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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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37-38

Not to be folded or roughly handled

REVENUE AND RECEIPTS.

MAJOR AND MINOR HEADS OF ACCOUNT, WITH DETAILED ENTRIES.

I.—LAND REVENUE.

ORDINARY REVENUE.

Fixed Collections.
Surplus Collections.
Kham or Khas Mehal Collections.

SALE OF KHAS MEHALS.

RENT OF RESUMED THANADAREE LANDS AND SERVICE COMMUTATIONS.

Inamdaree Lands adjusted.
Wuttondaree do. do.
Police Shetsundies do. do.
Revenue do. do. do.
Police or Thanadaree Lands.
Service Commutations.

SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.

REDEMPTION OF SUMMARY SETTLEMENT CESS.

MISCELLANEOUS.

Stone Quarry Receipts.
Malikana, or Proprietary Allowances.
Revenue Record Room Receipts.
Receipts on account of Revenue Process Servers' Fees.
Capitation Tax.
Miscellaneous Receipts.

II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES.

TRIBUTE FROM JEYPORE, N. W. P.

TRIBUTE FROM JOUDPORE, N. W. P.

TRIBUTE FROM ODEYPORE, N. W. P.

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 SOKEIT, PUNJAB.

TRIBUTE FROM CHUMBA, PUNJAB.

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

TRIBUTE FROM KATTYWAR, BOMBAY.

TRIBUTE FROM TRAVANCORE GOVERNMENT, MADRAS.

TRIBUTES FROM VARIOUS PETTY STATES.

Amjeera State.
Kilcheepore do.
Rutlam do.
Holkar's do.
Sillana do.
Joonaghur do.
Dharumpoor do.
Wansda do.
Ballasinore do.
Deoghur Baria do.
Narrokote do.
Loonawara do.
Soonth do.
&c. &c. &c.

NIZAM'S GOVERNMENT ON ACCOUNT OF MAHRATTA CHOUTE, INDIA.

SUBSIDY FROM THE CUTCH GOVERNMENT, BOMBAY.

CONTRIBUTIONS FROM BHOPAL, INDIA.

CONTRIBUTIONS FROM JOUDPORE, N. W. P.
For Erinpoora Irregular Force.

CONTRIBUTIONS FROM ODEYPORE, N. W. P.
For Meywar Bheel Corps.

CONTRIBUTIONS FROM KOTAH, N. W. P.
For Deolee Irregular Force.

CONTRIBUTIONS FROM JAGEERDARS, SOUTHERN MAHRATTA COUNTRY, BOMBAY.

CONTRIBUTIONS FROM VARIOUS PETTY STATES.

Amjeera State.
Dewas do.
Dhar do.
Holkar's do.
Jabooah do.
Jowrah do.
Burwain do.

PESHKASH AND SUBSIDY FROM MYSORE GOVERNMENT, MADRAS.

PESHKASH AND SUBSIDY FROM TRAVANCORE GOVERNMENT, MADRAS.

PESHKASH AND SUBSIDY FROM COCHIN GOVERNMENT, MADRAS.

NUZZERANA ON SUCCESSION TO NATIVE STATES.

III.—FOREST.

PRODUCE OF FORESTS.

Sale of Timber brought to Depôts.
Sale of Timber removed by Purchasers.

DUTY ON FOREIGN TIMBER.

FOREST, MISCELLANEOUS.

Timber Tax or Permit Fees.
Grazing Dues.
Sale of Fruits.
Sale of Confiscated Timber.
Sale of Drift and Waif Timber.
Rent of Jungles.
Fines and Forfeitures.
Miscellaneous Receipts.

IV.—EXCISE ON SPIRITS AND DRUGS.

LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.

License Fees.
Distillery Fees.
Still Head Duty.
Farm of Drugs.

SALE PROCEEDS OF EXCISE OPIUM.

FINES, CONFISCATIONS, AND MISCELLANEOUS.*

V.—ASSESSED TAXES.

INCOME TAX.

Deductions from Official Salaries.
Other Collections.
Penalties.
Miscellaneous.

PANDHAREE TAX COLLECTIONS.

MISCELLANEOUS.

VI.—CUSTOMS.

SEA CUSTOMS, IMPORTS.

SEA CUSTOMS, EXPORTS.

SEA CUSTOMS, MISCELLANEOUS.

LAND CUSTOMS.

Import Duty.
Export Duty.
Transit or Frontier Duty.
Double Duty.
Other Duties.
Fees, Fines, Forfeitures, and Miscellaneous.

WAREHOUSE AND WHARF RENTS.

VII.—SALT.

CUSTOMS DUTY ON SALT.

Import Duty.
Export Duty.
Transit Duty.
Double Duty.

PROCEEDS OF SALE OF GOVERNMENT SALT.

EXCISE DUTY ON SALT.

RENTS OF WAREHOUSES.

FEES, FORFEITURES, AND MISCELLANEOUS.†

VIII.—OPIUM.

SALE OF BEHAR OPIUM.

SALE OF BENARES OPIUM.

SALE OF OPIUM TO EXCISE DEPARTMENT.

OPIUM PASS FEES.

MISCELLANEOUS.

Confiscated Opium.
Supply of Opium to the Medical Department.
Acreage on Opium under cultivation.
Fees on Licenses granted for cultivation of Opium.
Fines and Miscellaneous.

IX.—STAMPS.

SALE OF IMPRESSED PAPER.

Bills of Exchange or Hoondies.
Judicial Stamps.
General Stamps.

SALE OF ADHESIVE STAMPS (OTHER THAN POSTAGE AND TELEGRAPH STAMPS).

DUTY ON IMPRESSING DOCUMENTS.

Duty on Unstamped Paper.
Duty on insufficiently Stamped Paper.
Other items.

FINES AND PENALTIES.*

MISCELLANEOUS.

Recoveries in Pauper Suits.
Adjudication Fees.
Other items.

* Fines and Penalties imposed by Judicial Officers under the Excise and Stamp Acts will be credited to Law and Justice. *See* Circular 67.
† In Bengal, Forfeitures are credited to a Local Fund.

X.—MINT.

SEIGNORAGE DUTY ON COINING GOLD.

SEIGNORAGE DUTY ON COINING SILVER.

GAIN ON 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.

MAIL CART AND PARCEL VAN PASSENGER SERVICE.

MISCELLANEOUS.

Nagpore and Jubbulpore Passenger Service.
Fines.
Sale Proceeds of Window Delivery Tickets.
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.

III.—LAW AND JUSTICE.

SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.

PROCEEDS OF JAIL LABOR AND MANUFACTURES, AND RECEIPTS ON ACCOUNT OF CONVICT LABOR.

Sale proceeds of Jail Manufactures.
Value of Printing Work executed at Jail Presses.
Miscellaneous Jail Receipts.
Hire of Convicts.

HIGH COURT FEES AT THE PRESIDENCY TOWNS.*

XIII.—LAW AND JUSTICE,—*continued.*

PROCESS SERVERS' FEES.

Process Servers' Fees.
Ameens' Fees.
Other items.

REGISTRATION FEES.

GENERAL FEES, FINES, AND FORFEITURES.

Fees of Provincial High Court, Chief Court, and Recorder's Court.
Fees of Subordinate Law Courts.
Other items.

CONVICT RECEIPTS AT PORT BLAIR.

MISCELLANEOUS.

Commission at 5 per cent. on Jail Manufacture Profits.†
Other items.

XIV.—POLICE.

CONTRIBUTION FROM MUNICIPALITIES.

CONTRIBUTIONS FROM OTHER SOURCES.

FEES, FINES, AND FORFEITURES.

THUGGEE AND DACOITEE.

Receipts on account of the School of Industry at Jubbulpore.

RECEIPTS ON ACCOUNT OF RAILWAY POLICE.

MISCELLANEOUS.

XV.—MARINE.

PILOTAGE RECEIPTS.

Pilotage Receipts.
Lead Money for Volunteers.

DOCKYARD SERVICES AND SUPPLIES TO PRIVATE INDIVIDUALS.

Hire of Docks, Warp Boats, &c.
Rent of Cables.
Hire of Steamers.
Wages and Miscellaneous.

SALE PROCEEDS OF VESSELS AND STORES.

REGISTRATION AND OTHER FEES.

Fees realized at the Shipping Office.
Examination Fees.
Towage Fees.
Port Fees.

FREIGHT, PASSAGE, AND TONNAGE.

* Act XV of 1868.
† For Bengal only.

XV.—MARINE,—*continued.*

Recoveries on account of Capitalized Pensions.

Miscellaneous.

Deductions for Pension Fund.

Ditto for Mess Money

Coast Light Dues.

Other items.

XVI.—EDUCATION.

Fees and Contributions on account of Education.

University Entrance and other Fees.

College Fees and Fines.

School Fees and Fines.

Contributions and Donations.

Collections from Endowed Lands.

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.

Calcutta.

Port Canning.

Madras.

Bombay.

Kurrachee.

Interest on Advances and Loans to Native States or private individuals.

On Tuccavee Advances.

On Temporary Loans.

On other items.

Interest on Arrears of Revenue.

Miscellaneous.

On Law Charges.

On the unpaid portion of purchase money of Waste Lands.

On the unpaid portion of Commutation of the claim of Government to Land Tax.

On Port Fund Advances.

On other accounts.

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 Durbar Presents.

Sale of Old Stores and Materials.

Unclaimed Deposits.

Government Printing Press Receipts.

Receipts on account of Experimental Cotton, Silk, Tea, and Cotton Gin Factories.

Miscellaneous Fees, Fines, and Forfeitures.

Emigration Fees under Act XIII of 1864.

Fees for registration of Copyrights under Section 18 of Act XXV of 1867.

Fees for copying and inspecting Declarations under Section 6 of Act XXV of 1867.

Marriage and Burial Fees.

Fees for Stamping Weights and Measures.

Fees on account of Uncovenanted Civil Service Examinations.

Fees for Registry of Passports.

Other items.

Subscriptions to the Military Fund.

Subscriptions to the Military Orphan Fund.

Subscriptions to the Medical Retiring Fund.

Excess Payments on account of the Military Fund transferred from Deposits.

Excess Payments on account of the Military Orphan Fund transferred from Deposits.

Excess Payments on account of the Medical Retiring Fund transferred from Deposits.

District Dâk Collections.

Miscellaneous Receipts.

Contributions for Lock Hospitals.

Survey Expenses and Charges for advertising Sale of Waste Lands.

Recoveries on account of Law Charges.

Sale of Personal Property of Rebels.

Receipts from Staging Bungalows.

Hospital Stoppages.

Subscriptions to Gazettes.

Other items.

EXPENDITURE.

MAJOR AND MINOR HEADS OF ACCOUNT, WITH DETAILED ENTRIES.

1.—INTEREST ON FUNDED AND UNFUNDED DEBT.

Interest on 5½ per cent Loan of 1859-60.

Interest on 5 per cent Loan of 1825-26.

Interest on 5 per cent Loan of 1829-30.

Interest on 5 per cent Loan of 1841-42.

Interest on 5 per cent Loan of 1856-57.

Interest on 5 per cent Public Works Loan of 1854-55.

Interest on 4½ per cent Loan of 1856-57.

Interest on 4 per cent Loan of 1824-25.

Interest on 4 per cent Loan of 1828-29.

Interest on 4 per cent Loan of 1832-33.

Interest on 4 per cent Loan of 1835-36.

Interest on 4 per cent Loan of 1842-43.

Interest on 4 per cent Transfer Loan of 1854-55.

Interest on 4 per cent Transfer Loan of 22nd April 1854.

Interest on 4 per cent Transfer Loan of 1st May 1865.

Interest on 3½ per cent Loan of 1853-54.

Interest on Treasury Bills at 2½ pie per cent per diem.

Interest on 5 per cent Debenture Loan of 1866-67.

