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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 299	Press / Mis.
19-20.	
Dated 5-7-	18 1867.

8/9

19-20

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 5th July 1867.

Read the following :—

(*Heads of Account in the Central Books for* 1867-68.)

No. 19. From the Comptroller General of Accounts, to all Accountants General, dated Calcutta, 18th June 1867, Circular No. 56.

I have the honor to forward, for your information and guidance, a list of the heads of account for Civil Services, which will be maintained in the Central books for the current financial year.

2 With a view to secure uniformity in the exhibition of receipts and charges of the various Governments, and to expedite the compilation in the Central Office of the monthly account for transmission to England, I request that the following instructions may be strictly observed in the preparation of the Abstracts of Receipts and Disbursements which you submit to this office :—

1*st.*—The Service heads of Account maintained in the Central Office should, so far as they affect your books, be reprinted *verbatim* and in the same order in your monthly Abstracts, and all receipts and charges should be entered under them.

2*nd.*—A separate progressive total should be given for each of these heads of Account.

3*rd.*—Where the names of these headings coincide with those in your own accounts, or correspond so nearly as to preclude any risk of error, it will, of course, be sufficient to enter the amount against the proper head ; but in all cases in which, at the present time, greater detail is given in your abstracts, this detail should be still maintained, the particular entries being printed in a smaller type, and a total given against the head of Account to which they belong.

4*th.*—A space should be left above the total at the end of each abstract for the insertion of transfer entries when required.

5*th.*—The following details should be given of the closing balance :—

At Presidency Towns only. { Cash balance in General Treasury.
,, ,, at the Mint.
,, ,, in the hands of Public Accountants.
,, ,, in transit.

6*th.*—In any case in which doubt may arise as to the proper classification, you should refer the matter for the decision of this office ; the use of vernacular words should be avoided as far as possible, and any local terms which are retained should be explained in a note appended to your next abstract.

No. 288.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) E. F. HARRISON,
Comptroller General of Accounts.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

REVENUE AND RECEIPTS.

1.—*Land Revenue.*

Collections on Mehals, Fixed.
Ditto Fluctuating.
Rent of resumed Thannadaree Lands and Service commutations.
Interest on Government Securities purchased, with sale proceeds of Waste Lands.
Miscellaneous.

2.—*Tributes and Contributions from Native States.*

Tribute from Jeypore, N. W. P.
Ditto Joudpore, ditto.
Ditto Odeypore, ditto.
Tribute from Doongerpore, N. W. P.
Ditto Banswara, ditto.
Ditto Kotah, ditto.
Ditto Boondee, ditto.
Ditto Jhalwar, ditto.
Ditto Mundee, Punjab.
Ditto Kupoorthulla, ditto.
Ditto Sokeith, ditto.
Ditto Chumba, ditto.
Ditto Kattywar Bombay.
Ditto Travancore Government, Madras.
Ditto Various Petty States.
Nizam's Government on account of Mahratta Choute, India.

REVENUE AND RECEIPTS.—(*Continued.*)

Subsidy from the Cutch Government, Bombay.
Contributions from Bhopal, N. W. P.
Ditto Joudpore, ditto.
Ditto Odeypore, ditto.
Ditto Kotah, ditto.
Ditto Jagheerdars, Southern Mahratta Country, Bombay.
Ditto Various Petty States.
Peshkash and subsidy from Mysore Government, Madras.
Peshkash and subsidy from Travancore Government, Madras.
Peshkash and subsidy from Cochin Government, Madras.

3.—*Forest.*

Produce of Forests.
Duty on Foreign Timber.
Forest, Miscellaneous.

4.—*Abkaree.*

License and distillery fees, and duties for the sale of Liquors and Drugs.
Sale proceeds of Abkaree Opium.
Fines, Confiscations, and Miscellaneous.

5.—*License Tax.*

Collections.
Penalties.
Miscellaneous.

6.—*Customs.*

Sea { Imports. / Exports. / Fines, Forfeitures and Miscellaneous.
Land Customs.
Warehouse and Wharf rents.

