ca. & Munl. (189) Department.

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G.O., No. 368 M

DATED 15/3/99

[Despatch Abstract.]

District budgets. Receiving the Timpath
— for 1899-1900.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

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G.O., No. 368 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Tirupati — for 1899-1900.

already by his predecessor on account of the drainage scheme, but subsequently transferred to the Tirupati water-works, should be taken credit for towards the balance of his dues for the first instalment. Under the circumstance, only Rs. 6,000 out of the sum of Rs. 12,000 payable on account of the second instalment of contribution have been shown under this head, for repayment of the loan taken from Government on account of the aforesaid works.

21. *Advances recovered.*—In reference to paragraph 2 of G.O., No. 48 M., dated 16th January 1897, a sum of Rs. 18,000, besides the amount of loan and that of the contribution from Government, has to be placed at the disposal of the Public Works Department in charge of the Tirupati water-works in accordance with the estimate sanctioned by Government. Rs. 6,000, which were at the credit of the Municipal funds, have already in 1897 been placed at the disposal of the aforesaid department, and the remaining sum of Rs. 12,000, viz., Rs. 6,000, paid by the Mahant during the year on account of the balance of the first instalment, and Rs. 6,000 on account of the second instalment, will also be placed at their disposal in due course.

22. 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 1899–1900.

Receipts.

23. The actual demands of last year under Taxes on Arts, &c., Buildings and Lands have been adopted for the year under report.

24. *Water-tax on Buildings.*—The Tirupati water-works is expected to be finished and to be handed over to the Municipality in all probability about the 1st October next. It is, therefore, desirable that sufficient provision should be made for the requisite establishment and maintenance of the said works. The existing resources of the Municipality can hardly be expected to admit of any expenditure towards the maintenance of those works, inasmuch as the Council has to pay a large amount of interest on account of the loan taken from Government on the one hand, and has to provide for plague expenditure on the other, both of them having driven the Council to close its budget for the year under report with a deficit balance. Thus circumstanced, the Council finds no other alternative than to introduce water-tax on buildings from 1st October 1899, at Rs. 4 per cent. for the time being on their annual value, as any percentage less than this would be practically inadequate to meet the expenditure to be incurred for the maintenance of the water-works. It is found from paragraph 21 of the report of the Sanitary Engineer to Government, as modified by the Sanitary Board, on the scheme for the water-supply of Tirupati embodied in G.O., No. 48 M., dated 16th January 1897, that a sum of Rs. 2,459 has been contemplated to be spent annually for establishment and maintenance of works. The Council has, for the reasons stated above, to lean to a certain extent upon this source also in defraying the payment of interest to Government on the loan given by them. On these grounds, the levy of the tax at the aforesaid percentage is now equitable. The tax on buildings at $7\frac{1}{2}$ per cent. amounts to Rs. 6,030, or say Rs. 6,000 in round figures. The water-tax at 4 per cent. on the aforesaid amount comes to Rs. 3,200. In proposing to introduce this tax, the Council is of opinion that it should be brought into force from 1st October next, when the water-works are expected to be handed over to it and that such a concession would highly meet with the general approbation and satisfaction of the public in paying down their taxes without much demur. Calculating, therefore, at the above percentage for the second half of the year under report, the income under this head has been set down at Rs. 1,600.

25. *Other Grants and Contributions.*—The sum of Rs. 12,000 shown under this head represents the contribution payable during the year by the Mahant for the Tirupati water-works.

26. *Private Scavenging Fees.*—Only the last year's actual demand has been adopted for the budget year, as the people have not yet provided for their backyards easy means of access to the scavengers.

27. *Advances—Other.*—The whole of the allotment, viz., Rs. 2,30,730, kept in previous years at the disposal of the Public Works Department in charge of the Tirupati water-works, is expected to be recovered during the year by adjustment, inasmuch as the works will be finished within the year.

28. *New Works—Water-supply.*—The remarks in the previous paragraph apply to this also.

29. *Repairs—Communications.*—In consideration of the necessity to provide funds for plague expenditure and for the interest payable to Government on account of the loan taken from them for the Tirupati water-works, no more than Rs. 720 could be provided under this head, and even this amount comprises only the wages of the permanent gang coolies *minus* the wages of the maistry on Rs. 7 per mensem, whose services will be brought under reduction, the overseer himself being made to look after the permanent gang. The amount thus saved will be utilized towards purchase of materials, amounting on the whole to Rs. 310 in round figure.

30. *Water-supply.*—In the circumstances stated in paragraph 24 *supra*, the average cost of the establishment and maintenance of works as arrived at from the modified annual expenditure provided in the estimate for the water works, amounts to Rs. 205 per mensem. Setting aside Rs. 650 at the rate of Rs. 108 per mensem for the maintenance of works, the remaining amount has been proposed to be utilized for the cost of establishment required for the supervision of the water works. Accordingly, the following out-door staff is proposed, as it is found most requisite and necessary provision made for five months:—

One head work superintendent on Rs. 8 per mensem.
One reservoir and delivery pipe superintendent on Rs. 10 per mensem.
One assistant reservoir and delivery pipe superintendent on Rs. 8 per mensem.
One overseer on Rs. 30 per mensem.
One plumber on Rs. 10 per mensem.
Three watchmen, at Rs. 7 each, to examine pipes, hydrants, &c.

As the introduction of the water-supply into this town naturally increases the work of the office establishment to an appreciable extent in the preparation of bills and in the maintenance of accounts and correspondence relating to them, and as the present staff is inadequate to meet this additional contingency, the Council proposes the entertainment from this allotment of one shroff on Rs. 10, the same being debitable to Grant 5, "Office establishment." Necessary provision for five months has been made under that head.

31. *Municipal Schools on Salary-results System—Contingencies.*—No provision is made for furniture to any of the schools, as there is no demand for the same at present.

32. *Salary Grants.*—One of the teachers of the H.L.G. high school, Tirupati, was recommended to be aided in the sum of Rs. 2-5-4 per mensem from the 13th July 1898 and the same sanctioned in December last; hence the increase.

33. A local man who has qualified himself for giving instruction in gymnastics has been entertained for the Municipal schools and necessary provision has consequently been made for the whole year.

34. *Vaccine Contingencies.*—The supply of lymph from the Mysore Government vaccine institute has reduced the expenditure under this head considerably; hence the small provision.

35. *Conservancy—Other Charges.*—The usual provision of Rs. 180, as in last year, has been made for the year under report. Under the present state of the finances, the Council is unable to acquire the land of one Beekivadu which is occupied, for latrines and cart-stand. The proposal is, therefore, deferred for next year.

36. *Cholera Charges.*—In consideration of the importation of plague into the district of late and of the consequent apprehension of the danger of an outbreak of the disease into this town also and of the instructions as well from the Collector that a liberal sum should be allotted in the budget for the purpose, the Council could not allot any amount less than Rs. 3,250 for plague charges. Rs. 250 have also been made for cholera expenses.

37. *Office Establishment.*—The increase under this head is due to the circumstances explained in the latter part of paragraph 30 above.

38. The cost of account books and forms relating to taxes had hitherto been charged under "(*c*) Office contingencies." As the auditor pointed out in his last inspection that such cost should appear under "(*b*) (ii)," necessary provision for the said forms is made under that head.

39. The sum of Rs. 12,000 shown under "Repayment of debt" represents the contribution due by the Mahant during the year on account of the cost of the Tirupati water-works, the same being repayable to Government in liquidation of the loan of Rs. 59,000 paid by them for the said work.

40. 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. 2,61,450, and this being deducted from the estimated receipts of Rs. 2,58,160, the budget year closes with a *minus* balance of Rs. 3,290.

41. An extract from the minutes of proceedings of the Municipal Council passing the budget, and the several statements relating to them, and the proposition statement for the charges proposed in the establishment are submitted herewith.

42. There has been but a slight delay in the submission of the budget, but it was unavoidably due to the difficulty in securing a quorum owing to absence of some of the Councillors during the vacation.

Forwarded.

RÁNIPÉTTAI,
17*th January* 1899.

(Signed) L. G. MOORE,
Ag. Head Assistant Collector.

Dis. No. 57-D—Eng.

Forwarded.

2. The amount provided by the Municipality on account of plague expenditure is Rs. 3,250, whereas the budget estimate passed by Government in the Financial Department is Rs. 1,568 (*vide* G.O., No. 1259, Financial, dated 28th December 1898). As there have since been some indigenous cases in the town, the provision made by the Municipality may stand.

CHITTOOR,
25*th January* 1899.

(Signed) J. K. BATTEN,
Ag. Collector.

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, 12th January 1899, No. 436.

Referring to the budget estimate of the Tirupati Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs. 1,770 (2,160 — 390), which is about 14 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-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, 17th January 1899, No. 44.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Tirupati Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

ORDER—No. 368 M., dated 15th March 1899.

The estimated receipts and charges of the Tirupati Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98 :—

—	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
Receipts.	RS.	RS.	RS.	RS.
Balance brought forward	64,891	3,920	3,320	1,890
Tax on Arts	1,744	1,600	1,840	1,420
,, Buildings and Lands	6,589	6,370	6,860	6,370
Water and Drainage Tax on Buildings and Lands	..	..	..	1,600
Tax on Vehicles and Animals	716	910	910	910
,, Carts	652	700	700	700
Tolls	1,481	1,470	1,280	1,280
Realizations under Special Acts	115	..	30	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c. ..	151	210	210	210
Conservancy Receipts	297	350	420	350
Fees and Revenue from Educational Institutions	227	200	200	200
Income from Markets and Slaughter-houses	908	940	910	910
License Fees	88	130	130	130
Other Fees	418	200	200	200
Fines under Municipal and other Acts	102	100	120	120
Grants and Contributions from Government	1,44,233	77,650	190	190
,, from Other Bodies	55	12,060	18,060	12,060
Recoveries for Services to Private Individuals	694	650	710	650
Miscellaneous	32	40	70	40
Loans	14,000	..	2,700	1,400
Advances Recovered	259	1,53,360	30	2,30,760
Total ..	1,72,791	2,56,940	35,570	2,59,500
Grand Total ..	2,37,682	2,60,860	38,890	2,61,390
Charges.				
GRANT 1—				
New Works—				
Communications	47	..	..	..
Buildings	..	600	400	..
Water-supply	148	1,54,880	..	2,30,730
Repairs—				
Communications	818	1,550	1,500	720
Buildings	170	200	160	..
Drainage	..	20	..	..
Water-supply	628	260	210	1,260
Establishment	180	230	230	240
Tools and Plant and other Stores	9	30	30	..
Total ..	2,000	1,57,770	2,530	2,32,950
GRANT 2—				
Municipal Schools—				
On the Salary-result System	1,145	1,200	1,200	1,140
Grants-in-Aid—				
Salary Grants	326	350	350	370
Fixed and Result Grants	300	300	300	300
Inspection	199	200	200	200
Miscellaneous	89	150	100	150
Total ..	2,059	2,200	2,150	2,160
GRANT 3—				
Contributions	134	50	50	50
Vaccination	344	350	330	260
Registration of Births and Deaths	128	130	140	130
Conservancy—Road-cleaning and Road-watering	5,455	5,520	7,790	8,090
Total ..	6,061	6,050	8,310	8,530
GRANT 4—				
Lighting	693	1,000	900	900
Markets and Slaughter-houses	9	10	10	10
Avenues	5	10	10	..
Public Garden, Survey of Land, Fire and other Charges ..	810	550	1,020	550
Total ..	1,517	1,570	1,940	1,460

—	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
Charges—*cont.*	Rs.	Rs.	Rs.	Rs.
Grant 5—				
Supervision and Management	1,609	1,410	1,530	1,580
Repayment of Debt	..	12,000	6,000	12,000
Interest on Loan	2,381	2,510	2,510	2,250
Advances Recoverable	2,18,738	76,180	12,030	30
Grand Total ..	2,34,365	2,59,690	37,000	2,60,960
Balance	3,317	1,170	1,890	430

Revised Estimate for 1898-99.

