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Municipal budget Reviewing the Tirupati —
for 1898-99.

BACK PAPERS.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 536 M., 8th March 1898.

MARCH.

Municipal Budget.

Reviewing the Tirupati — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. K. GOPALACHARIYAR Avargal, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 15th January 1898, Ref. on Cur. No. 26-M.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of receipts and charges for the financial year 1898–99.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The receipts, together with the opening balance, amount to Rs. 2,49,690, and the expenditure to Rs. 2,45,770, thus leaving a balance of Rs. 3,920 at the close of the year.

3. *Tax on Arts, &c.*—The sum of Rs. 2,380 shown under this head, against an estimate of Rs. 2,200, is made up of Rs. 1,600 arrived at with reference to the incomes specified in schedule A (section 47) appended to the District Municipalities Act IV of 1884, as amended by Act III of 1897, and Rs. 780, being the balance of arrears of previous years to be realized during the year. The art tax register was revised this year with the result of considerable reduction in the demand under the aforesaid circumstances.

4. *Tax on Buildings and Lands.*—The demands under these heads include the arrears of previous years, viz., Rs. 620 and Rs. 60, respectively. The registers of these taxes were revised with slight modifications in them; hence the increase against the estimate.

5. *Tolls.*—The farm of tolls was leased out, as usual, for the year for Rs. 2,200, with a loss of Rs. 215 for want of keen competition in the auction-sale.

6. *Rent of Buildings.*—A portion of the municipal office building was let out in 1893, on a monthly rental of Rs. 7, to the Local Deputy Tahsildar for holding his office, as his building was under construction until November last. The council, having expected that the said building would be available for the aforesaid officer's use from the beginning of the year under report, no credit for any amount was taken against that item in the budget estimate.

7. *Conservancy Receipts.*—The increase under this head is due to keen competition at the auction-sale.

8. *Income from Markets and Slaughter-houses.*—The receipts under these heads have declined to an appreciable extent for want of keen competition in the auction-sale.

9. *Distraint Fees.*—The amount shown under this head comprises Rs. 70, "distraint fees," and Rs. 250, "warrant fees," the latter item being levied under section 104 of the Amendment Act III of 1897.

10. *Grants from Government*—(*a*) (iii) *Water-supply.*—Out of the sum of Rupees 10,000 sanctioned in G.O., No. 843 M., dated 15th May 1896, for certain experiments in connection with the Tirupati water works, Rs. 33–9–10 were spent by the Sanitary Engineer to Government, Madras, and only Rs. 9,966–6–2 were drawn to the credit of Municipal funds in March last in pursuance of G.O., Mis. No. 96 M., dated 26th January 1897; hence the aforesaid sum of Rs. 33–9–10 or, in round sum, Rs. 30 has been credited to the Municipal funds, as per G.O., Mis. No. 1697 M., dated 31st July 1897.

11. *Private Scavenging Fees.*—The sum of Rs. 730 comprises Rs. 650, the demand for the year, and Rs. 80, arrears of previous year; hence the excess over the estimate.

12. *Loans from Government.*—The Government allotted only Rs. 12,750 (*vide* G.O., No. 323, Financial, dated 8th April 1897) for payment in 1897–98 out of the loan of Rs. 59,000 sanctioned to this municipal council on account of water works.

13. *Advances—Others.*—The sum of Rs. 50 shown under this head is that which was advanced in 1896–97 to one Ramaswami Aiyangar for the preparation of rubbish carts for the town use and recovered during the year by adjustment.

Expenditure.

14. *New Works—Buildings.*—The existing slaughter-house flooring is often subject to overflow of rain water from the adjoining Ramachandragunta supply channel, and the council has, therefore, selected a site close to it on a high ground. For the purpose of making the flooring of the new site hard and impervious, a sum of Rs. 60 is provided. Rs. 100 is the cost of preparing plans and estimates for the erection of a cholera hospital in accordance with the standard design. In consideration of the fact that the present financial position of the council does not admit of making necessary provision for the additions proposed by the sanitary board in their proceedings, No. 137-S., dated 15th February 1897, inasmuch as the council has to meet from the Municipal funds the payment of interest on Rs. 59,000 granted by Government as loan on account of the water works of this town, until the aforesaid amount is repaid by instalments from the contributions payable by the Sri Mahant of Tirupati, the erection of the building under reference has been postponed.

15. *Drainage.*—It is observed from the letter, No. 861-S., dated 26th November last, from the Secretary to the Sanitary Board, that the proposals for the improvement of the Penta drain are not in conformity with those for the complete drainage of the town, and that the sum of Rs. 1,293, as estimated by them, would be spent in doing the work of little practical value. It is further asked what prospect there is of completing the main scheme in a reasonable time, as upon this must depend the propriety or otherwise of undertaking the proposed work submitted to the said board for approval. As the council is not in a position to arrive at any conclusion on this subject before the completion of the water-supply project, the question has to be passed over for the present.

16. *Water-supply.*—The sum of Rs. 380 represents the payment of Rs. 343–2–0 to Messrs. Borham & Co. on account of the cost of pumping Narasimma Theertham water for the purpose of removing silt therefrom. No provision was made in the budget as their claim for this purpose remained unsettled. The remainder is the amount debited to this head for reasons set forth in paragraph 10 *supra*.

17. *Repairs—Buildings.*—A provision of Rs. 20 for the repair of toll shed and Rs. 20 for the repair of vegetable market have been made; hence the increase against the estimate.

18. *Salary Grants.*—Having regard to the fact that the bill for salary grants amounts to only Rs. 28 and odd per mensem, on an average, the provision is reduced to Rs. 340.

19. *Common Gymnasium—Establishment.*—The place of gymnastic instructor was vacant for about five months, consequent upon the resignation of the permanent incumbent and for want of a substitute for him during the period.

20 *Vaccination Contingencies.*—The increase of the provision under this head against the estimate is due to the fact that the cost of glycerine lymph supplied from Madras is rather heavy.

21. *Conservancy—Road-cleaning Establishment.*—Horse allowance to the sanitary inspector was increased from Rs. 7-8-0 to Rs. 15 (*vide* G.O., Mis. No. 1240 M., dated 19th May 1897); hence an additional allotment of Rs. 70 has been made in reference to G.O., Mis. No. 1399 M., dated 12th June last.

22. *Rewards for Destruction of Wild Animals.*—For the past two years no dogs were destroyed. So much so their number increased and necessitated the provision of an additional allotment.

23. *Other Items.*—As has already been explained in paragraph 16 above, Messrs. Borham & Co. resorted to the Madras Small Cause Court for the recovery of their claim amounting to Rs. 1,771-0-9. The case was defended by the council at a cost of Rs. 148, being counsel's and attorney's fees. A decree was passed for Rs. 343-2-0, with interest of Rs. 78-14-9, on this sum and proportionate costs of their claims; hence the provision for law charges.

24. *Collection of Taxes—Establishment.*—A temporary bill-collector was entertained in reference to the resolution of the council, passed at its meeting held on 16th October 1897, on a salary of Rs. 10 per mensem, for two months, for the collection of arrear, &c., taxes. The necessary sanction of Government for the same will be obtained by a separate communication.

25. *Instalments paid during the year.*—The Sri Mahant of Tirupati not having paid his contribution yet for the year in spite of several reminders and as his first payment should be placed at the disposal of Public Works Department on account of the water works of this town, as required in G.O., No. 48 M., dated 16th January 1897, no provision has been made under this head for repayment of debt.

26. *Advances—Others.*—The amount shown under this head is that which has been placed at the disposal of the Public Works Department in charge of the Tirupati water works. The council being of opinion that the work will not be finished before next year, and that no intimation of the actual expenditure by the said department will be available before 31st March next, the whole amount has been debited to advances.

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

Budget Estimate for 1898-99.

28. The actual demands of last year under taxes on arts, buildings and lands have been adopted for the year under report.

29. The amount shown under the heads "Penalties on account of tax on arts" and "Fees under Act II of 1888" are the realizations from the prosecution of a certain profession-tax defaulter under section 111 of the District Municipalities Act and from the grant of a license for Chautri's Circus, respectively. These items being of a fluctuating nature, no entries find place in the respective heads in the estimate.

30. *Income from Slaughter-house.*—On the representation of the inhabitants of the town, the council, at its meeting held on the 23rd January 1897, allowed the slaughtering of sheep during fairs and festivals on previously obtaining permission from the Chairman free from payment of any fees for the same. Seeing that the number of licenses so granted for the aforesaid purpose is so large that it came up to 190, reckoning from January to December 1897, and finding that people would generally feel inclined to resort to intrigues on all ordinary occasions also under the pretext of the above privilege, thus seriously affecting the income under this head, the council has proposed to levy a fee of annas 3 per each sheep or goat slaughtered in sacrifice to their deities. This arrangement would not only serve as a check against fraud but would also increase the revenue to a certain extent. The council expects under this source Rs. 50 per annum.

31. *Distraint Fees.*—Rs. 70 are expected to be realized under distraint fees and Rs. 100 under warrant fees, inasmuch as the people have already understood that the delay in payment of their taxes would make them lose annas 2 on every distress warrant issued against them.

32. *Grants from Government—Municipal Schools.*—The Director of Public Instruction having been so very often pointing out the necessity for the appointment of a drawing master, half the cost being borne by Government, the council has proposed to appoint one for the said purpose on a salary of Rs. 10 per mensem, making provision at the same time for the materials required therefor.

33. *Private Scavenging Fees.*—The demand of last year has been adopted considering the fact that many of the houses have not been provided with suitable latrines so as to admit free access to the scavengers for removing night-soil therefrom.

34. *Loans from Government.*—Credit for Rs. 1,250, being the balance of the loan of Rs. 59,000 sanctioned by Government on account of Tirupati water works, has been taken, expecting that the said amount would be sanctioned by Government for payment during the year under report.

35. *Advances—Others.*—The sum of Rs. 2,29,480 is expected to be recovered during the year by adjustment, against advances of last year on details of its expenditure being furnished by the Public Works Department in charge of the Tirupati water works.

36. *New Works—Buildings.*—Provision has been made for the erection of two corrugated iron latrines in place of temporary ones similar to that near the Tirupati East railway station at a cost of Rs. 200 each. A shed for the purpose of preserving rubbish carts from sun and rain has been proposed to be erected, and a provision of Rs. 200 has accordingly been made for the same.

37. *Water-supply.*—Rs. 2,30,730 have been expected to be expended towards Tirupati water works during the year. The Bheema Theertham channel water, which is a source of supply to Ramachandragunta and other tanks of this town, sometimes enters into the town when there is heavy rain and damages the roads considerably. The council, desiring to construct at the point where it diverges into different courses a sluice to divert as much quantity of water as is necessary for filling up the municipal tanks, has provided an allotment of Rs. 300.

38. *Repairs—Communications.*—Owing to the inadequate provision sanctioned last year under this head, a major portion of main roads and many of the side streets call the attention of the council to their speedy repairs. The council has, therefore, proposed to enlarge the permanent gang by the appointment of four men on Rs. 5-8-0 each and three on Rs. 4 each, instead of five men on Rs. 6 each, retaining, of course, the services of the existing gang maistry on Rs. 7 per mensem. This staff, together with the contingencies thereto, costs Rs. 510. For the execution of repairs to the several roads enumerated in statement II-A, part II, a sum of Rs. 1,040 has been provided.

39. *Buildings.*—A provision of Rs. 200 has been made under this head for the erection of (1) buttresses to municipal office building at a cost of Rs. 100, as the walls thereof have cracked in some places; (2) the repairs of permanent urinals and latrine at Rs. 30, and the tattie latrines and slaughter-houses as well at Rs. 50; and (3) vaccination depôt at a cost of Rs. 20.

40. *Water-supply.*—The outlet of Kottagunta is in bad state of repair. A sum of Rs. 50 has, consequently, been provided for its restoration. A sum of Rs. 10 has also been provided for the maintenance of municipal wells.

41. (3) *Establishment.*—The council has proposed to increase the salary of the overseer from Rs. 15 to Rs. 20 in consideration of his honest services and of the economical execution of works committed to his supervision. He has had an increase from Rs. 10 to Rs. 15 so long back as 1890-91. Necessary provision has been made for the said increase.

42. *Municipal Schools on Salary-result System—Fixed Payments.*—The strength of the municipal girls' school has increased, and the number of girls now on the rolls is 85. Education is imparted in this institution up to IV standard, with good results in the grant and primary examinations. There are only two teachers—one on Rs. 10 and the other on Rs. 6. The council being of opinion that the existing staff is hardly sufficient to devote their time to the teaching of four standards more satisfactorily, has proposed to entertain an additional teacher on Rs. 6 per mensem, and necessary provision has accordingly been made.

43. (*c*) *Contingencies.*—Rs. 20 for furniture to Municipal Upper Primary school and Rs. 20 for furnishing the schools with pictures for object lessons and with kindergarten materials, as suggested by the educational authorities, have been provided.

44. *Salary Grants.*—The council maintains two municipal upper primary schools (one for girls and another for boys) and two lower primary schools of its own, one of the latter is exclusively devoted to the Muhammadan boys and girls. Besides these, a number of result schools is aided by the council with result grants. Leaving these aside, there are two high schools in the town, in each of which education is given from the infant standard to the matriculation. So much so, it is evident that the diffusion of both primary and secondary education has been more than enough for this town. The Sri Mahant of Tirupati maintains his high school absolutely *with his own funds.* The staff of the Mahant's school is satisfactory, as graduates are also taking up work in the lower secondary department. The interests of the students, therefore, are attended to by the Mahant without any call for municipal aid. The other one is maintained by the H.L.G. Mission with the aid from Municipal and Provincial funds. Municipal grant to the secondary department of this school exceeds two-thirds of what is paid to the primary department of the same school. Now the point for consideration is whether the aiding of the lower secondary department of a high school is necessary. It is presumed that the Municipal funds should be availed of more for the diffusion of primary education than anything else. Though the council has made ample provision in that direction, still it could not provide with adequate staff for its own schools, as the expenditure is often liable to exceed the prescribed percentage. Notwithstanding this, the educational authorities repeatedly insist upon the necessity for the appointment of a drawing master, the importance of which instruction the council does not ignore. In the circumstances stated above, the council is unanimously of opinion that, with a view to pay more attention and prominence to the primary education of boys and girls and improve the staff employed in imparting such education with the limited funds at its disposal, the payment of salary grant to the *secondary* department of the H.L.G. Mission high school may, without any prejudice to the interest of secondary education, be stopped for the present.

45. *Result Grants.*—A full-timed inspecting schoolmaster having been appointed for the purpose of improving education in the municipality, the council expects much better results than in previous years; and hence the increased provision.

46. *Gymnastic Establishment.*—A sum of Rs. 120 is provided for the gymnastic instructor. The difference between the figure in the estimate and that of the revised estimate has been explained in paragraph 19 *supra.*

47. *Other Items.*—In accordance with the instructions of the Director of Public Instruction, a provision of Rs. 130 has been made for the entertainment of a drawing master on a salary of Rs. 10 per mensem and for the cost of drawing materials.

48. *Vaccination—Establishment.*—The council observes a marked improvement in vaccination since 1895–96. The remarks in the administration reports compare the result favourably, and consequently the council reiterates its recommendation for an increment of Re. 1 to the pay of the vaccinator. The necessary provision has been made under this head.

49. *Conservancy—Establishment.*—Two of the existing scavengers have been deputed to remove the night-soil in streets. As the work could not satisfactorily be attended to, provision has been made for an additional scavenger on Rs. 5 per mensem, so that each ward may be in independent charge of a scavenger.

50. (*a*) (ii) *Other Charges.*—A sum of Rs. 180 has been provided under this head—on account of rent of Karakambadi rubbish depôt, Rs. 15; rent due for the occupation of Bikivadu's land for latrines, Rs. 36; repair of the existing conservancy carts, Rs. 100; and the purchase of iron pans for sweepers, Rs. 30. No provision has been made for more conservancy carts as the present number is considered sufficient.

51. *Private Scavenging.*—A provision of Rs. 80 has been made under contingencies for the purchase of a big iron night-soil cart.

52. *Cholera Charges.*—The usual allotment of Rs. 570 has been provided for epidemic charges.

53. (*d*) *Contingencies.*—Rupees 10 for greasing conservancy and night-soil carts, Rs. 10 for repair of conservancy implements, Rs. 30 for travelling allowance of conservancy servants while proceeding to Chandragiri for prosecuting municipal cases before the Sub-Magistrate there, the Chairman of this municipality being the local magistrate, Rs. 100 for the removal of prickly-pear grown on the outskirts of the town, and Rs. 400 for fairs and festivals have been provided under this head.

54. Rupees 50 have been provided under "Rewards for the destruction of animals" and Rs. 20 under "Other items" for the payment of land-cess, for making sign-boards and for payment for numbering carts.

