GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

14th May 1881, No. 858.

Municipal—Budgets.

Read the following papers :—

From A. CRUICKSHANK, Esq., President of the Municipal Commissions, South Arcot District, to the Chief Secretary to Government, dated Cuddalore, 10th February 1881, No. 36 [Current No. 358].

I have the honor to forward, herewith, the Budget Estimate of the Cuddalore Municipality for the ensuing official year 1881-82, together with copies of the Vice-President's covering letter, No. 307, dated 1st instant, and its enclosures.

2. The opening balance is taken as Rs. 620 according to the Regular Estimate of the current year. The receipts during 1881-82 are expected to amount to Rs. 35,250, making a total of Rs. 35,870. The variations under the different items between the figures of the Regular Estimate of the current year and those of the ensuing one are trifling, and do not call for remark.

3. Under the head of Expenditure—New Works—a sum of Rs. 2,000 has been provided for completing the water-supply scheme for Cuddalore Old Town, a similar sum having been entered in the current year's budget for the same work, on the supposition that the estimate submitted with my letter, No. 165, of the 18th October last, would be sanctioned and the work commenced this year. As the Government however in G.O., Financial Department, dated 21st January 1881, No. 111, have directed the Commissioners to revise their proposals, with reference to the remarks of the Chief Engineer for Irrigation therein embodied, the work cannot be put in hand until the revised proposals have been submitted to, and sanctioned by, Government. The amount now entered in this budget may, however, be allowed to stand irrespective of the submission of a revised estimate, as, even if a larger sum is required for the work, more than Rs. 2,000 will not be expended in the next official year on its account. None of the other items call for any remark.

4. With reference to paragraph 3 of the Vice-President's letter regarding the cause of the falling off in the expected receipts under the Profession Tax, I may state that I have, as District Magistrate, referred the case of Mr. J. H. Nelson for the orders of the High Court, under Section 296 of the Code of Criminal Procedure, with a view to obtain a reversal of the Joint Magistrate's judgment. This will be the means of getting an authoritative ruling on the subject, for, though the same question arose before in the Vellore Municipality, no authoritative ruling was obtained on it. The result will be noticed in the annual report for the current year. The total expenditure amounts to Rs. 35,426, leaving a closing balance of Rs. 444.

ENCLOSURE No. 1.

From M.R.Ry. P. VARDACHARRIAR, Avergal, Vice-President of the Municipal Commission, Cuddalore, to the President of the Municipal Commissions, South Arcot District, dated 1st February 1881, No. 307.

I have the honor to forward, herewith, for transmission to Government for sanction, the Budget Estimate of the Cuddalore Municipality for the ensuing official year 1881-82, as approved by the Commissioners at their meeting held on the 25th ultimo, with a copy of the resolution passed by them.

2. The opening balance ascertained by adopting the Regular Estimate figure is Rs. 620, of which Rs. 401 belong to the Municipal Fund, and Rs. 219 to the Endowment Fund.

3. Under Receipts the falling off in the regular estimate has been principally in the Tax on Trades and Professions This tax was estimated to yield Rs. 6,000 when the budget for the current year was prepared, and, although the list of persons liable to the tax prepared in the first instance warranted the adoption of that figure for the budget, it was found that numerous appeals had been received and the Appeal Committee found it necessary to grant remissions in several cases, which reduced the original estimate to Rs. 5,777. The difference is not much considering the number of cases in which relief was granted, but the Commissioners anticipate a further loss of about Rs. 227 under the following circumstances:—Mr. Nelson, the District Judge of South Arcot, arrived in this town on the 2nd April last, and was assessed for his profession, but he refused to pay the tax on the ground that he had not been in the Municipality for thirty days before the 1st day of April last to render him liable to it; but the Commissioners having taken a different view they held that he was liable to the tax under the proviso to Section 58 and the concluding words of Section 61, and in this view they were supported by the Advocate-General's opinion obtained in a similar case by the Vellore Municipality and communicated in G.O., Financial Department, dated 18th February 1878, No. 305. They, therefore, preferred a complaint against Mr. Nelson under Section 62 of the Act, but the Joint Magistrate, who investigated the case, dismissed it on the ground that the provisions under the Trades and Profession Tax were defective, and advised the Commissioners to go up to Government in view to that portion of the Act being altered. Several Vakils of the District Court and other gentlemen who came to reside in the town after April last, on learning the result of this case, followed suit in refusing to pay the tax due by them, and the taxes thus withheld amount to Rs. 227. As the Commissioners cannot afford to lose any portion of this money, which is solely levied to pay 60 per cent. of the cost of the Town Police, a charge now ordered to be borne by them, they have requested the District Magistrate to refer the matter for the orders of the High Court, under Section 296, Criminal Procedure Code, in view to an authoritative ruling being obtained as to the interpretation of Sections 58 to 62 of the Act.

4. The other items of receipt are nearly the same as the figures of the regular estimate for the current year, with the exception of the contribution on account of the dispensaries, which will be found fully explained in the remarks in Statement VI-A.

5. The total receipts, including the opening balance, are estimated at Rs. 35,870.

6. *Expenditure—Grant I—New Works—Public Works, Rs.* 2,400.—The grants under this head are small, but funds are not available for many new works. A sum of Rs. 2,000 of the total amount allotted under this head is for completing the Old Town water scheme now under consideration before Government, and the remaining Rs. 400 for erecting two groynes in the Guddilam river to divert the course of the river while in floods, and to protect the village of Pudupoliem from being washed away.

7. *Repairs.*—The allotment for repairs amounts to Rs. 3,380. A sum of Rs. 3,000 of this amount is proposed to be expended on roads which are in very bad order in some places, Rs. 180 in repairing the dispensaries, Rs. 100 on latrines, and Rs. 100 in extending and repairing two groynes which sustained some damage during last November's floods in the river Guddilam.

8. *Tools and Plant.*—A provision of Rs. 50 under this head is made as in the current year for the purchase of some more road implements.

9. *Grant II—Education, Rs.* 850.—The Deputy Inspector of Schools, who applied for Rs. 1,070, proposes to spend it as shown in the margin, but the Commissioners have struck out the item of Rs. 22 0 provided for stipends for six students to be trained in the Normal School. This subject came up before the Commissioners once in June last, when they passed a resolution, copy enclosed, declining to entertain paid students in the Normal School as sufficient inducement is held out in the Educational Department to masters joining that school for being trained. The rest is according to the recommendation of the Educational Officers.

	RS.
Results grants	750
Contribution to Local Fund on account of Inspection	100
Stipends for six students to be trained in the Normal School	220
Total ..	1,070

10. *Grant III—Sanitation and Medical Services, Rs.* 7,320.—There is a decrease in the allotment under this grant as compared with the budget grant for the current year, and is due to the charges on account of medicines and supplies and diet of patients having been reduced in the statement furnished by the Zillah Surgeon. This officer applied for Rs. 84 on account of house-rent for the matron of the lying-in ward, which the Commissioners have declined to sanction, as the establishment of this institution, when revised in 1879, did not include such an item.

11. *Conservancy Establishment, Rs.* 4,836.—There is a slight increase of Rs. 60 under this head, and is due to the Old Town, Cuddalore, Nuisance Inspector's salary having been raised by Rs. 5 a-month, in consequence of his having more work to do than the Inspectors of other divisions.

12. *Watering Roads, Rs.* 30.—The Municipality has got one watering cart, which is employed during the hottest time of the year, from April to June, in watering the main roads from the Guddilam bridge to Manjakuppam and from the Tahsildar's Cutcherry to the point where the Pudupoliem road meets the main road which are very dusty owing to much driving and traffic on them.

13. *Destruction of Venomous Snakes, Rs.* 50.—The number of deaths from snake-bite has been unusually large of late, and, to induce people to destroy them, a reward of one anna is proposed to be paid for each snake killed and produced at the Municipal Office.

14. *Contribution on account of Town Police.*—The sum of Rs. 4,500 provided under this head is to meet 60 per cent. of the total cost of the Town Police. The increase as compared with the regular estimate for the current year is due to two second-grade head constables having been promoted to the first grade. During the early part of the current year only one out of the three stations in the town had a first-grade man, but all of them are now in charge of men of the superior grade; hence this increase.

15. *Grant V, Rs.* 3,456.—There is a trifling increase of Rs. 12 under Establishment in the total allotment under this head, owing to the office sweeper's salary having been raised from Rs. 3 to 4 a-month. No other items under this grant call for notice.

16. The total expenditure amounts to Rs. 35,426, leaving a balance of Rs. 444, of which Rs. 115 belongs to the Municipal Fund, and Rs. 329 to the Endowment Fund.

AT a Special Meeting of the Municipal Commissioners of Cuddalore held on the 25th January 1881.

PRESENT:

A. Cruickshank, Esq., *President.*
C. Robertson, Esq., M.D.
W. G. Mackenzie, Esq.
M.R.Ry. P. Varadacharriar, Avergal, *Vice-President.*
" C. Ramasamy Pillai, Avergal.
" E. Sevachedembara Chettiar, Avergal.
" S. Manicka Mudeliar, Avergal.
Absent thirteen members.

Read draft Budget Estimate of the Cuddalore Municipality for the ensuing year 1881-82.

