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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 185	Press Mis.
Dated 18 12 1913	18 12 1913

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,

2nd May 1870.

No. 1. Read the following letter from the Comptroller-General of Accounts, to all Accountants-General, dated Calcutta, 14th April 1870, Circular No. 103.

I have the honour to forward, for your information and guidance, a list of Major and Minor Heads of Account, to be used in all Estimates, Statements, and Accounts during the current year.

2. The names and arrangement of several of the heads have been changed under recent orders of Government, and this list is now sent to you in anticipation of the detailed Budgets, in order to give the earliest possible intimation of the changes that have been made.

3. This list will take the place of the Major and Minor heads given in my Circular No. 97, of 23rd November last, to which I invite your special attention, as many references that have been made from various quarters on points of detail would have been rendered unnecessary by a careful perusal of this Circular, and of the Circular letter, No. 810, of 31st August, to which it refers.

4. I take this opportunity to give more detailed explanation of some points which appear to be misunderstood.

5. Exact uniformity in words and arrangement is of great importance in Major and Minor heads, but below this the local officer has full discretion. On the list circulated in August last, detailed entries have been given, partly for the sake of classification, *e. g.*, to show what details should be classed under contingencies, but chiefly in order that, wherever the Accountant-General thinks it advisable to show certain details, they may appear in the same order precisely on all local books and abstracts; the advantage of this in compiling returns in the Central Office from local books or accounts is very great.

6. The general rule for Provincial Books is that each Minor head should have a separate ledger folio, with any detailed entries that may be required in inner columns. Each Minor head is closed annually to its Major head.

7. From this the rule for transfer entries will naturally follow. The outer or total column is considered the true "Ledger post," and this, of course, can never be shown minus; the inner columns show how the total is arrived at, just as a gross sum might be shown less discount, the net sum being the ledger post; but discount would never be posted by itself as a minus entry, and if there were nothing from which to deduct it, it must be shown on the other side of the account.

8. Strict attention to these points is very important on account of the manner in which they affect the Central Books. Here, as in the local Ledger, a separate folio is given to each Minor head, but the inner columns are for the different Governments, and not for detailed entries, and hence no adjustments can be allowed between them.

9. On the other hand, numerous transfer entries make the central Ledger far less convenient for reference, and hence, whenever the Provincial Minor head is sufficiently large, the correction should always be made locally by deduction.

10. I observe, however, that in some local Ledgers, Minor heads are made inner columns, and merely their totals carried out to form the Ledger post. There is no objection to this provided that no detailed entries are required, *e. g.*, under V. Assessed Taxes (new arrangement), or 27. Superannuations; but where details are given, as is almost always the case, a separate folio should be assigned to each Minor head, and in all cases the Minor heads should be considered as entirely independent of one another as if this were done.

11. It is necessary to remind some officers that a progressive total must be given in the monthly abstract for each Minor head, and to request that care may be taken that all concerned with the preparation of the Accounts and Books make themselves fully acquainted with the Circulars issued from this office on the subject.

No. 33.

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

(Signed) E. GAY,
Depy. Comptroller-General.

*Proceedings of the Madras Government, Financial Department,
2nd May 1870.*

REVENUE AND RECEIPTS.
Major and Minor Heads of Account.

I.—LAND REVENUE.

Ordinary Revenue.
Sale of Khas Mehals.
Rent of resumed Thanadaree Lands and service Commutations.
Sale proceeds of Waste Lands and redemption of Land-tax.
Redemption of summary Settlement Cess.
Irrigation.
Miscellaneous.

II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES.

Tribute from Jeypore, North-Western Provinces.
Tribute from Joudpore, North-Western Provinces.
Tribute from Odeypore, North-Western Provinces.
Tribute from Doongerpore, North-Western Provinces.
Tribute from Banswara, North-Western Provinces.
Tribute from Kotah, North-Western Provinces.
Tribute from Boondce, North-Western Provinces.
Tribute from Jhalwar, North-Western Provinces.
Tribute from Mundee, Punjab.
Tribute from Kuppooorthala, Punjab.
Tribute from Sokeit, Punjab.
Tribute from Chumaba, Punjab.
Tribute from Kattywar, Bombay.
Tribute from Travancore Government, Madras.
Tributes from various petty States.
Nizam's Government on account of Maharatta Choute, India.
Subsidy from the Cutch Government, Bombay.
Contributions from Bhopal, India.
Contributions from Joudpore, North-Western Provinces.
Contributions from Odeypore, North-Western Provinces.
Contributions from Kotah, North-Western Provinces.