Interest on 5 per cent Debenture Loan of 1867-68.

2.—INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS.

Interest on Treasury Notes in favor of Service Funds.

Interest on Civil Service Annuity Fund.

Interest on Civil Fund.

Civil Fund, Ordinary.

Civil Fund under Rules of 1st January 1850.

Provident Branch.

Charity Branch.

Interest on Medical Fund.

Interest on Apothecaries' Fund.

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

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 Bank.

Interest on Treasury Notes of Soldiers' Savings Bank Deposits.

Interest on Holkar's Loan.

Interest on Local Loans.

On Temporary Loans.

Miscellaneous.

Interest on Land Revenue Collections refunded.

Interest on Compensation for lands taken for Public Purposes.

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 Treasury at the Presidency Banks.

Interest on Educational Funds.

Interest on Charitable Funds.

Interest on miscellaneous accounts.

3.—ALLOWANCES, REFUNDS, AND DRAWBACKS.

REVENUE REFUNDS.

- Land Revenue.
- Forest.
- Excise on Spirits and Drugs.
- Assessed Taxes... Income Tax. / Professions and Trades Tax. / License Tax. / Pandharee Tax.
- Customs.
- Salt.
- Opium.
- Stamps ... Compromised Suits (Razeenamah). / Re-trial. / Spoilt Stamp Paper. / Miscellaneous Stamp Refunds.

MISCELLANEOUS REFUNDS.

- Post Office ... Postage. / Mail Cart Collections. / Fines, &c.
- Telegraph.
- Law and Justice.
- Police.
- Marine.
- Education.
- Miscellaneous ... Unclaimed or Lapsed Deposits. / Do. Bills. / Miscellaneous.

DRAWBACKS.

- Customs ... Imports. / Exports.

4.—LAND REVENUE.

COLLECTORS' AND DEPUTY COMMISSIONERS' &C. ESTABLISHMENTS.

- Collectors and Magistrates.*
- Joint Magistrates.*
- Sub-Collectors.*
- Assistant Collectors.*
- Deputy Collectors.*
- Deputy Commissioners.*
- Assistant Commissioners.*
- Extra Assistant Commissioners.*
- Sub-Assistant Commissioners.*

4.—LAND REVENUE,—*continued.*

COLLECTORS' AND DEPUTY COMMISSIONERS' &C. ESTABLISHMENTS,—*continued.*

- Sudder Office Establishment.*
- Tehsildars (or Mamlutdars) and Establishments.*
- Temporary Establishment.*

Contingencies.

- Deputation Allowance not caused by absence of Officers.
- Travelling and Tentage Allowances of Officers.*
- Travelling Allowances of Establishments.*
- Compensation for dearness of Grain.
- Rent of Offices.
- Charges for Remittance of Treasure within the Districts.
- Country Stationery.*
- Law Charges.*
- Diet Money to Defaulters.
- Medical Charges.
- Compensation for Lands taken for public purposes.
- Service Telegrams.
- Redemption of alienated Lands.
- Malikana.
- Commission on House Tax in the Cossya, Jynteeah, Naga, and Garrow Hills.
- Record Arrangement Contingencies.
- Record-room Charges.
- Tehsilee Fixed Contingencies.
- Stone Quarry Charges.
- Official Postage.*
- Petty Constructions and Repairs.
- Office Expenses and Miscellaneous.*

*Charges for the service of Revenue Processes.**

- Mohurrirs.
- Process Servers.
- Nazirs' percentage.
- Contingencies.

Rukhs and Grazing Lands under Deputy Commissioners' control.

- Establishments.
- Contingencies.

Indore Administration.

- Charges on account of the Maunpore Pergunnah.
- Establishment and Contingencies at Mhow and Neemuch (Abkaree).

* The entries thus marked are those which it is generally most important to distinguish.

—LAND REVENUE,—*continued.*

CHARGES ON ACCOUNT OF KHAS MEHALS.

- Tehsil Establishments.
- Temporary Establishments.
- Contingencies.
- Travelling Allowances.
- Amount transferred to the Fund for the improvement of Government Estates.
- Petty Constructions and Repairs.

CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.

- Commission on Revenue Collections.
- Do. on Capitation Tax.

REVENUE SURVEYS.

Controlling Staff.

- Deputy Surveyor-General and Superintendent of Revenue Surveys.
- Establishment.
- Contingencies.

Boundary Commissioners' Establishment.

- Boundary Commissioner.
- Establishment.
- Travelling Allowance.
- Cost of Boundary Pillars.
- Contingencies.

Professional Survey Establishment.

- Deputy and Assistant Superintendents of Survey.
- Surveyors, and Assistant and Probationery Surveyors.
- Sub-Surveyors.
- Tindals, Measurers, Guards, and Servants.
- Talookdaree Survey Establishment.
- Temporary Establishment.
- Travelling Allowances.
- Contingencies.

4.—LAND REVENUE,—*continued.*

REVENUE SURVEYS,—*continued.*

Demarcation Survey Establishment.

- Superintendents.
- Deputy and Assistant Superintendents of Survey.
- Surveyors, and Assistant and Probationery Surveyors.
- Sub-Surveyors.
- Servants, Guards, Measurers, and others.
- Temporary Establishment.
- Travelling Allowances.
- Contingencies.

Miscellaneous.

- Official Postage.
- Petty Constructions and Repairs.

LAND SETTLEMENT CHARGES.

- Settlement Officers and Assistants.
- Establishments.
- Field Establishment.
- Talookdaree Settlement.
- Temporary Establishment.
- Travelling and Tentage Allowances.
- Cost of Instruments.
- Petty Constructions and Repairs.
- Miscellaneous and Contingencies of Fixed Establishment.
- Miscellaneous and Contingencies of Field Establishment.

INAM COMMISSIONER.

5.—FOREST.

SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.

- Inspector General of Forests.
- Conservators and Assistants.
- Establishments.
- Travelling Allowances.
- Official Postage.
- Petty Constructions and Repairs.
- Contingencies.

CONSERVANCY AND WORKING EXPENSES.

- Timber Expenses.
- Purchase of Stock.
- Feed and keep of Cattle.
- Rent of Leased Forests.
- Charges in collecting revenue on grass &c.
- Plantations.
- Forest Work.
- Forest Survey.
- Experiments on Timber.
- Communications and Buildings.

6.—EXCISE ON SPIRITS AND DRUGS.

COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.

Salaries of Officers.

Office Establishments.

District Establishments.

Cantonment Establishments.

Contingencies.

Travelling Allowances.

Rewards.

Discount on Sale of Opium.

Commission for collecting Excise Revenue.

Petty Constructions and Repairs.

Miscellaneous.

COST PRICE OF OPIUM SUPPLIED TO THE EXCISE DEPARTMENT.

7.—ASSESSED TAXES.

COLLECTION OF INCOME TAX.

Salaries.

Establishments.

Contingencies and Miscellaneous.

COLLECTION OF PROFESSIONS AND TRADES TAX.

COLLECTION OF LICENSE TAX.

COLLECTION OF PANDHAREE TAX.

8.—CUSTOMS.

SEA CUSTOMS, SALARIES, ESTABLISHMENT, AND CONTINGENCIES.

Commissioners.

Deputy or Assistant Commissioners.

Collectors.

Deputy or Assistant Collectors.

Appraising Establishment.

Sir-Carcoons and Darogahs.

Clerks and Servants.

Boat Establishment.

Bonding Establishments.

Temporary Establishment.

8.—CUSTOMS,—*continued.*

SEA CUSTOMS, SALARIES, ESTABLISHMENT, AND CONTINGENCIES,—*continued.*

Preventive Establishment.

Superintendents.

Deputy Superintendents.

Inspectors.

Preventive Officers.

Transhipping Clerk, Servants, &c.

Boat Establishment.

Temporary Establishment.

Wharf Establishment.

Controller.

Wharf Officers and Servants.

Boat Establishment.

Miscellaneous.

Registry and Survey of Cargo Boats.

Establishment of Reporter General of External Commerce.

Tobacco and Hard Fees Establishment.

Contingencies.

Travelling Allowances.

Office and Ground Rents.

Country Stationery.

Official Postage.

Petty Constructions and Repairs.

Office Expenses and Miscellaneous.

LAND CUSTOMS, SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.

Salaries of Officers.

Clerks and Servants.

Official Postage.

Petty Constructions and Repairs.

Miscellaneous.

SALT.

SALARIES, ESTABLISHMENTS, AND CONTINGENCIES,—*continued.*

Commissioner.

Assistant Commissioner.

Collectors.

Deputy Collectors.

Superintendents.

Intendants.

Sir-Carcoons.

Inspectors.

Darogahs.

Clerks, Servants and Guards.

Boat Establishments.

Temporary Establishments.

Chemical Analyst.

Preventive Establishments.

Patrols and Assistants.

Inspectors.

Preventive Officers.

Superintendents, Darogahs, Jemadars, &c.

Servants and Guards.

Boat Establishment.

Temporary Establishment.

Miscellaneous.

Commission on Salt Tax Collections.

Agencies and Establishments for the Manufacture of Salt.

Rewards on Confiscations,* &c.

Rent of Salt Pans.

Scales and Weights.

Contingencies.

Travelling and Tentage Allowances.

Horse Allowance.

Horse and House Allowance to Native Doctors.

Rent of Warehouses.

Rent of Offices.

House Rent to Patrols.

Country Stationery.

Charges for excavating Salt.

9.—SALT,—*continued.*

SALARIES, ESTABLISHMENTS, AND CONTINGENCIES,—*continued.*

Contingencies,—continued.

Informers' share of Confiscations.

Do. of Double Duty.

Petty Constructions and Repairs.

Miscellaneous.

SALTPETRE ESTABLISHMENT.

Deputy Commissioner.

Assistant Commissioner.

Clerks and Servants.

Preventive Establishment.

Patrols.

Preventive Officers.

Servants.

Contingencies.

Travelling Allowances.

Office Rent.

Country Stationery.

Miscellaneous.

SALT PURCHASE AND FREIGHT.

Purchase of Salt and Manufacturers' Share.

Freight on Imported Salt.

Conveying and Storing Salt.

Cost and Repairs of Salt Machines, &c.

Miscellaneous.

10.—OPIUM.

BEHAR, ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.

Agent.

Principal Assistant

Sub-Deputy Agents.

Assistants.

Clerks and Servants.

Temporary Establishments.

* Paid from a Local Fund in Bengal.

10.—OPIUM,—*continued.*

BEHAR, PAYMENTS TO CULTIVATORS.

Payments for Cultivation.
Do. for Leaves.
Do. for Trash.
Do. for Timber Contract.
Transit and Weighment Charges.
Freight.
Manufacturing Charges, &c.
Purchase of Opium.

BEHAR, TRAVELLING AND OTHER MISCELLANEOUS CHARGES.

Travelling Allowances.
Diet to Opium Offenders.
Commission to Amlah.
Rewards on Confiscations.
Country Stationery.
Official Postage.
Petty Constructions and Repairs.
Miscellaneous.

BENARES, ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.

(Detailed Entries to be the same as for "Behar.")

BENARES, PAYMENTS TO CULTIVATORS.

(Detailed Entries to be the same as for "Behar.")

BENARES, TRAVELLING AND OTHER MISCELLANEOUS CHARGES.

(Detailed Entries to be the same as for "Behar.")

OPIUM MISCELLANEOUS CHARGES IN CALCUTTA.

Godown Establishment.

Opium Examiner.
Intendant.
Clerks and Servants.

Contingent Charges.

Contingent Expenses for storing Opium.
Commission to Auctioneers for sale of Opium.
Miscellaneous Expenses.

10.—OPIUM,—*continued.*

OPIUM AGENCIES AND ESTABLISHMENTS, BOMBAY.

Deputy Agent.
Assistant Agent.
Deputy Collector.
Inspectors.
Clerks and Servants.
Warehouse Rent.
Miscellaneous.