1. Approved with the following exceptions:—

(a) Rs. 84 provided by the Zillah Surgeon on account of house for matron, lying-in ward, are disallowed.

(b) Rs. 220 provided by Deputy Inspector of Schools on account of stipends to students in Normal School are also disallowed in accordance with Resolution, No. 6, passed at a meeting held on the 29th June 1880.

(c) The Commissioners are of opinion that the Inspector of Old Town Division, considering the importance of the division and the fact that he has more work to do than the Inspectors of other Divisions, should get an increase of 5 rupees per mensem, and resolve that his pay be raised to 30 rupees per mensem.

(d) The Commissioners resolve that the pay of the sweeper in the Municipal Office should be raised from 3 rupees to 4 rupees per mensem.

(Signed) A. CRUICKSHANK,
President.

CUDDALORE,
25th January 1881.

AT a Meeting of the Municipal Commissioners of Cuddalore held on the 29th June 1880.

PRESENT:

M.R.Ry. P. Varadacharriar, Avergal, *Vice-President.*
W. G. Mackenzie, Esq.
J. Twigg, Esq., Assistant Collector.
Captain A. C. Smith, R.E.
M.R.Ry. K Subbah Row, Avergal.
" C. Ramasamy Pillai, Avergal.
" Vizayabala Nynar, Avergal.
Absent thirteen members.

* * * * *

Read copy of report from the Inspector of Schools, 1st May 1880, No. 599, on the progress of elementary education in the Cuddalore Municipality during 1879-80, and his suggestion that six results schoolmasters be trained in the Normal School every year on a monthly stipend of Rs. 3 each from Municipal Funds, recommended by the Inspector, who adds that for the remaining seven months of the current calendar year Rs. 125 will suffice.

6. The Commissioners are not prepared to pay the stipends, as the prospects of promotion in the Educational Department should be sufficient inducement to the masters to join the Normal School and receive training. Moreover, there are no Municipal salary grant schools in which the masters can be employed after training. As for the results grants schools, it is the look out of the masters by receiving good training to be able to produce good results which will bring them larger grants.

(Signed) P. VARADACHARRIAR,
Vice-President.

From Surgeon-Major M. C. FURNELL, M.D., F.R.C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated 23rd February 1881, *No.* 247 [*Current No.* 478].

I have the honor to report, for the information of Government, that ample provision has been made by the Cuddalore Municipality both for Sanitation and Vaccination for the year 1881-82. For the former object Rs. 10,080 have been allotted, and for the latter Rs. 280 are set apart.

2. It is satisfactory to note that Rs. 2,000 have been allotted for the improvement of water-supply in Old Town, Cuddalore, a comfort which the people residing there are sadly in need of.

From H. B. GRIGG, Esq., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st March 1881, *No.* 833 [*Current No.* 567].

With reference to the Budget Estimate of the Cuddalore Municipality for 1881-82, I have the honor to state that the Deputy Inspector of Schools, Cuddalore Range, applied to the Municipal Commission to provide a sum of Rs. 220 in the Budget under reference to enable six of the results schoolmasters to be sent with stipends to the Local Fund Normal School to be trained. The Commissioners "declined to entertain paid students in the Normal School as sufficient inducement is held out in the Educational Department to masters joining that school for being trained."

2. In 1878-79 and 1879-80 Rs. 280 and Rs. 391 only were respectively expended in results grants out of Rs. 1,300 and Rs. 1,120 budgeted, and this probably is due to a certain extent to a paucity of trained teachers. I accordingly beg to recommend that the amount named by the Deputy Inspector and recommended by the Inspector, viz., Rs. 220, be provided in the Budget for 1881-82 for stipends to teachers.

ORDER THEREON, 14th May 1881, No. 858.

The estimated receipts and charges of the Cuddalore Municipality for 1881-82 are compared below with the sanctioned budget and regular estimates for 1880-81:—

RECEIPTS.

RECEIPTS—*continued.*

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balance brought forward	470	480	520
Rates on Houses and Lands, at 7 per cent. ..	10,050	10,200	9,950
Taxes on Arts, at B Schedule rates	6,000	5,550	5,500
Taxes on Vehicles and Animals, at C Schedule rates	2,500	2,500	2,500
Registration of Carts, at one rupee per cart per half-year	1,100	950	950
Tolls, at half the rates under Schedule D	7,330	7,330	6,670
Licenses	200	210	200
License Tax	2,250	2,000	2,000
Assignments by Government	40	40	40
Contribution from Local Funds	2,580	2,890	2,500
Fines and Fees	200	380	350
Endowments	1,640	1,640	1,640
Miscellaneous	3,110	3,690	2,950
Total ..	37,470	37,860	35,770

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	830	830	..
Buildings	150	150	..
Sanitary and Miscellaneous	2,000	2,100	2,400
Repairs—			
Communications	3,640	3,640	3,000
Buildings	330	430	280
Sanitary and Miscellaneous	250	150	100
Establishment	300	300	300
Tools and Plant	150	100	50
GRANT II.			
Salary Grants	80	10	..
Results Grants	600	750	750
Inspection (Contribution)	100	100	100
Miscellaneous	..	..	220
GRANT III.			
Hospitals and Dispensaries	7,550	7,550	7,320
Medical College	150	180	170
Sanitary Inspection	50	180	170
Vaccination	280	280	280
Registration of Births and Deaths	310	220	190
Conservancy	7,710	7,450	7,670
GRANT IV.			
Lighting	1,780	1,650	1,590
Markets	20	20	10
Choultries	580	580	570
Travellers' Bungalow	110	110	120
Avenues and Watering Roads	50	30	30
Police	4,460	4,290	4,500
License Tax	2,090	1,900	1,900
Miscellaneous	330	740	590
GRANT V.			
Supervision and Management	3,230	3,600	3,460
Balances	340	520	..
Total ..	37,470	37,860	35,770

2. According to the Regular Estimate, the incidence of taxation, excluding Tolls, is 7 annas and 8 pies per head. The taxation still open to the Municipality under the law and unutilized is a half per cent. under House rate, half rate or one rupee per half-year under Registration of Carts, and half of D Schedule rates under Tolls. The assets of the Municipality at the end of 1879-80, including Rs. 27,433, the value of premises, were Rs. 53,023; and the unpaid liability on the same date, Rs. 257.

3. In the Regular Estimate for 1880-81, the provision made for the additional Sanitary Establishment should be entered at the same figure as that for the Medical College, viz., Rs. 180. The remuneration for collecting License Tax should not have been shown as a separate item in the accounts. It will be included in the charges of collection on the presumption that the amount was expended on establishments. The last column of the Regular Estimate should include also the supplemental estimate sanctioned in G.O., 9th June 1880, No. 1142. The item "Advances recoverable, Rs. 30," should be struck out. The items "Maintenance of a Lunatic" and "Remuneration for collecting Profession Tax" entered under Grant III should appear under Grants IV and V, respectively. These alterations will reduce the anticipated closing balance to be carried forward to the budget for the current year to Rs. 520.

4. Compared with the sanctioned budget the Regular Estimate of receipts shows a decrease mainly under Profession and License taxes. As regards the former the Vice-President's explanation is satisfactory. The Government await the result of the reference made to the High Court.

5. The opening balance in the estimate for 1881-82 will be Rs. 520, as stated in paragraph 3 *supra*.

6. The estimate of receipts for the current year as compared with the Regular Estimate, shows a falling off principally under "Tolls" and "Contribution from Local Funds." The decrease in the case of these items has not been explained.

7. Provision is made on the expenditure side for the additional Sanitary Establishment at Rs. 50 only instead of Rs. 170, the amount provided for the Medical College. The remarks in paragraph 3 *supra* as to the incorrect classification of the items specified therein and as to the item "Remuneration on account of License Tax" apply also to the Budget Estimates for 1881-82.

8. The provision for Public Works is fully explained by the Vice-President. The Government approve the Director's recommendation to allot Rs. 220 disallowed by the Commissioners for stipends to the students to be trained in the Normal School. The amount will be provided in the budget. The variations in the other items are satisfactorily explained. Sanction is granted to the increased salaries referred to in paragraphs 11 and 15 of the Vice-President's letter.

9. The alterations above indicated will admit of no closing balance being provided. The budget should in future be framed to provide a working balance or reserve in hand of nearly 10 per cent. of the receipts.

10. With the above remarks, the Right Honorable the Governor in Council passes the Cuddalore Municipal Budget for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Cuddalore.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" Inspector-General of Police.
" Surgeon-General with the Government of Madras.
" President of the Local Fund Boards, South Arcot District.

Exd. J. Wright.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

March ~~February~~ 1881, No. 858

Municipal—Budgets.

No 36. (Current No 358)

Citing 1/ Read the following paper:—

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2. The opening balance is taken as Rs. 620 according to the Regular Estimate of the current year. The receipts during 1881-82 are expected to amount to Rs. 35,250, making a total of Rs. 35,870. The variations under the different items between the figures of the Regular Estimate of the current year and those of the ensuing one are trifling, and do not call for remark.

