the purposes and hence provision is made under this head only for one. The sum of Rs. 10 shown under "Purchase of seeds, &c.," is for the purchase of the required implements, &c., for gardening purposes.

48. *Fire.*—In recent years, fires have been frequent among thatched houses during the hot weather, and the council has had to incur charges for purchasing ropes, buckets, &c. A provision of Rs. 10 is, therefore, made under this head.

49. *Other Charges.*—Rs. 40 is provided for the destruction of stray pigs and dogs, Rs. 400 for printing minutes of proceedings of the council and like purposes, and Rs. 120 for renumbering houses as the old ones have been almost defaced in many cases, and for making signboards for streets, &c.

50. *General Establishment.*—The sum of Rs. 780 represents the salary of the office establishment, Rs. 190 the salary of the collection establishment, Rs. 250 office contingencies, and Rs. 100 for contribution for controlling establishment.

51. The sum of Rs. 14,450 shown under repayment of debt represents the payment to Government for the first instalment inclusive of interest in liquidation of the loan given on account of the water-supply scheme.

52. All other items of receipts and charges are more or less the same and call for no special remarks. The total expenditure on all grants amounts to Rs. 30,610, and this being deducted from the estimated receipts, Rs. 31,110, the budget year closes with a balance of Rs. 500.

An extract from the minutes of proceedings of the council passing the budget and the several statements relating thereto and the necessary proposition statements for the changes in the establishment, are submitted herewith.

Forwarded.

16*th February* 1897. (Signed) J. G. BURN,
Ag. Head Asstt. Collector.

Submitted.

26*th February* 1897. (Signed) S. H. WYNNE,
Collector.

Tirupati municipal Budget for 1897-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 897 of 1897, dated 6th Feby from the Chairman, M.C. Tirupati

Current No. 769 of 1897, dated 20th — from the Surgeon-General

Current No. 770 of 1897, dated 20th — from the D.P.I.

Current No. 871 of 1897, dated 25th — from the Secy: Commr.

Order— No. 675 M dt 23-3-1897

The estimated receipts and charges of the Tirupati Municipality for 1897-98, as passed by Government, are compared below with the budget and revised estimates for the year 1896-97 and the actuals of 1895-96.

Receipts.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
Balance brought forward	10,987	10,660	10,230	4,270
Tax on Arts	2,077	2,200	2,200	2,200
Tax on Buildings and Lands	5,807	5,720	6,370	6,370
Water-Tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	738	910	910	910
Tax on Carts	640	660	700	700
Tolls	1,540	1,540	1,610	1,610
Realizations under Special Acts	..	..	..	..
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	306	250	300	210
Conservancy Receipts	253	300	300	300
Fees and Revenue from Educational Institutions ..	237	200	200	200
Fees and Revenue from Medical Institutions	..	..	..	..
Income from Markets and Slaughter-houses	799	840	1,020	1,020
License fees	101	100	130	130
Other fees	42	120	120	120
Fines under Municipal and other Acts	426	100	100	100
Interest on Investments and premium on Loans ..	..	..	..	..
Grants and Contributions from Government	..	75,160	1,64,160	140
Do. from Local Boards	..	..	..	..
Do. from other bodies	55	3060	12,060	12,060
Recoveries for services to private individuals	69	650	650	650
Miscellaneous	42	30	90	40
Loans	..	47,250	50,000	14,000
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	..	..	45,000	..
Advances Recovered	118	..	40	30
Total ..	24,853	1,49,750	2,50,190	1,89,090

Charges	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate 1897-98.
	Rs.	Rs.	Rs.	Rs.
GRANT I.				
New Works—				
Communications	..	400	400	50
Buildings	664	1,050	540	2000
Drainage	..	..	..	800
Water-supply	466	1,22,330	2,21,000 73080	158000
Repairs—				
Communications	2,335	1,610	1,710	1050
Buildings	333	100	200	190
Drainage	249	100	20	20
Water-supply	428 179	450	250	250
Establishment	180	180	180	180
Tools and Plant and other Stores	42	30	30	30
Contributions for Public Works	..	..	..	..
Total ..	4448	1,26,250	2,76,410	4,700
GRANT II—				
Training Schools	2	50	..	..
Municipal Schools—				
(*a*) On the Salary System	..	..	..	..
(*b*) On the Salary Result System	894	1,020	1,070	1,120
Grants-in-aid—				
(*a*) Salary grants	407	450	450	450
(*b*) Result grants	258	350	350	300
(*c*) Combined grants	..	..	..	..
(*d*) Building and Furniture grants	..	50	50	50
Inspection	67	180	180	190
Miscellaneous	135	150	150	150
Total ..	1,763	2,250	2,250	2,270
GRANT III—				
Hospitals and Dispensaries	..	..	..	..
Contributions	152	50	50	50
Vaccination	373	380	370	320
Registration of Births and Deaths	111	130	150	130
Conservancy, Road-cleaning and Road-watering ..	4526	4,990	5,650	5460
Total ..	5,162	5550	6,220	5960
GRANT IV—				
Lighting	1,104	1,000	1,000	1,000
Markets and Slaughter-houses	8	10	10	10
Choultries	..	..	..	..
Travellers' Bungalows	..	..	..	..
Avenues	57	70	50	10
Public Garden, Survey of Land, Fire and other charges ..	505	620	630	640
Total ..	1674	1,700	1690	1,660
GRANT V—				
Supervision and management	1,480	1,320	1,320	1,320
Repayment of Debt	..	..	..	14,450
Interest on loan	..	..	..	..
Advances Recoverable	92	30	30	30
Refunds	..	..	..	..
Discount	..	..	..	..
Pensions and Gratuities	..	..	..	..
Investments	..	..	5	..
Balance	10,234	12,650	4270	730
Total ..	24,853	1,49,750 12,650	2,86,790 137100	189090 245,920 30,610