11.—STAMPS.

SUPERINTENDENCE.

Commissioner or Superintendent.
Deputy Superintendent.
Engineer.
Store-keeper.
Clerks and Servants.
Mechanics and Laborers.
Temporary Establishment.

Contingencies.

Travelling Allowance.
Freight and Packing Charges.
Official Postage.
Petty Constructions and Repairs.
Miscellaneous.

CHARGES FOR THE SALE OF STAMPS.

Clerks and Servants.
Commission to Vendors.
Discount on Sale of Stamps.
Fees to Pleaders in Pauper Suits.
Contingencies and Miscellaneous.

12.—MINT.

MINT AND ASSAY MASTER'S ESTABLISHMENT AND CONTINGENCIES.

Direction and Establishment.

Mint Master.
Assistant Mint Master.
Accountant.
Clerks and Writers.
Mint Guard.
Servants.

Operative Establishment.

Superintendents and Foremen.
Engineers, Melters, Mechanics, Laborers, &c.
Extra Pay and Temporary Establishment.

Assay Establishment.

Assay Master.
Deputy Assay Master.
Clerks.
Extra Pay and Temporary Establishment.
Servants.

Miscellaneous.

Office Expenses.
Allowance to Medical Officer.
Manufacture of Scales and Weights.
Official Postage.
Miscellaneous.

LOSS ON COINAGE.

Loss by melting old Pice into Ingots.
Do. of Weight in coining Gold.
Do. do. Silver.
Do. do. Copper.
Do. by sale of uncurrent Copper Coins.
Do. by do. of Oxide of Copper.
Value of Copper used for contingent purposes.
Cost of Silver and Copper Alloy.
Conveyance of Copper Coin into the Interior.

PURCHASE OF LOCAL STORES.

13.—POST OFFICE.

CHIEF OFFICE, CALCUTTA.

Director General.
Deputy Director General.
Compiler of Accounts.
Inspecting Post Master.
Clerks.
Servants.
Temporary Establishment.

Contingent Charges.

Travelling Charges.
Official Postage.
Office Expenses and Miscellaneous.

PRESIDENCY AND DISTRICT OFFICES.

Post Masters General.
Inspecting Post Masters.
Post Masters and Deputy Post Masters.
Clerks and Moonshees.
Sorters.
Peons and Servants.
Temporary Establishment.

Contingent Charges.

Rent of Offices.
Stationery Allowances.
Allowances to Apprentices.
Accelerator and Van Charges.
Travelling Allowances.
Official Postage.
Petty Constructions and Repairs.
Contingencies and Miscellaneous.

CONVEYANCE OF MAILS.

Road Establishment and Charges.

Overseers.
Runners and Banghy Burdars.
Railway Mail Guards.
Miscellaneous Establishment.

13.—POST OFFICE,—*continued.*

CONVEYANCE OF MAILS,—*continued.*

Road Establishment and Charges,—continued.

Ferry Charges.

Contract Allowances.

Extra Runners and Banghy Burdars.

Petty Constructions and Repairs.

Contingencies and Miscellaneous.

Boat Establishment.

Boatmen.

Boat-hire.

Miscellaneous.

Mail Cart Charges.

Contract Allowances.

Allowances to Deputy Post Masters and Clerks.

Superintendents, Overseers, Riders, and others.

Hire of Horses.

Work-shop Establishment.

Purchase of Stores and Contingent Charges.

DISCOUNT ON SALE OF POSTAGE STAMPS.

POST OFFICE MISCELLANEOUS.

Bounty Money.

Railway Hire.

Nagpore and Jubbulpore Passenger Service.

Do. and do. Military Transport Service.

Contingencies and Miscellaneous.

14.—TELEGRAPH.

DIRECTION.

Director General.

Deputy Director General.

Second Deputy Director General.

Scientific Adviser.

Superintendent of Construction.

Instructors.

Clerks and Comparers in Check Branch.

Servants in Check Branch.

Clerks in General Branch.

Servants in ditto.

Office Expenses.

14.—TELEGRAPH,—*continued.*

DIRECTION,—*continued.*

Rent of Offices.

Discount on Sale of Telegraph Stamps.

Special Allowances to Assistant Superintendents.

Travelling Allowances.

Official Postage.

ACCOUNTS.

Compiler of Accounts.

Accountants and Clerks.

Servants.

Office Expenses and Miscellaneous.

SUPERINTENDENCE.

Superintendents, 1st Class.

Ditto, 2nd ditto.

Ditto, 3rd ditto.

Assistant Superintendents, 1st Class.

Ditto ditto, 2nd ditto.

Ditto ditto, 3rd ditto.

Ditto ditto, 4th ditto.

Upper Subordinate Grade.

Sub-Assistants.

Inspectors.

Lower Subordinate Grade.

Sub-Inspectors.

Signalling Establishment.

Telegraph Masters and Signallers.

Clerks.

Servants.

Line Riders and Runners, including Camel Sowars.

Miscellaneous.

Charge Allowance to Telegraph Masters and Deputy Telegraph Masters.

Allowance to Assistant Superintendents in charge of Signal Offices.

Pegu Allowances.

Exposure Allowances.

Temporary Establishment.

—TELEGRAPH,—*continued.*

UPERINTENDENCE,—*continued.*

Miscellaneous,—continued.

Travelling Charges.

Barrack Furniture.

House Allowances.

Sub-Divisional Allowances.

Rent of Offices.

Passage and out-fit of Assistants from England.

Maintenance of Row Boats.

Official Postage.

Office Expenses and Miscellaneous.

CONSTRUCTION.

Arracan.

Assam.

Bangalore.

Bengal.

Bombay.

Central India.

Dacca.

Ganjam

Indore.

Madras.

Malabar Coast.

Nagpore.

Pegu.

Punjab.

Rajpootana.

Sind.

Special and Unforeseen Charges.

REPAIRS.

(Detailed Entries to be the same as those under "Construction.")

STORES.

Store-keepers.

Clerks, Sircars, and Office Servants.

Store and Workshop Establishment.

Boatmen.

Police Guard.

14.—TELEGRAPH,—*continued.*

STORES,—*continued.*

Temporary Establishment.

Allowances to Deputy Commissary of Ordnance.

Conveyance Allowances to Superintendents and Assistant Superintendents.

Store and Workshop Contingencies.

Workshop Charges for labor.

Purchases by Store Department.

Purchases by Working Offices.

Rent of Godowns.

Freight, Carriage, and Landing Charges of Stores.

Office Expenses and Miscellaneous.

TRAINING SCHOOLS.

Allowance to School Masters.

Probationers.

Servants.

House Rent.

Miscellaneous.

INDO-EUROPEAN LINE OF TELEGRAPH.

CEYLON TELEGRAPH.

15.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.

PERGUNNAH AND VILLAGE WUTTONDARS.

Cash Allowances, fixed.

Ditto., fluctuating.

VILLAGE EXPENSES.

Cash Allowances, fixed.

Ditto., fluctuating.

REVENUE OF ALIENATED LANDS.

ALLOWANCES TO PROPRIETORS OF ESTATES AND OTHERS.

Allowance to Rajah of Benares.

Do. to Raj Ranee at Cawnpore.

Do. for improvement of Turai District in Rohilcund.

Do. for improvement of Roads in Dehra Doon.

Ranee of Chillaree, in Oude.

Allowance to Frontier Chiefs.

Miscellaneous.

16.—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.

Private Secretary.

Surgeon.

Establishment of the Private Secretary.

Establishment of Government Houses.

Pay and Expenses of the Private Band.

Allowance for a Ball and Supper on Her Majesty's Birthday.

Sumptuary Allowance.

Furniture Allowance.

House Rent.

Official Postage.

Contingencies and Miscellaneous.

COMMISSIONER IN SIND.

Commissioner.

Assistant Commissioner.

Clerks, Translators, Servants, and others.

Temporary Establishment.

Contingent Charges.

Travelling and Tentage Allowances.

Office Expenses.

Miscellaneous Charges.

TOUR EXPENSES.

Tour Allowances.

Travelling Allowances.

Deputation Allowances.

Purchase and repairs of Tents.

Carriage supplied by Commissariat Department.

Contingencies and Miscellaneous.

COUNCIL.

Salaries of Members.

Secretary.

Clerks and Servants.

Contingencies and Miscellaneous.

16.—ADMINISTRATION AND PUBLIC DEPARTMENTS,—*continued.*

LEGISLATIVE COUNCIL.

Salaries of Members.

Deputation Allowances of Do.

Travelling Allowance to Native Members.

Secretary.

Clerks and Servants.

Contingencies and Miscellaneous.

CIVIL SECRETARIATS.

Foreign Department.

Home Department.

Financial Department.

(Madras and Bombay Secretariat Departments to be similarly shown, as italic headings.)

(Detailed Entries under "Civil Secretariats," or under any of the subordinate italic headings, are to be selected from the following list.)

Secretary.

Junior Secretary.

Deputy Secretary.

Under Secretary.

Assistant Secretary.

Assistants.

Registrar.

Superintendents, Clerks and Servants.

Temporary Establishments.

Section Writing.*

Purchase of Books and Periodicals.

Subscriptions to Newspapers, Gazettes, &c.

Office Rent.

Country Stationery.

Service Telegrams.

Official Postage.

Office Expenses and Miscellaneous.

Translators' Department.

Translators.

Establishments.

Office Rent.

Office Expenses and Miscellaneous.

* This and the following items of *Contingencies* should be repeated, where applicable, under succeeding Minor Heads. Travelling Allowances should be added where necessary.

—ADMINISTRATION AND PUBLIC DEPARTMENTS,—*continued.*

MILITARY SECRETARIATS.

(Detailed Entries to be selected from the list under "Civil Secretariats.")

Contingencies.

(See foot-note, page 14.)

PUBLIC WORKS SECRETARIAT.*

(Detailed Entries to be selected from the list under "Civil Secretariats," with the addition of the following.)

Inspector General of Irrigation Works.

Officer on Deputation for Military Buildings.

Contingencies.

(See foot-note, page 14.)

BOARD OF REVENUE, FINANCIAL COMMISSIONER, AND ESTABLISHMENTS.

Members of Board.

Financial Commissioner.

Secretary.

Deputy Secretary.

Junior Secretary.

Assistants.

Superintendents, Clerks and Servants.

Temporary Establishment.

Contingencies.

(See foot-note, page 14.)

COMMISSIONERS.

Commissioners.

Assistants.

Clerks and Servants.

Temporary Establishment.

Contingencies.

(See foot-note, page 14.)

16.—ADMINISTRATION AND PUBLIC DEPARTMENTS,—*continued.*

CIVIL OFFICES OF ACCOUNT AND AUDIT.

Comptroller General.

Deputy ditto.

Inspector of Local Offices.

Accountant General.

Deputy ditto.

Assistants.

Examiner of Claims.

Superintendents, Clerks and Servants.

Temporary Establishments.

Contingencies.

(See foot-note, page 14.)

PUBLIC WORKS OFFICE OF ACCOUNT AND AUDIT.

Accountant General.

1st Assistant Accountant General.

2nd Assistant Accountant General.

Clerks and Servants.

Contingencies.

(See foot-note, page 14.)

CURRENCY DEPARTMENT.

Commissioner.

Assistants.

Clerks and Servants.

Extra Establishment.

Contingencies.

(See foot-note, page 14.)

BOARD OF EXAMINERS.

Secretary.

Examiners.

Moonshees and Pundits.

Librarian.

Clerks and Servants.

* For India only.

16.—ADMINISTRATION AND PUBLIC DEPARTMENTS,—*continued.*

BOARD OF EXAMINERS,—*continued.*

Contingencies.

(See foot-note, page 14.)

MONEY ORDER OFFICE.

Controller General or Controller.

Clerks and Servants.

Commission to Money Order Agents.

Official Postage.