3. Under the head of Expenditure—New Works—a sum of Rs. 2,000 has been provided for completing the water-supply scheme for Cuddalore Old Town, a similar sum having been entered in the current year's budget for the same work, on the supposition that the estimate submitted with my letter, No. 165, of the 18th October last, would be sanctioned and the work commenced this year. As the Government however in G.O., Financial Department, dated 21st January 1881, No. 111, have directed the Commissioners to revise their proposals, with reference to the remarks of the Chief Engineer for Irrigation therein embodied, the work cannot be put in hand until the revised proposals have been submitted to, and sanctioned by, Government. The amount now entered in this budget may, however, be allowed to stand irrespective of the submission of a revised estimate, as, even if a larger sum is required for the work, more than Rs. 2,000 will not be expended in the next official year on its account. None of the other items call for any remark.

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Govt. of {1881} Madras.

FINANCIAL.

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Cuddalore,
&c., &c., &c.

Dated May, 14th.

Issued

Recd. *Encl.*

G.O., 14th May 1881, No. 858.

MAY.

Municipal—Budgets.—Budget Estimate of the Cuddalore Municipality for 1881-82, reviewed.

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(*b*) Rs. 220 provided by Deputy Inspector of Schools on account of stipends to students in Normal School are also disallowed in accordance with Resolution, No. 6, passed at a meeting held on the 29th June 1880.

(*c*) The Commissioners are of opinion that the Inspector of Old Town Division, considering the importance of the division and the fact that he has more work to do than the Inspectors of other Divisions, should get an increase of 5 rupees per mensem, and resolve that his pay be raised to 30 rupees per mensem.

(*d*) The Commissioners resolve that the pay of the sweeper in the Municipal Office should be raised from 3 rupees to 4 rupees per mensem.

(Signed) A. CRUICKSHANK,
President.

CUDDALORE,
25th January 1881.

AT a Meeting of the Municipal Commissioners of Cuddalore held on the 29th June 1880.

PRESENT:

M.R.Ry. P. Varadacharriar, Avergal, *Vice-President.*
W. G. Mackenzie, Esq.
J. Twigg, Esq., Assistant Collector.
Captain A. C. Smith, R.E.
M.R.Ry. K Subbah Row, Avergal.
" C. Ramasamy Pillai, Avergal.
" Vizayabala Nynar, Avergal.
Absent thirteen members.

* * * * *

Read copy of report from the Inspector of Schools, 1st May 1880, No. 599, on the progress of elementary education in the Cuddalore Municipality during 1879-80, and his suggestion that

Cuddalore Budget 81-82

six results schoolmasters be trained in the Normal School every year on a monthly stipend of Rs. 3 each from Municipal Funds, recommended by the Inspector, who adds that for the remaining seven months of the current calendar year Rs. 125 will suffice.

6. The Commissioners are not prepared to pay the stipends, as the prospects of promotion in the Educational Department should be sufficient inducement to the masters to join the Normal School and receive training. Moreover, there are no Municipal salary grant schools in which the masters can be employed after training. As for the results grants schools, it is the look out of the masters by receiving good training to be able to produce good results which will bring them larger grants.

(Signed) P. VARADACHARRIAR,
Vice-President,

C. No. 358 of 81

Exd. J. Wright.

Presidents Office
Cuddalore 10th February 1881

South Arcot

358/16
207

No
88/26

From
A Crueckshank Esquire
President of S. Arcot
Municipalities

To
The Hon'ble R. Davidson C.S.I
Chief Secretary to Govern-
-ment Fort St George

Sir,

I have the honor to forward herewith the Budget estimate of the Cuddalore Municipality for the ensuing official year 1881-82 together with copies of the Vice President's covering letter No. 307 dated 1st Instant and its enclosures.

2. The opening balance is taken as Rs 620 according to the Regular Estimate of the current year. The receipts during 1881-82 are expected to amount to Rs 35250 making a total of Rs 35870. The variations under the

858/27

858/28

the different items between the figures of the Regular Estimate of the current year and those of the ensuing one are trifling and do not call for remark.

3. Under the head of Expenditure – New Works – a sum of Rs 2000 has been provided for completing the water-supply scheme for Cuddalore Old Town, a similar sum having been entered in the current year's budget for the same work, on the supposition that the Estimate submitted with my letter No 165 of the 18th October last would be sanctioned and the work commenced this year. As the Government however in G.O. F.D. dated 21st January 1881 No 111, have directed the Commissioners

missioners

to revise their proposals with reference to the remarks of the Chief Engineer for Irrigation therein embodied the work cannot be put in hand until the revised proposals have been submitted to, and sanctioned by, Government. The amount now entered in this budget may however be allowed to stand irrespective of the submission of a revised estimate, as even if a larger sum is required for the work, more than Rs 2000 will not be expended in the next official year on its account. None of the other items call for any remark.

4. With reference to para 3 of the Vice President's letter regarding the cause of the

falling off in the expected receipts under the Profession tax, I may state that I have as District Magistrate, referred the case of Mr. J. H. Nelson for the orders of the High Court, under Section 296 of the Code of Criminal Procedure with a view to obtain a reversal of the Joint Magistrate's judgment. This will be the means of getting an authoritative ruling on the subject, for though the same question arose before in the Vellore Municipality no authoritative ruling was obtained on it. The result will be noticed in the annual report for the current year. The total expenditure amounts to Rs 35426, leaving a closing balance of

o. f. Rs 444.

I have the honor to be
Sir
Your most obedt. Servant

A Fernie Richard
President

No. 307 Municipal Commissioners' office
Cuddalore 1st February 1881.

From, Mr. R. Ry. P. Varadachariar avergal,
Vice President,
Municipal Commission,
Cuddalore -

To, A. Cruickshank Esquire
President of Municipalities,
South Arcot.

Sir,

I have the honor to forward herewith for transmission to Government for sanction, the Budget estimate of the Cuddalore Municipality for the ensuing Official year 1881-82, as approved by the Commissioners at their meeting held on the 25th ultimo, with a copy of the resolution passed by them.

2 The opening balance ascertained

by adopting the regular estimate figure is Rs 620 of which Rs 401 belonging to the Municipal Fund, and Rs 219 to the Endowment Fund.

3. Under receipts, the falling off in the regular estimate has been principally in the Tax on Trades and professions. This tax was estimated to yield Rs 6000 when the Budget for the current year was prepared, and although the list of persons liable to the tax prepared in the first instance warranted the adoption of that figure for the Budget, it was found that numerous appeals had been received, and the Appeal Committee found it necessary to grant remissions

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in several cases which reduced the original estimate to Rs 5777. The difference is not much considering the number of cases in which relief was granted, but the Commissioners anticipate a further loss of about Rs 227 under the following circumstances. Mr Nelson the District Judge of South Arcot arrived in this town on the 2nd April last, and was assessed for his profession, but he refused to pay the tax on the ground that he had not been in the Municipality for 30 days before the 1st day of April last to render him liable to it, but the Commissioners having taken a different view, they held that he was liable to the tax under the proviso to section 58 and the concluding words of section 61, and in this view they were supported by the Advocate General's opinion obtained in a similar case by the Vellore Municipality and communicated in G. O. Financial Department, 18th February 1878, No. 305. They therefore preferred a complaint against Mr. Nelson under section 62 of the Act, but the Joint Magistrate who investigated the case, dismissed it on the ground that the provisions under the trades and profession tax were defective, and advised the Commissioners to go up to Government in view to that portion of the Act being altered. Several Vakeels of the District Court and other gentlemen who came to reside

in

in the town after April last, on learning the result of this case, followed suit in refusing to pay the tax due by them, and the taxes thus withheld amount to Rs. 227. As the Commissioners cannot afford to lose any portion of this money which is solely levied to pay 60 per cent of the cost of the Town Police, a charge now ordered to be borne by them, they have requested the District Magistrate to refer the matter for the orders of the High Court, under section 296 C.P.C, in view to an authoritative ruling being obtained as to the interpretation of sections 58 to 62 of the Act.

4. The other items of receipt are nearly the same as the figures of the regular estimate for the current year, with the exception of the contribution on account of

the Dispensaries which will be found fully explained in the remarks in Statement VI A.

5. The total receipts including the opening balance are estimated at Rs. 35,870.

Expenditure
Grant I. New Works Public works.
Rs. 2400.

6. The grants under this head are small, but funds are not available for many new works. A sum of Rs. 2,000 of the total amount allotted under this head is for completing the old town water scheme now under consideration before Government, and the remaining Rs. 400 for erecting two groynes in the Guddilam river to divert the course of the river while in floods, and to protect the village of Bedupolium from

being washed away.

Repairs.

7. The allotment for repairs amounts to Rs. 3,380. A sum of Rs. 3,000 of this amount is proposed to be expended on roads which are in very bad order in some places. Rs. 180 in repairing the Dispensaries, Rs. 100 on latrines and Rs. 100 in extending and repairing two groynes which sustained some damage during last November's floods in the river Guddilam.

Tools and plant.

8. A provision of Rs. 50 under this head is made as in the current year for the purchase of some more road implements.

Grant II Education
Rs. 850.

× Results Grants - 750.
Contribution to L. Fund on account of Inspection - 100
Stipends for 6 students to be trained in the Normal school 220
1,070

9. The Deputy Inspector of Schools who applied for Rs. 1,070 proposes to spend it as shown in the margin×, but the Commissioners have struck out the item of Rs. 220 provided

for stipends for 6 students to be trained in the normal school. This subject came up before the Commissioners once in June last, when they passed a resolution, Copy enclosed, declining to entertain paid students in the normal school as sufficient inducement is held out in the Educational Department to Masters joining that school for being trained. The rest is according to the recommendation of the educational Officers.