7.—*Salt.*

Customs Duty on Salt.
Proceeds of Sale of Government Salt.
Excise Duty on Salt.
Rents of Warehouses.
Fees, Forfeitures, and Miscellaneous.

8.—*Opium.*

Sale of Behar Opium.
Ditto Benares Opium.
Ditto Opium to Abkaree Department.
Opium Pass Fees.
Miscellaneous.

9.—*Stamps.*

Sale of Impressed paper.
Ditto Adhesive Stamps (other than Postage and Telegraph Stamps).
Duty on impressing documents.*

Fines and Penalties.
Miscellaneous.

10.—*Mint.*

Seignorage Duty on coining Gold.
Ditto Silver.
Gain on Copper Coinage.
Gain in Coinage Operations.
Sale of old Stores and Materials.
Miscellaneous.

11.—*Post Office.*

Postage on Letters and Newspapers.
Ditto on Banghy Parcels.
Sale of Postage Stamps.
Mail Cart and Parcel Van Passenger Service.
Miscellaneous.

12.—*Telegraph.*

Working ... { Sale of Telegraph Stamps. / Fees on Private Messages. / Ditto Service Messages. / Miscellaneous.
Construction .. { Sale proceeds of unserviceable Telegraph Stores. / Miscellaneous.
Indo-European Line of Telegraph.

13.—*Law and Justice.*

Sale proceeds of unclaimed intestate property.
Proceeds of Jail Labor and Manufactures and receipts on account of Convict Labor.
Judicial Tullubanah Receipts.
Fees, Fines, and Forfeitures.
Registration Fees
Convict Receipts at Port Blair.
Miscellaneous.

14.—*Police.*

Contribution from Municipal and other Funds.
Fees, Fines, and Forfeitures.
Thuggee and Dacoity.
Miscellaneous.

15.—*Marine.*

Pilotage Receipts.
Dockyard Services and Supplies to private individuals.*
Sale proceeds of Vessels and Stores.
Registration and other Fees.
Freight, Passage, and Tonnage.
Miscellaneous.

16.—*Education.*

Fees and Contributions on account of Education.†
Sale proceeds of Books, &c.
Fines and Miscellaneous.

* Including single rate of duty levied on unstamped or insufficiently stamped documents produced in Court.

* Including rent of Dock-yards, Wharves, Cables and Boats, &c.
† Including endowments.

EXPENDITURE.

17.—*Interest.*

Interest on Government Securities held by the Currency Department.
Interest on Shares held by Government in Presidency Banks.
Interest on advances made to Service Funds.
Ditto ditto and Loans to private individuals.
Interest on arrears of Revenue.
Miscellaneous.

18.—*Miscellaneous Receipts.*

Gain by Exchange.
Gain on transactions with London.
Premium on Bills.
Ditto on Money Order Receipts.
Sale proceeds of Durbar Presents.
Sale of old Stores and Materials.
Unclaimed Deposits.
Government Printing Press Receipts.
Receipts on account of Experimental Cotton and Tea Factories.
Miscellaneous Fees, Fines, and Forfeitures.
Miscellaneous Receipts.

EXPENDITURE.

1.—*Interest on Funded and Unfunded Debt.*

Interest on 5½ per cent. Loan of 1859-60.
Ditto 5 ,, ,, 1825-26.
Ditto 5 ,, ,, 1829-30.
Ditto 5 ,, ,, 1841-42.
Ditto 5 ,, ,, 1856-57.
Ditto 5 ,, for Public Works of 1854-55.
Ditto 4½ ,, Loan of 1856-57.
Ditto 4 ,, ,, 1824 25.
Ditto 4 ,, ,, 1828-29.
Ditto 4 ,, ,, 1832-33.
Ditto 4 ,, ,, 1835-36.
Ditto 4 ,, ,, 1842-43.
Ditto 4 ,, Transfer Loan of 1854-55.
Ditto 4 ,, ,, 22nd April 1854.
Ditto 4 ,, ,, of 1st May 1865.
Ditto 3½ ,, Loan of 1853-54.
Ditto on Treasury Bills at 2½ Pie per cent. per diem.