Office Expenses and Miscellaneous.

EMIGRATION CHARGES UNDER ACT XIII OF 1864.

Registration of Emigrants.

Other Charges.

PROTECTOR OF EMIGRANTS (BENGAL).

Protector.

Medical Inspector.

Establishments.

Contingencies and Miscellaneous.

UNCOVENANTED CIVIL SERVICE EXAMINATION.

Secretary.

Clerks and Servants.

Stipends of Examiners.

Official Postage.

Contingent Charges.

ALLOWANCES TO PRESIDENCY BANKS.

For General Treasury duties.

For Public Debt Office duties.

For Government Savings Bank duties.

Auditor for Savings Bank Accounts.

Contingencies and Miscellaneous.

COTTON COMMISSIONER.

Commissioner.

Assistants.

Clerks and Servants.

16.—ADMINISTRATION AND PUBLIC DEPARTMENTS,—*continued.*

COTTON COMMISSIONER,—*continued.*

Contingencies.

(See foot-note, page 14.)

SANITARY ADMINISTRATION.

Sanitary Commissioner.

Sanitary Inspector General.

Sanitary Inspector.

Statistical Officer.

Clerks and Servants.

Temporary Establishment.

Contingencies.

(See foot-note, page 14.)

17.—LAW AND JUSTICE.

HIGH COURT JUDGES.

Chief Justice.

Puisne Judges.

HIGH COURT, APPELLATE BRANCH, AT THE PRESIDENCIES.

Registrar.

Deputy Registrar.

Assistant Registrar.

Law Officer and Government Pleader.

Interpreters and Translators.

Reporters and Short-hand Writers.

Clerks, Servants, &c.

Bailiffs and Guards.

Temporary Establishment.

Contingencies.

Printing Special Appeals and Pleadings.

Library.

Discount on Sale of Stamps.

(And see foot-note, page 14.)

.—LAW AND JUSTICE,—*continued.*

HIGH COURT, ORIGINAL BRANCH, AT THE PRESIDENCIES.

Prothonotary, Clerk of the Crown, Clerk of the Papers, Sealer, Accountant General, and Taxing Officer.*

Prothonotary, and Ecclesiastical and Admiralty Registrar.†

Registrar and Chief Clerk of the Insolvent Court.*

Registrar.

Assistant Registrars.

Clerk of the Crown and Crown Prosecutor.

Deputy Clerk of the Crown.

Chief Clerk.

Receiver.

Clerk to Chief Justice.

Judges' Clerks.

Commissioner of Accounts and Taxing Master.

Examiner of Insolvent Court.

Commissioner of Affidavits.

Translators and Interpreters.

Brahmins, Moollahs, &c.

Sworn Clerks.

Clerks.

Servants.

Criers and Keepers of the Courts.

Tipstaffs.

Constable, Chobdars, Robe-keeper, and Servants on the Judges' Establishment.

Sheriff's Allowance, Office Establishment, and Contingencies.

Official Assignee's Establishment.

Court House Servants.

Temporary Establishment.

Contingencies.

(See foot-note, page 14.)

OVINCIAL HIGH COURT ESTABLISHMENTS.

Registrar, Deputy, and Assistant.

Clerk to Chief Justice.

Government Pleader.

17.—LAW AND JUSTICE,—*continued.*

PROVINCIAL HIGH COURT ESTABLISHMENTS,—*continued.*

Interpreters and Translators.

Sheriff.

Clerks and Servants.

Bailiffs.

Contingencies.

Law Charges.

Allowance to Witnesses.

(And see foot-note, page 14.)

RECORDER'S COURT, BURMAH.

Recorders.

Registrars.

Clerks.

Servants.

Small Cause Court Judge.

Office Expenses and Miscellaneous.

LAW OFFICERS.

Advocate General.

Superintendent and Remembrancer of Legal Affairs.

Standing Counsel.

Government Advocate.

Solicitor to Government.

Attorney for Paupers.

Government Pleaders.

Clerks and Servants.

Contingencies.

Law Charges.

Allowance to Solicitor for endorsing orders.

(And see foot-note, page 14.)

ADMINISTRATOR GENERAL.

Administrator General.†

CORONER'S COURT.

Coroner.

Surgeon.

Clerks, Interpreters, and Servants.

Constable.

* In Bengal Accounts.

† In Bombay Accounts.

17.—LAW AND JUSTICE,—*continued.*

Contingencies.

(See foot-note, page 14.)

JUSTICES OF THE PEACE, AND THE PETTY SESSIONS COURT AT BOMBAY.

Magistrates.

Clerks, Interpreters, and Servants.

Contingencies.

Charges for Mofussil Witnesses attending the High Court.

House-rent.

Dieting Witnesses.

Travelling Allowances to Witnesses and conveyance of Prisoners.

Fees to Interpreters.

Feed and keep of horses for the Prisoner's Jail Van.

Office Expenses and Miscellaneous.

JUDICIAL COMMISSIONER.

Judicial Commissioner.

Registrar.

Clerks and Servants.

Temporary Establishment.

Contingencies.

(See foot-note, page 14.)

CIVIL AND SESSIONS COURTS.

Civil and Sessions Judges.

Establishment of ditto.

Additional or Assistant Judges.

Establishment of ditto.

Subordinate Judges.

Establishment of ditto.

Moonsiffs.

Establishment of ditto.

Extra Moonsiffs.

Civil Court Ameens.

Sale Ameens.

Temporary Establishment.

Fixed Allowance for Establishment of Native Judges.

17.—LAW AND JUSTICE,—*continued.*

CIVIL AND SESSIONS COURTS,—*continued.*

Contingencies.

Charges for service of Judicial Processes.

Fixed Contingencies of Subordinate Courts.

Hot weather Establishment for Moonsiffs.

Diet Allowances to Witnesses.

(And see foot-note, page 14.)

COURTS OF SMALL CAUSES.

Presidency.

Judges.

Clerk of the Court and Deputy.

Clerks, Cashiers, and Servants.

Interpreters and Translators.

Bailiffs, Criers, and others.

Office-rent.

Office Expenses and Miscellaneous.

Mofussil.

Judges.

Clerks, Guards, and Servants.

Cashiers.

Interpreters and Translators.

Nazirs.

Bailiffs.

Sale Ameens.

Temporary Establishment.

Petty Constructions and Repairs.

(And see foot-note, page 14.)

CRIMINAL COURTS.

Collectors and Magistrates.

Joint Magistrates and Deputy Collectors.

Joint Magistrates and Sub-Collectors.

Assistant Magistrates and Collectors.

Deputy Collectors and Magistrates (Uncovenanted).

Sub-Collectors.

Head Assistant Collectors.

Assistant Collectors.

17.—LAW AND JUSTICE,—*continued.*

CRIMINAL COURTS,—*continued.*

Deputy Commissioners.

Assistant Commissioners.

Extra Assistant Commissioners.

Sub-Assistant Commissioners.

Extra Assistant Magistrates.

Deputy Magistrates.

City Magistrate.

Cantonment Magistrate.

Railway Magistrates.

Town Moonsiff.

Honorary Magistrates.

Clerks and Servants.

Temporary Establishments

Contingencies.

Diet money to Witnesses

(Other Detailed Entries to be selected from the list of "Contingencies" under the first Minor Head of Grant 4.)

JAILS, INSPECTION AND GENERAL SUPERINTENDENCE.

Inspector General of Prisons.

Clerks and Servants.

Contingencies.

(See foot-note, page 14.)

CENTRAL JAIL AND HOUSE OF CORRECTION.

Central Jail.

Superintendent.

Deputy Superintendent.

Native Doctors and Compounders.

Jailors and Turnkeys.

Warders and Servants.

Rations.

Hospital Charges.

Clothing and Bedding.

17.—LAW AND JUSTICE,—*continued.*

CENTRAL JAIL AND HOUSE OF CORRECTION,—*contd.*

Charges for Transportation of Prisoners.

Contingencies and Miscellaneous.

House of Correction.

Superintendent.

Deputy Superintendent.

Assistants.

Warders.

Apothecary.

Clerks, Servants, and others.

Rations.

Passage-money of Convicts.

Clothing and Bedding.

Hospital Charges.

Contingencies and Miscellaneous.

DISTRICT JAIL ESTABLISHMENTS.

Officers in charge of Jails.

Native Doctors and Apothecaries.

Compounders and Dressers.

Jailors and Turnkeys.

Clerks and Servants.

Extra and Temporary Establishment.

Office Expenses and Miscellaneous.

Miscellaneous.

Sansee Reformatories.

Thuggee School of Industry.

Contributions to Prison Labor Fund.

DISTRICT JAIL SUPPLIES.

Rations.

Purchase of a Reserve Store of Grain.

Hospital Expenses, Medicines, &c.

Clothing and Bedding.

17.—LAW AND JUSTICE,—*continued.*

District Jail Supplies,—*continued.*

Passage Money of Convicts.

Hawalat Expenses.

Contingent Guard.

Petty Constructions and Repairs.

(And see foot-note, page 14.)

District Jail Manufactures.

Purchase of Raw Materials and Stores.

Profit on Jail Manufactures transferred to Amalgamated District Road Fund.

Commission to Darogahs (or Jailors) on the sale of manufactured articles.

Miscellaneous.

Convict Charges at Port Blair.

Superintendent, including Table Money.

Deputy Superintendent.

Assistant Superintendents.

Surgeons.

Chaplain.

Harbour Master.

Assistant ditto.

Clerks.

Apothecaries and Dressers.

Servants.

Guards.

Contingencies.

Subsistence of Convicts.

Clothing for ditto.

Cost and feed of Elephants and Draught Cattle.

Head Money to released Convicts.

Rewards.

Cost of Medicines.

Commission on sale of Stores.

Office Expenses and Miscellaneous.

17.—LAW AND JUSTICE,—*continued.*

Convict Charges at Port Blair,—*continued.*

Miscellaneous Charges.

Free Police.

Convict Police.

Commissariat.

Convict Charges in the Straits Settlements.

Registration Department.

Registrar General and Deputy.

Establishment of ditto.

District Registrars.

Commission to ditto.

Establishment of ditto.

Temporary Establishment.

Contingencies.

Travelling Allowances.

Office and House-rent.

Office Allowance of Registrars and District Registrars.

Books for Registers, &c.

Furniture.

Official Postage.

Office Expenses.

18.—POLICE.

Commissioner's and Deputy Commissioner's Offices at the Presidencies.

Commissioner.

Deputy Commissioner.

Clerk and Servants.

Contingencies.

(See foot-note, page 14.)

—POLICE,—*continued.*

Presidency Police.

River Police.

Fort Police.

Mounted Police.

Dockyard Police.

Harbour Police.

Government Contributions.

Miscellaneous.

Suburban Police.

Police Hospitals.

Apothecary.

Native Doctors.

Servants.

Contingent Charges.

Provincial Superintending Officers of the District Police.

Inspector General.

Personal Assistant.

Deputy Inspectors General.

Office and Charges of the Inspector General.

Clerks and Servants.

Temporary Establishment.

(And see foot-note, page 14.)

Office and Charges of Deputy Inspectors General.

(As those of Inspector General.)

District Executive Force.

Executive Force.

Mounted Police.

Detective Department.

(Detailed Entries under "Presidency Police," "Suburban Police," "District Executive Force," and under the italic headings connected with the first and last of these three Minor Heads, are to be selected from the following list.)

18.—POLICE,—*continued.*

District Executive Force,—*continued.*

Superintendents.

Assistant do.

Inspectors.

Sub-Inspectors.

Head Constables.

Mounted Constables.

Constables.

Watchmen.

Native Doctors.

Clerks and Servants.

Clothing.

Rent.

Arms and Accoutrements.

Good Conduct Money.

Purchase of Horses, Camels, &c.

Charges for do., wages of Syces, cost of Saddlery, &c.

Boats.