2. The current receipts and charges are now estimated at Rs. 32,870 and Rupees 36,130, respectively, against Rs. 2,56,940 and Rs. 2,59,690 anticipated in the sanctioned budget. A decrease in the receipts occurring chiefly under grants from Government and advances recovered is partly met by an increase under the taxes on arts and buildings and contributions from other bodies, while the decrease in the charges is marked under Grant 1 and advances recoverable. The collections under the taxes on arts and lands during the first eight months of the year were again unsatisfactory and give evidence of neglect. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures and to have a small working balance, credit will be taken for a loan of Rs. 2,700 from Imperial funds. The entertainment of two temporary bill-collectors on Rs. 9 each, proposed in paragraph 19 of the Chairman's letter, is sanctioned. The required proposition statement promised by the Chairman is awaited. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the allotment for epidemic charges will be raised from Rs. 1,820 to Rs. 2,690. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,890.

Budget Estimate for 1899-1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 2,58,100 against Rs. 35,570 in the revised estimate, an increase which appears chiefly under water and drainage tax and advances recovered, being partly counterbalanced by a decrease under contributions from other bodies and loans. The Municipal Council's proposal to levy the water and drainage tax on buildings and lands at 4 per cent. of their annual value from 1st October 1899 is sanctioned. Credit will be taken for a loan of Rs. 1,400 from Imperial funds in order to enable the Council to make sufficient provision for plague charges.

4. *Charges.*—(1) The probable charges are entered as Rs. 2,61,450 against the revised estimate of Rs. 37,000, an increase which occurs mainly under Grant 1 and repayment of debt being partly counterbalanced by a fall under advances recoverable.

(2) *Grant 1.*—The Municipal Council's proposal to abolish the post of Public Works maistry on Rs. 7, referred to in paragraph 29 of the Chairman's letter, is approved. The proposal to entertain an out-door staff for the water-works mentioned in paragraph 30 will be referred to the Sanitary Engineer for remarks. In the meantime the provision made for the purpose will be allowed to stand.

(3) *Grant 3.*—The remarks of the Sanitary Commissioner on this portion of the budget should be expedited. A sum of Rs. 3,250 has been provided on account of plague charges against Rs. 1,368 (not Rs. 1,568 as stated by the Collector), which the Council should allot under G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899. In view, however, of the circumstance mentioned by the Collector in paragraph 2 of his endorsement, the allotment will be placed at Rs. 3,000.

(4) *Grant 5.*—The entertainment of a shroff on Rs. 10 from 1st October 1899, proposed in paragraph 30, is sanctioned. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 120 to Rs. 135, or Rs. 140 in round figures.

5. *Debt and Closing Balance.*—The allotment for interest on loan will be reduced from Rs. 2,510 to Rs. 2,250, with reference to actual requirements. As revised by Government, the budget closes with a balance of Rs. 430, or only 2·6 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 1,400 from Imperial funds, for which credit has been taken in paragraph 3 *supra*, be not sanctioned by the Government of India, the budget will have to be recast.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Ed. T. K. Narayana Aiyangar.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Strike off as revised V.R. 27/3/99

Recd.	1899.	*Enclosures*
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G.O., No. 368 M., 15th March 1899.

MARCH.

Municipal Budget.

Reviewing the Tirupati — for 1899–1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. K. GOPALA CHARIAR Avargal, ~~Rao Sahib~~, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional Officer), dated 1st January 1899, Cur. No. 49 M.

I have the honour to submit herewith, for the sanction of Government, the budget estimate of receipts and charges for the financial year 1899–1900.

REVISED ESTIMATE FOR 1898–99.

Receipts.

2. The receipts, together with the opening balance, amount to Rs. 36,190 and the expenditure to Rs. 36,130, leaving a balance of Rs. 60 at the close of the year.

3. *Tax on Arts.*—The sum of Rs. 1,840 shown under this head, against an estimate of Rs. 1,600, is made up of Rs. 1,420 arrived at with reference to the incomes specified in Schedule A (section 47) and Rs. 420, being the balance of arrears of the previous years, excluding apparently the amount of Rs. 120 written off during the year as irrecoverable under the latter item. The arts tax register was revised as usual and the appreciable decrease against the estimate is due to the depression of trade on account of plague restrictions against the free passage of pilgrims in particular, on whom the major portion of the local trade depends.

4. *Tax on Buildings and Lands.*—The demands under these heads include the arrears of previous years, viz., Rs. 430 and Rs. 70, respectively.

5. *Tolls.*—The farm of tolls was leased out for Rs. 1,920 against an estimate of Rs. 2,200. The loss is evidently due to the circumstances alluded to in paragraph 3 *supra* and to the consequent want of keen competition at the auction sale.

6. *Conservancy Receipts.*—The increase under this head is due to the sale during the year of a portion of the last year's manure.

7. *Income from Markets and Slaughter-houses.*—Absence of keen competition at the auction sale in the cases of leases of the meat-market and slaughter-houses was the cause for the decrease.

8. *Grants from Government.*—As the amount of grants due by Government on account of the Tirupati water-works was drawn before the close of March 1898, there is practically no need for any credit to be taken in the revised estimate.

9. *Other Grants and Contributions.*—A sum of Rs. 18,060 has been taken credit for under this head. Of this, Rs. 6,000 has been remitted during the year by the Sri Mahant of Tirupati on account of the balance of his dues for the first instalment and Rs. 6,000 for that of the second. Rs. 6,000 is yet due by him for the second instalment and the same is expected to be received before the close of the year. The sum of Rs. 60 shown under this head represents the contribution payable by the Bugga Matam Mahant on account of the salary of the bugga watchman maintained at his expense.

10. *Private Scavenging Fees.*—The amount shown under this head includes Rs. 50, arrears of previous years.

11. *Advances—Other.*—The Tirupati water-works are still progressing, and it is not likely that they will be finished before the close of 1899; hence no amount could be shown under this head.

Expenditure.

12. *New Works.*—Provision made in the budget for the erection and repair of certain buildings had to be transferred to augment the allotment provided for plague charges under the circumstances explained in paragraph 14 *infra*. As regards the outlay under "Water-supply—New Works", the remarks shown in paragraph 11 above hold good.

13. *Common Gymnasium.*—For want of a competent hand, the office of gymnastic instructor was kept vacant for the first five months of the year; hence the reduction in the revised estimate under this head.

14. *Cholera Charges.*—A sum of Rs. 570 had originally been provided under this head in the budget—Rs. 320 for cholera charges and Rs. 250 for plague charges. Some imported cases of plague having occurred in the district, the Council, apprehending the danger of an outbreak of the said disease into this town also, especially as this is a place of pilgrimage, was compelled to increase the small allotment provided under this head by transferring the provisions made for different items in the budget, in view to erect the required camps, &c., and to appoint the required hands for observation of persons arriving from plague-infected areas. The amounts so transferred are: (1) Rs. 200 provided for the erection of a shed for rubbish carts, (2) Rs. 300 for the construction of a sluice for the diversion of Bheema Theertham water, (3) Rs. 20 for the repair of vaccination shed, (4) Rs. 50 for the repair of tatty latrines, (5) Rs. 20 for the repair of drains, (6) Rs. 50 and Rs. 10 for the repairs of Kottagunta and Municipal wells respectively, (7) Rs. 80 for the removal of prickly-pear, and (8) Rs. 500 from the closing balance.

15. (*d*) *Contingencies.*—There were two Brahmotsavam festivals at Tirumalai during the year and the Council had, therefore, to arrange for the conservancy of the town during the second festival also on the same lines as those for the first; hence the increase under this head.

16. The cheapness of kerosine-oil during the year has to a large extent reduced the expenditure; hence the decrease under "Lighting contingencies."

17. The survey of this town was conducted during the year by the Revenue Survey Department, Madras, and a bill for Rs. 466–1–1 has now been received on that account; hence the necessity for providing an allotment of Rs. 470 under "Survey of land."

18. The Government having in their order, Mis. No. 1194 M., dated 5th July 1898, sanctioned the increases in the salaries of the office establishment, an additional provision of Rs. 90 was made under "Office establishment" (*vide* G.O., Mis. No. 1544 M., dated 5th September 1898).

19. *Collection Establishment.*—An additional provision of Rs. 30 has been made under this head to meet the cost of two temporary bill collectors on Rs. 9 each per mensem entertained for a period of two months. Necessary proposition statement will be submitted ere long.

20. *Repayment of Debt.*—It has already been reported to Government in paragraph 28 of the administration report, embodied in G.O., No. 1367 M, dated 4th August 1898, that the Sri Mahant of Tirupati has paid during the year only Rupees 6,000, instead of Rs. 12,000, on account of his first instalment of contribution towards the Tirupati water-works, intimating at the same time that the sum of Rs. 6,000 paid

already by his predecessor on account of the drainage scheme, but subsequently transferred to the Tirupati water-works, should be taken credit for towards the balance of his dues for the first instalment. Under the circumstance, only Rs. 6,000 out of the sum of Rs. 12,000 payable on account of the second instalment of contribution have been shown under this head, for repayment of the loan taken from Government on account of the aforesaid works.