55. *Office Establishment.*—The council, in proposing increases of Rs. 5, Rs. 2–8–0 and Re. 1 in the salaries of the office manager, the accountant and the attender, respectively, begs to submit, for consideration of Government, their individual claims *seriatim.* The manager continues in his office since September 1891, and he has thus put up more than six years' service. He started with Rs. 25 as his salary. His aptitude for business, coupled with perseverance and the honest and efficient discharge of his duties—multifarious as they are, both in the correspondence and account branches—compelled the council to recommend to Government in the budget for 1895–96 for an increase of Rs. 5, and the Government have accordingly been pleased to accord their sanction to it (*vide* G.O., No. 398 M., dated 9th March 1895). Taking into consideration the facts that there has been a greater improvement since in all branches of his routine in general and that he has, without prejudice to his work, often been deputed to conduct before magistrates the prosecution of municipal cases, especially those arising on account of non-payment of taxes, the council feels itself bound to compensate his useful services by recommending to Government an increase of Rs. 5 in his salary during the year. The office accountant began his career in 1886–87 in this office as registrar of births and deaths on a salary of Rs. 7 per mensem and rose to the position of accountant on a salary of Rs. 12–8–0 in 1889–90. He had an increase of Rs. 2–8–0 in his salary, lastly, in 1893–94. His work has also been similarly augmented since the introduction of new forms and registers. His maintenance of accounts and registers appertaining to receipts and the posting of ledgers with accuracy and neatness have also had a share in the good testimony of the auditing agencies of municipal accounts every year. This incumbent, though he acted on many occasions as sanitary inspector, could not secure confirmation in it on account of his being not a certificated sanitary inspector, nor has he passed any entrance examination to qualify him to undergo a training for the Sanitary Inspector's test. He is, therefore, confined to his own appointment. An increase of Rs. 2–8–0 in the salary of this man was proposed in the budget for 1896–97, but the Government disallowed it on the ground that no sufficient reason had been shown then. Considering his long and appreciable services in the account branch, the council is constrained to reiterate its recommendation to Government to accord their sanction to the proposed increase of Rs. 2–8–0 in his salary. The attender's appointment was sanctioned for the first time in the budget for 1895–96, and the present incumbent has been holding the post ever since. In addition to the help he renders to the office in registering papers received and sent, he attends to the writing of fair copies and tax bills and to the collection of taxes as well from time to time. The pay of Rs. 7 being an inadequate recompense compared with his hard work, the man is subjected to, the council proposes an increase of a paltry sum of Re. 1 in his salary. It may further be pointed out that the proposed charges in Grant 5 are below the allotted percentage.

56. There are only two bill-collectors on Rs. 8 each for the collection of all taxes. An increase of Re. 1 in the salary of each of them is proposed and provided in the budget in consideration of their hard work and of the several oppositions they have to encounter in the execution of distress warrants in the realization of taxes. The municipal office has been provided with no iron safe for preserving the municipal moneys for safe custody. The council has proposed to purchase one iron safe at a cost of Rs. 50; hence the provision under Grant 5 (*b*) (ii).

57. 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. 2,59,700 and this being deducted from the estimated receipts of Rs. 2,60,860, the budget year closes with a balance of Rs. 1,160.

58. An extract from the minutes of proceedings of the municipal council passing the budget and the several statements relating thereto and the proposition statements for the charges proposed in the establishment are submitted herewith.

59. There has been a slight delay in the submission of the budget, and it is unavoidably due to the intervention of the Christmas holidays and also to the fact that the meeting could not be held conveniently earlier than the 15th current.

Cur. No. 174-Eng.

Forwarded.

(Signed) E. H. WALLACE,
Assistant Collector in Charge.

22nd January 1898.

Submitted.

2. The chief features in the estimates are the receipts and expenditure on account of the new water works. I regret to see that the Mahant's monthly contribution has not yet begun to be paid, but I hope this will not long be the case. The works, which I inspected some days ago, are well started and should be finished by the end of the year 1898–99. The source of supply is a spring near Chandragiri railway station, about seven miles from Tirupati. It is near the route taken by many pilgrims on the way to Upper Tirupati, and great care should be taken that the source is guarded from contamination. It should be surrounded, I think, by a wall; perhaps, this has been provided for, if not, I think, it should be. The supply appears to be abundant, but it is obvious that, if a large water-supply is brought into Tirupati, provision should be made for having the water, after it is soiled, removed. In other words, the execution of the water-supply scheme must be followed by the execution of a drainage scheme, and the sooner this is taken in hand, the better. At present there is no drainage system. Soiled water flows into the channels by the sides of the streets and there remains. At present, the disinfecting and deodorizing qualities of the earth prevents the nuisance being as great as might be imagined, but when the quantity of water is increased the present plan could not, without considerable danger, be continued.

3. I regret to see the fall in receipts from markets. This is attributed to want of keen competition at the auction-sales. What this really comes to is that the market is not popular with sellers and buyers. The market in Tirupati evidently requires to be looked after by the council. It would be much to be regretted if this source of revenue, which may, by care, be made so considerable were to be neglected.

4. The private scavenging system is being worked at a small profit. The fees should be reduced or the surplus spent in extending or improving the system.

5. The necessity for the sanitary inspector having a horse in such a small place as Tirupati is not apparent.

6. The council proposes to increase the pay of the manager from Rs. 30 to Rs. 35 a month. With reference to this proposal, it seems to me that Tirupati is a municipality where, under section 39 (*a*) of the District Municipalities Act, a secretary should be appointed. Large sums of money are being spent on the water works of the town, and further expenditure on drainage can hardly be avoided. The maintenance of the water-supply system and of the drainage system will require very careful attention. Besides, Tirupati is a town, the sanitation of which requires particularly to be looked after. There are few non-official townsmen suitable for the very important post of the Chairman of this municipality. If the Deputy Tahsildar who resides there is Chairman, nuisance cases have to go to Chandragiri, seven miles off, and this is inconvenient, and if the Tahsildar of the taluk of Chandragiri is Chairman, he must necessarily be absent from the town for many days in the month.

Tahsildars and Deputy Tahsildars have, besides, a great deal to do. Whether there be an official or non-official Chairman, therefore, Tirupati seems to me to be a municipality, where a competent secretary is specially necessary.

CHITTOOR,
25th January 1898.

(Signed) W. C. HOLMES,
Sub-Collector in Charge.

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, 25th January 1898, No. 546.

Referring to the budget estimate of the Tirupati Municipality for 1898–99, I have the honour to state that I must strongly deprecate the action of the council in reducing the allotment for salary grants from Rs. 450 to Rs. 80. There are two high schools in the town, and both of them are entitled to aid for their lower secondary departments. The council is under a misapprehension in thinking that municipal funds should be utilized more for primary education than anything else, as under the Grant-in-Aid Code aid to boys in primary and lower secondary standards in district municipalities is a charge against Municipal funds. The remarks made by me on the budget estimate of the Salem Municipality for 1898–99 apply with equal, if not greater, force to this case also, and I would strongly recommend that the allotment for salary grants be raised at least to Rs. 350, which was the actual expenditure during 1896–97.

2. The provision for result grants may, with reference to the actuals of 1896–97, be reduced to Rs. 300.

3. As it is not practicable to secure the services of a qualified drawing master for the pay proposed, viz., Rs. 10, the allotment proposed may be struck out.

4. The allotment of Rs. 50 for building, &c., grants may also be struck out. These grants will be paid direct from Provincial funds.

5. Should the above proposals be approved, the net expenditure on education will be Rs. 1,750 (2,200—450), or about 15 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 27th January 1898, No. 83.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Tirupati Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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 Fort St. George, 22nd February 1898, No. 375-S.

I have the honour to state that the increase of salary by one rupee proposed for the vaccinator in paragraph 48 of the Chairman's letter, giving cover to the Tirupati municipal budget for 1898–99, has my support in view of the good work done by him in 1896 and 1897. The conservancy allotment is only about a fifth of the ordinary current receipts of the year and is insufficient for actual requirements. There are only nineteen scavengers for the whole town. Immediate steps should be taken to raise the number to at least 28, as advised in my letters offering remarks on previous budgets.

2. It is observed from paragraph 50 of the budget letter that an annual rent of Rs. 36 is being paid to one Bikivadu for the use of his land for latrines. This does not seem to be a desirable arrangement. I would advise that steps be taken to acquire the land under the Land Acquisition Act.

ORDER—No. 536 M., dated 8th March 1898.

The estimated receipts and charges of the Tirupati Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	10,234	4,250	64,890	3,920
Tax on Arts	1,780	2,200	2,390	1,600
,, on Buildings and Lands	6,118	6,370	7,090	6,370
,, on Vehicles and Animals	743	910	910	910
,, on Carts	688	700	700	700
Tolls	1,621	1,610	1,470	1,470
Realizations under Special Acts	30	..	70	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	356	210	270	210
Conservancy Receipts	329	300	350	350
Fees and Revenue from Educational Institutions	206	200	200	200
Income from Markets and Slaughter-houses	1,030	1,020	890	940
License Fees	96	130	130	130
Other Fees	54	120	350	200
Fines under Municipal and other Acts	191	100	100	100
Grants and Contributions from Government	10,130	1,44,190	66,820	77,650
,, ,, from other bodies	70	12,060	12,060	12,060
Recoveries for Services to Private Individuals	552	650	730	650
Miscellaneous	77	40	40	40
Loans	45,000	14,000	14,000	..
Advances Recovered	12	30	80	1,53,360
Total ..	79,317	1,89,090	1,73,540	2,60,860
Charges.				
GRANT 1—				
New Works—				
Communications	336	50	50	..
Buildings	187	2,000	160	600
Drainage	..	800	..	..
Water-supply	287	1,58,000	380	1,54,880
Repairs—				
Communications	1,567	1,050	1,050	1,550
Buildings	206	190	230	200
Drainage	16	20	20	20
Water-supply	228	250	250	260
Establishment	180	180	180	230
Tools and Plant and other Stores	2	30	30	30
Total ..	3,009	1,62,570	2,350	1,57,770
GRANT 2—				
Municipal Schools—				
On the Salary-result System	1,190	1,120	1,120	1,200
Grants-in-aid—				
Salary Grants	351	450	340	350
Result ,,	280	300	300	300
Building, Furniture, &c., Grants	91	50	50	..
Inspection	180	190	200	200
Miscellaneous	153	150	100	150
Total ..	2,245	2,260	2,110	2,200
GRANT 3—				
Contributions	112	50	50	50
Vaccination	391	320	340	350
Registration of Births and Deaths	153	130	130	130
Conservancy, Road-cleaning and Road-watering	5,279	5,530	5,600	5,520
Total ..	5,935	6,030	6,120	6,050
GRANT 4—				
Lighting	1,171	1,000	1,000	1,000
Markets and Slaughter-houses	17	10	10	10
Avenues	37	10	10	10
Public Garden, Survey of Land, Fire and other Charges	518	640	830	550
Total ..	1,743	1,660	1,850	1,570
GRANT 5—				
Supervision and Management	1,400	1,360	1,380	1,410
Repayment of Debt	..	12,000	..	12,000
Interest on loan	..	2,450	2,450	2,510
Advances Recoverable	74	30	1,53,360	76,180
Refunds	20	..	..	..
Grand Total ..	14,426	1,88,360	1,69,620	2,59,690
Balance	64,891	730	3,920	1,170

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 1,84,800 and Rs. 2,45,770, respectively, against Rs. 1,84,840 and Rs. 1,88,360 anticipated in the sanctioned budget. The decrease in the receipts under loans is very nearly met by an increase under the taxes on arts, buildings and lands and warrant fees, while the increase in the charges, which occurs under advances recoverable, is partly counterbalanced by a decrease under Grant 1 and repayment of debt. The collections under the taxes on arts and lands and the expenditure on repairs—buildings during the first eight months of the year were not satisfactory. It is to be regretted that there has been some delay in the payment of the current year's instalment of the Mahant's contribution towards the cost of the water works. The Collector will inform the Mahant that further delay on his part will greatly interfere with the execution of the works and request him to be good enough to pay the amount at an early date. With reference to the budget estimate of provincial loans and grants for 1898–99, the amount taken credit for under grants from Government will be reduced by Rs. 77,400, while that under loans will be raised by Rs. 1,250, a corresponding reduction of Rupees 76,150 being made under advances recoverable. The communication promised in paragraph 24 of the Chairman's letter is awaited.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 2,56,940 against the revised estimate of Rs. 1,08,650, the increase, which occurs under advances recovered, being partly counterbalanced by a decrease under grants from Government. The municipal council's proposal in paragraph 30 to levy a license-fee of three annas for the slaughter of each sheep or goat on festival occasions, is approved. The attention of the council is drawn to the remarks of the Collector in paragraphs 3 and 4 of his endorsement. With reference to the budget estimate of provincial loans and grants above referred to, credit will be taken for a grant of Rs. 77,400 from Provincial funds, the amount taken credit for under loans will be struck out and that under advances recovered will be reduced by Rs. 76,150.

4. *Charges* (1).—The probable charges are entered as Rs. 2,59,700 against Rs. 1,69,620 in the revised estimate, the increase which occurs under Grant 1 and repayment of debt being partly counterbalanced by a decrease under advances recoverable.

(2) *Grant 1.*—With reference to the alterations made in the amounts taken credit for under grants from Government and loans in paragraphs 2 and 3 above, the provision for new works—water-supply will be reduced by Rs. 76,150. The Sanitary Engineer is requested to state whether the construction of a wall for protecting from contamination the spring near Chandragiri, which is the source of the water-supply, as recommended by the Collector in paragraph 2 of his endorsement, has been included in the estimate for the works sanctioned by Government in G.O., No. 48 M., dated 16th January 1897. The alterations in the establishment of road coolies and the increase of Rs. 5 in the salary of the overseer, proposed in paragraphs 38 and 41 of the Chairman's letter, are sanctioned.

(3) *Grant 2.*—The entertainment of an additional teacher on Rs. 6 proposed in paragraph 42 is sanctioned. As recommended by the Director of Public Instruction in his letter read above, the allotment for salary grants will be raised by Rs. 270, that for result grants will be reduced by Rs. 50, and the amounts provided for the entertainment of a drawing master and the payment of building, furniture, &c., grants to aided schools will be struck out.

(4) *Grant 3.*—The increase of Re. 1 in the salary of the vaccinator and the entertainment of an additional scavenger on Rs. 5, proposed in paragraphs 48 and 49, are sanctioned. The suggestions of the Sanitary Commissioner in his letter read above will be referred to the municipal council for consideration, and Surgeon-Lieutenant-Colonel King will be requested to report on paragraph 5 of the Collector's endorsement.

1194
5-9-98

(5) *Grant 5.*—The Collector's suggestion in paragraph 6 of his endorsement regarding the appointment of a secretary should be considered by the municipal council and the result reported to Government before the increase in the salaries of the municipal office establishment proposed in paragraph 55 of the Chairman's letter are sanctioned. Meanwhile the provision made in the budget on this account will be struck out. The increase of Re. 1 in the salary of each of the two bill-collectors, referred to in paragraph 56, is approved. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution for the central office establishments will be reduced from Rs. 140 to Rs. 123, or Rs. 120 in round figures.

5. The provision made for payment of interest on the loan will be raised from Rs. 2,450 to Rs. 2,510 with reference to the actual requirement, and with reference to paragraph 4 (2) *supra*, a sum of Rs. 76,150 will be provided under advances recoverable. As revised by Government, the budget closes with a balance of Rs. 1,170 or 4·5 per cent. of the estimated receipts.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd. W. D'Moss.

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Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

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Regd. } *Spare copies*

G.O., No. 536 M., 8th March 1898.

MARCH.

Municipal Budget.

Reviewing the Tirupati — for 1898–99.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. K. GOPALACHARIYAR Avargal, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 15th January 1898, Ref. on Cur. No. 26-M.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of receipts and charges for the financial year 1898–99.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The receipts, together with the opening balance, amount to Rs. 2,49,690, and the expenditure to Rs. 2,45,770, thus leaving a balance of Rs. 3,920 at the close of the year.

3. *Tax on Arts, &c.*—The sum of Rs. 2,380 shown under this head, against an estimate of Rs. 2,200, is made up of Rs. 1,600 arrived at with reference to the incomes specified in schedule A (section 47) appended to the District Municipalities Act IV of 1884, as amended by Act III of 1897, and Rs. 780, being the balance of arrears of previous years to be realized during the year. The art tax register was revised this year with the result of considerable reduction in the demand under the aforesaid circumstances.

4. *Tax on Buildings and Lands.*—The demands under these heads include the arrears of previous years, viz., Rs. 620 and Rs. 60, respectively. The registers of these taxes were revised with slight modifications in them; hence the increase against the estimate.

5. *Tolls.*—The farm of tolls was leased out, as usual, for the year for Rs. 2,200, with a loss of Rs. 215 for want of keen competition in the auction-sale.

6. *Rent of Buildings.*—A portion of the municipal office building was let out in 1893, on a monthly rental of Rs. 7, to the Local Deputy Tahsildar for holding his office, as his building was under construction until November last. The council, having expected that the said building would be available for the aforesaid officer's use from the beginning of the year under report, no credit for any amount was taken against that item in the budget estimate.