Includes acreage on Opium under cultivation.

II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES,—*continued.*

Contributions from Jageerdars, Southern Maharatta Country, Bombay.
Contributions from various petty States.
Peshkash and Subsidy from Mysore Government, Madras.
Peshkash and Subsidy from Travancore Government, Madras.
Peshkash and Subsidy from Cochin Government, Madras.
Nuzzerana on successions to Native States.

III.—FOREST.

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

IV.—EXCISE ON SPIRITS AND DRUGS.

License and Distillery Fees and Duties for the sale of Liquors and Drugs.
Sale Proceeds of Excise Opium.
Fines, Confiscation, and Miscellaneous.*

V.—ASSESSED TAXES.

Income-tax.—Deductions from Official Salaries.
Income-tax.—General Collections.
Income-tax.—Penalties.
Miscellaneous.

VI.—CUSTOMS.

Sea Customs, Imports.
Sea Customs, Exports.
Sea Customs, 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.—OPIMUM.

Sale of Behar Opium.
Sale of Benares Opium.
Sale of Opium to Excise Department.
Opium Pass Fees.
Miscellaneous.

† In Bengal, forfeitures are credited to a Local Fund.

*Proceedings of the Madras Government, Financial Department,
2nd May 1870.*

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REVENUE AND RECEIPTS.

IX.—STAMPS.

Sale of Impressed Paper.
Sale of Adhesive Stamps (other than Postage and Telegraph Stamps.)
Duty on Impressing Documents.
Fines and Penalties.
Miscellaneous.

X.—MINT.

Seigniorage Duty on Coining Gold.
Seigniorage Duty on Coining Silver.
Gain in Copper Coinage.
Gain in Coinage Operations.
Sale of old Stores and Materials.
Miscellaneous.

XI.—POST OFFICE.

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

XII.—TELEGRAPH.

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

XIII.—LAW AND JUSTICE.

Sale proceeds of Unclaimed and Escheated Property.
Proceeds of Jail Labour and Manufactures, and Receipts on account of Convict Labour.
Court Fees Stamps.
Process Servers' Fees.
Registration Fees.
General Fees, Fines, and Forfeitures.*
Convict Receipts at Port Blair.
Miscellaneous.†

XIV.—POLICE.

Contributions from Municipalities.
Contributions from other sources.

XIV.—POLICE,—*continued.*

Fees, Fines, and Forfeitures.
Thuggee and Dacoity.
Receipts on account of Railway Police.
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.
Recoveries on account of Capitalized Pensions.
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 Government Securities held on account of Savings' Bank Deposits.
Interest on shares held by Government in Presidency Banks.
Interest on Advances made to Service Funds.
Interest on Loans to Municipalities.
Interest on Advances and Loans to Native States or private individuals.
Interest on arrears of Revenue.
Miscellaneous.

XVIII.—MISCELLANEOUS RECEIPTS.

Gain by Exchange.
Gain on Transactions with London.
Premium on Bills.
Unclaimed Bills of Exchange of more than three years' standing.
Premium on Money Orders.
Lapsed Money Orders.
Sale Proceeds of Darbar Presents.
Sale of old Stores and Materials.
Unclaimed Deposits.

* Includes fines and penalties imposed by Judicial Officers under the Excise and Stamp Acts—see Circular 67.
† Includes recoveries in paper suits.

*Proceedings of the Madras Government, Financial Department,
2nd May 1870.*

REVENUE AND RECEIPTS.

XVIII.—MISCELLANEOUS RECEIPTS,—*continued.*

Government Printing Press Receipts.
Receipts on account of Experimental
Cotton, Silk, Tea, and Cotton Gin Facto-
ries.
Miscellaneous Fees, Fines, and Forfeitures.
Subscriptions to the Military Fund.
Subscriptions to the Military Orphan Fund.
Subscriptions to the Medical Retiring
Fund.