Grant III. Sanita
& Medical ser
Rs. 7,320

10. There is a decrease in the allotment under this grant as compared with the Budget grant for the current year, and is due to the charges on account of Medicines and supplies, and diet of patients having been reduced in the statement furnished by the

the Zillah Surgeon. This Officer applied for Rs. 84 on account of house rent for the matron of the Lying in Ward which the Commissioners have declined to sanction as the establishment of this institution when revised in 1879 did not include such an item.

Conservancy
Establishment
Rs. 4836.

11. There is a slight increase of Rs. 60 under this head and is due to the Old Town Cuddalore nuisance Inspector's salary having been raised by Rs. 5 a month in consequence of his having more work to do than the Inspectors of other divisions.

Watering roads
Rs. 30.

12 The Municipality has got one watering cart which is employed during the hottest time of the year from April to June, in watering

the main roads from the Geddilam Bridge to Manjacupam and from the Tahsildar's Cutcherry to the point where the Pudupolliam road meets the main road which are very dusty owing to much driving and traffic on them.

Destruction of venomous snakes.
Rs. 50

13. The number of deaths from snake bite has been unusually large of late, and to induce people to destroy them, a reward of one anna is proposed to be paid for each snake killed and produced at the Municipal office.

Contributio
on account
of Town Poli

14. The sum of Rs. 4,500 provided under this head is to meet 60 per cent of the total cost of the Town Police. The increase as compared with the regular estimate for the current year is due to 2 second grade head Constables having been promoted to the 1st Grade. During the early part of the current year, only one out of the three stations in the town had a first grade man, but all of them are now in charge of men of the superior grade, hence this increase.

Grant V
Rs. 3456

15. There is a trifling increase of Rs. 12 under establishment in the total allotment under this head, owing to the office sweeper's salary having been raised from Rs. 3 to 4 a month. No other items under this grant call for notice.

16. The total expenditure amounts to Rs. 35,426, leaving a balance of Rs.

Rs 444, of which 115 belongs to the Municipal Fund, and Rs 329 to the Endowment Fund.

I have &c.

(Signed) P. Vardacharry
Vice-President.

(True copy)

A Cruickshank
President.

In Munl: 35-8/81

858/35 988

At a special meeting of the Municipal Commissioners of Cuddalore, held on the 25th January 1881.

Present.

A. Cruickshank Esquire, President.
C. Robertson Esquire, M. D.
W. G. Mackenzie Esquire.
M.R.Ry P. Varadachariar avergal
Vice-President.
" C. Ramasamy Pillai avergal.
" E. Sivachedembara Chettiar avergal.
" S. Manicka Mudeliar avergal.

Absent 13 Members.

Read draft Budget estimate of the Cuddalore Municipality for the ensuing year 1881/82.

1. Approved with the following exceptions.

(a) Rupees 84 provided by the Zillah Surgeon on account of house for matron lying-in ward are disallowed.

(b) Rupees 220 provided by

Deputy Inspector of schools on account of stipends to students in Normal school are also disallowed in accordance with resolution No. 6, passed at a meeting held on the 29th June 1880.

(c) The Commissioners are of opinion that the Inspector of Old Town division, Considering the importance of the division and the fact that he has more work to do than the Inspectors of other divisions, should get an increase of 5 Rupees per mensem, and resolve that his pay be raised to 30 Rupees per mensem.

(d) The Commissioners resolve that the pay of the Sweeper in the Municipal office should be raised from 3 Rs to 4 Rupees per mensem.

Sd/ A. Cruickshank
President

Municipal office
Cuddalore.
25th January 1881

(True Copy)
Sd/ R. Varadachary
Vice-President

(True Copy)

A Cruickshank
President

In Mil: 35-8/81

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10 88

At a meeting of the Municipal Commissioners of Cuddalore, held on the 29th June 1880.

858/37 18

Present

M.R.Ry. P. Varadachariar avergal
Vice President.

H.G. Mackenzie Esquire,

J. Grigg Esquire, Assistant Collector

Captain A.C. Smith R.E.

M.R.Ry H. Subbah Row Avergal

" C. Ramasamy Pillai Avergal

Vijayabala Nynar avergal

Absent 13 Members.

× × × × ×

Read Copy of report from the Inspector of schools, 1st May 1880 No. 599, on the progress of elementary education in the Cuddalore Municipality during 1879-80, and his suggestion that 6 results school masters be trained in the Normal school every year on a monthly stipend of Rs 3 each from Municipal funds, recommended by the Inspector, who adds that for the remaining 7 months of the current Calendar year Rupees 125 will suffice.

6. The Commissioners are not prepared to pay the stipends, as the prospects of promotion in the Educational Department should be sufficient inducement to the masters to join the Normal school and receive training. Moreover, there are no Municipal salary grant schools in which the masters can be employed after training. As for the results grants schools, it is the look out of the masters by receiving good training to be able to produce good results which will bring them larger grants.

Sd/ P. Varadacharry
Vice President.

(True Copy)

A Fenwick Richard

President

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ch Fmél : 35-8/81

18/7/78 No 305 —
2/2/80 No 39.
25/10/80 No 2018.
21/1/81 No 111

Fin. (1881) Depts.

R.W.
13 81

Fin. Munl. — Budgets,

The President of
[illegible] municipality,
To the Chief Secretary
to Government
Fort St. George

Dated 10th
Despd 11 } February 1881
Recd 14 No 36
Enc 4

1008

No: 358

Forwarding with remarks the budget Estimate of the Cuddalore Municipality for the ensuing official year 1881-82.

G.K. 16/2

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Cuddalore during the official year 1881-82.

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			1881-82.		Regular Estimate for 1880-81.
	Arrears	Current	Details of Minor Heads	Totals of Major Heads	
1. Rates & Taxes &c.					
(a) Rate on houses (section 40)	100 „ „	7600 „ „	7700 „ „		7760
(b) Rate on Lands (section 40)	150 „ „	2100 „ „	2250 „ „		2440
(c) Tax on Arts & Professions (section 57)		5500 „ „	5500 „ „		5550
(d) Tax on Vehicles (section 63)		900 „ „	900 „ „		900
(e) Tax on Animals (section 63)		1600 „ „	1600 „ „		1600
(f) Registration of Carts (section 73)		950 „ „	950 „ „		950
(g) Tolls (section 77)					
Gross Receipts — 10000 „ 0 „ 0					
Less L. Fd share — 3330 „ 0 „ 0		6670 „ „	6670 „ „		7333
(h) Licenses (sections 106, 123, 125, 130, 131, & 136		200 „ „	200 „ „		210
Imperial License Tax under Act II of 1878		2000 „ „	2000 „ „	27770 „ „	2000
2 Contribution from Provincial Funds					
(a) Communications			„ „ „	„ „	
Contribution from Special Funds, &c.					
(a) Surplus Pound Fund			40 „ „	40 „ „	40
(b) Ferry Rents					
(c) Fishery Rents					
Carried forward				27810 „ „	28733

	1881-82 Details of Minor Heads	1881-82 Totals of Major Heads	Regular Estimate for 1880-81
Brought forward		27810 „ „	28783
4 Contribution from Local Funds			
(a) Public works	„ „ „		
(b) Hospitals	2500 „ „		2892
(c) Vaccination	„ „ „	2500 „ „	
5. Fines and Fees (Section 17)	350 „ „	350 „ „	380
6 Fees in Schools Training Institutions			
7 Rent of House, Fish & vegetable Market & Slaughterhouse	460 „ „	450 „ „	446
8. Payments for Municipal Services to Private Parties			
(a) Private Scavenging			
9. Endowments Private Contributions and Donations & Miscellaneous Receipts			
(a) Hospitals Interest from Funded Property	960 „ „		960
Proceeds from sale of medicines	„ „ „	960 „ „	
(b) Choultry. Endowment to Sadasiva Row Reddi's Choultry at Tripadripuliyur	680 „ „	680 „ „	678
10 Miscellaneous.			1596
(a) Sale of Sweepings &c	1500 „ „		200
(b) Sale of avenue Clippings &c	150 „ „		
Carried forward	1650 „ „	32750 „ „	35931

	1881-82 Details of Minor Heads	1881-82 Totals of Major Heads	Regular estimate for 1880-81
Brought forward	1650 „ „	32750 „ „	35931
10 Miscellaneous continued			
(c) Sale of Sundry Articles, &c	500 „ „		547
(d) Public Bungalow	150 „ „		179
(e) Income from Cart Stand	200 „ „	2500 „ „	365
Loans nil			
Advance Recoverable. nil			370
Total Rupees		35250 „ „	37383
Balance Brought forward			
(a) Municipal Fund	401 „ „		360
(b) Endowment Do.	219 „ „	620 „ „	120
Grand Total Rupees		35870 „ „	37863

Note to Statement I

1. House Rate is proposed to be levied as at present at 7 per cent; Land Rate @ 1^{R} 0^{a} 6^{p} per Cawny of Nunjah, and annas 8as 9^{p} per Cawny of Punjah.
2. Tax on Arts is to be levied at full Schedule Rates.
3. Taxes on Vehicles and Animals are levied at full Schedule Rates.
4. Carts are registered at half Schedule Rates.
5. Tolls are levied at half Schedule Rates.
6. Licenses and Fees are at the Rates sanctioned in G. O. dated 16 July 73 No 987.