2.—*Interest on special Loans for Public Works.*

5 per cent. Loan 1866-67 re-payable 1868.
5 ,, ,, ,, ,, 1869.
5 ,, ,, ,, ,, 1870.
5 ,, ,, 1867-68 ,, 1872.
5 ,, ,, ditto ,, 1877.
5 ,, ,, ditto ,, 1882.

3.—*Interest on Service Funds and other Accounts.*

Interest on Treasury Notes in favor of Service Funds.
Ditto Treasury Certificates, Eastern Settlements.
Ditto Civil Service Annuity Fund.
Ditto Civil Fund (at Bombay Provident Fund).
Ditto Medical Retiring Fund.
Interest on Appropriated Fund of Medical Retiring Fund.
Ditto Reserve Fund of ditto.
Ditto Uncovenanted Service Family Pension Fund.
Ditto Police Superannuation Fund.
Ditto Book Debt Loan on account of Madho Rao.
Ditto Loans from the late King of Oude.
Ditto ditto Callisunkur Ghosal.
Ditto Promissory Notes for Mysore Princes.
Ditto Deposits of the Administrator General.
Ditto Bhow Begum's Stipend Fund.
Ditto Government Savings' Bank Deposits.
Ditto Soldiers' Deposits in Savings' Bank.
Ditto Treasury Notes of Soldiers' Savings' Bank Deposits.
Ditto Local Loans.
Ditto Land Revenue Collections refunded.
Ditto on compensation for lands taken for Railway purposes.
Ditto ditto ditto for public purposes.
Ditto on Balances of Net Railway Traffic Receipts.
Ditto Law Charges.
Ditto Rohilla Donation.
Ditto Bombay Island Police Fund.
Ditto Deficiency in the minimum Cash Balance in Her Majesty's Treasury at the Presidency Banks.
Ditto Educational and other Funds.
Ditto Miscellaneous.

4.—*Allowances, Refunds, and Drawbacks.*

Revenue Refunds.
Miscellaneous Refunds.
Drawbacks.

5.—*Land Revenue.*

Collectors' and Deputy Commissioners', &c., Establishments.

EXPENDITURE.—*(Continued).*

Charges on account of Khass Mehals.
Charges on account of Land Revenue Collections.
Revenue Surveys.
Land Settlement charges.

6.—*Forest.*

Salaries, Establishments, and Contingencies.

7.—*Abkaree.*

Collectors', Commissioners', and Cantonment Magistrates' Establishments.
Cost price of Opium supplied to the Abkaree Department.

8.—*Assessed Taxes.*

Collection of License Tax.

9.—*Customs.*

Sea Customs, Salaries, Establishments, and Contingencies.
Land Customs, ditto ditto.

10.—*Salt.*

Salaries, Establishments, and Contingencies.
Saltpetre Establishment.
Salt Purchase and Freight.

11.—*Opium.*

BEHAR ..... { Establishment of Agents and Sub-Deputy Agents. / Payments to Cultivators. / Travelling and other Miscellaneous Charges.

BENARES ..... { Establishment of Agents and Sub-Deputy Agents. / Payments to Cultivators. / Travelling and other Miscellaneous Charges.

Opium Miscellaneous Charges at Calcutta.
Opium Agencies and Establishments (Bombay).

12.—*Stamps.*

Stamp Office at the Presidency.
Ditto Commissioner and Establishments.
Charges for the sale of Stamps.
Europe Stores.

13.—*Mint.*

Mint and Assay Master's Establishment and Contingencies.
Loss on Coinage.
Europe Stores.
Purchase of Local Stores.

14.—*Post Office.*

Chief Office, Calcutta.
Presidency and District Offices.
Conveyance of Mails.
Discount on sale of Postage Stamps.
Post Office Miscellaneous.

15.—*Telegraph.*

Direction.
Superintendence.
Construction.
Repairs.
Stores.
Training Schools.
Accounts.
Indo-European Line of Telegraph.

16.—*Allowances to District and Village Officers.*

Allowances to District and Village Officers.