Dead House Charges.

Rewards.

Petty Constructions and Repairs.

(And see foot-note, page 14.)

Military Police.

Commandant.

2nd in Command.

Adjutant.

Native Officers.

Privates, Buglers, &c.

Clerks and Servants.

Medical Officer and charges.

Clothing.

Contingencies and Miscellaneous.

Thuggee and Dacoitee.

General Superintendent.

Assistants.

18.—POLICE,—*continued.*

THUGGEE AND DACOITY,—*continued.*

Clerks and Servants.

Approvers.

Contingencies.

Jubbulpore School of Industry.

Assistant General Superintendent.

Clerks and Servants.

Native Doctors.

Jail Establishment.

Subsistence to Approvers, &c.

Clothing, &c. to ditto.

Miscellaneous.

KUMAON AND TERAI CIVIL POLICE.

(Detailed Entries to be selected from the list immediately above "Military Police.")

MUNICIPAL OR VILLAGE POLICE.

(Detailed Entries to be selected from the list immediately above "Military Police.")

GOVERNMENT RAILWAY POLICE.

(Detailed Entries to be selected from the list immediately above "Military Police.")

MOFUSSIL TOWN POLICE.*

(Detailed Entries to be selected from the list immediately above "Military Police.")

19.—MARINE.

MASTER ATTENDANTS, DOCK-YARD, AND MARINE ESTABLISHMENTS.

Master Attendant's Department.

Marine Court.

Superintendents and Office Establishments.

Marine Surgeons.

Dock-yards.

Shipping Masters.

Transport Department.

Miscellaneous Establishment.

Contingencies, Provisions, &c.

19.—MARINE,—*continued.*

MARINE PAY AND ALLOWANCES.

Sea-going Vessels in Commission.

Inland Steamers in Commission.

Inland Steamers out of Commission.

Flats.

Miscellaneous Vessels.

Transport Service.

Despatch Boats, Bombay Harbour.

Floating Batteries.

Vessels on the Euphrates Expedition.

Ditto at Aden.

Ditto in the Persian Gulph.

Ditto for Telegraph Service.

Ditto at Kurrachee.

Boats for the use of Dock-yards.

Miscellaneous Boat Establishments.

Contingencies.

STATE YACHT ESTABLISHMENT.

PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.

Branch, Master and Mate Pilots' Allowances.

Volunteers' and Leadsmen's Allowances.

Volunteers' Lead Money.

Pilotage Allowance, Free List.

Pilotage Allowance, Licensed List.

Pilot Vessels.

Mess, Passage, and Miscellaneous.

BUILDING AND REPAIRS OF SHIPS.

Putting together Steamers received from England.

Wages of Artificers.

Docking Vessels in Private Yards.

Miscellaneous.

PURCHASE OF SHIPS AND VESSELS.

* Act XX of 1856.

.—MARINE,—*continued.*

VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS.

For Pilot Vessels.

For Sea-going and Inland Vessels.

COALS PURCHASED IN THE COUNTRY, COAL AND STEAM AGENCIES, &C.

Coal and Fuel purchased in the Country.

Coal and Steam Agencies.

TIMBER, STORES, &C., PURCHASED IN THE COUNTRY.

Timber and Spars.

Metals, Machinery, and Stores, including Stationery and Miscellaneous.

Freight, Carriage, and Stowage.

SUBSIDIES TO STEAM BOAT COMPANIES.

MISCELLANEOUS.

Sea Pilotage at Kurrachee.

Naval Commander-in-Chief, India Station.

Passage, Freight, &c.

Pensioners.

Government Observatories.

Experimental Establishments for selection of Timber.

River Survey along the coast of Orissa, cost of a small Steamer, Establishment, &c.

Official Postage.

Shipping Fees and Sundries.

20.—EDUCATION, SCIENCE, AND ART.

UNIVERSITIES.

Registrar.

Clerks.

Servants.

Miscellaneous.

Fees to Examiners.

Cost of Academical Robes.

Publications and Advertisements.

House-rent.

Miscellaneous Charges.

20.—EDUCATION, SCIENCE, AND ART,—*continued.*

SUPERINTENDENCE AND INSPECTION.

Director of Public Instruction.

Isnpectors of Schools.

Joint Inspectors.

Deputy do.

Sub-Deputy do.

Circuit Teachers, including allowance for Office Contingencies.

Chief School Mohurrirs.

Professor of Law.

Sub-Professor of Law.

Seniority Allowances.

Office and Charges of the Director.

Moonshees and Pundits.

Clerks and Servants.

Travelling Allowances and Tentage.

House and Office-rent.

Reporters on Native Papers and Establishments.

Official Postage.

Contingent Expenses.

Office and Charges of the Inspectors.

(As those of the Director, with the addition of the following.)

Rewards to Pupils and Teachers of the Circuit Schools.

Country Stationery.

Allowance for conveyance of records.

Allowance to Inspectors and Deputy Inspectors for Clerks and Contingent Expenses.

GOVERNMENT COLLEGES*.

Principal.

Professors and Assistant Professors.

Lecturers, Assistant Lecturers, and Demonstrators of Anatomy.

* *Viz.* Presidency, Medical, Civil E...eering, Sanscrit, Mudrissa, Hooghly Dacca, Kishnaghur, Berhampore, Patna, Agra, Ajmere, Bareilly, ...nares, Lahore, Delhi, and Deccan (Poona) Colleges, which are not to be shown separately.

20.—EDUCATION, SCIENCE, AND ART,—*continued.*

GOVERNMENT COLLEGES,—*continued.*

Masters and Teachers.

Moulvies, Pundits, and Moonshees.

Librarians.

Library Allowance.

Boarding Houses.

Museum and Laboratory Attendants.

Clerks, Writers, and Servants.

Books and Instruments.

House-rent.

Contingent Charges.

Miscellaneous.

GOVERNMENT SCHOOLS OF THE HIGHER CLASS.*

Principal.

Professors and Assistant Professors.

Lecturers, Assistant Lecturers, and Demonstrators of Anatomy.

Head Masters, Masters, Teachers, and others.

Resident House Surgeon.

Museum and Laboratory.

Librarians.

Library Allowance.

Stipendiary Students.

Clerks and Writers.

Servants.

House-rent.

Boarding Houses.

Official Postage.

Contingencies and Miscellaneous.

GOVERNMENT SCHOOLS OF THE LOWER CLASS.†

Head Masters, Masters, Superintendents, Teachers and others.

Teachers of Training Schools.

20.—EDUCATION, SCIENCE, AND ART,—*continued.*

GOVERNMENT SCHOOLS OF THE LOWER CLASS,—*contd*

Servants.

Allowance to Examiners.

Grants for Libraries.

Board of Indigent Scholars.

House Rent.

Night Schools.

Girls' Classes.

Contingencies.

New Scheme of Vernacular Education in Bengal.

NORMAL SCHOOLS.

Deputy Inspectors.

Head Masters, Masters, Teachers and others.

Clerks and Servants.

Allowance to Examiners.

Grants for Libraries.

House Rent.

Contingencies.

GRANTS-IN-AID OF SCHOOLS AND EDUCATIONAL INSTITUTIONS.

SCHOLARSHIPS, PRIZES, &c.

English Senior Scholarships.

English Junior Scholarships.

Anglo-Vernacular Scholarships.

Vernacular Scholarships.

Scholarships for Normal Schools.

Prizes and Rewards.

GOVERNMENT BOOK DEPÔTS.

Curator.

Branch Depôt Keepers.

Clerks and Servants.

* Including Agra, Lahore, and Nagpore Medical Schools.

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

—EDUCATION, SCIENCE, AND ART,—*contd.*

GOVERNMENT BOOK DEPÔTS,—*continued.*

Office Rent.

Purchase and Publication of Books, &c.

Discount to wholesale purchasers.

Commission on sale of Books.

Contingencies and Miscellaneous.

SURVEYOR GENERAL'S DEPARTMENT.

Surveyor General of India.

Deputy Surveyor General.

Assistant Surveyors General.

Office Establishment and Drawing Branch.

Registrar and Accountant.

Assistant Surveyor and Chief Draftsman.

Draftsmen, Clerks, and Servants.

Travelling and Field Allowances.

Office Rent.

Official Postage.

Miscellaneous.

Lithographic and Photographic Branches.

Superintendent and Chief Draftsman.

Chromo-Lithographer and Head Assistant.

Draftsmen and Writers.

Engravers and Plate Printers.

Photographers and Zincographers.

Printers and others.

Native Establishment and Servants.

Lithographic Presses, Stones, &c.

Photographic Chemicals.

House and Office Rent.

Miscellaneous.

ATHEMATICAL INSTRUMENT MANUFACTORY.

Superintendent.

Office Establishment.

Manufacturing Establishment.

Store Establishment.

20.—EDUCATION, SCIENCE, AND ART,—*contd.*

MATHEMETICAL INSTRUMENT MANUFACTORY,—*contd.*

Contingent Charges.

Purchase of Stores and Materials.

House-rent.

Miscellaneous.

GEOLOGICAL SURVEY OF INDIA, AND MUSEUM.

Superintendent.

Deputy Superintendents.

Assistant Surveyors and Curator of the Museum.

Collector.

Native Doctors.

Clerks and Servants.

Field Establishment.

Mining Geologist, including Establishment.

Contingent Charges.

Library Allowances.

Cost of Publications.

Feeding Elephants.

Rent of Offices and Museum.

Official Postage.

Miscellaneous.

INDIAN MUSEUM.

Salaries.

Establishment.

Contingencies and Miscellaneous.

ARCHŒOLOGICAL SURVEY.

TRIGONOMETRICAL SURVEY.

Superintendent.

Deputy and Assistant Superintendents of Survey.

Surveyors, and Assistant and Probationary Surveyors.

Sub-Surveyors.

Office Establishment.

Official Postage.

Contingent and Miscellaneous Expenses.

20.—EDUCATION, SCIENCE, AND ART,—*contd.*

TOPOGRAPHICAL SURVEY.

Deputy and Assistant Superintendents of Survey.

Surveyors, and Assistant and Probationary Surveyors.

Sub-Surveyors.

Office Establishment.

Purchase of Stores.

Miscellaneous Charges.

Charges on account of Provinces.

Pegu.

Cossya and Garrow Hills.

Chota Nagpore.

Ganjam.

&c. &c.

INSTITUTIONS OF SCIENCE AND ART.

Asiatic Society.

Publication of Oriental Works.

Miscellaneous.

Central and other Museums.

Superintendent.

Curator.

Clerks and Servants.

Maintenance of Animals.

Library Allowance.

Miscellaneous Expenses.

Botanical Garden and Cinchona Plantations.

Superintendent, Deputy Superintendent, and Assistants.

Quinologist and Establishment.

Curator.

Botanists, Gardeners, and Assistant Gardeners.

Overseers and Establishments.

Temporary Establishment.

Travelling Allowances.

Petty Constructions and Repairs.

Contingent and Miscellaneous Charges.

Public Observatories.

Astronomer.

Clerks and Servants.

Contingent Charges.

20.—EDUCATION, SCIENCE, AND ART,—*contd.*

INSTITUTIONS OF SCIENCE AND ART,—*continued.*

Meteorological Department.

Superintendents, Observers, and Assistants.

Reporter.

Establishment.

Meteorological Allowances to Telegraph Masters.

Travelling Allowances.

Official Postage.

Petty Constructions and Repairs.

Contingent and Miscellaneous Charges.

MISCELLANEOUS—

Allowances to School Book Societies.

Purchase of Books under Act XXV of 1867.

Purchase of Oriental MSS.

Agricultural Exhibitions.

Donations to Literature.

Allowance for the issue of Books, *gratis*.

Donations to Agri-Horticultural Societies and Gardens.

Translators for the Education Department.

Publication of Education Gazettes.

Jail Schools.

Khilluts and Rewards.