7. *Conservancy Receipts.*—The increase under this head is due to keen competition at the auction-sale.

8. *Income from Markets and Slaughter-houses.*—The receipts under these heads have declined to an appreciable extent for want of keen competition in the auction-sale.

9. *Distraint Fees.*—The amount shown under this head comprises Rs. 70, "distraint fees," and Rs. 250, "warrant fees," the latter item being levied under section 104 of the Amendment Act III of 1897.

10. *Grants from Government*—(*a*) (iii) *Water-supply.*—Out of the sum of Rupees 10,000 sanctioned in G.O., No. 843 M., dated 15th May 1896, for certain experiments in connection with the Tirupati water works, Rs. 33–9–10 were spent by the Sanitary

Engineer to Government, Madras, and only Rs. 9,966–6–2 were drawn to the credit of Municipal funds in March last in pursuance of G.O., Mis. No. 96 M., dated 26th January 1897; hence the aforesaid sum of Rs. 33–9–10 or, in round sum, Rs. 30 has been credited to the Municipal funds, as per G.O., Mis. No. 1697 M., dated 31st July 1897.

11. *Private Scavenging Fees.*—The sum of Rs. 730 comprises Rs. 650, the demand for the year, and Rs. 80, arrears of previous year; hence the excess over the estimate.

12. *Loans from Government.*—The Government allotted only Rs. 12,750 (*vide* G.O., No. 323, Financial, dated 8th April 1897) for payment in 1897–98 out of the loan of Rs. 59,000 sanctioned to this municipal council on account of water works.

13. *Advances—Others.*—The sum of Rs. 50 shown under this head is that which was advanced in 1896–97 to one Ramaswamy Aiyangar for the preparation of rubbish carts for the town use and recovered during the year by adjustment.

Expenditure.

14. *New Works—Buildings.*—The existing slaughter-house flooring is often subject to overflow of rain water from the adjoining Ramachandragunta supply channel, and the council has, therefore, selected a site close to it on a high ground. For the purpose of making the flooring of the new site hard and impervious, a sum of Rs. 60 is provided. Rs. 100 is the cost of preparing plans and estimates for the erection of a cholera hospital in accordance with the standard design. In consideration of the fact that the present financial position of the council does not admit of making necessary provision for the additions proposed by the sanitary board in their proceedings, No. 137-S., dated 15th February 1897, inasmuch as the council has to meet from the Municipal funds the payment of interest on Rs. 59,000 granted by Government as loan on account of the water works of this town, until the aforesaid amount is repaid by instalments from the contributions payable by the Sri Mahant of Tirupati, the erection of the building under reference has been postponed.

15. *Drainage.*—It is observed from the letter, No. 861-S., dated 26th November last, from the Secretary to the Sanitary Board, that the proposals for the improvement of the Penta drain are not in conformity with those for the complete drainage of the town, and that the sum of Rs. 1,293, as estimated by them, would be spent in doing the work of little practical value. It is further asked what prospect there is of completing the main scheme in a reasonable time, as upon this must depend the propriety or otherwise of undertaking the proposed work submitted to the said board for approval. As the council is not in a position to arrive at any conclusion on this subject before the completion of the water-supply project, the question has to be passed over for the present.

16. *Water-supply.*—The sum of Rs. 380 represents the payment of Rs. 343–2–0 to Messrs. Borham & Co. on account of the cost of pumping Narasimma Theertham water for the purpose of removing silt therefrom. No provision was made in the budget as their claim for this purpose remained unsettled. The remainder is the amount debited to this head for reasons set forth in paragraph 10 *supra*.

17. *Repairs—Buildings.*—A provision of Rs. 20 for the repair of toll shed and Rs. 20 for the repair of vegetable market have been made; hence the increase against the estimate.

18. *Salary Grants.*—Having regard to the fact that the bill for salary grants amounts to only Rs. 28 and odd per mensem, on an average, the provision is reduced to Rs. 340.

19. *Common Gymnasium—Establishment.*—The place of gymnastic instructor was vacant for about five months, consequent upon the resignation of the permanent incumbent and for want of a substitute for him during the period.

20. *Vaccination Contingencies.*—The increase of the provision under this head against the estimate is due to the fact that the cost of glycerine lymph supplied from Madras is rather heavy.

21. *Conservancy—Road-cleaning Establishment.*—Horse allowance to the sanitary inspector was increased from Rs. 7-8-0 to Rs. 15 (*vide* G.O., Mis. No. 1240 M., dated 19th May 1897); hence an additional allotment of Rs. 70 has been made in reference to G.O., Mis. No. 1399 M., dated 12th June last.

22. *Rewards for Destruction of Wild Animals.*—For the past two years no dogs were destroyed. So much so their number increased and necessitated the provision of an additional allotment.

23. *Other Items.*—As has already been explained in paragraph 16 above, Messrs. Borham & Co. resorted to the Madras Small Cause Court for the recovery of their claim amounting to Rs. 1,771-0-9. The case was defended by the council at a cost of Rs. 148, being counsel's and attorney's fees. A decree was passed for Rs. 343-2-0, with interest of Rs. 78-14-9, on this sum and proportionate costs of their claims; hence the provision for law charges.

24. *Collection of Taxes—Establishment.*—A temporary bill-collector was entertained in reference to the resolution of the council, passed at its meeting held on 16th October 1897, on a salary of Rs. 10 per mensem, for two months, for the collection of arrear, &c., taxes. The necessary sanction of Government for the same will be obtained by a separate communication.

25. *Instalments paid during the year.*—The Sri Mahant of Tirupati not having paid his contribution yet for the year in spite of several reminders and as his first payment should be placed at the disposal of Public Works Department on account of the water works of this town, as required in G.O., No. 48 M., dated 16th January 1897, no provision has been made under this head for repayment of debt.

26. *Advances—Others.*—The amount shown under this head is that which has been placed at the disposal of the Public Works Department in charge of the Tirupati water works. The council being of opinion that the work will not be finished before next year, and that no intimation of the actual expenditure by the said department will be available before 31st March next, the whole amount has been debited to advances.

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

Budget Estimate for 1898-99.

28. The actual demands of last year under taxes on arts, buildings and lands have been adopted for the year under report.

29. The amount shown under the heads "Penalties on account of tax on arts" and "Fees under Act II of 1888" are the realizations from the prosecution of a certain profession-tax defaulter under section 111 of the District Municipalities Act and from the grant of a license for Chautri's Circus, respectively. These items being of a fluctuating nature, no entries find place in the respective heads in the estimate.

30. *Income from Slaughter-house.*—On the representation of the inhabitants of the town, the council, at its meeting held on the 23rd January 1897, allowed the slaughtering of sheep during fairs and festivals on previously obtaining permission from the Chairman free from payment of any fees for the same. Seeing that the number of licenses so granted for the aforesaid purpose is so large that it came up to 190, reckoning from January to December 1897, and finding that people would generally feel inclined to resort to intrigues on all ordinary occasions also under the pretext of the above privilege, thus seriously affecting the income under this head, the council has proposed to levy a fee of annas 3 per each sheep or goat slaughtered in sacrifice to their deities. This arrangement would not only serve as a check against fraud but would also increase the revenue to a certain extent. The council expects under this source Rs. 50 per annum.

31. *Distraint Fees.*—Rs. 70 are expected to be realized under distraint fees and Rs. 100 under warrant fees, inasmuch as the people have already understood that the delay in payment of their taxes would make them lose annas 2 on every distress warrant issued against them.

32. *Grants from Government—Municipal Schools.*—The Director of Public Instruction having been so very often pointing out the necessity for the appointment of a drawing master, half the cost being borne by Government, the council has proposed to appoint one for the said purpose on a salary of Rs. 10 per mensem, making provision at the same time for the materials required therefor.

33. *Private Scavenging Fees.*—The demand of last year has been adopted considering the fact that many of the houses have not been provided with suitable latrines so as to admit free access to the scavengers for removing night-soil therefrom.

34. *Loans from Government.*—Credit for Rs. 1,250, being the balance of the loan of Rs. 59,000 sanctioned by Government on account of Tirupati water works, has been taken, expecting that the said amount would be sanctioned by Government for payment during the year under report.

35. *Advances—Others.*—The sum of Rs. 2,29,480 is expected to be recovered during the year by adjustment, against advances of last year on details of its expenditure being furnished by the Public Works Department in charge of the Tirupati water works.

36. *New Works—Buildings.*—Provision has been made for the erection of two corrugated iron latrines in place of temporary ones similar to that near the Tirupati East railway station at a cost of Rs. 200 each. A shed for the purpose of preserving rubbish carts from sun and rain has been proposed to be erected, and a provision of Rs. 200 has accordingly been made for the same.

37. *Water-supply.*—Rs. 2,30,730 have been expected to be expended towards Tirupati water works during the year. The Bheema Theertham channel water, which is a source of supply to Ramachandragunta and other tanks of this town, sometimes enters into the town when there is heavy rain and damages the roads considerably. The council, desiring to construct at the point where it diverges into different courses a sluice to divert as much quantity of water as is necessary for filling up the municipal tanks, has provided an allotment of Rs. 300.

38. *Repairs—Communications.*—Owing to the inadequate provision sanctioned last year under this head, a major portion of main roads and many of the side streets call the attention of the council to their speedy repairs. The council has, therefore, proposed to enlarge the permanent gang by the appointment of four men on Rs. 5-8-0 each and three on Rs. 4 each, instead of five men on Rs. 6 each, retaining, of course, the services of the existing gang maistry on Rs. 7 per mensem. This staff, together with the contingencies thereto, costs Rs. 510. For the execution of repairs to the several roads enumerated in statement II-A, part II, a sum of Rs. 1,040 has been provided.

39. *Buildings.*—A provision of Rs. 200 has been made under this head for the erection of (1) buttresses to municipal office building at a cost of Rs. 100, as the walls thereof have cracked in some places; (2) the repairs of permanent urinals and latrine at Rs. 30, and the tattie latrines and slaughter-houses as well at Rs. 50; and (3) vaccination depôt at a cost of Rs. 20.

40. *Water-supply.*—The outlet of Kottagunta is in bad state of repair. A sum of Rs. 50 has, consequently, been provided for its restoration. A sum of Rs. 10 has also been provided for the maintenance of municipal wells.

41. (3) *Establishment.*—The council has proposed to increase the salary of the overseer from Rs. 15 to Rs. 20 in consideration of his honest services and of the economical execution of works committed to his supervision. He has had an increase from Rs. 10 to Rs. 15 so long back as 1890-91. Necessary provision has been made for the said increase.

42. *Municipal Schools on Salary-result System—Fixed Payments.*—The strength of the municipal girls' school has increased, and the number of girls now on the rolls is 85. Education is imparted in this institution up to IV standard, with good results in the grant and primary examinations. There are only two teachers—one on Rs. 10 and the other on Rs. 6. The council being of opinion that the existing staff is hardly sufficient to devote their time to the teaching of four standards more satisfactorily, has proposed to entertain an additional teacher on Rs. 6 per mensem, and necessary provision has accordingly been made.

43. (*c*) *Contingencies.*—Rs. 20 for furniture to Municipal Upper Primary school and Rs. 20 for furnishing the schools with pictures for object lessons and with kindergarten materials, as suggested by the educational authorities, have been provided.

44. *Salary Grants.*—The council maintains two municipal upper primary schools (one for girls and another for boys) and two lower primary schools of its own, one of the latter is exclusively devoted to the Muhammadan boys and girls. Besides these, a number of result schools is aided by the council with result grants. Leaving these aside, there are two high schools in the town, in each of which education is given from the infant standard to the matriculation. So much so, it is evident that the diffusion of both primary and secondary education has been more than enough for this town. The Sri Mahant of Tirupati maintains his high school absolutely *with his own funds.* The staff of the Mahant's school is satisfactory, as graduates are also taking up work in the lower secondary department. The interests of the students, therefore, are attended to by the Mahant without any call for municipal aid. The other one is maintained by the H.L.G. Mission with the aid from Municipal and Provincial funds. Municipal grant to the secondary department of this school exceeds two-thirds of what is paid to the primary department of the same school. Now the point for consideration is whether the aiding of the lower secondary department of a high school is necessary. It is presumed that the Municipal funds should be availed of more for the diffusion of primary education than anything else. Though the council has made ample provision in that direction, still it could not provide with adequate staff for its own schools, as the expenditure is often liable to exceed the prescribed percentage. Notwithstanding this, the educational authorities repeatedly insist upon the necessity for the appointment of a drawing master, the importance of which instruction the council does not ignore. In the circumstances stated above, the council is unanimously of opinion that, with a view to pay more attention and prominence to the primary education of boys and girls and improve the staff employed in imparting such education with the limited funds at its disposal, the payment of salary grant to the *secondary* department of the H.L.G. Mission high school may, without any prejudice to the interest of secondary education, be stopped for the present.

45. *Result Grants.*—A full-timed inspecting schoolmaster having been appointed for the purpose of improving education in the municipality, the council expects much better results than in previous years; and hence the increased provision.

46. *Gymnastic Establishment.*—A sum of Rs. 120 is provided for the gymnastic instructor. The difference between the figure in the estimate and that of the revised estimate has been explained in paragraph 19 *supra.*

47. *Other Items.*—In accordance with the instructions of the Director of Public Instruction, a provision of Rs. 130 has been made for the entertainment of a drawing master on a salary of Rs. 10 per mensem and for the cost of drawing materials.

48. *Vaccination—Establishment.*—The council observes a marked improvement in vaccination since 1895–96. The remarks in the administration reports compare the result favourably, and consequently the council reiterates its recommendation for an increment of Re. 1 to the pay of the vaccinator. The necessary provision has been made under this head.

49. *Conservancy—Establishment.*—Two of the existing scavengers have been deputed to remove the night-soil in streets. As the work could not satisfactorily be attended to, provision has been made for an additional scavenger on Rs. 5 per mensem, so that each ward may be in independent charge of a scavenger.

50. (*a*) (ii) *Other Charges.*—A sum of Rs. 180 has been provided under this head—on account of rent of Karakambadi rubbish depôt, Rs. 15; rent due for the occupation of Bikivadu's land for latrines, Rs. 36; repair of the existing conservancy carts, Rs. 100; and the purchase of iron pans for sweepers, Rs. 30. No provision has been made for more conservancy carts as the present number is considered sufficient.

51. *Private Scavenging.*—A provision of Rs. 80 has been made under contingencies for the purchase of a big iron night-soil cart.

52. *Cholera Charges.*—The usual allotment of Rs. 570 has been provided for epidemic charges.

53. (*d*) *Contingencies.*—Rupees 10 for greasing conservancy and night-soil carts, Rs. 10 for repair of conservancy implements, Rs. 30 for travelling allowance of conservancy servants while proceeding to Chandragiri for prosecuting municipal cases before the Sub-Magistrate there, the Chairman of this municipality being the local magistrate, Rs. 100 for the removal of prickly-pear grown on the outskirts of the town, and Rs. 400 for fairs and festivals have been provided under this head.

54. Rupees 50 have been provided under "Rewards for the destruction of animals" and Rs. 20 under "Other items" for the payment of land-cess, for making sign-boards and for payment for numbering carts.

55. *Office Establishment.*—The council, in proposing increases of Rs. 5, Rs. 2–8–0 and Re. 1 in the salaries of the office manager, the accountant and the attender, respectively, begs to submit, for consideration of Government, their individual claims *seriatim.* The manager continues in his office since September 1891, and he has thus put up more than six years' service. He started with Rs. 25 as his salary. His aptitude for business, coupled with perseverance and the honest and efficient discharge of his duties—multifarious as they are, both in the correspondence and account branches—compelled the council to recommend to Government in the budget for 1895–96 for an increase of Rs. 5, and the Government have accordingly been pleased to accord their sanction to it (*vide* G.O., No. 398 M., dated 9th March 1895). Taking into consideration the facts that there has been a greater improvement since in all branches of his routine in general and that he has, without prejudice to his work, often been deputed to conduct before magistrates the prosecution of municipal cases, especially those arising on account of non-payment of taxes, the council feels itself bound to compensate his useful services by recommending to Government an increase of Rs. 5 in his salary during the year. The office accountant began his career in 1886–87 in this office as registrar of births and deaths on a salary of Rs. 7 per mensem and rose to the position of accountant on a salary of Rs. 12–8–0 in 1889–90. He had an increase of Rs. 2–8–0 in his salary, lastly, in 1893–94. His work has also been similarly augmented since the introduction of new forms and registers. His maintenance of accounts and registers appertaining to receipts and the posting of ledgers with accuracy and neatness have also had a share in the good testimony of the auditing agencies of municipal accounts every year. This incumbent, though he acted on many occasions as sanitary inspector, could not secure confirmation in it on account of his being not a certificated sanitary inspector, nor has he passed any entrance examination to qualify him to undergo a training for the Sanitary Inspector's test. He is, therefore, confined to his own appointment. An increase of Rs. 2–8–0 in the salary of this man was proposed in the budget for 1896–97, but the Government disallowed it on the ground that no sufficient reason had been shown then. Considering his long and appreciable services in the account branch, the council is constrained to reiterate its recommendation to Government to accord their sanction to the proposed increase of Rs. 2–8–0 in his salary. The attender's appointment was sanctioned for the first time in the budget for 1895–96, and the present incumbent has been holding the post ever since. In addition to the help he renders to the office in registering papers received and sent, he attends to the writing of fair copies and tax bills and to the collection of taxes as well from time to time. The pay of Rs. 7 being an inadequate recompense compared with his hard work, the man is subjected to, the council proposes an increase of a paltry sum of Re. 1 in his salary. It may further be pointed out that the proposed charges in Grant 5 are below the allotted percentage.

