

OPIUM.

[Account No. 16]

Account No. 16.

INDIAN OPIUM imported into SIAM from 1869 to 1891.

YEARS.	Number of chests imported.	YEARS.	Number of chests imported.	YEARS.	Number of chests imported.
1869	402	1877	649	1885	771
1870	316	1878	675	1886	664
1871	652	1879	822	1887	968
1872	653	1880	798	1888	993
1873	580	1881	785	1889	1,085
1874	693	1882	831	1890	1,440
1875	657	1883	704	1891	1,200
1876	788	1884	669		

Note.—There is a great deal of opium-smuggling which does not appear in this statement, which therefore gives a somewhat less amount than that actually imported.

All the opium imported into Siam is believed to be Benares opium brought chiefly from Singapore.

EX

Account

RECEIPTS and CHARGES under EXCISE in

YEARS.				RECEIPTS FROM LICENSE FEES, DUTY, &c.					
				On spirits	On drugs other than opium.	Miscellaneous receipts	On opium (Excise)	Total receipts	Total receipts other than opium
				Rr.	Rr.		Rr.	Rr.	Rr.
1856-57	...	...	...	582,458	59,282	Information not available.	139,413	781,153	641,740
1857-58	...	...	...	679,780	81,937		165,902	927,619	761,717
1858-59	...	...	...	736,756	94,230		182,238	1,013,224	830,986
1859-60	...	...	...	865,842	97,396		214,359	1,177,597	963,238
1860-61	...	...	...	912,787	107,615		245,913	1,266,315	1,020,402
1861-62	...	...	...	967,408	119,858		295,852	1,383,118	1,087,266
1862-63	...	...	...	1,007,479	133,670		312,740	1,453,889	1,141,149
1863-64	...	...	...	1,306,530	181,983		368,290	1,856,803	1,488,513
1864-65	...	...	...	1,374,335	206,334		416,415	1,997,084	1,580,669
1865-66	...	...	...	1,369,600	220,659		443,395	2,033,654	1,590,259
1866-67 (11 months)	...	...	...	1,262,653	199,740		441,188	1,903,676	1,462,393
1867-68	...	...	...	1,448,875	222,544	2,740	509,724	2,183,683	1,673,959
1868-69	...	...	...	1,485,408	227,358	572	536,147	2,249,485	1,713,338
1869-70	...	...	...	1,486,000	231,643	63	520,052	2,237,758	1,717,706
1870-71	...	...	...	1,563,539	220,740	196	556,707	2,341,182	1,784,475
1871-72	...	...	...	1,563,766	220,975	203	436,132	2,221,076	1,784,944
1872-73	...	...	...	1,655,916	228,118	2,851	434,152	2,321,067	1,886,915
1873-74	...	...	...	1,678,206	245,997	2,727	432,048	2,358,978	1,920,930
1874-75	...	...	...	1,709,570	221,103	2,414	489,196	2,422,283	1,933,087
1875-76	...	...	...	1,773,932	229,140	2,221	448,314	2,453,607	2,005,293
1876-77	...	...	...	1,748,123	238,920	2,477	483,204	2,472,724	1,989,520
1877-78	...	...	...	1,664,648	245,975	20,413	509,323	2,440,359	1,931,036
1878-79	...	...	...	1,829,064	265,846	25,567	575,124	2,695,601	2,120,477
1879-80	...	...	...	1,924,971	274,615	28,363	653,316	2,881,265	2,227,949
1880-81	...	...	...	2,116,789	305,134	28,371	738,183	3,168,477	2,450,294
1881-82	...	...	...	2,326,779	323,588	29,225	799,452	3,479,044	2,679,592
1882-83	...	...	...	2,459,132	320,022	30,604	792,560	3,632,318	2,839,758
1883-84	...	...	...	2,595,011	384,264	32,329	838,323	3,849,927	3,011,604
1884-85	...	...	...	2,541,245	388,511	35,732	834,874	3,800,362	2,965,488
1885-86	...	...	...	2,691,906	392,444	44,834	852,448	3,981,632	3,129,184
1886-87	...	...	...	2,829,517	418,037	40,348	873,222	4,161,124	3,287,902
1887-88	...	...	...	2,967,283	434,730	34,156	890,220	4,326,389	3,436,169
1888-89	...	...	...	3,274,273	413,580	36,721	928,042	4,652,616	3,724,574
1889-90	...	...	...	3,439,312	412,159	38,041	952,816	4,842,328	3,889,512
1890-91	...	...	...	3,489,980	420,225	36,834	969,452	4,916,491	3,947,039
1891-92	...	...	...	3,639,993	433,629	34,855	976,513	5,084,990	4,106,477

RECEIPTS and CHARGES at the CAPITAL TOWNS

1856-57	...	...	...	148,765	7,824	Information not available.	25,462	182,051	156,589
1857-58	...	...	...	164,184	8,029		29,188	201,401	172,213
1858-59	...	...	...	175,889	10,070		35,786	221,745	185,959
1859-60	...	...	...	181,830	13,124		42,522	237,476	194,954
1860-61	...	...	...	209,176	14,597		42,974	266,747	223,773
1861-62	...	...	...	224,900	16,111		40,292	290,303	241,011
1862-63	...	...	...	233,991	13,876		41,691	289,558	247,667

EXCISE.

[Account No. 1

CISE.

No. 1.

BRITISH INDIA, in each year from 1856-57 to 1891-92

CHARGES.			Net receipts other than opium	Net receipts from opium	TOTAL NET RECEIPTS	YEARS
Cost of opium.	Other charges.	Total charges				
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
53,106	36,450	89,556	605,290	86,307	691,597	1856-57
55,371	33,602	88,973	728,115	110,531	838,646	1857-58
67,250	48,029	115,279	782,357	114,988	897,345	1858-59
82,374	36,323	118,697	926,915	131,985	1,058,900	1859-60
91,213	56,478	147,691	963,924	154,700	1,118,624	1860-61
92,621	44,531	137,152	1,042,735	203,231	1,245,966	1861-62
100,308	54,847	155,155	1,086,302	212,442	1,298,734	1862-63
144,515	61,870	206,385	1,426,643	223,775	1,650,418	1863-64
140,863	78,402	219,265	1,502,267	275,552	1,777,819	1864-65
171,902	100,185	272,087	1,490,074	271,493	1,761,567	1865-66
156,274	87,850	244,124	1,374,543	284,909	1,659,452	1866-67 (11 months)
163,806	96,222	260,028	1,577,747	345,918	1,923,665	1867-68
183,217	94,747	277,964	1,618,591	352,930	1,971,521	1868-69
187,646	91,554	279,200	1,626,152	332,406	1,958,558	1869-70
200,532	96,274	296,806	1,688,201	356,175	2,044,376	1870-71
179,222	73,844	253,066	1,711,100	256,910	1,968,010	1871-72
42,840	82,305	124,645	1,804,610	391,812	2,196,422	1872-73
50,013	81,042	131,055	1,815,888	382,035	2,227,923	1873-74
51,878	81,753	133,631	1,851,334	437,318	2,288,652	1874-75
	84,323	84,323	1,920,970	448,314	2,369,284	1875-76
	88,445	88,445	1,901,075	483,204	2,384,279	1876-77
	86,071	86,071	1,844,965	509,323	2,354,288	1877-78
	86,855	86,855	2,033,622	575,124	2,608,746	1878-79
	105,978	105,978	2,121,971	653,316	2,775,287	1879-80
	96,554	96,554	2,353,740	738,183	3,091,923	1880-81
	94,231	94,231	2,585,361	799,452	3,384,813	1881-82
	92,583	92,583	2,747,175	792,560	3,539,735	1882-83
(a)	91,713	91,713	2,919,891	838,323	3,758,214	1883-84
	104,494	104,494	2,860,994	834,874	3,695,868	1884-85
	125,025	125,025	3,004,159	852,448	3,856,607	1885-86
	127,847	127,847	3,160,055	873,222	4,033,277	1886-87
	135,506	135,506	3,300,663	890,220	4,190,883	1887-88
	142,774	142,774	3,581,800	928,042	4,509,842	1888-89
	158,069	158,069	3,731,443	952,816	4,684,259	1889-90
	179,705	179,705	3,767,334	969,452	4,736,786	1890-91
	198,199	198,199	3,910,278	976,513	4,886,791	1891-92

(a) See remarks under Bengal Account No. 12, pages 86-87.

of the several PRESIDENCIES and PROVINCES, in each year from 1856-57 to 1891-92

7,268	14,952	22,220	141,637	18,194	159,831	1856-57
8,200	13,281	21,481	158,932	20,988	179,920	1857-58
10,300	12,290	22,590	173,669	25,486	199,155	1858-59
12,116	30,571	42,687	164,383	30,406	194,789	1859-60
11,094	26,615	37,709	197,158	31,880	229,038	1860-61
12,931	24,403	37,324	222,208	35,371	257,579	1861-62
9,648	20,846	30,494	227,021	32,048	259,069	1862-63

Account No. 1]

EXCISE.

Account

RECEIPTS and CHARGES at the CAPITAL TOWNS of the several

YEARS.			RECEIPTS FROM LICENSE FEES, DUTY, &c.					
			On spirits.	On drugs other than opium.	Miscellaneous receipts	On opium (Excise).	Total receipts.	Total receipts other than opium.
			Rx.	Rx.		Rx.	Rx.	Rx.
1863-64	...	...	252,878	14,360	Information not available.	41,795	309,033	267,238
1864-65	...	...	243,299	18,159		47,602	309,150	261,458
1865-66	...	...	255,136	19,010		53,486	327,632	274,146
1866-67 (11 months)	...	...	230,051	17,424		47,128	294,603	247,475
1867-68	...	...	254,729	21,641	390	56,504	333,204	276,760
1868-69	...	...	265,503	20,439	305	60,025	346,272	286,247
1869-70	...	...	260,888	18,536	247	54,286	333,907	279,621
1870-71	...	...	259,599	17,793	18	64,136	341,546	277,410
1871-72	...	...	255,057	17,100	80	56,387	328,624	272,237
1872-73	...	...	260,507	18,681	51	47,044	326,283	279,239
1873-74	...	...	269,511	21,224	54	46,736	337,525	290,789
1874-75	...	...	278,364	21,883	436	50,552	351,235	300,683
1875-76	...	...	270,830	20,957	1,278	50,030	343,095	293,065
1876-77	...	...	270,999	21,049	1,406	58,942	352,396	293,454
1877-78	...	...	333,624	22,269	2,382	53,181	411,456	358,275
1878-79	...	...	304,960	21,845	1,558	59,650	388,013	328,363
1879-80	...	...	304,360	22,420	1,760	67,128	395,668	328,540
1880-81	...	...	308,583	24,264	2,795	67,491	403,133	335,642
1881-82	...	...	338,001	28,231	2,176	80,461	448,869	368,408
1882-83	...	...	353,921	28,722	2,750	90,686	476,079	385,393
1883-84	...	...	352,316	32,223	2,808	90,294	477,641	387,347
1884-85	...	...	296,583	34,491	3,524	88,656	423,254	334,598
1885-86	...	...	284,258	34,301	4,724	89,191	412,474	323,263
1886-87	...	...	348,834	36,107	4,870	99,907	489,818	389,911
1887-88	...	...	346,068	40,965	4,594	104,010	495,637	391,627
1888-89	...	...	379,497	42,042	5,088	111,454	538,081	436,627
1889-90	...	...	455,086	40,456	4,062	109,657	609,261	499,604
1890-91	...	...	435,591	42,186	4,265	111,147	593,189	482,042
1891-92	...	...	453,643	41,999	3,527	22,281	731,450	499,169

Account

RECEIPTS and CHARGES on ACCOUNT of SPIRITS and DRUGS, other than

RECEIPTS FROM LICENSE FEES, DUTY, &c., ON— SPIRITS—	1871-72.	1872-73.	1873-74.	1874-75	1875-76	1876-77	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	19,966	21,620	20,639	23,132	22,824	27,526	29,840	29,230	29,007	29,389
Oudh	57,872	50,703	55,236	64,891	59,631	57,262	24,534	54,969	74,641	82,664
Central Provinces	76,906	73,366	77,920	87,432	92,446	95,975	96,018	98,063	95,014	106,753
Lower Burma	37,072	44,675	50,593	56,822	68,507	74,374	71,344	71,322	76,495	75,937
Upper Burma	...	...	...	...	...	...	...	...	...	...
Assam	*	*	*	7,535	8,001	8,143	9,661	11,535	11,973	14,049
Bengal	319,298	346,472	354,305	327,822	365,222	371,491	405,862	407,256	423,893	530,364
North-Western Prov. incoes.	126,803	124,609	118,453	128,405	97,960	102,796	97,080	131,815	154,397	195,297
Panjab	49,981	48,325	48,081	50,736	52,903	57,196	55,839	50,392	54,248	64,560
Madras Presidency	570,892	640,556	632,032	628,719	665,024	596,583	514,606	623,262	627,142	601,587
Bombay ditto	304,976	305,590	320,947	334,076	341,414	356,777	359,864	351,220	378,161	416,189
TOTAL	1,563,766	1,655,916	1,678,206	1,709,570	1,773,931	1,748,123	1,664,648	1,829,064	1,924,971	2,116,789
Carried over	1,563,766	1,655,916	1,678,206	1,709,570	1,773,931	1,748,123	1,664,648	1,829,064	1,924,971	2,116,789

* Figures are included under Bengal.

EXCISE.

[Account No. 2]

No. 1—continued.

PRESIDENCIES and PROVINCES, in each year from 1856-57 to 1891-92.

CHARGES.			Net receipts other than opium.	Net receipts from opium.	TOTAL NET RECEIPTS.	YEARS.
Cost of opium.	Other charges.	Total charges.				
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
10,864	22,394	32,758	241,844	31,431	276,275	1863-64
13,718	22,836	36,554	238,622	33,974	272,596	1864-65
15,703	32,646	48,349	241,500	37,783	279,283	1865-66
12,398	25,051	37,449	222,424	34,730	257,154	1866-67 (11 months)
13,757	27,286	41,043	249,474	42,747	292,221	1867-68
15,171	30,804	45,775	255,643	44,854	300,497	1868-69
11,514	28,692	40,206	250,929	42,772	293,701	1869-70
15,068	36,678	51,746	240,732	49,068	289,800	1870-71
13,867	21,718	35,585	250,519	42,520	293,039	1871-72
(a)	31,810	31,810	247,429	47,044	294,473	1872-73
	27,994	27,994	282,795	46,736	309,531	1873-74
	28,058	28,058	272,625	50,552	323,177	1874-75
	22,839	22,839	270,226	50,030	320,256	1875-76
	26,107	26,107	267,347	58,942	326,289	1876-77
	33,660	33,660	324,615	53,181	377,796	1877-78
	28,760	28,760	299,603	59,650	359,253	1878-79
	44,288	44,288	284,252	67,128	351,380	1879-80
	28,425	28,425	307,217	67,491	374,708	1880-81
	28,859	28,859	339,549	80,461	420,010	1881-82
	30,247	30,247	355,146	90,686	445,832	1882-83
	29,298	29,298	358,049	90,294	448,343	1883-84
	32,813	32,813	301,785	88,656	390,441	1884-85
	35,911	35,911	287,372	89,191	376,563	1885-86
	29,326	29,326	360,585	99,907	460,492	1886-87
	20,333	20,333	371,294	104,010	475,304	1887-88
	18,855	18,855	407,772	111,454	519,226	1888-89
	23,572	23,572	476,032	109,657	585,689	1889-90
	24,079	24,079	457,963	111,147	569,110	1890-91
	28,822	28,822	470,347	232,281	702,628	1891-92

(a) See remarks under Bengal Account No. 12, pages 86-87.

No. 2.

PIUM, in the several PROVINCES in INDIA, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	RECEIPTS LICENSE DUTY, &c., ON—
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	SPIRITS—
33,222	35,249	36,581	49,203	49,345	48,244	59,994	47,570	56,708	54,761	61,087	India General
95,855	116,802	127,447	128,574	141,739	129,798	126,413	127,946	108,117	99,151	110,920	Oudh
120,458	131,276	143,776	158,087	158,588	162,399	144,590	152,333	160,638	170,530	178,695	Central Provinces
76,538	73,896	72,132	77,031	71,556	82,449	94,469	111,515	177,497	170,065	189,547	Lower Burma
...	...	...	...	...	...	...	...	32,178	28,665	33,324	Upper Burma
15,156	16,411	22,629	26,301	27,498	27,278	24,585	28,545	32,118	38,546	39,607	Assam
575,725	596,833	638,521	601,572	561,520	597,635	645,620	638,882	608,103	597,615	653,078	Bengal
224,965	249,571	266,840	252,304	287,386	286,462	280,708	281,623	269,889	254,629	256,761	North-Western Prov- inces
69,138	74,078	77,229	79,779	79,375	83,323	87,663	92,488	100,903	112,985	117,340	Panjab
636,900	636,624	633,691	701,259	793,307	839,946	907,292	978,270	1,073,729	1,123,840	1,132,277	Madras Presidency
478,824	558,392	571,565	467,135	521,592	571,983	595,959	815,101	81,9,432	839,193	867,357	Bombay ditto
1,326,779	2,489,132	2,595,011	2,541,245	2,691,906	2,829,517	2,967,283	3,274,273	3,439,312	3,489,980	3,639,993	TOTAL
1,326,779	2,489,132	2,595,011	2,541,245	2,691,906	2,829,517	2,967,283	3,274,273	3,439,312	3,489,980	3,639,993	Carried over

RECEIPTS and CHARGES on ACCOUNT of SPIRITS and DRUGS, other than

	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
RECEIPTS FROM LICENSE FEES, DUTY, &c, ON—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward ...	1,563,766	1,655,916	1,678,206	1,709,570	1,773,932	1,748,123	1,664,648	1,829,064	1,924,971	2,116,789
Drugs—other than opium—										
India, General ...	1,340	1,423	1,365	1,519	1,596	842	1,233	1,039	1,021	1,127
Oudh ...	7,322	6,772	6,647	7,162	7,691	8,161	5,833	6,692	7,050	7,264
Central Provinces ...	10,677	10,678	11,028	12,301	10,719	10,710	11,146	2,752	14,588	14,649
Lower Burma ...	1,736	2,230				Consumption of	Drugs	other than	opium	
Upper Burma ...										
Assam ...	*	*	*	10,943	11,477	12,490	16,292	16,510	17,146	17,818
Bengal ...	123,821	129,764	128,184	115,462	121,892	129,630	149,171	146,288	141,064	159,674
North-Western Prov. inces.	43,673	45,324	44,862	43,980	45,553†	46,200	31,266	36,650	33,857	34,486
Punjab ...	18,760	18,900	39,401†	14,623	13,823	14,393	14,848	13,851	13,958	13,157
Madras Presidency	64	84	70	64	60	52	40	3	No reve	nue is de
Bombay ditto ...	13,582	12,973	14,440	15,049	16,329	16,412	16,146	32,061	45,936	56,960
TOTAL ...	220,975	228,148	245,997	221,103	229,140	238,920	245,975	266,846	274,616	305,134
MISCELLANEOUS RECEIPTS—										
India, General ...	...	...	...	...	...	...	2,330	2,143	2,750	3,059
Oudh ...	...	...	...	...	...	...	...	...	...	...
Central Provinces ...	...	...	...	...	...	...	...	...	...	...
Lower Burma ...	188	115	106	67	160	12	703	997	1,411	1,467
Upper Burma ...	...	...	...	...	...	...	...	...	...	...
Assam ...	...	...	...	...	...	...	...	...	...	...
Bengal ...	15	23	12	4	1	...	...	2	62	87
North-Western Prov. inces.	...	...	...	...	...	...	14,516	17,616	17,772	20,274
Madras Presidency	...	2,713	2,609	2,332	2,039	2,440	2,813	3,253	5,702	2,387
TOTAL ...	203	2,851	2,727	2,414	2,221	2,477	20,413	25,567	28,368	28,371
TOTAL RECEIPTS ...	1,784,944	1,886,915	1,926,930	1,933,087	2,005,293	1,989,520	1,931,036	2,130,477	2,227,949	2,450,294
CHARGES—										
India, General ...	1,518	836	1,141	1,048	1,003	1,059	1,192	991	985	997
Oudh ...	2,039	1,995	1,922	1,862	1,847	1,846	1,116	1,511	1,761	1,741
Central Provinces ...	5,156	5,428	6,402	5,518	6,636	5,699	5,627	5,472	7,730	4,864
Lower Burma ...	...	387	262	468	755	840	1,856	1,957	1,523	1,481
Upper Burma ...	...	...	...	...	...	...	...	...	...	...
Assam ...	*	*	*	1,932	2,401	2,472	2,271	2,075	1,586	1,634
Bengal ...	31,761	31,891	31,331	30,008	29,812	29,630	29,125	28,045	26,524	26,312
North Western Prov. inces.	7,475	7,269	7,341	7,335	10,995	11,072	5,566	9,585	10,619	13,994
Punjab ...	6,066	4,948	6,224	6,151	6,516	6,473	5,986	6,047	6,115	6,025
Madras Presidency	17,101	26,741	22,708	23,117	19,684	22,479	26,440	20,797	21,401	19,872
Bombay ditto ...	2,728	2,810	3,711	4,314	4,674	6,875	6,892	10,375	27,784	19,784
TOTAL ...	73,844	82,305	81,042	81,753	84,323	88,445	86,071	86,855	105,978	96,554
NET RECEIPTS—										
India, General ...	19,788	22,207	20,863	23,603	23,417	27,309	29,881	29,278	29,049	29,519
Oudh ...	63,155	55,480	59,961	70,191	65,475	63,577	31,581	62,293	82,680	91,246
Central Provinces ...	82,427	78,616	82,546	94,215	96,529	100,986	101,537	105,343	101,867	116,518
Lower Burma ...	38,996	46,633	50,437	56,421	67,912	73,546	70,191	70,362	76,888	75,983
Upper Burma ...	...	...	...	...	...	...	...	...	...	...
Assam ...	*	*	*	16,550	17,078	18,161	23,682	25,972	27,595	30,430
Bengal ...	411,373	444,368	451,170	413,287	457,323	471,516	525,959	527,055	539,099	664,623
North-Western Prov. inces.	163,001	162,664	165,974	165,050	132,518	137,924	137,296	176,496	195,407	236,062
Punjab ...	62,675	62,277	81,258†	59,209	60,210	65,116	64,701	58,196	62,091	71,692
Madras Presidency	553,855	616,612	612,008	607,998	647,439	576,596	491,019	605,721	611,443	584,102
Bombay ditto ...	315,830	315,753	331,676	344,811	353,069	366,344	369,118	372,206	396,363	453,365
TOTAL ...	1,711,100	1,804,610	1,845,888	1,851,334	1,920,970	1,901,075	1,844,965	2,033,622	2,121,971	2,363,740

* Figures are included under Bengal.

† In 1873-74 the receipts under drugs include those under opium.

‡ Includes opium receipts.

EXCISE.

[Account No. 2]

No. 2—continued.

APIUM, in the several PROVINCES in INDIA, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—
2,326,779	2,489,132	2,595,011	2,541,245	2,691,906	2,829,517	2,967,283	3,274,273	3,439,312	3,489,980	3,639,993	Brought forward
1,086	1,178	1,522	1,472	1,351	3,094	1,387	4,622	3,051	3,942	4,744	Drugs—other than opium—
8,701	9,190	11,500	10,916	14,762	17,025	17,925	18,896	19,679	17,670	19,577	India, General
13,626	15,240	13,338	16,705	19,745	21,636	20,036	20,819	20,974	22,227	23,582	Oudh
m was suppressed from 1873-74.											Central Provinces
18,687	19,825	24,399	25,382	23,387	25,619	22,937	24,611	25,831	28,729	29,662	Lower Burma
186,761	201,193	212,839	214,551	210,263	223,143	241,478	248,787	242,647	248,274	247,224	Upper Burma
36,844	40,590	43,836	44,012	45,555	50,036	46,918	51,954	53,456	51,551	51,665	Assam
13,756	13,949	14,464	14,661	14,862	15,482	14,757	14,705	15,488	15,569	15,730	Bengal
rived from ganja since 1879-80.	18,857	62,366	60,812	62,519	61,972	69,292	29,186	31,030	1,003	5,499	North-Western Provinces
44,127									31,260	35,916	Panjab
											Madras Presidency
											Bombay ditto
328,588	320,022	384,264	388,511	392,444	418,037	434,730	413,580	412,159	420,225	433,629	TOTAL
3,024	3,262	3,287	3,788	3,535	3,993	4,155	4,856	4,156	4,166	3,775	MISCELLANEOUS RECEIPTS—
1,727	1,591	1,607	697	1,783	1,132	283	111	381	171	76	India, General
71	86	34	82	33	30	28	88	51	71	63	Oudh
551	563	407	379	577	923	606	413	643	607	797	Central Provinces
21,699	23,197	24,179	23,800	24,826	24,486	26,482	27,442	26,631	25,623	23,578	Lower Burma
2,153	1,905	2,333	6,001	13,671	9,069	1,333	1,193	2,454	3,011	3,884	Upper Burma
29,225	30,804	32,329	35,732	44,834	40,348	34,156	36,721	38,041	36,834	34,855	Assam
2,679,592	2,839,758	3,011,604	2,965,488	3,129,184	3,287,902	3,436,169	3,724,574	3,889,512	3,947,139	4,108,477	Bengal
1,088	933	1,458	1,144	1,582	2,785	3,079	3,820	4,283	3,950	4,357	North-Western Provinces
1,441	1,497	1,532	1,475	1,640	1,642	1,670	1,917	1,983	1,936	3,873	Panjab
4,864	5,017	4,854	5,788	6,266	7,022	7,176	7,444	5,699	5,494	5,620	Madras Presidency
1,668	2,061	2,014	3,522	6,789	13,569	8,417	1,074	2,971	2,713	3,594	Bombay ditto
1,588	1,435	1,643	1,880	1,168	516	1,068	911	433	1,101	1,981	
27,133	26,543	25,569	29,203	30,794	37,525	42,260	43,276	53,188	62,929	66,762	
14,017	9,939	9,438	8,980	9,680	9,709	9,586	10,476	10,543	10,182	13,117	
5,670	5,878	5,765	5,681	5,665	5,410	5,556	5,225	6,348	7,175	6,530	
18,609	19,732	19,947	22,076	35,321	24,083	26,904	32,862	38,279	47,051	58,018	
18,163	19,548	19,463	24,136	26,120	25,586	29,797	32,769	33,499	34,560	35,000	
94,231	92,583	91,713	104,494	125,025	127,847	135,506	142,774	158,069	179,705	196,199	TOTAL
33,220	35,494	36,645	49,531	49,119	48,556	58,302	48,839	56,050	55,245	61,966	NET RECEIPTS—
106,139	127,757	140,702	141,803	158,396	149,174	146,823	149,781	129,969	119,051	130,399	India, General
129,230	141,499	157,682	169,989	172,471	177,725	168,720	167,909	173,444	189,422	198,779	Oudh
76,597	73,426	71,755	74,206	66,550	70,012	86,325	107,552	174,907	167,493	166,029	Central Provinces
32,326	34,887	45,619	49,985	49,750	52,441	46,487	52,283	57,110	64,765	67,975	Lower Burma
785,904	772,046	826,198	787,299	741,566	781,176	845,444	841,806	798,255	783,627	834,347	Upper Burma
269,491	303,419	325,417	311,127	348,087	351,275	344,523	350,543	339,433	321,621	318,887	Assam
77,823	82,149	85,928	88,759	88,572	93,395	96,864	101,968	110,043	121,373	126,540	Bengal
630,444	618,797	615,477	684,584	771,657	824,932	881,721	946,601	1,037,904	1,080,800	1,086,842	North-Western Provinces
504,768	557,701	614,468	503,811	557,991	608,369	635,454	811,518	816,963	835,893	868,303	Panjab
											Madras Presidency
											Bombay ditto
2,585,361	2,747,175	2,919,891	2,860,994	3,004,159	3,160,055	3,300,663	3,581,800	3,731,443	3,767,334	3,910,278	TOTAL

Account

RECEIPTS and CHARGES on account of SPIRITS and DRUGS, other than OPIUM, in the CAPITAL

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SPIRITS—										
Lucknow ...	9,935	7,722	3,637	4,164	4,845	4,806	2,955	3,607	4,329	5,067
Nágpur ...	5,426	5,186	5,581	5,637	5,592	5,312	6,707	6,709	6,228	6,284
Rangoon ...	11,330	8,123	12,083	15,697	17,346	20,606	16,353	17,148	8,882	13,964
Shillong ...	*	*	*	16	13	13	13	13	13	30
Calcutta & its suburbs	73,977	81,018	89,650	90,876	101,874	* 99,072	109,375	103,377	97,836	108,825
Allahabad ...	2,590	3,438	3,257	3,330	3,103	3,255	3,000	2,938	2,880	3,299
Lahore ...	4,252	4,225	2,729	4,141	5,881	5,970	6,137	5,135	5,210	6,666
Town of Madras ...	130,637	133,749	136,121	138,525	113,622	120,548	166,353	133,408	132,284	141,054
Town and island of Bombay.	16,910	17,046	16,453	15,978	18,554	11,417	22,726	32,825	36,748	26,992
TOTAL ...	255,057	260,507	269,511	278,364	270,830	270,999	333,624	304,960	304,360	308,583
Drugs—other than Opium—										
Lucknow ...	1,968	786	2,335	2,436	1,697	1,732	1,614	1,688	1,777	1,783
Nágpur ...	650	523	692	897	952	676	356	470	864	1,366
Rangoon ...	1,490	1,908				Consumption of "drugs other than opium"				
Shillong ...	*	*	*	63	84	96	211	161	87	81
Calcutta & its suburbs	9,848	12,156	13,490	13,969	14,286	14,272	15,319	14,801	14,386	15,741
Allahabad ...	1,420	1,356	2,622	2,622	2,525	2,810	3,212	3,212	3,221	3,139
Lahore ...	860	858	949	765	426	564	648	816	900	732
Town of Madras ..	64	81	70	64	60	52	40	3	No revenue is derived	
Town and island of Bombay.	800	1,010	1,066	1,067	927	847	839	694	1,165	1,422
TOTAL ...	17,100	18,681	21,224	21,883	20,957	21,049	22,269	21,845	22,420	24,264
MISCELLANEOUS RECEIPTS—										
Lucknow ...	...	...	...	...	593	732	825	547	826	778
Nágpur ...	...	...	...	...	...	...	...	...	...	...
Rangoon ...	...	...	...	...	...	...	164	61	88	88
Shillong ...	...	...	...	...	...	...	...	...	...	24
Calcutta & its suburbs	...	...	...	...	...	...	...	7	19	182
Allahabad ...	...	...	...	...	...	...	...	...	...	1,088
Town of Madras ...	80	51	54	436	685	674	1,393	943	827	717
TOTAL ...	80	51	54	436	1,278	1,406	2,382	1,558	1,760	2,786
TOTAL RECEIPTS ...	272,237	279,239	290,789	300,683	293,065	293,454	358,275	328,363	328,540	335,643

* Figures are included under Bengal.

TOWNS of the several PRESIDENCIES and PROVINCES, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—
											SPIRITS—
5,068	5,774	6,266	6,209	7,085	7,063	12,808	15,600	13,439	12,526	14,819	Lucknow
6,793	6,723	7,213	8,627	6,489	7,146	7,837	8,090	8,669	9,414	9,380	Nagpur
15,416	15,850	12,793	11,821	9,623	20,280	14,386	24,883	75,367	59,240	71,442	Rangoon
85	73	123	449	447	527	669	629	428	545	601	Shillong
121,558	128,307	130,402	133,004	124,284	132,632	146,168	110,773	139,405	147,886	156,399	Calcutta & its suburbs
4,811	4,599	4,249	4,835	6,997	11,714	12,679	15,281	10,573	11,357	14,201	Allahabad
7,442	7,137	7,152	6,821	7,092	7,507	7,525	7,560	7,998	8,796	9,074	Lahore
142,648	149,493	145,869	111,828	115,975	96,633	70,813	91,187	116,561	102,604	96,265	Town of Madras
34,730	35,965	38,249	12,989	6,266	65,432	73,183	75,494	82,646	83,223	81,462	Town and island of Bombay
338,001	353,921	352,316	296,583	284,258	348,934	346,068	379,497	455,086	435,591	453,613	TOTAL
											Drugs—other than Opium—
2,000	2,130	2,767	2,915	3,121	2,725	3,280	2,617	3,110	2,647	2,858	Lucknow
768	401	567	879	895	1,071	819	837	845	934	864	Nagpur
was suppressed from 1873-74.											Rangoon
93	71	81	113	82	128	163	189	193	246	198	Shillong
19,916	20,416	21,882	23,181	22,239	22,427	26,555	27,607	27,351	29,695	29,237	Calcutta & its suburbs
3,139	3,194	3,477	3,467	2,888	4,260	3,477	4,000	4,068	3,958	3,733	Allahabad
840	720	900	810	570	762	678	687	624	600	642	Lahore
derived from ganja since 1879-80.			...	...	...	...	...	...	320	479	Town of Madras
1,475	1,700	2,549	3,126	4,506	4,734	5,993	6,105	4,265	3,786	3,988	Town and island of Bombay
28,231	28,722	32,223	34,491	34,301	36,137	40,965	42,042	40,456	42,186	41,999	TOTAL
											MISCELLANEOUS RECEIPTS—
728	814	728	996	1,414	952	2,133	2,519	1,890	1,741	1,263	Lucknow
...	...	121	749	168	387	750	762	73	355	42	Nagpur
88	127	37	...	61	100	39	1	1	1	30	Rangoon
8	1	4	16	1	1	1	2	2	2	1	Shillong
98	30	18	24	26	20	22	42	19	51	65	Calcutta & its suburbs
1,121	1,276	1,369	1,160	1,133	1,179	1,509	1,667	1,393	1,299	1,145	Allahabad
208	503	528	579	1,921	2,231	140	95	684	816	981	Town of Madras
2,176	2,750	2,808	3,524	4,724	4,870	4,594	5,088	4,002	4,265	3,627	TOTAL
368,408	385,393	387,347	334,598	323,283	399,911	391,627	426,627	499,604	482,042	499,169	TOTAL RECEIPTS

Account No. 8]

EXCISE.

