

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1619 M

DATED 23-9-96

INDEXED.

[Despatch Abstract.]

Accounts

Recording report on the audit of
of the — of the Palamcottah Municipality
for 1895-96.

abstract

15/9

BACK PAPERS.

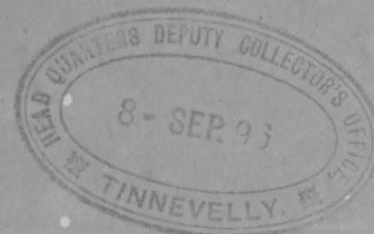
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Local & Munl. (1896) Department.

CURRENT No. 2541



From the Accountant-General
to the Government
of Madras.

Misc
Order No. 1619 Mm 23.9.96

Recorded.

No. L.F.D.
276

PA
16/9/96

Wsd
21.9.96

Dated 25 August 1896

Received 11 SEP 96

Registered "

Enclosures

Spare copies.

SUBJECT.

Forwarding report on the Audit
of the Accounts of the Palamcottah
Municipality for the year 1895-96.



To

The Accountant General
Dated 21/9/96
a/bqueget

2. 9. 96
AS

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BACK PAPERS.

G.O.	No.	Department.	Date.
-	88	m	16-1-96
-	1167	m	24-7-95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Palamcottah Municipality for the year 1895-96.

Dated 14th August 1896.

To

THE Inspector of Local Fund accounts
Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Palamcottah Municipality for the year 1895-96.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits) together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 4860 - 3 - 3, was in agreement with that appearing in the Bank Treasury Pass Book allowing for outstanding cheques, and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statement submitted by the Municipality with their Annual Report to Government or

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

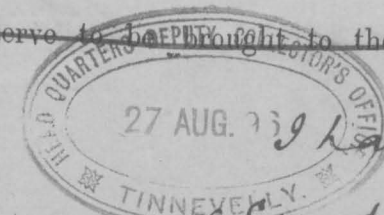
6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. L. F. D. 495, dated 19th February 1892, as modified by subsequent Government Orders.

8. Nothing was discovered important enough to call for immediate action on the part of Government, or

~~The following points deserve to be brought to the immediate notice of Government.~~

Forwarded to the
Accountant General
(Signed) M. Govindan
Asst. Inspector of L. F. accts.
(Signed) W. J. F. Williamson
Inspector of L. F. accts.
Camp. copy
21st August 1896



Current No. 1529 of 26.
No. L.F.D. 276

Forwarded to the Chief Secretary to Government,
Local and Municipal Department, Fort St.
George, through the Chairman, Municipal
Council, Palamcottah, and the collector
of Tinnevely.

Fort St. George
Accountant General's office } Allamison
25th August 1896 } Offg. Accountant General

Forwarded to the Chairman, Municipal Council,
Palamcottah.

Tinnevely Collector's office }
Dated 28th August 96. } 20/8/96
Collector

DISPATCHED.
1- SEP. 96

No 360

LC 28837
2541M

Forwarded to the Chief Secretary to Govern-
ment Local and Municipal Department,
Fort St. George, through the collector of
Tinnevely

Palamcottah Municipal Office }
8th September 1896 } Palam St. Thoma's
Chairman

DISPATCHED.
9- SEP. 96

Forwarded
7-9-86

[STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Palamcottah
for the official year 1895-96.