21. *Advances recovered.*—In reference to paragraph 2 of G.O., No. 48 M., dated 16th January 1897, a sum of Rs. 18,000, besides the amount of loan and that of the contribution from Government, has to be placed at the disposal of the Public Works Department in charge of the Tirupati water-works in accordance with the estimate sanctioned by Government. Rs. 6,000, which were at the credit of the Municipal funds, have already in 1897 been placed at the disposal of the aforesaid department, and the remaining sum of Rs. 12,000, viz., Rs. 6,000, paid by the Mahant during the year on account of the balance of the first instalment, and Rs. 6,000 on account of the second instalment, will also be placed at their disposal in due course.

22. 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 1899–1900.

Receipts.

23. The actual demands of last year under Taxes on Arts, &c., Buildings and Lands have been adopted for the year under report.

24. *Water-tax on Buildings.*—The Tirupati water-works is expected to be finished and to be handed over to the Municipality in all probability about the 1st October next. It is, therefore, desirable that sufficient provision should be made for the requisite establishment and maintenance of the said works. The existing resources of the Municipality can hardly be expected to admit of any expenditure towards the maintenance of those works, inasmuch as the Council has to pay a large amount of interest on account of the loan taken from Government on the one hand, and has to provide for plague expenditure on the other, both of them having driven the Council to close its budget for the year under report with a deficit balance. Thus circumstanced, the Council finds no other alternative than to introduce water-tax on buildings from 1st October 1899, at Rs. 4 per cent. for the time being on their annual value, as any percentage less than this would be practically inadequate to meet the expenditure to be incurred for the maintenance of the water-works. It is found from paragraph 21 of the report of the Sanitary Engineer to Government, as modified by the Sanitary Board, on the scheme for the water-supply of Tirupati embodied in G.O., No. 48 M., dated 16th January 1897, that a sum of Rs. 2,459 has been contemplated to be spent annually for establishment and maintenance of works. The Council has, for the reasons stated above, to lean to a certain extent upon this source also in defraying the payment of interest to Government on the loan given by them. On these grounds, the levy of the tax at the aforesaid percentage is now equitable. The tax on buildings at $7\frac{1}{2}$ per cent. amounts to Rs. 6,030, or say Rs. 6,000 in round figures. The water-tax at 4 per cent. on the aforesaid amount comes to Rs. 3,200. In proposing to introduce this tax, the Council is of opinion that it should be brought into force from 1st October next, when the water-works are expected to be handed over to it and that such a concession would highly meet with the general approbation and satisfaction of the public in paying down their taxes without much demur. Calculating, therefore, at the above percentage for the second half of the year under report, the income under this head has been set down at Rs. 1,600.

25. *Other Grants and Contributions.*—The sum of Rs. 12,000 shown under this head represents the contribution payable during the year by the Mahant for the Tirupati water-works.

26. *Private Scavenging Fees.*—Only the last year's actual demand has been adopted for the budget year, as the people have not yet provided for their backyards easy means of access to the scavengers.

27. *Advances—Other.*—The whole of the allotment, viz., Rs. 2,30,730, kept in previous years at the disposal of the Public Works Department in charge of the Tirupati water-works, is expected to be recovered during the year by adjustment, inasmuch as the works will be finished within the year.

28. *New Works—Water-supply.*—The remarks in the previous paragraph apply to this also.

29. *Repairs—Communications.*—In consideration of the necessity to provide funds for plague expenditure and for the interest payable to Government on account of the loan taken from them for the Tirupati water-works, no more than Rs. 720 could be provided under this head, and even this amount comprises only the wages of the permanent gang coolies *minus* the wages of the maistry on Rs. 7 per mensem, whose services will be brought under reduction, the overseer himself being made to look after the permanent gang. The amount thus saved will be utilized towards purchase of materials, amounting on the whole to Rs. 310 in round figure.

30. *Water-supply.*—In the circumstances stated in paragraph 24 *supra*, the average cost of the establishment and maintenance of works as arrived at from the modified annual expenditure provided in the estimate for the water works, amounts to Rs. 205 per mensem. Setting aside Rs. 650 at the rate of Rs. 108 per mensem for the maintenance of works, the remaining amount has been proposed to be utilized for the cost of establishment required for the supervision of the water works. Accordingly, the following out-door staff is proposed, as it is found most requisite and necessary provision made for five months:—

One head work superintendent on Rs. 8 per mensem.
One reservoir and delivery pipe superintendent on Rs. 10 per mensem.
One assistant reservoir and delivery pipe superintendent on Rs 8 per mensem.
One overseer on Rs. 30 per mensem.
One plumber on Rs. 10 per mensem.
Three watchmen, at Rs. 7 each, to examine pipes, hydrants, &c.

As the introduction of the water-supply into this town naturally increases the work of the office establishment to an appreciable extent in the preparation of bills and in the maintenance of accounts and correspondence relating to them, and as the present staff is inadequate to meet this additional contingency, the Council proposes the entertainment from this allotment of one shroff on Rs. 10, the same being debitable to Grant 5, "Office establishment." Necessary provision for five months has been made under that head.

31. *Municipal Schools on Salary-results System—Contingencies.*—No provision is made for furniture to any of the schools, as there is no demand for the same at present.

32. *Salary Grants.*—One of the teachers of the H.L.G. high school, Tirupati, was recommended to be aided in the sum of Rs. 2-5-4 per mensem from the 13th July 1898 and the same sanctioned in December last; hence the increase.

33. A local man who has qualified himself for giving instruction in gymnastics has been entertained for the Municipal schools and necessary provision has consequently been made for the whole year.

34. *Vaccine Contingencies.*—The supply of lymph from the Mysore Government vaccine institute has reduced the expenditure under this head considerably; hence the small provision.

35. *Conservancy—Other Charges.*—The usual provision of Rs. 180, as in last year, has been made for the year under report. Under the present state of the finances, the Council is unable to acquire the land of one Beekivadu which is occupied, for latrines and cart-stand. The proposal is, therefore, deferred for next year.

36. *Cholera Charges.*—In consideration of the importation of plague into the district of late and of the consequent apprehension of the danger of an outbreak of the disease into this town also and of the instructions as well from the Collector that a liberal sum should be allotted in the budget for the purpose, the Council could not allot any amount less than Rs. 3,250 for plague charges. Rs. 250 have also been made for cholera expenses.

37. *Office Establishment.*—The increase under this head is due to the circumstances explained in the latter part of paragraph 30 above.

38. The cost of account books and forms relating to taxes had hitherto been charged under "(*c*) Office contingencies." As the auditor pointed out in his last inspection that such cost should appear under "(*b*) (ii)," necessary provision for the said forms is made under that head.

39. The sum of Rs. 12,000 shown under "Repayment of debt" represents the contribution due by the Mahant during the year on account of the cost of the Tirupati water-works, the same being repayable to Government in liquidation of the loan of Rs. 59,000 paid by them for the said work.

40. 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. 2,61,450, and this being deducted from the estimated receipts of Rs. 2,58,160, the budget year closes with a *minus* balance of Rs. 3,290.

41. An extract from the minutes of proceedings of the Municipal Council passing the budget, and the several statements relating to them, and the proposition statement for the charges proposed in the establishment are submitted herewith.

42. There has been but a slight delay in the submission of the budget, but it was unavoidably due to the difficulty in securing a quorum owing to absence of some of the Councillors during the vacation.

Forwarded.

RÁNIPÉTTAI,
17*th January* 1899.

(Signed) L. G. MOORE,
Ag. Head Assistant Collector.

Dis. No. 57-D—Eng.

Forwarded.

2. The amount provided by the Municipality on account of plague expenditure is Rs. 3,250, whereas the budget estimate passed by Government in the Financial Department is Rs. 1,568 (*vide* G.O., No. 1259, Financial, dated 28th December 1898). As there have since been some indigenous cases in the town, the provision made by the Municipality may stand.

CHITTOOR,
25*th January* 1899.

(Signed) J. K. BATTEN,
Ag. Collector.

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, 12th January 1899, No. 436.

Referring to the budget estimate of the Tirupati Municipality for 1899–1900, I have the honour to state that the allotments made therein under the several heads of Grant 2 may be accepted. The net expenditure proposed is Rs. 1,770 (2,160 — 390), which is about 14 per cent. of the estimated income of the Municipality from taxation, markets and rents.

From Surgeon-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, 17th January 1899, No. 44.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the Tirupati Municipality for the year 1899–1900 is sufficient and calls for no further remarks.

ORDER—No. 368 M., dated 15th March 1899.

The estimated receipts and charges of the Tirupati Municipality for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for the year 1898–99 and the actuals of 1897–98 :—

—	Actuals, 1897–98.	Budget Estimate, 1898–99.	Revised Estimate, 1898–99.	Budget Estimate, 1899–1900.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	64,891	3,920	3,320	1,890
Tax on Arts	1,744	1,600	1,840	1,420
,, Buildings and Lands	6,589	6,370	6,860	6,370
Water and Drainage Tax on Buildings and Lands	..	..	..	1,600
Tax on Vehicles and Animals	716	910	910	910
,, Carts	652	700	700	700
Tolls	1,481	1,470	1,280	1,280
Realizations under Special Acts	115	..	30	..
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	151	210	210	210
Conservancy Receipts	297	350	420	350
Fees and Revenue from Educational Institutions	227	200	200	200
Income from Markets and Slaughter-houses	908	940	910	910
License Fees	88	130	130	130
Other Fees	418	200	200	200
Fines under Municipal and other Acts	102	100	120	120
Grants and Contributions from Government	1,44,233	77,650	190	190
,, from Other Bodies	55	12,060	18,060	12,060
Recoveries for Services to Private Individuals	694	650	710	650
Miscellaneous	32	40	70	40
Loans	14,000	..	2,700	1,400
Advances Recovered	259	1,53,360	30	2,30,760
Total	1,72,791	2,56,940	35,570	2,59,500
Grand Total	2,37,682	2,60,860	38,890	2,61,390
Charges.				
GRANT 1—				
New Works—				
Communications	47	..	..	..
Buildings	..	600	400	..
Water-supply	148	1,54,880	..	2,30,730
Repairs—				
Communications	818	1,550	1,500	720
Buildings	170	200	160	..
Drainage	..	20	..	..
Water-supply	628	260	210	1,260
Establishment	180	230	230	240
Tools and Plant and other Stores	9	30	30	..
Total	2,000	1,57,770	2,530	2,32,950
GRANT 2—				
Municipal Schools—				
On the Salary-result System	1,145	1,200	1,200	1,140
Grants-in-Aid—				
Salary Grants	326	350	350	370
Fixed and Result Grants	300	300	300	300
Inspection	199	200	200	200
Miscellaneous	89	150	100	150
Total	2,059	2,200	2,150	2,160
GRANT 3—				
Contributions	134	50	50	50
Vaccination	344	350	380	260
Registration of Births and Deaths	128	130	140	130
Conservancy—Road-cleaning and Road-watering	5,455	5,520	7,790	8,090
Total	6,061	6,050	8,310	8,530
GRANT 4—				
Lighting	693	1,000	900	900
Markets and Slaughter-houses	9	10	10	10
Avenues	5	10	10	..
Public Garden, Survey of Land, Fire and other Charges	810	550	1,020	550
Total	1,517	1,570	1,940	1,460

	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
	Rs.	Rs.	Rs.	Rs.
Grant 5—				
Supervision and Management	1,609	1,410	1,530	1,580
Repayment of Debt	..	12,000	6,000	12,000
Interest on Loan	2,381	2,510	2,510	2,250
Advances Recoverable	2,18,738	76,180	12,030	30
Grand Total ..	2,34,365	2,59,690	37,000	2,60,960
Balance	3,317	1,170	1,890	430

Revised Estimate for 1898–99.