Account

RECEIPTS and CHARGES on account of SPIRITS and DRUGS, other than OPIUM, in the CAPITAL

	1871-72.	1872-73.	1873-74.	1874-75	1875-76.	1876-77	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CHARGES—										
Lucknow ...	438	258	109	103	397	337	59	259	402	414
Nágpur ...	113	104	112	166	113	226	695	377	607	321
Rangoon ...	113	129	11	54	215	238	741	751	772	762
Shillong ...	*	*	*	*	Information not available.					3
Calcutta & its suburbs	3,572	3,622	3,626	3,726	3,385	3,086	3,180	4,466	4,472	4,375
Allahabad ...	139	158	313	342	460	454	62	340	371	378
Lahore ...	333	141	141	144	145	146	146	142	147	146
Town of Madras ..	16,893	26,271	22,558	22,380	16,715	19,891	26,111	20,333	20,569	19,413
Town and island of Bombay.	1,117	1,127	1,124	1,143	1,406	1,729	2,666	2,089	16,948	2,613
TOTAL	21,718	31,810	27,994	28,058	22,839	26,107	33,660	28,760	44,288	28,425
NET RECEIPTS—										
Lucknow ...	11,465	8,250	5,863	6,497	6,738	6,933	5,335	5,583	6,530	7,214
Nágpur ..	5,963	5,605	6,161	6,368	6,431	5,762	6,368	6,802	6,505	7,329
Rangoon ..	12,707	9,962	12,072	15,643	17,128	20,368	15,781	16,455	18,148	12,638
Shillong ..	*	*	*	79	97	109	224	174	100	132
Calcutta & its suburbs	80,253	89,552	99,514	101,119	112,775	110,258	121,544	113,719	107,769	115,343
Allahabad ..	3,871	4,636	5,566	5,610	5,168	5,611	6,150	5,810	5,730	7,148
Lahore	4,779	4,942	3,537	4,762	6,162	6,388	6,639	5,809	5,963	7,254
Town of Madras .	114,888	107,613	118,687	116,645	97,652	101,383	141,675	114,021	112,542	122,356
Town and island of Bombay.	16,593	16,929	16,395	15,902	18,075	10,535	20,899	31,230	20,965	27,801
TOTAL ...	250,519	247,429	262,795	272,625	270,226	267,347	324,615	299,603	284,252	307,317

* Figures are included under Bengal.

OF REVENUE IN INDIA.

[Part III]

EXCISE.

[Account No. 3]

[a. 3—continued.

OWNERS of the several PRESIDENCIES and PROVINCES, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
											CHARGES—
883	413	542	458	483	538	508	579	592	533	656	Lucknow
320	242	290	233	46	41	41	39	39	48	41	Nagpur
499	752	428	786	2,829	10,632	589	604	615	889	1,034	Rangoon
...	15	48	50	42	40	40	256	268	67	115	Shillong
5,846	5,042	4,528	6,867	7,046	7,151	8,110	8,100	12,359	14,602	16,584	Calcutta & its suburbs
453	472	482	497	503	413	430	479	473	401	468	Allahabad
146	145	143	141	151	141	143	173	172	213	255	Lahore
18,196	19,483	19,406	20,059	20,900	6,070	5,956	3,877	3,606	2,072	3,944	Town of Madras
3,016	3,683	3,431	3,722	3,911	4,267	4,516	4,748	5,418	5,194	5,425	Town and island of Bombay
28,859	30,247	29,298	32,813	35,911	29,326	20,333	18,855	23,572	24,079	28,822	TOTAL
											NET RECEIPTS—
7,413	8,305	9,219	9,662	11,137	10,202	17,713	20,157	17,847	16,381	18,284	Lucknow
7,241	6,972	7,614	10,022	7,506	8,560	9,365	9,650	9,548	10,655	10,245	Nagpur
15,005	15,225	12,402	11,035	6,855	9,748	13,836	24,280	74,723	58,352	70,438	Rangoon
131	130	160	528	488	616	793	564	355	726	685	Shillong
135,656	143,711	147,774	149,342	139,503	147,928	164,635	160,322	154,416	162,970	168,817	Calcutta & its suburbs
8,118	8,597	8,613	8,965	10,515	16,710	17,235	20,409	15,561	16,213	18,611	Allahabad
8,136	7,712	7,909	7,490	7,511	8,128	8,060	8,074	8,450	9,183	9,461	Lahore
124,600	130,512	126,991	92,348	96,996	92,794	64,997	87,405	113,639	101,668	93,781	Town of Madras
33,189	33,982	37,367	12,393	6,861	65,890	74,660	76,851	81,493	81,815	80,925	Town and island of Bombay
349,549	355,146	358,049	301,785	287,372	360,585	371,294	407,772	476,032	457,963	470,347	TOTAL

RECEIPTS in the several PROVINCES in INDIA (except the

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
OPIUM (Excise)—										
RECEIPTS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General ...	521	475	810	873	835	859	805	790	466	303
Oudh ...	8,961	6,553	7,384	7,011	4,430	3,748	3,018	4,657	6,612	7,390
Central Provinces..	18,240	19,367	24,477	29,499	31,082	35,863	35,435	48,238	57,910	63,975
Lower Burma ...	76,073	68,268	74,284	83,699	90,893	97,275	104,031	117,957	129,362	141,620
Upper Burma ...	...	..	...	...	...	...	...	...	...	...
Assam ...	*	*	*	119,384	120,587	121,582	136,325	153,494	155,772	162,719
Bengal ..	208,286	219,918	232,985	119,653	121,557	123,559	131,529	148,294	155,858	164,398
North-Western Prov- inces.	31,225	29,012	28,479	29,188	20,597	36,480	32,748	36,970	39,460	46,360
Panjab ...	21,117	20,408	Not separat- ately shown.	31,550	29,481	33,306	33,898	32,863	32,511	33,171
Madras Presidency		Previous	to 1st July	1880 no revenue was	derived from	Opium.				63,137
Bombay ditto ...	71,709	70,151	63,631	68,339	28,852	30,552	28,534	31,861	75,865	55,190
TOTAL ...	436,132	434,152	432,048	489,196	448,314	483,204	509,323	575,124	653,316	735,168

RECEIPTS in the CAPITAL TOWNS of the several PRESIDENCIES and PROVINCES in INDIA (except the

OPIUM (Excise)—										
RECEIPTS—										
Lucknow ...	5,320	2,257	3,960	3,271	2,205	1,680	1,231	1,879	3,138	3,902
Nágpur ...	1,350	1,510	1,424	1,800	2,293	2,360	3,043	3,394	4,106	3,539
Rangoon ...	17,340	18,335	16,673	18,338	18,061	26,474	22,256	24,970	29,273	24,873
Shillong ...	*	*	*	9	10	13	110	134	375	605
Calcutta and its suburbs.	26,239	19,195	21,826	21,678	22,224	21,397	21,177	24,046	24,635	25,778
Allahabad ...	2,795	1,433	1,953	2,232	2,678	2,665	2,011	2,431	2,982	3,900
Lahore ...	1,858	1,652	868	1,606	1,024	1,007	901	888	1,032	1,501
Town of Madras ...		Previous to	1st July 1	880 no revenue was de	derived from	Opium.				3,194
Town and island of Bombay.	1,485	2,659	32	1,618	1,535	3,346	2,452	1,908	1,584	1,799
TOTAL ...	56,387	47,044	46,736	50,552	50,030	58,942	53,181	59,650	67,126	67,491

* Figures are included under Bengal.

EXCISE.

[Account No. 5

No. 4.

MADRAS up to 1879-80) on account of OPIUM consumed in INDIA, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	OPIUM (Excise)—
364	608	1,541	2,713	2,250	2,581	2,486	2,927	4,735	5,558	3,494	RECEIPTS— India, General
7,375	7,901	7,995	7,767	8,324	8,645	8,307	10,170	10,882	9,999	10,875	Oudh
68,392	71,535	73,071	73,251	73,507	72,414	67,634	69,019	71,083	71,334	73,019	Central Provinces
146,721	150,005	150,402	146,412	136,752	164,067	174,078	189,089	191,795	200,855	187,073	Lower Burma
...	...	...	...	...	...	...	...	12,808	13,207	14,740	Upper Burma.
154,245	163,964	164,044	168,262	166,472	166,591	162,746	163,560	173,081	180,385	190,996	Assam
174,760	170,592	190,548	188,393	185,798	190,575	198,499	200,813	195,949	199,531	211,882	Bengal
43,952	45,601	44,371	43,822	44,087	41,208	43,613	47,764	48,750	47,692	48,558	North-Western Provinces
86,351	98,523	39,806	37,433	35,913	36,722	37,119	33,183	38,521	41,298	41,428	Panjab
47,018	51,406	63,973	66,524	76,014	67,632	65,281	68,387	64,022	71,814	72,304	Madras Presidency
120,274	83,425	102,572	100,267	123,331	119,784	130,457	138,130	140,590	127,781	122,144	Bombay ditto
799,452	792,560	838,323	834,874	852,448	873,222	890,220	928,042	952,816	969,452	976,513	TOTAL

No. 5.

TOWN of MADRAS up to 1879-80) on account of OPIUM consumed in INDIA, in each year from 1871-72 to 1891-92

											OPIUM (Excise)—
											RECEIPTS—
2,993	3,175	2,300	3,443	3,472	4,133	3,093	4,326	4,484	4,086	4,220	Lucknow
3,805	3,989	3,862	3,297	3,749	3,424	2,919	3,135	3,945	3,704	3,551	Nagpur
30,628	36,425	36,242	33,404	36,100	42,367	45,525	49,282	51,848	48,547	53,691	Rangoon
1,099	603	658	761	813	929	903	937	925	1,025	680	Shillong
30,104	34,619	33,250	33,793	33,669	34,801	36,318	36,043	36,342	39,402	41,797	Calcutta and its suburbs
3,646	3,588	3,337	3,359	3,423	3,079	2,857	3,233	2,911	2,791	2,981	Allahabad
1,698	1,764	1,813	1,692	1,212	1,298	1,200	1,236	1,242	1,200	1,274	Lahore
4,422	3,222	4,949	5,987	4,573	5,692	6,358	6,862	6,469	6,789	6,983	Town of Madras
2,066	3,301	1,823	2,890	2,150	4,184	4,237	6,400	1,491	3,513	117,194†	Town and island of Bombay
90,461	90,686	90,291	68,651	89,191	99,907	104,010	111,454	109,657	111,147	232,281	TOTAL

† Include figures of transit duty.

Account

DETAIL of RECEIPTS and CHARGES under

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rx. [*]	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
INDIA, GENERAL— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	264	315	317	297	311	245	249	242	291	323
Country ...	19,702	21,305	20,322	22,835	22,513	27,281	29,591	28,988	28,716	29,066
TOTAL ...	19,966	21,620	20,639	23,132	22,824	27,526	29,840	29,230	29,007	29,389
DRUGS other than Opium—										
Ganja and others	1,340	1,423	1,365	1,519	1,596	842	1,233	1,039	1,021	1,127
MISCELLANEOUS RE- CEIPTS.	Information not	available	...	...	...	...	...	...	...	...
OPIUM (Excise) ...	521	475	810	873	835	859	805	790	466	303
TOTAL RECEIPTS ...	21,827	23,518	22,814	25,524	25,255	29,227	31,878	31,059	30,494	30,819
DITTO, other than Opium.	21,306	23,043	22,004	24,651	24,420	28,368	31,073	30,269	30,028	30,516
CHARGES ^(b) ...	(a) 1,608	836	1,141	1,048	1,003	1,059	1,192	991	985	997
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	19,788	22,207	20,863	23,603	23,417	27,309	29,881	29,278	29,043	29,519
DITTO—Opium ...	431	475	810	873	835	859	805	790	466	303
TOTAL NET RECEIPTS...	20,219	22,682	21,673	24,476	24,252	28,168	30,686	30,068	29,509	29,822

* Coorg from 1856-57, Central India from 1858-59, Andaman and Nicobar Island

† Includes Opium Excise receipts in Baluchistan as the

(a) Includes Rx. 90

(b) The cost price of opium sold in the Excise Department is credited

EXCISE.

[Account No. 6

No. 6.

EXCISE in INDIA, *GENERAL, in each year from 1871-72 to 1891-92.

1891-92.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	INDIA, GENERAL—
											RECEIPTS FROM LI CENSE FEES, DUTI • &c., ON—
											SPIRITS—
407	561	552	579	532	938	636	997	770	963	916	English
32,815	34,688	36,029	48,624	48,813	47,906	59,358	46,573	55,938	53,798	60,171	Country
38,222	35,249	36,581	49,203	49,345	48,244	59,994	47,570	56,708	54,761	61,087	TOTAL
											DRUGS other than Opium—
1,086	1,178	1,522	1,472	1,351	3,094	1,387	4,622†	3,051	3,942	4,744	Ganja and others
Information not available			...	5	3	...	467	574	492	492	MISCELLANEOUS RE- CEIPTS.
864	608	1,541	2,713	2,250	2,581	2,486	2,927	4,735	5,558	3,494	OPIMUM (Excise)
34,672	37,035	39,644	53,388	52,951	53,922	63,867	55,586	65,068	61,753	69,817	TOTAL RECEIPTS
34,308	36,427	38,103	50,675	50,701	51,341	61,381	52,659	60,333	59,195	66,323	DITTO, other than Opium
1,088	933	1,458	1,144	1,582	2,785	3,079	3,820	4,283	3,950	4,357	CHARGES (b)
33,220	35,494	36,645	49,531	49,119	48,556	58,302	48,839	56,050	55,245	61,966	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
364	608	1,541	2,713	2,250	2,581	2,486	2,927	4,735	5,558	3,494	DITTO—Opium
33,584	36,102	38,186	52,244	51,369	51,137	60,788	51,766	60,785	60,803	65,460	TOTAL NET RECEIPTS

from 1865-66, Ajmere-Merwara from 1871-72, and Baluchistan from 1882-83.
 contracts for all drugs were sold collectively as a single contract.
 on account of cost of opium.
 to opium from 1872-73, vide remarks in page 86-87 under Account No. 12.

Part III]

STATISTICS OF THE ADMINISTRATION

Account No. 7]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES under

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
POODH—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS—										
English ..	238	185	55,236	64,891	†	†	184	175	344	335
Country ...	57,634	50,518			59,631	57,262	24,350	54,794	74,297	82,329
TOTAL ...	57,872	50,703	55,236	64,891	59,631	57,262	24,534	54,969	74,641	82,664
DRUGS other than Opium—										
Ganja ...	7,322	6,772	6,647	7,162	7,691	8,161	5,833	6,692	7,050	7,264
MISCELLANEOUS RE- CEIPTS.		Information not available		...	...		2,330	2,143	2,750	3,059
OPIUM (Excise) ...	8,961	6,553	7,384	7,011	4,430	3,748	3,018	4,657	6,612	7,390
TOTAL RECEIPTS ...	74,155	64,028	69,267	79,064	71,752	69,171	35,715	68,461	91,053	100,377
DITTO, exclusive of Opium.	65,194	57,475	61,883	72,053	67,322	65,423	32,697	63,801	84,441	92,987
CHARGES (c) ...	(a) 2,703	1,995	1,922	1,662	1,847	1,816	1,116	1,511	1,761	1,741
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	63,155	55,480	59,961	70,191	65,475	63,577	31,581	62,293	82,680	91,246
DITTO—Opium ...	8,297	6,553	7,384	7,011	4,130	3,748	3,018	4,657	6,612	7,390
TOTAL NET RECEIPTS	71,452	62,033	67,345	77,202	69,605	67,325	34,599	66,950	89,292	98,636
CITY OF LUCKNOW—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON SPIRITS—										
English } ...	9,935	7,722	3,637	4,164	4,815	4,806	2,955	116	233	224
Country } ...								3,491	4,096	4,843
TOTAL ...	9,935	7,722	3,637	4,164	4,815	4,806	2,955	3,607	4,329	5,067
DRUGS—*										
Ganja ...	1,968	786	2,335	2,436	1,697	1,732	1,614	1,688	1,777	1,783
MISCELLANEOUS RE- CEIPTS.		Information not available.			593	732	825	547	826	778
OPIUM (Excise) ...	5,320	2,257	3,960	3,271	2,205	1,680	1,231	1,879	3,138	3,202
TOTAL RECEIPTS ...	17,223	10,765	9,932	9,871	9,340	8,950	6,625	7,721	10,070	10,830
DITTO, other than Opium.	11,903	8,508	5,972	6,000	7,135	7,270	5,394	5,842	6,932	7,628
CHARGES (c) ...	(b) 2,874	258	109	103	397	337	59	259	402	414
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	11,465	8,250	5,863	6,497	6,738	6,983	5,335	5,583	6,530	7,214
DITTO—Opium ...	2,884	2,257	3,960	3,271	2,205	1,680	1,231	1,879	3,138	3,202
TOTAL NET RECEIPTS	14,349	10,507	9,823	9,768	8,943	8,613	6,566	7,462	9,668	10,416

* From 1875-76 includes district and city receipts as the

† Information

(a) Includes Rs. 664 on

(b) Includes 2,436 on

(c) The cost of opium sold in the Excise Department is credited to

EXCISE.

[Account No. 7]

No. 7.

EXCISE in OUDH, in each year ending 30th September from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
339	346	358	384	447	363	421	459	379	627	425	OUDH— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS—
95,516	116,456	127,089	128,190	141,292	129,435	125,992	127,487	107,738	98,524	110,495	English
95,555	116,802	127,447	128,574	141,739	129,798	126,413	127,946	108,117	99,151	110,920	Country
											TOTAL
8,701	9,190	11,500	10,916	14,762	17,025	17,925	18,893	19,679	17,670	19,577	Drugs other than Opium—
											Ganja
8,024	3,262	3,287	3,788	3,535	3,993	4,155	4,856	4,156	4,166	3,775	MISCELLANEOUS RE- CEIPTS
7,375	7,901	7,995	7,767	8,324	8,645	8,307	10,170	10,882	9,999	10,875	OPIUM (Excise)
114,955	137,155	150,229	151,045	168,360	159,461	156,800	161,868	142,834	130,986	145,117	TOTAL RECEIPTS
107,580	129,254	142,234	143,278	160,036	150,816	148,493	151,698	131,952	120,987	134,272	Ditto, exclusive of Opium
1,441	1,497	1,532	1,475	1,640	1,642	1,670	1,917	1,983	1,936	3,873	CHARGES (c)
106,139	127,757	140,702	141,803	158,396	149,174	146,823	149,781	129,969	119,051	130,399	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
7,375	7,901	7,995	7,767	8,324	8,645	8,307	10,170	10,882	9,999	10,875	Ditto—Opium
113,514	135,658	148,697	149,570	166,720	157,819	155,130	159,951	140,851	129,050	141,274	TOTAL NET RECEIPTS
											CITY OF LUCKNOW—
											RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS—
256	235	245	265	304	254	288	309	273	485	250	English
4,812	5,539	6,021	5,944	6,781	6,809	12,520	15,291	13,166	12,041	14,569	Country
5,068	5,774	6,266	6,209	7,085	7,063	12,808	15,600	13,439	12,526	14,819	TOTAL
											Drugs*—
2,000	2,130	2,767	2,915	3,121	2,725	3,280	2,617	3,110	2,647	2,858	Ganja
728	814	728	996	1,414	952	2,133	2,519	1,890	1,741	1,263	MISCELLANEOUS RE- CEIPTS
2,993	3,175	2,360	3,443	3,472	4,133	3,693	4,326	4,484	4,086	4,220	OPIUM (Excise)
10,789	11,893	12,121	13,543	15,092	14,873	21,914	25,062	22,923	21,000	23,160	TOTAL RECEIPTS
7,796	8,718	9,761	10,120	11,620	10,740	18,221	20,736	18,439	16,914	18,940	Ditto, other than Opium
383	413	542	458	483	538	508	579	592	533	656	CHARGES (c)
7,413	8,305	9,219	9,662	11,137	10,202	17,713	20,157	17,847	16,381	18,284	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
2,993	3,175	2,360	3,443	3,472	4,133	3,693	4,326	4,484	4,086	4,220	Ditto—Opium
10,406	11,480	11,579	13,105	14,609	14,335	21,406	24,483	22,331	20,467	22,504	TOTAL NET RECEIPTS

entire mahal is farmed out to one man.

not available.

account of cost of opium.

account of cost of opium.

opium from 1872-73, vide remarks under Bengal Account No. 12.

	1871-72.	1872-73.	1873-74.	1874-75	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
CENTRAL PROVINCES—									
RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—									
SPIRITS—									
English	...	...	...	...	385	358	425	408	458
Country	76,908	73,366	77,920	87,432	92,061	95,617	95,593	97,655	94,556
TOTAL	76,908	73,366	77,920	87,432	92,446	95,975	96,018	98,063	95,014
DRUGS other than Opium—									
Ganja	10,677	10,678	11,028	12,301	5,505	6,063	6,926	8,314	8,994*
MISCELLANEOUS RECEIPTS	...	...	...	...	5,214	4,647	4,220	4,438	5,589
OPIMUM (Excise)	18,240	19,367	24,477	29,499	31,082	35,863	38,435	48,238	14,583
TOTAL RECEIPTS	105,823	103,411	113,425	129,232	134,247	142,548	145,599	159,053	167,507
DITTO, exclusive of Opium	87,583	84,044	88,948	99,733	103,165	106,685	107,164	110,815	109,597
CHARGES (b)	5,166	5,428	6,402	5,518	6,636	5,699	5,627	5,472	7,730†
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	82,127	78,616	82,546	94,215	96,529	100,986	101,537	105,343	101,867
DITTO—Opium	18,240	19,367	24,477	29,499	31,082	35,863	38,435	48,238	57,910
TOTAL NET RECEIPTS	100,667	97,983	107,023	123,714	127,611	136,849	139,972	153,581	159,777
CITY OF NAGPUR—									
RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—									
SPIRITS—									
English	32	61	42	30	56	53	61	54	54
Country	5,394	5,125	5,539	5,607	5,536	5,259	6,646	6,655	6,174
TOTAL	5,426	5,186	5,581	5,637	5,592	5,312	6,707	6,709	6,228
DRUGS other than Opium—									
Ganja	310	253	362	340	362	315	356	470	884*
MISCELLANEOUS RECEIPTS.	340	270	330	557	590	361	...	...	...
OPIMUM (Excise)	1,350	1,510	1,424	1,800	2,293	2,360	3,043	3,394	4,106
TOTAL RECEIPTS	7,426	7,219	7,697	8,334	8,837	8,348	10,106	10,573	11,218
DITTO, other than Opium.	6,076	5,709	6,273	6,534	6,544	5,988	7,063	7,179	7,112
CHARGES (b)	113	104	112	166	113	226	695	377	607†
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	5,963	5,605	6,161	6,368	6,431	5,762	6,368	6,802	6,506
DITTO—Opium	1,350	1,510	1,424	1,800	2,293	2,360	3,043	3,394	4,06
TOTAL NET RECEIPTS	7,313	7,115	7,585	8,168	8,724	8,122	9,411	10,196	10,611

* Like opium, ganja was supplied to the retail vendors of the drug. The receipts, therefore, include,

† Include Rs. 664, and Rs. 99
(b) The cost of opium sold in the Excise Department is credited to opium.

OF REVENUE IN INDIA.

[Part III]

EXCISE.

[Account No. 8]

No. 8.

in the CENTRAL PROVINCES, in each year* from 1871-72 to 1891-92.

1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
												CENTRAL PROVINCES--
												RECEIPTS FROM LICENSE FEES, DUTY, &c., ON--
												SPIRITS--
474	488	439	523	489	697	609	583	678	740	816	13,462	English
106,279	119,970	130,837	148,253	157,598	157,891	161,790	144,007	151,655	159,898	169,714	165,233	Country
106,753	120,458	131,276	148,776	158,087	158,588	162,399	144,590	152,333	160,638	170,530	178,095	TOTAL
												DRUGS other than Opium--
9,285	9,723	11,346	13,338	16,705	19,745	21,636	20,036	20,819	20,974	22,227	23,582	Ganja
5,364	3,903	3,894	422	985	404	712	1,269	2,201	2,531	2,159	2,122	MISCELLANEOUS RE- CEIPTS
63,875	68,392	71,555	73,071	73,251	73,507	72,414	67,634	69,019	71,083	71,334	73,019	OPIMUM (Excise)
185,277	202,476	218,051	235,607	240,028	252,244	257,161	233,529	244,372	255,226	266,250	277,418	TOTAL RECEIPTS
121,402	134,084	146,516	162,536	175,777	178,737	184,747	165,895	175,353	184,143	194,916	204,399	DITTO, exclusive of Opium
4,884	4,861	5,017	4,854	5,788	6,266	7,022	7,175	7,444	5,699	5,494	5,620	CHARGES (b)
116,518	129,220	141,499	157,682	169,989	172,471	177,725	158,720	167,909	178,444	189,422	198,779	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
63,875	68,392	71,535	73,071	73,251	73,507	72,414	67,634	69,019	71,083	71,334	73,019	DITTO--Opium
185,398	197,612	218,034	230,753	243,240	245,978	250,139	226,354	236,928	249,527	260,756	271,798	TOTAL NET RECEIPTS
												CITY OF NAGPUR--
												RECEIPTS FROM LICENSE FEES, DUTY, &c., ON--
												SPIRITS--
47	46	46	47	46	47	68	78	82	83	88	68	English
6,287	6,747	6,677	7,166	8,581	6,442	7,077	7,759	8,008	8,586	9,326	9,312	Country
6,284	6,793	6,723	7,213	8,627	6,489	7,145	7,837	8,090	8,669	9,414	9,380	TOTAL
												DRUGS other than Opium--
890	768	491	567	879	895	1,071	819	837	845	934	864	Ganja
476	...	...	124	749	168	387	750	762	73	355	42	MISCELLANEOUS RE- CEIPTS
3,539	3,805	3,989	3,862	3,297	3,749	3,424	2,919	3,135	3,945	3,704	3,551	OPIMUM (Excise)
11,189	11,366	11,203	11,766	13,552	11,301	12,027	12,325	12,824	13,532	14,407	13,837	TOTAL RECEIPTS
7,650	7,561	7,214	7,904	10,255	7,552	8,608	9,406	9,689	9,587	10,703	10,286	DITTO, other than Opium
321	320	242	290	233	46	44	41	39	39	48	41	CHARGES (b)
7,329	7,241	6,972	7,614	10,022	7,506	8,559	9,365	9,650	9,548	10,655	10,245	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
3,539	3,805	3,989	3,862	3,297	3,749	3,424	2,919	3,135	3,945	3,704	3,551	DITTO--Opium
10,868	11,046	10,961	11,476	13,819	11,255	11,983	12,284	12,785	13,493	14,359	13,796	TOTAL NET RECEIPTS

besides license fees for retail vendors as heretofore, the proceeds derived from the sale of the drug.
being cost of ganja.
vide remarks in page 86-87 under Bengal Account No. 12.

Account No. 9.]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES under EXCISE

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOWER BURMA—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	4,465	5,388	17,334	18,454	25,264	29,246	30,451	39,440	35,901	31,445
Country ...	32,607	39,287	33,259	38,368	43,243	45,128	40,893	31,882	40,594	44,492
TOTAL ...	37,072	44,675	50,593	56,822	68,507	74,374	71,344	71,322	76,495	75,937
DRUGS other than Opium—										
Ganja and others	1,736	2,230				Consumption of	drugs	other than	opium	
MISCELLANEOUS RE- CEIPTS.	188	115	106	67	160	12	703	997	1,411	1,467
OPIUM (Excise) ...	76,073	68,268	74,284	83,699	90,893	97,275	104,031	117,957	129,362	141,120
TOTAL RECEIPTS ...	115,069	115,288	124,983	140,588	159,560	171,661	176,078	190,276	207,268	218,524
DITTO, exclusive of Opium.	38,996	47,020	50,699	56,889	68,667	74,386	72,047	72,319	77,906	77,404
CHARGES (b) ...	(a) 15,076	387	262	468	755	840	1,856	1,957	1,523	1,421
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	38,996	46,633	50,437	56,421	67,912	73,546	70,191	70,362	76,383	75,988
DITTO—Opium ...	60,997	68,268	74,284	83,699	90,893	97,275	104,031	117,957	129,362	141,120
TOTAL NET RECEIPTS	99,993	114,901	124,721	140,120	158,805	170,821	174,222	188,319	205,745	217,108
CITY OF RANGOON—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	2,300	1,828	10,852	12,527	13,364	16,247	13,209	13,231	14,084	9,545
Country ...	9,030	6,295	1,231	3,170	3,982	4,359	3,149	3,917	4,748	3,819
TOTAL ...	11,330	8,123	12,083	15,697	17,346	20,606	16,358	17,148	18,832	13,364
DRUGS other than Opium—										
Ganja and others	1,490	1,909				Consumption of	drugs	other than	opium	
MISCELLANEOUS RE- CEIPTS.							164	61	88	36
OPIUM (Excise) ...	17,340	18,335	16,673	18,338	18,061	26,474	22,256	24,970	29,276	24,873
TOTAL RECEIPTS ...	30,160	28,366	28,756	34,035	35,407	47,080	38,778	42,179	48,196	38,273
DITTO, other than Opium.	12,820	10,031	12,083	15,697	17,346	20,606	16,522	17,209	18,920	13,400
CHARGES (b) ...	(c) 2,723	129	11	54	218	238	741	754	772	762
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	12,707	9,902	12,072	15,643	17,128	20,368	15,781	16,455	18,148	12,638
DITTO—Opium ...	14,730	18,335	16,673	18,338	18,061	26,474	22,256	24,970	29,276	24,873
TOTAL NET RECEIPTS	27,437	28,237	28,745	33,981	35,189	46,842	38,037	41,425	47,424	37,511

(a) Includes cost of opium.

(b) See notes marked (b).

(c) Includes 2,610

EXCISE.

[Account No. 9]

No. 9.

* LOWER BURMA, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85	1885-86.	1886-87.	1887-88	1888-89.	1889-90	1890-91.	1891-92	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
											LOWER BURMA—
											RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—
											SPIRITS—
											English
											Country
30,189	27,369	26,644	30,766	27,493	30,257	31,843	35,023	80,685	70,707	72,385	TOTAL
46,849	46,527	45,488	46,265	44,063	52,192	62,616	76,492	96,812	99,378	117,162	
76,538	73,896	72,132	77,031	71,556	82,449	94,459	111,515	177,497	170,065	189,547	
											DRUGS other than Opium—
											Ganja and others
1,727	1,591	1,667	697	1,783	1,132	283	111	381	171	76	MISCELLANEOUS RE- CEIPTS
146,721	150,005	150,402	146,442	136,752	164,067	174,078	189,089	191,795	200,853	187,073	OPIMUM (Excise)
224,986	225,492	224,201	224,170	210,091	247,648	268,820	300,715	369,673	371,089	376,696	TOTAL RECEIPTS
78,265	75,487	73,799	77,728	73,339	83,581	94,742	111,626	177,878	170,236	189,623	DITTO, exclusive of Opium
1,668	2,061	2,044	3,522	6,789	13,569	8,417	4,074	2,971	2,743	3,594	CHARGES (b)
76,597	73,426	71,755	74,206	66,550	70,012	86,325	107,552	174,907	167,493	186,029	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
146,721	150,005	150,402	146,442	136,752	164,067	174,078	189,089	191,795	200,853	187,073	DITTO—Opium
223,318	223,431	222,157	220,648	203,302	234,079	260,403	296,641	366,702	368,346	373,102	TOTAL NET RECEIPTS
											CITY OF RANGOON—
											RECEIPTS FROM LICENSE FEES, DUTY, &c, ON—
											SPIRITS—
											English
											Country
9,902	9,739	7,907	6,548	6,038	13,899	4,905	9,876	40,309	33,679	33,872	TOTAL
5,514	6,111	4,886	5,273	3,585	6,381	9,481	15,007	35,058	25,561	37,570	
15,416	15,850	12,793	11,821	9,623	20,280	14,386	24,883	75,367	59,240	71,442	
											DRUGS other than Opium—
											Ganja and others
86	127	37	NIL	61	100	39	1	1	1	80	MISCELLANEOUS RE- CEIPTS
80,628	86,425	86,242	85,404	86,100	42,367	45,525	49,282	51,848	48,547	53,691	OPIMUM (Excise)
46,182	52,402	49,072	45,225	45,784	62,747	59,950	74,166	127,216	107,788	125,163	TOTAL RECEIPTS
15,504	15,977	12,830	11,821	9,684	20,380	14,425	24,984	75,368	59,241	71,472	DITTO, other than Opium
499	752	428	786	2,829	10,632	589	604	645	889	1,034	CHARGES (b)
15,005	15,225	12,402	11,035	6,855	9,748	13,836	24,280	74,723	58,362	70,438	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
80,628	86,425	86,242	85,404	86,100	42,367	45,525	49,282	51,848	48,547	53,691	DITTO—Opium
45,682	51,650	48,644	44,439	42,955	52,115	59,361	73,662	126,571	106,899	124,129	TOTAL NET RECEIPTS

As accounts of cost of opium.
See the preceding page.