Vice President.

Statement I A. Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official Year 1881-82

	Amount of Funded Capital	Floating Balance	Interest on Endowed Funds	Appropriation from Capital for expenditure	Private Contribution and Donations	Sale of produce, rent of landed property	Total of Columns 3 to 7	Contribution Local Fund Boards	Total Receipts	Invested	Current Charges	Total of Statement I B Grant VIII	Allotted for Public works (Statement II A)	Total Charges	Floating Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Hospitals & Dispensaries																
Civil Hospitals in Tiruvendipuram(?) & Old Town Cuddalore	24000	"	960	"	"	"	960	2500	3460	"	7320	7320	180	7500	-4040	
2 Choultry																
Sadasiva Reddiar's Choultry	"	219	"	"	680	"	899	"	899	"	570	570	"	570	329	

Statement II Expenditure from the Municipal Fund of the Town of Cuddalore for the Official Year 1881-82

858/12 23

	1881-82 Details of Minor Heads	1881-82 Totals of Major Heads	Regular Estimate for 1880-81
Grant I Public Works			
1. New Works			
(a) Communications	"		"
(b) Buildings	"		830
(c) Drainage	"		160
(d) Water supply	2,000	✓	"
(e) Miscellaneous	400	2400	2,000
			100
2. Repairs			
(a) Communications	3,000	✓	
(b) Buildings	280	✓	3640
(c) Drainage	"		430
(d) Water supply			60
(e) Miscellaneous	110	3380	"
			100
3. Establishment	300	300	300
4. Tools, Plant & Contingencies	50	50	100
5. Contribution to Local Funds			
Total Grant I Rupees		6130	7700

	1881-82. Details of Minor Heads.	1881-82. Totals of Major Heads	Regular Estimate for 1880-81.
Grant II (Education)			
1. Training Schools.	.. .. ..		
2. Municipal Schools.	.. .. ..		
3. Salary Grants.	.. .. ..		14
4. Results Grants.	750	750	750
5. Schools on the Combined System	.. .. ..		
6. Inspection.			
(a) Contribution to Local Funds.	100	100	100.
(b) Batta to inspecting school master.	.. .. ..		3.
7. Miscellaneous.	.. .. ..		
Total, Grant II Rs.		850	867

	1881-82. Details of Minor Heads.	1881-82. Totals of Major Heads	Regular Estimate for 1880-81.
Grant III (Sanitation & Medical Services			
1. Hospitals & Dispensaries			
(a) Establishment	3,620	✓	7550.
(b) Medicines & Supplies	1,400		
(c) Diet of Patients	2,020		
(d) Sundries & Contingencies	80		
(e) Stationery	120		
(f) Value of Furniture	20		
(g) House Rent for Hospital Asst.	60	7,320	
Contribution to Medical College, G.O., dated 25 January 1878 No. 147	170	170	177
2. Vaccination.			
(a) Establishment	180	✓	280.
(b) Contingencies	100		
(c) Contribution to Local Funds.	.. .. ..	280	
3. Registration of Births & Deaths.			
(a) Establishment	180	✓	214
(b) Contingencies	10	190	
4. Conservancy.			
(a) Establishment	4,836	✓	
(b) Sanitary services (Cost of Conservancy Carts 21)	2,772		
Carried forward	7,608	7,960	8[illegible]

	1881-82. Details of Minor Heads	1881-82. Totals of Major Heads	Regula Estimate for 1880-81.
Brought forward.	..	7960	8221.
Grant III Continued.	7608		
4. Conservancy Continued			
(c) Cleansing & Repairing of Tanks and Wells.	20		7460.
(d) Contingencies	42	7670	
5 Sanitary Charges.	50	50	50.
6. Remuneration payable to Inspectors for collecting Profession Tax.	.. ..	.. ..	Grant V 112
7. Maintenance of Lunatic Tumma Reddi at the Madras Lunatic Asylum.	100	100	Grant II 76
Total Grant III Rupees		15,780	15,909

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	1881-82.		Regular Estimate for 1880-81.
	Details of Minor Heads	Totals of Major Heads	
Grant IV.			
1. Lighting			
(a) Establishment			
(b) Contingencies	340	✓	
(c) Cost of Cast Iron Lamp Posts.	1250		1652
	.. ..	1590	
2. Market			
(a) Contingencies	10	10	20
3. Choultry			
(a) Establishment			
(b) Contingencies (including light repairs, such as white washing and turning tiles &c)	70	✓	
	50		
(c) Feeding Travellers	450	570	580
4. Watering Roads	30	30	30
5. Avenues.			
6. Slaughter House.			
(a) Establishment	.. ..		
(b) Contingencies (white washing)	10	10	10.
Carried forward		2210	2292

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	1881-82		Regular Estimate for 1880-81.
	Details of minor Heads.	Totals of major Heads.	
Grant V			
1. Head Office			
(a) Establishment	1932 „ „		1920
(b) Contingencies	100 „ „	2032 „ „	100
Contribution for a Clerk employed in the Govt. office for supervision of office Municipal work, vide G. O. 2d October 1879. No 1891.	40 „ „	40 „ „	26.
2. Collection.			
(a) Commission to Bill Collectors.	600 „ „	600 „ „	590
3. Miscellaneous.			
(a) Remuneration to Auditor			
(b) Office Rent	100 „ „		100.
(c) Printing Charge	84 „ „		84
(d) Remuneration payable to the servants for collecting Imperial License Tax	500 „ „		558.
(e) Sundries	100 „ „		100
	„ „ „	784 „ „	15.
Total Grant V Rupees.		3456 „ „	3493.
Payment of Debt.			
Interest on Debt			
Advance Recoverable.			32
Grand Total Expenditure		35,426 „ „	37,243
Balance.			
(a) Municipal Fund		115 „ „	401.
(b) Endowment Do.		329 „ „	219
Total Rupees		35,870 „ „	37,863

(5)

	1881-82.		Regular Estimate for 1880-81.
	Details of minor Heads	Totals of major Heads	
		2210 - -	2292
Grant IV Continued.			
7. Cart-stand			
(a) Establishment.	- -		
(b) Contingencies	- - -		
8. Public Bungalow.			
(a) Establishment	110 - -		
(b) Contingencies	10 - -	120 - -	110.
9. Miscellaneous			
(a) Time Gun Charge.	80 - -		
(b) Trustee of Pullivasel Mosque on account of Market	200 - -		470.
(d) Stipends for killing snakes.	50 - -		
(e) Purchase of Toll Tickets for contracts	150 - -	480 - -	
10. Police Force. Cost of Police Force as per statement furnished by the Supdt. of Police 7492-0-0 Less 40 per cent borne by Govt. 2992-0-0	4500 - -	4500 - -	4290.
11. Imperial License Tax, Act III of 1878. Amount to be credited to Government Treasury.	1900 - -	1900 - -	1900.
12. Census Charges	- -		180.
Total Grant IV Rupees		9210 - -	924

tement II A Detail of allotment of expendi

Part II. Repairs

83/IV 27

	Project	Grant	Remarks
(a)	Communications		
	Repairing & Remetalling Municipal and Street Roads	3,000 „ „	√
(b)	Buildings		
	Repairing 2 Dispensaries	180 „ „	√
	Repairing Latrines	100 „ „	
(c)	Drainage	„ „ „	
(d)	Water supply	„ „ „	
(e)	Miscellaneous		
	Repairing Dust Bins	„ „ „	
	Do 2 Groynes in the bed of the Guddilum River	100 „ „	√
	Total Rupees	3380 „ „	

Statement III A Detail of Allotment of Expenditure on Public works, Estimated to cost Rs 100 or upwards.

Part I New works.