Heads of Account.			1895-96.						Revised Estimate for 1895-96.		
			Detail of Minor heads.			Totals of Major heads.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—											
a.	Municipal Fund	.. ..	5209	3	5				5210	-	-
b.	Endowments	.. ..									
c.	Water-tax Fund	.. ..				5209	3	5			
	Total	.. ..				5209	3	5	5210	"	"
2. MUNICIPAL RATES AND TAXES—											
a.	Tax on arts, &c. (section 53)	.. ..	2824	8	-				2600	-	-
b.	Tax on buildings (section 63)	.. ..	5374	5	2				5370	-	-
c.	Tax on lands (section 63)	.. ..	334	9	4				330	-	-
d.	Water-tax on buildings and lands (section 75)	.. ..									
e.	Tax on vehicles with springs and palanquins (section 77)	.. ..	940	8	-				925	-	-
f.	Tax on animals (section 77)	.. ..	1123	4	-				1090	-	-
g.	Tax on carts and other vehicles without springs (section 85)	.. ..	693	-	-				675	-	-
h.	Tolls (section 91)—										
	Gross receipts	.. ..	4500	-	-				4500	-	-
	Less Local Fund share	.. ..									
i.	Penalties on account of—										
	i. Tax on arts	.. ..	8	6	-				10	-	-
	ii. Tax on buildings	.. ..	1	10	-						
	iii. Tax on lands	.. ..		10	-						
	iv. Water-tax on buildings and lands	.. ..									
	v. Tax on vehicles, &c.	.. ..									
	vi. Tax on animals	.. ..		8	-						
	vii. Tax on carts, &c.	.. ..		8	-						
	viii. Evasion of tolls	.. ..				15801	12	6			
3. REALIZATIONS UNDER SPECIAL ACTS—											
a.	Pounds	.. ..									
b.	Ferry rents	.. ..									
c.	Fees under Act II of 1888	.. ..	60	-	-	60	-	-	60	-	-
	Carried over	.. ..				15861	12	6	15560	-	-

STATEMENT I—cont.

				1895-96.			Revised Estimate for 1895-96.					
Heads of Account.				Detail of Minor heads.			Totals of Major heads.					
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..							15 861	12	6	15 560	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—												
a. i. Rent of lands ..				-	-	-				-	-	-
ii. Rent of buildings ..				55	-	-				60	-	-
iii. Avenue receipts ..				76	5	9				90	-	-
iv. Fees from Travellers' Bungalows ..				351	3	-				300	-	-
b. i. Sale-proceeds of lands ..				-	-	-				-	-	-
ii. Produce of lands, gardens, &c. ..				34	12	-				30	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..				4	9	6				10	-	-
c. Conservancy receipts—												
Sale-proceeds of night-soil, street refuse, &c. ..				312	10	-				300	-	-
d. i. Fees from educational institutions ..				-	-	-				-	-	-
ii. Other revenue from educational institutions ..				-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depot ..				-	-	-				-	-	-
e. i. Sale-proceeds and composition fees of medicines ..				183	13	10				160	-	-
ii. Other Hospital receipts ..				7	6	4				20	-	-
f. i. Income from markets ..				766	5	11				760	-	-
ii. „ slaughter houses. ..				398	11	-				380	-	-
g. Other fees ..												
i. Distraint fees ..				11	12	-				10	-	-
ii. License fees ..				146	-	-				140	-	-
iii. Cart-stand fees ..				-	-	-				-	-	-
iv. Fees from extracts from Birth and Death Registers ..				2	-	-				5	-	-
h. Fines under Municipal and other Acts ..				319	-	-				280	-	-
i. Interest on investments—												
i. General, including choultries ..				-	-	-				-	-	-
ii. Educational ..				-	-	-				-	-	-
iii. Medical ..				2845	6	-				2845	-	-
j. Premium on loans ..							5514	15	4			
Carried over ..							21376	11	10	20950	-	-

x *Fus* 611-15-8
Rents 142-
Refuse 12-6-3
Rs 766-5-11

Statement II—cont.