Account No. 10]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES under EXCISE

	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rr.	Rr	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
UPPER BURMA—										
RECEIPTS FROM LI-										
CENSE FEES, DUTY										
&c, ON—										
SPIRITS—										
English ..										
Country ...										
TOTAL ...										
DRUGS other than										
Opium—										
Ganja and others ..										
MISCELLANEOUS RE-										
CEIPTS.										
OPIUM (Excise)...										
TOTAL RECEIPTS										
DITTO, other than										
Opium.										
CHARGES ...										
NET RECEIPTS FROM										
SPIRITS AND DRUGS										
other than Opium.										
DITTO—Opium ...										
TOTAL NET RECEIPTS...										

No. 10.

UPPER BURMA, in each year from 1889-90 to 1891-92

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
											UPPER BURMA—
											RECEIPTS FROM LICENSE
											FEES, DUTY, &C., ON—
											• SPIRITS —
								11,089	17,171	19,147	English
								21,089	11,494	14,177	Country
								32,178	28,665	33,324	TOTAL
											DRUGS other than
											Opium—
								...	...	...	Ganja and others.
								620	474	68	MISCELLANEOUS RE-
											CEIPTS
								12,808	13,207	14,740	OPIMUM (Excise)
								45,606	42,346	48,132	TOTAL RECEIPTS
								32,798	29,139	33,392	DITTO, other than
											Opium
								433	1,101	1,981	CHARGES
								32,365	28,038	31,411	NET RECEIPTS FROM
											SPIRITS AND DRUGS other
								12,808	13,207	14,740	than Opium
											DITTO Opium
								45,17.	41,245	46,151	TOTAL NET RECEIPTS

DETAIL of RECEIPTS and CHARGES under EXCISE

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ASSAM—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English (a) ...				251	287	319	340	421	475	928
Country (b) ...				7,284	7,714	7,824	9,321	11,114	11,498	13,121
TOTAL ...				7,535	8,001	8,143	9,661	11,535	11,973	14,049
DRUGS other than Opium—										
Ganja (b) ..				10,458	10,926	11,974	15,471	15,251	15,506	17,807
Others (a) .				485	551	516	821	1,259	1,640	11
TOTAL ..				10,943	11,477	12,490	16,292	16,510	17,146	17,818
MISCELLANEOUS RE- CEIPTS.	*	*	*	4	1	...	...	2	62	87
OPIMUM (Excise) (c)				119,384	120,587	121,582	136,325	153,494	155,772	162,719
TOTAL RECEIPTS ...				137,866	140,068	142,215	162,278	181,541	184,953	194,673
DITTO, exco usive of Opium.				18,482	19,479	20,633	25,953	28,047	29,181	31,954
CHARGES † ..				1,932	1,025	1,240	860	756	598	503
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium				16,550	18,454	19,393	25,093	27,291	28,583	31,451
DITTO—Opium ..				119,384	120,587	121,582	136,325	153,494	155,772	162,719
TOTAL NET RECEIPTS				135,934	139,041	140,975	161,418	180,785	184,355	194,170
SHILLONG—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English (a) ...				16	13	13	13	13	13	30
Country (b) ...				...	...	...	...	...	...	...
TOTAL ...				16	13	13	13	13	13	30
DRUGS other than Opium—										
Ganja (b) ...				50	70	85	173	145	81	81
Others (a) ...				13	14	11	38	16	6	...
TOTAL ..				63	84	96	211	161	87	81
MISCELLANEOUS RE- CEIPTS.				...	Information	not avail	able	...	...	24
OPIMUM (Excise) (c) ..	*	*	*	9(a)	10(a)	13(a)	110a	134	375	605
TOTAL RECEIPTS ...				88	107	122	334	308	475	740
DITTO, other than Opium.				79	97	109	224	174	100	135
CHARGES † ...				...	...	...	...	...	...	8
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium				79	97	109	224	174	100	132
DITTO—Opium ...				9	10	13	110	134	375	605
TOTAL NET RECEIPTS				88	107	122	334	308	475	737

* Figures are included under Bengal

(a) License fees only.

(b) License fees and duty.

(c) Net price of opium and license fees.

EXCISE.

[Account No. 11]

No. 11.

in ASSAM, in each year from 1874-75 to 1891-92.

1881-82.	1882-83.	1883-84	1884-85.	1885-86.	1886-87	1887-88.	1888-89	1889-90	1890-91.	1891-92	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	ASSAM— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS— English (a) Country (b)
994 14,162	921 15,490	1,130 21,699	1,199 25,102	1,371 26,127	1,483 25,795	1,531 23,054	1,469 27,076	1,469 30,649	1,409 37,137	1,467 38,140	TOTAL
15,156	16,411	22,829	26,301	27,498	27,278	24,585	28,545	32,118	38,546	39,607	Drugs other than Opium— Ganja (b) Others (a)
18,678 9	19,768 57	23,987 412	24,678 704	22,543 844	24,717 932	22,251 686	23,806 705	25,079 755	27,953 776	29,022 640	TOTAL
18,687	19,825	24,399	25,382	23,387	25,649	22,937	24,611	25,834	28,729	29,662	MISCELLANEOUS RE- CEIPTS
71	86	34	82	33	30	28	38	51	71	63	OPIMUM (Excise) (c)
154,245	163,964	164,044	168,262	166,472	166,594	162,746	163,560	173,681	180,385	190,996	TOTAL RECEIPTS
188,159	200,286	211,306	220,027	217,390	219,551	210,296	216,754	231,684	247,731	260,324	Ditto, exclusive of Opium
38,914	36,322	47,262	51,765	50,918	52,957	47,550	53,194	58,003	67,346	69,332	Charges†
482	696	628	910	940	516	1,063	911	893	2,581	1,357	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
33,432	35,626	46,634	50,855	49,978	52,441	46,487	52,283	57,110	64,765	67,975	Ditto—Opium
154,245	163,964	164,044	168,262	166,472	166,594	162,746	163,560	173,681	180,385	190,996	TOTAL NET RECEIPTS
187,677	199,590	210,678	219,117	216,450	219,035	209,233	215,813	230,791	245,150	258,971	SHILLONG— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS— English (a) Country (b)
35 ...	30 43	30 93	30 419	30 417	45 482	45 624	30 599	30 398	45 500	30 571	TOTAL
35	73	123	449	447	527	669	629	428	515	601	Drugs other than Opium— Ganja (b) Others (a)
93 ...	71 ...	65 13	70 43	59 23	81 47	126 37	159 30	161 32	194 52	153 45	TOTAL
93	71	81	113	82	128	163	189	193	246	198	MISCELLANEOUS RE- CEIPTS
8	1	4	16	1	1	1	2	2	2	1	OPIMUM (Excise) (c)
1,099	603	658	761	813	929	903	937	925	1,025	680	TOTAL RECEIPTS
1,230	748	866	1,339	1,343	1,585	1,736	1,757	1,548	1,818	1,480	Ditto, other than Opium CHARGES†
131 ...	145 15	208 48	578 50	530 42	656 2	853 40	820 256d	623 268d	793 67	800 115	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium Ditto—Opium
131	130	160	528	488	654	793	564	355	726	685	TOTAL NET RECEIPTS
1,099	603	658	761	813	929	903	937	925	1,025	680	
1,230	733	818	1,289	1,301	1,583	1,696	1,501	1,280	1,751	1,365	

† From 1886-87 the figures include the cost of conveyance of opium.

(d) Includes Rx. 216 and Rx. 210 on account of superintendence.

Account No. 12]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES under EXCISE

	1871-72	1872-73	1873-74	1874-75.	1875-76.	1876-77	1877-78.	1878-79.	1879-80.	1880-81.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
BENGAL—(a)										
RECEIPTS FROM LI- CENSE FEES, DUTI, &c., ON—										
SPIRITS—										
English ...	49,391	53,110	38,917	36,206	42,852	34,285	39,794	31,540	27,653	28,479
Country ...	269,907	293,362	315,388	291,616	322,370	337,206	366,068	375,716	396,240	501,885
TOTAL ...	319,298	346,472	354,305	327,822	365,222	371,491	405,862	407,256	423,893	530,364
DRUGS other than Opium—										
Ganja ...	114,033	118,971	117,688	105,818	112,085	119,712	138,566	134,555	129,015	145,467
Others ..	9,788	10,793	10,496	9,644	9,857	9,918	10,605	11,733	12,049	14,207
TOTAL ...	123,821	129,764	128,184	115,462	121,892	129,630	149,171	146,288	141,064	159,674
MISCELLANEOUS RECEIPTS.	15	23	12	11	21	25	51	1,556	666	1,097
OPIUM (Excise) ..	208,286	219,918	232,983	119,653	121,557	123,559	131,529	148,294	155,358	164,898
TOTAL RECEIPTS ..	651,420	696,177	715,484	562,948	608,692	624,705	686,613	703,394	720,981	855,533
DITTO, other than Opium	443,134	476,259	482,501	443,295	487,135	501,146	555,084	555,100	565,023	691,135
CHARGES† ...	(c)134,522	31,891	31,331	30,008	29,812	29,630	29,125	28,045	26,524	26,312
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	411,373	444,368	451,170	413,287	457,323	471,516	525,959	527,055	539,099	664,823
DITTO—Opium ...	105,525	219,918	232,983	119,653	121,557	123,559	131,529	148,294	155,358	164,898
TOTAL NET RECEIPTS...	516,898	664,286	684,153	532,940	578,880	595,075	657,488	675,349	694,457	829,721
CALCUTTA AND ITS SUBURBS—										
RECEIPTS FROM LI- CENSE FEES, DUTI, &c., ON—										
SPIRITS—										
English ...	34,427	35,236	33,011	28,678	34,711	26,711	30,927	23,028	19,542	20,193
Country ...	39,550	45,782	56,639	62,198	67,170	72,361	78,448	80,349	78,294	83,632
TOTAL ...	73,977	81,018	89,650	90,876	101,874	99,072	109,375	103,377	97,836	103,825
DRUGS—other than Opium—										
Ganja ...	7,604	9,001	10,503	11,024	11,060	11,162	12,203	11,016	11,213	12,341
Others ...	2,244	3,155	2,987	2,945	3,226	3,110	3,146	3,755	3,173	3,400
TOTAL ...	9,848	12,156	13,490	13,969	14,286	14,272	15,349	14,801	14,386	15,741
MISCELLANEOUS RECEIPTS.	...	...	...	...	...	...	...	7	19	152
OPIUM (Excise) ...	26,239	19,195	21,826	21,678	22,224	21,397	21,177	24,046	24,635	25,778
TOTAL RECEIPTS ...	110,064	112,369	124,966	126,523	138,384	134,741	145,901	142,231	136,876	145,496
DITTO exclusive of Opium	83,825	93,174	103,140	104,845	116,160	113,344	124,724	118,185	112,241	119,718
CHARGES† ...	(b)12,219	3,622	3,626	3,726	3,385	3,086	3,180	4,466	4,472	4,375
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	80,253	89,552	99,514	101,119	112,775	110,258	121,544	118,719	107,769	115,343
DITTO—Opium ...	17,592	19,195	21,826	21,678	22,224	21,397	21,177	24,046	24,635	25,778
TOTAL NET RECEIPTS ..	97,845	108,747	121,340	122,797	134,999	131,655	142,721	137,765	132,404	141,121

(a) The excise receipts do not include the sale proceeds of

(b) Includes Rx. 8,647 on.

(c) Includes Rx. 102,761

* Includes Rx. 399.

† Under orders of the Government of India, Nos. 2177 and 623, dated 25th July 1871 and 22nd January 1872, respectively, from the year 1872-73

EXCISE.

[Account No. 12]

No. 12

BENGAL, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
30,261 545,464*	30,354 566,479	31,574 606,947	32,733 568,839	29,588 531,932	31,805 565,830	32,216 613,404	29,442 609,440	31,489 576,614	32,994 564,621	45,439 607,639	BENGAL—(a)
575,725	596,893	638,521	601,572	561,520	597,635	645,620	638,882	608,103	597,615	653,078	RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—
											SPIRITS—
											English
											Country
171,379 15,382	186,049 15,144	197,371 15,468	198,760 15,791	194,663 15,600	207,567 15,576	221,502 16,976	231,835 16,952	225,969 16,678	231,171 17,103	229,257 17,967	TOTAL
186,761	201,193	212,839	214,551	210,263	223,143	241,478	248,787	242,647	248,274	247,224	• Drugs other than Opium—
551	563	407	379	577	923	606	413	643	667	797	Ganja
174,760	179,592	190,548	188,393	185,798	190,575	198,499	200,813	195,949	199,531	211,882	Others
937,797	978,181	1,042,315	1,004,895	958,158	1,012,276	1,086,203	1,088,895	1,047,342	1,046,087	1,112,981	TOTAL
763,037	798,589	851,767	816,502	772,360	821,701	887,704	888,082	851,393	846,556	901,099	MISCELLANEOUS RE- CEIPTS
27,133	26,543	25,569	29,203	30,794	37,535	42,260	43,276	53,138	62,929	66,752	OPIMUM (Excise)
735,904	772,046	826,198	787,299	741,566	784,176	845,444	844,806	798,255	783,627	834,347	TOTAL RECEIPTS
174,760	179,592	190,548	188,393	185,798	190,575	198,499	200,813	195,949	199,531	211,882	DITTO, other than Opium
910,664	951,638	1,016,746	975,692	927,364	974,751	1,043,943	1,045,619	994,204	983,158	1,046,229	CHARGES†
											NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
											DITTO—Opium
											TOTAL NET RECEIPTS
											CALCUTTA AND ITS SUBURBS—
22,210 99,348	21,633 106,674	21,886 108,516	22,164 110,840	18,999 105,285	21,555 111,077	21,909 124,259	19,040 121,733	21,047 118,318	22,448 125,438	34,707 121,692	RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—
121,558	128,307	130,402	133,004	124,284	132,632	146,168	140,773	139,405	147,886	156,399	SPIRITS—
											English
											Country
15,857 4,059	16,575 3,841	18,244 3,638	19,125 4,056	17,943 4,296	18,456 3,971	21,580 4,975	22,938 4,669	22,529 4,822	24,026 5,669	23,275 5,962	TOTAL
19,916	20,416	21,882	23,181	22,239	22,427	26,555	27,607	27,351	29,695	29,237	Drugs other than Opium—
28	30	18	24	26	20	22	42	19	51	65	Ganja
30,104	34,619	35,250	33,793	33,669	34,801	36,318	36,043	36,342	39,492	41,797	Others
171,606	188,372	187,552	190,002	180,218	189,880	209,063	204,405	203,117	217,124	227,498	TOTAL
141,502	148,753	152,302	156,209	146,549	155,079	172,745	168,422	166,775	177,632	185,701	MISCELLANEOUS RECEIPTS
5,846	5,042	4,528	6,867	7,046	7,151	8,110	8,100	12,359	14,662	16,884	OPIMUM (Excise)
195,656	149,711	147,774	149,342	139,503	147,928	164,635	160,322	154,416	162,970	168,817	TOTAL RECEIPTS
30,104	34,619	35,250	33,793	33,669	34,801	36,318	36,043	36,342	39,492	41,797	DITTO, exclusive of Opium
165,760	178,330	183,024	183,135	173,172	182,729	200,953	196,365	190,758	202,462	210,614	CHARGES†
											NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
											DITTO—Opium
											TOTAL NET RECEIPTS

distillery buildings, receipts from fines, cash recoveries, &c.

account of cost of opium.

a account of cost of opium.

subsequently refunded.

at of the total receipts from opium sold in the Excise Department, the cost price of the opium sold is credited to Opium and the balance to Excise

Part III]

STATISTICS OF THE ADMINISTRATION

Account No. 13]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES under EXCISE

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
N.-W. PROVINCES—										
RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	6,461	8,618	1,429	1,129	21,843	25,144	28,038	30,864	33,729	35,608
Country ...	120,312	115,991	117,024	126,976	76,117	77,652	69,042	100,951	120,668	159,694
TOTAL ...	126,803	124,609	118,453	128,405	97,960	102,796	97,080	131,815	154,397	195,297
DRUGS other than Opium—										
Ganja ...	43,673	45,324	41,862	43,980	45,553	46,200	31,266	36,650	33,857	34,485
MISCELLANEOUS RECEIPTS.		Information not available.						14,516	17,616	20,274
OPIUM (Excise) ...	31,225	29,012	28,479	29,188	20,597	36,460	32,748	36,970	39,460	46,380
TOTAL RECEIPTS ...	201,701	198,945	191,794	201,573	164,110	185,456	175,610	223,051	245,486	296,436
DITTO, exclusive of Opium.	170,476	169,933	163,315	172,385	143,513	149,996	142,862	186,081	206,026	250,056
CHARGES† ...	11,027 ^a	7,269	7,341	7,335	10,995	11,072	5,566	9,585	10,619	13,994
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	163,001	162,664	155,974	165,050	132,518	137,924	137,296	176,496	195,407	226,062
Ditto, Opium ...	27,673	29,012	28,479	29,188	20,597	36,460	32,748	36,970	39,460	46,380
TOTAL NET RECEIPTS	190,674	191,676	184,453	194,238	153,115	174,384	170,044	213,466	234,867	282,442
CITY OF ALLAH-ABAD—										
RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	245	293	207	196	2,151	1,936	2,358	2,042	2,120	2,180
Country ...	2,345	3,145	3,050	3,134	952	1,319	642	896	760	1,119
TOTAL ...	2,590	3,438	3,257	3,330	3,103	3,255	3,000	2,938	2,880	3,299
DRUGS other than Opium—										
Ganja* ...	1,420	1,356	2,622	2,622	2,525	2,810	3,212	3,212	3,221	3,139
MISCELLANEOUS RECEIPTS.		Information not available.						..	...	1,088
OPIUM (Excise) ...	2,795	1,436	1,953*	2,232*	2,678	2,665	2,011	2,431	2,982	3,000
TOTAL RECEIPTS ...	6,805	6,230	7,832	8,184	8,306	8,730	8,223	8,581	9,083	10,526
DITTO, other than Opium.	4,010	4,794	5,879	5,952	5,628	6,065	6,212	6,150	6,101	7,526
CHARGES† ...	313 ^b	158	313	342	460	454	62	340	371	378
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	3,871	4,636	5,566	5,610	5,168	5,611	6,150	5,810	5,730	7,149
Ditto—Opium ...	2,621	1,436	1,953	2,232	2,678	2,665	2,011	2,431	2,982	3,000
TOTAL NET RECEIPTS ...	6,492	6,072	7,519	7,842	7,846	8,276	8,161	8,241	8,712	10,149

* These figures are for the whole Allahabad district.

(a) Includes Rx. 3,552 on account of cost of opium.

† See remarks under

(b) Includes Rx. 174

EXCISE.

Account No. 13

No. 13.

in the N.-W. PROVINCES, in each year ending 30th September from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	N.-W. PROVINCES —
											RECEIPTS FROM LICENSE FEES, DUTY, &C., ON—
											SPIRITS—
											English Country
32,947 192,018	30,570 219,001	31,082 235,758	26,976 225,328	27,855 259,531	29,364 257,098	29,897 250,811	36,514 245,109	43,323 226,566	45,194 209,435	44,929 211,832	TOTAL
224,965	249,571	266,840	252,304	287,386	286,462	280,708	281,623	269,889	254,629	256,761	
											DRUGS other than Opium—
											Ganja
36,844	40,590	43,836	44,012	45,555	50,036	46,918	51,954	53,456	51,551	51,665	MISCELLANEOUS RE- CEIPTS.
21,699	23,197	24,179	23,800	24,826	24,486	26,482	27,442	26,631	25,623	23,678	OPIMUM (Excise)
43,952	45,601	44,371	43,822	44,087	44,208	43,613	47,764	48,750	47,692	48,558	TOTAL RECEIPTS
327,480	358,959	379,226	363,938	401,854	405,192	397,721	408,783	398,726	379,495	380,562	
											DITTO, exclusive of Opium
283,508	313,358	334,855	320,116	357,767	360,984	354,108	361,019	349,976	331,803	332,004	CHARGES†
14,017	9,939	9,438	8,989	9,680	9,709	9,585	10,476	10,543	10,182	13,117	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
269,491	303,419	325,417	311,127	348,087	351,275	344,523	350,543	339,433	321,621	318,887	DITTO—Opium
43,952	45,601	44,371	43,822	44,087	44,208	43,613	47,764	48,750	47,692	48,558	TOTAL NET RECEIPTS
313,443	349,020	369,788	354,949	392,174	395,483	388,136	398,307	388,183	369,313	367,445	
											CITY OF ALLAHA- BAD—
											RECEIPTS FROM LICENSE FEES, DUTY &C., ON—
											SPIRITS—
											English Country
2,702 1,609	2,205 2,394	2,003 2,246	2,151 2,684	2,022 4,975	339 11,375	301 12,378	268 15,013	241 10,332	346 11,011	318 13,883	TOTAL
4,311	4,599	4,249	4,835	6,997	11,714	12,679	15,281	10,573	11,357	14,201	
											DRUGS—other than Opium—
											Ganja*
8,189	3,194	3,477	3,467	2,888	4,260	3,477	4,000	4,068	3,958	3,733	MISCELLANEOUS RE- CEIPTS
1,121	1,276	1,369	1,160	1,133	1,179	1,509	1,667	1,393	1,299	1,145	OPIMUM (Excise)
3,646	3,588	3,337	3,389	3,423	3,079	2,857	3,233	2,911	2,791	2,981	TOTAL RECEIPTS
12,217	12,657	12,432	12,851	14,441	20,232	20,522	24,181	18,945	19,405	22,060	
											DITTO, other than Opium
8,571	9,069	9,095	9,462	11,018	17,153	17,665	20,943	16,034	16,614	19,079	CHARGES†
453	472	482	497	503	443	430	479	473	401	468	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
8,118	8,597	8,613	8,965	10,515	16,710	17,235	20,469	15,561	16,213	18,611	DITTO - Opium
3,646	3,588	3,337	3,389	3,423	3,079	2,857	3,233	2,911	2,791	2,981	TOTAL NET RECEIPTS
11,764	12,185	11,950	12,354	13,938	19,789	20,092	23,702	18,472	19,004	21,592	

Legal Account No. 12.
Account of cost of Opium.

Account No. 14]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES made

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PANJAB—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...					995	1,059	1,013	1,072	1,163	1,406
Rum ...	49,981	48,325	48,081	50,736	5,866	6,786	6,578	5,573	5,767	7,117
Country ...					46,042	49,351	48,248	43,747	47,318	56,097
TOTAL ...	49,981	48,325	48,081	50,736	52,903	57,196	55,839	50,392	54,248	64,560
DRUGS other than Opium—										
Bhang and Charas*	18,760	18,900	(a)	14,623	13,823	14,393	14,848	13,851	13,958	13,157
OPIUM (Excise) ...	21,117	20,408	(a)	31,550	29,481	33,306	33,898	32,863	32,511	33,171
TOTAL RECEIPTS ...	89,858	87,633	87,482	96,909	96,207	104,895	104,585	97,106	100,717	110,888
DITTO, other than Opium.	68,741	67,225	(a)	65,359	66,726	71,589	70,687	64,243	66,206	77,717
CHARGES ...	6,066	4,918	6,224	6,151	6,516	6,473	5,986	6,047	6,115	6,025
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	62,675	62,277	(a)	59,208	60,210	65,116	61,701	58,196	62,091	71,692
DITTO—Opium	21,117	20,408	(a)	31,550	29,481	33,306	33,898	32,863	32,511	33,171
TOTAL NET RECEIPTS	83,792	82,685	81,258	90,758	89,691	98,422	98,599	91,059	94,602	104,863
CITY OF LAHORE—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	173	104	107	95	112	126	154	136	132	146
Rum ...	Licenses were not sold prior to			1875-76.	1,320	982	693	355	268	275
Country ...	4,079	4,121	2,622	4,046	4,449	4,862	5,290	4,644	4,810	6,247
TOTAL ...	4,252	4,225	2,729	4,141	5,881	5,970	6,137	5,135	5,210	6,668
DRUGS other than Opium—										
Bhang and Charas...	860	858	949	765	426	564	648	816	900	732
OPIUM (Excise) ...	1,858	1,652	868	1,606	1,024	1,007	901	888	1,032	1,501
TOTAL RECEIPTS ...	6,970	6,735	4,546	6,512	7,331	7,541	7,686	6,839	7,142	8,901
DITTO, exclusive of Opium.	5,112	5,083	3,678	4,906	6,307	6,534	6,785	5,951	6,110	7,400
CHARGES ...	333	141	141	144	145	146	146	142	147	146
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	4,779	4,942	3,537	4,762	6,162	6,388	6,639	5,809	5,963	7,254
DITTO—Opium ...	1,858	1,652	868	1,606	1,024	1,007	901	888	1,032	1,501
TOTAL NET RECEIPTS ...	6,637	6,594	4,405	6,368	7,186	7,395	7,540	6,697	6,995	8,755

(a) For the year 1873-74 the provincial receipts (Rx. 89,401

* Ganja is not sold

EXCISE.

[Account No. 14]

No. 14.

EXCISE in the PANJAB, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,442	2,367	2,238	2,189	2,286	2,394	2,718	2,794	5,379	7,876	7,637	PANJAB—
8,576	8,319	8,308	7,802	7,530	7,756	8,010	8,134	9,413	11,169	11,128	RECEIPTS FROM LICENSE
59,118	63,392	66,683	69,788	69,559	73,173	70,935	81,560	86,111	93,940	98,575	FEES, DUTY, &C., ON—
69,136	74,078	77,229	79,779	79,375	83,323	87,063	92,488	100,903	112,985	117,340	SPIRITS—
											English
											Rum
											Country
											TOTAL
13,756	13,949	14,464	14,661	14,862	15,482	14,757	14,705	15,488	15,569	15,730	DRUGS other than
											Opium—
											Bhang and Charas*
36,351	38,523	39,806	37,433	35,913	36,722	37,119	38,183	38,521	41,298	41,428	OPIMUM (Excise)
119,243	126,550	131,499	131,873	130,150	135,527	139,539	145,376	154,912	163,852	174,498	TOTAL RECEIPTS
62,892	88,027	91,693	94,440	94,237	98,805	102,420	107,193	116,391	128,554	133,070	DITTO, other than
											Opium
5,670	5,878	5,765	5,681	5,665	5,410	5,556	5,225	6,348	7,175	6,530	CHARGES
77,222	82,149	85,928	88,759	88,572	93,395	96,864	101,968	110,043	121,379	126,540	NET RECEIPTS FROM
											SPIRITS AND DRUGS
											other than Opium.
36,351	38,523	39,806	37,433	35,913	36,722	37,119	38,183	38,521	41,298	41,428	DITTO—Opium
118,573	120,672	125,734	126,192	124,483	130,117	133,983	140,151	148,564	162,677	167,968	TOTAL NET RECEIPTS
											CITY OF LAHORE—
											RECEIPTS FROM LICENSE
											FEES, DUTY, &C., ON—
											SPIRITS—
143	270	272	252	251	274	268	273	605	850	1,050	English
300	208	122	168	263	199	226	239	315	394	486	Rum
6,999	6,659	6,758	6,401	6,578	7,034	7,031	7,048	7,078	7,552	7,538	Country
7,442	7,137	7,152	6,821	7,092	7,507	7,525	7,560	7,998	8,796	9,074	TOTAL
											DRUGS other than
840	720	900	810	570	762	678	687	624	600	642	Opium—
											Bhang and Charas
1,698	1,764	1,813	1,692	1,212	1,298	1,200	1,236	1,242	1,200	1,274	OPIMUM (Excise)
9,980	9,621	9,865	9,323	8,874	9,567	9,403	9,483	9,864	10,596	10,990	TOTAL RECEIPTS
8,282	7,857	8,052	7,631	7,662	8,269	8,203	8,247	8,622	9,396	9,716	DITTO, exclusive of
											Opium
146	145	143	141	151	141	143	173	172	213	255	CHARGES
8,136	7,712	7,909	7,490	7,511	8,128	8,060	8,074	8,450	9,183	9,461	NET RECEIPTS FROM
											SPIRITS AND DRUGS
											other than Opium.
1,698	1,764	1,813	1,692	1,212	1,298	1,200	1,236	1,242	1,200	1,274	DITTO—Opium
9,834	9,476	9,722	9,182	8,723	9,426	9,260	9,310	9,692	10,383	10,735	TOTAL NET RECEIPTS

from opium and drugs cannot be separately shown.
or used in the Panjab.

Account No. 15]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES under

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MADRAS PRESIDENCY—										
RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English Country ...	570,892	26,504 614,052	24,765 607,267	25,223 603,496	33,222† 631,802	40,707† 555,876	46,382* 468,224	38,644† 584,618	37,971* 589,171	39,225* 562,362
TOTAL ...	570,892	640,556	632,032	628,719	665,024	596,583	514,606	623,262	627,142	601,587
DRUGS other than Opium—										
Ganja ...	64	84	70	64	60	52	40	3	No revenue	derived
MISCELLANEOUS RECEIPTS.	...	2,713	2,609	2,332	2,039	2,440	2,813	3,253	5,702	2,387
OPIMUM (Excise), including Miscellaneous items, &c.										55,157
Pass fees in account current with Bombay.										7,980
TOTAL OPIUM RECEIPTS										63,137
TOTAL RECEIPTS ...	570,956	643,353	634,711	631,115	667,123	599,075	517,459	626,518	632,844	667,111
DITTO, exclusive of Opium.	570,956	643,353	634,711	631,115	667,123	599,075	517,459	626,518	632,844	603,974
CHARGES ...	17,101	26,741	22,708	23,117	19,684	22,479	26,440	20,797	21,401	19,872
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	553,855	616,612	612,003	607,998	647,439	576,596	491,019	605,721	611,443	584,102
DITTO—Opium .										63,137
TOTAL NET RECEIPTS	553,855	616,612	612,003	607,998	647,439	576,596	491,019	605,721	611,443	647,239
TOWN OF MADRAS—										
RECEIPTS FROM LICENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English Country ...	21,809 108,828	21,278 112,471	21,041 115,080	21,909 116,616	29,308 84,314	37,405 83,143	43,591 122,762	34,482 98,926	35,828 96,456	36,820 104,234
TOTAL ...	130,637	133,749	136,121	138,525	113,622	120,548	166,353	133,408	132,284	141,054
DRUGS other than Opium—										
Ganja ...	64	84	70	64	60	52	40	3	No	No
MISCELLANEOUS RECEIPTS.	80	51	54	436	685	674	1,393	943	827	717
OPIMUM (Excise), including Miscellaneous items.										3,194
Pass duty on Opium collected in and remitted from Indore, and pass fees in account current with Bombay.	...	...	...	...	...	...	...	...	...	...
TOTAL OPIUM RECEIPTS	...	...	...	...	...	...	...	...	...	3,194
TOTAL RECEIPTS ...	130,781	133,884	136,245	139,025	114,367	121,274	167,786	134,354	133,111	144,965
DITTO, exclusive of Opium.	130,781	133,884	136,245	139,025	114,367	121,274	167,786	134,354	133,111	141,771
CHARGES ...	15,893	26,271	22,558	22,380	16,715	19,891	26,111	20,333	20,569	19,413
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	114,888	107,613	113,687	116,645	97,652	101,383	141,675	114,021	112,542	122,358
DITTO—Opium ...										3,194
TOTAL NET RECEIPTS	114,888	107,613	113,687	116,645	97,652	101,383	141,675	114,021	112,542	125,552

* Exclusive of Land Customs Duties.

(b) Includes opium pass duty collected in and remitted from Indore, which was, previous to

(a) Information not

(c) Includes pass duty collected

EXCISE.

[Account No. 15]

No. 15.