	Amount of Estimate	Past Expenditure	Expenditure in 1881-82	Remarks
(a) Communications				
(b) Buildings Constructing Cart stand. 2 Leaf Latrines	- - -			
(c) Drainage				
(d) Water supply For old Town.	4000 - -	2000 - -	2000 - -	√
(e) Miscellaneous. Constructing 2 Groynes in the Bed of the Cuddilum River	400 - -		400 - -	√
Total Rupees			2400 - -	

	No	Salary per mensem	Salaries per annum	Total major Heads
Grant I Public works				
Overseer				
Maistries & Peons	5	25 ,, ,,	300 ,, ,,	300 ,,
Total				300 ,,
Grant II Education				
Training schools				
Masters				
Clerks				
Servants				
Total				,, ,,
Municipal Schools				
Masters				
Clerks				
Servants				
Total				,,
Schools on the Combined system				
Masters				
Clerks				
Servants				
Total				,,

	No	Salary per Mensem	Salaries per Annum	Totals of Major Heads
Grant III Sanitation & Medical services				
Hospitals & Dispensaries				
Medical subordinates 1st Class	2	120 ,, ,,	1440 ,, ,,	
Do 3rd Class	1	20 ,, ,,	240 ,, ,,	
Matron (Lying-in-ward)	1	40 ,, ,,	480 ,, ,,	
Assistant Matron Do	1	15 ,, ,,	180 ,, ,,	
Clerks	,,	,, ,, ,,	,, ,, ,,	
Servants	16	97 8 ,,	1170 ,, ,,	
Extra attendances			110 ,, ,,	3620 ,, ,,
Total				3620 ,, ,,
ccination				
Vaccinators	1	15 ,, ,,	180 ,, ,,	
Peons			,, ,,	180 ,, ,,
To				180 ,, ,,
Registration				
Registrars	1	15 ,, ,,	180 ,, ,,	
Peons			,, ,,	180 ,, ,,
Total				180 ,, ,,
Conservancy				
Nuisance Inspectors	4	105 ,, ,,	1260 ,, ,,	
Do - Assistant	1	15 ,, ,,	180 ,, ,,	
Sweepers	48	172 ,, ,,	2064 ,, ,,	
Totties	19	111 ,, ,,	1332 ,, ,,	4,836 ,, ,,
Total				4,836 ,, ,,

	No.	Salary per mensem	Salaries per annum	Total of Major Heads
Grant IV Miscellaneous ipal purposes				
1. Lighting				
Mashalchies	7	28 „ „	340 „ „	340 „ „
al				340 „ „
2. Market				
Superintendent				
Servants				
3. Public Bungalow				
Superintendent				
Servants	3	9 „ „	110 „ „	110 „
Total				110 „
4. Choultry				
Superintendent				
Servants	1	6 „ „	70 „ „	70 „
				70 „
Grant V Supervision & Ma ent.				
1. Office				
Manager	1	71 „ „	852 „ „	
Accountant	1	45 „ „	540 „ „	
Clerk	1	28 „ „	336 „ „	
Peons	2	13 „ „	156 „ „	
Sweeper	1	4 „ „	48 „ „	1932 „
				1932

Statement VI A Regular Estimate

858/X929

Explanations of variations between Cols 5 & 6.

Items	Actuals of the first 6 months of 1880-81.	Actuals of the last 6 months of 1879-80.	Probable Receipts of the last 6 months of 1880-81.	Total Columns 2 & 4	Budget Grant for 1880-81.	Explanations of variations between Cols 5 & 6.
1	2	3	4	5	6	
1. Rates and Taxes.						
Rate on Houses	3,889	4,789	3,871	7,760	7,550	It is anticipated that the whole of the Current year's demand will be got in before its close, which with the entire Arrears of 1879/80 already realized, accounts for this increase.
Rate on Lands	219	2,202	2,221	2,440	250	Due to some of irrecoverable bills which the Comrs. may have to write off at the end of the year.
Tax on Vehicles	502	471	400	900	90	Calls for no remark.
Tax on Animals	890	837	707	1,600	1,600	——— Do ———
Tax on Arts and Professions	2,924	1,822	2,626	5,550	6,000	Due to remissions given on appeal and less expected as explained in the body of the letter forwarding the Budget.
Registration of Carts	478	460	472	950	1,100	Due to a reduction in the number of Carts kept for hire in the Town.
Tolls	4,266	2,966	3,067	7,333	6,000	Due to brisk Competition in the Auction sale.
License fee	180	13	30	210	200	Trifling increase, Calls for no remark.
License Tax under Act II of 1878	—	476	2,000	2,000	2,250	Due to the abolition of the last class in the License tax Act by which all persons who paid tax in that class are no longer liable.
2. Contribution from Provincial Fu Communications						
3. Contribution from P. Fund. Surplus Pound Fund.	12	31	28	40	40	Calls for no remark.
4. Contribution from Local Fun						
Hospitals	894	2,748	1,996	2,890	2,580	L. F. Board pay [illegible] of the total cost of the Dispensaries but as the charges of these Institutions have recently increased, the Bd. of Revenue on application have raised the Contribution to [illegible] of the actual outlay which is recovered from L. Funds after the year's accounts are closed and posted thereon. increase
5. Fines and Fees	192	102	188	280	200	Due to a larger number of prosecutions of defaulters under the [illegible] Taxes.
	[illegible]	16,217	17,606	32,052	[illegible]	

Items	Actuals of the first 6 months of 1880-81	Actuals of the last 6 months of 1879-80	Probable Receipts of the last 6 months 1880-81	Total columns 2 & 4	Budget Grant for 1880-81	Explanation of Variations between Col: 5 & 6.
1	2	3	4	5	6	
Brought forward	14447	15717	17606	32053	29920	
6 Fees in schools & Training Institutions						
Rent of Market Bazaars & Slaughter house	126	262	260	446	600	ue to want of competition during the auction sale to the extent anticipated.
Payments from Services & Private parties						
Endowments Private Contributions & Donations & Miscellaneous Receipts						
(a) Hospitals						
nterest from Funded Property	480	480	480	960	960	Calls for no remark.
Proceeds from sale of Medicines	..	4				
(b) Choultry						
Endowment to Sadasiva Row Reddi's Choultry	678	..	..	678	68	Do.
9 Miscellaneous						
Income from Public Bungalow	102	64	68	445 170	6	umber of travellers that resorted to the Bungalow in the Current year have been ater hence the increase in fees levied in it.
Sale of Clippings	71	87	129	200	50	ncludes the rent of the produce of certain tamarind trees in avenues & elsewhere & a umber of other trees which were injurious to private property having been cut down & sold in auction.
Sale of Sweepings	521	317	1074	1595	18	o the demand for this for manure is great, its price is yearly increasing.
Licence from Cart Stand	182	184	203	365 277 5	30	e to much competition at its auction sale.
Carried f	1536	17715	19830	36456	33	

Items	Actuals of the first 6 months of 1880-81.	Actuals of the last 6 months of 1879-80.	Probable Receipts of the last 6 months of 1880-81.	Total Columns 3+4.	Budget Grant for 1880-	Explanation of variation between Col: 5 & 6.
1	2	3	4	5	6.	
Brought forward.	16,836	17,715	19,830	38,486	3377	
Charges recovered from L.F. for lighting				2775		
Pounar bridge	31.	100	104.	136	14	
Purchase of Toll tickets by Contractor	102	116	118	220	23	e to the fees from demand notices, under the House tax, having been
Houses Land Rate Demand Notice fees.	20.	88	60	80	11	lightly overestimated.
Sale of Empty Tins & Sundry articles	32.	105	80.	112.	12	
Loans nil						
Advance Recoverable						
Refund of Printing Charge as per Board's Proceedings 24th September 1880 No. 1397.	"	"	279	279.		Calls for no remark.
Moiety of the Charges incurred for taking Census	"	"	90	90.		—do.—
Sundries	1	"	"	1 3687		—do.—
Total Rupees	16,822	18,124	20,561.	37,383	343	
Opening Balance on the 1st April 1880						
Municipal Fund				360.	36	
Endowment				120.	1	
Total Rs				37,863	348	

Statement VI A Regular Estimate

Items	Actuals of the first 6 months of 1880-81	Actuals of the last 6 months of 1879-80	Probable charge of the last 6 months of 1880-81	Total columns of 2 & 4	Budget Grant 1880-81
1	2	3	4	5	6
Charges.					
Grant I Public works					
1. New works					
Communications	495	"	335	830	5
Buildings	"	95	150	150	160
Drainage	"	"	"	"	"
Water supply	71	"	1929	2000	1500
Miscellaneous	100	"	"	100	
2. Repairs					
Communications	1874	1517	1766	3640	1640
Buildings	108	30	322	400	33
Drainage	"	7	50	50	15
Water supply	"	"	"	"	"
Miscellaneous	"	16	100	100	10
Carried forward	2648	1665	4,652	7300	387

Explanation of variations between Col: 5 & 6

858/24
32

he figures entered in red ink include the Grants sanctioned by Goverment in a supple-
ental Budget wh. was submitted when it was found that there would be a surplus
t the end of the year. In the original Budget no provision was made for new works
ut as the Comrs found themselves with more money at their disposal than they
xpected at the end of the year this amount was provided & sanctioned in G.O. 9th [illegible]
or making 2 new roads, of wh. 2 have been completed.

Calls for no remark.

he sum shown in red ink was allotted in the Supplemental Budget sanctioned in
e above G.O., in addition to the Annual Grant wh. the Comrs expect to spend before the end
f the year.
his item though not provided for was specially sanctioned from savings in other
tems and paid to a Lutheran Missionary to enclose with a wall a burial ground
t Kunnundalum.

the Supplemental Budget, the allotment for repairs of roads had been increased
he addition of the amount entered in red ink in consequence of some of the roads
ing been in very bad order.

e Latrines cost little money by substituting tarring for whitewashing, hence
increase

thing of the allotment of Rs150 has yet been spent, but as the drains may
uire slight repairs during the next 6 months, a provision of Rs50 is retained.

Calls for no remark.