XVIII.—MISCELLANEOUS RECEIPTS,—*continued.*

Excess Payments on account of the Mili-
tary Fund transferred from Deposits.
Excess Payments on account of the Mili-
tary Orphan Fund transferred from
Deposits.
Excess Payments on account of the Medical
Retiring Fund, transferred from Deposits.
District Dak Collections.
Miscellaneous Receipts.

EXPENDITURE.

Major and Minor Heads of Account.

1.—INTEREST ON FUNDED AND UNFUNDED DEBT.

Interest on five-and-a-half per cent. Loan of
1859-60.
Interest on five per cent. Loan of 1825-26.
Interest on five per cent. Loan of 1829-30.
Interest on five per cent. Loan of 1841-42.
Interest on five per cent. Loan of 1856-57.
Interest on five per cent. Public Works Loan
of 1854-55.
Interest on four-and-a-half per cent. Loan
of 1856-57.
Interest on four-and-a-half per cent. Trans-
fer Loan of 1870.
Interest on four per cent. Loan of 1824-25.
Interest on four per cent. Loan of 1828-29.
Interest on four per cent. Loan of 1832-33.
Interest on four per cent. Loan of 1835-36.
Interest on four per cent. Loan of 1842-43.
Interest on four per cent. Transfer Loan of
1854-55.
Interest on four per cent. Transfer Loan of
22nd April 1854.
Interest on four per cent. Transfer Loan of
1st May 1865.
Interest on three-and-a-half per cent. Loan
of 1853-54.
Interest on Treasury Bills at two-and-a-half
per cent. per diem.
Interest on five per cent. Debenture Loan of
1866-67.
Interest on five per cent. Debenture Loan of
1867-68.
Interest on four-and-a-half per cent. Deben-
ture Loan, payable 4th July 1871.

2.—INTEREST ON SERVICE FUNDS AND OTHER
ACCOUNTS.

Interest on Treasury Notes in favour of
Service Funds.
Interest on Civil Service Annuity Fund.
Interest on Civil Fund.
Interest on Medical Fund, (Madras).
Interest on Apothecaries' Fund.
Interest on Uncovenanted Service Family
Pension Fund.
Interest on Book Debt Loan on Account of
Madho Rao.
Interest on Loans from the late King of
Oude.
Interest on loans from Callisunkur Ghosal.
Interest on Promissory Notes for Mysore
Princes.
Interest on Deposits of the Administrator-
General.
Interest on Bhow Begum's Stipend Fund.
Interest on Government Savings' Bank
Deposits.
Interest on Soldiers' Deposits in Savings'
Banks.
Interest on Treasury Notes of Soldiers'
Savings' Bank Deposits.
Interest on Local Loans.
Interest on Land Revenue Collections Re-
funded.
Interest on compensation for Lands taken
for public purposes.

*Proceedings of the Madras Government, Financial Department,
2nd May 1870.*

EXPENDITURE.

2.—INTEREST ON SERVICE FUNDS AND OTHER
ACCOUNTS,—*continued.*

Interest on Balances of Net Railway Traffic
Receipts.
Interest on Railway Fire Insurance Funds.
Interest on Law Charges.
Interest on Rohilla Donation.
Interest on Bombay Island, Police Fund.
Interest on deficiency in the Minimum Cash
Balance in Her Majesty's Treasuries at
the Presidency Banks.
Interest on Educational Funds.
Interest on Charitable Funds.
Interest on Miscellaneous Accounts.

3.—REFUNDS AND DRAWBACKS.

Revenue Refunds.
Miscellaneous Refunds.
Drawbacks.

4.—LAND REVENUE.

Collectors' and Deputy Commissioners', &c.,
Establishments.
Charges on account of Khas Mehals.
Charges on account of Land Revenue Collec-
tions.
Revenue Surveys.
Land Settlement Charges.
Inam Commissioner.
Allowances to District and Village Offi-
cers.

5.—FOREST.