17.—*Administration and Public Departments.*

Salary of Governor General, Governor, Lieutenant Governor, or Chief Commissioner.
Staff and Household of ditto.
Tour expenses.
Council.
Legislative Council.
Civil Secretariats.
Military ditto.
Public Works ditto.
Board of Revenue, Financial Commissioner, and Establishments.
Commissioners.
Civil Offices of Account and Audit.
Public Works ditto.
Currency Department.
Board of Examiners.
Money Order Office.
Emigration Charges under Act XIII of 1864.
Uncovenanted Civil Service Examination.
Protector of Emigrants (Bengal).
Allowances to Presidency Banks.

18.—*Law and Justice.*

High Court Judges.
Ditto Establishments.
Ditto Appellate Branch (at the Presidencies).
Ditto. Original ditto ditto.
Judicial Commissioner (Oude).
Civil and Sessions Courts.
Criminal Courts.*
Courts of Small Causes.
Recorder's Court (Burmah).
Law Officers.
Administrator General.
Coroner's Court.

* Including Cantonment Magistrates.

EXPENDITURE.—*(Continued).*

Justices of the Peace (and Petty Sessions Court, Bombay).
Central Jail and House of Correction at the Presidency.
Jails—Inspection, and General Superintendence.
District Jail Establishments.
Ditto Supplies.
Ditto Manufactures.
Convict Charges at Port Blair.
Convict Settlements.
Registration Department.

19.—*Police.*

Commissioners' and Deputy Commissioners' Offices at the Presidencies.
Presidency Police.
Suburban Police.
Police Hospitals.
Provincial Superintending Officers of the District Police.
District Executive Force.*
Military Police.
Thuggee and Dacoity Department.
Kumaon and Terai Civil Police.
Municipal or Village Police.

20.—*Marine.*

Master Attendants, Dock-yard, and Marine Establishments.
Marine Pay and Allowances.
State Yacht Establishment.
Pilotage, Pilot Establishments, and Vessels.
Building and repairs of Ships (wages to Artificers, &c).
Purchase of Ships and Vessels.
Victuals purchased in the Country for Crew of Ships and Vessels.
Coals purchased in the Country, Coal and Steam Agencies, &c.
Timber, Stores, &c, purchased in the Country.
Subsidies to Steam Boat Companies.
Europe Stores.
Miscellaneous.

21.—*Education, Science, and Art.*

Universities.
Superintendence and Inspection.
Government Colleges.
Ditto Schools.
Grants-in-aid of Schools and Educational Institutions.
Scholarships, Prizes, &c.
Government Book Depots.
Surveyor General's Department.
Mathematical Instrument Manufactory.
Geological Survey of India, and Museum.
Trigonometrical Survey.
Topographical Survey.
Institutions of Science and Art
Miscellaneous.

22.—*Ecclesiastical.*

Ecclesiastical Establishment.

23.—*Medical Services.*

Medical Establishment.
Vaccine ditto.
Government Hospitals and Dispensaries.
Lunatic Asylum.
Chemical Examiner's Department.
Grants for Medical purposes.

24.—*Stationery and Printing.*

Stationery Office at the Presidency.
Printing Establishments and Charges.
Stationery purchased in the Country.
Europe Stores.

25.—*Political Agencies.*

Salaries and Establishments.
Durbar Presents.
Miscellaneous.

26.—*Allowances and Assignments under Treaties and Engagements.*

Territorial and Political Pensions.
Enamdars.
Pensions in lieu of resumed Lands.
Compensations.
Charitable Allowances.
Miscellaneous.

27.—*Miscellaneous.*

Allowances to Civil Servants out of employ and to those attached to the College.
Travelling Allowances to Covenanted and Uncovenanted Officers attending examination.
Rewards for proficiency in Oriental languages.
Charges for remittance of Treasure.
Loss by difference of exchange and discount on Supply Bills.
District Dak Establishment.
Donations for charitable purposes.*

* Including Detective Department.

* Including maintenance of orphans and indigent persons and lunatics, and charges for burying paupers.

EXPENDITURE.—(*Concluded*).

Conservancy Charges and Contributions to Municipal Funds.
Rewards for the destruction of wild Animals.*
Charges on account of Public Exhibitions.
Government Bull and Stallion Charges.
Books and Publications purchased by Government.
Assessments and rates on Government Buildings.