EXCISE in the MADRAS PRESIDENCY, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	MADRAS PRESIDENCY— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS— English Country
38,158† 598,742	42,298† 592,326	38,199† 594,892	2,878 698,381	4,550 788,757	12,738 827,208	28,591 878,701	30,140 948,130	41,666 1,032,063	31,503 1,092,337	28,379 1,103,898	
636,900	636,624	633,091	701,259	793,307	839,946	907,292	978,270	1,073,729	1,123,840	1,132,277	TOTAL
from Ganja since 1879-80.									1,003	5,499	DRUGS other than Opium— Ganja
2,153	1,905	2,333	6,001	13,671	9,069	1,333	1,193	2,454	3,011	3,884	MISCELLANEOUS RE- CEIPTS
40,826	46,631	58,108	61,161	70,977	31,687	26,931	27,227	25,770	30,949	33,339	OPIMUM (Excise), in- cluding Miscellaneous items, &c.
6,192	4,775	5,865	5,363	5,037	35,945	38,350	41,160	38,252	40,865	38,965	Pass fees in account current with Bom- bay (b)
47,018	51,406	63,973	66,524	76,014	67,632	65,281	68,387	64,022	71,814	72,304	TOTAL OPIUM RECEIPTS
686,071	689,935	699,397	778,784	882,992	916,647	973,906	1,047,850	1,140,205	1,199,668	1,213,964	TOTAL RECEIPTS
639,053	638,529	635,424	707,260	806,978	849,015	908,625	979,463	1,076,183	1,127,854	1,141,660	Ditto, exclusive of Opium
18,609	19,732	19,947	22,676	35,321	24,083	26,904	32,862	38,279	47,054	56,018	CHARGES
620,444	618,797	615,477	684,584	771,657	824,932	881,721	946,601	1,037,904	1,080,800	1,085,642	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
47,018	51,406	63,973	66,524	76,014	67,632	65,281	68,387	64,022	71,814	72,304	Ditto—Opium
667,462	670,203	679,450	751,108	847,671	892,564	947,002	1,014,988	1,101,926	1,152,614	1,157,946	TOTAL NET RECEIPTS
33,766 108,882	39,155 110,338	34,603 111,266	(a) 111,828	(a) 115,975	5,457 91,176	15,601 55,242	18,694 72,493	26,701 89,860	15,696 86,908	15,465 80,800	TOWN OF MADRAS— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS— English Country
142,648	149,493	145,869	111,828	115,975	96,633	70,813	91,187	116,561	102,604	96,266	TOTAL
revenue derived from	Ganja since	1879-80.							320	479	DRUGS other than Opium— Ganja
208	502	528	579	1,921	2,231	149	95	684	816	981	MISCELLANEOUS RE- CEIPTS
4,422	3,222	4,949	5,987	4,573	2,612	2,123	2,312	2,059	1,539	1,663	Opium (Excise), includ- ing Miscellaneous items.
...	...	...	—	...	3,080	4,235	4,550	4,410	5,250	5,320	Pass duty on Opium collected in and re- mitted from Indore. and pass fees in account current with Bombay.
4,422	3,222	4,949	5,987	4,573	5,692	6,358	6,862	6,469	6,789	6,983	TOTAL OPIUM RECEIPTS
147,378	153,217	151,346	118,394	122,469	104,556	77,311	98,144	123,714	110,529	104,708	TOTAL RECEIPTS
142,856	149,995	146,397	112,407	117,896	98,864	70,963	91,282	117,245	103,740	97,725	Ditto, exclusive of Opium
18,196	19,483	19,406	20,059	20,900	6,070	5,956	3,877	3,606	2,072	3,944	CHARGES
124,660	130,512	126,991	92,348	96,996	92,794	64,997	87,405	113,639	101,608	93,781	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,422	3,222	4,949	5,987	4,573	5,692	6,358	6,862	6,469	6,789	6,983	Ditto—Opium
129,082	133,734	131,940	98,335	101,569	98,486	71,355	94,207	120,108	108,457	100,764	TOTAL NET RECEIPTS

† Includes Land Customs Duty.

available.
 1886-87, included under Opium (Excise), including miscellaneous items, &c.
 and remitted from London.

Account No. 16]

EXCISE.

Account

DETAIL of RECEIPTS and CHARGES under

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
BOMBAY PRESIDEN- CY—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	2,195	2,094	2,448	3,136	2,570	2,674	3,599	6,028	5,172	5,924
Country ...	302,781	303,496	318,499	330,940	338,844	354,103	356,265	345,192	372,989	410,265
TOTAL ...	304,976	305,590	320,947	334,076	341,414	356,777	359,864	351,220	378,161	416,189
DRUGS other than Opium—										
Ganja ...	6,097	5,687	10,840	11,120	8,834	8,721	10,699	10,281	10,219	10,580
Others ..	7,485	7,286	3,600	3,929	7,495	7,721	5,447	21,780	35,717	46,400
TOTAL ...	13,582	12,973	14,440	15,049	16,329	16,442	16,146	32,061	45,936	56,980
OPIUM (Excise) .	71,709	70,151	63,631	68,339	28,852	30,552	28,534	31,861	75,865	55,190
TOTAL RECEIPTS ..	390,267	388,714	399,018	417,464	386,595	403,771	404,544	415,142	499,962	528,339
DITTO, exclusive of Opium.	318,558	318,563	335,387	349,125	357,743	373,219	376,010	383,281	424,097	478,149
CHARGES—										
Cost of Opium*	57,079	42,340	50,013	51,878	...	...	...	...	...	...
Other Charges .	2,728	2,810	3,711	4,314	4,674	6,875	6,892	10,375	27,734	19,784
TOTAL ...	59,807	45,150	53,724	56,192	4,674	6,875	6,892	10,375	27,734	19,784
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	315,830	315,753	331,676	344,811	353,069	366,344	369,118	372,906	396,363	458,365
DITTO—Opium	14,630	27,811	13,618	16,461	28,852	30,552	28,534	31,861	75,865	55,190
TOTAL NET RECEIPTS	330,460	343,564	345,294	361,272	381,921	396,896	397,652	404,767	472,228	508,555
TOWN AND ISLAND OF BOMBAY—										
RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON—										
SPIRITS—										
English ...	...	...	...	...	...	...	...	...	...	...
Country ...	16,910	17,046	16,453	15,978	18,554	11,417	22,726	32,625	36,748	28,992
TOTAL ..	16,910	17,046	16,453	15,978	18,554	11,417	22,726	32,625	36,748	28,992
DRUGS other than Opium—										
Ganja ...	800	806	846	920	927	847	839	694	1,165	1,422
Others ..	...	204	220	147	...	...	...	...	...	...
TOTAL ...	800	1,010	1,066	1,067	927	847	839	694	1,165	1,422
OPIUM* (Excise) ...	1,485	2,659	32	1,618	1,535	3,346	2,452	1,908	1,584	1,799
TOTAL RECEIPTS ..	19,195	20,715	17,551	18,663	21,016	15,610	26,017	35,227	39,497	32,213
DITTO, from other than Opium	17,710	18,066	17,519	17,045	19,481	12,264	23,565	33,319	37,913	30,414
CHARGES ..	1,117	1,127	1,124	1,143	1,406	1,729	2,666	2,089	16,948	2,613
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	16,593	16,929	16,395	15,902	18,075	10,535	20,899	31,230	20,965	27,801
DITTO—Opium	1,485	2,659	32	1,618	1,535	3,346	2,452	1,908	1,584	1,799
TOTAL NET RECEIPTS..	18,078	19,588	16,427	17,520	19,610	13,881	23,351	33,138	22,549	29,600

* The cost of opium is debited in the accounts to
† Includes figures.

EXCISE.

[Account No. 16]

No. 16.

EXCISE in the BOMBAY PRESIDENCY, in each year from 1871-72 to 1891-92.

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	BOMBAY PRESIDEN- CY— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS— English Country
6,636 472,188	7,038 551,354	6,328 565,237	7,907 459,828	7,763 513,829	15,264 556,719	16,121 579,838	15,616 799,485	15,852 803,580	16,580 822,613	16,877 850,480	
478,824	558,392	571,565	467,135	521,592	571,983	595,959	815,101	819,432	839,193	867,357	TOTAL
											Drugs other than Opium— Ganja Others
11,980 82,147	11,504 7,353	18,080 44,306	20,097 40,715	20,815 41,704	21,526 40,446	19,858 49,431	12,267 16,919	25,606 5,424	26,615 4,645	33,398 2,548	
44,127	18,857	62,366	60,812	62,519	61,972	69,292	29,186	31,030	31,260	35,946	TOTAL
120,274	83,425	102,572	100,267	123,331	119,781	130,457	138,130	140,590	127,781	122,144	OPIMUM (Excise)
643,225	660,674	736,503	628,214	707,442	753,739	795,708	982,417	991,052	998,234	1,025,447	TOTAL RECEIPTS
522,951	577,249	633,931	527,947	584,111	633,955	665,251	844,287	850,462	870,453	903,308	DITTO, exclusive of Opium
18,153	19,548	19,463	21,136	26,120	25,586	29,797	32,769	33,499	31,560	35,000	CHARGES— Cost of Opium* Other Charges
18,153	19,548	19,463	21,136	26,120	25,586	29,797	32,769	33,499	31,560	35,000	TOTAL
504,798	557,701	614,468	503,811	557,991	608,369	635,454	811,518	816,963	835,893	868,303	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
120,274	83,425	102,572	100,267	123,331	119,781	130,457	138,130	140,590	127,781	122,144	DITTO—Opium
625,072	641,126	717,040	604,078	681,322	728,153	765,911	949,648	957,553	963,674	990,447	TOTAL NET RECEIPTS
											TOWN AND ISLAND OF BOMBAY— RECEIPTS FROM LI- CENSE FEES, DUTY, &c., ON— SPIRITS— English Country
34,730	35,965	38,249	12,989	6,266	6,464 58,968	6,586 66,597	6,515 68,979	6,700 75,946	6,828 76,395	6,885 74,577	
84,730	35,965	38,249	12,989	6,266	65,432	73,183	75,494	82,646	83,223	81,462	TOTAL
											Drugs other than Opium— Ganja Others
1,475	1,700	2,549	3,126	3,279 1,227	3,319 1,415	3,286 2,707	3,344 2,761	3,337 928	3,782 4	3,988 ...	
1,475	1,700	2,549	3,126	4,506	4,734	5,993	6,105	4,265	3,786	3,988	TOTAL
2,066	3,301	1,823	2,890	2,180	4,184	4,237	6,400	1,491	3,513	117,104	OPIMUM* (Excise)
38,271	40,966	42,621	19,005	12,952	74,350	83,415	87,999	88,402	90,522	202,554	TOTAL RECEIPTS
36,905	37,665	40,798	16,115	10,772	70,166	79,176	81,599	86,911	87,009	85,450	DITTO, from other than Opium
3,016	3,683	3,431	3,722	3,911	4,267	4,516	4,748	5,418	5,194	5,425	CHARGES
33,189	38,982	37,367	12,393	0,861	65,899	74,660	76,851	81,493	81,815	80,025	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
2,066	3,301	1,828	2,890	2,180	4,184	4,237	6,400	1,491	3,513	117,104	DITTO—Opium
35,255	37,283	39,190	15,283	9,041	70,083	78,897	83,251	82,984	85,328	197,129	TOTAL NET RECEIPTS

Advances Recoverable" from the year 1875-76.
transit duty.

Account No. 2]

STAMPS.

STAMPS.

Account No. 1.

RECEIPTS and CHARGES under STAMPS, in INDIA, from 1863-64 to 1891-92.*

YEARS.	RECEIPTS			CHARGES.			Net Receipts
	Judicial Stamps	Other sorts of stamps and miscellaneous receipts	TOTAL	Discount on sale of judicial stamps	Discount on sale of other sorts of stamps and miscellaneous charges	TOTAL	
	Rx.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	1,401,380	283,359	1,684,739	43,335†	35,558	78,893	1,605,846
1864-65	1,646,402	309,493	1,955,895	48,515†	33,933	82,448	1,873,447
1865-66	1,673,118	307,980	1,981,098	54,913§	35,954	90,867	1,890,231
1866-67 (11 months)	1,657,924	199,200	1,857,124	56,448	50,270	106,718	1,750,406
1867-68	2,044,520	227,632	2,272,152	68,844	48,237	117,081	2,155,071
1868-69	2,037,366	396,773	2,434,139	82,595	59,375	141,970	2,292,169
1869-70	1,842,894	610,231	2,453,125	74,556	61,371	135,927	2,317,198
1870-71	1,686,302	860,709	2,547,011	58,440	84,186	142,626	2,404,385
1871-72	1,635,479	831,669	2,467,148	39,102	78,241	117,343	2,349,805
1872-73	1,727,081	878,175	2,605,256	39,231	73,611	112,842	2,492,414
1873-74	1,837,760	870,668	2,708,428	22,939	92,842	115,781	2,592,647
1874-75	1,895,427	856,813	2,752,240	23,812	122,557	146,369	2,605,871
1875-76	1,959,397	864,703	2,824,100	26,628	127,185	153,813	2,670,287
1876-77	1,970,945	853,019	2,823,964	30,438	74,633	105,071	2,724,893
1877-78	2,039,452	943,649	2,983,101	27,384	79,016	106,400	2,876,701
1878-79	2,133,934	970,029	3,103,963	27,052	84,074	111,126	2,992,837
1879-80	2,126,373	1,068,122	3,194,494	27,289	98,448	125,437	3,069,057
1880-81	2,167,106	1,081,549	3,248,655	32,987	101,212	134,229	3,114,426
1881-82	2,284,344	1,095,909	3,380,253	35,673	101,422	137,095	3,243,158

YEARS.	RECEIPTS			Discount and establishment for sale of stamps	CHARGES			Net Receipts	Cost of general supervision.
	Judicial stamps	Non judicial stamps	TOTAL		Refunds	Other charges ¶	TOTAL		
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	2,308,193	1,072,889	3,381,082	56,689	35,492	24,512	116,693	3,264,389	17,454
1883-84	2,422,650	1,091,795	3,514,445	60,836	38,200	26,142	125,178	3,392,267	18,070
1884-85	2,490,100	1,116,651	3,606,751	60,981	44,159	29,930	135,070	3,471,681	20,427
1885-86	2,510,118	1,151,303	3,661,421	61,718	44,564	30,964	137,246	3,524,175	19,557
1886-87	2,591,790	1,155,341	3,747,131	63,135	44,842	41,299	149,276	3,597,855	18,414
1887-88	2,654,576	1,212,084	3,866,660	65,298	43,533	33,686	142,517	3,724,143	16,535
1888-89	2,652,397	1,260,898	3,913,296a	63,807	43,234	42,785	149,226	3,763,470	15,860
1889-90	2,776,908	1,310,420	4,087,328	66,352	47,022	42,776	150,150	3,931,178	14,427
1890-91	2,734,684	1,337,397	4,072,081	65,955	46,478	35,740	148,173	3,923,908	14,652
1891-92	2,886,197	1,371,077	4,257,274	69,318	46,538	38,037	149,193	4,108,081	15,446

N. B.—The form of stamp statistics was revised with effect from the year 1882-83.

* Exclusive of the Hyderabad Assigned Districts, as to which see Account No. 42.

† This sum includes Rx 9,586 for Madras for discount under all heads, but not distributed in the original returns.

‡ Includes Rx. 10,739 on account of total charges for discount paid in Madras.

§ Ditto Rx. 12,576 ditto ditto ditto ditto.

|| Ditto Rx. 12,757 ditto ditto ditto ditto.

¶ Exclusive of the cost of general supervision.

(a) See note † in Account No. 17.

Account No. 2.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS in INDIA, from 1882-83 to 1891-92.

YEARS.	RECEIPTS				TOTAL.	CHARGES			
	Sale of court fee stamps	Sale of stamps for copies.	Sale of plain papers used with labels.	Miscellaneous receipts.		Discount and establishment for sale of stamps	Refunds.	Other charges.*	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	2,243,273	44,215	17,806	2,899	2,308,193	25,154	20,932	19,689	65,775
1883-84	2,332,534	68,327	20,145	1,644	2,422,650	27,504	23,174	14,082	64,760
1884-85	2,389,347	77,112	20,806	2,335	2,490,100	28,179	29,307	16,318	73,804
1885-86	2,396,082	85,630	23,695	1,711	2,510,118	27,987	29,520	17,349	74,856
1886-87	2,462,175	104,176	24,015	1,424	2,591,790	28,888	31,129	16,569	76,586
1887-88	2,515,077	110,632	25,204	3,663	2,654,576	29,484	29,114	21,313	79,911
1888-89	2,507,508	116,413	26,640	1,836	2,652,397	26,561	28,642	14,847	70,050
1889-90	2,623,125	121,503	30,155	2,125	2,776,908	27,870	30,807	19,268	77,945
1890-91	2,590,840	111,411	30,690	1,743	2,734,684	27,104	30,458	17,174	74,736
1891-92	2,735,627	116,462	32,170	1,938	2,886,197	28,619	30,069	17,118	75,806

* Exclusive of the cost of general supervision.

STAMPS.

[Account No. 4]

Account No. 3.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL, in INDIA, from 1863-64 to 1891-92 *

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps	Adhesive stamps	Bills of exchange or Hundis	Other sorts of stamps	Miscellaneous receipts	Realisations under the Stamp Act	TOTAL	Discount on sale of bills of exchange or Hundis.	Discount on sale of adhesive stamps	Refunds under the Stamp Act	Miscellaneous charges	TOTAL
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	28,550	25,607	110,572	..	..	118,630	283,359	3,103	1,673	21,453	9,329	35,558
1864-65	34,510	29,525	123,572	1,651	13	120,222	309,493	3,678	1,861	18,178	10,213	33,933
1865-66	25,379	52,310	107,229	1,063	53	121,046	307,980	3,335	2,186	21,455	5,978	35,954
1866-67 (11 months)	36,531	48,585	67,075	2,187	1,060	43,762	199,200	2,568	1,643	37,241	8,818	50,270
1867-68	53,514	40,517	71,266	..	14,695	47,640	227,632	2,691	1,863	35,215	8,138	48,237
1868-69	44,149	29,035	82,721	2,647	222,005	16,126	396,773	2,326	3,084	42,331	11,631	59,375
1869-70	79,453	31,199	86,562	143,147	236,321	33,549	610,231	2,977	3,561	43,877	10,956	61,371
1870-71	10,484	44,925	72,866	168,889	313,031	250,514	860,709	2,291	17,922	39,530	21,413	84,186
1871-72	6,636	47,494	51,983	684,968	11,131	26,457	831,669	5,973	18,351	33,391	20,523	78,241
1872-73	6,845	50,940	52,130	742,851	10,679	14,730	878,175	7,899	19,157	28,328	18,227	73,611
1873-74	8,577	55,210	55,450	726,220	10,850	14,361	870,668	7,241	18,187	26,123	40,691	92,842
1874-75	8,223	57,364	54,299	711,272	11,076	14,579	856,813	7,510	17,300	27,241	70,506	122,557
1875-76	9,159	88,153	50,838	695,420	6,589	14,544	864,703	7,790	16,960	29,118	73,317	127,185
1876-77	8,568	115,056	51,798	668,186	2,761	12,850	859,019	8,124	16,772	23,195	26,242	74,633
1877-78	9,334	65,867	54,246	799,625	1,828	12,749	943,649	8,397	18,554	27,259	21,806	79,016
1878-79	9,226	66,391	50,247	814,095	18,055	12,012	970,029	8,502	18,986	29,638	26,948	84,074
1879-80	9,059	70,028	55,777	900,316	19,253	13,659	1,068,122	8,554	21,230	28,380	39,984	98,148
1880-81	10,371	73,209	57,115	902,605	18,895	19,354	1,081,540	8,390	18,853	26,841	47,158	101,242
1881-82	16,164	77,129	56,973	908,042	20,921	16,680	1,095,909	8,592	18,905	27,553	46,372	101,422

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps.	Impressed labels.	Hundis or inland bills of exchange.	One-anna receipt stamps.	Foreign bills.	Other stamps.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges.†	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	549,140	54,412	57,978	72,543	14,377	300,823	23,616	1,072,889	31,535	14,560	4,823	50,918
1883-84	555,995	58,153	57,105	76,055	14,758	307,500	25,529	1,094,705	33,332	15,026	12,060	60,418
1884-85	818,311	106,928	51,919	75,364	15,871	24,470†	23,788	1,116,651	32,802	14,852	13,612	61,266
1885-86	822,108	124,202	51,807	79,441	14,718	21,080	31,917	1,151,303	33,731	15,041	13,615	62,390
1886-87	825,999	123,345	55,242	85,205	17,475	22,406	25,669	1,155,341	31,217	13,713	21,730	72,690
1887-88	864,637	125,737	57,975	88,128	18,367	27,187	30,053	1,212,084	35,811	14,119	12,373	62,606
1888-89	901,738	134,347	61,216	90,720	19,530	29,663	23,684	1,260,898	37,246	14,592	27,938	79,776
1889-90	940,474	139,174	61,946	96,166	18,375	27,640	26,645	1,310,420	38,482	16,215	23,508	78,205
1890-91	946,610	154,455	52,294	99,229	16,976	32,101	35,732	1,337,397	38,851	16,020	18,566	73,437
1891-92	996,292	145,681	52,786	106,230	16,432	30,525	23,131	1,371,077	40,699	16,769	15,919	73,387

* Exclusive of the Hyderabad Assigned Districts.

† Exclusive of the cost of general supervision.

‡ The large decrease (chiefly in Bengal) was due to the introduction of a new classification. The figures for the years 1882-83 and 1883-84 include receipts on account of impressed stamps and impressed labels.

Account No. 4.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE in INDIA from 1882-83 to 1891-92.

YEARS.	Pay of Superintendent				Establishment		Contingencies.		Service postage stamps		TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	
1882-83	...	...	...	...	6,397	8,813	1,796	418	...	...	17,454
1883-84	...	...	...	...	6,467	9,187	2,351	672	...	...	18,670
1884-85	...	...	...	...	7,228	9,137	3,165	597	...	...	20,427
1885-86	...	...	...	...	6,809	9,260	2,923	565	...	...	19,557
1886-87	...	...	...	...	6,016	9,152	2,698	548	...	...	18,414
1887-88	...	...	...	...	4,226	8,539	3,229	541	...	...	16,535
1888-89	...	...	...	...	4,647	7,906	2,770	537	...	...	15,860
1889-90	...	...	...	...	4,471	7,467	1,972	517	...	...	14,427
1890-91	...	...	...	...	4,637	7,413	2,103	499	...	...	14,652
1891-92	...	...	...	...	5,048	7,558	2,389	501	...	...	15,446

Account No. 5.

RECEIPTS and CHARGES under STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1863-64 to 1891-92.

YEARS.	RECEIPTS.										
	India, General	Central Provinces	Burma †	Assam.	Bengal	North-Western Provinces and Oudh.	Panjab	TOTAL BENGAL PRESIDENCY	Madras.	Bombay.	GRAND TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	480	45,972	31,807		558,787	265,773	103,772	1,006,591	239,861	438,287	1,684,739
1864-65	3,349	50,880	31,848		599,676	286,197	112,121	1,087,071	276,558	592,266	1,955,895
1865-66	4,911	57,384	37,042		603,608	312,294	128,299	1,143,536	314,933	522,627	1,981,098
1866-67 (11 months)	4,070	57,344	38,312		564,954	303,850	130,385	1,098,915	305,064	452,545	1,857,124
1867-68	2,317*	78,195	38,793	(a)	689,168	389,982	171,259	1,369,714	358,901	543,537	2,272,152
1868-69	5,065	83,703	48,516		713,382	413,204	199,796	1,463,666	395,001	575,472	2,434,139
1869-70	5,930	88,498	54,096		719,769	442,540	208,576	1,519,409	397,938	535,778	2,453,125
1870-71	5,261	99,076	48,074		737,728	427,742	200,265	1,518,746	394,300	633,965	2,547,011
1871-72	13,897	95,363	41,083		792,791	383,642	241,219	1,567,945	398,962	500,241	2,467,148
1872-73	18,007	93,437	42,499		845,256	322,837	232,302	1,654,338	422,880	528,038	2,605,256
1873-74	20,822	95,946	45,348		868,315	463,265	234,617	1,728,343	478,951	501,134	2,708,428
1874-75	19,042	92,520	57,131	47,752	885,175	448,455	240,864	1,790,939	496,756	464,545	2,752,240
1875-76	23,124	97,470	63,495	50,875	923,121	448,577	248,422	1,854,984	502,294	466,822	2,824,100
1876-77	26,073	97,900	62,993	48,965	941,923	461,640	245,586	1,885,080	503,621	441,263	2,829,904
1877-78	24,293	193,951	70,220	55,256	1,066,158	479,453	274,162	2,073,493	492,962	416,646	2,983,101
1878-79	26,671	107,296	79,580	58,516	1,078,169	508,896	280,815	2,140,243	524,224	439,496	3,108,968
1879-80	28,948	119,882	78,090	61,853	1,149,921	494,951	299,951	2,233,599	534,359	426,536	3,194,494
1880-81	26,212	114,051	78,456	62,194	1,139,164	535,572	323,928	2,279,577	547,234	421,844	3,248,655
1881-82	31,379	121,754	82,153	64,675	1,202,392	541,735	335,609	2,419,697	543,946	416,610	3,380,259
1882-83	33,466	122,477	82,619	71,692	1,221,353	583,157	323,974	2,438,738	520,342	422,002	3,381,082
1883-84	32,836	131,092	89,390	74,765	1,257,691	600,578	341,041	2,527,393	562,486	427,566	3,517,445
1884-85	37,836	136,982	97,981	77,256	1,299,121	605,772	339,028	2,593,976	564,943	447,832	3,606,751
1885-86	36,842	137,057	93,756	78,272	1,325,806	621,731	334,305	2,627,769	589,820	443,832	3,661,421
1886-87	39,848	146,953	88,719	74,216	1,346,317	636,917	352,148	2,695,118	582,169	479,844	3,747,131
1887-88	45,938	153,346	84,954	78,682	1,381,603	658,916	372,899	2,780,378	597,177	489,105	3,866,660
1888-89	44,205	157,512	91,110	72,678	1,383,898	660,264	390,130	2,799,797	613,560	499,939	3,913,296
1889-90	43,894	160,677	120,272	80,303	1,423,778	694,188	390,613	2,913,725	650,102	523,501	4,087,328
1890-91	44,913	151,935	125,104	76,765	1,430,660	673,241	389,344	2,892,002	644,487	535,592	4,072,081
1891-92	41,660	169,502	132,391	82,082	1,510,046	693,532	407,671	3,036,884	674,869	545,521	4,257,274
YEARS.	CHARGES.										
	India, General	Central Provinces	Burma †	Assam.	Bengal	North-Western Provinces and Oudh.	Panjab.	TOTAL BENGAL PRESIDENCY	Madras.	Bombay.	GRAND TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	9	2,407	2,038		19,525	15,546	2,348	41,873	17,349	19,671	78,893
1864-65	50	3,052	1,704		18,743	16,513	2,754	42,816	18,295	21,337	82,448
1865-66	159	3,360	1,313		21,052	19,620	6,449	51,953	17,971	20,943	90,867
1866-67 (11 months)	153	3,026	1,765		24,611	17,766	8,125	55,446	21,261	30,011	106,718
1867-68	71*	3,979	1,524	(a)	23,646	24,493	11,976	65,689	29,315	29,077	117,081
1868-69	203	5,215	2,069		35,578	26,931	13,489	83,485	30,341	28,144	141,970
1869-70	220	6,035	3,073		27,473	26,399	18,379	76,579	30,221	29,127	135,927
1870-71	202	4,025	2,039		39,878	24,047	10,089	80,280	30,896	31,450	142,626
1871-72	487	3,656	1,692		41,418	12,082	10,391	69,726	24,338	23,279	117,343
1872-73	700	3,556	1,564		40,528	12,756	3,961	63,065	29,305	20,472	112,842
1873-74	740	8,584	1,241		35,886	7,016	16,220	69,687	25,485	20,609	115,761
1874-75	463	8,387	1,689	830	32,830	6,143	20,474	70,816	38,764	36,789	146,369
1875-76	634	8,436	1,804	998	34,845	10,475	21,005	78,197	22,471	53,145	153,818
1876-77	804	2,964	1,591	1,092	31,508	9,597	6,830	57,326	25,728	22,017	105,071
1877-78	691	2,906	1,922	1,135	36,825	10,132	7,880	61,491	24,424	20,485	106,400
1878-79	974	2,792	2,167	1,308	38,203	9,299	8,064	62,807	26,323	21,996	111,126
1879-80	896	3,185	2,407	1,721	49,488	9,642	8,971	76,310	26,567	22,560	125,437
1880-81	823	2,936	2,310	1,704	52,020	11,912	10,160	81,865	32,702	19,662	134,229
1881-82	963	2,737	2,508	1,651	53,910	14,660	11,349	87,778	28,995	20,321	137,095
1882-83	1,093	2,776	2,080	1,980	46,773	12,248	10,014	76,944	23,798	15,951	116,693
1883-84	1,080	2,690	2,204	2,584	52,071	11,192	10,792	82,618	25,578	16,992	125,178
1884-85	1,711	3,111	2,787	2,866	53,443	13,768	10,667	88,303	29,910	16,857	135,070
1885-86	1,602	3,605	2,541	2,054	54,871	15,320	11,131	91,124	28,946	17,176	137,246
1886-87	1,736	2,978	3,065	1,937	53,999	14,175	12,055	89,945	30,175	20,156	140,276
1887-88	1,846	4,775	2,634	1,981	54,296	14,205	12,530	92,267	31,035	19,215	142,517
1888-89	1,927	5,199	3,066	1,863	54,471	14,101	13,970	94,296	36,874	18,656	149,823
1889-90	1,759	5,373	4,525	1,902	56,823	15,620	14,169	100,171	34,539	21,440	156,150
1890-91	1,841	5,227	4,370	1,947	55,583	15,227	14,051	98,246	29,787	20,140	148,173
1891-92	1,721	5,371	3,785	2,106	51,428	15,489	14,691	94,591	32,662	21,940	149,193

INDIA, GENERAL.]

STAMPS.

[Account No. 7

INDIA, GENERAL.†

Account No. 6.

RECEIPTS and CHARGES under STAMPS for INDIA, GENERAL, from 1863-64 to 1891-92.

YEARS.	RECEIPTS.			CHARGES.				Net receipts.	Cost of general supervision.
	Judicial stamps.	Non-Judicial stamps.	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges.*	TOTAL		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64 ...	139	341	480	9	...	...	9	471	...
1864-65 ...	1,007	2,342	3,349	50	...	...	50	3,299	...
1865-66 ...	1,874	3,037	4,911	159	...	...	159	4,752	...
1866-67 (11 months) ...	1,210	2,860	4,070	153	...	...	153	3,917	...
1867-68† ...	1,958	359	2,317	71	...	...	71	2,246	...
1868-69 ...	1,902	3,163	5,065	203	...	...	203	4,862	...
1869-70 ...	2,048	3,882	5,930	220	...	...	220	5,710	...
1870-71 ...	3,501	1,760	5,261	202	...	...	202	5,059	...
1871-72 ...	8,612	5,285	13,897	399	71	17	487	13,410	...
1872-73 ...	11,835	6,172	18,007	463	206	31	700	17,307	...
1873-74 ...	13,497	7,325	20,822	521	194	25	740	20,082	...
1874-75 ...	11,484	7,558	19,042	325	102	36	463	18,579	...
1875-76 ...	13,040	10,084	23,124	467	150	17	634	22,490	...
1876-77 ...	14,999	11,074	26,073	501	261	42	804	25,269	...
1877-78 ...	12,128	11,865	24,293	564	98	29	691	23,602	...
1878-79 ...	12,065	14,606	26,671	801	132	41	974	25,697	...
1879-80 ...	13,947	15,001	28,948	742	47	37	826	28,122	...
1880-81 ...	12,637	13,575	26,212	740	41	42	823	25,389	...
1881-82 ...	15,826	15,553	31,379	872	24	67	963	30,416	...
1882-83 ...	18,942	14,524	33,466	959	127	7	1,093	32,373	...
1883-84 ...	18,241	14,595	32,836	908	123	49	1,080	31,756	...
1884-85 ...	19,298	18,538	37,836	1,468	154	89	1,711	36,125	...
1885-86 ...	19,885	16,957	36,842	1,272	229	101	1,602	35,240	...
1886-87 ...	21,473	18,375	39,848	1,352	261	123	1,736	38,112	...
1887-88 ...	25,560	20,378	45,938	1,483	284	79	1,846	44,092	...
1888-89 ...	23,642	20,563	44,205	1,459	370	98	1,927	42,278	...
1889-90 ...	24,212	19,682	43,894	1,350	306	103	1,759	42,135	...
1890-91 ...	23,546	21,367	44,913	1,388	329	124	1,841	43,072	...
1891-92 ...	22,672	18,988	41,660	1,215	408	98	1,721	39,939	...

* Exclusive of the cost of general supervision.

† Comprises Central India (from 1863-64), Coorg (from 1864-65), Ajmere-Merwara (from 1871-72), Baluchistan and Andaman and Nicobar Islands (from 1882-83).

‡ Exclusive of Coorg, for which information is not available.

§ Include allowance of the treasurer and his assistants in Baluchistan.