* Taxes on lands — 18.6
" buildings — 41.8
" lands — 35.3

⊗ new works Communications — 17.5
" buildings — 25.9

Revised estimate for 1896-97.

2. The current receipts and charges are now estimated at Rs 239,960 and Rs 245,920, respectively, against Rs 139,090 and Rs 137,100, anticipated in the sanctioned budget. The increase in the receipts occurs chiefly under grants from Government and other bodies, and loans, and in the charges under grant I. The collections under the principal taxes and the expenditure on new works, Communications and buildings, during the first eight months of the year were very unsatisfactory. As the revised estimate of provincial grants and loans for the current year provides only for a grant of Rs 10,000 and a loan of Rs 45,000 on account of the water-supply scheme, the sums of Rs 154,000 and Rs 59,000, respectively, for which credit has been taken under these heads, will to Rs 10,000 and Rs 45,000, be reduced, and a corresponding reduction will be made in the expenditure under new works, water-supply. The municipal council

proposal to dispense with the services of the vaccination peon referred to in para. 21 of the Chairman's letter is approved. With reference to yr. No. 2391-L. dated 17th December 1896, the contribution for the Cantonment office establishments will be raised from Rs 100 to Rs 122 or Rs 120 in round figures. The balance to be carried forward to the succeeding year's budget will then be Rs 4,250.

Vide also para. 40 of the Chairman's letter

3. Receipts.— The receipts for the coming year are placed at Rs 26,840 against the revised estimate of Rs 81,960, but excluding the special receipts on account of the waterworks, they will be Rs 14,840 against Rs 14,960. Credit will be taken for the balance of the grant and loan amounting to Rs 1,44,000 and Rs 114,000 respectively on account of the water supply scheme. It is observed that the estimated income from private scavenging fees is in excess of the expenditure on the service by Rs 120. All profits accruing from this source should be utilized in extending the system. In this connection, the attention of the municipality is drawn to para. 3(5) of yr. No. 1433-M. dated 26th April 96.

grant of funds, the allotment for repairs, Communications will be reduced from Rs 1,460 to Rs 1000 1050

4. Charges. (1) The probable charges are put down at Rs 30,610 against Rs 87,940 in the revised estimate, the decrease which occurs under Grant. 1, being partly met by an increase under repayment of debt. (2) Grant. 1— A sum of Rs 158,000 will be provided under new works, water supply, with reference to para. 3 supra, but for

(3) Grant. 2— As recommended by the Director of Public Instruction in para. 1 of his letter read above, a sum of Rs 50 will be provided for building and furniture grants to result schools. The increase of Rs 24 in the salaries of the Headmaster of the Girls' School and the Muhammadan School teacher, proposed in para. 36 is approved. The attention of the council is drawn to the Director's remarks in para. 2 of his letter.

(4) Grant. 3.— The increases and annuities respectively, and house-allowance of Rs 5 in the salary of the Sanitary Inspector, the entertainment of an additional conservancy mistri on Rs 7, and the abolition of the post of private scavenging mistri on Rs 8, referred to in

The suggestion made by the Sanitary Commissioner in para. 1(2) of his letter should receive careful consideration. The Chairman should see that the omissions pointed out by him in clauses (2) and (3) of his letter read above, do not occur.

Vide reference to Govt. No. 1536M. dated 9th September 1896 and No. 1985M. dated 18th November 1896, the allotment under Epidemic charges will be raised from Rs 500 to Rs 570.

(5) Grants 4 & 5.— The Council's proposals to dispense with the services of the Avenue Coolie and one of the two gardeners, referred to in paras. 46 and 47 are approved. Vide reference to Govt. No. 2391. L. dated 17th December 1896, the contribution for the Central office establishments will be raised from Rs 100 to Rs 139 or Rs 140 in round figures.

5. As revised by Government, the budget shows with a balance of Rs 780 or £ 52 (only) — per cent of the estimated ordinary receipts. 5%

6. The delay of more than one month in the submission of this return is unsatisfactory and should have been explained.

1.M. 22/3/97

S.R. 25/3/97

To The Chairman, M.C., Tinnevelly
" Collr. of N. Arcot.
" Pt. Dt. Bd. — Do —
" Accountant-Genl.
" D.C.I.
" Surgeon-Genl.
" Sanitary Board
" " Commr.
" " Engr.
Editor's Table. D.N. 9/4/97

sent to Press. 23-3-97

for signature 8-4-97

Proofed in print. 9-4-97

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