Experimental Cotton and Tea Factories.
Special Commissions of Inquiry.
Stores from Europe.
Miscellaneous and Unforeseen Charges.

28.—*Superannuation, Retired, and Compassionate Allowances.*

Superannuation and Retired Allowances.
Compassionate Allowances.
Gratuities.
Donations to Service Funds.

* Including wild beasts, dogs, snakes, and locusts.

No. 20.

ORDER THEREON, 5th July 1867, No. 299.
To be recorded.
(True Extract).

R. S. ELLIS,
Acting Chief Secretary

Ed. J. Tulloch.

7

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

Office of Comptroller General of Accounts;
CENTRAL ACCOUNTS BRANCH,
Calcutta, the 18th June 1867.

CIRCULAR No. 56.

FROM

THE COMPTROLLER GENERAL OF ACCOUNTS,

TO

ALL ACCOUNTANTS GENERAL.

SIR,

I have the honor to forward for your information and guidance, a list of the heads of account for Civil Services which will be maintained in the Central Books for the current financial year.

II. With a view to secure uniformity in the exhibition of receipts and charges of the various Governments, and to expedite the compilation in the Central Office of the monthly account for transmission to England, I request that the following instructions may be strictly observed in the preparation of the Abstracts of Receipts and Disbursements which you submit to this Office :—

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„ „ at the Mint.
„ „ in the hands of Public Accountants.
„ „ in transit.

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I have the honor to be,
SIR,
Your obedient Servant,
E. F. HARRISON,
Comptroller General of Accounts.

No. 288

Copy forwarded to the Secretary to the Government of Madras for information.

Comptroller General of Accounts.

(With 1 spare Copy)

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

REVENUE AND RECEIPTS.

I.—LAND REVENUE.

Collections on Mehals, Fixed.
Ditto, Fluctuating.
Rent of resumed Thannadaree Lands and Service commutations.
Interest on Government Securities purchased with sale proceeds of Waste Lands.
Miscellaneous.

II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES.

Tribute from Jeypore, N. W. P.
Ditto Joudpore, ditto.
Ditto Odeypore, ditto.
Ditto Doongerpore, ditto.
Ditto Banswara, litto.
Ditto Kotah, ditto.
Ditto Boondee, ditto.
Ditto Jhalwar, ditto.
Ditto Mundee, Punjab.
Ditto Kupoorthulla, ditto.
Ditto Sokeith, ditto.
Ditto Chumba, ditto.
Ditto Kattywar, Bombay.
Ditto Travancore, Government, Madras.
Ditto Various Petty States.

Nizam's Government on account of Mahratta Choute, India.
Subsidy from the Cutch Government, Bombay.
Contributions from Bhopal, N. W. P.
Ditto Joudpore, ditto.
Ditto Odeypore, ditto.
Ditto Kotah, ditto.
Ditto Jagheerdars, Southern Mahratta Country, Bombay.
Ditto Various Petty States.

Peshkash and subsidy from Mysore Government, Madras.
Peshkash and subsidy from Travancore Government, Madras.
Peshkash and subsidy from Cochin Government, Madras.

III.—FOREST.

Produce of Forests.
Duty on Foreign Timber.
Forest, Miscellaneous.

IV.—ABKAREE.

License and Distillery Fees, and Duties for the sale of Liquors and Drugs.
Sale proceeds of Abkaree Opium.
Fines, Confiscations, and Miscellaneous.

V.—LICENSE TAX.

Collections.
Penalties.
Miscellaneous.

VI.—CUSTOMS.

Sea { Imports. Exports. Fines, Forfeitures, and Miscellaneous.
Land Customs.
Warehouse and Wharf rents.

VII.—SALT.

Customs Duty on Salt.
Proceeds of sale of Government Salt.
Excise Duty on Salt.
Rents of Warehouses.
Fees, Forfeitures, and Miscellaneous.

VIII.—OPIUM.

Sale of Behar Opium.
Ditto Benares Opium.
Ditto Opium to Abkaree Department.
Opium Pass Fees.
Miscellaneous.