2. The current receipts and charges are now estimated at Rs. 32,870 and Rupees 36,130, respectively, against Rs. 2,56,940 and Rs. 2,59,690 anticipated in the sanctioned budget. A decrease in the receipts occurring chiefly under grants from Government and advances recovered is partly met by an increase under the taxes on arts and buildings and contributions from other bodies, while the decrease in the charges is marked under Grant 1 and advances recoverable. The collections under the taxes on arts and lands during the first eight months of the year were again unsatisfactory and give evidence of neglect. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures and to have a small working balance, credit will be taken for a loan of Rs. 2,700 from Imperial funds. The entertainment of two temporary bill-collectors on Rs. 9 each, proposed in paragraph 19 of the Chairman's letter, is sanctioned. The required proposition statement promised by the Chairman is awaited. With reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899, the allotment for epidemic charges will be raised from Rs. 1,820 to Rs. 2,690. The balance to be carried forward to the ensuing year's budget will then be Rs. 1,890.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are put down at Rs. 2,58,100 against Rs. 35,540 in the revised estimate, an increase which appears chiefly under water and drainage tax and advances recovered, being partly counterbalanced by a decrease under contributions from other bodies and loans. The Municipal Council's proposal to levy the water and drainage tax on buildings and lands at 4 per cent. of their annual value from 1st October 1899 is sanctioned. Credit will be taken for a loan of Rs. 1,400 from Imperial funds in order to enable the Council to make sufficient provision for plague charges.

4. *Charges.*—(1) The probable charges are entered as Rs. 2,61,450 against the revised estimate of Rs. 37,000, an increase which occurs mainly under Grant 1 and repayment of debt, being partly counterbalanced by a fall under advances recoverable.

(2) *Grant 1.*—The Municipal Council's proposal to abolish the post of Public Works maistry on Rs. 7, referred to in paragraph 29 of the Chairman's letter, is approved. The proposal to entertain an out-door staff for the water-works, mentioned in paragraph 30, will be referred to the Sanitary Engineer for remarks. In the meantime, the provision made for the purpose will be allowed to stand.

(3) *Grant 3.*—The remarks of the Sanitary Commissioner on this portion of the budget should be expedited. A sum of Rs. 3,250 has been provided on account of plague charges against Rs. 1,368, not Rs. 1,568 as stated by the Collector, which the Council should allot under G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899. In view, however, of the circumstance mentioned by the Collector in paragraph 2 of his endorsement, the allotment will be placed at Rs. 3,000.

(4) *Grant 5.*—The entertainment of a shroff on Rs. 10 from 1st October 1899, proposed in paragraph 30, is sanctioned. With reference to G.O., No. 2250 L., dated 25th November 1898, the contribution for the Central office establishments will be raised from Rs. 120 to Rs. 135, or Rs. 140 in round figures.

5. *Debt and Closing Balance.*—The allotment for interest on loan will be reduced from Rs. 2,510 to Rs. 2,250, with reference to actual requirements. As revised by Government, the budget closes with a balance of Rs. 430, or only 2·6 per cent. of the estimated ordinary receipts.

6. If the loan of Rs. 1,400 from Imperial funds, for which credit has been taken in paragraph 3 *supra*, be not sanctioned by the Government of India, the budget will have to be re-cast.

(True Extract.)

for *Secretary to Government.*

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

Exd. T. K. Narayana Aiyangar.

Tirupati mc Budget for 1899-1900.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Current No. 320m of 1899, dated 1st January from the Chairman, mc. Tirupati

Current No. 172 of 1899, dated 12th — Do — from the D.P.I.

Current No. 199 of 1899, dated 17th — Do — from the S. General.

Current No. of 189 , dated from the

Order.

No 368 m & C 5/3/99

The estimated receipts and charges of the Tirupati Municipality for 1899-1900 as passed by Government, are compared below with the budget and revised estimates for the year 1898-99 and the actuals of 1897-98.

Note for file F.1

Please see para 6 attd.

Yrs VR 14/3/99

	Actuals, 1897-98	Budget Estimate, 1898-99	Revised Estimate, 1898-99.	Budget Estimate 1899-1900
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	6489 ✓	3920 ✓	3320 ✓	60 ✓ 3190 1890
Tax on Arts	1744 ✓	1600 ✓	1840 ✓	1420 ✓
Tax on Buildings and Lands	6589 ✓	6370 ✓	6860 ✓	6370 ✓
Water and drainage Tax on Buildings and Lands ..	"	"	"	1600 ✓
Tax on Vehicles and Animals	716 ✓	910 ✓	910 ✓	910 ✓
Tax on Carts	652 ✓	700 ✓	700 ✓	700 ✓
Tax on Private Menial and Domestic Male Servants ..	"	"	"	"
Tolls	1481 ✓	1470 ✓	1280 ✓	1280 ✓
Realizations under Special Acts	115 ✓	"	30 ✓	"
Rent of Lands, Buildings, &c., and sale proceeds of Lands, &c.	151 ✓	210 ✓	210 ✓	210 ✓
Conservancy Receipts	297 ✓	350 ✓	420 ✓	350 ✓
Fees and Revenue from Educational Institutions ..	227 ✓	200 ✓	200 ✓	200 ✓
Do. from Medical Institutions	"	"	"	"
Income from Markets and Slaughter-houses	908 ✓	940 ✓	910 ✓	910 ✓
License fees	88 ✓	130 ✓	130 ✓	130 ✓
Other fees	448 ✓	200 ✓	200 ✓	200 ✓
Fines under Municipal and other Acts	102 ✓	100 ✓	120 ✓	120 ✓
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	144233 ✓	77650 ✓	190 ✓	190 ✓
Do. from Local Boards	"	"	"	"
Do. from other bodies	55 ✓	12060 ✓	18060 ✓	12060 ✓
Recoveries for services to private individuals	694 ✓	650 ✓	710 ✓	650 ✓
Miscellaneous	32 ✓	40 ✓	70 ✓	40 ✓
Loans	14000 ✓	"	2700	14500
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund	"	"	"	"
Advances Recovered	259 ✓	153360 ✓	30 ✓ 3557 ✓	230760 ✓
Total ..	172791	256940	~~22870~~	~~258100~~ 259500
Grand Total ..	237682	260860	~~36190~~ 40190	~~258760~~ 26139

39890

Charges.	Actuals, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Budget Estimate 1899-1900.
	Rs.	Rs.	Rs.	Rs.
GRANT 1.				
New Works—				
Communications	47	~~600~~	~~400~~	"
Buildings	"	600	400	"
~~Drainage~~	"	"	"	"
Water-supply	148	154880	"	230730
~~Miscellaneous Public Improvements~~	"	"	"	"
Repairs—				
Communications	818	1550	1500	720
Buildings	170	200	160	"
Drainage	"	20	"	"
Water-supply	628	260	210	1260
Miscellaneous Public Improvements	"	"	"	"
Establishment	180	230	230	240
Tools and Plant and other Stores	9	30	30	"
Contributions for Public Works	"	"	"	"
Total	2000	157770	2530	232950
GRANT 2.				
~~Training Schools~~	"	"	"	"
Municipal Schools—				
(*a*) On the Salary System	"	"	"	"
(*b*) On the Salary Result System	1145	1200	1200	1140
Grants-in-Aid—				
(*a*) Salary Grants	326	350	350	370
(*b*) Result Grants	300	300	300	300
(*c*) Building, Furniture, &c., grants	"	"	"	"
Inspection	199	200	200	200
Miscellaneous	89	150	100	150
Total	2059	2200	2150	2160
GRANT 3.				
~~Hospitals and Dispensaries~~	"	"	"	"
Contributions	134	50	50	50
Vaccination	344	350	330	260
Registration of Births and Deaths	128	130	140	130
Conservancy, Road-cleaning and Road-watering	5455	5520	~~6920~~ 7790	~~8340~~ 8090
Total	6061	6050	~~7440~~ 8310	~~8780~~ 8530
GRANT 4.				
Lighting	693	1000	900	900
Markets and Slaughter-houses	9	10	10	10
Choultries	"	"	"	"
Traveller's Bungalows	"	"	"	"
Avenues	5	10	10	"
Public Garden, Survey of Land, Fire and other Charges.	810	550	1020	550
Total	1517	1570	1940	1460
GRANT 5.				
Supervision and management	1609	1410	1530	1560
Repayment of Debt	"	12000	6000	12000
Interest on Loan	2381	2510	2510	2510
Advances Recoverable	218738	76180	12030	30
~~Refunds~~	"	"	"	"
Discount	"	"	"	"
Pensions and Gratuities	"	"	"	"
Investments	"	"	"	"
Grand Total	234365	259690	~~36130~~ 37000	~~26140~~ 26140
Balance	3317	1170	1890 ~~60~~ 1140	~~3290~~ 430
	237682	260860	~~26190~~ 26140	~~25040~~ 26140

REVISED ESTIMATE FOR 1898-99.