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				21376	11	10	20950	-	-
5. GRANTS AND CONTRIBUTIONS--									
a. From Government--									
i. Education--									
Normal stipends ..	19	7	7				20	-	-
Buildings ..	-	-	-				-	-	-
Municipal Schools ..	-	-	-				-	-	-
Other purposes ..	95	5	9				100	-	-
ii. Medical ..									
iii. Other purposes--									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards--									
i. Education ..									
ii. Medical ..	400	2	2				400	-	-
iii. Other purposes ..									
c. Other grants and contributions--									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..				514	15	6			
6. MISCELLANEOUS--									
a. Recoveries on account of service rendered to private individuals--									
i. Private scavenging ..	3291	14	-				3000	-	-
ii. Other purposes ..	7	14	8				10	-	-
b. Other items--									
i. Fishery rents ..	14	4	-				20	-	-
ii. Refunds of Expenditure of previous year ..									
iii. Fee for numbering carts, &c.	-	4	-						
iv other items	-	-	-	3314	4	8	-	-	-
Carried over ..				25206	-	-	24500	-	-

Statement II—cont.

Heads of Account.	189 -9 .			Revised Estimate for 189 -9 .		
	Detail of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
Brought forward ..				25206	-	-
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals ..						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						
i. Permanent ..						
ii. Others ..						
Total Receipts ..				25206	-	-
Add opening balance..				5209	3	5
Grand Total ..				30415	3	5

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on the first — all — classes.
2. Tax on buildings levied at $7\frac{1}{2}$ per cent. and tax on lands at $7\frac{1}{2}$ per cent. of rent value.
3. Water tax on buildings and lands is levied at — per cent.
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at — the maximum rates. *by the District Board Tinnevely.*
7. License-fees are levied at the rates sanctioned in G.O.s $\frac{2294}{20.12.78}$, $\frac{259}{9.7.85}$, $\frac{1224}{7.8.91}$ and $\frac{927}{20.7.94}$.
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the
9. Total extent of land assessed is 191 acres. and 36 cents
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

Expenditure from the Municipal Fund of the Town of
for the official year 1895-96.

Palamcottah

Heads of Account.	1895-96.			Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
GRANT I—(Public Works)—						
1. NEW WORKS—						
a. Communications ..	465	-	-			
b. Buildings ..	1761	10	7			
c. Drainage ..	"	"	"			
d. Water-supply ..				2226	10	7
e. Miscellaneous public improvements						
2. REPAIRS—						
a. Communications ..	1851	5	9			
b. Buildings ..	504	3	3			
c. Drainage—	91	6	8			
i. Repairs to works ..	104	14	8			
ii. Establishment for flushing drains, &c. ..						
d. Water-supply—						
i. Repairs to works, machinery, &c., ..	2	10	-			
ii. Establishment ..	37	11	4			
iii. Contingencies ..						
e. Miscellaneous public improvements						
3. ESTABLISHMENT ..	239	-	-			
4. TOOLS AND PLANT AND OTHER STORES	13	8	-			
5. CONTRIBUTIONS—						
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c. ..						
c. To others for public works ..						
Total, Grant I ..				4966	7	7
GRANT II—(Education)—						
1. TRAINING SCHOOLS—						
a. Contributions to Local Boards..						
b. Stipends to Normal students ..	27	7	4			
c. <i>Sessional school charges</i>	5	15	11			
2. MUNICIPAL SCHOOLS—						
i. ON Salary System—						
a. Establishment ..						
b. Contingencies ..						
Carried over ..				27	7	4