IX.—STAMPS.

Sale of Impressed Paper.
Ditto Adhesive Stamps (other than Postage and Telegraph Stamps).
Duty on impressing documents.*
Fines and Penalties.
Miscellaneous.

* Including single rate of duty levied on unstamped or insufficiently stamped documents produced in Court.

X.—MINT.

Signorage Duty on coining Gold.
Ditto Silver.
Gain on Copper Coinage.
Gain in Coinage Operations.
Sale of old Stores and Materials.
Miscellaneous.

XI.—POST OFFICE.

Postage on Letters and Newspapers.
Ditto on Banghy Parcels.
Sale of Postage Stamps.
Mail Cart and Parcel Van Passenger Service.
Miscellaneous.

XII.—TELEGRAPH.

Working ... { Sale of Telegraph Stamps. / Fees on Private Messages. / Ditto Service Messages. / Miscellaneous.

Construction { Sale proceeds of unserviceable Telegraph Stores. / Miscellaneous.

Indo-European Line of Telegraph.

XIII.—LAW AND JUSTICE.

Sale proceeds of unclaimed intestate property.
Proceeds of Jail Labor and Manufactures and receipts on account of Convict Labor.
Judicial Tullubanah Receipts.
Fees, Fines, and Forfeitures.
Registration Fees.
Convict Receipts at Port Blair.
Miscellaneous.

XIV.—POLICE.

Contribution from Municipal and other Funds.
Fees, Fines, and Forfeitures.
Thuggee and Dacoity.
Miscellaneous.

XV.—MARINE.

Pilotage Receipts.
Dockyard Services and Supplies to private individuals.*
Sale proceeds of Vessels and Stores.
Registration and other Fees.
Freight, Passage, and Tonnage.
Miscellaneous.

XVI.—EDUCATION.

Fees and Contributions on account of Education.†
Sale proceeds of Books, &c.
Fines and Miscellaneous.

XVII.—INTEREST.

Interest on Government Securities held by the Currency Department.
Interest on Shares held by Government in Presidency Banks.
Interest on advances made to Service Funds.
Ditto ditto and Loans to private individuals.
Interest on arrears of Revenue.
Miscellaneous.

XVIII.—MISCELLANEOUS RECEIPTS.

Gain by Exchange.
Ditto on transactions with London.
Premium on Bills.
Ditto on Money Order Receipts.
Sale proceeds of Durbar Presents.
Sale of old Stores and Materials.
Unclaimed Deposits.
Government Printing Press Receipts.
Receipts on account of Experimental Cotton and Tea Factories.
Miscellaneous Fees, Fines, and Forfeitures.
Miscellaneous Receipts.

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* Including rent of Dockyards, Wharves, Cables and Boats, &c.

† Including endowments.

EXPENDITURE.

1.—INTEREST ON FUNDED AND UNFUNDED DEBT.

Interest on 5½ per cent. Loan of 1859-60.
Ditto 5 „ „ 1825-26.
Ditto 5 „ „ 1829-30.
Ditto 5 „ „ 1841-42.
Ditto 5 „ „ 1856-57.
Ditto 5 „ for Public Works of 1854-55.
Ditto 4½ „ Loan of 1856-57.
Ditto 4 „ „ 1824-25.
Ditto 4 „ „ 1828-29.
Ditto 4 „ „ 1832-33.
Ditto 4 „ „ 1835-36.
Ditto 4 „ „ 1842-43.
Ditto 4 „ Transfer Loan of 1854-55.
Ditto 4 „ „ 22nd April 1854.
Ditto 4 „ „ of 1st May 1865.
Ditto 3½ „ Loan of 1853-54.
Ditto on Treasury Bills at 2½ pie per cent. per diem.

2.—INTEREST ON SPECIAL LOANS FOR PUBLIC WORKS.

5 per cent. Loan 1866-67 repayable 1868.
5 „ „ „ „ 1869.
5 „ „ „ „ 1870.
5 „ „ 1867-68 „ 1872.
5 „ „ ditto „ 1877.
5 „ „ ditto „ 1882.

3.—INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS.