Salaries, Establishments, and Contingencies.
Conservancy and Working Expenses.

6.—EXCISE ON SPIRITS AND DRUGS.

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

7.—ASSESSED TAXES.

Collection of Income-tax.
Miscellaneous.

3.—CUSTOMS.

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

9.—SALT.

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

10.—OPIMUM.

Behar, Establishment of Agents and Sub-
Deputy Agents.
Behar, Payments to Cultivators and Manu-
facturing Charges.
Behar, Travelling and other Miscellaneous
Charges.
Benares, Establishment of Agents and Sub-
Deputy Agents.
Benares, Payments to Cultivators and
Manufacturing Charges.
Benares, Travelling and other Miscellaneous
Charges.
Opium Miscellaneous Charges in Calcutta.
Opium Agencies and Establishments,
Bombay.

11.—STAMPS.

Superintendence.
Charges for the sale of Stamps.*

12.—MINT.

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

13.—POST OFFICE.

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

14.—TELEGRAPH.

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

* Discount on sale of Courts Fees Stamps to be shown under Law and Justice.

*Proceedings of the Madras Government, Financial Department,
2nd May 1870.*

EXPENDITURE.

15.—ADMINISTRATION AND PUBLIC DEPARTMENTS.

Salaries of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners.
Staff and Household of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners.
Commissioner in Sind.
Tour Expenses.
Council.
Legislative Council.
Civil Secretariats.
Military Secretariats.
Public Works Secretariat.
Board of Revenue, Financial Commissioner, and Establishments.
Commissioners.
Civil Offices of Account and Audit.
Public Works Office of Account and Audit.
Currency Department.
Money Order Office.
Allowances to Presidency Banks.

16.—MINOR DEPARTMENTS.

Surveyor-General's Department.
Mathematical Instrument Manufactory.
Great Trigonometrical Survey Department.
Topographical Survey Department.
Geological Survey and Museum.
Central and other Museums.
Meteorological Department.
Examinations.*
Archæological Department.
Emigration.
Cotton Department.
Inland Labour Transport.
Botanical and other Gardens.
Cinchona Plantations.
Tea Nurseries and Plantations.
Public Observatories.
Experimental Factories.

17.—LAW AND JUSTICE.

High Court Judges.
High Court, Appellate Branch at the Presidencies.

17.—LAW AND JUSTICE,—continued.

High Court, Original Branch, at the Presidencies.
Provincial High Court Establishments.
Recorder's Court, Burmah.
Law Officers.
Administrator-General.
Coroner's Court.
Justices of the Peace, and the Petty Sessions Court at Bombay.
Judicial Commissioner.
Civil and Sessions Courts.
Courts of Small Causes.
Criminal Courts.
Discount on Sale of Court Fee Stamps.
Jails, Inspection and General Superintendence.
Central Jail and House of Correction.
District Jail Establishments.
District Jail supplies.
District Jail Manufactures.
Convict Charges at Port Blair.
Convict Charges in the Straits Settlements.
Registration Department.

18.—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.
Kumaon and Terai Civil Police.
Municipal or Village Police.
Government Railway Police.
Mofussil Town Police.†

* Including Board of Examiners, India, and Uncovenanted Civil Service Examination, Madras.

† See XX. of 1865.

*Proceedings of the Madras Government, Financial Department,
2nd May 1870.*

EXPENDITURE.

19.—MARINE.

Master Attendants, Dockyard, and Marine Establishments.
Marine Pay and Allowances.
State Yacht Establishment.
Pilotage, Pilot Establishments, and Vessels.
Light-Houses and Ships.
Building and Repairs of Ships.
Purchase of Ships and Vessels.
Victuals purchased in the country for Crews 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.
Miscellaneous.

20.—EDUCATION.

Universities.
Superintendence and Inspection.
Government Colleges.*
Government Schools of the Higher Class.
Government Schools of the Lower Class.†
Normal Schools.
Grants-in-aid of Schools and Educational Institutions.
Scholarships, Prizes, &c.
Government Book Depôts.
Miscellaneous.

21.—ECCLÉSIASTICAL.

Ecclesiastical Establishment.
Miscellaneous Ecclesiastical Charges.