56. There are only two bill-collectors on Rs. 8 each for the collection of all taxes. An increase of Re. 1 in the salary of each of them is proposed and provided in the budget in consideration of their hard work and of the several oppositions they have to encounter in the execution of distress warrants in the realization of taxes. The municipal office has been provided with no iron safe for preserving the municipal moneys for safe custody. The council has proposed to purchase one iron safe at a cost of Rs. 50; hence the provision under Grant 5 (*b*) (ii).

57. 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. 2,59,700 and this being deducted from the estimated receipts of Rs. 2,60,860, the budget year closes with a balance of Rs. 1,160.

58. An extract from the minutes of proceedings of the municipal council passing the budget and the several statements relating thereto and the proposition statements for the charges proposed in the establishment are submitted herewith.

59. There has been a slight delay in the submission of the budget, and it is unavoidably due to the intervention of the Christmas holidays and also to the fact that the meeting could not be held conveniently earlier than the 15th current.

Cur. No. 174-Eng.

Forwarded.

22*nd January* 1898. (Signed) E. H. WALLACE,
Assistant Collector in Charge.

Submitted.

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2. The chief features in the estimates are the receipts and expenditure on account of the new water works. I regret to see that the Mahant's monthly contribution has not yet begun to be paid, but I hope this will not long be the case. The works, which I inspected some days ago, are well started and should be finished by the end of the year 1898–99. The source of supply is a spring near Chandragiri railway station, about seven miles from Tirupati. It is near the route taken by many pilgrims on the way to Upper Tirupati, and great care should be taken that the source is guarded from contamination. It should be surrounded, I think, by a wall; perhaps, this has been provided for, if not, I think, it should be. The supply appears to be abundant, but it is obvious that, if a large water-supply is brought into Tirupati, provision should be made for having the water, after it is soiled, removed. In other words, the execution of the water-supply scheme must be followed by the execution of a drainage scheme, and the sooner this is taken in hand, the better. At present there is no drainage system. Soiled water flows into the channels by the sides of the streets and there remains. At present, the disinfecting and deodorizing qualities of the earth prevents the nuisance being as great as might be imagined, but when the quantity of water is increased the present plan could not, without considerable danger, be continued.

3. I regret to see the fall in receipts from markets. This is attributed to want of keen competition at the auction-sales. What this really comes to is that the market is not popular with sellers and buyers. The market in Tirupati evidently requires to be looked after by the council. It would be much to be regretted if this source of revenue, which may, by care, be made so considerable were to be neglected.

4. The private scavenging system is being worked at a small profit. The fees should be reduced or the surplus spent in extending or improving the system.

5. The necessity for the sanitary inspector having a horse in such a small place as Tirupati is not apparent.

6. The council proposes to increase the pay of the manager from Rs. 30 to Rs. 35 a month. With reference to this proposal, it seems to me that Tirupati is a municipality where, under section 39 (*a*) of the District Municipalities Act, a secretary should be appointed. Large sums of money are being spent on the water works of the town, and further expenditure on drainage can hardly be avoided. The maintenance of the water-supply system and of the drainage system will require very careful attention. Besides, Tirupati is a town, the sanitation of which requires particularly to be looked after. There are few non-official townsmen suitable for the very important post of the Chairman of this municipality. If the Deputy Tahsildar who resides there is Chairman, nuisance cases have to go to Chandragiri, seven miles off, and this is inconvenient, and if the Tahsildar of the taluk of Chandragiri is Chairman, he must necessarily be absent from the town for many days in the month.

Tahsildars and Deputy Tahsildars have, besides, a great deal to do. Whether there be an official or non-official Chairman, therefore, Tirupati seems to me to be a municipality, where a competent secretary is specially necessary.

(Signed) W. C. HOLMES,
Sub-Collector in Charge.

CHITTOOR,
25*th January* 1898.

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, 25th January 1898, No. 546.

Referring to the budget estimate of the Tirupati Municipality for 1898–99, I have the honour to state that I must strongly deprecate the action of the council in reducing the allotment for salary grants from Rs. 450 to Rs. 80. There are two high schools in the town, and both of them are entitled to aid for their lower secondary departments. The council is under a misapprehension in thinking that municipal funds should be utilized more for primary education than anything else, as under the Grant-in-Aid Code aid to boys in primary and lower secondary standards in district municipalities is a charge against Municipal funds. The remarks made by me on the budget estimate of the Salem Municipality for 1898–99 apply with equal, if not greater, force to this case also, and I would strongly recommend that the allotment for salary grants be raised at least to Rs. 350, which was the actual expenditure during 1896–97.

2. The provision for result grants may, with reference to the actuals of 1896–97, be reduced to Rs. 300.

3. As it is not practicable to secure the services of a qualified drawing master for the pay proposed, viz., Rs. 10, the allotment proposed may be struck out.

4. The allotment of Rs. 50 for building, &c., grants may also be struck out. These grants will be paid direct from Provincial funds.

5. Should the above proposals be approved, the net expenditure on education will be Rs. 1,750 (2,200—450), or about 15 per cent. of the estimated income from taxation, markets and rents.

From Surgeon-Major-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 27th January 1898, No. 83.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Tirupati Municipality for the year 1898–99 is sufficient and calls for no further remarks.

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 Fort St. George, 22nd February 1898, No. 375-S.

I have the honour to state that the increase of salary by one rupee proposed for the vaccinator in paragraph 48 of the Chairman's letter, giving cover to the Tirupati municipal budget for 1898–99, has my support in view of the good work done by him in 1896 and 1897. The conservancy allotment is only about a fifth of the ordinary current receipts of the year and is insufficient for actual requirements. There are only nineteen scavengers for the whole town. Immediate steps should be taken to raise the number to at least 28, as advised in my letters offering remarks on previous budgets.

2. It is observed from paragraph 50 of the budget letter that an annual rent of Rs. 36 is being paid to one Bikivadu for the use of his land for latrines. This does not seem to be a desirable arrangement. I would advise that steps be taken to acquire the land under the Land Acquisition Act.

ORDER—No. 536 M., dated 8th March 1898.

The estimated receipts and charges of the Tirupati Municipality for 1898–99, as passed by Government, are compared below with the budget and revised estimates for the year 1897–98 and the actuals of 1896–97 :—

—	Actuals, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1897–98.	Budget estimate, 1898–99.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	10,234	4,250	64,890	3,920
Tax on Arts	1,780	2,200	2,390	1,600
„ on Buildings and Lands	6,118	6,370	7,090	6,370
„ on Vehicles and Animals	743	910	910	910
„ on Carts	688	700	700	700
Tolls	1,621	1,610	1,470	1,470
Realizations under Special Acts	30	..	70	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	356	210	270	210
Conservancy Receipts	329	300	350	350
Fees and Revenue from Educational Institutions	206	200	200	200
Income from Markets and Slaughter-houses	1,030	1,020	890	940
License Fees	96	130	130	130
Other Fees	54	120	350	200
Fines under Municipal and other Acts	191	100	100	100
Grants and Contributions from Government	10,130	1,44,190	66,820	77,650
„ „ from other bodies	70	12,060	12,060	12,060
Recoveries for Services to Private Individuals	552	650	730	650
Miscellaneous	77	40	40	40
Loans	45,000	14,000	14,000	..
Advances Recovered	12	30	80	1,53,360
Total ..	79,317	1,89,090	1,73,540	2,60,860
Charges.				
GRANT 1—				
New Works—				
Communications	336	50	50	..
Buildings	187	2,000	160	600
Drainage	..	800	..	..
Water-supply	287	1,58,000	380	1,54,880
Repairs—				
Communications	1,567	1,050	1,050	1,550
Buildings	206	190	230	200
Drainage	16	20	20	20
Water-supply	228	250	250	260
Establishment	180	180	180	230
Tools and Plant and other Stores	2	30	30	30
GRANT 2— Total ..	3,009	1,62,570	2,350	1,57,770
Municipal Schools—				
On the Salary-result System	1,190	1,120	1,120	1,200
Grants-in-aid—				
Salary Grants	351	450	340	350
Result „	280	300	300	300
Building, Furniture, &c., Grants	91	50	50	..
Inspection	180	190	200	200
Miscellaneous	153	150	100	150
GRANT 3— Total ..	2,245	2,260	2,110	2,200
Contributions	112	50	50	50
Vaccination	391	320	340	350
Registration of Births and Deaths	153	130	130	130
Conservancy, Road-cleaning and Road-watering	5,279	5,530	5,600	5,520
GRANT 4— Total ..	5,935	6,030	6,120	6,050
Lighting	1,171	1,000	1,000	1,000
Markets and Slaughter-houses	17	10	10	10
Avenues	37	10	10	10
Public Garden, Survey of Land, Fire and other Charges	518	640	830	550
GRANT 5— Total ..	1,743	1,660	1,850	1,570
Supervision and Management	1,400	1,360	1,380	1,410
Repayment of Debt	..	12,000	..	12,000
Interest on loan	..	2,450	2,450	2,510
Advances Recoverable	74	30	1,53,360	76,180
Refunds	20	..	..	..
Grand Total ..	14,426	1,88,360	1,69,620	2,59,690
Balance	64,891	730	3,920	1,170

REVISED ESTIMATE FOR 1897–98.

2. The current receipts and charges are now estimated at Rs. 1,84,800 and Rs. 2,45,770, respectively, against Rs. 1,84,840 and Rs. 1,88,360 anticipated in the sanctioned budget. The decrease in the receipts under loans is very nearly met by an increase under the taxes on arts, buildings and lands and warrant fees, while the increase in the charges which occurs under advances recoverable is partly counterbalanced by a decrease under Grant 1 and repayment of debt. The collections under the taxes on arts and lands and the expenditure on repairs to buildings during the first eight months of the year were not satisfactory. It is to be regretted that there has been some delay in the payment of the current year's instalment of the Mahant's contribution towards the cost of the water works. The Collector will inform the Mahant that further delay on his part will greatly interfere with the execution of the works and request him to be good enough to pay the amount at an early date. With reference to the budget estimate of provincial loans and grants for 1898–99, the amount taken credit for under grants from Government will be reduced by Rs. 77,400, while that under loans will be raised by Rs. 1,250, a corresponding reduction of Rupees 76,150 being made under advances recoverable. The communication promised in paragraph 24 of the Chairman's letter is awaited.

BUDGET ESTIMATE FOR 1898–99.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 2,56,940 against the revised estimate of Rs. 1,08,650, the increase, which occurs under advances recovered, being partly counterbalanced by a decrease under grants from Government. The municipal council's proposal in paragraph 30 to levy a license-fee of three annas for the slaughter of each sheep or goat on festival occasions, is approved. The attention of the council is drawn to the remarks of the Collector in paragraphs 3 and 4 of his endorsement. With reference to the budget estimate of provincial loans and grants above referred to, credit will be taken for a grant of Rs. 77,400 from Provincial funds, the amount taken credit for under loans will be struck out and that under advances recovered will be reduced by Rs. 76,150.

4. *Charges* (1).—The probable charges are entered as Rs. 2,59,700 against Rs. 1,69,620 in the revised estimate, the increase which occurs under Grant 1 and repayment of debt being partly counterbalanced by a decrease under advances recoverable.

(2) *Grant 1.*—With reference to the alterations made in the amounts taken credit for under grants from Government and loans in paragraphs 2 and 3 above, the provision for new works—water-supply will be reduced by Rs. 76,150. The Sanitary Engineer is requested to state whether the construction of a wall for protecting from contamination the spring near Chandragiri, which is the source of the water-supply, as recommended by the Collector in paragraph 2 of his endorsement, has been included in the estimate for the works sanctioned by Government in G.O., No. 48 M., dated 16th January 1897. The alterations in the establishment of road coolies and the increase of Rs. 5 in the salary of the overseer, proposed in paragraphs 38 and 41 of the Chairman's letter, are sanctioned.

(3) *Grant 2.*—The entertainment of an additional teacher on Rs. 6 proposed in paragraph 42 is sanctioned. As recommended by the Director of Public Instruction in his letter read above, the allotment for salary grants will be raised by Rs. 270, that for result grants will be reduced by Rs. 50, and the amounts provided for the entertainment of a drawing master and the payment of building, furniture, &c., grants to aided schools will be struck out.

(4) *Grant 3.*—The increase of Re. 1 in the salary of the vaccinator and the entertainment of an additional scavenger on Rs. 5, proposed in paragraphs 48 and 49, are sanctioned. The suggestions of the Sanitary Commissioner in his letter read above will be referred to the municipal council for consideration, and Surgeon-Lieutenant-Colonel King will be requested to report on paragraph 5 of the Collector's endorsement.

(5) *Grant 5.*—The Collector's suggestion in paragraph 6 of his endorsement regarding the appointment of a secretary should be considered by the municipal council and the result reported to Government before the increase in the salaries of the municipal office establishment proposed in paragraph 55 of the Chairman's letter are sanctioned. Meanwhile the provision made in the budget on this account will be struck out. The increase of Re. 1 in the salary of each of the two bill-collectors, referred to in paragraph 56, is approved. With reference to G.O., No. 2473 L., dated 22nd December 1897, the contribution to the central office establishments will be reduced from Rs. 140 to Rs. 123, or Rs. 120 in round figures.

5. The provision made for payment of interest on the loan will be raised from Rs. 2,450 to Rs. 2,510 with reference to the actual requirement, and with reference to paragraph 4 (2) *supra*, a sum of Rs. 76,150 will be provided under advances recoverable. As revised by Government the budget closes with a balance of Rs. 1,170 or 4·5 per cent. of the estimated receipts.

(True Extract.)

Ag. Secretary to Government.

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

Editors' Table.

Exd. W. D'Moss.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. K. GOPALACHARIAR Avargal, Rao Sahib, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 15th January 1898, Ref. on Cur. No. 26-M.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of receipts and charges for the financial year 1898–99.

REVISED ESTIMATE FOR 1897–98.

Receipts.

2. The receipts, together with the opening balance, amount to Rs. 2,49,690, and the expenditure to Rs. 2,45,770, thus leaving a balance of Rs. 3,920 at the close of the year.

3. *Tax on Arts, &c.*—The sum of Rs. 2,380 shown under this head, against an estimate of Rs. 2,200, is made up of Rs. 1,600 arrived at with reference to the incomes specified in schedule A (section 47) appended to the District Municipalities Act IV of 1884, as amended by Act III of 1897, and Rs. 780, being the balance of arrears of previous years to be realized during the year. The art tax register was revised this year with the result of considerable reduction in the demand under the aforesaid circumstances.

4. *Tax on Buildings and Lands.*—The demands under these heads include the arrears of previous years, viz., Rs. 620 and Rs. 60, respectively. The registers of these taxes were revised with slight modifications in them; hence the increase against the estimate.

5. *Tolls.*—The farm of tolls was leased out, as usual, for the year for Rs. 2,200, with a loss of Rs. 215 for want of keen competition in the auction-sale.

6. *Rent of Buildings.*—A portion of the municipal office building was let out in 1893, on a monthly rental of Rs. 7, to the Local Deputy Tahsildar for holding his office, as his building was under construction until November last. The council, having expected that the said building would be available for the aforesaid officer's use from the beginning of the year under report, no credit of any amount was taken against that item in the budget estimate.

7. *Conservancy Receipts.*—The increase under this head is due to keen competition at the auction-sale.

8. *Income from Markets and Slaughter-houses.*—The receipts under these heads have declined to an appreciable extent for want of keen competition in the auction-sale.

9. *Distraint Fees.*—The amount shown under this head comprises Rs. 70, "distraint fees," and Rs. 250, "warrant fees," the latter item being levied under section 104 of the Amendment Act III of 1897.

10. *Grants from Government*—(*a*) (iii) *Water-supply.*—Out of the sum of Rupees 10,000 sanctioned in G.O., No. 843 M., dated 15th May 1896, for certain experiments in connection with the Tirupati water works, Rs. 33–9–10 were spent by the Sanitary Engineer to Government, Madras, and only Rs. 9,966–6–2 were drawn to the credit of Municipal funds in March last in pursuance of G.O., Mis. No. 96 M., dated 26th

January 1897; hence the aforesaid sum of Rs. 33–9–10 or, in round sum, Rs. 30 has been taken credit to the Municipal funds, as per G.O., Mis. No. 1697 M., dated 31st July 1897.