Interest on Treasury Notes in favor of Service Funds.
Ditto Treasury Certificates, Eastern Settlements.
Ditto Civil Service Annuity Fund.
Ditto Civil Fund (at Bombay Provident Fund).
Ditto Medical Retiring Fund.
Ditto Appropriated Fund of ditto.
Interest on Reserve Fund of Medical Retiring Fund.
Ditto Uncovenanted Service Family Pension Fund.
Ditto Police Superannuation Fund.
Ditto Book Debt Loan on account of Madho Rao.
Ditto Loans from the late King of Oude.
Ditto ditto Callisunkur Ghosal.
Ditto Promissory Notes for Mysore Princes.
Ditto Deposits of the Administrator General.
Ditto Bhow Begum's Stipend Fund.
Ditto Government Savings Bank Deposits.
Ditto Soldiers' Deposits in Savings Bank.
Ditto Treasury Notes of Soldiers' Savings Bank Deposits.
Ditto Local Loans.
Ditto Land Revenue Collections refunded.
Ditto on compensation for lands taken for Railway purposes.
Ditto ditto ditto for public purposes.
Ditto on Balances of Net Railway Traffic Receipts.
Ditto Law Charges.
Ditto Rohilla Donation.
Ditto Bombay Island Police Fund.
Ditto Deficiency in the minimum Cash Balance in Her Majesty's Treasury at the Presidency Banks.
Ditto Educational and other Funds.
Ditto Miscellaneous.

4.—ALLOWANCES, REFUNDS, AND DRAWBACKS.

Revenue Refunds.
Miscellaneous Refunds.
Drawbacks.

5.—LAND REVENUE.

Collectors' and Deputy Commissioners,' &c., Establishments.
Charges on account of Khass Mehals.
Charges on account of Land Revenue collections.
Revenue Surveys.
Land Settlement charges.

6.—FOREST.

Salaries, Establishments, and Contingencies.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867 68.

EXPENDITURE.

7.—ABKAREE.

Collectors,' Commissioners,' and Cantonment Magistrates' Establishments.

Cost price of Opium supplied to the Abkaree Department.

8.—ASSESSED TAXES.

Collection of License Tax.

9.—CUSTOMS.

Sea Customs, Salaries, Establishments, and Contingencies.

Land Customs, ditto ditto.

10.—SALT.

Salaries, Establishments, and Contingencies.
Saltpetre Establishment.
Salt Purchase and Freight.

11.—OPIUM.

BEHAR ... { Establishment of Agents and Sub-Deputy Agents. / Payments to Cultivators. / Travelling and other Miscellaneous Charges.

BENARES { Establishment of Agents and Sub-Deputy Agents. / Payments to Cultivators. / Travelling and other Miscellaneous Charges.

Opium Miscellaneous Charges at Calcutta.
Opium Agencies and Establishments (Bombay).

12.—STAMPS.

Stamp Office at the Presidency.
Ditto Commissioner and Establishments.
Charges for the sale of Stamps.
Europe Stores.

13.—MINT.

Mint and Assay Master's Establishment and Contingencies.
Loss on Coinage.
Europe Stores.
Purchase of Local Stores.

14.—POST OFFICE.

Chief Office, Calcutta.
Presidency and District Offices.
Conveyance of Mails.
Discount on sale of Postage Stamps.
Post Office Miscellaneous.

15.—TELEGRAPH.

Direction.
Superintendence.
Construction.
Repairs.
Stores.
Training Schools.
Accounts.
Indo-European Line of Telegraph.

16.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.

Allowances to District and Village Officers.

17.—ADMINISTRATION AND PUBLIC DEPARTMENTS.

Salary of Governor General, Governor, Lieutenant Governor, or Chief Commissioner.
Staff and Household of ditto.
Tour expenses.
Council.
Legislative Council.
Civil Secretariats.
Military ditto.
Public Works ditto.
Board of Revenue, Financial Commissioner, and Establishments.
Commissioners.
Civil Offices of Account and Audit.
Public Works ditto.
Currency Department.
Board of Examiners.
Money Order Office.
Emigration Charges under Act XIII of 1864.
Uncovenanted Civil Service Examination.
Protector of Emigrants (Bengal).
Allowances to Presidency Banks.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

EXPENDITURE.