2. The current receipts and charges are now estimated at Rs.32,870 and Rs.36,130 respectively, against Rs.2,56,940 and Rs.2,59,690 anticipated in the sanctioned budget. A decrease in the receipts occurring chiefly under grants from Government and advances recovered is partly met by an increase under the taxes on arts and buildings and contributions from other bodies, while the decrease in the charges is marked under Grant 1 and advances recoverable. The collections under the taxes on arts and lands during the first eight months of the year were again unsatisfactory and give evidence of neglect. In order to enable the Council to provide sufficient funds for expenditure on plague preventive measures and to have a small working balance, credit will be taken for a loan of Rs.2,700 from Imperial Funds. The entertainment of two temporary bill collectors on Rs.9 each, proposed in para.19 of the Chairman's letter is sanctioned. The required proposition statement promised by the Chairman is awaited. With reference to G.O. No. 130 Financial, dated 21st January 1899 communicated with G.O. No. 273 L dated 7th February 1899, the allotment for epidemic charges will be raised from Rs 1820 to Rs 2690. The balance to be carried forward to the ensuing year's budget will then be Rs 1890.

Budget

Budget estimate for 1899-1900.

3. Receipts. The receipts for the ensuing year are put down at Rs 258100 against Rs 35550 in the revised estimate, an increase which appears chiefly under water and drainage tax and advances recovered, being partly counterbalanced by a decrease under contributions from other bodies and loans. The Municipal Council's proposal to levy the water and drainage tax on buildings and lands at 4 per cent of their annual value from 1st October 1899 is sanctioned. Credit will be taken for a loan of Rs 1400 from Imperial funds in order to enable the Council to make sufficient provision for plague charges.

Para 24 of this letter.

4. Charges. (1) The probable charges are entered as Rs 261450 against the revised estimate of Rs 37000, an increase which occurs mainly under grant 1 and Repayment of debt, being partly counterbalanced by a fall under advances recoverable.

(2) Grant 1. The Municipal Council's proposal to abolish the post of ~~the~~ Public Works Maistry on Rs 7, referred to in para. 29 of the Chairman's letter, is aproved. The proposal to entertain~~ment of~~ an out-door staff for the water-works, ~~proposed~~ in para. 30, will be referred to the Sanitary Engineer for remarks. In the meantime, the provision made for the purpose will be allowed to stand.

(3) Grant 3. The remarks of the Sanitary Commissioner on this portion of the budget should be expedited. A sum of Rs. 3250 has been provided on account of plague charges against Rs 1368, not Rs 1568 as stated by the Collector, which the Council should

Para. 36

allot under G.O. No. 1259 Financial, dated 28th December 1898, communicated with G.O. No. 44 L, dated 11the January 1899. In view, however, of the circumstance mentioned by ~~him~~ the Collector in para. 2 of his endorsement, the allotment will be placed at Rs 3,000.

4. Grant 5. The entertainment of a shroff on Rs 10 from 1st October 1899, proposed in para. 30, is sanctioned. With reference to G.O. No. 2250 L, dated 25th November 1898, the contribution for the central office establishments will be raised from Rs 120 to Rs 135 or Rs 140 in round figures.

Debt ~~C~~closing balance.

5. The allotment for interest on loan will be reduced from Rs 2,510 to Rs 2250, with reference to actual requirements. As revised by Government, the budget closes with a balance of Rs 430 or only 2.6 per cent of the estimated ordinary receipts.

6. If the loan of Rs 1400 from Imperial funds for which credit has been taken in para. 3 supra, be not sanctioned by the Govt. of India, the budget will have to be recast

To. The Financial Dept. for countersignature with reference to paras. 2 & 3 of the draft order.

To: The Chairman Mr. Tirupati
... Offr. of W. Trust.
... Asst. Offr. " "
... Accountant-general
... Director of Public Instruction
... Surgeon General
... Sanitary Board
... " Commissioner
... Financial Offr.
... Plague Commr.
Edi by Tahsildar
~~The Chairman, Municipal Council, Tirupati.~~

Finance Department

Note for the C.S.

With reference to f.o. No
L 130 Fin! dated 21st January 1899 and
M f.o. No 1259 Fin! dated 28th December
1898 the L. and M. Department has
provided in the budget of the Tirupati
Municipality Rs 2650 and Rs 3000
for the current and ensuing years
respectively
on account of plague. A Fin f.o No
285 Fin! dated 22nd February 1899 passing
orders on the plague estimates for
February 1899, the amount
in the district
provided for the current year in f.o.
No 130 Fin! dated 21st January 1899
(Rs 20800)
has been retained, no alteration
in
are required for the allotments
made for the Tirupati municipality.

It is proposed to meet the
expenditure in the current and
ensuing years by taking credit
for loans of Rs 2700 and Rs 1400
respectively from Imperial funds.
India has not yet
27.2.99 sanctioned the loan for
the current year & until

x in the press only a few copies have been received for despatch

does it appears this inadvisable to issue the desp order. As regards the loan for next year it would be safer to add a para: stating that if the loan is not granted the budget will have to be recast.

Cuttack
28.2.99

Jirupati

C No 320.M

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Jirupati during the official year 1899-900

—	Estimate 1899-900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.			
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	- - -	60 . .	3320 . .	3920 . .	6489 . .
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	1420 . .		1840 . .	1600 . .	1738 . .
b. Tax on buildings (section 63) ..	6030 . .		6450 . .	6030 . .	6252 . .
c. Tax on lands (section 63)	340 . .		410 . .	340 . .	337 . .
d. Water-tax on buildings and lands (section 75)	1600 . .		. . .	. . .	. . .
e. Tax on vehicles with springs and palanquins (section 77)	220 . .		220 . .	220 . .	160 . .
f. Tax on animals (section 77) ..	690 . .		690 . .	690 . .	556 . .
g. Tax on carts and other vehicles without springs (section 85) ..	700 . .		700 . .	700 . .	652 . .
h. Tolls (section 91)—					
Gross receipts 1920-0-0 ..	1280 . .		1280 . .	1470 . .	1481 . .
Less Local Fund share 640-0-0					
i. Penalties on account of—					
i. Tax on arts	- - -	-	- - -	- - -	6 . .
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		12280 . .			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..		- - -	30 . .	. . .	115 - -
Carried forward ..		12280 . .	11620 - -	11050 - -	11297 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1899-900—*cont.*

	Estimate 1899-900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..		12280 . .	11620 . .	11050 . .	11297 . .
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	40 . .		40 . .	40 . .	32 . .
ii. Rent of buildings	. . .		. . .	. . .	55 . .
iii. Avenue receipts	70 . .		70 . .	70 . .	23 . .
iv. Fees from Traveller's Bungalows					
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	50 . .		50 . .	50 . .	28 . .
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 . .		50 . .	50 . .	13 . .
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c.	350 . .		420 . .	350 . .	297 . .
d. i. Fees from educational institutions	200 . .		200 . .	200 . .	227 . .
ii. Other revenue from educational institutions					
e. i. Sale-proceeds and composition fees of medicines					
ii. Other Hospital receipts ..					
f. i. Income from markets	410 . .		410 . .	440 . .	451 . .
ii. „ slaughter-houses..	500 . .		500 . .	500 . .	457 . .
g. Other fees—	50				
i. Distraint fees	120 . .		170 . .	170 . .	418 . .
ii. License fees	130 . .		130 . .	130 . .	88 . .
iii. Cartstand fees	20 . .		20 . .	20 . .	25 . .
iv. Other fees	10 . .		10 . .	10 . .	5 . .
h. Fines under Municipal and other Acts	120 . .		120 . .	100 . .	102 . .
i. Interest on investments—					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans		2120 . .			
Carried forward ..		14400 . .	13,810 . .	13180 . .	13518 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1899-900—*cont.*

	Estimate 1899-900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..		14400 . .	13,810 . .	13180 . .	13518 . .
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends					
Buildings					
Municipal Schools	190 . .		190 . .	250 . .	199 . .
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications					
Water-supply				77400 . .	144034 . .
Drainage					
Sanitation					
Other purposes		190 . .			
b. From Local Boards—					
i. Education					
ii. Medical					
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical					
iii. Other purposes	12060 . .	12060 . .	18060 . .	12060 . .	55 . .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging	650 . .		710 . .	650 . .	694 . .
ii. Other purposes					
b. Other items—					
i. Fishery rents	- - -		30 . .	- - -	- - -
ii. Refunds of Expenditure of previous year					4 . .
iii. Fee for numbering carts, &c.	20 . .		20 . .	20 . .	12 . .
iv. Other items	20 . .		20 . .	20 . .	16 . .
		690 . .			
Carried forward ..		27340 . .	32840 . .	103580 . .	158532 . .

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tirupati during the official year 1899-900—*cont.*

—	Details of Minor Heads.	Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (audited figures).
	Estimate 1899-900				
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ...		27340 · ·	32840 · ·	103580 · ·	158532 · ·
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government	- - -	- - -	- - -	- - -	14000 · ·
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	230730 · ·	230760 · ·	-	153330 · ·	259 · ·
Total Receipts ..		258100 · ·	32870 · ·	256940 · ·	172791 · ·
Grand Total ..		258160 · ·	36190 · ·	260860 · ·	237682 · ·

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 4as, 2as and one anna per acre of ——— per cent. of rent value. ——— annas for every 80 square yards. ——— Tanja, Punja & waste lands respectively.
3. Water-tax on buildings and lands is levied at 4 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. 7378 2-2-86 & 1278 15-9-94 & 536 8-3-98
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 21623 sq. yards
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.

Vice-Chairman

Chairman

STATEMENT I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 1897-900.

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 Municipal 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.
								Provincial Funds.	Local Funds.									
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

V. Gopalakrishnayya
Executive Officer

Chairman

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1897-900

	Estimate 1897-900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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.
GRANT 1.—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	. . .	. . .	400 . .	600 . .	47 . .
b. Buildings					
c. Drainage					
d. Water-supply	230730 . .	230730 . .	. . .	154880 . .	148 . .
2. REPAIRS—					
a. Communications	720 . .		1500 . .	1550 . .	818 . .
b. Buildings	. . .		160 . .	200 . .	170 . .
c. Drainage—					
i. Repairs to works	. . .		. . .	20 . .	. . .
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c.	650 . .		10 . .	60 . .	448 . .
ii. Establishment	610 . .		180 . .	180 . .	180 . .
iii. Contingencies		1980 . .	20 . .	20 . .	. . .
3. ESTABLISHMENT	240 . .	240 . .	230 . .	230 . .	180 . .
4. TOOLS AND PLANT AND OTHER STORES.			30 . .	30 . .	9 . .
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 1 ..		232950 . .	2530 . .	157770 . .	2000 . .
GRANT 2.—(*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 Tirupati for the official year 1897-900—cont.