Remuneration to Examiners.

Purchase and Repair of School Houses, Furniture, &c.

Lands purchased for Educational purposes.

Repairs of Monuments of Antiquity.

Miscellaneous.

21.—ECCLESIASTICAL.

ECCLESIASTICAL ESTABLISHMENT.

Church of England.

Lord Bishop and Domestic Chaplain.

Archdeacon.

Secretary and Registrar.

Medical Officer.

Chaplains, Ministers of the Additional Clergy Society, Missionaries, and Registrars.

21.—ECCLESIASTICAL,—*continued.*

Church of England,—continued.

Church Establishments.

Subordinates in charge of Cemeteries.

Church of Scotland.

Chaplains and Registrars.

Church Establishments.

Contingent Charges.

Visitation Allowances.

Travelling Allowances.

Conveyance Allowances.

[illegible]cent.

[illegible] Postage.

[illegible]y Constructions and Repairs.

[illegible]iscellaneous.

[illegible]CELLANEOUS ECCLESIASTICAL CHARGES.

[illegible]an Catholic Bishop and Priests.

[illegible]cation of Roman Catholic Priests.

[illegible]owance for Roman Catholic Ecclesiastical Returns.

22.—MEDICAL SERVICES.

MEDICAL ESTABLISHMENT.

Surgeons and Assistant Surgeons.

Sub-Assistant Surgeons and Native Doctors.

Apothecaries, Compounders, and Dressers.

Clerks and Servants.

Allowance for attending Customs Establishments.

Ditto ditto Salt ditto.

Ditto ditto Jails.

Ditto ditto the Police.

Ditto ditto Marine Establishments.

Ditto ditto Educational Institutions.

Contingent Charges.

Travelling Allowances.

Bazaar Medicines.

House-rent.

Miscellaneous.

22.—MEDICAL SERVICES,—*continued.*

VACCINE ESTABLISHMENT.

Superintendent General.

Superintendents and Deputy Superintendents.

Native Superintendents.

Sub-Assistant Surgeons.

Vaccinators and Assistants.

Allowance to Surgeons.

Clerks and Servants.

Contingent Charges.

Travelling Allowance.

Office-rent.

Official Postage.

Miscellaneous.

GOVERNMENT HOSPITALS AND DISPENSARIES.

Professors, Medical College.

Surgeons and Assistant Surgeons.

Superintendents.

Apothecaries and Assistant Apothecaries.

Sub-Assistant Surgeons.

Stewards and Assistants.

Native Doctors.

Vaccinators.

Female Pupils.

Matron.

Compounders, Dressers, and Apprentices.

Clerks and Servants.

Trained Nurses for Hospitals in Presidency Towns.

Extra Establishment.

Miscellaneous and Contingent Charges.

Travelling Allowances.

Diet of Patients, Clothing, &c.

Bazaar Medicines.

Rent of Buildings.

Petty Constructions and Repairs.

Contingencies.

22.—MEDICAL SERVICES,—*continued.*

LUNATIC ASYLUM.

Superintendents.

Native Doctors.

Compounders and Dressers.

Overseers.

Matron.

Clerks, Servants, and Guards.

Miscellaneous and Contingent Charges.

Diet, Clothing, and Medicine of Patients.

Rent of Buildings.

Raw materials for manufacture, &c.

Petty Constructions and Repairs.

Contingencies.

CHEMICAL EXAMINER'S DEPARTMENT.

Chemical Examiner.

Assistant.

Clerks and Servants.

House-rent.

Contingent Charges.

GRANTS FOR MEDICAL PURPOSES.

Grants to Hospitals and Dispensaries supported from Private Resources.

Do. to Lunatic Asylums do. do.

Do. to Lock Hospitals.

Expenses during the prevalence of Epidemics.

Miscellaneous.

HEALTH OFFICER'S DEPARTMENT.*

Health Officer.

Apothecaries, Clerks, and Servants.

House-rent and Contingencies.

23.—STATIONERY AND PRINTING.

STATIONERY OFFICE AT THE PRESIDENCY.

Superintendent.

Clerks, Servants, and others.

Temporary Establishment.

Cost of Printing Publications, Acts, &c.

Official Postage.

Office Expenses and Miscellaneous.

23.—STATIONERY AND PRINTING,—*continued.*

PRINTING ESTABLISHMENTS AND CHARGES.

Government Printing Establishments.

Superintendents and Deputy Superintendents.

Clerks, Printers, and Examiners.

Readers, Compositors, and Pressmen.

Servants and others.

Purchase of Materials and Stock.

Miscellaneous Job Work.

House-rent.

Official Postage.

Contingencies.

Miscellaneous Printing Cha

Revenue Department.

Forest do.

Excise do.

Tax Collection do.

Customs do.

Salt do.

Opium do.

Stamps do.

Mint do.

Post Office do.

Telegraph do.

Administration and Public Departments.

Judicial Department.

Police do.

Marine do.

Education do.

Ecclesiastical do.

Medical do.

Miscellaneous.

Government Publications.

Official Gazettes.

Do. in the Vernaculars.

Miscellaneous.

STATIONERY PURCHASED IN THE COUNTRY.

*In Madras Accounts.

'OLITICAL AGENCIES.

SALARIES AND ESTABLISHMENTS.

Residents and Assistants.

Political Agents and Assistants.

Superintendents and Assistants.

Native Agents.

Chaplains and Junior Chaplains.

Roman Catholic Chaplains.

Surgeons and Assistant Surgeons.

Superintendents of Vaccination.

Medical Establishments and Charges.

Her Majesty's Consul at Jeddah.

Law and Justice Establishment.

Police Establishment.

Clerks and Servants.

Temporary Establishment.

Pay of News-writers.

DURBAR PRESENTS.

Durbar Presents.

Tsohakhana Contingencies.

MISCELLANEOUS.

Allowance to Refugee Princes.

Charges on account of State Prisoners.

Allowances to Vakeels.

Payments for guarding Hill Passes.

Rewards for Intelligence.

Entertainment of Envoys and Chiefs.

Compensation for Border Raids.

Charges on account of Tippoo's and Hyder's Mehals.

Petty Constructions and Repairs.

Miscellaneous Charges.

.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

TERRITORIAL AND POLITICAL PENSIONS.

Exceeding Rs. 5,000 per annum.

Not exceeding Rs. 5,000 per annum.

Commutations.

25.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS,—*contd.*

ENAMDARS.

Exceeding Rs. 5,000 per annum.

Not exceeding Rs. 5,000 per annum.

Revenue of alienated lands.

PENSIONS IN LIEU OF RESUMED LANDS.

Exceeding Rs. 5,000 per annum.

Not exceeding Rs. 5,000 per annum.

COMPENSATIONS.

Exceeding Rs. 5,000 per annum.

Not exceeding Rs. 5,000 per annum.

CHARITABLE ALLOWANCES.

Exceeding Rs. 5,000 per annum.

Not exceeding Rs. 5,000 per annum.

Revenue of alienated lands.

MISCELLANEOUS.

Exceeding Rs. 5,000 per annum.

Not exceeding Rs. 5,000 per annum.

PURCHASE OF LIFE PENSIONS.

26.—MISCELLANEOUS.

ALLOWANCES TO CIVIL SERVANTS OUT OF EMPLOY AND TO THOSE ATTACHED TO THE COLLEGE.

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 DAK 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.

GOVERNMENT BULL AND STALLION CHARGES.

BOOKS AND PUBLICATIONS PURCHASED BY GOVERNMENT.

26.—MISCELLANEOUS,—*continued.*

ASSESSMENT AND RATES ON GOVERNMENT BUILDINGS.

Police Tax.

House rate on Premises occupied by Public Offices.

Lighting rate on ditto.

Water rate on ditto.

Miscellaneous.

EXPERIMENTAL COTTON, SILK, TEA, AND COTTON GIN FACTORIES.

SPECIAL COMMISSIONS OF ENQUIRY.

MISCELLANEOUS AND UNFORESEEN CHARGES.

Loss on Specie Remittances.

Grants to Sanitaria.

Fire Engine Establishment.

Prizes for Colts and Fillies and Rewards for improving Breed of Cattle.

Travellers' Bungalows.

Gardens and Road-side Trees.

Examination and Destruction of old Records.

Difference of Interest between 4 and 6 per cent. on Capital of Sir Jamsetjee Jeejeebhoy's Native Hospital.

Famine and Cholera Charges.

$\frac{3}{4}$rds. Freight on Stores from England.

Rewards for information.

Rent and Repairs of Encamping grounds and Compensation for Crops.

26.—MISCELLANEOUS,—*continued.*

MISCELLANEOUS AND UNFORESEEN CHARGES,—*contd.*

Blind Asylums.

Allowance for Mortuary Returns.

Irrecoverable Temporary Loans written off.

Compensation to owners of houses destroyed by Government.

Rewards for good conduct during the Mutiny.

Improvement of Agriculture and Trade.

Establishment of Fairs.

Prizes and Rewards for Silk, Cotton, Flax, &c.

Rewards to Native Hakeems.

Marriage Dowries.

Provisioning Forts.

Petty Constructions and Repairs.

Miscellaneous.

(The foregoing Detailed Entries, which do not comprise all that appear in the returns of the different Governments, are intended to serve as examples of the charges that fall under the final Minor Head of Grant 26.)

27.—SUPERANNUATION, RETIRED, AND COMPASSIONATE 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.

DEBT AND REMITTANCE ACCOUNTS.

MAJOR AND MINOR HEADS OF ACCOUNT, WITH DETAILED ENTRIES.

DETAILED ENTRIES OF RECEIPTS.	MAJOR AND MINOR HEADS.	DETAILED ENTRIES OF EXPENDITURE.
	DEBT ACCOUNTS.	
	Imperial Loans.	
	CAPITAL ACCOUNT OF 5½ PER CENT. LOAN OF 1859-60.	
	(Capital Accounts of all the Imperial and other Loans, described in the Minor Heads of Grant 1, page 5, to be similarly shown.)	
	Miscellaneous Loans.	
[In details of Loans.]	CAPITAL ACCOUNT OF LOANS TO NATIVE STATES OR PRIVATE PERSONS.	[In details of Loans.]
	CAPITAL ACCOUNT OF LOANS FROM BANK OF BENGAL.	
	CAPITAL ACCOUNT OF LOAN TO CALCUTTA MUNICIPALITY.	
	(Capital Accounts of Loans to Port Canning, Madras, Bombay, and Kurrachee Municipalities, to be similarly shown.)	
	CAPITAL ACCOUNT OF TREASURY NOTES ON ACCOUNT OF SERVICE FUNDS.	
	CAPITAL ACCOUNT OF TREASURY NOTES OF SOLDIERS' SAVINGS BANK DEPOSITS.	
	CAPITAL ACCOUNT OF FOUR PER CENT. NON-TRANSFERABLE TREASURY NOTES.	
	Local Taxes.	
e Tax.	LOCAL TAXES.	Stage Carriage Tax. Moturfa. Other Taxes.
	Service Funds.	
	CIVIL FUND.	
	CIVIL FUND, UNDER RULES OF 1ST JANUARY 1850.	
	CIVIL FUND, CHARITY AND PROVIDENT BRANCHES.	
	CIVIL SERVICE ANNUITY FUND.	
	ANNUITIES OF THE CIVIL SERVICE ANNUITY FUND PAYABLE IN INDIA.	
	MEDICAL FUND.	
	UNCOVENANTED SERVICE FAMILY PENSION FUND.	
	CIVIL SERVICE WIDOWS' NEW FUND.	
	APOTHECARIES' FUND.	
	MISCELLANEOUS SERVICE FUNDS.	