11. *Private Scavenging Fees.*—The sum of Rs. 730 comprises Rs. 650, the demand for the year, and Rs. 80, arrears of previous year; hence the excess over the estimate.

12. *Loans from Government.*—The Government allotted only Rs. 12,750 (*vide* G.O., No. 323, Financial, dated 8th April 1897) for payment in 1897–98 out of the loan of Rs. 59,000 sanctioned to this municipal council on account of water works.

13. *Advances—Others.*—The sum of Rs. 50 shown under this head is that which was advanced in 1896–97 to one Ramaswamy Aiyengar for the preparation of rubbish carts for the town use and recovered during the year by adjustment.

Expenditure.

14. *New Works—Buildings.*—The existing slaughter-house flooring is often subject to overflow of rain water from the adjoining Ramachendragunta supply channel, and the council has, therefore, selected a site close to it on a high ground. For the purpose of making the flooring of the new site hard and impervious, a sum of Rs. 60 is provided. Rs. 100 is the cost of preparing plans and estimates for the erection of a cholera hospital in accordance with the standard design. In consideration of the fact that the present financial position of the council does not admit of making necessary provision for the additions proposed by the sanitary board in their proceedings, No. 137-S., dated 15th February 1897, inasmuch as the council has to meet from the Municipal funds the payment of interest on Rs. 59,000 granted by Government as loan on account of the water works of this town, until the aforesaid amount is repaid by instalments from the contributions payable by the Sri Mahant of Tirupati, the erection of the building under reference has been postponed.

15. *Drainage.*—It is observed from the letter, No. 861-S., dated 26th November last, from the Secretary to the Sanitary Board, that the proposals for the improvement of the Penta drain are not in conformity with those for the complete drainage of the town, and that the sum of Rs. 1,293, as estimated by them, would be spent in doing the work of little practical value. It is further questioned what prospect there is of completing the main scheme in a reasonable time, as upon this must depend the propriety, or otherwise, of undertaking the proposed work submitted to the said board for approval. As the council is not in a position to arrive at any conclusion on this subject before the completion of the water-supply project, the question has to be passed over for the present.

16. *Water-supply.*—The sum of Rs. 380 represents the payment of Rs. 343–2–0 to Messrs. Borham and Co. on account of the cost of pumping Narasimma Theertham water for the purpose of removing silt therefrom. No provision was made in the budget as their claim for this purpose remained unsettled. The remainder is the amount debited to this head for reasons set forth in paragraph 10 *supra*.

17. *Repairs—Buildings.*—A provision of Rs. 20 for the repair of toll shed and Rs. 20 for the repair of vegetable market have been made; hence the increase against the estimate.

18. *Salary Grants.*—Having regard to the fact that the bill for salary grants amount to only Rs. 28 and odd per mensem, on an average, the provision is reduced to Rs. 340.

19. *Common Gymnasium—Establishment.*—The place of gymnastic instructor was vacant for about five months, consequent upon the resignation of the permanent incumbent and for want of a substitute for him during the period.

20. *Vaccination Contingencies.*—The increase of the provision under this head against the estimate is due to the fact that the cost of glycerine lymph supplied from Madras is rather heavy.

21. *Conservancy—Road-cleaning Establishment.*—Horse allowance to the sanitary inspector was increased from Rs. 7–8–0 to Rs. 15 (*vide* G.O., Mis. No. 1240 M., dated 19th May 1897); hence an additional allotment of Rs. 70 has been made in reference to G.O., Mis. No. 1399 M., dated 12th June last.

22. *Rewards for Destruction of Wild Animals.*—For the past two years no dogs were destroyed. So much so their number increased and necessitated the provision of an additional allotment.

23. *Other Items.*—As has already been explained in paragraph 16 above, Messrs. Borham & Co. resorted to the Madras Small Cause Court for the recovery of their claim, amounting to Rs. 1,771–0–9. The case was defended by the council at a cost of Rs. 148, being counsel's and attorney's fees. A decree was passed for Rs. 343–2–0, with interest of Rs. 78–14–9, on this sum and proportionate costs of their claims; hence the provision for law charges.

24. *Collection of Taxes—Establishment.*—A temporary bill-collector was entertained in reference to the resolution of the council, passed at its meeting held on 16th October 1897, on a salary of Rs. 10 per mensem, for two months, for the collection of arrear, &c., taxes. Necessary sanction of Government for the same will be obtained on a separate communication.

25. *Instalments paid during the year.*—The Sri Mahant of Tirupati, not having paid his contribution yet for the year in spite of several reminders, and as his first payment should be placed at the disposal of Public Works Department on account of the water works of this town, as referred to in G.O., No. 48 M., dated 16th January 1897, no provision has been made under this head for repayment of debt.

26. *Advances—Others.*—The amount shown under this head is that which has been placed at the disposal of the Public Works Department in charge of the Tirupati water works. The council being of opinion that the work will not be finished before next year, and that no intimation of the actual expenditure by the said department would be available before 31st March next, the whole amount has been debited to advance.

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

BUDGET ESTIMATE FOR 1898–99.

28. The actual demands of last year under taxes on arts, buildings and lands have been adopted for the year under report.

29. The amount shown under the heads "Penalties on account of tax on arts" and "Fees under Act II of 1888" are the realizations from the prosecution of a certain profession-tax defaulter under section 111 of the District Municipalities Act and from the grant of a license for Chautri's Circus, respectively. These items being of a fluctuating nature, no entries find place in the respective heads in the estimate.

30. *Income from Slaughter-house.*—On the representation of the inhabitants of the town, the council, at its meeting held on the 23rd January 1897, allowed the slaughtering of sheep during fairs and festivals on previously obtaining permission from the Chairman free from payment of any fees for the same. Seeing that the number of licenses so granted for the aforesaid purpose is so large that it came up to 190, reckoning from January to December 1897, and finding that people would generally feel inclined to resort to intrigues on all ordinary occasions also under the pretext of the above privilege, thus seriously affecting the income under this head, the council has proposed to levy a fee of annas 3 per each sheep or goat slaughtered in sacrifice to their deities. This arrangement would not only serve as a check against fraud but would also increase the revenue to a certain extent. The council expects under this source Rs 50 per annum.

31. *Distraint Fees.*—Rs. 70 are expected to be realized under distraint fees and Rs. 100 under warrant fees, inasmuch as the people have already understood that the delay in payment of their taxes would make them lose annas 2 on every distress warrant issued against them.

32. *Grants from Government—Municipal Schools.*—The Director of Public Instruction having been so very often pointing out the necessity for the appointment of a drawing master, half the cost being borne by Government, the council has proposed to appoint one for the said purpose on a salary of Rs. 10 per mensem, making provision at the same time for the materials required therefor.

33. *Private Scavenging Fees.*—The demand of last year has been adopted considering the fact that many of the houses have not been provided with suitable latrines so as to admit free access to the scavengers for removing night-soil therefrom.

34. *Loans from Government.*—Credit of Rs. 1,250, being the balance of the loan of Rs. 59,000 sanctioned by Government on account of Tirupati water works, has been taken, expecting that the said amount would be sanctioned by Government for payment during the year under report.

35. *Advances—Others.*—The sum of Rs. 2,29,480 is expected to be recovered during the year by adjustment, against advance of last year on details of its expenditure being furnished by the Public Works Department in charge of the Tirupati water works.

36. *New Works—Buildings.*—Provision has been made for the erection of two corrugated iron latrines in place of temporary ones similar to that near the Tirupati East railway station at a cost of Rs. 200 each. A shed for the purpose of preserving rubbish carts from sun and rain has been proposed to be erected, and a provision of Rs. 200 has accordingly been made for the same.

37. *Water-supply.*—Rs. 2,30,730 have been expected to be expended towards Tirupati water works during the year. The Bheema Theertham channel water, which is a source of supply to Ramachendragunta and other tanks of this town, sometimes enters into the town when there is heavy rain and damages the roads considerably. The council, desiring to construct at the point where it diverges into different courses a sluice to divert as much quantity of water as is necessary for filling up the municipal tanks, has provided an allotment of Rs. 300.

38. *Repairs—Communications.*—Owing to the inadequate provision sanctioned last year under this head, a major portion of main roads and many of the side streets call the attention of the council to their speedy repairs. The council has, therefore, proposed to enlarge the permanent gang by the appointment of four men on Rs. 5–8–0 each and three on Rs. 4 each, instead of five men on Rs. 6 each, retaining, of course, the services of the existing gang maistry on Rs. 7 per mensem. This staff, together with the contingencies thereto, costs Rs. 510. For the execution of repairs to the several roads enumerated in statement II-A, part II, a sum of Rs. 1,040 has been provided.

39. *Buildings.*—A provision of Rs. 200 has been made under this head for the erection of (1) buttresses to municipal office building at a cost of Rs. 100, as the walls thereof have cracked in some places; (2) the repairs of permanent urinals and latrine at Rs. 30, and the tattie latrines and slaughter-houses as well at Rs. 50; and (3) vaccination depôt at a cost of Rs. 20.

40. *Water-supply.*—The outlet of Kottagunta is in bad state of repair. A sum of Rs. 50 has, consequently, been provided for its restoration. A sum of Rs. 10 has also been provided for the maintenance of municipal wells.

41. (3) *Establishment.*—The council has proposed to increase the salary of the overseer from Rs. 15 to Rs. 20 in consideration of his honest services and of the economical execution of works committed to his supervision. He has had an increase from Rs. 10 to Rs. 15 so long back as 1890–91. Necessary provision has been made for the said increase.

42. *Municipal Schools on Salary-results System—Fixed Payments.*—The strength of the municipal girls' school has increased, and the number of girls now on the roll is 85. Education is imparted in this institution up to IV standard, with good results in the grant and primary examinations. There are only two teachers—one on Rs. 10 and the other on Rs. 6. The council being of opinion that the existing staff is hardly sufficient to devote their time to the teaching of four standards more satisfactorily, has proposed to entertain an additional teacher on Rs. 6 per mensem, and necessary provision has accordingly been made.

43. (*c*) *Contingencies.*—Rs. 20 for furniture to Municipal Upper Primary school and Rs. 20 for furnishing the schools with pictures for object lessons and with kindergarten materials, as suggested by the educational authorities, have been provided.

44. *Salary Grants.*—The council maintains of its own two municipal upper primary schools (one for girls and another for boys) and two lower primary schools,

one of the latter is exclusively devoted to the Muhammadan boys and girls. Besides these, a number of results schools is aided by the council with results grants. Leaving these aside, there are two high schools in the town, and in each of which education is given from infant standard to matriculation. So much so, it is evident that the diffusion of both the primary and secondary education has been more than enough for this town. The Sri Mahant of Tirupati maintains his high school absolutely *with his own funds*. The staff of the Mahant's school is satisfactory, as graduates are also taking up work in the lower secondary department. The interests of the students, therefore, are attended to by the Mahant without any call for municipal aid. The other one is maintained by the H.L.G. Mission with the aid from Municipal and Provincial funds. Municipal grant to the secondary department of this school exceeds two-thirds of what is paid to the primary department of the same school. Now the point for consideration is whether the aiding of the lower secondary department of a high school is of necessity. It is presumed that the Municipal funds should be availed of more for the diffusion of primary education than anything else. Though the council has made ample provision in that direction, still it could not provide with adequate staff for its own schools, as the expenditure is often liable to exceed the prescribed percentage. Notwithstanding this, the educational authorities repeatedly insist upon the necessity for the appointment of a drawing master, the importance of which instruction the council does not ignore. In the circumstances stated above, the council is unanimously of opinion that, with a view to pay more attention and prominence to the primary education of boys and girls and improve the staff employed in imparting such education with the limited funds at its disposal, the payment of salary grant to the *secondary* department of the H.L.G. Mission high school may, without any prejudice to the interest of secondary education, be stopped for the present.

45. *Results Grants.*—A full-timed inspecting schoolmaster having been appointed for the purpose of improving the education in the municipality, the council expects much better results than in previous years; and hence the increased provision.

46. *Gymnastic Establishment.*—A sum of Rs. 120 is provided for the gymnastic instructor. The difference between the figure in the estimate and that of the revised estimate has been explained in paragraph 19 *supra*.

47. *Other Items.*—In accordance with the instructions of the Director of Public Instruction, a provision of Rs. 130 has been made for the entertainment of a drawing master on a salary of Rs. 10 per mensem and for the cost of drawing materials.

48. *Vaccination—Establishment.*—The council observes a marked improvement in vaccination since 1895–96. The remarks in the administration reports compares the result favourably, and consequently the council reiterates its recommendation for an increment of Re. 1 to the pay of the vaccinator. Necessary provision has been made under this head.

49. *Conservancy—Establishment.*—Two of the existing scavengers have been deputed to remove the night-soil in streets. As the work could not satisfactorily be attended to, provision has been made for an additional scavenger on Rs. 5 per mensem, so that each ward may be in independent charge of a scavenger.

50. (*a*) (ii) *Other Charges.*—A sum of Rs. 180 has been provided under this head—on account of rent of Karakambadi rubbish depôt, Rs. 15; rent due for the occupation of Bikivadu's land for latrines, Rs. 36; repair of the existing conservancy carts, Rs. 100; and the purchase of iron pans for sweepers, Rs. 30. No provision has been made for more conservancy carts as the present number is considered sufficient.

51. *Private Scavenging.*—A provision of Rs. 80 has been made under contingencies for the purchase of a big iron night-soil cart.

52. *Cholera Charges.*—Usual allotment of Rs. 570 has been provided for epidemic charges.

53. (*d*) *Contingencies.*—Rupees 10 for greasing conservancy and night-soil carts, Rs. 10 for repair of conservancy implements, Rs. 30 for travelling allowance of conservancy servants while proceeding to Chandragiri for prosecuting municipal cases before the Sub-Magistrate there, the Chairman of this municipality being local

magistrate, Rs. 100 for the removal of prickly-pear grown on the outskirts of the town, and Rs. 400 for fairs and festivals have been provided under this head.

54. Rs. 50 have been provided under "Rewards for the destruction of animals" and Rs. 20 under "Other items" for the payment of land-cess for making sign-boards and for payment for numbering carts.

55. *Office Establishment.*—The council, in proposing increases of Rs. 5, Rs. 2–8–0 and Re. 1 in the salaries of office manager, the accountant and the attender, respectively, begs to submit, for consideration of Government, their individual claims *seriatim*. The manager continues in his office since September 1891, and he has thus put up more than six years' service. He started with Rs. 25 as his salary. His aptitude for business, coupled with perseverance and the honest and efficient discharge of his duties—multifarious as they are, both in the correspondence and account branches—compelled the council to recommend to Government in the budget for 1895–96 for an increase of Rs. 5, and the Government have accordingly been pleased to accord their sanction to it (*vide* G.O., No. 398 M., dated 9th March 1895). Taking into consideration the facts that there has been a greater improvement since in all branches of his routines in general and that he has, without prejudice to his work, often been deputed to conduct before magistrates the prosecution of municipal cases, especially those arising on account of non-payment of taxes, the council feels itself bound to compensate his useful services by recommending to Government an increase of Rs. 5 in his salary during the year. The office accountant began his career in 1886–87 in this office as registrar of births and deaths on a salary of Rs. 7 per mensem and rose to the position of accountant on a salary of Rs. 12–8–0 in 1889–90. He had an increase of Rs. 2–8–0 in his salary, lastly, in 1893–94. His work has also been similarly augmented since the introduction of new forms and registers. His maintenance of accounts and registers appertaining to receipts and the posting of ledgers with accuracy and neatness have also had a share in the good testimony of the auditing agencies of municipal accounts every year. This incumbent, though acted on many occasions as sanitary inspector, could not secure confirmation in it on account of his being not a certificated sanitary inspector, nor has he passed any entrance examination to qualify him to undergo a training for the Sanitary Inspector's test. He is, therefore, confined to his own appointment. An increase of Rs. 2–8–0 in the salary of this man was proposed in the budget for 1896–97, but the Government disallowed it on the ground that no sufficient reason had been shown then. Considering his long and appreciable services in the account branch, the council is constrained to reiterate its recommendation to Government to accord their sanction to the proposed increase of Rs. 2–8–0 in his salary. The attender's appointment was sanctioned for the first time in the budget for 1895–96, and the present incumbent has been holding the post ever since. In addition to the help he renders to the office in registering papers received and sent, he attends to the writing of fair copies and tax bills and to the collection of taxes as well from time to time. The pay of Rs. 7 being an inadequate recompense compared with his hard work, the man is subjected to, the council proposes an increase of a paltry sum of Re. 1 in his salary. It may further be pointed out that the proposed changes in Grant 5 is below the allotted percentage.

56. There are only two bill-collectors on Rs. 8 each for the collection of all taxes. An increase of Re. 1 in the salary of each of them is proposed and provided in the budget in consideration of their hard work and of the several oppositions they have to encounter in the execution of distress warrants in the realization of taxes. The municipal office has been provided with no iron safe for preserving the municipal moneys for safe custody. The council has proposed to purchase one iron safe at a cost of Rs. 50; hence the provision under Grant 5 (*b*) (ii).