22.—MEDICAL SERVICES.

Medical Establishment.
Vaccine Establishment.
Government Hospitals and Dispensaries.
Medical Colleges and Schools.
Lunatic Asylum.
Chemical Examiner's Department.
Grants for Medical Purposes.
Health Officer's Department.‡
Sanitary Commission.

23.—STATIONERY AND PRINTING.

Stationery Office at the Presidency.
Printing Establishments and Charges.
Stationery purchased in the country.

24.—POLITICAL AGENCIES.

Salaries, Establishments, and Contingencies.
Darbar Presents.
Miscellaneous.

25.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

Territorial and Political Pensions.
Inamdars.
Pensions in lieu of Resumed Lands.
Compensations.
Charitable Allowances.
Purchase of Life Pensions.
Miscellaneous.

26.—MISCELLANEOUS.

Allowances to Civil Servants out of Employ.
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committee.
Charges for Remittance of Treasure.
Loss by difference of Exchange and Discount on supply Bills.
District Dāk 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.
Charges for the exploration of Coal and Minerals.
Government Bull and Stallion Charges.
Books and Publications purchased by Government.§
Donations to Agri-Horticultural Society.

* Viz., Presidency, Civil Engineering, Sanskrit, Madrassa, Hooghly, Dacca, Kishnaghur, Berhampore, Patna, Agra, Ajmer, Bareilly, Benares, Lahore, Delhi, and Deccan (Poona) Colleges, which need not be shown separately in the Provincial Abstracts.

† Including "Schools for Native Girls" in Bergha, "Female Schools" in the North-Western Provinces, and ordinary "Zillah Schools."

‡ In Madras Accounts.

§ Including cost of books under Act XXV. of 1867, Bengal and Madras.

*Proceedings of the Madras Government, Financial Department,
2nd May 1870.*

EXPENDITURE.

26.—MISCELLANEOUS,—*continued.*

Donations to Antiquarian Society.
Donations to Asiatic Society.
Repairs of Monuments of Antiquity.
Agricultural Exhibitions.
Assessment and Rates on Government
Buildings.
Special Commissions of Inquiry.
Miscellaneous and Unforeseen Charges.*

27.—SUPERANNUATION, RETIRED, AND COMPAS-
SIONATE ALLOWANCES.

Superannuation and Retired Allowances.
Compassionate Allowances.
Gratuities.
Donations to Service Funds.
Pensions of the Military Fund.
Pensions of the Military Orphan Fund.
Pensions of the Medical Retiring Fund.

* Includes Statistical Memoirs, North-Western Provinces.

2. ORDER THEREON, 2nd May 1870, No. 185.

To be recorded.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

REVISED LIST OF MAJOR AND MINOR HEADS OF ACCOUNT.

Comptroller General's Office,

CENTRAL ACCOUNTS BRANCH;

Calcutta, the 14th April 1870.

CIRCULAR No. 103.

From

THE COMPTROLLER GENERAL.

To

ALL ACCOUNTANTS GENERAL.

SIR,

I have the honor to forward, for your information and guidance, a list of Major and Minor Heads of Account, to be used in all Estimates, Statements and Accounts during the current year.

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FINANCIAL.

Govt. of 1870

Date May, 2nd.

Recd.

G. O. 2nd May 1870, No. 156.

NAT.
Nos. 1-2.

According to Circular from the Comptroller General of Accounts, forwarding a revised list of Major and Minor Heads of Account.

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I have the honor to be,

SIR,

Your most obedient Servant,

E. F. HARRISON,

Comptroller General.

No. 33.

Copy forwarded to the
for information.

Secretary to the Govt of Madras

Edmund Fry
Deputy Comptroller General.

1.—LAND REVENUE.

COLLECTORS' AND DEPUTY COMMISSIONERS', &C.,
ESTABLISHMENTS.

CHARGES ON ACCOUNT OF KHAS MEHALS.

CHARGES ON ACCOUNT OF LAND REVENUE
COLLECTIONS.

REVENUE SURVEYS.

LAND SETTLEMENT CHARGES.

INAM COMMISSIONER.