Account No. 7.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for INDIA, GENERAL, from 1863-64 to 1891-92

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court fee stamps.	Sale of stamps for copies.	Sale of plain paper used with labels.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges.*	TOTAL
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64 ...	139	...	...	...	139	2	...	...	2
1864-65 ...	1,007	...	...	...	1,007	28	...	...	28
1865-66 ...	1,874	...	...	...	1,874	42	...	...	42
1866-67 (11 months) ...	1,210	...	...	...	1,210	30	...	...	30
1867-68 ...	1,958	...	...	...	1,958	61	...	...	61
1868-69 ...	1,902	...	...	...	1,902	64	...	...	64
1869-70 ...	2,048	...	...	...	2,048	72	...	...	72
1870-71 ...	3,501	...	...	...	3,501	59	...	...	59
1871-72 ...	8,612	...	...	...	8,612	209	10	9	228
1872-73 ...	11,835	...	...	...	11,835	289	79	15	383
1873-74 ...	13,497	...	...	45	13,497	299	14	2	315
1874-75 ...	11,423	...	...	61	11,484	90	2	...	92
1875-76 ...	12,933	...	...	107	13,040	92	16	...	108
1876-77 ...	14,968	(a)	...	38	14,999	94	104	...	198
1877-78 ...	12,409	...	...	19	12,428	101	20	...	121
1878-79 ...	12,065	...	...	10	12,065	129	81	6	216
1879-80 ...	13,947	...	...	...	13,947	140	12	6	158
1880-81 ...	12,637	...	...	...	12,637	139	...	7	146
1881-82 ...	15,653	...	...	...	15,653	164	1	8	173
1882-83 ...	18,606	...	...	236	18,842	289	11	5	305
1883-84 ...	18,097	...	...	144	18,241	296	21	4	321
1884-85 ...	19,160	...	...	138	19,298	478	72	24	574
1885-86 ...	17,399	...	...	2,484	19,885	435	137	7	579
1886-87 ...	18,954	251	...	2,268	21,473	480	140	9	629
1887-88 ...	23,297	6	...	2,257	25,560	533	140	3	676
1888-89 ...	21,342	...	...	2,300	23,642	491	174	6	671
1889-90 ...	22,059	...	...	2,153	24,212	421	195	...	816
1890-91 ...	21,106	...	...	2,440	23,546	395	168	15	676
1891-92 ...	20,402	...	...	2,270	22,672	364	281	...	645

* Exclusive of the cost of general supervision.

(a) The sums of Rx. 251 and Rx. 6 were realised in 1886-87 and 1887-88 from the Ajmere-Merwara districts under the system of granting copies of judicial documents on stamped folios, which, however, was found unsuitable to local conditions and abandoned in favour of the system formerly in force.

Account No. 9]

STAMPS.

[INDIA, GENERAL

Account No. 8.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for INDIA, GENERAL,
from 1863-64 to 1891-92.

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps.	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps.	Refunds	Other charges.*	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64	...	..	139	191	...	..	11	341	7	..	...	7
1864-65	...	6	411	274	..	1,651	.	2,342	22	...	...	22
1865-66	...	10	772	230	...	1,963	53	3,037	117	...	...	117
1866-67 (11 months)	..	30	318	223	...	2,187	102	2,860	123	...	..	123
1867-68†	.	...	118	241	...	...	.	359	10	...	...	10
1868-69	..	32	137	207	...	2,647	140	3,163	139	...	...	139
1869-70	...	52	71	276	...	3,198	285	3,892	118	.	..	145
1870-71	...	38	24	162	..	1,518	18	1,760	143	...	...	143
1871-72	..	2,364	43	415	389	190	1,761	5,285	191	61	7	259
1872-73	...	2,421	59	774	613	215	1,963	6,172	174	127	16	317
1873-74	...	2,563	72	846	777	595	2,276	7,325	221	180	24	425
1874-75	...	2,159	89	944	1,085	893	2,202	7,558	235	100	36	371
1875-76	..	2,461	98	403	2,098	1,927	2,912	10,084	375	134	17	526
1876-77	...	2,631	123	724	2,260	2,212	2,854	11,074	407	157	42	606
1877-78	...	2,458	97	1,065	3,065	2,341	2,683	11,865	463	78	29	570
1878-79	...	3,581	94	2,034	3,991	2,961	1,636	14,606	673	51	34	758
1879-80	...	3,335	107	2,229	4,610	2,273	2,164	15,001	672	35	31	738
1880-81	...	3,426	118	1,602	4,562	1,629	2,068	13,575	601	40	36	677
1881-82	..	3,946	145	1,262	6,042	1,894	2,144	15,553	707	23	60	790
1882-83	...	4,269	73	1,770	5,327	1,016	1,962	14,524	670	116	2	788
1883-84	...	4,314	5	1,042	5,243	981	2,268	14,595	612	102	45	759
1884-85	...	4,992	2	1,567	6,939	3,113	1,785	18,538	990	82	65	1,137
1885-86	...	4,791	...	1,663	6,920	2,005	1,433	16,957	837	92	94	1,023
1886-87	...	5,129	...	1,939	6,385	2,772	1,924	18,375	872	119	116	1,107
1887-88	..	5,914	1	1,397	7,563	2,491	2,244	20,378	950	144	76	1,170
1888-89	.	5,960	..	1,596	8,165	2,298	2,272	20,513	968	196	92	1,256
1889-90	...	5,416	...	1,853	8,940	1,809	2,339	19,682	929	111	103	1,143
1890-91	.	5,542	...	1,723	9,131	2,020	2,551	21,367	993	163	109	1,265
1891-92	..	5,463	.	1,714	7,703	1,475	2,331	18,988	851	127	98	1,076

* Exclusive of the cost of general supervision

† Exclusive of Coorg, information respecting which is not available.

Account No. 9.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for INDIA, GENERAL,
from 1852-53 to 1891-92

YEARS	Pay of Superintendent	Establishment	Contingencies	Service postage stamps	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
1852-53 to 1891-92	...	...	Nil	Nil	Nil

CENTRAL PROVINCES]

STAMPS.

[Account No. 11

CENTRAL PROVINCES.

Account No. 10.

RECEIPTS and CHARGES under STAMPS for the CENTRAL PROVINCES, from 1863-64 to 1891-92.

YEARS.	RECEIPTS.			CHARGES			Net receipts.
	Judicial stamps.	Other stamps and miscellaneous receipts.	TOTAL.	Discount on sale of judicial stamps	Discount on sale of other stamps and miscellaneous charges	TOTAL	
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	41,822	4,150	45,972	1,760	647	2,407	43,565
1864-65	46,340	4,540	50,880	1,521	1,531	3,052	47,828
1865-66	52,532	4,852	57,384	1,708	1,652	3,360	54,024
1866-67 (11 months)	53,126	4,218	57,344	1,736	1,290	3,026	54,318
1867-68	73,439	4,756	78,195	2,246	1,733	3,979	74,216
1868-69	79,666	4,037	83,703	2,894	2,321	5,215	78,488
1869-70	83,565	4,933	88,498	2,439	3,596	6,035	82,463
1870-71	67,357	32,319*	99,676	1,207	2,818	4,025	95,651
1871-72	66,121	29,242	95,363	1,009	2,647	3,656	91,707
1872-73	62,236	31,201	93,437	462	3,094	3,556	89,881
1873-74	65,740	30,206	95,946	...	8,584	8,584	87,362
1874-75	62,554	29,966	92,520	...	8,387	8,387	84,133
1875-76	66,687	30,783	97,470	...	8,436	8,436	89,034
1876-77	66,643	31,257	97,900	...	2,961	2,961	94,938
1877-78	70,960	32,991	103,951	...	2,906	2,906	101,045
1878-79	71,954	35,342	107,296	...	2,792	2,792	104,504
1879-80	77,348	42,534	119,882	...	3,185	3,185	116,597
1880-81	74,373	39,678	114,051	...	2,936	2,936	111,115
1891-92	82,518	39,236	121,754	...	2,737	2,737	119,017

YEARS.	RECEIPTS.			CHARGES.				Net receipts	Cost of general supervision.
	Judicial stamps.	Non-judicial stamps.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges †	TOTAL.		
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	81,870	40,807	122,477	1,519	1,166	91	2,776	119,701	Nil
1883-84	88,760	42,332	131,092	1,576	986	128	2,690	128,402	901
1884-85	94,519	42,463	136,982	1,622	1,344	145	3,111	133,871	908
1885-86	94,712	42,345	137,057	1,651	1,829	125	3,605	133,452	941
1886-87	103,872	43,081	146,953	1,663	1,157	158	2,978	143,975	(b)
1887-88	108,237	45,149	153,386	1,473	1,247	2,065a	4,775	148,611	(b)
1888-89	112,406	45,106	157,512	1,488	1,543	2,168a	5,199	152,313	(b)
1889-90	115,521	45,156	160,677	1,387	1,409	2,577a	5,373	155,304	(b)
1890-91	107,227	44,798	151,935	1,390	1,116	2,721a	5,227	146,708	(b)
1891-92	121,988	47,614	169,602	1,491	1,121	2,759a	5,371	164,131	(b)

* Includes Rx. 28,130 on account of fees realised on bond and deed stamps sold under the Stamp Act.

† Exclusive of the cost of general supervision.

(a) Includes Rx. 1,865, 1,898, 2,284, 2,315 and 2,373 on account of the pay of judicial copyists.

(b) See remark (a) under Account No. 13.

Account No. 11.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for the CENTRAL PROVINCES from 1882-83 to 1891-92.

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with labels.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.*	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	80,733	241	330	566	81,870	...	681	2	683
1883-84	84,991	3,480	289	...	88,760	150†	631	63	844
1884-85	90,236	4,017	250	16	94,519	162†	1,008	65	1,235
1885-86	90,096	4,367	235	14	94,712	166†	999	53	1,218
1886-87	99,108	4,507	23	21	103,872	178†	749	66	993
1887-88	103,321	4,583	333	...	108,237	(a)	802	1,959	2,761b
1888-89	106,241	5,140	1,025	...	112,406	(a) 1	1,107	2,032	3,140b
1889-90	108,539	5,897	1,085	...	115,521	(a) 2	1,020	2,402	3,424b
1890-91	100,021	6,151	1,055	...	107,227	(a) 8	751	2,473	3,232b
1891-92	115,290	5,889	1,209	...	121,888	(a) 14	895	2,164	3,378

* Exclusive of the cost of general supervision.

† Represents proportionate cost of establishment.

(a) Establishment charges are not shown under stamps, as the allowances made to treasurer and assistant treasurer which have hitherto been charged proportionately against Judicial and Non-judicial Stamp Revenue, are now charged against Land Revenue.

(b) See foot-note (a) under Account No. 13.

Account No. 13]

STAMPS.

[CENTRAL PROVINCES

Account No. 12.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for the CENTRAL PROVINCES from 1863-64 to 1891-92

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps.	Adhesive stamps	Bills of exchange or Hundis	Other sorts of stamps	Miscellaneous receipts.	Realisations under the Stamp Act	TOTAL	Discount on sale of bills of exchange or Hundis	Discount on sale of adhesive stamps	Refunds under the Stamp Act	Miscellaneous charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64	...	762	3,011	...	...	377	4,150	170	29	347	101	647
1864-65	...	642	3,337	...	...	561	4,540	188	37	1,154	152	1,531
1865-66	...	839	3,467	...	...	546	4,852	210	50	1,235	157	1,652
1866-67 (11 months)	...	725	3,089	...	...	404	4,218	188	42	956	104	1,290
1867-68	9	880	3,113	...	...	754	4,756	193	52	1,319	160	1,733
1868-69	2	926	2,699	...	...	410	4,037	161	55	1,957	148	2,321
1869-70	...	923	2,670	...	...	340	4,933	233	55	3,237	71	3,596
1870-71	...	1,371	2,348	28,130	...	470	32,319	134	1,153†	1,318	213	2,818
1871-72	...	1,169	1,647	25,743	81	602	29,242	*	1,286	1,087	274	2,647
1872-73	15	1,285	2,066	27,000	103	732	31,201	*	1,474	1,424	196	3,094
1873-74	65	1,343	2,065	25,482	97	1,154	30,206	*	1,156	994	6,434†	8,584
1874-75	45	1,454	1,958	25,042	116	1,351	29,966	*	965	1,210	6,212†	8,387
1875-76	57	1,579	1,209	26,418	47	1,473	30,783	*	995	1,111	6,330†	8,436
1876-77	56	1,676	1,780	26,092	24	1,629	31,257	*	1,011	1,678	275§	2,964
1877-78	69	1,904	2,353	27,263	3	1,399	32,991	*	1,093	1,528	285§	2,906
1878-79	33	1,892	1,474	30,666	121	1,156	35,342	*	1,185	1,345	262§	2,793
1879-80	27	2,065	1,443	37,238	506	1,255	42,534	*	1,370	1,528	281§	3,185
1880-81	22	2,151	1,889	33,413	611	1,592	39,678	...	1,353	1,359	224§	2,936
1881-82	8	2,082	1,912	33,147	929	1,158	39,236	...	1,292	1,195	250§	2,737

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange.	One-anna receipt stamps	Foreign bills.	Other stamps.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	35,666	...	2,128	2,160	11	6	636	40,607	1,519	485	89	2,093
1883-84	36,689	...	2,018	2,283	4	5	1,333	42,332	1,426	855	65	1,846
1884-85	36,531	...	1,964	2,299	1	7	1,861	42,463	1,460	336	80	1,876
1885-86	37,755	...	1,709	2,442	1	...	438	42,345	1,485	831	71	2,387
1886-87	38,482	...	1,562	2,544	1	15	477	43,081	1,485	409	91	1,985
1887-88	39,919	...	1,687	3,059	1	...	483	45,149	1,473¶	445	96	2,014
1888-89	39,655	...	1,626	3,403	...	...	422	45,106	1,487¶	436	136	2,059
1889-90	40,249	...	1,272	2,851	...	...	784	45,156	1,386¶	389	174	1,949
1890-91	40,115	...	1,308	2,811	...	6	468	41,708	1,382	365	248	1,995
1891-92	42,277	...	1,464	2,295	6	...	872	47,614	1,477	226	295	1,998

* Shown under adhesive stamps.

† Includes Rx. 1,089 on account of discount on bond and deed stamps sold under the Stamp Act.

‡ Includes cost of process-serving establishment and salary of stamp vendors.

§ Includes salary of stamp vendors.

¶ Exclusive of the cost of general supervision.

|| Represents the amount paid on account of discount.

Account No. 13.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for the CENTRAL PROVINCES from 1882-83 to 1891-92.

YEARS.	Pay of Superintendent.	Establishment.	Contingencies.	Service postage stamps.	TOTAL.*
	Rx. Nil	Rx. Nil	Rx. Nil	Rx. Nil	Rx. Nil
1882-83	...	...	...	...	...
1883-84	475	300	111	15	901
1884-85	480	206	113	79	908
1885-86	508	301	114	18	941
1886-87 to 1891-92	(a)	(a)	(a)	(a)	(a)

* This represents one-third of the total charges of the combined Excise, Stamps and Registration Offices.

(a) The cost of the combined Excise, Registration and Stamp Offices is charged two-thirds to Excise and one-third to Registration.

BURMA]

STAMPS.

[Account No. 15

BURMA.

Account No. 14.

RECEIPTS and CHARGES under STAMPS for BURMA(a) from 1863-64 to 1891-92.

YEARS.	RECEIPTS.			CHARGES.			Net receipts.
	Judicial stamps.	Other stamps and miscellaneous receipts	TOTAL	Discount on sale of judicial stamps	Discount on sale of other stamps and miscellaneous charges	TOTAL	
	Rx.	Rx.	Rx.	R.	R.	Rx.	Rx.
1863-64	25,692	6,115	31,807	836	1,202	2,038	29,769
1864-65	32,509	2,339	34,848	922	782	1,704	33,144
1865-66	28,376	8,666	37,042	819	494	1,313	35,729
1866-67 (11 months)	30,938	7,374	38,312	817	948	1,765	36,547
1867-68	34,092	4,701	38,793	899	625	1,524	37,269
1868-69	44,130	4,386	48,516	1,190	879	2,069	46,447
1869-70	46,325*	7,771	54,096	1,261*	1,812	3,073	51,023
1870-71	33,030	15,044†	48,074	849	1,190	2,039	46,035
1871-72	26,415	14,618	41,033	778	914	1,692	39,341
1872-73	26,775	16,724	42,499	713	851	1,564	40,935
1873-74	27,102	18,246	45,348	268	973	1,241	44,107
1874-75	37,289	19,842	57,131	183	1,506	1,689	55,442
1875-76	42,951	20,544	63,495	366	1,438	1,804	61,691
1876-77	41,037	21,956	62,993	281	1,310	1,591	61,402
1877-78	46,248	23,972	70,220	309	1,613	1,922	68,298
1878-79	54,620	24,960	79,580	453	1,714	2,167	77,413
1879-80	52,490	25,600	78,090	302	2,105	2,407	75,683
1880-81	50,474	27,982	78,456	309	2,001	2,310	76,146
1881-82	55,079	27,074	82,153	539	1,960	2,508	79,645

YEARS.	RECEIPTS.			CHARGES.				Net receipts	Cost of general supervision.
	Judicial stamps.	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds.	Other charges †	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	54,424	28,195	82,619	1,677	383	...	2,060	80,559	Nil
1883-84	57,208	32,182	89,390	1,628	528	48	2,204	87,186	Nil
1884-85	65,908	32,073	97,981	1,630	1,030	27	2,737	95,244	Nil
1885-86	60,562	33,194	93,756	1,650	840	51	2,541	91,215	Nil
1886-87	58,699	30,020	88,719	1,684	1,346	45	3,065	85,654	Nil
1887-88	55,586	33,368	88,954	1,871	718	15	2,634	86,320	Nil
1888-89	54,805	36,305	91,110	2,047	959	60	3,066	88,044	Nil
1889-90	75,606	41,666	120,272	2,430	1,862	233	4,525	115,747	Nil
1890-91	80,116	44,988	125,104	2,269	2,062	39	4,370	120,734	Nil
1891-92	81,180	51,211	132,391	2,555	1,178	52	3,785	128,606	Nil

* Includes receipts and charges on account of non-judicial stamps.

† Includes Rx. 7,298 on account of non-judicial stamps.

‡ Exclusive of the cost of general supervision.

(a) Includes figures for Upper Burma from 1889-90.

Account No. 15.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for BURMA (a) from 1882-83 to 1891-92.

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with labels	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges *	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	54,197	11	3	213	54,424	644	71	...	715
1883-84	57,108	16	...	84	57,208	582	159	...	741
1884-85	65,539	324	...	45	65,908	625	830	...	1,455
1885-86	60,260	289	...	13	60,562	661	468	...	1,129
1886-87	58,679	...	...	20	58,699	699	1,094	...	1,793
1887-88	55,589	...	...	3	55,686	743	503	...	1,246
1888-89	54,674	...	...	131	54,805	766	633	...	1,399
1889-90	74,829	613	32	232	75,606	979	894	17	1,890
1890-91	79,816	...	4	296	80,116	1,045	1,590	1	2,596
1891-92	80,378	...	2	300	81,180	1,003	814	3	1,820

* Exclusive of the cost of general supervision.

(a) Includes figures for Upper Burma from 1889-90.

Account No. 17]

STAMPS.

[BURMA]

Account No. 16.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for BURMA(a)
from 1863-64 to 1891-92.

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps	Adhesive stamps	Bills of exchange or Hundis	Other sorts of stamps.	Miscellaneous receipts	Realisations under the Stamp Act	TOTAL	Discount on sale of bills of exchange or Hundis.	Discount on sale of adhesive stamps.	Refunds under the Stamp Act	Miscellaneous charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64 ...	137	696	4,157	...	...	1,125	6,115	15	25	1,041	121	1,202
1864-65 ..	133	712	1,032	...	...	462	2,339	30	26	647	79	782
1865-66 ...	164	747	1,171	...	...	6,581	8,666	44	32	352	66	494
1866-67 (11 months)	2	1,903	332	...	...	5,137	7,374	13	11	778	146	948
1867-68 ...	102	926	1,583	...	...	2,090	4,701	62	38	424	101	625
1868-69 ...	212	928	1,423	...	...	1,823	4,386	54	38	654	133	879
1869-70 ..	144	921	1,106	...	5,404†	107	7,771	40	35	1,673	64	1,812
1870-71 .	91	1,140	738	7,298	5,679†	98	15,044	28	57	802	303	1,190
1871-72 .	74	1,325	563	6,731	5,746	179	14,618	17	259*	370	268	914
1872-73 ...	162	1,419	589	7,239	7,030†	285	16,724	18	274	298	261	851
1873-74 ...	20	2,755	1,064	7,791†	6,203†	413	18,216	32	275§	261	405	973
1874-75 ...	...	3,458	1,548	8,176†	5,885†	475	19,812	44	310	693	459	1,506
1875-76 ...	...	7,374	1,113	9,567	1,798	692	20,544	32	124	777	505	1,438
1876-77 ...	248	2,524	1,461	17,056	56	611	21,956	32	312	460	506	1,810
1877-78 ...	320	2,721	2,143	18,204	42	542	23,972	52	365	647	549	1,613
1878-79 ...	258	2,986	1,550	19,531	42	593	24,960	46	405	660	603	1,714
1879-80 ...	311	3,069	763	20,908	47	502	25,600	23	473	509	1,100	2,105
1880-81 ...	369	3,400	985	22,747	5	476	27,982	34	480	331	1,156	2,001
1881-82 ...	362	3,693	1,221	21,257†	6	535	27,074	55	676	319	919	1,969

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps.	Impressed labels.	Hundis or inland bills of exchange.	One-anna receipt stamps.	Foreign bills.	Other stamps.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.¶	TOTAL
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83 ...	12,184	10,282	1,547	3,796	303	...	83	28,195	1,033	312	...	1,345
1883-84 ...	12,599	12,706	1,826	3,986	485	11	569	32,182	1,046	369	48	1,463
1884-85 ...	11,376	13,171	1,668	4,123	497	684	554	32,073	1,055	200	27	1,832
1885-86 ...	12,588	14,145	1,339	3,779	460	8	875	33,194	988	372	52	1,412
1886-87 ...	10,806	12,055	1,581	4,220	629	14	715	30,020	986	242	44	1,272
1887-88 ...	11,123	12,389	1,615	4,478	813	1,201	1,750	33,368	1,128	245	15	1,388
1888-89 ...	14,232	12,071	1,670	5,268	822	279	1,963	36,305	1,281	326	60	1,667
1889-90 ...	20,272	13,985	1,126	6,659	927	44	1,653	44,666	1,451	968	216	2,635
1890-91 ...	20,504	13,374	961	7,026	905	860	1,358	44,988	1,264	472	38	1,774
1891-92 ...	23,720	14,049	1,138	7,927	631	1,972	1,774	51,211	1,552	364	49	1,965

* Includes discount on sale of general stamps.

† Includes duty on impressing documents.

‡ Non-judicial stamps.

§ Of this, Rx 1 is on account of discount on sale of foreign bill adhesive stamps and Rx. 184 on sale of non-judicial stamps.

|| Includes discount on sale of non-judicial stamps.

¶ Exclusive of the cost of general supervision.

(a) Includes figures for Upper Burma from 1889-90.

Account No. 17.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for BURMA(a)
from 1882-83 to 1891-92.

YEARS.	Pay of Superintendent.	Establishment.	Contingencies.	Service postage stamps.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83 to 1891-92 ...	Nil	Nil	Nil	Nil	Nil

(a) Includes figures for Upper Burma from 1889-90.

ASSAM]

STAMPS.

[Account No. 10]

ASSAM.

Account No. 18.

RECEIPTS and CHARGES under STAMPS for ASSAM from 1874-75 to 1891-92

YEARS.	RECEIPTS.			CHARGES			Net receipts.
	Judicial stamps.	Other stamps and miscellaneous receipts	TOTAL	Discount on sale of judicial stamps	Discount on sale of other stamps and miscellaneous charges	TOTAL	
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
From 1863-64 to 1873-74	... included under Bengal.						
1874-75	33,583	14,169	47,752	284	546	830	46,922
1875-76	36,116	14,759	50,875	425	573	998	49,877
1876-77	34,903	14,062	48,965	472	500	1,032	47,933
1877-78	38,126	17,130	55,256	525	610	1,135	54,121
1878-79	38,601	19,915	58,516	...	757	1,308	57,208
1879-80	39,648	22,205	61,853	555	1,166	1,721	60,132
1880-81	41,371	20,823	62,194	599	1,105	1,704	60,490
1881-82	44,378	20,297	64,675	654	997	1,651	63,024

YEARS.	RECEIPTS.			CHARGES.				Net receipts	Cost of general supervision.
	Judicial stamps	Non judicial stamps	TOTAL.	Discount and establishment for sale of stamps	Refunds	Other charges *	TOTAL.		
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	50,829	20,863	71,692	1,401	548	31	1,980	69,712	240
1883-84	54,088	20,677	74,765	2,086	468	30	2,584	72,181	229
1884-85	56,087	21,169	77,256	2,221	619	26	2,866	74,390	308
1885-86	55,932	22,340	78,272	1,521	508	25	2,054	76,218	302
1886-87	54,003	20,213	74,216	1,419	471	44	1,937	72,279	287
1887-88	60,199	18,483	78,682	1,486	461	35	1,981	76,701	286
1888-89	53,624	19,053	72,678†	1,401	425	37	1,863	70,815	309
1889-90	59,014	21,289	80,303	1,538	318	16	1,902	78,401	257
1890-91	54,706	22,059	76,765	1,496	433	18	1,917	74,818	272
1891-92	59,099	22,983	82,082	1,599	483	24	2,106	79,976	387

* Exclusive of the cost of general supervision.

† Includes Rx. 1, a miscellaneous receipt of the office of the Superintendent of Stamps.

Account No. 19.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for ASSAM from 1882-83 to 1891-92.

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps.	Sale of stamps for copies	Sale of plain paper used with labels.	Miscellaneous receipts	TOTAL.	Discount and establishment of sale for stamps	Refunds.	Other charges.*	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	48,868	853	1,108	...	50,829	770	348	2	1,120
1883-84	50,873	2,139	1,063	13	54,088	1,475	339	20	1,834
1884-85	52,466	2,535	1,086	...	56,087	1,595	510	12	2,117
1885-86	51,998	2,773	1,103	58	55,932	858	388	12	1,258
1886-87	50,091	2,856	1,101	15	54,003	823	363	35	1,221
1887-88	56,419	2,588	1,192	...	60,199	943	374	18	1,330
1888-89	49,611	2,815	1,198	...	53,624	839	343	18	1,200
1889-90	54,799	3,001	1,214	...	59,014	905	254	7	1,166
1890-91	50,474	3,025	1,207	...	54,706	843	256	4	1,103
1891-92	54,960	2,889	1,250	...	59,099	911	369	9	1,289

* Exclusive of the cost of general supervision.

Account No. 21]

STAMPS.

[ASSAM

Account No. 20.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for ASSAM from 1874-75 to 1891-92.

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps.	Adhesive stamps.	Bills of exchange or Hundis	Other sorts of stamps	Miscellaneous receipts.	Realisations under Stamp Act.	TOTAL.	Discount on sale of bills of exchange or Hundis.	Discount on sale of adhesive stamps.	Refunds under the Stamp Act.	Miscellaneous charges.	TOTAL.
From 1863-64 to 1873-74 ...	included under Bengal.							Rx.	Rr.	Rr.	Rr.	Rr.
1874-75 ...	...	354	147	13,175	244	249	14,169	4	406	55	81	546
1875-76 ...	...	395	147	13,680	273	264	14,759	4	423	58	88	573
1876-77 ..	...	439	130	12,946	315	232	14,062	3	410	119	28	560
1877-78 ...	...	475	152	15,836	230	437	17,130	4	497	83	26	610
1878-79 ...	...	517	140	18,929	188	141	19,915	3	571	167	16	757
1879-80 ..	...	548	130	20,434	818	275	22,205	3	687	216	260†	1,166
1880-81 ...	...	610	151	18,946	832	284	20,823	6	624	184.	291†	1,105
1881-82 ...	...	650	144	18,227	1,017	259	20,297	6	562	96	333†	997

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps	Impressed labels.	Hundis or inland bills of exchange.	One-anna receipt stamp.	Foreign bills.	Other stamps.	Miscellaneous receipts	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges.‡	TOTAL.
1882-83 ...	19,252	61	154	703	...	410	283	20,863	631	200	29	660
1883-84 ...	18,826	94	161	759	...	552	285	20,677	611	129	10	750
1884-85 ...	19,282	71	135	762	.	608	311	21,169	626	109	14	749
1885-86 ...	20,397	...	195	808	...	597	343	22,340	663	120	13	796
1886-87 ...	18,093	...	152	958	...	616	394	20,213	596	111	9	716
1887-88 ...	16,369	...	133	862	...	670	449	18,483	542	87	22	651
1888-89 ...	17,019	...	124	864	...	658	388	19,053	562	82	19	663
1889-90 ...	19,256	...	121	883	...	641	388	21,289	633	94	9	736
1890-91 ...	20,153	...	68	898	...	639	301	22,059	653	177	14	844
1891-92 ...	20,913	...	109	1,018	...	613	330	22,983	688	114	15	817

* Represents value of stamps in pauper cases and penalties realised under the Stamp Act.

† Includes discount on sale of non-judicial stamps.

‡ Includes Rx. 197 in 1879-80, Rx. 199 in 1880-81, and Rx. 262 in 1881-82, being refunds under the Court-fees Act.

§ Exclusive of the cost of general supervision.

Account No. 21.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for ASSAM from 1882-83 to 1891-92.

YEARS.				Pay of Superintendent.	Establishment.	Contingencies.	Service postage stamps.	TOTAL.
1882-83 ...	...	...	...	Rx. 113	Rx. 44	Rx. 79*	Rx. 4	Rx. 240
1883-84 ...	...	...	...	129	54	41*	5	229
1884-85 ...	...	...	...	152a	122	30*	4	308
1885-86 ...	...	...	...	146a	83	68*	5	302
1886-87 ...	...	...	...	159a	78	47*	3	287
1887-88 ...	...	...	...	133a	79	71*	3	286
1888-89 ...	...	...	...	152a	77	77*	3	309
1889-90 ...	...	...	...	152a	68	34*	3	257
1890-91 ...	...	...	...	148a	89b	30*	5	272
1891-92 ...	...	...	...	155a	132b	44*	6	337

(a) Includes Rx. 19, 12, 9, 12, 11, 9, 9 and 8 on account of travelling allowance from 1884-85 to 1891-92.

(b) Includes Rx. 5 and 6 on account of travelling allowance of establishment.

* Of these Rx. 73, 81, 23, 49, 41, 68, 66, 28, 25, and 37 were on account of the steamer *Kestrel*.

BENGAL]

STAMPS.

[Account No. 23

BENGAL.

Account No. 22.

RECEIPTS and CHARGES under STAMPS for BENGAL from 1863-64 to 1891.

YEARS.	RECEIPTS.			CHARGES.			Net receipts.
	Judicial stamps.	Other stamps and miscellaneous receipts	TOTAL.	Discount on sale of judicial stamps.	Discount on sale of other stamps and miscellaneous charges	TOTAL.	
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	446,297	112,490	558,787	11,715	7,810	19,525	539,262
1864-65	481,803	117,873	599,676	12,878	5,865	18,743	580,933
1865-66	495,174	108,434	603,608	13,484	7,568	21,052	582,556
1866-67 (11 months)	502,639	62,315	564,954	12,942	11,669	24,611	540,343
1867-68	593,364	95,804	689,168	15,415	8,231	23,646	665,522
1868-69	508,116	205,266	713,382	26,751*	8,827	35,578	677,804
1869-70	458,905	260,864	719,769	17,655*	9,818	27,473	692,296
1870-71	483,395	254,333	737,728	12,278	27,600	39,878	697,850
1871-72	544,396	248,395	792,791	14,003	27,415	41,418	751,373
1872-73	581,988	263,268	845,256	13,375	27,153	40,528	804,728
1873-74	601,141	267,174	868,315	7,126	28,760	35,886	832,429
1874-75	625,505	259,670	885,175	5,971	28,859	32,830	852,345
1875-76	666,728	256,393	923,121	7,971†	26,874	34,845	888,276
1876-77	694,081	247,842	941,923	8,044†	26,464	34,508	907,415
1877-78	783,951	282,207	1,066,158	9,479†	27,346	36,825	1,029,333
1878-79	781,677	296,792	1,078,469	9,422†	28,781	38,203	1,040,266
1879-80	799,727	350,194	1,149,921	9,993†	39,495	49,488	1,100,433
1880-81	799,936	339,228	1,139,164	10,426†	41,594	52,020	1,087,144
1881-82	854,844†	347,548	1,202,392	11,030†	42,880	53,910	1,148,482

YEARS.	RECEIPTS.			CHARGES.			Net receipts	Cost of general supervision
	Judicial stamps.	Non-judicial stamps.	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges ‡		
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	885,474	335,879	1,221,353	20,502	11,012	15,259	1,174,580	6,983
1883-84	919,381	338,310	1,257,691	22,062	13,577	16,142	1,205,620	7,028
1884-85	953,322	345,799	1,299,121	20,880	14,438	18,125	1,245,678	7,727
1885-86	968,278	357,528	1,325,806	21,489	13,390	19,902	1,270,935	7,764
1886-87	999,217	347,100	1,346,317	21,733	12,607	19,659	1,292,318	7,123
1887-88	1,026,478	355,125	1,381,603	22,162	13,045	19,089	1,327,307	7,311
1888-89	1,008,811	375,087	1,383,898	19,919	12,193	22,359	1,329,427	7,099
1889-90	1,034,883	388,895	1,423,778	20,760	11,977	24,086	1,366,955	6,301
1890-91	1,018,871	411,789	1,430,660	20,316	13,445	21,822	1,375,077	6,390
1891-92	1,095,062	414,984	1,510,046	21,826	13,221	16,381	1,455,618	6,828

* Includes discount † under all heads.