57. 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. 2,59,700 and this being deducted from the estimated receipts of Rs. 2,60,860, the budget year closes with a balance of Rs. 1,160.

58. An extract from the minutes of proceedings of the municipal council passing the budget and the several statements relating thereto and the proposition statements for the charges proposed in the establishment are submitted herewith.

59. There has been a slight delay in the submission of the budget, and it is unavoidably due to the intervention of the Christmas holidays and also to the fact that the meeting could not be held conveniently earlier than the 15th current.

Cur. No. 174-Eng.

Forwarded.

(Signed) E. H. WALLACE,
Assistant Collector in Charge.

22*nd January* 1898.

Submitted.

2. The chief features in the estimates are the receipts and expenditure on account of the new water works. I regret to see that the Mahant's monthly contribution has not yet begun to be paid, but I hope this will not long be the case. The works, which I inspected some days ago, are well started and should be finished by the end of the year 1898–99. The source of supply is a spring near Chandragiri railway station, about seven miles from Tirupati. It is near the route taken by many pilgrims on the way to Upper Tirupati, and great care should be taken that the source is guarded from contamination. It should be surrounded, I think, by a wall; perhaps, this has been provided for, if not, I think, it should be. The supply appears to be abundant, but it is obvious that, if a large water-supply is brought into Tirupati, provision should be made for having the water, after it is soiled, removed. In other words, the execution of the water-supply scheme must be followed by the execution of a drainage scheme, and the sooner this is taken in hand, the better. At present there is no drainage system. Soiled water flows into the channels by the sides of the streets and there remains. At present, the disinfecting and deodorizing qualities of the earth prevents the nuisance being as great as might be imagined, but when the quantity of water is increased the present plan could not, without considerable danger, be continued.

3. I regret to see the fall in receipts from markets. This is attributed to want of keen competition at the auction-sales. What this really comes to is that the market is not popular with sellers and buyers. The market in Tirupati evidently requires to be looked after by the council. It would be much to be regretted if this source of revenue; which may, by care, be made so considerable were to be neglected.

4. The private scavenging system is being worked at a small profit. The fees should be reduced or the surplus spent in extending or improving the system.

5. The necessity for the sanitary inspector having a horse in such a small place as Tirupati is not apparent.

6. The council proposes to increase the pay of the manager from Rs. 30 to Rs. 35 a month. With reference to this proposal, it seems to me that Tirupati is a municipality where, under section 39 (*a*) of the District Municipalities Act, a secretary should be appointed. Large sums of money are being spent on the water works of the town, and further expenditure on drainage can hardly be avoided. The maintenance of the water-supply system and of the drainage system will require very careful attention. Besides, Tirupati is a town, the sanitation of which requires particularly to be looked after. There are few non-official townsmen suitable for the very important post of the Chairman of this municipality. If the Deputy Tahsildar who resides there is Chairman, nuisance cases have to go to Chandragiri, seven miles off, and this is inconvenient, and if the Tahsildar of the taluk of Chandragiri is Chairman, he must necessarily be absent from the town for many days in the month. Tahsildars and Deputy Tahsildars have, besides, a great deal to do. Whether there be an official or non-official Chairman, therefore, Tirupati seems to me to be a municipality, where a competent secretary is specially necessary.

CHITTOOR,
25*th January* 1898.

(Signed) W. C. HOLMES,
Sub-Collector in Charge.

Tirupati Budget for 1898-99

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 4222 of 1898, dated 15-1-98 from the Chairman Mc Tirupati

Current No 4252 of 1898, dated 25-1-98 from the DPI

Current No. 4632 of 1898, dated 27-1-98 from the Surgeon General

Current No. 8772 of 1898, dated 22.2.98 from the Sanitary Commr

Order. No. 536 m dy 8/3/98

The estimated receipts and charges of the Tirupati Municipality for 1898-99, as passed by Government, are compared below with the budget and revised estimates for the year 97-98 and the actuals of 1896-97.

	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Receipts.					
Balance brought forward	10234	4250	64890	3920	
Tax on Arts	1780	2200	2390	1600	
Tax on Buildings and Lands	6118	6370	7090	6370	
Water-Tax on Buildings and Lands					
Tax on Vehicles and Animals	742 3	910	910	910	
Tax on Carts	688	700	700	700	
Tolls	1621	1610	1470	1470	
Realizations under Special Acts	30	"	70	..	
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	356	210	270	210	
Conservancy Receipts	329	300	350	350	
Fees and Revenue from Educational Institutions ..	206	200	200	200	
Fees and Revenue from Medical Institutions					
Income from Markets and Slaughter-houses	1030	1020	890	940	
License fees	96	130	130	130	
Other fees	54	120	350	200	
Fines under Municipal and other Acts	191	100	100	100	
Interest on Investments and premium on Loans ..					
Grants and Contributions from Government	10129 33	144190	~~144220~~ 66820	~~250~~	77650
Do. from Local Boards					
Do. from other bodies	70	12060	12060	12060	
Recoveries for services to private individuals	552	650	730	650	
Miscellaneous	78	40	40	40	
Loans	45000	14000	~~12750~~ 14000	~~1250~~	
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund					
Advances Recovered	12	30	80	~~30~~	15336
Total ..	79316	189090	~~210160~~ 173540	~~26660~~	

4250

with reference to the alterations

Charges.	Actuals, 1896-97.	Budget Estimate, 1897-98.	Revised Estimate, 1897-98.	Budget Estimate 1898-99.	
	Rs.	Rs.	Rs.	Rs.	
Grant 1.					
New Works—					
Communications	336	50	50		
Buildings	187	2000	160	600	
Drainage		800			
Water-supply	288	158000	380	~~231030~~	154880
Repairs—					
Communications	1587	1050	1050	1550	
Buildings	206	190	230	200	
Drainage	16	20	20	20	
Water-supply	227	250	250	260	
Establishment	180	180	180	230	
Tools and Plant and other Stores	2	30	30	30	
Contributions for Public Works					
Total	3009	162570	2350	~~233920~~	157770
Grant 2.					
Training Schools					
Municipal Schools—					
(*a*) On the Salary System					
(*b*) On the Salary Result System	1190	1120	1120	1200	
Grants-in-aid—					
(*a*) Salary grants	350	450	340	~~80~~	350
(*b*) Result grants	280	300	300	~~350~~	300
(*c*) Building, Furniture, &c., grants	91	50	50	~~50~~	
Inspection	180	190	200	200	
Miscellaneous	153	150	100	~~200~~	150
Total	2245	2260	2110	~~2160~~	2200
Grant 3.					
Hospitals and Dispensaries					
Contributions	112	50	50	50	
Vaccination	391	320	340	350	
Registration of Births and Deaths	153	130	130	130	
Conservancy, Road-cleaning and Road-watering	5279	5530	5600	5520	
Total	5936	6030	6120	6050	
Grant 4.					
Lighting	1172	1000	1000	1000	
Markets and Slaughter-houses	17	10	10	10	
Choultries					
Travellers' Bungalows					
Avenues	37	10	10	10	
Public Garden, Survey of Land, Fire and other charges	517	640	830	550	
Total	1743	1660	1850	1570	
Grant 5.					
Supervision and management	1344 (400)	1360	1380	~~1520~~ 0	1410
Repayment of Debt		12000		12000	
Interest on loan		2450	2450	~~2450~~	2510 (2)
Advances Recoverable	75	30	~~224510~~	~~30~~	76180
Refunds	20		153360		
Discount					
Pensions and Gratuities					
Investments					
					259690
Grand Total	14425	188360	~~246770~~ 169820	~~259700~~	
Balance	64890	730	3910	1120	

Revised Estimate for 1897-98

2. The Current receipts and charges are now estimated at Rs 184,800 and Rs 245,770 respectively against Rs 184,840 and Rs 188,360 anticipated in the Sanctioned budget. The decrease in the receipts under loans is very nearly met by an increase under the taxes on Arts, buildings and lands and warrant fees, while the increase in the charges which occurs under Advance recouerable is partly Counterbalanced by a decrease under grant 1. and prepay- ment of debt. The Collections under the taxes on arts and lands and the expenditure on repairs buildings dur the first eight months of the year were not satisfactory. It is to be regretted that there has been some delay in the payment of the Current year's instalmen of the Mahanto's Contribution towards the Cost of the Water Works. The Collector will i delay on his part will

Vide para 9 of the Chs letter

Tax on arts - 34.4 p.c.
" lands - 37.5 -
Expenditure on Repairs buildings } 30.4

Vide para 25 of the Chs letter.

reference to the alterations

interfere with the execution of the works and request him to be good enough to pay the Amount ~~before the close of the Current year~~ as an early date. With reference to the budget Estimate of Provincial loans and grants for 1898-99, the Amount taken Credit for under grants from Government will be reduced by Rs 77,400, while that under loans will be raised by Rs 1,250, a corresponding reduction of Rs 76,150 being made under advances recoverable. The Communication promised in para. 24 of the Chairman's letter is awaited.

w/s.o. no. 2794.M 14-12-97. H.

Budget Estimate for 1898-99.

3. Receipts. The receipts for the ensuing year are put down at Rs 256,940 against the revised Estimate of Rs 108,650, the increase which occurs under advances recovered being partly Counterbalanced by a decrease under grants from

Government ... Municipal Councils Local Funds ... to ...

license fee of three annas for the slaughter of each sheep or goat on festive occasions is approved. The attention of the Council is drawn to the remarks of the Collector in paras 3 and 4 of his Endorsement. With

H. reference to the budget Estimate of Provincial loans and grants above referred to, Credit will be taken for a grant of Rs 77,400 from Provincial funds, the Amount taken Credit for under loans will be struck out and that under advances recovered will be reduced by Rs 76,150.

4. Charges (1). The probable charges are entered as Rs 259,700 against Rs 169,620 in the revised Estimate, the increase which occurs under grant 1 and repayment of debt being partly Counterbalanced by a decrease under advances recoverable.

(2) Grant 1- With reference to the alterations

alterations made in the amounts taken credit for under grants from Government and loans in paras. 2 and 3 above, the provision for new works - Water Supply will be reduced by Rs 76,150. The Sanitary Engineer is requested to State whether the Construction of a wall for protecting from Contamination the spring near Chandragiri, which is the Source of the Water Supply, as recommended by the Collector in para. 2. of his Endorsement, has been included in the Estimate for the works Sanctioned in G.O.No 49 Mdl 16th January 1877. I. by Government. The alterations in the Establishment of road Coolies and the increase of Rs 5 in the Salary of the Overseer, proposed in paras. 38 and 41 of the Chairman's letter, are Sanctioned.

(3) Grant. 2. As recommended by the Director of Public Instruction in his letter read above, the allotment for Salary grants will be raised by Rs 270, that for

The entertainment of an additional teacher on Rs 6 proposed in para. 42 is sanctioned.

that for result grants will be reduced by Rs 50, and the amounts provided for the Entertainment of a drawing master and the payment of building furniture grants to aided Schools will be Struck out.

(4) Grant. 3. The increase of Re 1 in the Salary of the Vaccinator and the Entertainment of an additional Scavenger on Rs 5, proposed in paras. 48 and 49, are Sanctioned. The Suggestions of the Sanitary Commissioner in his letter read above will be referred to the Municipal Council for Consideration, and Dr King will be requested to report on para. 5. of the Collector's Endorsement.

1 Surg. Lieut (for)

(5) Grant. 5. The Collector's Suggestion in para. 6 of his Endorsement regarding the appointment of a Secretary should be Considered by the Municipal Council and the result reported to Government, before the increase in the

in the Salaries of the Municipal office establishment proposed in para. 55 of the Chairman's letter are sanctioned. Meanwhile the provision made in the budget on this account will be retained. The increase of Re 1 in the salary of each of the two Bill Collectors referred to in para 56 is approved. With reference to G.O. No 2473-L dated 22nd Decr. 1897, the Contribution to the Central office establishments will be reduced from Rs 140 to Rs 123 or Rs 120 in round figures.

5. The provision made for the payment of the interest on the loan will be raised from Rs 2,450 to Rs 2,510, with reference to the actual requirement, and with reference to para. 4 (2) supra, a sum of Rs 76/50 will be provided under advances recoverable. As revised by Government the budget closes with a balance of Rs ~~1080~~ 1170 or ~~4·1~~ 4·5 per cent of the estimated receipts.

V.R
5/3/98

Struck out

new allotment please V.R. Dtd 7/3/98

To ×1170 ×4·5

The Chairman, M.C. Tirupati /2
" Collector, North Arcot /1
" President, ~~Taluk~~ " /18
" Accountant-General /11
" Director of Public Instn /1
" Surgeon-General /1
" Sanitary Board /1
" " Commissioner /1
" " Engineer /1
Editor's Table. Dup 29/3/98

No 536m 8/3/98.

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

	Estimate 1897-98. Details of Minor Heads.	Estimate 1897-98. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1897-98 (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	3920 . .	3920 . .	6490 . .	4250 . .	10224 . .
b. Endowments					
c. Water-tax Fund					
2. Municipal rates and taxes—					
a. Tax on arts, &c. (section 53) ..	1600 . . ✓		2280 . .	2200 . .	1780 . .
b. Tax on buildings (section 63) ..	6030 . . ✓		6690 . .	6030 . .	5302 . .
c. Tax on lands (section 63) .	340 . . ✓		400 . .	340 . .	316 . .
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	220 . . ✓		220 . .	220 . .	159 . .
f. Tax on animals (section 77) ..	690 . . ✓		690 . .	690 . .	583 . .
g. Tax on carts and other vehicles without springs (section 85) ..	700 . .		700 . .	700 . .	688 . .
h. Tolls (section 91)—					
Gross receipts	2800 ✓				
Less Local Fund share 730 ..	1670 . .		1670 . .	1610 . .	1621 . .
i. Penalties on account of—					
i. Tax on arts			10 . .		
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		11050 . .			
3. Realizations under Special Acts—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	- - -	- - -	70 . .	- - -	30 . .
Carried forward ..		11050 . .	12630 . .	11790 . .	10979 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1898-99—*continued.*

	Estimate 1896-97.						Revised Estimate for 1897-98.			Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11050	-	-	12630	-	-	11790	-	-	10977	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—															
a. i. Rent of lands	40	-	-				40	-	-	40	-	-	41	-	-
ii. Rent of buildings	-	-	-	-	-	-	60	-	-	-	-	-	41	-	-
iii. Avenue receipts	70	-	-				70	-	-	70	-	-	98	-	-
iv. Fees from Travellers' Bungalows													89	-	-
b. i. Sale-proceeds of lands and buildings															
ii. Produce of lands, gardens, &c.	50	-	-				50	-	-	50	-	-	82	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	60	-	-				50	-	-	50	-	-	46	-	-
c. Conservancy receipts—	210														
Sale-proceeds of night-soil, street refuse, &c.	350	-	-				350	-	-	300	-	-	329	-	-
d. i. Fees from educational institutions	200	-	-				200	-	-	200	-	-	206	-	-
ii. Other revenue from educational institutions ..															
e. i. Sale-proceeds and composition fees of medicines ..															
ii. Other Hospital receipts ..															
f. i. Income from markets ..	440	-	-	✓			440	-	-	520	-	-	530	-	-
ii. ,, slaughter-houses.	500	-	-	✓			450	-	-	500	-	-	500	-	-
g. Other fees															
i. Distraint fees	170	-	-				320	-	-	70	-	-	13	-	-
ii. License fees	130	-	-	✓			130	-	-	130	-	-	96	-	-
iii. Cartstand fees	20	-	-	✓			20	-	-	40	-	-	39	-	-
iv. Other fees	10						10	-	-	10			2		
h. Fines under Municipal and other Acts.	100	-	-				100	-	-	100	-	-	191	-	-
i. Interest on investments															
i. General, including choultries															
ii. Educational															
iii. Medical															
j. Premium on loans				2130	-	-									
Carried forward ..				13180	-	-	14920	-	-	13870	-	-	13241	-	-

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1898-99—*cont.*

	Estimate 1898-99.						Revised Estimate for 1897-98.			Budget Estimate for 1897-98.			Actuals, 1896-97 (audited figures).		
	Details of Minor Heads.			Totals of Major Heads.											
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				13180	-	-	14920	-	-	13870	-	-	13241	-	-
5. GRANTS AND CONTRIBUTIONS—															
a. From Government—															
i. Education—															
Normal stipends ..															
Buildings															
Municipal Schools ..	250	-	-				190	-	-	190	-	-	163	-	-
Other purposes															
ii. Medical															
iii. Other purposes—															
Communications ..															
Water-supply							14920	-	-	14400	-	-	9911	-	-
Drainage															
Sanitation															
Other purposes ..															
b. From Local Boards—															
i. Education															
ii. Medical															
iii. Other purposes															
c. Other grants and contributions—															
i. Education															
ii. Medical															
iii. Other purposes	12060		✓	12310	-	-	12060	-	-	12060	-	-	70	-	-
6. MISCELLANEOUS—															
a. Recoveries on account of services rendered to private individuals—															
i. Private scavenging ..	650	-	-	✓			730	-	-	650	-	-	562	-	-
ii. Other purposes															
b. Other items—															
i. Fishery rents															
ii. Refunds of Expenditure of previous year													50	-	-
iii. Fee for numbering carts, &c.	20	-	-				20	-	-	20	-	-	13	-	-
iv. Other items	20	-	-	690	-	-	20	-	-	20	-	-	15	-	-
Carried forward ..				26180	-	-	17197	0	-	17081	0	-	24070	-	-

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Serapatic during the official year 1898-99—*cont.*

	Estimate 1898-99.		Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		26180 - -	171970 - -	170210 - -	24070 - -
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	1250 - -		12750 - -	14000 - -	4500 - -
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent	30 - -		30 - -	30 - -	12 - -
ii. Others	24940 - -	23760 - -	50 - -	- - -	- - -
Total Receipts ..		251940 - -	184802 - -	184240 - -	69082 - -
Grand Total ..		260860 - -	244640 - -	239070	77316

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 $\frac{\text{4 annas}}{\text{per cent. of rent value.}}$ $\frac{\text{per cent. of rent value.}}{\text{for every 80 square yards.}}$ 4as, 2as, and one anna per acre of wanja punja and waste lands 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. $\frac{737\text{ m}}{2\text{-}2\text{-}86}$ & $\frac{1278\text{ m}}{15\text{-}9\text{-}94}$
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 1744 acres. 78 cents and building sites 216235 yds.
10. The mode of estimating the annual rental of houses and lands is as follows :—

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

K. Gopalachari
Chairman

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1898-99.