	Estimate 1897-900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..					
GRANT 2.—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	740 . .		740 . .	740 . .	667 . .
b. Result Grants	200 . .		200 . .	200 . .	261 . .
c. Contingencies	200 . .	1140 . .	260 . .	260 . .	217 . .
3. SALARY GRANTS	370 . .	370 . .	350 . .	360 . .	326 . .
4. RESULTS GRANTS	300 . .	300 . .	300 . .	300 . .	300 . .
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	180 . .		180 . .	180 . .	180 . .
ii. Contingencies	20 . .	200 . .	20 . .	20 . .	19 . .
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment	120 . .		70 . .	120 . .	57 . .
ii. Contingencies	30 . .	150 . .	30 . .	30 . .	32 . .
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant 2 ..		2160 . .	2150 . .	2200 . .	2059 . .
GRANT 3.—(*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 1899-900—*cont.*

—	Estimate 1899-900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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 ..					
GRANT 3.—(*Sanitation and Medical Services*)—cont.					
2. *a.* Contributions to Provincial Funds for—					
i. Medical College	10 . .		10 . . ✓	10 . .	73 . .
ii. Sanitary Inspection ..	30		30 . . ✓	30 . .	45 . .
iii. Medical Reserve staff ..	10 . .		10 . . ✓	10 . .	16 . .
iv. Cutlers' Establishment ..					
b. Contributions to Local Boards, &c., for—					
i. Medical Schools					
ii. Reserve staff					
&c., &c., &c. ..		✓			
c. Other contributions		50 . .			
3. Vaccination—					
a. Establishment	210 . . ✓		210 . . ✓	210 . .	192 . .
b. Contingencies	50 . .	✓	120 . . ✓	140 . .	152 . .
c. Contributions to Local Boards ..		260 . .			
4. Registration of Births and Deaths—					
a. Establishment	120 . . ✓		120 . . ✓	120 . .	120 . .
b. Contingencies	10 . .	✓	20 . . ✓	10 . .	8 . .
5. Conservancy, Road cleaning and Road watering—		130 . .			
a. i. Establishment	3620 . . ✓		3620 . . ✓	3620 . .	3507 . .
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	180 . .		180 . . ✓	180 . .	562 . .
b. Private scavenging—					
i. Establishment	510 . . ✓		510 . . ✓	510 . .	437 . .
ii. Contingencies, such as cost of scavenging carts, &c.	80 . .		90 . . ✓	90 . .	2 . .
c. Cholera charges	3600 . .	✓	1820 . . ✓	570	395 . .
d. Contingencies	450 . .	✓	700 . . ✓	550 . .	552 . .
&c., &c., &c. ..		8340 . . ✓			
Total, Grant 3 ..		8780 . .	7440 . .	6050 . .	6061 . . ✓

1368 1117

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1899-900—*cont.*

—	Estimate 1899-900		Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	Actuals, 1897-98 (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.
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment	300 . .	✓ ✓	300 . . ✓	300 . .	269 . .
b. Contingencies	600 . .	900 . .	600 . . ✓	700 . .	424 . .
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies	10 . .	10 . .	10 . . ✓	10 . .	9 . .
3. Choultries—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. Travellers' Bungalows—					
a. Establishment					
b. Contingencies					
5. Avenues—					
a. Establishment			10 . . ✓	10 . .	5 . .
b. Contingencies					
6. Public Garden—					
a. Establishment	60 . .	✓	60 . . ✓	60 . .	65 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	10 . .	70 . .	10 . . ✓	10 . .	— — —
7. Survey of Land	— — —		470 . . ✓	— — —	— — —
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.	10 . .	10 . .	10 . . ✓	10 . .	— — —
9. Other charges—					
i. Work done for private individuals other than private scavenging ..		✗	✓		
Carried forward ..		990 . .	1470 . .	1100 . .	772 . .

1230 570 1800

80 550 65

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1899-900 *cont.*

—	Estimate 1899-900 Details of Minor Heads.	Estimate 1899-900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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.
Brought forward ..		990 . .	1470 . .	1100	772 . .
GRANT 4.—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. Other charges—cont.			550	82	65
ii. Rewards for destruction of wild animals and snakes	50 . .		50 . .	50 . .	75 . .
iii. Printing	400 . .		400 . .	400 . .	314 . .
iv. Compensation for lands					
v. Other items	20 . .	470 . .	20 . .	20 . .	356 . .
Total, Grant 4 ..		1460 . .	1940 . .	1570 . .	1517 . .
GRANT 5—					
a. General Establishment—					
i. Office Establishment	930 . .		870 . .	780 . .	755 . .
ii. Inspection					
b. Collection of Municipal Taxes—					
i. Establishment	210 . .		240 . .	210 . .	179 . .
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c.	200 . .		50 . .	50 . .	357 . .
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies					
d. Office contingencies other than (*b*) (ii)	100		250 . .	250 . .	178 . .
e. Contributions for Central office and Audit establishments ..	120 . .	1560 . .	120 . .	120 . .	140 . .
Total, Grant 5 ..		1560	1530 . .	1410 . .	1609 . .
Repayment of Debt—					
a. Instalments paid during the year..	12000 . .		6000 . .	12000 . .	- . .
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment					
Interest—					
a. On account of last year					
b. On account of current years ..	2510 .. 2250		2510 . .	2510 . .	2381 . .

Statement II.—Expenditure from the Municipal Fund of the Town of Tirupati for the official year 1899-900 *cont.*

—	Estimate 1899-900 Details of Minor Heads.	Estimate 1899-900 Totals of Major Heads.	Revised Estimate for 1898-99.	Budget Estimate for 1898-99.	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.
Advances recoverable—					
a. Permanent	30 . .		30 . .	30 . .	- . .
b. Others	- . .		12000 . .	76150 . .	218738 . .
Refunds of other than current collections ..					
Discount					
Pensions and gratuities					
Investments—					
a. In Government securities for purposes other than Sinking Fund		14540 . .	- . .	- . .	- . .
b. In Savings Bank					
Total Expenditure ..		26450 . .	36130 . .	259690 . .	234365 . .
Balances—					
a. Municipal Fund		-3290 . .	60 . .	1170 . .	3317 . .
b. Endowments					
c. Water-tax Fund					
Grand Total ..		258160 . .	36190 . .	260860 . .	237682 . .

Note to Statement II.

Position of the Municipality of Tirupati *on 31st March* 1898-99

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			Nil						
2									
3									
	Total ..								
(b)	Buildings								
1									
2			Nil						
3									
	Total ..								

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			Nil						
2									
3									
	Total ..								
(d)	Water-supply								
1									
2						Nil			
3									
	Total ..								

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		Nil		
2				
3				
	Total ..			
(*d*)	Water-supply			
1	Maintenance of water			
2	-works	650 . .		
3				
	Total ..	650 . .		

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 1.—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 for 5 months	1	30 . . ✓	150 . .
~~Watchmen~~ Head work Superintendent	1	8 . . ✓	40 . .
Reservoir Superintendent for 5 months	1	10 . . ✓	50 . .
do Asst Superintendent do	1	8 . . ✓	40 . .
Plumberer for do	1	10 . . ✓	50 . .
Watchmen to Examine pipes, Hydrants and valves	3	21 . . ✓	105 . .
Tank watchmen for 12 months	3	✓ 15 . . ✓	180 . . ✓
Total ..	11	102	615 . . ✓ 610
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			610 . .
3. General—			
Overseers	1	20 . . ✓	240 . . ✓
Maistries			
Total ..	1	20 . .	240 . . ✓
Deduct Fines and Stoppages ..			
Add arrears for last year paid this year ..			
Balance (Statement II) ..			240 . . ✓

K. Chapman
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 2.—EDUCATION—							
1. TRAINING SCHOOLS—		Nil					
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1		
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 2.—EDUCATION—*cont.*							
b. On the Salary Result System—							
1 Natthammiparam School							
Head Master	1	10	.	.	✓ 120	.	.
2nd Master	1	8	.	.	✓ 96	.	.
3rd Master	1	6	.	.	✓ 72	.	.
2 Bunda Street School							
Master	1	6	.	.	✓ 72	.	.
3. Mahammedan School Master	1	8	.	.	✓ 96	.	.
4. Municipal Girls School							
Head Master	1	10	.	.	✓ 120	.	.
2nd do	1	6	.	.	✓ 72	.	.
3rd do	1	6	.	.	✓ 72	.	.
Conductress	1	2	.	.	✓ 24	.	.
					✓		
Total ..	9	62	.	.	744	.	.
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 2.—Education—*cont.*							
6. Inspection—							
Inspecting Schoolmaster	1	15	.	.	180	.	.
Total ..	1	15	.	.	180	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					-	-	.
Balance (Statement II) ..					180	.	.
7. *b.* Common Gymnastic Instructors	1	10	.	.	120	.	.
Total ..	1	10	.	.	120	.	.
Deduct Fines and Stoppages ..					-	-	.
Add arrears for last year paid this year ..					-	-	.
Balance (Statement II) ..					120	.	.
c. Common Drawing Masters		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates							
,, ,, ...							
Midwife		Nil					
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 3.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Superintendent	1	28	.	✓	30	.	. ✓
Vaccinators	1	15	.	✓	180	.	. ✓
Peons							✓
Total ..	2	17	8	.	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 ..	1	10	.	.	120	.	. /
Deduct Fines and Stoppages ..					-	-	.
Add arrears for last year paid this year ..					-	-	.
Balance (Statement II) ..					120	.	.