† Includes establishments for sale of stamps.

‡ Includes Rr. 36,748, being the receipts from stamps prescribed for copies.

§ Exclusive of the cost of general supervision.

¶ Represents proportionate cost of stamps supplied to Provincial Governments.

⌘ Includes cost of stamps supplied to Provincial Government.

Account No. 23.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for BENGAL from 1882-83 to 1891-92.

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with labels	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.*	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	830,799	38,546	16,129	...	885,474	12,578	6,801	14,460†	33,839
1883-84	865,255	37,905	16,221	...	919,381	12,904	9,115	11,504†	33,523
1884-85	895,282	41,141	16,899	...	953,322	13,186	9,028	12,834†	35,044
1885-86	904,500	48,433	17,345	...	968,278	13,583	9,105	14,281†	36,909
1886-87	930,878	50,637	17,702	...	999,217	13,990	8,754	14,121†	36,865
1887-88	953,044	54,881	18,553	...	1,026,478	14,329	9,424	13,840†	37,593
1888-89	932,988	57,083	18,790	...	1,008,811	11,560	8,347	8,884†	28,791
1889-90	957,151	57,988	19,744	...	1,034,883	11,865	8,900	8,804†	29,569
1890-91	949,535	49,616	19,720	...	1,018,871	11,503	9,811	7,696†	29,010
1891-92	1,019,278	54,076	21,708	...	1,095,062	12,376	9,049	8,015†	29,440

* Exclusive of the cost of general supervision.

† Includes cost of stamps supplied to Provincial Governments.

Account No. 25]

STAMPS.

[BENGAL

Account No. 24.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for BENGAL from 1863-64 to 1891-92

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps	Adhesive stamps	Bills of exchange or Hundi	Other sorts of stamps	Miscellaneous receipts	Realisations under the Stamp Act	TOTAL	Discount on sale of bills of exchange or Hundi	Discount on sale of adhesive stamps	Refunds under the Stamp Act.	Miscellaneous charges.	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	5,422	7,797	13,854	...	...	85,417	112,490	422	415	6,682	291	7,810
1864-65	11,440	8,143	13,658	...	...	84,632	117,873	415	645	4,348	457	5,865
1865-66	8,411	10,897	11,755	...	...	77,371	108,434	364	630	6,096	478	7,568
1866-67 (11 months)	26,905	20,221	8,762	...	...	6,427	62,315	270	431	10,333	635	11,669
1867-68	42,927	12,926	11,361	...	2,829	25,761	95,804	360	554	6,615	702	8,231
1868-69	31,746	...	11,008	...	162,512	...	265,266	...	...	8,827	...	8,827
1869-70	66,582	...	11,612	...	182,061	609	260,864	...	...	8,670	1,148	9,818
1870-71	...	17,786	10,594	...	225,953	...	254,333	...	6,317	11,864	9,419	27,600
1871-72	...	15,455	9,897	216,814	2,491	3,738	248,395	...	6,272	12,041	9,102	27,415
1872-73	...	18,134	9,263	230,410	2,587	2,874	263,268	...	6,800	10,141	10,212	27,153
1873-74	...	18,506	9,833	232,906a	2,964	2,965	267,174	...	6,622	12,609	9,529	28,760
1874-75	...	19,158	9,789	224,613a	3,333	2,777	259,670	...	6,445	11,565	8,849	26,859
1875-76	...	43,534	9,983	198,194a	2,750	1,932	256,393	...	6,358	11,618	8,903	26,874
1876-77	...	74,691	8,842	162,152a	483	1,674	247,842	...	5,855	12,320	8,269	26,464
1877-78	...	22,035	11,081	247,226b	444	1,421	282,207	...	6,293	12,922	8,131	27,346
1878-79	...	18,591	10,334	249,462a	16,838c	1,567	296,792	...	6,455	13,113	9,213d	28,781
1879-80	...	19,215	14,162	298,268b	17,038c	1,511	350,194	...	7,783	11,360	20,352f	39,495
1880-81	...	19,579	12,786	287,984b	16,537c	2,342	339,228	...	7,019	12,153	22,422f	41,594
1881-82	4,660	21,045	9,204	291,115b	18,316c	3,208	347,548	...	7,057	11,540	24,283f	42,880

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps	Impressed labels	Hundi or inland bills of exchange	One-anna receipt stamps	Foreign bills.	Other stamps.	Miscellaneous receipts	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges.**	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	g	g	9,329	17,796	3,558	295,865	9,331	335,879	7,924	4,211	799h	12,934
1883-84	g	g	9,611	18,066	3,682	297,414	9,537	338,310	9,158	4,462	4,928h	18,548
1884-85	246,499	46,389	7,926	18,603	3,501	14,177i	8,704	345,799	7,694	5,410	5,291	18,395
1885-86	233,512	57,596	8,686	20,828	3,314	13,528	20,064	357,528	7,906	4,285	5,711h	17,902
1886-87	226,870	58,549	8,664	23,335	3,976	12,885	12,821	347,100	7,743	3,853	5,538h	17,134
1887-88	230,794	57,625	9,611	22,242	5,081	14,896	14,873	355,125	7,833	3,621	5,249h	16,703
1888-89	245,552	63,246	11,175	22,872	5,132	17,108	10,002	375,087	8,359	3,845	13,476i	25,680
1889-90	257,903	64,194	11,867	24,090	4,273	15,564	11,004	388,895	8,895	3,077	15,292i	27,254
1890-91	255,428	74,140	10,365	26,214	4,379	18,611	22,652	411,789	8,813	3,634	14,126i	26,573
1891-92	279,011	66,865	10,865	29,233	4,022	16,173	8,815	414,984	9,450	4,172	8,366i	21,988

* Included in foreign bill and adhesive stamps.

§ Included under adhesive stamps.

† Transferred to "Law and Justice."

|| Includes discount on sale of all kinds of general (or non-judicial) stamps.

‡ Includes establishment.

¶ Included under "discount on sale of adhesive stamps."

** Exclusive of the cost of general supervision.

(a) Includes duty on unstamped paper.

(f) Includes discount on sale of plain paper and also cost of Court-fee stamps supplied to the Provincial Governments.

(b) Includes duty on unstamped paper and the sale proceeds of certificate stamps.

(c) Includes sale proceeds of plain paper used with Court-fee stamps.

(d) Includes Rs 1,024 on account of discount on sale of plain paper.

(g) Included under "other stamps."

(e) Included under "Other sorts of stamps."

(h) Represents proportionate cost of stamps supplied to Provincial Governments.

(k) Vide foot-note in Account No. 3 against the figure under "other stamps" for the year 1884-85.

(i) Includes cost of stamps supplied to Provincial Governments.

Account No. 25.

DETAILS of the COST of GENERAL SUPERVISION of the STAMP REVENUE for BENGAL from 1882-83 to 1891-92.

YEARS.	Pay of Superintendent.	Establishment.	Contingencies.	Service postage stamps.	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	1,894	4,114	759	216	6,983
1883-84	1,622	4,055	1,012	339	7,028
1884-85	1,605	4,234	1,558	330	7,727
1885-86	1,775	4,149	1,522	318	7,764
1886-87	1,642	4,122	1,063	296	7,123
1887-88	1,572	3,940	1,455	344	7,311
1888-89	2,114	3,262	1,372	351	7,099
1889-90	1,760	3,053	1,144	344	6,301
1890-91	1,775	3,106	1,244	295	6,390
1891-92	2,151	3,159	1,226	293	6,829

N.-W. PROVINCES]

STAMPS.

[Account No. 27]

N.-W. PROVINCES AND OUDH.

Account No. 26.

RECEIPTS and CHARGES under STAMPS for the NORTH-WESTERN PROVINCES and OUDH from 1863-64 to 1891-92.

YEARS.			RECEIPTS.			CHARGES.			Net receipts.
			Judicial stamps	Other stamps and miscellaneous receipts	TOTAL.	Discount on sale of judicial stamps	Discount on sale of other stamps and miscellaneous charges.	TOTAL.	
			Rr.*	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	...	...	243,321	22,452	265,773	9,964	5,582	15,546	250,227
1864-65	...	...	260,190	26,007	286,197	10,025	6,488	16,513	269,684
1865-66	...	...	287,005	25,289	312,294	11,426	8,194	19,620	292,674
1866-67 (11 months)	...	...	282,056	21,794	303,850	11,327	6,439	17,766	286,084
1867-68	...	..	368,149	21,833	389,982	14,308	10,185	24,493	365,489
1868-69	...	..	390,507	22,697	413,204	13,994	12,937	26,931	386,273
1869-70	...	...	419,592	22,918	442,510	15,487	10,912	26,399	416,141
1870-71	...	...	375,835	51,907	427,742	14,703	9,344	24,047	403,695
1871-72	...	...	282,151	101,491	383,642	3,210	8,872	12,082	371,560
1872-73	...	...	307,130	115,707†	422,837	2,466	10,290	12,756	410,081
1873-74	...	...	352,356	110,909	463,265	4	7,012	7,016	456,249
1874-75	...	...	344,005	104,450	448,455	317	5,826	6,143	442,312
1875-76	...	...	344,441	104,033	448,477	993	9,482	10,475	438,002
1876-77	...	...	358,472	103,168	461,640	1,113	8,484	9,597	452,043
1877-78	...	...	358,698	120,755	479,453	1,149	8,983	10,132	469,321
1878-79	...	...	385,938	122,958	508,896	37	9,262	9,299	499,597
1879-80	...	...	361,750	133,201	494,951	...	9,642	9,642	485,309
1880-81	...	...	390,363	145,209	535,572	3,288†	8,624	11,912	523,660
1881-82	...	...	425,344	156,391	581,735	4,411†	10,249	14,660	567,075

YEARS.	RECEIPTS.			CHARGES.				Net receipts	Cost of general supervision.	
	Judicial stamps.	Non-judicial stamps.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.†	TOTAL.			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.			Rx.
1882-83	...	429,756a	153,401	583,157	4,726	6,973	549	12,248	570,909	1,872
1883-84	...	452,079	148,499	600,578	4,594	5,968	630	11,192	589,386	1,660
1884-85	...	459,277	146,495	605,772	4,621	8,413	704	13,768	592,004	1,800
1885-86	...	471,137	150,594	621,731	4,709	9,941	670	15,890	606,411	1,818
1886-87	...	483,629	153,288	636,917	5,136	8,336	703	14,175	622,742	1,501
1887-88	...	495,480	163,436	658,916	5,339	8,074	792	14,205	644,711	1,174
1888-89	...	495,158	165,106	660,264	5,366	8,022	712	14,100	646,164	1,142
1889-90	...	523,237	170,951	694,188	5,391	9,366	863	15,620	678,568	1,223
1890-91	...	505,212	168,969	673,281	5,442	9,016	769	15,227	658,054	1,185
1891-92	...	520,323	173,209	693,532	5,526	9,090	873	15,489	678,043	1,112

* The figures in this column include receipts from blue and black impressed (documentary or non-judicial) stamps. Up to 1868-69 all receipts from impressed stamps were shewn together. Of the receipts under 1869-70, Rx.80,871, and of those under 1870-71, Rx. 70,708, were from the sale of blue and black impressed (documentary or non-judicial) stamps.

† Exclusive of the cost of general supervision.

‡ Includes Rx. 285 and 478 on account of refunds and cost of establishments and contingencies in Oudh.

(a) Includes discount on sale of general stamps in Oudh.

(b) Of this Rx. 20,694 realised from stamps sold under the Stamp Act in Oudh.

Account No. 27.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for the N.-W. PROVINCES and OUDH from 1882-83 to 1891-92.

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with labels.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.*	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	...	425,192	4,564	...	429,756	804	3,388	138	4,330
1883-84	...	442,687	9,392	...	452,079	815	3,132	165	4,112
1884-85	...	446,989	12,288	...	459,277	822	5,426	198	6,446
1885-86	...	455,506	15,631	...	471,137	818	6,249	190	7,257
1886-87	...	456,137	27,492	...	483,629	1,062	5,416	204	6,682
1887-88	...	464,929	28,741	1,810	495,480	960	4,480	242	5,682
1888-89	...	464,598	30,562	...	495,158	888	4,742	224	5,854
1889-90	...	491,021	32,216	...	523,237	845	5,407	242	6,494
1890-91	...	473,790	31,492	...	505,212	778	5,300	212	6,290
1891-92	...	477,472	32,851	...	520,323	828	5,608	232	6,668

* Exclusive of the cost of general supervision.

Part III]

STATISTICS OF THE ADMINISTRATION

Account No. 29]

STAMPS.

[N.-W. PROVINCES

Account No. 28.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for the NORTH-WESTERN PROVINCES and OUDH from 1863-64 to 1891-92.

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps	Adhesive stamps.	Bills of exchange or Hundi.	Other sorts of stamps.	Miscellaneous receipts.	Realisations under the Stamp Act.	TOTAL.	Discount on sale of bills of exchange or Hundi.	Discount on sale of adhesive stamps.	Refunds under the Stamp Act.	Miscellaneous charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64 ...	73	3,494	15,816	...	...	3,069	22,452	989	202	4,168	223	5,582
1864-65 ...	73	3,644	17,485	...	13	4,792	26,007	1,081	218	4,507	682	6,488
1865-66 ...	301	3,912	17,052	...	...	4,024	25,289	1,004	245	5,281	1,664	8,194
1866-67 (11 months)	301	3,776	14,113	...	...	3,604	21,794	875	243	4,068	1,253	6,439
1867-68 ...	293	4,185	14,260	...	...	3,095	21,833	934	268	7,609	1,374	10,185
1868-69 ...	337	4,278	14,200	...	17	3,865	22,697	506	604	10,423	1,404	12,937
1869-70 ...	311	4,372	14,123	...	106	4,036	22,948	846	283	8,536	1,247	10,912
1870-71 ...	449	4,945	13,583	...	28,419	4,511	51,907	807	318	6,987	1,282	9,344
1871-72 ...	63	4,960	8,948	84,772	1,146	1,602	101,491	396	2,205†	5,134	1,197	8,872
1872-73 ...	46	5,243	8,599	99,466	48	2,305	115,707	388	1,362‡	4,955	2,585	10,290
1873-74 ...	46	5,833	7,703	95,688	53	1,586	110,909	353	2,343‡	1,283	3,033	7,012
1874-75 ...	72	5,840	7,503	89,576	288	1,171	104,450	341	1,900	1,024	2,561	5,826
1875-76 ...	65	6,148	7,328	88,594	196	1,702	104,033	331	1,891	4,596	2,664	9,482
1876-77 ...	62	6,172	7,652	87,012	876	1,394	103,168	351	1,912	3,302	2,919	8,484
1877-78 ...	176	6,397	8,111	104,290	80	1,701	120,755	363	2,283	3,396	2,911	8,983
1878-79 ...	194	6,702	9,733	105,133	24	1,172	122,958	432	2,085	3,433	3,312	9,262
1879-80 ...	135	6,947	10,059	114,455	162	1,443	133,201	454	2,136	3,526	3,526	9,642
1880-81 ...	432	7,633	10,260	124,182	154	2,548	145,209	455	456	3,513	4,200	8,624
1881-82 ...	5,183	11,969	10,140	127,098	46	2,055	156,391	455	1,021	4,630	4,143	10,249

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps.	Impressed labels.	Hundi or inland bills of exchange.	One-anna receipt stamps.	Foreign bills.	Other stamps.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.*	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83 ...	127,061	1,505	10,921	9,170	1,645	110	2,989	153,401	3,922	3,585	411	7,918
1883-84 ...	125,313	1,269	10,591	8,393	253	89	2,591	148,499	3,779	2,836	465	7,080
1884-85 ...	125,520	994	8,981	8,465	298	94	2,153	146,495	3,799	3,017	506	7,322
1885-86 ...	127,937	1,232	9,080	8,624	304	364	3,053	150,594	3,891	3,692	480	8,063
1886-87 ...	130,045	1,496	9,406	9,308	316	135	2,582	153,288	4,074	2,920	499	7,493
1887-88 ...	139,045	1,700	9,670	9,589	603	151	2,678	163,436	4,379	3,594	550	8,523
1888-89 ...	141,355	1,509	9,357	8,935	937	601	2,412	165,106	4,478	3,280	488	8,246
1889-90 ...	147,021	1,493	9,155	9,067	610	624	2,981	170,951	4,546	3,559	621	9,126
1890-91 ...	146,510	1,605	8,114	8,493	708	651	1,988	168,069	4,644	3,716	557	8,937
1891-92 ...	150,114	1,683	8,822	9,389	586	610	2,355	173,209	4,648	3,482	641	8,821

* Exclusive of the cost of general supervision.

† Includes discount of all kinds of stamps, i.e., except bills of exchange and judicial stamps in Oudh.

‡ Includes discount on the sale of general stamps in Oudh.

Account No. 29.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for the N.-W. PROVINCES and OUDH from 1882-83 to 1891-92.

YEARS.	Pay of Superintendent.	Establishment.	Contingencies.	Service postage stamps.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83 ...	1,152	416	59	45	1,672
1883-84 ...	1,152	416	48	44	1,660
1884-85 ...	1,152	516	105	27	1,800
1885-86 ...	1,152	526	105	35	1,818
1886-87 ...	740	641	90	30	1,501
1887-88 ...	648	405	89	32	1,174
1888-89 ...	648	392	63	39	1,142
1889-90 ...	768	393	54	18	1,233
1890-91 ...	648	394	61	32	1,135
1891-92 ...	628	396	39	49	1,112

PANJAB]

STAMPS.

[Account No. 31]

PANJAB.

Account No. 30.

RECEIPTS and CHARGES under STAMPS for the PANJAB from 1863-64 to 1891-92.

YEARS.	RECEIPTS.			CHARGES.			Net receipts.
	Judicial stamps.	Other stamps and miscellaneous receipts.	TOTAL.	Discount on sale of judicial stamps.	Discount on sale of other stamps and miscellaneous charges.	TOTAL.	
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	95,126	8,646	103,772	...	2,348	2,348	101,424
1864-65	104,460	7,661	112,121	...	2,754	2,754	109,367
1865-66	121,078	7,221	128,299	2,873	3,576	6,449	121,850
1866-67. (11 months)	120,597	9,788	130,385	4,525	3,600	8,125	122,260
1867-68	160,933	10,326	171,259	6,126	5,850	11,976	159,283
1868-69	157,820	41,976	199,796	5,938	7,551	13,489	186,307
1869-70	149,743	58,833	208,576	5,443	7,936	13,379	195,197
1870-71	141,195	59,070	200,265	5,226	4,863	10,089	190,176
1871-72	180,990	60,229	241,219	5,696	4,695	10,391	230,828
1872-73	172,766	59,536	232,302	...	3,961	3,961	228,341
1873-74	172,026	62,621	234,647	...	16,220	16,220	218,427
1874-75	180,222	60,642	240,864	2,348	18,126	20,474	220,390
1875-76	180,192	68,230	248,422	2,604	18,401	21,005	227,417
1876-77	181,443	64,143	245,586	2,656	4,174	6,830	238,756
1877-78	194,159	80,003	274,162	2,836	5,044	7,880	266,282
1878-79	200,460*	80,355	280,815	2,908	5,156	8,064	272,751
1879-80	207,085*	92,869	299,954	2,979	5,992	8,971	290,983
1880-81	222,091	101,837	323,928	5,199	4,961	10,160	313,768
1881-82	233,861	101,748	335,609	6,437	4,912	11,349	324,260

YEARS.	RECEIPTS.			CHARGES.				Net receipts.	Cost of general supervision.
	Judicial stamps.	Non-judicial stamps.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.†	TOTAL.		
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	224,642	99,332	323,974	6,942	2,437	635	10,014	313,960	984
1883-84	237,415	103,626	341,041	7,179	2,827	786	10,792	330,249	974
1884-85	238,320	100,708	339,028	7,075	2,892	700	10,667	328,361	1,066
1885-86	227,294	107,011	334,305	7,356	2,861	914	11,131	323,174	928
1886-87	236,197	115,951	352,148	7,802	3,374	879	12,055	340,093	938
1887-88	242,317	130,582	372,899	8,400	3,080	1,050	12,530	360,369	1,038
1888-89	254,746	135,384	390,130	8,771	3,922	977	13,670	376,460	1,072
1889-90	257,522	133,091	390,613	8,854	3,753	1,562	14,169	376,444	821
1890-91	254,759	134,585	389,344	8,866	3,458	1,727	14,051	375,293	960
1891-92	265,090	142,581	407,671	9,399	3,270	2,022	14,691	392,980	826

* Include Rr. 499 and Rr. 575 in 1878-79 and 1879-80, respectively, for recoveries on account of pauper suits.

† Exclusive of the cost of general supervision.

Account No. 31.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for the PANJAB from 1882-83 to 1891-92.

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with labels.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.*	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	223,749	Included under the preceding head.	Information not available.	893	224,642	3,200	1,870	375	5,445
1883-84	234,144	Nil	2,428	843	237,415	3,295	2,161	534	5,996
1884-85	235,274	Nil	2,433	613	238,320	3,294	2,215	459	5,968
1885-86	224,176	Nil	2,528	590	227,294	3,314	2,249	562	6,125
1886-87	232,754	Nil	2,708	735	236,197	3,435	2,759	539	6,713
1887-88	238,361	Nil	2,969	1,087	242,317	3,528	1,972	574	6,074
1888-89	250,465	Nil	3,327	954	254,746	3,754	2,907	542	7,203
1889-90	250,606	Nil	5,927	987	257,522	3,881	2,552	1,110	7,543
1890-91	247,822	Nil	6,264	673	254,759	3,811	2,467	1,172	7,450
1891-92	258,567	Nil	5,731	792	265,090	4,074	2,290	1,358	7,722

* Exclusive of the cost of general supervision.

Account No. 33]

STAMPS.

[PANJAB

Account No. 32.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for the PANJAB from 1863-64 to 1891-92.

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps.	Adhesive stamps	Bills of exchange or Hundis	Other sorts of stamps	Miscellaneous receipts	Realisations under the Stamp Act	TOTAL	Discount on sale of bills of exchange or Hundis	Discount on sale of adhesive stamps	Refunds under the Stamp Act.	Miscellaneous charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64	...	2,288	4,342	...	...	2,016	8,646	...	...	...	2,348*	2,348
1864-65	...	2,083	3,829	...	...	1,749	7,661	182	...	...	2,572	2,754
1865-66	129	1,981	3,373	...	...	1,738	7,221	200	89	2,844	443	3,576
1866-67 (11 months)	255	2,036	4,683	...	...	2,814	9,788	285	134	2,816	365	3,600
1867-68	313	2,287	5,829	...	...	1,897	10,326	360	162	4,388	940	5,850
1868-69	349	2,373	6,318	...	30,364	2,572	41,976	394	1,544	4,700	913	7,551
1869-70	283	2,425	6,600	...	47,408†	2,117	58,833	418	2,321‡	4,453	744	7,936
1870-71	190	3,124	5,549	...	48,931	1,276	59,070	298	2,084	1,940	541	4,863
1871-72	222	3,680	4,064	50,787	510	966	60,229	177	2,121	1,825	572	4,695
1872-73	242§	4,111	3,370	50,412§	442	959	59,536	140§	1,919§	1,462	401	3,961
1873-74	387	4,561	3,730	51,585	1,217	1,132	62,621	182	2,042	1,501	12,495	16,220
1874-75	345	4,582	3,184	50,300	823	1,408	60,642	142	2,046	1,744	14,194	18,126
1875-76	372	5,276	3,158	56,802	1,109	1,513	68,230	137	2,319	1,295	14,550	18,401
1876-77	...	5,650	3,671	53,194	400	1,228	64,143	...	2,372a	345	1,457	4,174
1877-78	...	6,550	3,935	67,534	389	1,595	80,003	...	2,949a	514	1,581	5,044
1878-79	547	7,001	4,114	67,191	140	1,362	80,355	...	3,001a	1,015	1,140	5,156
1879-80	524	8,266	4,900	76,968	123	2,088	92,869	...	3,470a	1,366	1,156	5,992
1880-81	608	8,640	5,247	85,365	87	1,890	101,837	...	3,832a	506	623b	4,961
1881-82	475	8,383	4,455	86,403	76	1,956	101,748	..	3,768a	539	605b	4,912

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One anna receipt stamps	Foreign bills.	Other stamps.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	83,683	752	4,657	8,157	530	12	1,541	99,332	3,742	567	260	4,569
1883-84	87,207	665	5,158	8,127	548	16	1,905	103,626	3,884	666	252	4,802
1884-85	85,142	470	4,854	8,062	501	34	1,645	100,708	3,781	677	241	4,699
1885-86	90,473	517	5,097	8,490	526	32	1,867	107,011	4,042	612	352	5,006
1886-87	98,192	1,764	5,103	8,823	538	191	1,040	115,951	4,367	634	341	5,342
1887-88	111,904	2,595	5,146	8,965	548	410	1,014	130,582	4,872	1,108	476	6,456
1888-89	115,337	2,615	5,844	9,394	552	460	1,182	135,384	5,017	1,015	435	6,467
1889-90	112,457	2,704	5,557	9,994	760	512	1,107	133,091	4,973	1,201	452	6,626
1890-91	115,333	3,055	4,032	10,026	644	504	991	134,585	5,055	991	555	6,601
1891-92	120,966	2,848	4,844	11,151	818	538	1,416	142,581	5,325	980	664	6,969

* This sum includes Rx 278 on account of discount under all heads, which in the original returns are not distributed to those heads.

† Includes Rx. 46,909 on account of non-judicial stamps

‡ Includes Rx. 2,141 on account of discount on sale of non-judicial stamps.

§ The items marked § are approximate results

a Represents discount on all stamps not judicial.

b Include Rx. 238 and Rx. 301, respectively, being share of cost of the office establishment of the Superintendent of Stamps.

|| Exclusive of the cost of general supervision.

Account No. 33.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for the PANJAB, from 1882-83 to 1891-92.

YEARS.	Pay of Superintendent.					Establishment.	Contingencies.	Service postage stamps.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.				
1882-83	...	...	...	...	597	206	157	24	984
1883-84	...	...	...	...	551	217	182	24	974
1884-85	...	...	...	...	621	226	174	85	1,066
1885-86	...	...	...	...	557	215	130	21	923
1886-87	...	...	...	...	528	244	136	30	938
1887-88	...	...	...	...	569	251	184	34	1,039
1888-89	...	...	...	...	613	228	197	34	1,072
1889-90	...	...	...	...	363	226	193	39	821
1890-91	...	...	...	...	484	233	198	50	965
1891-92	...	...	...	...	357	236	181	52	826

MADRAS]

STAMPS.

[Account No. 35]

MADRAS.

Account No. 34.

RECEIPTS and CHARGES under STAMPS for the MADRAS PRESIDENCY from 1863-64 to 1891-92.

YEARS.	RECEIPTS.			CHARGES			Net receipts.
	Judicial stamps	Other stamps and miscellaneous receipts	TOTAL	Discount on sale of judicial stamps	Discount on sale of other stamps and miscellaneous charges	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64	209,053	30,808	239,861	9,586*	7,763	17,349	222,512
1864-65	247,873	28,685	276,558	10,739*	7,556	18,295	258,263
1865-66	283,663	31,270	314,933	12,576*	5,395	17,971	296,962
1866-67 (11 months) ...	279,192	26,472	305,664	12,757*	8,504	21,261	284,403
1867-68	333,342	25,589	358,931	15,101*	7,214	22,315	336,616
1868-69	355,665	30,336	395,001	16,273	14,068	30,341	364,660
1869-70	226,080	171,858	397,938	16,916†	13,305	30,221	367,717
1870-71	225,857	168,443	394,300	14,862†	16,034	30,896	363,404
1871-72	239,661†	159,301	398,962	5,947	18,391	24,338	374,624
1872-73	250,170	172,710	422,880	16,259	13,046	29,305	393,575
1873-74	309,645	169,306	478,951	11,472	14,013	25,485	453,466
1874-75	323,447	173,309	496,756	10,354	28,410	38,764	457,992
1875-76	323,522	178,772	502,294	9,700	12,771	22,471	479,823
1876-77	319,057	184,564	503,621	9,239	16,489	25,728	477,893
1877-78	301,457	191,505	492,962	9,455	14,969	24,424	468,538
1878-79	333,108	191,116	524,224	9,647	16,676	26,323	497,901
1879-80	338,677	195,682	534,359	9,711	16,856	26,567	507,792
1880-81	345,924	201,310	547,234	9,582	23,120	32,702	514,532
1881-82	339,671	204,275	543,946	8,871	20,125	28,996	514,950

YEARS.	RECEIPTS.			CHARGES.			Net receipts.	Cost of general supervision.
	Judicial stamps	Non judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges ‡		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	325,899	194,443	520,342	10,719	6,340	6,739	23,798	496,544
1883-84	362,565	199,921	562,486	11,764	6,316	7,493	25,573	536,913
1884-85	352,238	212,705	564,943	12,117	8,242	9,551	29,910	535,033
1885-86	367,179	222,641	589,820	12,787	7,723	8,436	28,946	560,874
1886-87	363,018	219,151	582,169	12,721	7,455	18,999	39,175	542,994
1887-88	371,089	226,088	597,177	13,000	8,090	9,945	31,035	566,142
1888-89	380,539	233,021	613,560	13,360	7,924	15,590	36,874	576,686
1889-90	402,656	247,446	650,102	14,016	8,209	12,314	34,539	615,563
1890-91	393,508	250,979	644,487	14,222	8,037	7,528	29,787	614,700
1891-92	416,562	258,907	675,469	14,743	8,155	9,764	32,662	642,207

* These include discount under all heads, and not distributed in the original returns.

† Includes establishments.

‡ Includes Rx. 9,859 on account of duty realised for impressing Court-fee stamps on material presented by private parties.

§ Exclusive of the cost of general supervision

Account No. 35.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for the MADRAS PRESIDENCY from 1882-83 to 1891-92

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps.	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges *	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	325,826	...	...	78	325,899	3,177	3,567	4,047	10,791
1883-84	347,077	15,395	...	93	362,565	3,950	3,617	1,508	9,075
1884-85	335,326	16,807	...	205	352,338	3,899	5,289	2,401	11,589
1885-86	347,827	19,137	...	215	367,179	4,158	4,705	1,874	10,737
1886-87	344,562	18,433	...	23	363,018	4,013	4,561	1,197	9,771
1887-88	351,241	19,833	...	15	371,089	4,035	5,094	4,320	13,449
1888-89	359,707	20,813	...	19	380,539	4,137	4,608	2,662	11,427
1889-90	380,746	21,888	...	22	402,656	4,275	5,138	5,880	15,293
1890-91	372,349	21,127	...	32	393,508	4,215	4,628	5,018	13,861
1891-92	398,280	21,267	...	25	419,562	4,359	4,678	4,408	13,445

* Exclusive of the cost of general supervision.

Account No. 36.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for the MADRAS PRESIDENCY from 1863-64 to 1891-92.