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	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 Tirupate for the official year 1898-99.

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 ..	50 ..	236 ..
b. Buildings	600 ..		160 ..	2000 ..	187 ..
c. Drainage				800 ..	
d. Water-supply	23030 ..	24630 ..	280 ..	15000 ..	285 ..
2. REPAIRS—					
a. Communications	1550 ..		1050 ..	1050 ..	1687 ..
b. Buildings	200 ..		220 ..	190 ..	206 ..
c. Drainage—					
i. Repairs to works ..	20 ..		20 ..	20 ..	16 ..
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	60 ..		50 ..	50 ..	47 ..
ii. Establishment	180 ..		180 ..	180 ..	180 ..
iii. Contingencies	20 ..	2330 ..	20 ..	20 ..	
3. ESTABLISHMENT	230 ..	230 ..	180 ..	180 ..	180 ..
4. TOOLS AND PLANT AND OTHER STORES.	30 ..	30 ..	30 ..	30 ..	2 ..
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 ..		23320 ..	2550 ..	16250 ..	3009 ..
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupate for the official year 1898-99—*cont.*

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	760 ..		670 ..	670 ..	624 ..
b. Result Grants	200 ..		230 ..	230 ..	292 ..
c. Contingencies	260 ..	1220 ..	220 ..	220 ..	275 ..
3. SALARY GRANTS	80 ..	80 ..	340 ..	460 ..	360 ..
4. RESULTS GRANTS	350 ..	350 ..	300 ..	300 ..	290 ..
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	180 ..		180 ..	180 ..	170 ..
ii. Contingencies	20 ..	200 ..	20 ..	10 ..	10 ..
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	50 ..		50 ..	50 ..	91 ..
b. Common gymnasium—					
i. Establishment	120 ..		70 ..	120 ..	120 ..
ii. Contingencies	30 ..		30 ..	30 ..	33 ..
c. Common Drawing Master—					
i. Establishment	110 ..				
ii. Contingencies	20 ..	330 ..	30 ..		
d. Other items					
Total, Grant II ..		2160 ..	2110 ..	2260 ..	2245 ..
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 1898-99—*cont.*

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Total of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 . .	65 . .
ii. Sanitary Inspection ..	30 . .		30 . .	30 . .	44 . .
iii. Medical Reserve staff ..	10 . .	50 . .	10 . .	10 . .	13 . .
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	210 . .		200 . .	200 . .	247 . .
b. Contingencies	140 . .	350 . .	140 . .	120 . .	144 . .
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	120 . .		120 . .	120 . .	118 . .
b. Contingencies	10 . .	130 . .	10 . .	10 . .	25 . .
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	3620 . .		3630 . .	3460 . .	3207 . .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	180 . .		470 . .	470 . .	683 . .
b. Private scavenging—					
i. Establishment	510 . .		510 . .	510 . .	528 . .
ii. Contingencies, such as cost of scavenging carts, &c. ..	98 . .		20 . .	20 . .	5 . .
c. Cholera charges ..	570 . .		570 . .	570 . .	432 . .
d. Contingencies	850 . .	5620 . .	500 . .	500 . .	424 . .
&c., &c., &c. ..					
Total, Grant III ..		6060 . .	6120 . .	6030 . .	5935 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1898-99—*cont.*

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 . .	281 . .
b. Contingencies	700 . .	1000 . .	700 . .	700 . .	891 . .
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies	10 . .	10 . .	10 . .	10 . .	13 . .
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment					37 . .
b. Contingencies	10 . .	10 . .	10 . .	10 . .	
6. Public Garden—					
a. Establishment	60 . .		60 . .	60 . .	119 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	10 . .	70 . .	10 . .	10 . .	. . .
7. Survey of land					
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	10 . .	10 . .	10 . .	10 . .	4 . .
9. Other charges—					
i. Work done for private individuals other than private scavenging		80	80	80	123
Carried forward ..		1100 . .	1100 . .	1100 . .	1349 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1898-99—*cont.*

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 . .	1100 . .	1100 . .	1049 . .
GRANT IV—*(Lighting and Miscellaneous Municipal purposes)*—cont.					
9. Other Charges—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	80 . .		80	80	63
iii. Printing	400 . .		300 . .	40 . .	19 . .
iv. Compensation for lands ..			400 . .	400 . .	357 . .
v. Other items	20 . .	470 . .	270 . .	120 . .	18 . .
Sign Boards, numbering &c., Land &c.	550		830	640	517
Total, Grant IV ..		1570 . .	1850 . .	1660 . .	1743 . .
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	870 . .	✓	780 . .	780 . .	772 . .
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	210 . .	✓	210 . .	190 . .	192 . .
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	50 . .		- - -	- - -	- - -
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (b) (ii)	250 . .		250 . .	250 . .	313 . .
e. Contributions for Central office and Audit establishments ..	140 . .	1520 . .	140	140 . .	122 . .
Total, Grant V ..		1520 . .	1380 . .	1360 . .	1399 . .
Repayment of Debt—					
a. Instalments paid during the year.	12000 . .	12000 . .	- - -	12000 . .	- - -
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 years.	2450 . .	2450 . .	2450 . .	2450 . .	. . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1898-99—*cont.*

—	Estimate 1898-99. Details of Minor Heads.	Estimate 1898-99. Totals of Major Heads.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Actuals, 1896-97 (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 . .	. . .
b. Others		30 . .	22940 . .	- - -	75 . .
Refunds of other than current collections ..					20 . .
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund					
b. In Savings Bank					
Total Expenditure ..		25970 . .	24770 . .	18836 . .	14625 . .
Balances—					
a. Municipal Fund		1160 . .	3920 . .	730 . .	64890 . .
b. Endowments		- - -	- - -	- - -	- - -
c. Water-tax Fund					
Grand Total ..		26086 . .	24690 . .	189090 . .	79316 . .

Note to Statement II

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

Liabilities.	RS.	Assets.	RS.
Liabilities—		Municipal Balance .. { Cash	
Balance of Loans		{ Securities	
Deposits to be adjusted		Deposit Balance .. { Cash	
Other Liabilities (in detail)		{ Securities	
		Sinking Fund of loans	
		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 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1									
2									
3									
	Total ..								
(b)	Buildings								
1	Iron Corrugated iron latrines	400	-	-	-	400	-	-	
2	Shed for Conservancy Carts	200	-	-	-	200	-	-	
3									
	Total ..	600	-	-	-	600	-	-	

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

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1	Tenpato water works	231000	270	-	-	230730	-	-	
2	Construction of a sluice								
3	for the diversion of								
	Bheema Thirtham								
	water. - - - - -	300	-	-	-	300	-	-	
	Total ..	231300	270	-	-	231030	-	-	

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							
1	High Road	300	..	..				Total mileage of roads streets, lanes, &c., in the town. 15-4-83
2	Bazaar Street	100	..	..				
3	Theerthabatta Street	100	..	..				Metalled or Gravelled } Unmetalled.
4	Alipiri Road	50	..	..				6-7-17½ 8-5-65½
5	Gannepa Gunta Road	30	..	..				
6	Peddapeerlachavadi Road	30	..	..				Total mileage under maintenance. 14-8-214
7	Mitta Street	50	..	..				
8	New Street	30	..	..				Metalled or Gravelled } Unmetalled.
9	G. Cer Street	50	..	..				6-4-184½ 8-4-24½
10	Beri Street	50	..	..				
11	Harishanchavadi Road	30	..	..				
12	Mission Church Road	10	..	..				
13	Kola Street	30	..	..				
14	Penta Street	30	..	..				
15	Kumala Street	40	..	..				
16	G.N. Mada Street	20	..	..				
17	G.S. Mada Street	20	..	..				
18	Seddanji Street	20	..	..				
19	R. Mada Street	50	..	..				
20	Cost of Permanent Gang	570	..	..				
	Total ..	1350	..	..				

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	Municipal Office Building	100	..	..				
2	Kucha urinals & latrines	30	..	..				
3	Temporary (Tatty) latrines & Slaughter house	50	..	..				
4	Vaccination Shed	20	..	..				
	Total ..	200	..	..				

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 existing drains	20						
2								
3								
	Total ..	20						
(d)	Water-supply							
1	Restoration of Nettaguntta outlet	50						
2	Petty repairs to Municipal well	10						
3								
	Total ..	60						

Statement II-B.—Details of Municipal Establishments.

	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen at Rs 5 each	2	15	.	.	180	.	.
Total ..	2	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 Increase at 5 Rs for 11 months		5	.	.	55	.	.
		15					
Total ..	1	20	.	.	235	.	. 230
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					230	.	.

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							
1st Assistant Master							
2nd „ „		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 II.—Education—*cont.*							
b. On the Salary Result System—							
1 Municipal Upper Primary School Nattamunisaram Street							
Head Master	1	10	..	✓	120	..	
2nd Master	1	8	..	✓	96	..	
3rd Master	1	6	..	✓	72	..	
2 Lower Primary School Bunda Street							
Master	1	6	..	✓	72	..	
3. Mahammedan School Master	1	8	..	✓	96	..	
4. Municipal Upper Primary Girls School.							
Head Master	1	10	..	✓	120	..	
2nd Master	1	6	..	✓	72	..	
3rd Master for 11 Months newly provided	1	6	..	×	66	..	✓
Conductress	1	2	..	✓	24	..	
Total ..	9	62	..		738	..	or 740
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					740	..	

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							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
7. *b.* Gymnastic Instructors							
Total ..	1	10	..		120	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					120	..	
c. Drawing Masters for 11 months ..	1	10			110	..	
Total ..					110	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					110	..	

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Superintendent	1	2			30		
Vaccinators	1	14			168		
		1			11		
Peons							
Total ..	2	17	8		209		210
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					210		
4. Registration—							
Registrars	1	10			120		
Peons							
Total ..					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 20 plus Rs 15 House allowance	1	35			420		
"							
"							
Maistries at Rs 8	1	8			96		
at Rs 7 each	2	14			168		
Scavengers at Rs 5 each	11	55			660		
5 additional ov for 11 months	1	5			55		
Sweepers at 5 Rs each	36	180			2160		
Serimal Cleaner	1	5			60		
Total ..	53	302			3620		
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					3620		

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							
Scavengers at 6 Rs. each ..	7	42	..		506	..	
Total ..	7	42	..		506	..	
Deduct Fines and Stoppages ..							510
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 5 Rs. each ..	4	20	..		240	..	
Total ..	5	25	..		300	..	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	..	

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty		Nil					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
5. Avenues—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners	1	5			60		
Total ..	1	5			60		
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—		Nil					
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P	Rs.	A.	P.
GRANT V.—2. General Establishment—							
i. Office—							
Manager	1	30	.	.	360	.	.
Increase for 11 months		5	.	.	55	.	.
Clerks							
„ Attenders	1	7	.	.	84	.	.
„ Increase for 11 months ..		1			11	.	.
Accountants	1	15	.	.	180	.	.
Increase for 6 months		2	8	.	27	8	.
Peons at Rs 6 each	2	12	.	.	144	.	.
Sweeper	1	1	.	.	12	.	.
Total ..	6	73	8	.	873	8	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					870	.	.
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 of Proposition for

Order sanctioning present establishment.		Office to which the proposition refers.	Nature			
			Present Scale.			
			Number	Designation	Pay.	
Number	Date.				Minimum.	Maximum.
					Rs.	Rs.
		Grant II General Establish				
		Municipal office	1	Manager	30	30
			1	Accountant	15	15
			1	Attender	7	7
			2	Peons	12	12
			1	Sweeper	1	1
		Collection dept	2	Bill Collectors	16	16
		Tirupati Municipal Co				
		Dated 15—1—1898.				
		S.				

Tirupati MUNICIPALITY.

Statement of Proposition for revision of Establishment.

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.	
		Grant I Public work.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
675 m.	23-3-97	Public work department.	1	Overseer	15	15	1	Overseer	20	20	5	-	
		Grant II Education.											
		Municipal Schools.	Rathamunipuram street.										
			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	-	-	
			Bundla street School.										
			1	Teacher	6	6	1	Teacher	6	6	-	-	
			Dhakkamandem School.										
			1	Teacher	8	8	1	Teacher	8	8	-	-	
			Girls School										
			1	Head Master	10	10	1	Head Master	10	10	-	-	
			1	2nd Master	6	6	1	2nd Master	6	6	-	-	
					1 -		1	3rd Master	6	6	6	-	
					1 -		1	Drawing Master	10	10	10	-	
		Grant III Sanitation and Medical Services.											
		Vaccination dept.	1	Superintendent	2½	2½	1	Superintendent	2½	2½	-	-	
			1	Vaccinator	14	14	1	Vaccinator	15	15	1	-	
		Conservancy dept.											
			1	Sanitary Inspector excluding horse allowance	35	35	1	Sanitary Inspector excluding horse allowance	35	35	-	-	
			1	Maistry	8	8	1	Maistry	8	8	-	-	
			2	Maistries	14	14	2	Maistries	14	14	-	-	
			11	Scavengers	55	55	12	Scavengers	60	60	5	-	
			36	Sweepers	180	180	36	Sweepers	180	180	-	-	
			1	Urinal cleaner	5	5	1	Urinal cleaner	5	5	-	-	

Vide paragraphs: 41, 42, 48, 49, 55 & 56 of the budget report submitted herewith.

revision of Establishment.

Tirupati MUNICIPALITY

OF CHARGE.						
Proposed Scale.				Proposition.		
Number	Designation.	Pay.		Increase per month.	Decrease per month.	Grounds of proposition.
		Minimum.	Maximum.	Amount.	Amount.	
		RS.	RS.	RS.	RS.	
ment.						
1	Manager	35	35	5	"	
1	Accountant	17½	17½	2½	"	
1	Attender	8	8	1	"	
2	Peons	12	12	"	"	
1	Sweeper	1	1	8½	"	
2	Bill Collectors	18	18	2	"	
fice)						

R. Subramanyam
16.1.28
Chairman

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at Rs 8 each	2	16	.	.	192	.	.
Peons at Rs 1 each for 11 months		2	.	.	22	.	.
.. ..							
Total ..	2	18	.	.	214	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Nil

K. Ramayya
Chairman

STATEMENT IV-A.—*Municipality of* Tirupati Demand, Collection and Balance tatement for the year 1898-99.

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.	1650	.	.	50	.	.	1600	.	.	1600	.	.	-	-	-	-	-	-	-	-	-
2. Tax on buildings	6060	.	.	10	.	.	6050	.	.	6030	.	.	10	.	.	10	.	.	-	-	-
3. Tax on lands	340	.	.	-	-	-	340	.	.	340	.	.	-	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	2200	.	.	-	-	-	2200	.	.	2200	.	.	-	-	-	-	-	-	-	-	-
6. Market rents	440	.	.	-	-	-	440	.	.	440	.	.	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	500	.	.	-	-	-	500	.	.	500	.	.	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	20	.	.	-	-	-	20	.	.	20	.	.	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	650	.	.	-	-	-	650	.	.	650	.	.	-	-	-	-	-	-	-	-	-
Total ..	11860	.	.	60	.	.	11800	.	.	11780	.	.	10			10	.	.	7	-	-

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K. Rao Chairman

STATEMENT I. ...rrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.																									
2. Tax on buildings																									
3. Tax on lands																									
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..																									

The Council expects there will be no room for arrears. Hence this Statement is Nil.

K. Lakshmanrao
Chairman

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STATEMENT VI.—Revised Estimate for 189 -9 .

STATEMENT VI.—Revised Estimate—(Receipts) for 1897-98.