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 3.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Watering"—Road-cleaning and Road-							
Sanitary Inspectors Rs 20 plus Rs 15. House allowance	1	35	.	✓	420	.	.
Nuisance Inspectors							
"							
"							✓
Maistries at Rs 8	1	8	.	. ✓	96	.	.
do at Rs 7 each	2	14	.	. ✓	168	.	.
Scavengers at Rs 5 each	12	60	.	. ✓	720	.	.
Sweepers at Rs 5 each	36	180	.	. ✓	2160	.	.
Urinal Cleaner at Rs 5	1	5	.	. ✓	60	.	.
Total ..	53	302	.	. ✓	3624	.	. or 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 3.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers at Rs 6 each	7	42	. .	✓	504	. .	
Total ..	7	42	. .	✓	504	. .	✓
Deduct Fines and Stoppages ..					-	-	.
Add arrears for last year paid this year ..					-	-	.
Balance (Statement II) ..					504	. .	✓
GRANT 4.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents	1	5	. .	✓	60	. .	✓
Masalchies at Rs 5 each	4	20	. .	✓	240	. .	✓
Total ..	5	25	. .		300	. .	✓
Deduct Fines and Stoppages ..					-	-	.
Add arrears for last year paid this year ..					-	-	.
Balance (Statement II) ..					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 4.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
ii. Slaughter-houses—							
Superintendents							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

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

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

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

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT 5.—*a.* General Establishment—							
i. Office—							
Manager	1	35	.	.	420	.	.
Clerks							
Attenders	1	8	.	.	96	.	.
,, ...							
Accountants	1	17	8	.	210	.	.
Shroff for 5 months	1	(new) 10	.	.	50		
Peons at Rs 6 each	2	12	.	.	144	.	.
Sweeper	1	1	.	.	12	.	.
Total ..	7	83	8	.	932	.	.
Deduct Fines and Stoppages ..					-	-	.
Add arrears for last year paid this year ..					-	-	.
Balance (Statement II) ..					930	.	.
ii. Inspection—							
Chairman's salary or carriage allowance							
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 5.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks							
Bill Collectors at Rs 9 each	2	18	.	.	216	.	.
Peons							
Total ..	2	18	.	.	216	.	.
Deduct Fines and Stoppages ..					-	-	.
Add arrears for last year paid this year ..					-	-	.
Balance (Statement II) ..					210	.	.
c. Collection of tolls—							
Inspectors							
Gate-keepers		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

K. Campbell
Chairman

STATEMENT III.—*Municipality of* Abstract of

Deposits Account for the year 189 –9 .

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

STATEMENT IV-A.—*Municipality of* Tirupati Demand, Collection and Balance statement for the year 1899-900

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.	1460	-	-	40	-	-	1420	-	-	1420	-	-	✓ -	-	-	-	-	-	-	-	-
2. Tax on buildings	6060	-	-	10	-	-	6050	-	-	6030	-	-	✓ 10	-	-	10	-	-	-	-	-
3. Tax on lands	340	-	-	-	-	-	340			340	-	-	✓ -	-	-	-	-	-	-	-	-
4. Water-tax on buildings and lands	1600	-	-	-	-	-	1600	-	-	1600	-	-	✓ -	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	1920	-	-	-	-	-	1920	-	-	1920	-	-	✓ -	-	-	-	-	-	-	-	-
6. Market rents	410	-	-	-	-	-	410	-	-	410	-	-	✓ -	-	-	-	-	-	-	-	-
7. Slaughter-house fees	500	-	-	-	-	-	500	-	-	500	-	-	✓ -	-	-	-	-	-	-	-	-
8. Rent of cart-stands	20	-	-	-	-	-	20	-	-	20	-	-	✓ -	-	-	-	-		-	-	-
9. Private scavenging fees	650	-	-	-	-	-	650	-	-	650	-	-	✓ -	-	-	-	-	-	-	-	-
Warrant fees	120	-	-	-	-	-	120	-	-	120	-	-	✓ -	-	-	-	-	-	-	-	-
Not Chinna Tirupathi Chetty													6370								
Total	13080	-	-	50	-	-	13030	-	-	13010	-	-	10	-	-	10	-	-	-	-	-

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C.S.

K. Appalachetty
Chairman

Statement IV-B.—Arrears.

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

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Appendix A to Statements IV-A and IV-B

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

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

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

Statement VI.—Revised Estimate for 1898-99.

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99.

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	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	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. BALANCE BROUGHT FORWARD—						
a. Municipal Fund	3320 . .	. . .	. . .	3320 . .	✓ 3920 . .	
b. Endowments						
c. Water-tax Fund						
2. MUNICIPAL RATES AND TAXES—						
a. Tax on arts, &c. (section 53) ..	720 . .	923 . .	1120 . .	1840 . .	✓ 1600 . .	Includes arrears of previous years
b. Tax on buildings (section 63) ..	3760 . .	3071 . .	2690 . .	6450 . .	✓ 6030 . .	do
c. Tax on lands (section 63) ..	20 . .	183 . .	390 . .	410 . .	✓ 340 . .	do
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	160 . .	24 . .	60 . .	220 . .	✓ 220 . .	
f. Tax on animals (section 77) ..	520 . .	21 . .	170 . .	690 . .	✓ 690 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	620 . .	22 . .	80 . .	700 . .	✓ 700 . .	
h. Tolls (section 91)—						
Gross receipts 1920 ..	750 . .	371 . .	530 . .	1280 . .	✓ 1470 . .	Due to want of Competition at the
Less Local Fund share 640						auction sale, and depression of trade.
1280						
i. Penalties on account of—						
i. Tax on arts	. . .	6 . .	. . .	. . .	. . .	
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 ..	30 . .	115 . .	. . .	30 . .	✓ . . .	This is a fluctuating item.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands	30 . .	1	10 . .	40 . .	✓ 40 . .	
ii. Rent of buildings		8				
iii. Avenue receipts	30 . .	4 . .	40 . .	70 . .	✓ 70 . .	
iv. Fees from Travellers' Bungalows						
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	10 . .	. . .	40 . .	50 . .	✓ 50 . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	10 . .	1 . .	40 . .	50 . .	✓ 50 . .	
Carried forward ..	6660 . .	4750 . .	5170 . .	11830 . .	11260 . .	

Statement VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99.	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 ..	6660 . .	4750 . .	5170 . .	11830 . .	11260 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*						
c. Conservancy receipts—	90 . .	1	10			
Sale-proceeds of night-soil, street refuse, &c.	420 . .	- - -	- - -	420 . .	✓ 350 . .	Increase is due to the sale during the year of Encroachings of last year.
d. i. Fees from educational institutions	150 . .	21 ¼ .	50 . .	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 ..	150 . .	110 . .	260 . .	410 . .	✓ 440 . .	Due to want of keen Competition at the auction-sale.
ii. ,, slaughter-houses.	280 . .	114 . .	220 . .	500 . .	✓ 500 . .	
g. Other fees—						
i. Distraint fees	110 . .	86 . .	60 . .	170 . .	✓ 170 . .	
ii. License fees	70 . .	26 . .	60 . .	130 . .	✓ 130 . .	
iii. Cart-stand fees	20 . .	3 . .	- - -	20 . .	✓ 20 . .	
iv. Other fees	- - -	- - -	10 . .	10 . .	✓ 10 . .	
h. Fines under Municipal and other Acts	100 . .	59 . .	20 . .	120 . .	✓ 100 . .	This is a fluctuating item.
i. Interest on investments—						
i. General, including choultries						
ii. Educational						
iii. Medical						
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends						
Buildings						
Municipal Schools	- - -	99 . .	190 . .	190 . .	✓ 250 . .	Due to the inclusion of half the Cost of a Drawing master proposed in the budget, but not sanctioned by Government.
Other purposes						
ii. Medical						
iii. Other purposes—						
Communications						
Water-supply	- - -	34 - -	- - -	- - -	77400 . .	
Drainage						
Sanitation						
Other purposes						
b. From Local Boards—						
i. Education						
ii. Medical						
iii. Other purposes						
Carried forward ..	7960 . .	5302 . .	6040 . .	14000 . .	90830 . .	✓

This ought to have been deducted in the receipts side of the budget for 1898-99. Not having apparently to receipt it was written.

STATEMENT VI.—Revised Estimate—(Receipts) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable receipts of the last four months of 1898-99	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 ..	7960 . .	5302 . .	6040 . .	14000 . .	90830 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical						
iii. Other purposes	12040 . .	. . .	6020 . .	18060 . .	√ 12060 . .	Increase is due to the inclusion of the balance of Mahants' contribution of last years for Tirupati water works.
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	490 . .	239 . .	220 . .	710 . .	√ 650 . .	Increase is due to the inclusion of arrears of previous years.
ii. Other purposes	- - -	20 . .	- - -	. . .	. . .	
b. Other items—						
i. Fishery rents	30 . .	- . .	- . .	30 . .	√ - . .	
ii. Refunds of expenditure of previous year						
iii. Fee for numbering carts, &c.	10 . .	1 . .	10 . .	20 . .	√ 20 . .	
iv. Other items	- . .	16	20 . .	20 . .	√ 20 . .	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government	- . .	1250 . .	. . .	. . .	. . .	
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					153330 . .	
Total Receipts ..	20530 . .	6828 . .	12340 . .	32870 . .	256940 . .	√
Grand Total ..	23850 . .	6828 . .	12340 . .	36190 . .	260860 . .	√