YEARS.		RECEIPTS.							CHARGES.				
		Foreign bill and adhesive stamps	Adhesive stamps	Bills of exchange or Hóndis	Other sorts of stamps	Miscellaneous receipts	Realisations under the Stamp Act.	TOTAL.	Discount on sale of bills of exchange or Hóndis	Discount on sale of adhesive stamps	Refunds under the Stamp Act	Miscellaneous charges.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64	...	2,686	2,681	4,315	...	...	21,126	30,808	...	...	3,479	4,284	7,763
1864-65	...	2,516	2,791	4,383	...	...	18,995	28,685	...	...	3,297	4,259	7,556
1865-66	..	1,709	3,989	4,040	...	...	21,532	31,270	..	...	3,973	1,422	5,395
1866-67 (11 months)		1,118	2,985	3,957	...	958	17,454	26,472	...	...	4,303	4,201	8,504
1867-68	...	1,132	3,150	4,146	...	11,866	5,295	25,589	...	...	5,140	2,074	7,214
1868-69	...	1,283	3,709	4,960	...	29,063	321	39,336	...	...	6,872	7,196	14,068
1869-70	...	1,647	3,763	6,202	139,949	967	19,330	171,858	...	...	8,228	5,077	13,305
1870-71	...	913	4,421	4,992	131,913	4,031	22,143	168,443	...	...	6,967	9,067	16,034
1871-72	...	1,103	6,205	5,049	130,750	760	15,434	159,301	4,996*	300	6,355	6,740	18,391
1872-73	...	1,182	4,187	4,679	157,601	121	4,940	172,710	6,948*	311	3,717	2,070	18,046
1873-74	...	1,250	4,624	4,610	153,918	45	4,859	169,306	6,237	309	2,758	4,709	14,013
1874-75	...	1,192	4,764	4,179	158,346	136	4,692	173,309	6,526	283	5,467	16,184	28,410
1875-76	...	1,937	5,749	3,892	162,261	188	4,745	178,772	6,720	337	4,102	1,612	12,771
1876-77	...	2,027	6,247	4,068	168,067	312	3,843	184,564	7,158	373	3,412	5,546	16,489
1877-78	...	1,216	5,899	4,230	175,995	432	3,733	191,505	7,347	355	2,709	4,558	14,969
1878-79	...	1,083	7,232	3,261	175,223	307	4,010	191,116	7,223†	439	3,121	5,893	16,676
1879-80	...	1,503	7,578	2,935	179,687	204	3,775	195,682	7,241	457	2,601	6,557	16,856
1880-81	...	1,720	8,417	2,652	182,191	410	5,920	201,310	7,100	500	3,745	11,775	23,120
1881-82	...	1,418	8,897	2,675	186,623	235	4,427	204,275	7,160	472	3,101	9,392	20,125

YEARS.		RECEIPTS.							CHARGES.				
		Impressed stamps.	Impressed labels.	Hóndis or inland bills of exchange.	One-anna receipt stamps.	Foreign bills.	Other stamps.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps.	Refunds.	Other charges.†	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1882-83	...	162,183	10,773	3,070	9,460	1,798	909	6,256	194,443	7,542	2,773	2,692	13,007
1883-84	...	165,498	12,082	3,158	9,868	1,775	871	6,669	199,921	7,814	2,699	5,985	16,498
1884-85	...	178,904	11,857	2,773	10,204	1,825	1,095	6,047	212,705	8,218	2,953	7,150	18,321
1885-86	...	182,577	16,564	2,659	11,147	1,632	1,635	6,377	222,641	8,629	3,018	6,562	18,209
1886-87	...	184,332	11,294	2,674	11,948	2,389	1,029	5,485	219,151	8,708	2,894	17,802	29,404
1887-88	...	189,946	10,793	3,532	13,050	1,936	1,178	5,653	226,088	8,965	2,996	5,625	17,586
1888-89	...	195,847	11,495	3,132	13,906	2,237	1,502	4,902	233,021	9,223	3,316	12,908	25,447
1889-90	...	206,370	12,962	3,209	15,302	2,053	2,425	5,125	247,446	9,741	3,071	6,434	19,246
1890-91	...	210,644	13,025	2,447	16,142	1,898	1,192	5,431	250,979	10,007	3,409	2,510	15,926
1891-92	...	217,059	12,194	2,267	17,789	1,936	1,456	5,606	258,807	10,384	3,177	5,356	19,217

* Includes discount on sale of general stamps.

† Includes discount on sale of non-judicial stamps.

‡ Exclusive of the cost of general supervision.

Account No. 37.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for the MADRAS PRESIDENCY from 1882-83 to 1891-92.

YEARS.					Pay of Superintendent.	Establishment	Contingencies.	Service postage stamps.	TOTAL.
					<i>Rr</i>	<i>Rr.</i>	<i>Rr.</i>	<i>Rr.</i>	<i>Rr.</i>
1882-83	...	...	...	...	1,270	1,360	323	27	2,980
1883-84	...	...	...	...	1,018	1,462	385	29	2,894
1884-85	...	...	...	...	1,615*	1,342	454	31	3,442
1885-86	...	...	...	...	1,100	1,339	401	16	2,856
1886-87	...	...	...	...	1,427	1,320	535	21	3,303
1887-88	...	...	...	...	100	1,332	609	20	2,061
1888-89	...	...	...	...	...	1,328	489	30	1,847
1889-90	...	...	...	...	308	1,047	487	28	1,870
1890-91	...	...	...	...	348	1,023	503	21	1,895
1891-92	...	...	...	...	484	1,018	537	21	2,060

* Includes travelling expenses.

BOMBAY]

STAMPS.

[Account No. 39]

BOMBAY.

Account No. 38.

RECEIPTS and CHARGES under STAMPS for the BOMBAY PRESIDENCY from 1863-64 to 1891-92.

YEARS.	RECEIPTS.			CHARGES.			Net receipts.
	Judicial stamps *	Other stamps and miscellaneous receipts	TOTAL	Discount on sale of judicial stamps	Discount on sale of other stamps and miscellaneous charges	TOTAL	
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64 ...	339,930	98,357	438,287	9,472	10,199	19,671	418,616
1864-65 ...	472,220	120,046	592,266	12,402	8,935	21,337	570,929
1865-66 ...	403,416	119,211	522,627	11,985	8,958	20,943	501,684
1866-67 (11 months) ...	388,166	64,379	452,545	12,314	17,697	30,011	422,534
1867-68 ...	479,273	61,261	540,534	14,688	14,389	29,077	511,456
1868-69 ...	499,560	75,912	575,472	15,491	12,653	28,144	547,328
1869-70 ...	456,636†	79,142	535,778	15,283†	13,814	29,127	506,651
1870-71 ...	356,132	277,833	633,965	9,256	22,194	31,450	602,515
1871-72 ...	287,133	213,108	500,241	8,250	15,029	23,279	476,962
1872-73 ...	315,181	212,857	528,038	5,667	14,805	20,472	507,566
1873-74 ...	296,253	204,881	501,134	3,770	16,839	20,609	480,525
1874-75 ...	277,338	187,207	464,545	4,265	32,524	36,789	427,756
1875-76 ...	285,717	181,105	466,822	4,477	48,668	53,145	413,677
1876-77 ...	260,310	180,953	441,263	8,539	13,478	22,017	419,246
1877-78 ...	233,425	183,221	416,646	3,530	16,055	20,485	396,161
1878-79 ...	255,690	183,806	439,496	3,876	18,120	21,996	417,500
1879-80 ...	235,982	190,554	426,536	3,580	18,980	22,560	403,976
1880-81 ...	230,276	191,568	421,844	3,414	16,248†	19,662	402,182
1881-82 ...	232,823	183,787	416,610	3,534	16,787†	20,321	396,289

YEARS.	RECEIPTS.			CHARGES.			Net receipts	Cost of general supervision.
	Judicial stamps.	Non judicial stamps.	TOTAL	Discount and establishment for sale of stamps	Refunds.	Other charges §		
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83 ...	236,357	185,645	422,002	8,244	6,506	1,201	15,951	406,051
1883-84 ...	232,913	194,653	427,566	9,039	7,407	546	16,992	410,574
1884-85 ...	251,131	198,701	449,832	9,297	6,997	563	16,857	432,975
1885-86 ...	245,139	198,693	443,832	9,284	7,242	650	17,176	426,656
1886-87 ...	271,682	208,162	479,844	9,624	9,844	688	20,156	459,688
1887-88 ...	269,630	219,475	489,105	10,086	8,504	626	19,216	469,890
1888-89 ...	268,666	231,273	499,939	9,996	7,877	783	18,656	481,283
1889-90 ...	284,257	239,244	523,501	10,626	9,792	1,022	21,440	502,061
1890-91 ...	296,739	238,853	535,592	10,566	8,582	992	20,140	515,452
1891-92 ...	304,321	241,200	545,521	10,964	9,912	1,064	21,940	523,581

* From 1872-73 includes cash realisations in pauper suits which pertain to judicial stamps. In 1871-72 such realisations were shown under "other courts and miscellaneous receipts"

† Includes non-judicial stamps.

‡ Includes refunds of Court-fees, and in 1881-82, miscellaneous charges

§ Exclusive of the cost of general supervision.

Account No. 39.

DETAILS of RECEIPTS and CHARGES under JUDICIAL STAMPS for the BOMBAY PRESIDENCY from 1882-83 to 1891-92

YEARS.	RECEIPTS.					CHARGES.			
	Sale of court-fee stamps	Sale of stamps for copies.	Sale of plain paper used with labels.	Miscellaneous receipts.	TOTAL	Discount and establishment for sale of stamps.	Refunds.	Other charges *	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83 ...	235,303	...	...	1,054	236,357	3,692	4,195	660	8,547
1883-84 ...	232,302	...	...	611	232,913	4,037	3,909	284	8,320
1884-85 ...	249,675	...	...	1,456	251,131	4,118	4,929	325	9,373
1885-86 ...	244,320	...	...	819	245,139	3,994	5,220	370	9,584
1886-87 ...	271,072	...	...	610	271,682	4,208	7,313	398	11,919
1887-88 ...	268,882	...	...	748	269,630	4,413	6,325	362	11,100
1888-89 ...	267,934	...	...	732	268,666	4,125	5,741	459	10,365
1889-90 ...	283,373	...	...	884	284,257	4,697	6,447	806	11,950
1890-91 ...	295,997	...	...	742	296,739	4,546	5,489	563	10,618
1891-92 ...	303,500	...	...	821	304,321	4,600	6,085	629	11,404

* Exclusive of the cost of general supervision.

Account No. 41]

STAMPS.

[BOMBAY

Account No. 40.

DETAILS of RECEIPTS and CHARGES under STAMPS other than JUDICIAL for the BOMBAY PRESIDENCY from 1863-64 to 1891-92.

YEARS.	RECEIPTS.							CHARGES.				
	Foreign bill and adhesive stamps	Adhesive stamps.	Bills of exchange or Hundis	Others sorts of stamps	Miscellaneous receipts	Realisations under the Stamp Act	TOTAL	Discount on sale of bills of exchange or Hundis	Discount on sale of adhesive stamps	Refunds under the Stamp Act	Miscellaneous charges	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1863-64	20,232	7,698	64,938	...	...	5,489	98,357	1,506	996	5,736	1,961	10,199
1864-65	20,348	11,230	79,437	...	...	9,031	120,046	1,769	929	4,225	2,012	8,935
1865-66	14,665	29,696	65,599	...	...	9,251	119,211	1,402	1,134	4,674	1,748	8,958
1866-67 (11 months)	7,950	16,686	31,821	...	...	7,922	64,379	820	776	13,987	2,114	17,697
1867-68	8,738	15,922	30,856	...	...	8,748	64,264	779	782	9,750	3,078	14,389
1868-69	10,220	16,582	41,976	...	...	7,134	75,912	1,077	838	8,901	1,837	12,653
1869-70	10,486	18,467	43,179	...	...	7,010	79,142	1,300	859	9,080	2,605	13,844
1870-71	8,841	11,938	35,038	...	...	222,016*	277,833	884	7,990†	9,652	3,668	22,194
1871-72	4,984	11,904	24,400	167,610	274	3,936	213,108	218	5,886	6,511	2,414	15,029
1872-73	4,983	13,468	22,790	168,760	222	2,634	212,857	231	6,028	6,075‡	2,471	14,805
1873-74	6,214	14,176	25,590	156,574	96	2,231	204,881	227	5,729	6,823‡	4,060	16,839
1874-75	5,676	14,421	25,047	139,542	122	2,399	187,207	231	4,932	5,381‡	21,980	32,524
1875-76	4,801	13,441	23,605	136,992	53	2,213	181,105	205	4,499	5,316‡	38,648	48,668
1876-77	3,763	12,643	23,470	138,813	33	2,231	180,953	187	4,513	1,598‡	7,180	13,478
1877-78	5,212	14,266	21,176	140,594	69	1,904	183,221	185	4,703	5,362‡	6,705	16,955
1878-79	4,134	14,293	17,607	145,672	102	1,998	183,806	170	4,831	6,652‡	6,467	18,120
1879-80	4,273	14,793	19,156	149,450	75	2,807	190,554	207	4,835	7,227‡	6,711	18,960
1880-81	5,576	15,165	21,543	144,893	89	4,302	191,568	234	4,581	5,010‡	6,423	16,248
1881-82	2,150	10,931	25,960	141,488	176	3,082	183,787	249	4,050	6,109‡	6,379	16,787

YEARS.	RECEIPTS.								CHARGES.			
	Impressed stamps.	Impressed labels.	Hundis or inland bills of exchange.	One-anna receipt stamps.	Foreign bills.	Other stamps.	Miscellaneous receipts.	TOTAL.	Discount and establishment for sale of stamps	Refunds.	Other charges.‡	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	104,842	30,966	24,402	15,974	5,516	1,555	2,390	185,645	4,552	2,311	541	7,404
1883-84	105,249	31,332	22,940	19,330	7,030	6,274	2,498	194,653	5,002	3,408	262	8,672
1884-85	110,065	33,974	22,051	15,907	6,145	5,986	2,573	196,701	5,179	2,068	238	7,485
1885-86	112,078	34,148	21,379	16,394	6,476	6,433	1,785	198,693	5,290	2,022	280	7,592
1886-87	113,786	38,187	24,161	17,648	6,854	5,597	1,929	208,162	5,416	2,531	290	8,237
1887-88	119,624	40,634	24,684	18,320	6,891	6,447	2,875	219,475	5,672	2,179	264	8,115
1888-89	126,781	43,411	26,692	17,913	7,552	6,783	2,141	231,273	5,871	2,096	324	8,291
1889-90	131,530	43,836	27,786	19,280	7,943	5,491	3,378	239,244	5,928	3,345	217	9,490
1890-91	132,181	49,256	28,276	18,485	6,422	7,087	2,146	238,853	6,020	3,093	409	9,522
1891-92	136,769	48,042	21,563	19,375	6,958	6,832	1,661	241,200	6,274	3,827	435	10,536

* No particulars are given as to the nature of these realisations in the local returns.

† Includes Rr. 7,309 on account of discount on sale of impressed stamps.

‡ Includes refunds of Court-fees under the Court-fees and Small Cause Court Acts, and, in 1881-82, miscellaneous charges.

§ Exclusive of the cost of general supervision.

Account No. 41.

DETAILS of the cost of GENERAL SUPERVISION of the STAMP REVENUE for the BOMBAY PRESIDENCY from 1882-83 to 1891-92.

YEARS.	Pay of Superintendent.*	Establishment.†	Contingencies.	Service postage stamps.	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.
1882-83	1,371	2,673	419	132	4,595
1883-84	1,520	2,676	572	216	4,984
1884-85	1,603	2,701	731	151	5,186
1885-86	1,571	2,647	583	152	4,953
1886-87	1,520	2,747	827	168	5,263
1887-88	1,204	2,532	821	108	4,665
1888-89	1,120	2,619	572	80	4,391
1889-90	1,120	2,680	60	85	3,945
1890-91	1,234	2,568	102	96	4,000
1891-92	1,273	2,617	312	80	4,282

* Includes 3rd salary of the Inspector General of Registration and Stamps.

† Includes establishment of the ditto ditto ditto.

HYDERABAD ASSIGNED DISTRICTS]

STAMPS.

[Account No. 43

HYDERABAD ASSIGNED DISTRICTS.

Account No. 42.

RECEIPTS and CHARGES under STAMPS for the HYDERABAD ASSIGNED DISTRICTS
from 1863-64 to 1868-69.*

YEARS.	RECEIPTS.			CHARGES.			Net receipts.
	Judicial stamps.	Other stamps and miscellaneous receipts.	TOTAL.	Discount on sale of judicial stamps.	Discount on sale of other stamps and miscellaneous charges.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1863-64	12,983	2,140	15,123	276	417	693	14,430
1864-65	14,287	2,350	16,637	516	446	962	15,675
1865-66	20,920	2,875	23,795	750	778	1,528	22,267
1866-67 (1 month)	23,228	3,006	26,234	866	747	1,613	24,621
1867-68	31,591	3,240	34,831	1,132	602	1,734	33,097
1868-69	38,957	7,003	45,960	1,382	1,260	2,642	43,318

* Not included in Account No. 1 in totals for India.

Account No. 43.

DETAILS of RECEIPTS and CHARGES under STAMPS, other than JUDICIAL, for the HYDERABAD ASSIGNED DISTRICTS, from 1863-64 to 1868-69.

YEARS.	RECEIPTS.						CHARGES.				
	Foreign bill and adhesive stamps.	Adhesive stamps.	Bills of exchange or Hön-dis.	Miscellaneous receipts.	Realisations under the Stamp Act.	TOTAL.	Discount on sale of bills of exchange or Hön-dis.	Discount on sale of adhesive stamps.	Refunds under the Stamp Act.	Miscellaneous charges.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1863-64	...	100	1,709	...	331	2,140	91	1	318	7	417
1864-65	...	118	1,758	...	474	2,350	98	2	333	13	446
1865-66	...	145	2,161	...	569	2,875	117	4	652	5	778
1866-67 (11 months)	...	144	2,110	...	752	3,006	130	7	604	6	747
1867-68	...	206	2,416	...	618	3,240	151	11	355	85	602
1868-69	...	253	6,495	1	254	7,003	408	14	832	6	1,260

PAPER CURRENCY.

EXPLANATORY MEMORANDUM

Under Acts VI of 1809, III of 1840, and IX of 1843, the Banks of Bengal, Bombay and Madras, were authorised to issue notes payable on demand. The issue of the notes was practically limited to the Presidency towns. These Acts were repealed, with effect from the 1st March 1862, by Act XIX of 1861, which was passed on the 16th July 1861, providing for the issue of a paper currency through a Government Department of Public Issue, either in connection with the Mints or otherwise, by means of notes of the Government of India payable to bearer on demand.

This Act was superseded first by Act III of 1871, and finally by Act XX of 1882, which is now in force. By this last mentioned Act, the system of paper currency was extended to Burma, which province had not been included in the former arrangements.

The Department of Paper Currency.—The function of this department is to issue, without any limits, notes of the Government of India payable to bearer on demand, commonly called currency notes, of the following denominations, namely, Rs. 5, 10, 20, 50, 100, 500, 1,000, and 10,000, the issue being made in exchange for silver coin from every Paper Currency office, and for silver bullion from the head offices in Calcutta and Bombay.

The following is the arrangement of the circles and offices of issue of the notes, and the territories within which the notes of each circle or sub-circle are legal tender :—

Head Offices of Issue.	Subordinate Offices of Issue.	Officers in charge.	Circles or geographical limits within which notes are a legal tender.
Calcutta . . .	...	Head Commissioner of Paper Currency (Comptroller General).	All the territory under the Lieutenant-Governor of Bengal and the Chief Commissioner of Assam.
	Allahabad . .	Deputy Commissioner of Paper Currency.	The territory under the Lieutenant-Governor, North-Western Provinces and Chief Commissioner of Oudh.
	Lahore . . .	Deputy Commissioner of Paper Currency.	The territory under the Lieutenant-Governor of the Punjab.
Madras . . .	...	Commissioner of Paper Currency (Accountant General, Madras).	All the districts in the Madras Presidency, not particularised under Calicut.
	Calicut . . .	Deputy Commissioner of Paper Currency	The districts of Malabar, South Canara, Coimbatore, Nilgiri Hills and Coorg.
Bombay . . .	...	Commissioner of Paper Currency (Accountant General, Bombay).	All the districts of the Presidency of Bombay proper and the Central Provinces.
	Karachi . . .	Deputy Commissioner of Paper Currency	The Province of Sind.
Rangoon . . .	...	Commissioner of Paper Currency (Comptroller, Burma).	All the territory under the Chief Commissioner of Burma.

The Head Commissioner of Paper Currency is at the head of the Department.

Supply and Issue of Currency Notes.—Currency notes are supplied by the Secretary of State through the Bank of England to the several circles on an indent from the Head Commissioner. The Head Commissioner or Commissioners supply Deputy Commissioners and Currency Agents with such notes as they require for the purposes of the Paper Currency Act. Every such note bears upon it the name of the town from which it is issued and the impressed signature of the Head Commissioner, or of a Commissioner.

The officers in charge of the several circles of issue are authorised under the Act to issue, from the office or offices established in their respective circles, currency notes in exchange for the amount thereof (1) in current silver coin of the Government of India or made under the Native Coinage Act, IX of 1876, and (2) from the head offices at Calcutta and Bombay in silver bullion or foreign silver coin at the rate of Rs. 79 per 180,000 grains of silver fit for coinage and of the standard fineness prescribed by the Indian Coinage Act, XXIII of 1870.

The bullion or foreign coin so received is melted and assayed, and any loss of weight caused by these processes is borne by the person tendering the bullion or coin. He is entitled to a certificate, signed by the person authorised to issue the notes, stating the amount of notes and cash receivable in exchange for the bullion or coin tendered. The certificate being presented, on the expiration of a stated period, to the receiving office, the holder is paid the stated sum.

Notes when legal tender and when payable.—Every note is a legal tender for the amount expressed in that note in its own circle (except by Government at the office of issue), that is to say, whenever a note forms the integral sum or a portion of any payment either to Government on account of revenue or other claim, or to any body corporate or person in British India, it is a legal tender. Notes of any circle can be tendered to any department of Government anywhere in payment of dues; and railway companies may receive notes of any circle in payment of fares and freight, recovering the value of them from Government.

Notes are payable only at the office or offices of issue of the town from which they have been issued. Notes of subordinate circles are also payable at the office of the Presidency circle to which those sub-offices are subordinate. Beyond this, the law imposes no obligation to pay; but, for the accommodation of the public, notes of other circles are cashed at any Paper Currency office to such extent as the convenience of each office will permit. In ordinary circumstances, every Government treasury, of which there are about 250 in British India, cashes or exchanges notes, if it can do so without inconvenience; and when this cannot be done conveniently for large sums, small sums can generally be exchanged for travellers.

EXPLANATORY MEMORANDUM]

PAPER CURRENCY.

Reserve.—The whole amount of the coin and bullion received for currency notes is retained and secured as a reserve for payment of the notes issued, with the exception of a fixed amount which is invested in Government securities. The maximum limit of the amount so invested was fixed under Section 19 of Act XX of 1882, at sixty millions of rupees; the issues having largely expanded, this limit was raised to seventy millions by Notification in the Finance and Commerce Department, No. 5900, dated the 19th December 1890, and to eighty millions by Notification No. 4861, dated the 3rd December 1891.

The interest accruing on the securities is entered in a separate account, and paid to the credit of the Government of India, under the head of "Profits of note circulation." The expenditure of the Currency Department is entirely covered by these receipts, and there is in addition a considerable profit.

Account No. 1]

PAPER CURRENCY.

PAPER CURRENCY.

Account No. 1.

RECEIPTS, CHARGES, and NET PROFITS of the PAPER CURRENCY DEPARTMENT,
from 1880-81 to 1891-92.

	1880-81.	1881-82	1882-83.	1883-84.	1884-85.	1885-86.	1886-87	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
RECEIPTS—	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
Interest on Government Securities ..	250,640	249,890	250,151	250,286	250,087	250,087	250,087	250,090	245,835	250,029	253,662	284,804
Other cash receipts	842	410	105	599	1,004	299	157	918	876	697	1,257	906
TOTAL ...	251,482	250,300	250,256	250,885	251,091	250,386	250,244	251,008	246,711	250,726	254,919	285,710
EXPENDITURE—												
Salaries, establishments, and ordinary contingencies	24,088	24,542	23,825	25,645	25,996	28,103	27,085	27,614	29,435	28,960	29,805	28,949
Cost of note forms	2,355	5,768	16,011	13,280	2,074	17,636	9,062	13,098	7,951	10,919	12,101	11,595
Travelling allowance	32	11	47	58	86	116	61	181	89	86	69	57
Service postage ...	179	176	165	180	186	254	223	205	255	268	286	290
Charges for remittance ...	1,160	1,979	2,452	3,267	3,256	1,481	941	106	79	61	29	9
TOTAL ...	27,814	32,476	42,530	42,790	31,598	47,590	37,372	41,204	37,809	40,294	42,270	40,900
NET PROFIT ...	223,668	217,824	207,726	208,095	219,493	202,796	212,872	209,804	208,902	210,432	212,649	244,810

Number of note forms cancelled in each year from 1880-81 to 1891-92.

	1880-81.	1881-82	1882-83.	1883-84.	1884-85.	1885-86	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
BENGAL PRESIDENCY—												
Calcutta ...	2,027,200	1,987,416	2,469,843	2,774,508	2,916,342	2,688,548	2,670,141	2,693,516	2,652,064	2,617,747	2,428,815	2,593,154
Allahabad ...	11,854	98,278	100,014	85,666	100,224	109,431	127,215	126,188	110,190	128,912	131,640	137,160
Lahore ...	159,953	169,930	170,335	168,495	176,488	160,327	194,417	198,914	209,767	205,784	228,341	259,763
TOTAL ...	2,799,007	2,255,624	2,730,192	3,028,669	3,193,054	2,958,306	2,991,773	3,018,618	2,972,021	2,952,443	2,788,796	2,990,067
MADRAS PRESIDENCY—												
Madras ...	413,495	486,278	510,633	545,280	584,735	504,503	590,741	620,775	648,836	690,566	669,043	765,601
Calicut ...	55,716	50,602	49,657	46,163	51,006	45,622	46,905	41,624	42,497	47,319	45,865	41,358
Cocanada ...	9,394	17,530	Abolished.									
TOTAL ...	478,605	534,410	560,290	591,443	635,741	550,125	637,646	662,399	689,333	737,885	714,908	806,959
BOMBAY PRESIDENCY—												
Bombay ...	817,182	971,074	1,006,811	1,038,650	1,422,338	1,174,002	1,123,057	1,073,319	1,301,631	1,302,217	1,730,326	1,618,973
Karachi ...	48,534	52,135	47,664	48,451	51,361	49,683	52,590	55,364	53,551	82,015	89,689	115,474
Nagpur ...	5,147	20,741	Abolished.									
Akola ...	24,059	18,571										
TOTAL ...	894,922	1,065,521	1,054,475	1,087,101	1,293,699	1,223,685	1,175,647	1,128,683	1,355,182	1,384,230	1,820,015	1,734,447
BURMA—												
Rangoon (a) ...	...	...	...	3,076	14,830	24,364	51,361	82,765	104,687	128,556	136,799	183,689
GRAND TOTAL	4,172,534	3,855,555	4,344,957	4,710,289	5,137,324	4,756,480	4,856,427	4,892,465	5,121,223	5,203,114	5,480,569	5,734,483

(a) Previous to 1st August 1883 there was no Currency Office at Rangoon.

PAPER CURRENCY.

[Account No. 1]

Account No. 1—continued.

Currency Note Circulation, stated in millions and fractions of millions.

YEARS.							At the end of the first month of the year beginning 1st April.	At the end of the last month of the year ending 31st March.	Monthly average for the year beginning 1st April.
							Rx.	Rx.	Rx.
1869-70	...	...	...	...	...	...	9 80	10 47	10 67
1870-71	...	...	...	...	...	...	9 65	10 44	9 81
1871-72	...	...	...	...	...	...	10 13	13 17	11 42
1872-73	...	...	...	...	...	...	13 34	11 13	12 86
1873-74	...	...	...	...	...	...	11 01	9 25	11 15
1874-75	...	...	...	...	...	...	9 27	11 24	10 67
1875-76	...	...	...	...	...	...	10 75	11 00	11 35
1876-77	...	...	...	...	...	...	10 73	11 62	11 64
1877-78	...	...	...	...	...	...	11 13	13 57	13 25
1878-79	...	...	...	...	...	...	13 30	11 42	13 19
1879-80	...	...	...	...	...	...	11 27	12 35	12 79
1880-81	...	...	...	...	...	...	12 88	13 40	13 65
1881-82	...	...	...	...	...	...	12 86	13 91	13 50
1882-83	...	...	...	...	...	...	14 20	14 50	15 18
1883-84	...	...	...	...	...	...	13 35	12 75	13 38
1884-85	...	...	...	...	...	...	12 34	14 58	14 54
1885-86	...	...	...	...	...	...	13 02	14 17	14 71
1886-87	...	...	...	...	...	...	13 78	13 88	14 20
1887-88	...	...	...	...	...	...	14 01	16 42	16 16
1888-89	...	...	...	...	...	...	16 54	15 74	16 43
1889-90	...	...	...	...	...	...	15 82	15 77	16 16
1890-91	...	...	...	...	...	...	17 41	25 69	22 88
1891-92	...	...	...	...	...	...	25 71	24 07	25 43

Part III]

MISCELLANEOUS STATISTICS.

Account No. 2]

PAPER CURRENCY.

Account No. 2.

VALUE of CURRENCY NOTES of the THREE PRESIDENCIES in CIRCULATION, portion thereof held in GOVERNMENT TREASURIES, and RESERVE held in GOVERNMENT SECURITIES, on the last day of each month from 1880-81 to 1891-92.

LAST DAY OF THE MONTH.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CURRENCY NOTES IN CIRCULATION, LESS THOSE CASHED IN OTHER CIRCLES.												
April ...	12,885,265	12,855,829	14,199,918	13,348,739	12,342,450	13,017,847	13,779,400	14,016,456	16,540,318	15,825,320	17,419,562	25,714,748
May ...	13,097,004	13,009,919	14,672,594	13,093,367	13,241,277	13,537,932	14,168,783	13,903,242	17,025,362	15,766,564	17,646,883	26,180,389
June ...	13,640,385	13,720,331	14,911,047	13,010,457	13,826,326	14,862,873	13,780,555	14,077,261	17,689,100	16,243,005	17,935,885	26,814,203
July ...	13,911,817	14,042,783	15,288,805	13,536,753	14,560,707	14,503,586	14,264,301	15,475,843	18,055,313	16,495,113	19,185,005	27,040,737
August	13,749,420	14,225,596	15,288,540	13,788,265	14,972,612	14,363,993	14,444,488	15,658,218	17,691,728	16,152,351	20,499,755	26,930,383
Sept. ...	13,469,254	13,547,673	15,279,209	14,398,016	15,005,742	15,548,008	14,304,030	16,782,829	16,940,851	16,138,089	22,971,140	26,242,737
October	13,554,329	13,391,122	15,817,923	14,485,681	15,611,981	15,713,480	14,532,062	17,780,453	16,736,343	16,629,810	25,655,949	25,989,713
Nov. ...	14,448,039	13,074,634	16,254,414	14,474,883	15,762,742	15,637,428	14,678,218	18,610,285	15,504,351	16,667,760	26,543,563	25,875,206
Dec. ...	14,326,893	13,147,452	16,161,432	13,385,469	15,084,288	15,196,867	14,411,578	17,692,651	15,152,313	15,466,473	27,040,705	24,850,008
January	14,121,386	13,391,344	15,367,993	12,109,110	14,969,923	15,411,464	14,098,434	17,076,318	15,276,245	16,289,405	27,660,250	22,624,170
February	13,249,696	13,741,629	14,420,252	12,255,828	14,533,778	14,555,686	14,074,366	16,450,011	14,829,806	16,372,283	26,421,580	22,896,054
March ...	13,401,736	13,907,178	14,506,408	12,756,541	14,576,904	14,173,272	13,876,836	16,424,379	15,737,813	15,771,780	25,690,449	24,076,403
MONTHLY AVERAGE	13,654,602	13,504,624	15,180,711	13,386,926	14,540,727	14,710,203	14,201,095	16,162,329	16,431,628	16,151,496	22,889,227	25,436,237

CURRENCY NOTES HELD IN GOVERNMENT TREASURIES.*

April ...	1,709,321	1,519,119	3,228,349	2,396,680	1,979,061	1,582,358	1,588,027	1,706,960	2,308,923	2,732,046	2,447,803	5,027,858
May ...	1,863,965	1,612,078	3,280,313	2,269,947	2,604,065	2,024,620	2,389,073	1,544,209	1,884,162	1,949,267	2,908,738	4,538,479
June ...	1,953,829	2,165,356	3,492,538	2,444,320	3,098,284	2,549,276	2,163,379	1,574,556	2,062,836	1,945,041	2,515,875	4,655,189
July ...	2,624,945	1,911,471	3,702,850	2,164,141	2,994,000	1,597,841	2,631,117	1,321,167	3,806,786	1,600,836	2,690,606	2,983,824
August	1,743,259	3,074,773	3,589,423	2,786,186	2,865,476	1,761,854	2,144,711	1,595,736	3,000,909	2,480,968	2,258,272	3,055,060
Sept. ...	1,461,389	2,475,519	2,562,378	3,342,280	2,878,882	2,141,794	2,191,735	1,714,175	3,088,504	1,480,869	1,779,219	2,748,788
October	694,253	2,038,185	2,151,196	3,109,229	2,606,568	1,647,533	1,467,443	1,221,260	2,433,984	1,429,122	2,304,240	2,584,947
Nov. ...	818,618	2,217,131	4,676,349	2,797,219	2,071,456	1,236,620	1,365,358	1,866,695	1,523,163	1,689,382	1,608,446	2,525,006
Dec. ...	963,682	2,335,581	5,043,588	2,274,136	1,836,547	1,044,255	1,482,495	1,811,582	1,478,479	1,645,559	1,850,247	2,520,421
January	1,672,917	2,646,849	2,497,892	1,683,854	2,554,764	2,059,122	1,704,662	2,283,091	1,790,651	2,069,913	4,015,207	3,580,057
February	1,919,490	3,032,116	2,573,291	1,768,061	2,418,760	2,201,494	1,883,425	2,531,636	1,729,230	2,996,432	4,609,161	3,881,453
March ...	1,805,595	3,399,504	3,390,941	2,260,654	1,846,721	1,859,340	1,978,788	1,928,656	2,474,898	2,457,994	5,311,533	5,350,984
MONTHLY AVERAGE	1,602,605	2,368,973	3,349,092	2,441,392	2,479,549	1,808,842	1,915,851	1,758,310	2,297,710	2,089,786	2,858,279	3,621,001

The amounts shown in some of the cash balance returns for Bengal and Bombay under the heads of "Notes" and "Bank Notes" have been included in this table as Currency Notes.