858/32 33

Items.	Actuals of the first 6 months of 1880-81	Actuals of the last 6 months of 1879-80.	Probable charges of the last 6 months of 1880-81	Total columns of 2 & 4.	Budget Grant 1880-81.	Explanation of variations between Col: 5 & 6.
1	2.	3	4	5	6.	
Brought forward	2,648	1,665	4,652	7,300	3,870	
Establishment	150	150	150	300	300	Calls for no remark.
Tools and Plants	65	5	35	100	150	t of this amount Rs 65 have already been spent in the purchase of road tools 35 out of the remaining Rs 85 have been provided for the purchase of such tools s may be required during the next 6 months, leaving a saving of Rs 50.
Contribution to L.F. Board	"	"	"	"	"	
Grant II Education						
Salary Grant	14	75	"	14	8	the recommendation of Educational officers, the Commr disallowed salary grants a school aided by them in old Town from July last, hence this saving.
Results Grants	141	329	609	750	60	to the Deputy Inspector of schools having applied for an additional sum of Rs 150 ing to a larger number of schools having applied for examination under the lts system, in consequence of the rules under which they are examined having modified.
Contribution to L.F. Board	"	100	100	100	10	Calls for no remark.
Batta to Inspecting School Master	3	7	"	3		——Do——
Grant III Sanitation & Miscellaneous						
1. Medical Charge	4169	3062	3381	7,550	7,550	——Do——
Contribution to Med. College	"	160	177	177	18	the actual receipts exceeded the amount estimated the contribution to the ical College which is a percentage of the receipts had to be increased.
2 Vaccination	130	140	150	280	28	Calls for no remark.
3 Registration of Births & Deaths	97	190	117	214	3	Salary of the Registrar which was Rs 25, was reduced to Rs 15 a month, hence this crease.
4. Conservancy Charges	3,534	3,404	3,916	7,450	7,4	ugh an additional allotment of Rs 256 was made under this head for con- cting a fifth cart employing an extra coly the total expenditure as compared with Budget Grant is less owing to the Dust Carts having been procured at low rates.
Carried forward	10,951	9,237	13,287	24,238	21,84	

85

Explanations of Variations between Col: 5 & 6.

858/23
34

Items	Actuals of the first 6 months of 1880-81	Actuals of the last 6 months of 1879-80	Probable charge of the last 6 months of 1880-81	Total Columns of 2 & 4.	Budget Grant 1880-81.	Explanations of Variations between Col: 5 & 6.
1	2	3	4	5	6	
Brought forward.	10,951	9,237	13,287	24,238	2084	
Remuneration to the Inspectors for collecting Profession Tax	112	"	"	112		This money was paid to the Municipal Inspectors for the work of preparing lists of persons iable to the Trades Profession tax, and for collecting it, as that was the first year of the imposition of the tax, but no such payment will in future be ade, as the parties are required to pay their tax themselves, directly into the office.
5 Sanitary Charges	12	49	60	60	60	Calls for no remark.
7 Maintenance of a Lunatic (Ammasleddi)	18	"	58	76		his is for supporting a lunatic sent from the Municipality to the Madras unatic Asylum, the payment had to be made although there was no provision in he Budget.
Grant IV Miscellaneous Municipal purposes.						
1 Lighting	1142	922	510	1652	169	The amount shown in red ink was balance of the amount of Rs.500 allotted in 1879-80 r 20 new lamp posts, which was not paid to the Contractor who undertook to supply them, till lter the year had closed. It was therefore provided for in the supplemental Budget, and aid in the current year.
2. Market	"	"	20	20	2	Calls for no remark.
3. Choultry Charges	315	330	265	580	58	Do
4. Watering Roads	30	"	"	30	60	Trifling Do
5 Avenues (Watering)	"	"	"			
6. Slaughter house						
7. Public Bungalow Charge	"	10	10	10	1	Do
8. Miscellaneous	64	89	46	110	11	Do
Trustee of Pulliwassel mosque & market	100	100	100	200	2	Do
Purchase of Toll tickets for Contractor	86	40	44	150		his was not provided for under the impression that the Municipality recovers rom the Toll Contractor, the value of the supply issued to him from time to time.
Sundries						
9. Cart stand Charges	"	31	50	50	50	Calls for no remark.
	"	"	"	186		
Carried forward	12,818	10,879	14,460	27,278	235	

858/24

Items	Actuals of the first 6 months of 1880-81.	Actuals of the last 6 months of 1879-80.	Probable charge of the last 6 months of 1880-81.	Total Columns of 2 & 4.	Budget Grant for 1880-	Explanation of variations between Col. 5 & 6.
1	2	3	4	5	6	
Brought forward.	12,878	10,879	14,460	27,278	23,5	
10. Time Gun charge	43	71	27	70	7	Calls for no remark.
11. Imperial License Tax (Remitted to Treasury)	"	1,079	1,900	1,900	2,0	e to the schedule of Classes under the license tax having been revised, remarks in receipts under the same heading.
Police Force	2100	1771	2190	4290	55	e contribution of the 75 per cent at first fixed on account of the Town Police havin en reduced to the 60 per cent, led to this decrease.
Census Charges	7	"	173	180 736		is was an unforseen charge and could not therefore be provided for.
Grant V						
1 Head office	960	906	960	1,920	1,92	Calls for no remark.
Remuneration payable to Municipal Servants for collecting Imperial License Tax	"	345	100	100	16	e cost of collecting this tax was originally reckoned at 7 per cent, but Govemt. ave since cut down the remuneration to municipalities to 5 per cent, and nce the decrease.
2. Collection	86	456	504	590	59	Calls for no remark.
3. Miscellaneous.						
Stationery	62	33	38	100	1	
Remuneration to Auditor	100	"	"	100	1	
				2810	2	
Carried forward.	16,176	15,540	20,352	36,528	34	

Do.

Do.

858/25

Items	Actuals of the first 6 months of 1880-81.	Actuals of the last 6 months of 1879-80.	Probable charge of the last 6 months 1880-81.	Total of Columns 2 & 4.	Budget grant for 1880-81	Explanation of variations between Col: 5 & 6—
1	2	3	4	5	6	
Brought forward.	16,176	15,540	20,352	36,528	34,110	
Miscellaneous continued.				2,880	23	
Rent of office Bungalow.	42	42	42	84	8	Calls for no remark.
Printing Charge	322	137	236	558	10	The Commissioners having been required to pay for all their printing work hitherto done gratis by the Collectorate Press, this increase has been rendered necessary. It is found that the grant including that in the supplemental Budget is insufficient—
Fee paid the Pleader for conducting certain suits in the District Munsiff's Court—	16	"	"	16		Calls for no remark.
Proportionate Cost of the Controlling Establishment for 1879-80.	26	"	"	26	3	—— Do ——
Payment of Debt.	"	"	"	3493 112 3605		
5. Advance Recoverable.	12	2	20		3	—— Do ——
Total Rupees	16,593	15,721.	20,650.	37,243	34,32	
Closing Balance.						
Municipal Fund.				401	3	
Endowment Fd.				219	2	
Total				37,863	35,8	

President

Vice President

36/81

No. 1.

In a letter fr
the Vice-Presid
of the Municipa
Commission, Cua
dated 1st Febr
1881, No. 307.—

In Fuil: 35-8/81

858/7

No 247.

Office of Sanitary Commissr
Madras 23d February 1881

858/37

From
The Sanitary Commissioner
for Madras

To
The Chief Secretary to Government
Public Department
Fort St. George

Sir

I ha the honor to report for the
informati of Government that ample
provision been made by the Cuddal
Municipa , both for sanitation and
vaccination for the year 1881/82. For t
former obj t Rs. 10,080 have been allo
=ed and fo the latter Rs. 280 are set
apart.

It is satisfactory to note that o
Rs. 2,000 have een allotted for the impro
=ment of ter supply in Old town,
Cuddalore, comfort which the people
residing the are sadly in need of.

I have the honor to be
Sir
Your most obdt Servant
M. C. Furnell.
M. D. F. R. C. S.
Sanitary Commissioner
for Madras

DISPOSED OF
MAY 81
S. O. No

Fin. (1881/Dep

(Municl. - Sanitary)

m,

858/8

The Sanitary Commissioner
Madras.

The Chief Secretary to
Government
Public Department
Fort St George

ted 23
spd 24
Recd 25
February 1881

No. 247.

No: 478

Encls:

Subject

Remarking on the Budget Estimate of the Cuddalore Municipality for the year 1881/82.

858/40

No. 833.

858/40 2 P
38

Office of the Director of
Public Instruction,
Madras, 1st March 1881

From

THE DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Fort Saint George.

Sir,

With reference to the Budget Estimate of the Cuddalore Municipality for 1881-82, I have the honor to state that the Deputy Inspector of Schools, Cuddalore Range, applied to the Municipal Commission to provide a sum of Rs. 220 in the Budget under reference to enable six of the results schoolmasters to be sent with stipends to the Local Fund Normal School to be trained. The Commissioners "declined to entertain paid students in the Normal School as sufficient inducement is held out in the Educational Department to masters joining that School for being trained."

2 In 1878-79 & 1879-80 Rs 280 & Rs. 391 only were respectively expended in results grants out of Rs. 1,300 & Rs 1120 budgeted and this probably

DISPOSED
14 MAR

is due to a certain extent to a paucity of trained teachers. I accordingly beg to recommend that the amount named by the Deputy Inspector and recommended by the Inspector, viz. Rs. 220 be provided in the Budget for 1881-82 for stipends to teachers.

I have the honor to be,
Sir,
Your most obedt. Servant,
A. W. Croft
Director of Public Instruction.

Exd. M.K.