ALLOWANCES TO DISTRICT AND VILLAGE OFFI-
CERS.

5.—FOREST.

SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.

CONSERVANCY AND WORKING EXPENSES.

6.—EXCISE ON SPIRITS AND DRUGS.

COLLECTORS', COMMISSIONERS', AND CAN-
TONMENT MAGISTRATES' ESTABLISHMENTS.

COST PRICE OF OPIUM SUPPLIED TO THE EXCISE
DEPARTMENT.

7.—ASSESSED TAXES.

COLLECTION OF INCOME TAX.

MISCELLANEOUS.

8.—CUSTOMS.

SEA CUSTOMS, SALARIES, ESTABLISHMENTS, AND
CONTINGENCIES.

LAND CUSTOMS, SALARIES, ESTABLISHMENTS, AND
CONTINGENCIES.

9.—SALT.

SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.

SALTPETRE ESTABLISHMENT.

SALT PURCHASE AND FREIGHT.

10.—OPIUM.

BEHAR, ESTABLISHMENT OF AGENTS AND SUB-
DEPUTY AGENTS.

BEHAR, PAYMENTS TO CULTIVATORS AND MANUFAC-
TURING CHARGES.

BEHAR, TRAVELLING AND OTHER MISCELLANEOUS
CHARGES.

BENARES, ESTABLISHMENT OF AGENTS AND SUB-
DEPUTY AGENTS.

10.—OPIUM,—continued.

BENARES, PAYMENTS TO CULTIVATORS AND MANU-
FACTURING CHARGES.

BENARES, TRAVELLING AND OTHER MISCELLANEOUS
CHARGES.

OPIUM MISCELLANEOUS CHARGES IN CALCUTTA.

OPIUM AGENCIES AND ESTABLISHMENTS, BOMBAY.

11.—STAMPS.

SUPERINTENDENCE.

CHARGES FOR THE SALE OF STAMPS.*

12.—MINT.

MINT AND ASSAY MASTER'S ESTABLISHMENTS AND
CONTINGENCIES.

LOSS ON COINAGE.

PURCHASE OF LOCAL STORES.

13.—POST OFFICE.

CHIEF OFFICE, CALCUTTA.

PRESIDENCY AND DISTRICT OFFICES.

CONVEYANCE OF MAILS.

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* Including Board of Examiners, India, and Uncovenanted Civil Service Examination, Madras.
† Act XX of 1865.

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* Viz., Presidency, Civil Engineering, Sanserit, Madrassa, Hooghly, Dacca, Kishnaghur, Berhampore, Patna, Agra, Ajmere, Bareilly, Benares, Lahore, Delhi, and Deccan (Poona) Colleges, which need not be shown separately in the Provincial Abstracts.

† Including "Schools for Native Girls" in Bengal, "Female Schools" in the N. W. Provinces and ordinary "Zillah Schools."

‡ In Madras Accounts.

26.—MISCELLANEOUS—*continued.*

GOVERNMENT BULL AND STALLION CHARGES.

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* Including cost of books under Act XXV of 1867, Bengal and Madras.
 † Includes Statistical Memoirs, N. W. Provinces.

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TRIBUTE FROM DOONGERPORE, N. W. P.

TRIBUTE FROM BANSWARA, N. W. P.

TRIBUTE FROM KOTAH, N. W. P.

TRIBUTE FROM BOONDEE, N. W. P.

TRIBUTE FROM JHALWAR, N. W. P.

TRIBUTE FROM MUNDEE, PUNJAB.

TRIBUTE FROM KUPPOORTHALA, PUNJAB.

TRIBUTE FROM SOKET, PUNJAB.

TRIBUTE FROM CHUMBA, PUNJAB.

TRIBUTE FROM KATTYWAR, BOMBAY.

TRIBUTE FROM TRAVANCORE GOVERNMENT, MADRAS.

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* Includes acreage on Opium under cultivation.

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* In Bengal, forfeitures are credited to a Local Fund.

† Includes Fines and Penalties imposed by Judicial Officers under the Excise and Stamp Acts, see Circular 67.

‡ Includes Recoveries in Pauper Suits.

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