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	Local Funds.	
	PUBLIC WORKS FUNDS.	
	POLICE FUNDS.	
	MARINE FUNDS.	
	EDUCATION FUNDS.	
	CHARITABLE FUNDS.	
	GENERAL FUNDS.	
	(Under "General Funds" will be classed all *Local Funds* which do not fall under any of the other five classes, including "Penalties on Native States for robbery of Mails within their limits.")	
	Political Stipend Funds.	
	BHOW BEGUM'S STIPEND FUND.	
	NIZAMUT STIPEND FUND.	
	Miscellaneous Funds.	
	CONSOLIDATED FAMINE RELIEF FUND OF 1860-61.	
	Deposit Accounts.	
	GENERAL DEPOSITS.	
	REVENUE DEPOSITS.	
	JUDICIAL DEPOSITS.	
	JUDICIAL DEPOSITS, PORT BLAIR.	
	SAVINGS BANK DEPOSITS.	
	DEPOSITS OF MILITARY SERVICE FUNDS, NOT BEARING INTEREST.	
Military Fund. Military Orphan Fund.		Military Fund. Military Orphan Fund.
	DEPOSITS OF THE MEDICAL FUND, NOT BEARING INTEREST.	
	BULLOCK TRAIN FUND.	
	PUNJAB MILITARY VAN DAWK.	
	HOLKAR'S CAPITALIZATION ACCOUNT.	
	Local Bill Remittances.	
	SUPPLY BILLS.	
	REMITTANCE TRANSFER RECEIPTS.	
	BILLS PAYABLE, PORT BLAIR.	
	MONEY ORDERS PAYABLE.	

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	Local Cash Remittances.	
	CASH REMITTANCES BETWEEN TREASURIES.	
	FOREST CASH REMITTANCES.	
	CUSTOMS CASH REMITTANCES.	
	SALT CASH REMITTANCES.	
	OPIUM CASH REMITTANCES.	
	MINT CASH REMITTANCES.	
	JUDICIAL CASH REMITTANCES.	
	MARINE CASH REMITTANCES.	
	MONEY ORDER OFFICE CASH REMITTANCES.	
	MISCELLANEOUS CASH REMITTANCES.	
	(Under "Miscellaneous Cash Remittances" will be included all items that do not fall under any of the preceding nine heads.)	
	Railway Revenue Advance Accounts.	
	EAST INDIAN RAILWAY, MAIN LINE, REVENUE ADVANCE ACCOUNT.	
Expenditure passed by Consulting Engineer.		Credit Orders and Letters of Credit.
	EAST INDIAN RAILWAY, JUBBULPORE LINE, REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	EASTERN BENGAL RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	PUNJAB RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	DELHI RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	OUDE AND ROHILCUND RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	MADRAS RAILWAY, SOUTH-WEST LINE, REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	MADRAS RAILWAY, NORTH-WEST LINE, REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	GREAT SOUTHERN OF INDIA RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	GREAT INDIAN PENINSULA RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	BOMBAY, BARODA, AND CENTRAL INDIA RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	SIND RAILWAY REVENUE ADVANCE ACCOUNT.	Ditto.
Ditto.	INDUS STEAM FLOTILLA REVENUE ADVANCE ACCOUNT.	
	INDIAN TRAMWAY COMPANY REVENUE ADVANCE ACCOUNT.	

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	Railway and other Revenue Accounts.	
	EAST INDIAN RAILWAY, MAIN LINE, REVENUE ACCOUNT.	
Gross Traffic Receipts. Transfers from *Capital Account.* Interest on Balances of Net Railway Traffic Receipts.		Expenditure passed by Consulting Engineer. Transfers to *Capital Account.* Net Revenue transferred to *Guaranteed Interest Account.*
	(The other eleven *Railway Revenue Accounts* to be similarly shown, and with the same detailed entries.)	
	MADRAS IRRIGATION AND CANAL COMPANY REVENUE ACCOUNT.	
	INDUS STEAM FLOTILLA REVENUE ACCOUNT.	
	Fire Insurance and Depreciation Funds.	
	PUNJAB RAILWAY FIRE INSURANCE FUND.	
	(Any other *Railway Fire Insurance Funds* to be similarly shown.)	
	INDUS STEAM FLOTILLA DEPRECIATION FUND.	
	Miscellaneous Debt Accounts.	
	ADVANCES RECOVERABLE.	
	SUSPENSE ACCOUNT.	
	CASH RECOVERIES.	
	TUCCAVEE AND BURDASHTKHANA ADVANCES.	
Tuccavee Advances. Burdashtkhana Advances.		Tuccavee Advances. Burdashtkhana Advances.
	PERMANENT ADVANCES.	
	INVESTMENTS ON ACCOUNT OF SAVINGS BANK BALANCES.	
	PRESIDENCY PAYMENTS.	
	DRAWING ACCOUNT OF THE ACCOUNTANT GENERAL.	
	MINT CERTIFICATES.	
	ACCOUNT CURRENT WITH THE BERARS.	
	SECURITIES PURCHASE ACCOUNT.	

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	REMITTANCE ACCOUNTS.	
	ACCOUNT CURRENT WITH LONDON.	
	Bills Receivable by the Secretary of State.	Navy and other Bills forwarded for realization.
	Bills Payable by the Secretary of State.	
Steam Postage Collections. Bills drawn by H. M.'s Envoy in Persia.		
	Bills drawn by the Secretary of State.	
	Administrator General's Remittances.	
	Official Trustee's Remittances.	
	Estates of Deceased British Seamen.	
	Bonâ fide Savings of Invalids proceeding to England.	
	Civil Service Annuity Fund on account of sums due to Annuitants payable in London.	
	Recoveries in India on account of Advances to Service Funds.	
	Family and other Remittances.	
Family Remittances. Remittances for Royal School at Bath. Other Remittances.		
	Advances to the East India Irrigation and Canal Company.	
	Miscellaneous Receipts and Recoveries on account of London.	
Fees on Letters Patent. Light Dues collected for certain Light Houses and Vessels. Subscriptions on account of Indian Navy Fund. Cash Recoveries and Miscellaneous.		Payments to Maharajah Dulleep Sing and others. Refunds of Subscriptions on account of the Indian Navy Fund. Payments of Annuities from Indian Navy Fund.
	Miscellaneous Payments on account of London.	
	Second Expedition to China.	
	Third Expedition to China.	
	Abyssinian Expedition.	
	Overland Troop Transport Service.	
	Railway and other Capital Accounts.	
	East Indian Railway, Main Line, Capital Account.	Credit Orders and Letters of Credit. Customs Duty on Stores. Payments to *Revenue Account.* Total, *Deduct* Loss by Exchange. Net,
Refunds and Bills cancelled. Capital subscribed in India. Sale proceeds of Stores. Transfers from *Revenue Account.* Total, *Deduct* Gain by Exchange. Net,		
	(The other eleven *Railway Capital Accounts* to be similarly shown, and with the same detailed entries.)	

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	ACCOUNT CURRENT WITH LONDON,—*contd.*	
	Railway and other Capital Accounts,—contd.	
	Madras Irrigation and Canal Company Capital Account.	
	Indian Tramway Company Capital Account.	
	Indus Steam Flotilla Capital Account.	
	Railway and other Guaranteed Interest Accounts.	
	East Indian Railway, Main Line, Guaranteed Interest Account.	Guaranteed Interest paid. *Deduct* Loss by Exchange. Net,
Transfers from *Revenue Account.* *Deduct* Gain by Exchange. Net,		
	(The other eleven *Railway Guaranteed Interest Accounts* to be similarly shown, and with the same detailed entries.)	
	Indus Steam Flotilla Guaranteed Interest Account.	
	Imperial and Colonial Governments.	
	Her Majesty's Imperial Government.	Advances to Ships of the Royal Navy. Miscellaneous.
Bills received in repayment of advances to Ships of the Royal Navy. Mess contributions. Expeditions to China. Miscellaneous.		
	Her Majesty's Colonial Government of Cape of Good Hope.	
	Her Majesty's Colonial Government of China.	Bills of Exchange. Miscellaneous.
	Her Majesty's Colonial Government of West Indies.	Advances to Emigration Agents.
Bills received on account of advances to Emigration Agents. Miscellaneous.		
	Her Majesty's Colonial Government of Natal.	Advances to Emigration Agents.
Bills received on account of advances to Emigration Agents. Miscellaneous.		
	Her Majesty's Colonial Government of Labuan.	
	GOVERNMENT OF INDIA.	
	Interest on Funded and Unfunded Debt.*	
	Interest on Service Funds and other accounts.	
	Mint.	Charges for remittance of Copper Coins. Remittances of Uncurrent Coins.

* Details of Loans [illegible] in the General Abstracts.

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	GOVERNMENT OF INDIA,—*continued.*	
	Postal Department.	Remittances to Post Masters. Discount on sale of Postage Stamps. Value of Postage Stamps received as 2nd Commission by Money Order Offices. Miscellaneous.
Remittances from Post Masters. Sale of Postage Stamps. Advances recovered.		
	Electric Telegraph Department.	Remittances to Telegraph Officers. Discount on sale of Telegraph Stamps. Do. on sale of Message Forms. Miscellaneous.
Remittances from Deputy Superintendents and others. Sale of Telegraph Stamps. Do. of Message Forms. Advances recovered. Miscellaneous.		
	Indo-European Line of Telegraph.	Remittances. Charges recoverable from Persian Government.
Remittances. Charges recovered from Persian Government.		
	Expenses of the Governor General, &c.	Payments at Simla. Miscellaneous Payments.
Advances recovered. Miscellaneous Receipts.		
	Currency Department.	Remittances.
Remittances.		
	Money Order Department.	Remittances to Agents. Commission to Agents. Contingencies. Remittances to Controller, Mysore.*
Remittances from Agents. Remittances from Controller, Mysore.*		
	Political Treasury at Hyderabad.	
	Convict Charges at Port Blair.	
	Geological Survey.	Fixed Charges and Travelling Allowances. Cheques against Letters of Credit. Miscellaneous.
	Trigonometrical Survey.	Fixed Charges and Travelling Allowances. Cheques against Letters of Credit. Miscellaneous.
	Topographical Survey.	
	Subscriptions to the 4 per cent. Transfer Loan of 1st May 1865.	
	Service Funds.	
Civil Fund Ordinary. Civil Fund under the Rules of 1st January 1850. Civil Service Annuity Fund. Uncovenanted Service Family Pension Fund. Military Fund. Military Orphan Fund. Medical Retiring Fund.		
In Silver and Copper Coins. In Currency Notes.	Cash Remittances (as follows).	In Silver and Copper Coins. In Currency Notes.
	Advances recoverable.	
	Railway Credit Orders and Letters of Credit.	
	Writes-off issued by the Comptroller General of Accounts.†	
	India Payments by the Examiner of Claims.†	

* For Madras only. † For Bengal only.

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	GOVERNMENT OF INDIA,—*continued.*	
	Netherlands Government Pensions Repayable.	
	Bhow Begum Stipend Fund.	
	Wassiqa Pensions.	
	Miscellaneous.	
	Transfers (as follows).	
engal Payments by the Bank of Bengal, Calcutta.*		Subscriptions to Service Funds.†
Official Postage.		Bengal Receipts at the Bank of Bengal, Calcutta.*
Miscellaneous.		Traffic Earnings of the Calcutta and South-Eastern State Railway.
		Miscellaneous.
	Colonial Governments.	
	Her Majesty's Colonial Government of Mauritius.	
Repayments of Advances.		Advances to Emigration Agent.
Miscellaneous.		Miscellaneous.
	Her Majesty's Colonial Government of Ceylon.	
Advances on account of the Abyssinian Expedition.		Cash Remittances.
Bills.		Bills.
Miscellaneous.		Repayments of Advances on account of the Abyssinian Expedition.
		Miscellaneous.
	Her Majesty's Colonial Government, Straits Settlements.	
Interest on Loans.		Cash Remittances.
Bills.		Bills.
iscellaneous.		Miscellaneous.
	OUDE.	
	Cash Remittances (as follows).	
In Silver and Copper Coins.		In Silver and Copper Coins.
In Currency Notes.		In Currency Notes.
	Advances recoverable.	
	Departmental Remittances (as follows).‡	
Postal Department.		Postal Department.
Telegraph Department.		Telegraph Department.
Money Order Department.		Money Order Department.
Trigonometrical Survey.		Trigonometrical Survey.
Topographical Survey.		Topographical Survey.
	Official Postage.‡	
	Excise Opium Supplied by Government of Bengal.*	
	Miscellaneous.	
	Transfers (as follows).	
terest on Imperial Loans.‡		Subscriptions to Service Funds.§
Her Majesty's Governments.‡		Interest on Imperial Loans refunded.‡
Miscellaneous.		Her Majesty's Governments.‡
		Miscellaneous.
	CENTRAL PROVINCES.	
	(Minor Heads and Detailed Entries as under "Oude.")	
	BRITISH BURMAH.	
	(Minor Heads and Detailed Entries as under "Oude.")	