18.—LAW AND JUSTICE.

High Court Judges.
Ditto Establishments.
Ditto Appellate Branch (at the Presidencies).
Ditto Original ditto ditto.
Judicial Commissioner (Oude).
Civil and Sessions Courts.
Criminal Courts.*
Courts of Small Causes.
Recorder's Court (Burmah).
Law Officers.
Administrator General.
Coroner's Court.
Justices of the Peace (and Petty Sessions Court Bombay).
Central Jail and House of Correction at the Presidency.
Jails,—Inspection, and General Superintendence.
District Jail Establishments.
Ditto Supplies.
Ditto Manufactures.
Convict Charges at Port Blair.
Convict Settlements.
Registration Department.

19.—POLICE.

Commissioners' and Deputy Commissioners' Offices at the Presidencies.
Presidency Police.
Suburban Police.
Police Hospitals.
Provincial Superintending Officers of the District Police.
District Executive Force.†
Military Police.
Thuggee and Dacoity Department.
Kumaon and Terai Civil Police.
Municipal or Village Police.

20.—MARINE.

Master Attendants, Dock-yard, and Marine Establishments.
Marine Pay and Allowances.
State Yacht Establishment.
Pilotage, Pilot Establishments, and Vessels.
Building and repairs of Ships (wages to Artificers, &c.)
Purchase of Ships and Vessels.
Victuals purchased in the Country for Crew of Ships and Vessels.
Coals purchased in the Country, Coal and Steam Agencies, &c.
Timber, Stores, &c., purchased in the Country.
Subsidies to Steam Boat Companies.
Europe Stores.
Miscellaneous.

21.—EDUCATION, SCIENCE, AND ART.

Universities.
Superintendence and Inspection.
Government Colleges.
Ditto Schools.
Grants-in-aid of Schools and Educational Institutions.
Scholarships, Prizes, &c.
Government Book Depôts.
Surveyor General's Department.
Mathematical Instrument Manufactory.
Geological Survey of India,—and Museum.
Trigonometrical Survey.
Topographical Survey.
Institutions of Science and Art.
Miscellaneous.

22.—ECCLESIASTICAL.

Ecclesiastical Establishment.

23.—MEDICAL SERVICES.

Medical Establishment.
Vaccine Establishment.
Government Hospitals and Dispensaries.
Lunatic Asylum.
Chemical Examiner's Department.
Grants for Medical purposes.

24.—STATIONERY AND PRINTING.

Stationery Office at the Presidency.
Printing Establishments and Charges.
Stationery purchased in the Country.
Europe Stores.

* Including Cantonment Magistrates.
† Including Detective Department.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

EXPENDITURE.

2?—POLITICAL AGENCIES.

Salaries and Establishments.
Durbar Presents.
Miscellaneous.

26.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

Territorial and Political Pensions.
Enamdars.
Pensions in lieu of resumed Lands.
Compensations.
Charitable Allowances.
Miscellaneous.

27.—MISCELLANEOUS.

Allowances to Civil Servants out of employ and to those attached to the College.
Travelling Allowances to Covenanted and Uncovenanted Officers attending examination.
Rewards for proficiency in Oriental languages.
Charges for remittance of treasure.
Loss by difference of Exchange and discount on Supply Bills.
District Dâk Establishment.
Donations for charitable purposes.*
Conservancy Charges and Contributions to Municipal Funds.
Rewards for the destruction of wild animals.†
Charges on account of Public Exhibitions.
Government Bull and Stallion Charges.
Books and Publications purchased by Government.
Assessments and rates on Government Buildings.
Experimental Cotton and Tea Factories.
Special Commissions of Enquiry.
Stores from Europe.
Miscellaneous and Unforeseen Charges.

28.—SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

Superannuation and Retired Allowances.
Compassionate Allowances.
Gratuities.
Donations to Service Funds.

* Including maintenance of orphans and indigent persons and lunatics, and charges for burying paupers.

† Including wild beasts, dogs, snakes, and locusts.

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