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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	6489 . .	. . .	. . .	6489 . .	4250 . .	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	820 . .	1463 . .	1560 . .	2380 . .	2200 . .	Includes arrears of previous years
b. Tax on buildings (section 63) ..	3150 . .	3475 . .	3510 . .	6690 . .	6030 . .	do
c. Tax on lands (section 63) ..	150 . .	257 . .	250 . .	400 . .	340 . .	do
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with spirings and palanquins (section 77) ..	140 . .	44 . .	80 . .	220 . .	220 . .	
f. Tax on animals (section 77) ..	540 . .	10 . .	150 . .	690 . .	690 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	630 . .	16 . .	70 . .	700 . .	700 . .	
h. Tolls (section 91)—						
Gross receipts 2200-0-0 ..						
Less Local Fund share 730-0-0	860 . .	402 . .	610 . .	1470 . .	1610 . .	Due to want of keen Competition in the auction sale
i. Penalties on account of—						
i. Tax on arts			10 . .	10 . .		
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 ..	120 . .	30 . .	70 . .	190 . .	200 . .	A certain Indian circus player in the town.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	30 . .	6 . .	10 . .	40 . .	40 . .	
ii. Rent of buildings	50 . .	14 . .	10 . .	60 . .		A portion of the Municipal office building let out for rental at Rs 7 per mensem to the Local Dy Tahsildar continued in his occupation till the close of November 1897
iii. Avenue receipts	20 . .	51 . .	50 . .	70 . .	70 . .	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	30 . .	27 . .	20 . .	50 . .	50 . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10 . .	3 . .	40 . .	50 . .	50 . .	
Carried forward ..	6460 . .	5808 . .	6440 . .	12900 . .	12000 . .	

Statement V.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97	Probable receipts of the last four months of 1897-98	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	6460 . .	5808 . .	6440 . .	12900 . .	12000 . .	
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	300 . .	50 . .	50 . .	350 . .	300 . .	Increase is due to keen competition in the auction sales.
d. i. Fees from educational institutions	150 . .	84 . .	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 ..	270 . .	217 . .	170 . .	440 . .	520 . .	Decrease is due to want of keen competition
ii. ,, slaughter-houses.	260 . .	208 . .	190 . .	450 . .	500 . .	do
g. Other fees						
i. Distraint fees	20 . .	2 . .	50 . .	70 . .	70 . .	
1a- Warrant fees . . .	190 . .		60 . .	250	. .	The collection of this was introduced only after the amendment of the act IV of 1884 came into force
ii. License fees	30 . .	5 . .	100 . .	130 . .	130 . .	
iii. Cartstand fees	10 . .	11 . .	10 . .	20 . .	40 . .	Decrease is due to want of keen competition
iv. Other fees			10 . .	10 . .	10 . .	
h. Fines under Municipal and other Acts	40 . .	148 . .	60 . .	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 ..	100 . .	119 . .	90 . .	190 . .	190 . .	
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply	144030 . .	9966 . .	. . . .	144030	144000 . .	Increase is due to the taking credit of the amount spent by the Sanitary Engineer to Government, Madras, out of Rs 10000 Sanctioned for certain experiment in Connection with the Tirupati water works.
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						
ii. Medical						
iii. Other purposes						
Carried forward ..	151960 . .	16618 . .	7280 . .	159140 . .	158060 . .	

Statement VI.—Revised Estimate—(Receipts) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98	Actuals of the last four months of 1896-97.	Probable receipts of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	151860 . .	16618 . .	7280 . .	159140 . .	158060 . .	
5. Grants and contributions—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes	30 . .	30	12030 . .	12060 . .	12060 . .	
6. Miscellaneous—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	460 . .	196	270 . .	730 . .	650 . .	Increase is due to the inclusion of arrears of the previous year.
ii. Other purposes						
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year						
iii. Fee for numbering carts, &c.	10 . .	4	10 . .	20 . .	20 . .	
iv. Other items ..	. . .	3	20 . .	20 . .	20 . .	
7. Extraordinary and debt—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..	12750 . .	45000 . .	. . .	12750 . .	14000 . .	Decrease is due to the sanction of Government for payment of Rs 12750 only during the year.
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent			30 . .	30 . .	30 . .	
ii. Others	50 . .	100	80 . .	330 . .	100 . .	This is due to the necessity of advance made to the Conservancy Contractor in 1896-97.
Total Receipts ..	165160 . .	61848 . .	19640 . .	184800 . .	184840 . .	
Grand Total ..	230050 . .	61848 . .	19640 . .	249690 . .	189090 . .	

Statement VI—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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	50 . .	265 . .	520 . .	50 . .	50 . .	
b. Buildings	100 . .	49 . .	60 . .	160 . .	200 . .	The erection of Cholera Hospital was postponed as sufficient houses to meet the additions proposed by the Sanitary Board are available
c. Drainage	. . .	287 . .	. . .	. . .	800 . .	
d. Water-supply	. . .	. . .	380 . .	380 . .	15000 . .	The work was given up as the Sanitary Board expressed it would be of little practical value as the proposals are not given priority with those for the complete drainage of the town
2. REPAIRS—						
a. Communications	520 . .	610 . .	530 . .	1050 . .	1050 . .	
b. Buildings	70 . .	124 . .	160 . .	230 . .	190 . .	Though the cost is estimated to cost Rs 1293.
c. Drainage—						
i. Repairs to works ..	. . .	1 . .	20 . .	20 . .	20 . .	The increase is due to the hardening of the Green Slaughter house grounds
ii. Establishment for flushing drains, &c.						
d. Water-supply—						
i. Repairs to works, machinery, &c.	50 . .	68 . .	. . .	50 . .	50 . .	
ii. Establishment	120 . .	60 . .	60 . .	180 . .	180 . .	
iii. Contingencies			20 . .	20 . .	20 . .	
3. ESTABLISHMENT	120 . .	60 . .	60 . .	180 . .	180 . .	
4. TOOLS AND PLANT AND OTHER STORES.	. . .	. . .	30 . .	30 . .	30 . .	
5 CONTRIBUTIONS—						
a. To Local Boards for works ..	1030 . .	1547 . .	1320 . .	2350 . .	16257 . .	Decrease is due to the Sanitary Board Government for payment of Rs 1773 only during the year
b. To Provincial Funds for scrutiny of estimates, &c.						
c. To others for public works ..						
Total, Grant I ..						
GRANT II—(*Education*)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..						
2. MUNICIPAL SCHOOLS—						
i. On Salary System—						
a. Establishment						
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	840 . .	208 . .	230 . .	670 . .	670 . .	
b. Results Grants	30 . .	292 . .	200 . .	230 . .	230 . .	
c. Contingencies	140 . .	160 . .	80 . .	220 . .	220 . .	
3. SALARY GRANTS	230 . .	146 . .	110 . .	340 . .	450 . .	Decrease is due to the receipt of Salary Grant bills only for Rs 28 odd per mensem on an average
4. RESULTS GRANTS						
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	840 . .	1069 . .	920 . .	1760 . .	1870 . .	

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	840	980	920	1760	1870	
GRANT II—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	120	60	60	180	180	
ii. Contingencies	10	2	10	20	10	
7. Miscellaneous—						
a. Building, furniture, &c., grants ..		91	50	50	50	
b. Common gymnasium—						
i. Establishment	30	40	40	70	120	Decrease is due to the resignation of Gymnastic instructor and to the want of a substitute for 5 months.
ii. Contingencies	10	22	20	30	30	
c. Other items						
Total, Grant II ..	1010	1295	1100	2110	2260	

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Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 III—(*Sanitation and Medical Services.*)						
1. Hospitals and Dispensaries—						
a. Establishment	1190	80	280	360	360	
b. Medicines and Supplies	140	220	280	280	280	
c. Diet of Patients	1030	1300	1350	2380	1620	
d. Sundries and Contingencies ..	280	130	280	210	230	
e. Contributions to Local Boards ..						
2. *a.* Contributions to Provincial funds for—	150	330	230	230	230	
i. Medical College ..	30	33	70	100	100	
ii. Sanitary Inspection ..	1230	1004	1250	2230	2230	
iii. Medical Reserve staff ..		13	10	10	10	
iv. Cutlers' Establishment ..	10	2	10	10	10	
b. Contributions to Local Boards, &c., for—	180	70	50	180	180	
i. Medical Schools	30	292	200	230	230	
ii. Reserve staff	140	160	80	220	220	
	230	146	110	340	450	Decrease is due to the result of Sub-Grant bills only for Rs 284-00 for December as an average
c. Other contributions	270	180	150	420	330	
3. Vaccinations—	530	530	150	680	680	
a. Establishment	10			10	10	
b. Contingencies	130	79	70	200	200	
c. Contributions to Local Boards ..	100	40	40	140	120	
Carried forward ..	230	234	160	390	370	

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Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items.	Actuals of the first eight months of 1897-98.	Actuals of the last four months of 1896-97.	Probable charges of the last four months of 1897-98.	Total of columns 2 and 4.	Budget grant 1897-98, 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 ..	290 . .	234 . .	160 . .	390 . .	870 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. Registration of Births and Deaths—						
a. Establishment	80 . .	40 . .	40 . .	120 . .	120 . .	
b. Contingencies	- . .	9 . .	10 . .	10 . .	10 . .	
5. Conservancy, Road cleaning and Road watering—				560		
a. i. Establishment	2320 . .	1074 . .	1210 . .	3530 . .	3460 . .	Increase is due to the additional provision made to meet the hire allowance of the Sanitary Inspector as sanctioned by his G.O. No: 1399 M. Misc. 7/12th June 1897
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	120 . .	248 . .	350 . .	470 . .	470 . .	
b. Private scavenging—						
i. Establishment	290 . .	173 . .	220 . .	510 . .	570 . .	Increase is due to the new Sanitary Jamadars for the Bund & Cantonment
ii. Contingencies, such as cost of scavenging carts, &c.	- . .	9 . .	20 . .	20 . .	20 . .	
c. Cholera charges	190 . .	557 . .	360 . .	570 . .	570 . .	Increase is due to less charges incurred during the year
d. Contingencies	440 . .	60 . .	60 . .	500 . .	500 . .	
Total, Grant III ..	3670 . .	2124 . .	2450 . .	6120 . .	6030 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. Lighting—						
a. Establishment	170 . .	96 . .	130 . .	300 . .	300 . .	
b. Contingencies	300 . .	434 . .	400 . .	700 . .	700 . .	
2. i. Markets—						
a. Establishment						Increase is due to the entertainment
b. Contingencies						
ii. Slaughter-houses—						
a. Establishment						
b. Contingencies	10 . .	9 . .		10 . .	10 . .	
3. Choultries—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. Travellers' bungalows—						
a. Establishment						
b. Contingencies						
5. Avenues—						
a. Establishment						The Executive Engineer of Cuttack not having furnished his Contribution for Cuttack Municipal works, no entry is made in Column 5
b. Contingencies	10 . .	- . .	- . .	10 . .	10 . .	
6. Public Garden—						
a. Establishment	40 . .	40 . .	20 . .	60 . .	60 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- . .	- . .	10 . .	10 . .	10 . .	
Carried forward ..	530 . .	595 . .	560 . .	1090 . .	1090 . .	

Statement VI —Revised Estimate—(Charges) for 1897-98—*continued*

Items.	Actuals of the first eight months of 1897-98.			Actuals of the last four months of 1896-97.			Probable charges of the last four months of 1897-98.			Total of columns 2 and 4.			Budget grant 1897-98, 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 ..	530	-	-	610	-	-	560	-	-	1090	-	-	1090	-	-	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.																
7. SURVEY OF LAND	320	-	-	280	-	-	230	-	-	1330	-	-	1330	-	-	This amount has been placed at the disposal of P. W. D. for Engineering purposes
8. FIRE—																
a. Establishment										630						
b. Purchase of fire-engine, buckets, repairs, &c.				155	-	-	150	-	-	150	-	-	140	-	-	
9. OTHER CHARGES—							10	-	-	10	-	-	10	-	-	
i. Work done for private individuals other than private scavenging	10	-	-	9	-	-	-	-	-	10	-	-	10	-	-	
ii. Rewards for destruction of wild animals and snakes	-	-	-	-	-	-	80	-	-	80	-	-	40	-	-	Increase is due to the non-destruction of dogs for the last 2½ years
iii. Printing	230	-	-	197	-	-	170	-	-	400	-	-	400	-	-	
iv. Compensation for lands ..																
v. Other items	40	-	-	8	-	-	230	-	-	270	-	-	120	-	-	Increase is due to less charges incurred in defending Mr. Botham & Co's civil suit against this Municipality
Total, Grant IV ..	800	-	-	790	-	-	1050	-	-	1850	-	-	1660	-	-	
GRANT V—																
a. General Establishment—																
i. Office Establishment ..	510	-	-	252	-	-	270	-	-	780	-	-	780	-	-	
ii. Inspection																
b. Collection of Municipal Taxes—																
i. Establishment	120	-	-	84	-	-	90	-	-	210	-	-	190	-	-	Increase is due to the entertainment of a bill collector at Rs 10 for 9 months as a temporary measure for 2 months
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)	120	-	-	251	-	-	130	-	-	250	-	-	250	-	-	
e. Contributions for Central office and Audit establishments ..				122	-	-	140	-	-	140	-	-	140	-	-	
Total, Grant V ..	750	-	-	689	-	-	630	-	-	1380	-	-	1360	-	-	
REPAYMENT OF DEBT—																
a. Instalments paid during the year.	-	-	-	-	-	-	-	-	-	-	-	-	12000	-	-	The Sree Mahanth of Tirupati not having paid his Contribution for Tirupati water works, no entry finds place in Column 5.
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 ..	1080	-	-	-	-	-	1370	-	-	2450	-	-	2450	-	-	

Statement VI.—Revised Estimate—(Charges) for 1897-98—*continued.*

Items	Actuals of the first eight months of 1897-98	Actuals of the last four months of 1896-97	Probable charges of the last four months of 1897-98	Total of columns 2 and 4.	Budget grant 1897-98, 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	- - -	3500 - -	30 - -	30 - -	30 - -	
b. Others	217480 - -	- - -	12000 - -	229480 - -	- - -	This amount has been placed at the disposal of P. W. D. for Tirupati water works.
Refunds of other than current collections..	320 - -	880 - -	930 - -	1380 - -	1380 - -	
Discount						
Pensions and gratuities		155 - -	140 - -	140 - -	140 - -	
Investments—						
a. In Government securities for purposes other than Sinking Fund	150 - -	521 - -	130 - -	550 - -	550 - -	
b. In Saving Bank						
Totsal Expenditure ..	225820 - -	- - -	19950 - -	245770 - -	188360 - -	
Balances—						
a. Municipal Fund	150 - -	147 - -	30 - -	3920 - -	1730 - -	
b. Endowments						
c. Water-tax Fund						
	210 - -	525 - -	510 - -	520 - -	520 - -	
Grand Total ..				249690 - -	189090 - -	

K. Gopalakrishnamma

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupati for the year 1897-98.

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

Items of Expenditure.	Original budget grant as sanctioned by Government.	Subsequent additions.	Subsequent deductions.	Total grant.	Authority for the additions and deductions shown in columns 3 and 4.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.	
Entries as per Statement II wherever there is alteration ..					
Grant I Buildings					
Hardening the floor of the new slaughter house site	2000 - -	60 - -	- - -	2060 - -	Council's resolution No 3 dt 21-8-97.
Grant III Conservancy Roads					
Cleaning Establishment	2460 - -	70 - -	- - -	2530 - -	G.O. No 1399 M. Mis dt 12-6-97
Grant V (b) Collection Establishment	190 - -	20 - -	- - -	210 - -	Council's Resolution No 67 dt 16-10-97

K. Gopalakrishnamma

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. Up to 31st March 1897. Number of years.	Amount re-paid. Up to 31st March 1897. Amount.	Amount re-paid. In 1897-98	Amount transferred to Sinking Fund. Up to 31st March 1897. Number of years.	Amount transferred to Sinking Fund. Up to 31st March 1897. Amount.	Amount transferred to Sinking Fund. In 1897-98	Invested out of the total amount transferred up to end of 1897-98. In Government Securities.	Invested out of the total amount transferred up to end of 1897-98. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
59,000 . .	For water Supply scheme for the Town of Jerupati repayable in 5 years equal instalments Rs 45000 were taken in 1896-97 and Rs 12750 in 1897-98	16-1-97	-	- - -	12,000	-	- - -	- - -	- - -	- - -

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K. Appanthan
Chairman

Statement XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of during the year 189 -9 .

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

71

422

Telegram

Draft

Draft
letters

State VIII received

2
422 Mob 1898

...MENT.

...nt to Press. 8-3-98

...for signature. 25-3-98

...hed in print. 29-3-98

Number of copies required. { Order complete. 80 / Letter only. / Order complete with Letter.

... G.O., No. 189 , DATED.

... No.

422
425
463
877

...OSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP BEING MEANT FOR DESPATCH IN ORIGINAL.

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A = Print in full.
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