858/41

858/41 40

Finl Dept. 1881

From (Munl. - Edun)

The Director of Public Instruction,

Madras.

To

The Chief Secretary to Government,

Fort Saint George.

No. 833.

8/5/81

Dated 1st March 1881

Received 7 —

No. 567

SUBJECT.

Budget Estimate of the Cuddalore Municipality for 1881-82.

Recommending that a provision of Rs 440 may be made for stipends to teachers in the —

× No. 358 of 81

× No. 478 of 81

× No. 567 of 81.

FINANCIAL DEPARTMENT. } P

858/42 41

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letters from the President, Municipal Commission, Cuddalore dated 10th Feb/81 No 36, from the Sany Commr. 23d Feb/81 No 247 & Dir: of Pub Instruction of 1st March/81 No 833.

Draft ORDER. 14 May 1881 No. 858.

The estimated receipts and charges of the Cuddalore Municipality for 1881-82 are compared below with the sanctioned budget and regular estimate for 1880-81.

Receipts.	Budget 1880-81	Regular Estimate 1880-81	Proposed* Estimate 1881-82
*Balance brought forward ..	470	480	520
Rates on Houses and Lands @ 7 p.c.	10050	10,200	9,950
Taxes on Arts at B schedule rates	6000	5550	6500
Taxes on Vehicles and Animals at C schedule rates	2500	2500	2500
Registration of Carts at 1 Rupee per cart per half year	1100	950	950
Tolls at ½ the rates in new schedule D	7,330	7330	6670
Licenses	200	210	200
Licence Tax	2250	2000	2000
Assignments by Government ..	40	40	40
Contribution from Local Funds ..	2580	2890	2500
Fines and Fees	200	380	350
Endowments	1640	1640	1640
Miscellaneous	3,110	3690	2950
Loans	"	"	"
Advances Recoverable	"	"	"
Total ..	37,470	37860	35,770

Charges.

GRANT I.			
New Works.			
Communications	830	830	"
Buildings	150	150	"
Sanitary and Miscellaneous ..	2,000	2100	2400
Repairs.			
Communications	3640	3640	3,000
Buildings	330	430	280
Sanitary and Miscellaneous ..	250	150	100
Establishment	300	300	300
Tools and Plant	150	100	50
Contributions to Local Funds ..	"	"	"
	7,650	7,700	6,130
GRANT II.			
Training Schools	"	"	"
Municipal Schools	"	"	"
Salary Grants	80	10	"
Results Grants	600	750	750
Schools on the combined system	"	"	"
Inspection (Contribution) ..	100	100	100
Miscellaneous	"	"	220
	780	860	1070
GRANT III.			
Hospitals and Dispensaries ..	7,550	7,550	7,320
Medical College	150	180	170
Sanitary Inspection ..	50	180	170
Vaccination	280	280	280
Registration of Births & Deaths	310	220	190
Conservancy	7,710	7,450	7,670
	16,050	15,860	15,800
GRANT IV.			
Lighting	1,780	1650	1590
Markets	20	20	10
Choultries	580	580	570
Traveller's Bungalow ..	110	110	120
Avenues and Watering Roads.	50	30	30
Police	4,460	4290	4500
Licence Tax	2090	1,900	1,900
Miscellaneous	330	740	590
	9,420	9,320	9310
GRANT V.			
Supervision and Management.	3230	3,600	3460
Repayment of Debt	"	"	"
Advances Recoverable	"	"	"
Refunds	"	"	"
Balances	340	520	"
Total ..	37,470	37,860	35,770

858/434 62 P

2. According to the regula Estimate, the incidence of taxation, excluding tolls, is seven annas & 8 pies per head. The taxation still open to the Municipality under the law and ~~[illegible]~~ unutilized is a half per cent under House Rate, half rate, or one Rupee per half year under Registration of Carts and half of D Schedule rates under Tolls. The assets of the Municipality at the end of 1879-80, including Rs 27,433, the value of premises, was Rs 53,023, and the unpaid liability on the same date Rs 257.

La

3. In the Regular Estimate for 1880-81 the provision made for the additional sanitary establishment should be entered at the same figure as that for the Medical College viz:- Rs 180. The remuneration for collecting License tax should not have been shewn as a separate item in the accounts & The ~~[illegible]~~ ~~[illegible]~~ ~~[illegible] appearing~~ ~~[illegible]~~. It will be included in the charges of collection on the presumption that ~~on the presumption that~~ the amount was expended ~~the amount was expended~~ on Establishments ~~on Establishments~~. The last column of the Regular Estimate should include also the Supplemental Estimate sanctioned in G.O. 9th June /80 No 1142. The item "Advances recoverable Rs 30- should be struck out. The items "Maintenance of a Lunatic" & "Remuneration for collecting Profession tax" entered under Grant III should appear under Grants IV and V respectively. These alterations will reduce the anticipated closing balance to be carried forward to the budget for the current year to Rs 520.

4. Compared with the sanctioned budget the Regular Estimate of receipts shews a decrease mainly under Profession & License taxes. As regards

the former the Vice-President's explanation is satisfactory. The Govt. await the result of the reference made to the High Court.

5. The opening balance in the estimate for 1881-82 will be Rs 520 as stated in para 3 *supra*.

6. The estimate of receipts for the current year as compared with the regular estimate, shews a falling off principally under 'Tolls' & 'Contribution from Local Funds'. The decrease in the case of these items has not been explained.

Provision

7. Provision is made on the Expenditure side for the additional Sanitary Establishment at Rs 50 only instead of Rs 170 the amount provided for the Medical College. The remarks in para 3 *supra* as to the incorrect classification of the items specified therein & as to the item "remuneration on account of licence tax" apply also to the Budget Estimates for 1881-82.

8. The provision for Public Works is fully explained by the Vice President. The Govt. approve the Director's recommendation to allot Rs 220 p/a allowed by

the Commissioners for stipends to the students to be trained in the Normal school. The amount will be provided in the budget. The variations in the other items are satisfactorily explained. Sanction is granted to the increased ~~to the~~ salaries ~~of the Nuisance Inspector and Sweeper as proposed~~ referred to in paras 11 and 15 of the Vice-President's letter.

9. The alterations above indicated will admit of no closing balance being provided. The budget should in future be ~~[illegible]~~ framed ~~so as~~ to provide

for a working balance or reserve in hand of nearly ten per cent of the receipts.

858/H.O.

10. With the above remarks the Right Hon'ble the Governor in Council passes the Cuddalore Municipal budget for 1881-82.

LR
6.4.81

President, M.C. Cuddalore.
Revenue Depart.
Board of Revenue
Accountant General
Sanitary Commissioner.
Director of Public Instruction
Inspector Genl. of Police
Surgeon Genl. with Govt. of Madras
Presdt. L.F.B., South Arcot.

Desp. 4/6/81

the former the Vice-President's explanation is satisfactory. The Govt. await the result of the reference made to the High Court.

5. The opening balance in the Estimate for 1881-82 will be Rs 520 as stated in para 3 *supra*.

6. The estimate of receipts for the current year as compared with the regular Estimate, there is a falling off principally under 'Tolls' & 'Contribution from Local Fund'. The decrease in the case of these items has not been explained.

Provision

the former the Vice-President's explanation is satisfactory. The Govt await the result of the reference made to the High Court.

5. The opening balance in the Estimate for 1881-82 will be Rs 520 as stated in para 3 *supra*.

6. The estimate of receipts for the current year as compared with the regular Estimate, there is a falling off principally under 'Tolls' & 'Contribution from Local Fund'. The decrease in the case of these items has not been explained.

Provision

7. Provision is made on the Expenditure side for the additional sanitary Establishment at Rs 50 only instead of Rs 170 the amount provided for the Medical College. The remarks in para 3 *supra* as to the incorrect classification of the items specified therein & as to the item "remuneration on account of income tax" apply also to the Budget Estimates for 1881-82.

8. The provision for Public Works is fully explained by the Vice President. The Govt approve the Director's recommendation to allot Rs 220 p.a. allowed by

the Commissioners for stipends to the students to be trained in the Normal School. The amount will be provided in the budget. The variations in the other items are satisfactorily explained. Sanction is granted to the increase ~~to the~~ salaries ~~of the Divisional Inspector and Inspector as proposed~~ referred to in paras 11 and 15 of the Vice-President's letter.

9. The alterations above indicated will admit of no closing balance being provided. The budget should in future be ~~xx~~ framed ~~[illegible]~~ to provide

for a working balance or reserve in hand of nearly ten per cent of the receipts.

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10. With the above remarks the Right Hon'ble the Governor in Council passes the Cuddalore Municipal budget for 1881-82.

S.R.
6.4.81

President, M.C. Cuddalore.
Revenue Depart.
Board of Revenue
Accountant General
Sanitary Commissioner
Director of Public Instruction
Inspector Genl. of Police
Surgeon Genl. with Govt. of Madras
Presdt. L.F.B., South Arcot.

Despd 4/6/81

[illegible]

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Govt. of (1880) Madras.

FINANCIAL.

To

Dated }
Recd. } 188 , No.

Nos.

Financial DEPARTMENT.

Cuddalore Municipal Budget 81-82

Under Disposal Docket.

PAPERS to be read in Proceedings:—

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X cNo. 478 of 81
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recd
16.5.81

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