* For Bengal only. † For Madras and Bombay. ‡ For India only. § For India, Madras, and Bombay.

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	GOVERNMENT OF BENGAL.	
	Cash Remittances (as follows).	
	(Detailed Entries as under "Oude.")	
	Writes-off issued by the Comptroller General of Accounts.*	
	Bengal Receipts at the Bank of Bengal, Calcutta.*	
	Bengal Payments by the Bank of Bengal, Calcutta.*	
	Advances recoverable.	
	Departmental Remittances (as follows).*	
	(Detailed Entries as under "Oude.")	
	Official Postage.*	
	Miscellaneous.	
	Transfers (as follows).	Subscriptions to Service Funds.†
Interest on Imperial Loans.*		Interest on Imperial Funds refunded.*
Payments by Examiner of Claims.*		Her Majesty's Governments.*
Her Majesty's Governments.*		Miscellaneous.
Excise Opium supplied by Bengal.		
Miscellaneous.		
	GOVERNMENT OF NORTH-WEST PROVINCES.	
	(Minor Heads and Detailed Entries as under "Oude.")	
	GOVERNMENT OF PUNJAB.	
	(Minor Heads and Detailed Entries as under "Oude.")	
	GOVERNMENT OF MADRAS.	
	Service Funds (as follows).	
Civil Service Annuity Fund.		
Civil Fund, Provident Branch.		
Civil Fund, Charity Branch.		
Apothecaries' Fund.		
Military Fund.		
Military Orphan Fund.		
Medical Fund.		
	(The remaining Minor Heads and Detailed Entries to be those under "Oude," excepting the Detailed Entry "Money Order Department.")	
	GOVERNMENT OF BOMBAY.	
	(Minor Heads and Detailed Entries as under Madras, with an additional Detailed Entry of Receipts, "Uncovenanted Service Family Pension Fund," under "Service Funds," and an additional Minor Head, "Subscriptions to Indian Navy Fund," to be inserted between "Cash Remittances" and "Advances Recoverable.")	
	HER MAJESTY'S COLONIAL GOVERNMENT OF MAURITIUS.	
	HER MAJESTY'S COLONIAL GOVERNMENT OF CEYLON.	
	HER MAJESTY'S COLONIAL GOVERNMENT, STRAITS SETTLEMENTS.	

* For India only. † For India, Madras, and Bombay.

Detailed Entries of Receipts.	Major and Minor Heads.	Detailed Entries of Expenditure.
	PUBLIC WORKS DEPARTMENT.	
Gain by Exchange on Railway transactions.		Credit Orders.
Rent of Government Buildings.		Advances for Public Works.
Do. of C. Land surplus.*		Loss by Railway Exchange.
Do. of Land on the sides of Roads.		Compensation for Lands taken for Railway purposes.
Sale proceeds of Public Works Stores.		Do. do. for the P. W. Department.
Contributions in aid of Public Works.		Do. do. for Irrigation purposes.
Water Rate Collections.		Charges for Collection of Water Rates.
Cash Recoveries.		Payments for Irrigation Works.
Zemindaree Embankments.		Famine Relief Fund Charges.
Traffic earnings of the Calcutta and South-Eastern State Railway.		Official Postage.
Miscellaneous Receipts from Officers of the Public Works Department.		Other Public Works Charges.
Public Works Revenue realized by Civil Officers.		Cost of Timber supplied by the Forest Department.
Miscellaneous Receipts by Civil Officers.		
Tuccavee Advances of the Public Works Department realized by Civil Officers.		
Surplus Cash refunded by Civil Officers from Advances made to them by the Public Works Department for works.		
	MILITARY DEPARTMENT, BENGAL.	Cheques.
		Remittance Transfer Receipts.
		Miscellaneous.
	MILITARY DEPARTMENT, MADRAS.	(As above.)
	MILITARY DEPARTMENT, BOMBAY.	(As above.)
	SUPPLY BILLS PAYABLE, OTHER GOVERNMENTS.	
	India.	
	Oude.	
	Central Provinces.	
	British Burmah.	
	Bengal.	
	North-West Provinces.	
	Punjab.	
	Madras.	
	Bombay.	
	REMITTANCE TRANSFER RECEIPTS PAYABLE, OTHER GOVERNMENTS.	
	(Minor Heads as above.)	
	MONEY ORDERS PAYABLE, OTHER GOVERNMENTS.	
	India.	
	Madras.	
	Bombay.	

* Land taken up for public purposes but afterwards not required.

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REVISED LIST OF HEADS OF ACCOUNT.

Comptroller General's Office,
Central Accounts Branch;
Calcutta, the 23rd November 1869.

CIRCULAR No. 97.

From

THE COMPTROLLER GENERAL OF ACCOUNTS,

To

ALL ACCOUNTANTS GENERAL.

Sir,

I have the honor to forward for your information and guidance, copies of the list of heads of account which has been again revised with reference to the various suggestions received in reply to my circular letter No. 180, dated 31st August last.

2. General instructions on the subject have been already given in that letter; the following are added in reply to questions or notes made by various Officers:—

3. In the service portion, the whole of the major and minor heads given are maintained on the Central Books; accordingly they must be strictly observed in all local Offices; they should appear in the order of the list, and should have separate totals in the monthly abstracts as well as in the estimates.

4. It would cause inconvenience to define so rigidly the course with regard to detailed entries. Some of those given are of trifling importance, and are shown more to ensure their uniform classification under the same minor head than with a view to their distinct exhibition; but those that are shown separately should be placed in the order of the list; after them any items (if any) not mentioned in the list (which it is thought desirable for local purposes to exhibit separately), and finally "Miscellaneous."

5. As observed in my former letter, discrepancies in classification sometimes appear between the accounts and the estimates, and not unfrequently it has been doubtful whether an item really does not occur in the account or is concealed in the entry "Miscellaneous." Accordingly, I request that you will, when you have completed the revision of your forms in accordance with this Circular, return to me for record a copy of the list, striking out in red ink all entries that do not occur in your accounts, inserting any that you find it necessary to add, and marking those that are included under the head of "Miscellaneous."

6. In reply to certain questions on minor points, I may observe—

That there is no "4 per cent. Loan of 1868-69"; the amount lately raised (in 1869-70) was taken as part of the Loan of 1st May 1865.

Interest on unpaid portion of purchase money of waste lands should be shown under XVII, Interest, not under Land Revenue.

All recoveries of Law Charges should appear under XVIII, Miscellaneous.

All collections on account of License or Professions and Trades' Tax should be shown under Assessed Taxes, Miscellaneous. If the Income Tax be maintained next year, the arrear collections need not of course be distinguished from those of the current year; the distinction between Income Tax deductions from official salaries and other collections is important.

Recoveries on account of revenue remitted in former years need not (unless for local purposes) be distinguished from current collections.

"Provident Fund," Bombay, should be shown under the appropriate heading as a "Civil Fund."

Police Superannuation Funds are not shown, as it is probable that they will entirely cease before next year.

Duty on Foreign Timber is retained under Forest; it was placed there after full consideration by the Government of India, and there are reasons in other provinces why the transfer of the receipts to another head (as proposed in Bombay) would be very unadvisable.

Government Pleaders should always be shown under "Law Officers."

The heading Miscellaneous Deposits is omitted—"General Deposits" will include it.

Madras Infirmary and Native Poor Asylum would appear from the name rather to be a local Charitable than a Service Fund.

Interest on Special Loans for Public Works is now merged in Interest on Funded and Unfunded Debt.

The major heads of Colonial Governments (page 39) are for use by Government of India only, as explained in the previous circular letter.

It is quite necessary that the "Sale proceeds of Khas Mehals" should be shown as a distinct minor head; such receipts differ widely from recurring revenue, and it is important to preserve the distinction clearly.

Sale of excise opium *to other Governments* need not form a separate minor heading, but may be a distinct detailed entry in the Bengal Account.

The sale proceeds of the special adhesive stamp used in Calcutta for documents brought to have stamps impressed on them, should be shown as "duty on impressing documents."

Miscellaneous receipts of the High Courts may be included under Fees—though for those at Presidency Towns a separate detailed entry is advisable.

Under 4, Land Revenue, Sudder Office Establishments, should include those of the Deputy or Assistant Collectors at the sudder station.

It is unnecessary for the purposes of the general budget and accounts to show each Custom House separately; the same remark applies to Government Colleges, but for the convenience of the Departments concerned, it has been decided to maintain the details in the budget.

All Professors attached to Colleges or Schools should be included in the estimates for those institutions.

The distinction between Fixed and Fluctuating Land Revenue has been abolished under orders of Government so far as Bengal is concerned, but it may of course be maintained as a detailed entry after fixed collections wherever required for local purposes.

Lease of monopoly of sale of opium in the Punjab should be shown under Sale proceeds of Excise Opium to which (in other provinces) it corresponds. Opium receipts in the Central Provinces should from next year appear under the Major Heading IV, Excise.

The receipts from Railway Companies on account of Police should be separately shown; this is already ordered, see Note *e* to Circular 56 in reprint of Circulars of 1867-68, page 45.

Under Police, "Contributions from other sources," it would be well to distinguish those from local Funds by a separate detailed entry.

Interest on compensation for Land taken for public purposes must be distinguished from that for *Public Works* purposes; the latter is a Public Works charge, see Note *c* to Circular 56, page 46 of reprint.

Chief Court Judges (Punjab) should be shown under the heading High Court Judges; Chief Court Establishment under Provincial High Court Establishment.

The Additional Commissioners in the Punjab being employed solely on judicial duties should be shown under Civil and Sessions Courts.

"Sansee Reformatories" and "Thuggee School of Industry" should be struck out from page 19 where they have been printed by mistake. The former should be under 26, Miscellaneous; the

latter under Thuggee and Dacoity at page 22, where the word "Jubbulpore" in the italic heading should be struck out.

The minor heading LIGHTHOUSES AND SHIPS should be added to the list on page 22 immediately after PILOTAGE.

7. It must be remembered that, as stated in my former letter, this list is prepared merely as a guide to classifying accounts and estimates, not to alter administrative practice; thus, in some provinces certain receipts and charges fall under local Funds, but elsewhere are imperial revenue or expenditure; no alteration is required in these respects.

8. Since the list was printed, Government has ordered that receipts from Judicial Stamps, *i. e.*, those levied under Schedule B, of the stamp Act of 1862 (revised in Act 26 of 1867), and respecting which a bill is now before Council, shall be hereafter credited under Law and Justice. This should accordingly be done from next year.

I have the honor to be,

SIR,

Your most obedient Servant,

E. F. HARRISON,

Comptroller General of Accounts.

No. 1113.

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

Edward Fay

Deputy Comptroller General of Accounts.

Office Supdt. Govt. Printing.—No. 4608 C. G. A.—24-11-69.—100.

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... by the Comptroller Genl
... of Accounts forwarding re-
... list of Heads of Account.