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STATEMENT VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	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 1—(*Public Works*)—						
1. NEW WORKS—						
a. Communications						
b. Buildings	20 . .	48 . .	380 . .	400 . .	√ 600 . .	Due to the transfer to Grant III Cholera Charges of portions of allotments under this and the following items; viz; Water supply, Buildings (repairs), Drainage, Repairs (to water works), & Vaccination-Contingencies.
c. Drainage	- . .	390 . .	- . .	- . .	- . .	
d. Water-supply	- . .	- . .	- . .	- . .	154880 . .	
2. REPAIRS—						
a. Communications	1150 . .	297 . .	350 . .	1500 . .	√ 1550 . .	Due to the non-entertainment of Gang mistry for some months for want of a proper head.
b. Buildings	10 . .	105 . .	150 . .	160 . .	√ 200 . .	
c. Drainage—						
i. Repairs to works						
ii. Establishment for flushing drains, &c.	- . .	- . .	- . .	- . .	20 . .	
d. Water-supply—						
i. Repairs to works, machinery, &c.	10 . .	25 . .	- . .	10 . .	√ 60 . .	
ii. Establishment	120 . .	60 . .	60 . .	180 . .	√ 180 . .	
iii. Contingencies	- . .	- . .	20 . .	20 . .	√ 20 . .	
3. ESTABLISHMENT	150 . .	60 . .	80 . .	230 . .	√ 230 . .	
4. TOOLS AND PLANT AND OTHER STORES.	30 . .	8 . .	- . .	30 . .	√ 30 . .	
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 1 ..	1490 . .	993 . .	1040 . .	2530 . .	157770 . .	
GRANT 2—(*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	480 . .	223 . .	260 . .	740 . .	√ 740 . .	
b. Results Grants	- . .	230 . .	200 . .	200 . .	√ 200 . .	
c. Contingencies	130 . .	79 . .	130 . .	260 . .	√ 260 . .	
3. SALARY GRANTS	220 . .	98 . .	130 . .	350 . .	√ 350 . .	
4. RESULTS GRANTS	- . .	300 . .	300 . .	300 . .	√ 300 . .	
5. COMBINED GRANTS—						
a. Fixed Payments						
b. Results Grants						
6. INSPECTION—						
a. Contributions to Local Boards ..						
Carried forward ..	830 . .	930 . .	1020 . .	1850 . .	1850 . .	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the first four months of 1897-98.	Probable charges of the last four months of 1898-99.	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 ..	830 . .	920 . .	1020 . .	1850 . .	1850 . .	
GRANT 2—(*Education*)—cont.						
b. Municipal Inspectors—						
i. Establishment	120 . .	60 . .	60 . .	180 . .	✓ 180 . .	
ii. Contingencies	10 . .	8 . .	10 . .	20 . .	✓ 20 . .	
7. MISCELLANEOUS—						
a. Building, furniture, &c., grants ..						
b. Common gymnasium—						
i. Establishment	30 . .	31 . .	40 . .	70 . .	✓ 120 . .	Due to the office of Gymnastic Instructor having been vacant for 5 months for want of a competent man.
ii. Contingencies	10 . .	19 . .	20 . .	30 . .	✓ 30 . .	
c. Other items						
Total, Grant 2 ..	1000 . .	1048 . .	1150 . .	2150 . .	2200 . .	
GRANT 3—(*Sanitation and Medical Services*).						
1. HOSPITALS AND DISPENSARIES—						
a. Establishment						
b. Medicines and Supplies ..						
c. Diet of Patients						
d. Sundries and Contingencies ..						
e. Contributions to Local Boards ..						
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..		73 . .	10 . .	10 . .	✓ 10 . .	
ii. Sanitary Inspection ..		45 . .	30 . .	30 . .	✓ 30 . .	
iii. Medical Reserve staff ..		16 . .	10 . .	10 . .	✓ 10 . .	
iv. Cutlers' Establishment ..						
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS ..						
3. VACCINATIONS—						
a. Establishment	140 . .	63 . .	70 . .	210 . .	✓ 210 . .	
b. Contingencies	80 . .	49 . .	40 . .	120 . .	✓ 140 . .	vide remarks against grant I, Public Works, Buildings.
c. Contributions to Local Boards ..						
Carried forward ..	220 . .	246 . .	160 . .	380 . .	400 . .	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99.	Actuals of the last four months of 1897-98.	Probable charges of the last four months of 1898-99.	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 ..	220 . .	246 . .	160 . .	380 . .	400 . .	
GRANT 3—(*Sanitation and Medical Services*)—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	80 . .	40 . .	40 . .	120 . .	✓ 120 . .	
b. Contingencies	20 . .	8 . .	- - -	20 . .	✓ 10 . .	
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—	- - -	- - -	- - -	- - -	- - -	
a. i. Establishment	2380 . .	1188 . .	1240 . .	3620 . .	✓ 3620 . .	
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	90 . .	393 . .	90 . .	180 . .	✓ 180 . .	
b. Private scavenging—						
i. Establishment	290 . .	143 . .	220 . .	510 . .	✓ 510 . .	
ii. Contingencies, such as cost of scavenging carts, &c.	80 . .	1 . .	10 . .	90 . .	✓ 90 . .	
c. Cholera charges	1090 . .	207 . .	730 . .	1820 . .	✓ 570 . .	Vide remarks against Grant I New roads, Buildings
d. Contingencies	670 . .	111 . .	30 . .	700 . .	✓ 550 . .	Due to the 2nd Brhmotsavam arrangements.
Total, Grant 3 ..	4920 . .	2337 . .	2520 . .	7440 . .	6050 . .	

GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment	250 . .	94 . .	50 . .	300 . .	✓ 300 . .	
b. Contingencies	500 . .	125 . .	100 . .	600 . .	✓ 700	Due to cheapness of Kerosine Oil.
2. i. MARKETS—						
a. Establishment						
b. Contingencies						
ii. SLAUGHTER-HOUSES—						
a. Establishment						
b. Contingencies	- - -	2 . .	10 . .	10 . .	✓ 10 . .	
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment						
b. Contingencies						
5. AVENUES—						
a. Establishment						
b. Contingencies	- - -	- - -	10 . .	10 . .	✓ 10 . .	
6. PUBLIC GARDEN—						
a. Establishment	40 . .	20 . .	20 . .	60 . .	✓ 60 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	- - -	- - -	10 . .	10 . .	✓ 10 . .	
Carried forward ..	790 . .	241 . .	200 . .	990 . .	1090 . .	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99	Actuals of the last four months of 1897-98	Probable charges of the last four months of 1898-99	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 ..	790 . .	241 . .	200 . .	990 . .	1090 . .	
GRANT 4—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND	- - -	- - -	470 . .	470 . .	✓ - -	Due to the town Survey during the year unexpectedly.
8. FIRE—						
a. Establishment						
b. Purchase of fire-engine, buckets, repairs, &c.	- - -	- - -	10 . .	10 . .	✓ 10 . .	
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes	- - -	72 . .	50 . .	50 . .	✓ 50 . .	
iii. Printing	80 . .	84 . .	320 . .	400 . .	✓ 400 . .	
iv. Compensation for lands						
v. Other items	90 . .	118 . .	10 . .	20 . .	✓ 20 . .	
Total, Grant 4 ..	880 . .	515 . .	1060 . .	1940 . .	1570 . .	
GRANT 5—						
a. General Establishment—						
i. Office Establishment ..	580 . .	243 . .	290 . .	870 . .	✓ 780 . .	Due to the increases in the Salaries of the office Establishment.
ii. Inspection						
b. Collection of Municipal Taxes—						
i. Establishment	120 . .	56 . .	120 . .	240 . .	✓ 210 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	40 . .	358 . .	10 . .	50 . .	✓ 50 . .	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies						
d. Office contingencies other than (*b*) (ii)	150 . .	58 . .	100 . .	250 . .	✓ 250 . .	
e. Contributions for Central office and Audit establishments ..	120 . .	140 . .	- - -	120 . .	✓ 120 . .	
Total, Grant 5 ..	1010	855 - -	520 . .	1530 . .	1410 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.	- - -	- - -	6000 . .	6000 . .	✓ 12000 . .	
b. Invested on account of Sinking Fund (value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. On account of current year ..	1250 . .	- - -	1260 . .	2510 . .	✓ 2510	

Statement VI.—Revised Estimate—(Charges) for 1898-99—*continued.*

Items.	Actuals of the first eight months of 1898-99	Actuals of the last four months of 1897-98	Probable charges of the last four months of 1898-99	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	- - -	- - -	30	30 . .	30 . .	
b. Others	- - -	- - -	12000 . .	12000 . .	76150 . .	
Refunds of other than current collections ..						
Discount						
Pensions and gratuities						
Investments—						
a. In Government securities for purposes other than Sinking Fund						
b. In Savings Bank						
Total Expenditure ..	10550 . .	5748 - -	25580 . .	36130 . .	259690 . .	
Balances—						
a. Municipal Fund				760 . .	1470 . .	
b. Endowments						
c. Water-tax Fund						
Grand Total ..				36190 . .	260860 . .	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Tirupati for the year 1898-99.

(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 Irrigation works (b) Buildings.	600 . .	- - -	200 . .	400 . .	Council's resolution dt 1st October 1898.
(d) Water supply.	154880 . .	- - -	300 . .	154580 . .	
" Repairs (b) Buildings.	200 . .	- - -	70 . .	130 . .	
(c) Repairs to Drains.	20 . .	- - -	20 . .	- - -	
(d) do Water supply.	60 . .	- - -	60 . .	- - -	
Grant III (3) (b) Contingencies.	140 . .	- - -	20 . .	120 . .	
(5) (d) Contingencies.	550 . .	- - -	80 . .	470 . .	
(5) (c) Cholera Charges.	570 . .	1250 . .	- - -	970 . .	G.O. No 1544 Jn. Jris, dt 5-9-98.
Grant IV Coffin Establishment.	780 . .	90 . .	- - -	970 . .	

Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*continued.*

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

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

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 VIII.—Loans.

Amount of loan and rate of interest.		For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid.				Amount transferred to Sinking Fund.				Invested out of the total amount transferred up to end of 1898-99	
				Up to 31st March 1898.		In 1898-99		Up to 31st March 1898.		In 1898-99			
				Number of years.	Amount.			Number of years.	Amount.			In Government Securities.	In the Savings Bank.
1		2	3	4	5			7	8	9		10	11
Rs.	A. P.				Rs.	A. P.	Rs.		Rs.	A. P.	Rs.	Rs.	A. P.
Rs 59,000		for water supply scheme										59000	
		for the town										5000	
Interest at 4 1/4		Payments										10000	
per cent from		repayable										2250	
		in 5 years	16-1-97	-	-	-	-	-	6000	-	-		
		equal instal-											
annum		ments Rs.											
		45000 in 1896-97											
		and Rs 14000											
		in 1897-98.											

R. Gopalachariar
Chairman

Extract from the minutes of proceedings of the Municipal Council, Tirupati, passed at its special Meeting held on the 4th January 1899

Present.

Ex Rg: V. Gopalachariar, Avl C,
Rao Sahib, Chairman.
" B. Paul Singh, Garu.
" V. Sundaram Aiyangar.
Rick Hussain Sahib.

I. Read draft budget report and statements prepared by the Chairman for 1899-900.

The report is adopted and will be submitted to Government.

(True Extract)

V. Gopalachariar
Chairman

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Tirupati — Municipality.

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date.	Office to which the proposition refers.	Nature of Charge. Present Scale. Number	Designation.	Pay. Minimum.	Pay. Maximum.	Proposed Scale. Number	Designation	Pay. Minimum.	Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
					Rs.	Rs.			Rs.	Rs.	Rs	Rs.	
536 m.	8/3/98	Tirupati Municipal		Grant I Repairs water supply									
			3	Tank watchmen	15	15	3	Tank watchmen	15	15	-	-	Introduction of water-supply into the towns necessitates the increase of Establishment.
							1	Overseer	30	30	30	-	
							1	Head work Superintendent	8	8	8	-	
							1	Reservoir Superintendent	10	10	10	-	
							1	do Asst do	8	8	8	-	
							1	Plumberer	10	10	10	-	
							3	Watchmen	21	21	21	-	
											87		
Om. X 1194 m. 2-7-98 1544 Pm. Mis	5/9/98	Municipal office		Grant V Supervision									
			1	Manager	35	35	1	Manager	35	35	-	-	
			1	Accountant	17-8-0	17-8	1	Accountant	17-8-0	17-8	-	-	
							1	Shroff	10	10	10	-	
			1	Attender	8	8	1	Attender	8	8	-	-	
			2	Peons	12	12	2	Peons	12	12	-	-	
			1	Sweeper	1	1	1	Sweeper	1	1	-	-	

500—21-4-97.

K. Gopinath
Chairman

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