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ...				33 27	7	3 4	35	-	-
GRANT II—(Education)—cont.									
ii. On salary Results System—									
a. Fixed Payments	119	7	4				120	-	-
b. Results Grants	18	1	-				20	-	-
c. Contingencies	39	3	5	176	11	9	40	-	-
3. SALARY GRANTS	711	1	4	711	1	4	1070	-	-
4. RESULTS GRANTS	712	5	-	712	5	-	630	-	-
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a Contributions to Local Boards..									
b. Municipal Inspectors--									
i. Establishment	120	-	-				120	-	-
ii. Contingencies	29	3	7	149	3	7	30	-	-
7. MISCELLANEOUS—									
a. Grant in aid									
i. Building, furniture, &c., grants.									
ii. Furniture grants									
iii. Rent grants									
b. Common gymnasium--	33	5	4				15	-	-
i. Establishment	106	11	6				40	-	-
ii. Contingencies	4	14	5				120	-	-
c. Other items	148	2	8				5	-	-
d. Sessional schools	5	15	11	293	1	11	155	-	-
				299	1	10			
Total, Grant II ..				2075	14	10	2400	-	-
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1701	14	4				1700	-	-
b. Medicines and Supplies ..	1232	2	-				1200	-	-
c. Diet of Patients	1054	15	1				970	-	-
d. Sundries and Contingencies ..	608	6	3				560	-	-
e. Contributions to Local Boards ..	970	13	4				970	-	-
f. Pay of out-pensioners ..	411	4	-				420	-	-
Carried over ..				5979	7	-	5820	-	-

* Salary of Drawing Master Rs 126-11-5
Contingent charges 15-7-3
Other Printing charges 148-2-8

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5,979	7	-	5,820	-	-
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	122	-	-				100	-	-
ii. Sanitary Inspection ..	83	-	-				60	-	-
iii. Medical reserve staff ..	16	-	-				20	-	-
iv. Cutlers' Establishment ..	10	-	-				10	-	-
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
				231	-	-			
3. VACCINATION—									
a. Establishment ..	240	-	-				240	-	-
b. Contingencies ..	74	9	11				70	-	-
c. Contributions to Local Boards ..				314	9	11			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	144	-	-				140	-	-
b. Contingencies ..	5	12	-	149	12	-	20	-	-
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment ..	1,845	5	3				1,870	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	190	1	1				1950	-	-
b. Private scavenging—									
i. Establishment ..	2,394	2	2				2,420	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	349	11	-				360	-	-
c. Cholera charges ..	182	9	1				160	-	-
d. Contingencies ..	72	5	7				60	-	-
				6,745	28	2			
				4	15	7			
Total, Grant III ..				13,419	15	1	13,300	-	-

* Establishment Rs 128-3-7
Contingencies 54-5-6
182-9-1

Heads of Account.			1895-96.						Revised Estimate for 1895-96.		
			Detail of Minor Heads.			Totals of Major Heads.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—											
1. LIGHTING—											
a. Establishment	..	..	488	6	7				490	-	-
b. Contingencies	..	..	1088	11	2	1577	1	9	1120	-	-
2. i. MARKETS—											
a. Establishment	..	..	161	11	11				180	-	-
b. Contingencies	..	..	49	9	8				50	-	-
ii SLAUGHTER-HOUSE—											
a. Establishment	..	..	84	4	1				70	-	-
b. Contingencies	..	..	9	12	-	305	5	8	10	-	-
3. CHOUTIEES—											
a. Establishment	..	..									
b. Contingencies	..	..									
c. Feeding Travellers	..	..									
4. TRAVELLERS' BUNGALOW—											
a. Establishment	..	..	138	-	-				140	-	-
b. Contingencies	..	..	19	6	2	157	6	2	20	-	-
5. AVENUES—											
a. Establishment	..	..									
b. Contingencies	..	..		8	-		8	-	10	-	-
6. PUBLIC GARDEN—											
a. Establishment	..	..									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.	..	..									
7. SURVEY OF LAND											
8. FIRE—											
a. Establishment	..	..									
b. Purchase of fire-engine, buckets, repairs, &c.	..	..									
9. OTHER CHARGES—											
i. Work done for private individuals other than private scavenging	..	..									
Carried over						2040	5	7	2090	-	-

(a) Law charges Rs 18. 4. -
Cost of numbering cards 23. 9. 1
20m ton charges 3. 3. 0
Land access ment 1-9-0

46-9-1

[illegible]

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent.. ..	36	-	-						
b. Others	303	-	-	339	-	-			
Refunds of other than current collections.									
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				25555	-	2	26220	-	-
Balances—									
a. Municipal Fund	4860	3	3				3490	-	-
b. Endowments									
c. Water tax Fund				4860	3	3			
Grand Total ..				30415	3	5	29710	-	-

NOTE TO STATEMENT II.

Position of the Municipality of *Palamcottah* on 31st March 1896.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans	-	-	-	Municipal Balance.. {			
Deposits to be adjusted ..	1274	-	-	Cash	4860	3	3
Other Liabilities (in detail) ..				Securities	-	-	-
<i>Salary and Rent</i>				Deposit Balance .. {			
<i>grants to the Hindu</i>				Cash	774	-	-
<i>College Branch</i>				Securities in land	1274	-	-
<i>Schools for February</i>				<i>+ house properties</i>	500	-	-
<i>1896 - - -</i>				Sinking Fund of loans			
	19	15	2	Funded Capital of endowed institutions,			
				Hospitals, &c.	81500	-	-
				Total ..	87634	3	3
				Value of Premises, &c.	22421	4	3
				Do. of Tools and plant	2284	-	-
				Do. of Live stock	-	-	-
				Do. of Furniture	1116	-	-
				Arrears of taxes, &c.	47	4	10
				Other assets (in detail)	15	4	4
				<i>outstanding bills for salary</i>			
				<i>of medicines -</i>	662	10	8
				<i>Annually Salun Board Contribution</i>			
				<i>for the hospital for 1895-96</i>	26546	8	1
				Total ..	25883	13	5
				Claims—			
				Advances Recoverable—			
				Permanent advance	36	-	-
				Advances for works, &c. ..	303	-	-
				Total ..	339	-	-
Total ..	1293	15	2	Grand Total ..	114516	11	4

Abstract of Deposits Account for the year 1895-96.

Details of Balance.

*. 1000 in cash	
500 R ₂ in land &	house property
<u> </u>	<u> </u>
1500	1500

CURRENT.

14

Statement IV-B.—Municipality of *Palau collected* Demand, Collection and Balance Statement for the year 1895-96—cont.

ARREARS.

Tax.	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.	
		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.
1. Tax on arts, &c.	..	..	..	..	..	12	8	..	..	..	..	..	..	..	..
2. " on buildings	..	..	..	12	8	2	5	..	..	..	..	..	..	..	..
3. " on lands	..	..	..	2	5	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10.															
11.															
12.															
13.															
14.															
Total		16	5	16	5	16	5	16	5	16	5	16	5	16	5

STATEMENT V.—Abstract of transactions under advances.—

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	..	..	..
(2) Amount advanced during the year	714	-	-
Total	714	-	-
(2) Amount adjusted during the year—			
(a) On account of advances made during the year	375	-	-
(b) Do. previous years	6	-	-
Total amount outstanding at the end of the year*	339	-	-
Total	714	-	-

* Details of Balance.

1895-96.

Permanent advance

with the manager. .. Rs 30 - - -

do. vaccinator. .. 6 - - -

Advance with the Sanitary Engineer 300 - - -

Total 336 - - -

Statement IV-B.—*Municipality of Palamcottah* Demand, Collection and Balance Statement for the year 1895-96—cont.

ARREARS.

Tax.	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.
	RS., A. P.	RS., A. P.	RS., A. P.	RS., A. P.	RS., A. P.	RS., A. P.	RS., A. P.	
1	2	3	4	5	6	7	8	9
1. Tax on arts, &c.	.. ..	12 8 -	12 8 -	12 8 -				
2. " on buildings	.. ..	2 - 5	2 - 5	2 - 5				
3. " 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	.. ..	1 8 -	1 8 -	1 8 -				
10.								
11.								
12.								
13.								
14.								
Total		16 - 5	16 - 5	16 - 5				

STATEMENT VI—*cont.*Statement of Differences—*cont.*

[illegible]

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.