* Exclusive of Bank Notes and Post Bills.

RESERVE HELD AT CALCUTTA IN GOVERNMENT SECURITIES.

† April to Sept. ...	5,997,075	5,992,418	5,999,997	5,999,997	6,000,000	5,999,750	5,999,500	5,999,250	5,999,003	5,982,003	5,999,998	6,999,998
October	5,997,075	5,992,418	5,999,997	5,999,997	6,000,000	5,999,625	5,999,375	5,999,125	5,949,003	5,999,998	5,999,998	6,999,998
Nov. ...	5,997,075	5,992,418	5,999,997	5,999,997	6,000,000	5,999,625	5,999,375	5,999,125	5,949,003	5,999,998	5,999,998	6,999,998
Dec. ...	5,997,075	5,999,997	5,999,997	5,999,997	5,999,875	5,999,625	5,999,375	5,999,125	5,949,003	5,999,998	5,999,998	6,999,998
January	5,997,075	5,999,997	5,999,997	5,999,997	5,999,875	5,999,625	5,999,375	5,999,125	5,949,003	5,999,998	6,220,228	6,999,998
February	5,997,075	5,999,997	5,999,997	6,000,000	5,999,875	5,999,625	5,999,375	5,999,125	5,949,003	5,999,998	6,862,583	7,267,166
March...	5,992,418	5,999,997	5,999,997	6,000,000	5,999,750	5,999,500	5,999,250	5,999,003	5,982,003	5,999,998	6,999,998	8,000,000

† The amounts in the table were held uniformly in each of the months from April to September, with the following exceptions: 1877, April and May, Rx 5,998,090; September, Rx 5,993,251; 1878, September, Rx 5,938,649; 1879, April, Rx 5,963,919; May, Rx 5,917,816; and June, Rx 5,995,506; 1886, September, Rx 5,999,375; 1887, September, Rx 5,999,125; 1888, June to September, Rx 5,949,003; 1889, August to September, Rx 5,999,998.

PAPER CURRENCY.

[Account No. 3]

Account No. 3.

METALLIC RESERVE of the CURRENCY DEPARTMENT in SILVER COIN and BULLION, on the last day of each month from 1880-81 to 1891-92.

LAST DAY OF THE MONTH.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
SILVER COIN.												
April ...	5,838,934	6,690,000	6,954,496	6,921,250	5,240,028	5,213,745	6,413,882	7,090,325	9,333,579	8,406,612	9,304,205	17,487,840
May ...	6,136,091	6,844,426	7,275,368	6,700,803	5,924,202	5,739,213	7,050,923	7,087,798	10,103,339	8,734,144	10,052,386	17,872,363
June ...	6,673,148	7,346,093	8,269,565	6,721,011	6,745,645	7,116,817	7,636,453	7,500,342	11,191,090	9,721,677	11,001,980	18,987,044
July ...	6,837,582	7,861,305	8,830,712	7,027,717	7,531,807	7,323,257	7,936,072	8,759,260	11,598,772	9,976,360	12,637,447	19,655,570
August ...	6,861,125	8,036,415	8,716,418	7,376,835	7,870,423	7,680,314	7,960,941	8,513,585	11,247,596	9,220,875	13,519,235	19,747,718
September	6,569,847	7,331,872	8,732,807	7,620,527	7,726,498	8,208,412	7,582,608	9,693,743	10,160,826	9,040,438	15,034,418	19,112,502
October ...	7,076,223	7,166,937	9,292,731	7,543,900	7,802,172	8,877,129	7,799,082	10,632,177	10,181,378	9,531,763	17,496,695	18,614,939
November	8,068,040	6,871,177	9,705,277	7,498,717	7,676,190	8,847,799	7,623,068	11,332,948	9,049,079	9,799,340	18,255,428	18,548,726
December	7,994,604	6,826,458	9,612,657	6,802,253	7,248,295	8,753,201	7,823,462	11,010,471	8,880,322	9,048,151	19,200,441	17,284,509
January...	7,965,169	6,795,285	8,940,381	5,672,550	7,385,531	8,406,581	7,700,289	10,227,483	8,527,536	9,541,118	19,812,925	14,376,729
February...	7,102,620	6,819,092	8,052,987	5,868,958	7,047,576	7,759,795	7,632,224	9,592,798	7,893,473	9,024,386	18,477,805	14,806,225
March ...	7,208,296	6,940,259	8,129,948	6,035,486	6,874,208	7,245,163	7,172,245	9,448,422	8,308,227	8,350,298	17,902,079	14,298,839
MONTHLY AVERAGE	7,027,640	7,127,438	8,542,778	6,820,834	7,089,391	7,597,619	7,527,887	9,239,946	9,706,276	9,199,597	15,224,587	17,524,584
SILVER BULLION.												
April ...	1,049,256	173,411	1,245,425	427,492	1,102,423	1,804,352	1,366,018	926,881	1,207,736	1,436,705	2,115,359	1,226,908
May ...	963,838	173,074	1,397,239	332,568	1,317,074	1,798,969	1,118,360	816,194	923,020	1,050,417	1,594,499	1,308,030
June ...	970,162	181,879	641,485	289,449	1,080,681	1,746,306	144,602	577,669	549,007	539,325	933,907	827,164
July ...	1,077,160	189,059	458,096	509,038	1,028,900	1,180,579	328,819	717,332	507,538	536,750	547,560	385,172
August ...	911,221	196,763	572,126	411,433	1,102,188	683,929	484,047	1,145,383	495,129	931,478	980,522	182,669
September	902,331	223,383	546,405	777,492	1,279,243	1,339,846	722,047	1,089,961	830,922	1,097,653	1,936,724	130,239
October ...	536,031	231,766	525,196	941,785	1,809,809	836,726	733,605	1,149,151	605,262	1,098,040	2,159,256	374,779
November	482,925	251,039	549,140	976,170	2,086,552	790,004	1,055,775	1,278,212	506,269	868,422	2,288,137	326,574
December	335,213	310,997	548,778	583,218	1,836,118	444,041	588,741	683,055	322,988	418,324	1,840,266	565,503
January...	179,142	596,063	427,615	436,563	1,584,517	1,005,258	398,770	849,710	799,706	748,289	1,627,097	1,245,445
February	170,001	922,541	367,268	386,870	1,486,327	796,266	441,767	868,088	987,329	1,347,899	1,081,192	1,322,664
March ...	201,022	966,526	376,463	721,055	1,702,946	928,609	705,341	976,954	1,447,583	1,421,484	788,374	1,777,569
MONTHLY AVERAGE	648,192	368,042	637,937	566,094	1,451,398	1,112,907	673,991	923,216	765,266	957,900	1,491,074	806,060
TOTAL.												
April ...	6,888,190	6,863,411	8,199,921	7,348,742	6,342,451	7,018,097	7,779,900	8,017,206	10,541,315	9,843,317	11,419,564	18,714,748
May ...	7,099,929	7,017,500	8,672,597	7,093,371	7,241,276	7,538,182	8,169,283	7,903,992	11,026,359	9,784,561	11,646,885	19,180,393
June ...	7,643,310	7,527,912	8,911,050	7,010,460	7,826,326	8,863,123	7,781,055	8,078,011	11,740,097	10,261,002	11,935,887	19,814,208
July ...	7,914,742	8,050,364	9,288,806	7,536,755	8,560,707	8,503,836	8,264,891	9,476,592	12,106,310	10,513,110	13,185,007	20,040,742
August ...	7,772,346	8,233,178	9,288,544	7,788,268	8,972,611	8,364,243	8,444,988	9,658,968	11,742,725	10,152,353	14,499,757	19,930,387
September	7,472,178	7,555,255	9,279,212	8,398,019	9,005,741	9,548,258	8,304,655	10,783,704	10,991,848	10,138,091	16,971,142	19,242,741
October ...	7,612,254	7,398,703	9,817,927	8,485,685	9,611,951	9,713,855	8,532,687	11,781,328	10,787,340	10,629,812	19,655,951	18,989,718
November	8,550,965	7,122,216	10,254,417	8,474,887	9,762,742	9,637,803	8,676,843	12,611,160	9,555,348	10,667,762	20,543,565	18,375,300
December	8,329,817	7,137,455	10,161,435	7,385,471	9,084,413	9,197,242	8,412,203	11,693,526	9,203,310	9,466,475	21,040,707	17,860,012
January...	8,144,311	7,391,348	9,367,996	6,109,113	8,970,048	9,411,839	8,099,059	11,077,193	9,327,242	10,299,407	21,440,022	15,624,174
February	7,272,021	7,741,633	8,420,255	6,255,828	8,533,903	8,556,061	8,074,991	10,450,886	8,880,802	10,372,285	19,558,997	15,628,889
March ...	7,409,318	7,906,785	8,506,411	6,756,541	8,577,154	8,173,772	7,877,586	10,425,376	9,755,810	9,771,782	18,690,453	16,076,408
MONTHLY AVERAGE	7,675,832	7,496,480	9,180,715	7,386,928	8,540,779	8,710,526	8,201,678	10,163,162	10,471,542	10,167,497	16,715,661	18,330,644

Account No. 4]

PAPER CURRENCY.

Account No. 4.

VALUE of NOTES in CIRCULATION, RESERVE of COIN and BULLION and of GOVERNMENT SECURITIES on the last day of each year from March 1862 to March 1892, in TOTALS for all INDIA and for each PRESIDENCY, also NOTES forming part of the CIRCULATION which were in GOVERNMENT TREASURIES on the same dates.

YEARS.				RESERVE.		AMOUNT INCLUDED IN COLUMN 8 OF		Currency Notes in Government treasuries.	
				Notes in circulation (less notes cashed in other circles).	Gold and silver coin and silver bullion * 3	Government Securities held at Calcutta.	Gold coin.		Silver bullion.
				2	3	4	5		6
				Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
31st MARCH.				INDIA.					
1862	...	...	...	3,690,000	3,690,000	...	...	...	167,060
1863	...	...	...	4,926,000	4,241,114	684,886	...	1,300,000	448,611
1864	...	...	...	5,350,000	2,862,722	2,487,278	...	770,000	392,665
1865	...	...	...	7,427,327	3,852,810	3,574,517	201,485	720,000	581,414
1866	...	...	...	6,898,481	2,918,227	3,980,253	22	1,007,000	698,719
1867	...	...	...	8,090,868	4,898,813	3,252,055	11,959	489,172	603,139
1868	...	...	...	9,069,569	5,817,514	3,252,055	14,751	526,172	712,315
1869	...	...	...	9,959,296	6,046,290	3,913,006	31,249	2,291,572	629,804
1870	...	...	...	10,472,883	6,869,532	3,603,351	31,249	1,483,672	809,946
1871	...	...	...	10,437,291	7,210,090†	3,227,201	7,252	557,386	991,317
1872	...	...	...	13,167,917	7,258,541	5,909,376	7,249	3,064,002	2,208,379
1873	...	...	...	11,135,061	5,441,107	5,693,953	7,249	1,098,608	1,855,878
1874	...	...	...	9,249,761	3,555,808	5,693,953	7,249	1,257,508	1,276,314
1875	...	...	...	11,236,438	5,542,485	5,693,953	7,249	1,366,352	1,584,491
1876	...	...	...	10,999,927	5,305,972‡	5,693,953	...	19,560	1,734,577
1877	...	...	...	11,617,811	5,619,721	5,998,090	...	1,973,331	1,366,776
1878	...	...	...	13,574,750	7,881,503	5,693,246	...	2,164,433	2,568,849
1879	...	...	...	11,423,645	5,424,527	5,999,117	...	1,634,623	1,716,870
1880	...	...	...	12,357,727	6,360,652	5,997,075	...	803,355	1,326,085
1881	...	...	...	13,401,736	7,409,318	5,992,418	...	201,022	1,805,595
1882	...	...	...	13,907,178	7,906,785§	5,999,997	...	966,526	3,399,504
1883	...	...	...	14,506,408	8,506,411	5,999,997	...	376,463	3,390,941
1884	...	...	...	12,756,541	6,756,541	6,000,000	...	721,055a	2,260,654
1885	...	...	...	14,576,904	8,577,154	5,999,750	...	1,702,946a	1,846,721
1886	...	...	...	14,173,272	8,173,772	5,999,500	...	928,609a	1,869,340
1887	...	...	...	13,876,836	7,877,586	5,999,250	...	705,341a	1,978,788
1888	...	...	...	16,424,379	10,425,376	5,999,003	...	976,954a	1,928,656
1889	...	...	...	15,737,813	9,755,810	5,982,003	...	1,447,584a	2,474,898
1890	...	...	...	15,771,780	9,771,782	5,999,998	...	1,421,484a	2,457,994
1891	...	...	...	25,690,449	18,690,453	6,999,996	...	788,374a	5,311,532
1892	...	...	...	24,076,408	16,076,408	8,000,000	...	1,777,569a	5,350,984
				BENGAL PRESIDENCY.¶					
1862	...	...	...	2,300,000	2,300,000	...	...	...	155,670
1863	...	...	...	2,476,000	1,791,114	684,886	...	...	169,139
1864	...	...	...	2,280,000	943,108	1,336,892	...	...	208,062
1865	...	...	...	3,443,205	1,871,773	1,571,432	201,484	500,000	458,234
1866	...	...	...	3,103,496	1,321,373	1,782,123	22	490,000	581,389
1867	...	...	...	3,412,884	1,888,994	1,523,890	11,749	339,172	439,316
1868	...	...	...	3,699,146	2,230,046	1,469,100	14,749	306,172	472,973
1869	...	...	...	4,232,331	2,102,280	2,130,051	31,249	731,172	370,634
1870	...	...	...	4,151,192	2,330,797	1,820,395	31,249	778,072	526,334
1871	...	...	...	4,534,889	2,930,333	1,604,556	7,249	335,849	623,469
1872	...	...	...	6,583,839	3,255,643	3,128,196	7,249	1,052,649	1,666,904
1873	...	...	...	5,698,357	2,785,585	2,912,773	7,249	344,149	1,164,821
1874	...	...	...	5,646,386	1,998,612	3,407,773	7,249	600,349	826,889
1875	...	...	...	6,405,483	2,826,922	3,187,773	7,249	673,349	979,184
1876	...	...	...	6,026,704	2,527,829	3,207,773	*	...	1,156,040
1877	...	...	...	6,450,879	2,492,788	3,488,090	...	368,896	972,925
1878	...	...	...	7,901,554	4,318,308	3,183,246	...	721,785	2,220,287
1879	...	...	...	6,682,704	1,926,592	3,489,117	...	467,883	1,406,450
1880	...	...	...	6,914,684	3,892,396	3,487,075	...	345,766	982,294
1881	...	...	...	8,098,231	4,505,133	3,482,418	...	59,194	1,393,101
1882	...	...	...	8,485,709	4,764,049	5,999,997	...	310,203	2,243,510
1883	...	...	...	9,059,278	3,764,595	5,999,997	...	137,201	2,570,099
1884	...	...	...	7,207,156	2,375,815	6,000,000	...	217,296	1,194,984
1885	...	...	...	7,970,557	4,230,355	5,999,750	...	987,990	1,082,584
1886	...	...	...	7,338,222	2,292,793	5,999,500	...	80,158	838,129
1887	...	...	...	7,373,512	3,430,537	5,999,250	...	229,328	945,979
1888	...	...	...	8,174,407	3,899,859	5,999,003	...	48,646	939,434
1889	...	...	...	8,180,857	3,437,745	5,982,003	...	335,981	1,062,314
1890	...	...	...	8,387,232	4,086,296	5,999,998	...	394,785	1,146,869
1891	...	...	...	11,801,916	8,454,874	6,999,996	...	221,820	1,330,543
1892	...	...	...	12,643,367	6,703,329	8,000,000	...	775,262	2,443,094

* From March 1876 the figures do not include gold coin.

† Includes Rx. 187,800 on account of draft account.

‡ The Coin Reserve at Allahabad is Rx. 20 less than its gross circulation, i.e., by the amount of a note tendered and paid after it had been paid by authority under bond of indemnity.

§ Less Rx. 896, being the amount of Calcutta-Nagpur coin held at Bombay.

(a) Includes small silver coin Rx. 101,950 in 1863-64, Rx. 81,590 in 1884-85, Rx. 42,970 in 1885-86, Rx. 36,240 in 1886-87, Rx. 59,540 in 1887-88, Rx. 92,480 in 1888-89, Rx. 149,600 in 1889-90, Rx. 40,400 in 1890-91, and Rx. 2,000 in 1891-92.

¶ From 1884 exclusive of Burma.

PAPER CURRENCY.

[Account No. 4]

Account No. 4—continued.

VALUE of NOTES in CIRCULATION, RESERVE of COIN and BULLION and of GOVERNMENT SECURITIES on the last day of each year from March 1862 to March 1892, in TOTALS for all INDIA and for each PRESIDENCY, also NOTES forming part of the CIRCULATION which were in GOVERNMENT TREASURIES on the same dates—continued.

YEARS.	Notes in circulation (less notes cashed in other circles)	RESERVE.		AMOUNT INCLUDED IN COLUMN 3 OF		Currency Notes in Government treasuries
		Gold and silver coin and silver bullion	Government Securities held at Calcutta.	Gold coin.	Silver bullion	
1	2	3	4	5	6	7
Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
31st MARCH.						
BOMBAY PRESIDENCY.						
1862	1,140,000	1,140,000	...	...	...	9,516
1863	1,850,000	1,850,000	...	...	1,300,000	34,253
1864	2,400,000	1,600,000	800,000	...	770,000	38,552
1865	3,370,000	1,667,199	1,702,801	...	220,000	14,166
1866	3,143,496	1,375,680	1,767,816	...	517,000	43,990
1867	4,098,552	2,673,245	1,425,307	...	150,000	43,799
1868	4,653,463	3,173,366	1,480,098	2	220,000	95,091
1869	4,982,500	3,502,403	1,480,097	...	1,560,400	149,941
1870	5,530,227	4,050,129	1,480,098	...	705,600	173,996
1871	5,001,188	3,584,401	1,419,787	3	221,537	223,906
1872	5,715,786	3,137,461	2,578,322	...	2,011,353	361,688
1873	4,161,721	1,586,397	2,578,322	...	754,459	382,768
1874	2,473,204	1,149,882	1,563,321	...	657,159	156,040
1875	3,428,433	2,035,899	1,783,321	...	692,996	220,045
1876	3,153,113	1,660,892	1,783,322	...	15,560	181,471
1877	3,555,251	2,235,252	1,790,000	...	1,604,435	150,970
1878	3,791,840	2,401,840	1,790,000	...	1,442,948	147,485
1879	3,479,756	1,998,164	1,790,000	...	1,072,840	141,938
1880	3,896,987	1,509,068	1,790,000	...	344,789	174,158
1881	3,791,773	1,840,968	1,790,000	...	15,328	207,819
1882	3,808,679	2,115,763	...	...	542,323	680,956
1883	3,847,754	3,754,836	...	...	148,262	334,040
1884	3,880,926	3,093,747	...	...	433,759	462,713
1885	4,961,336	3,080,912	...	...	658,956	369,914
1886	4,876,792	4,194,365	...	...	808,451	487,467
1887	4,252,436	2,465,072	...	...	460,013	327,319
1888	5,819,060	4,567,852	...	...	928,308	641,958
1889	5,144,513	4,079,295	...	...	1,048,603	981,403
1890	4,870,033	3,597,571	...	...	1,026,699	744,911
1891	9,453,051	7,357,599	...	...	526,154	2,282,547
1892	8,260,437	7,372,713	...	...	1,000,307	2,196,886
MADRAS PRESIDENCY.						
1862	250,000	250,000	...	...	...	1,874
1863	600,000	600,000	...	...	...	245,219
1864	670,000	319,614	350,386	...	...	146,051
1865	614,122	313,838	300,284	1	...	109,014
1866	651,489	221,174	430,315	...	...	73,340
1867	579,432	276,574	302,858	210	...	115,024
1868	716,960	414,102	302,858	...	...	144,251
1869	744,465	441,607	302,858	...	...	109,229
1870	791,464	488,606	302,858	...	...	109,616
1871	898,214	695,366	202,858	...	...	143,923
1872	1,068,292	865,434	202,858	...	...	179,697
1873	1,271,983	1,069,125	202,858	...	...	308,069
1874	1,130,171	407,314	722,858	...	...	293,392
1875	1,402,522	679,664	722,858	...	7	385,262
1876	1,820,110	1,117,251	702,858	...	...	397,066
1877	1,611,681	891,681	720,000	...	...	232,881
1878	1,881,356	1,161,355	720,000	...	...	201,077
1879	1,361,185	1,499,771	720,000	...	93,900	168,487
1880	1,546,056	959,188	720,000	...	112,800	169,633
1881	1,511,732	1,063,217	720,000	...	126,500	204,676
1882	1,612,790	1,026,973	...	...	114,000	475,038
1883	1,599,376	986,980	...	...	91,000	486,802
1884	1,459,949	1,070,786	...	...	70,000	409,871
1885	1,512,131	1,129,119	...	...	56,000	296,521
1886	1,801,084	1,508,258	...	...	40,000	500,757
1887	1,932,296	1,506,197	...	...	16,000	483,339
1888	2,058,357	1,552,264	...	...	...	297,959
1889	1,829,851	1,783,646	...	...	63,000	266,073
1890	2,228,177	1,938,301	...	...	...	508,808
1891	3,906,739	2,317,060	...	...	40,400	1,577,238
1892	2,774,544	1,671,974	...	...	2,000	565,526
RANGOON.						
1884	208,510	216,193	...	...	...	193,086
1885	132,830	136,768	...	...	...	97,702
1886	157,174	180,356	...	...	...	32,923
1887	318,592	475,780	...	...	...	222,151
1888	372,555	405,401	...	...	...	49,305
1889	282,593	455,124	...	...	...	165,108
1890	286,338	149,614	...	...	...	57,411
1891	529,743	560,930	...	...	...	121,205
1892	393,060	328,392	...	...	...	147,479

* The figures in this column include gold coin in the years 1868 and 1871 in the Bombay Presidency, and in the years 1885 and 1897 in the Madras Presidency.

Account No. 51

PAPER CURRENCY.

Account

VALUE of NOTES in CIRCULATION, and RESERVE of COIN and BULLION

LAST DAY OF THE MONTH.				CURRENCY NOTES IN CIRCULATION.				OF THE PRECEDING HELD IN GOVERNMENT TREASURIES.			
				PRESIDENCIES.				PRESIDENCIES.			
				Bengal.	Bombay.	Madras.	TOTAL.	Bengal.	Bombay.	Madras.	TOTAL.
				Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
March	1862	...	...	2,300,000	1,140,000	250,000	3,690,000	155,670	9,516	1,574	167,060
April	"	...	...	2,300,000	1,500,000	300,000	4,100,000	84,795	13,120	977	98,892
May	"	...	...	2,300,000	1,500,000	330,000	4,130,000	94,657	15,203	1,878	111,738
June	"	...	...	2,430,000	1,500,000	280,000	4,210,000	89,743	13,879	7,265	110,887
July	"	...	...	2,430,000	1,520,000	310,000	4,260,000	97,062	9,446	15,623	122,131
August	"	...	...	2,430,000	1,520,000	330,000	4,280,000	56,502	14,557	67,384	138,443
September	"	...	...	2,430,000	1,520,000	340,000	4,290,000	103,673	15,949	82,798	202,420
October	"	...	...	2,430,000	1,750,000	400,000	4,580,000	90,285	20,354	68,257	178,896
November	"	...	...	2,430,000	1,660,000	400,000	4,490,000	97,478	28,522	79,294	206,294
December	"	...	...	2,430,000	1,600,000	490,000	4,520,000	102,575	30,298	96,258	229,131
January	1863	...	...	2,430,000	1,600,000	530,000	4,560,000	95,216	28,550	132,714	256,580
February	"	...	...	2,456,000	1,650,000	600,000	4,706,000	59,685	30,444	198,404	288,533
March	"	...	...	2,476,000	1,850,000	600,000	4,926,000	169,139	34,253	245,219	448,611
April	"	...	...	2,650,000	1,850,000	630,000	5,130,000	72,973	23,161	279,845	375,979
May	"	...	...	2,650,000	1,710,000	650,000	5,010,000	66,362	31,413	299,612	397,387
June	"	...	...	2,650,000	1,790,000	650,000	5,090,000	139,540	29,564	308,230	477,334
July	"	...	...	2,650,000	1,810,000	650,000	5,110,000	99,742	22,655	293,373	415,770
August	"	...	...	2,650,000	1,810,000	700,000	5,160,000	84,568	25,105	271,195	380,868
September	"	...	...	2,650,000	1,860,000	750,000	5,260,000	153,612	24,699	276,164	454,475
October	"	...	...	2,950,000	1,950,000	730,000	5,630,000	105,972	30,875	278,220	415,067
November	"	...	...	2,440,000	2,070,000	650,000	5,160,000	101,811	28,601	225,101	355,513
December	"	...	...	2,180,000	2,310,000	620,000	5,110,000	111,850	36,279	187,505	335,634
January	1864	...	...	2,180,000	2,360,000	610,000	5,150,000	123,995	36,409	162,869	323,273
February	"	...	...	2,180,000	2,250,000	650,000	5,080,000	114,566	40,506	133,938	295,010
March	"	...	...	2,290,000	2,400,000	670,000	5,350,000	208,062	38,552	146,051	392,665
April	"	...	...	2,480,000	2,550,000	650,000	5,680,000	80,217	44,264	140,406	264,887
May	"	...	...	2,481,986	2,930,000	630,000	6,041,986	96,017	18,347	117,208	231,572
June	"	...	...	2,482,569	2,880,000	630,000	5,992,569	116,761	10,490	149,257	276,508
July	"	...	...	2,800,275	2,880,000	630,000	6,310,275	128,454	10,490	118,012	256,956
August	"	...	...	2,855,653	2,880,000	630,000	6,365,653	183,033	1,488	132,840	317,361
September	"	...	...	2,989,573	2,880,000	610,000	6,479,573	275,535	12,982	78,562	367,079
October	"	...	...	3,107,059	3,350,000	630,000	7,087,059	183,085	15,636	81,284	280,005
November	"	...	...	3,129,504	3,350,000	650,000	7,129,504	229,888	16,665	87,333	333,886
December	"	...	...	3,179,134	3,650,000	650,000	7,479,134	298,147	14,336	72,977	385,460
January	1865	...	...	3,223,177	3,600,000	569,905	7,393,082	330,495	13,222	72,474	416,191
February	"	...	...	3,215,169	3,600,000	586,827	7,401,996	298,310	15,304	107,191	420,805
March	"	...	...	3,443,205	3,370,000	614,122	7,427,327	458,234	14,166	109,014	581,414

PAPER CURRENCY.

[Account No. 5

No. 5.

on the last day of each month in each PRESIDENCY, from March 1862 to March 1892.

SILVER & GOLD COIN, & SILVER BULLION IN RESERVE.				SILVER BULLION & GOLD COIN INCLUDED IN THE PRECEDING.				TOTAL OF GOLD COIN IN THE CURRENCY DEPTS. OF THE THREE PRESIDENCIES.	LAST DAY OF THE MONTH.
PRESIDENCIES.				PRESIDENCIES.					
				BENGAL.		BOMBAY.	MADRAS.		
Bengal.	Bombay.	Madras.	TOTAL.	Silver bullion.	Gold coin.	Silver bullion.	Gold coin.		
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
2,800,000	1,140,000	250,000	3,690,000	...	...	...	...	...	March 1862
1,899,922	1,500,000	300,000	3,699,922	...	...	1,220,000	...	...	April "
1,865,114	1,500,000	330,000	3,695,114	...	...	990,000	...	...	May "
1,895,114	1,500,000	280,000	3,775,114	...	...	920,000	...	...	June "
1,995,114	1,520,000	310,000	3,825,114	...	...	1,100,000	...	...	July "
1,995,114	1,520,000	330,000	3,845,114	...	...	850,000	...	...	August "
1,995,114	1,520,000	340,000	3,855,114	...	...	380,000	...	...	September "
1,995,114	1,750,000	400,000	4,145,114	...	...	820,000	...	...	October "
1,745,114	1,660,000	400,000	3,805,114	...	...	790,000	...	...	November "
1,745,114	1,600,000	490,000	3,835,114	...	...	790,000	...	...	December "
1,745,114	1,600,000	530,000	3,875,114	...	...	1,090,000	...	...	January 1863
1,771,114	1,650,000	600,000	4,021,114	...	...	1,300,000	...	...	February "
1,791,114	1,850,000	600,000	4,241,114	...	...	1,300,000	...	...	March "
1,977,542	1,850,000	630,000	4,457,542	...	...	1,300,000	...	...	April "
1,977,542	1,710,000	650,000	4,337,542	...	...	1,300,000	...	...	May "
1,767,542	1,790,000	650,000	4,207,542	...	...	1,300,000	...	...	June "
1,759,425	1,810,000	650,000	4,219,425	...	...	1,300,000	...	...	July "
1,695,592	1,810,000	700,000	4,205,592	...	...	720,000	...	...	August "
1,695,592	1,860,000	750,000	4,305,592	...	...	370,000	...	...	September "
1,845,592	1,950,000	730,000	4,525,592	...	...	520,000	...	...	October "
868,427	2,070,000	300,000	3,238,427	...	...	1,020,000	...	...	November "
523,423	2,310,000	270,000	3,103,423	...	...	1,170,000	...	...	December "
923,423	1,960,000	260,000	3,143,423	...	...	1,170,000	...	...	January 1864
1,323,809	1,450,000	299,614	3,073,423	...	...	770,000	...	...	February "
943,108	1,600,000	319,614	2,862,722	...	...	770,000	...	...	March "
1,028,688	1,650,000	299,614	2,978,302	300,000	...	770,000	...	...	April "
1,092,871	1,630,000	279,614	3,002,485	300,000	...	620,000	...	...	May "
1,093,454	1,580,000	279,614	2,953,068	...	...	830,000	...	...	June "
1,411,160	1,580,000	279,614	3,270,774	...	...	530,000	...	...	July "
1,466,538	1,580,000	279,614	3,326,152	...	...	280,000	...	...	August "
1,603,258	1,577,200	259,614	3,440,072	500,000	...	540,000	...	...	September "
1,720,744	2,047,200	279,614	4,047,558	560,000	...	780,000	...	...	October "
1,743,189	2,047,200	299,614	4,090,003	710,000	...	600,000	...	...	November "
1,792,819	2,347,200	299,614	4,439,633	710,000	...	260,000	...	...	December "
1,701,862	1,897,200	219,519	3,818,581	460,000	253	300,000	...	253	January 1865
1,693,851	1,897,199	236,441	3,827,491	460,000	2,132	250,000	...	2,132	February "
1,871,773	1,867,199	313,838	3,852,810	500,000	201,484	220,000	1	201,485	March "

Account No. 5]

PAPER CURRENCY.

Account

VALUE of NOTES in CIRCULATION, and RESERVE of COIN and BULLION

LAST DAY OF THE MONTH.			CURRENCY NOTES IN CIRCULATION.				OF THE PRECEDING HELD IN GOVERNMENT TREASURIES.			
			PRESIDENCIES.				PRESIDENCIES.			
			Bengal.	Bombay.	Madras.	TOTAL.	Bengal.	Bombay.	Madras.	TOTAL.
			Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
April 1865	...	...	3,444,616	3,370,000	661,365	7,475,981	339,656	15,263	106,463.	461,882
May "	...	...	3,467,355	3,310,000	687,263	7,464,618	297,806	12,682	113,221	423,709
June "	...	...	3,514,660	4,155,820	671,314	8,341,794	341,242	15,602	115,007	471,851
July "	...	...	3,633,057	4,198,990	745,395	8,577,442	291,197	15,741	116,494	423,432
August "	...	...	3,720,803	4,228,302	744,479	8,693,584	354,120	20,961	105,211	480,292
September "	...	...	4,168,478	4,029,335	669,212	8,867,025	389,769	21,821	110,705	522,285
October "	...	...	4,123,900	3,040,555	676,156	7,840,611	346,905	34,037	91,644	472,586
November "	...	...	4,063,791	3,087,153	678,415	7,829,359	443,173	47,887	105,636	596,696
December "	...	...	4,034,485	2,712,440	649,319	7,396,244	415,427	41,015	100,942	557,384
January 1866	...	...	3,246,436	3,028,334	630,796	6,905,566	403,255	35,850	97,370	536,475
February "	...	...	3,149,398	3,080,703	644,701	6,874,802	333,951	34,495	83,773	452,219
March "	...	...	3,103,496	3,143,496	651,489	6,898,481	581,389	43,990	73,340	698,719
April "	...	...	3,168,160	3,226,837	625,257	7,020,254	381,283	16,572	86,765	484,620
May "	...	...	3,206,449	4,024,300	641,148	7,871,897	323,119	48,783	88,758	460,660
June "	...	...	3,344,260	4,520,155	737,400	8,601,815	327,779	21,467	79,963	429,209
July "	...	...	3,432,840	4,459,222	779,771	8,671,833	300,213	23,037	99,225	422,475
August "	...	...	3,253,525	4,423,219	807,080	8,484,224	345,542	12,475	99,676	457,698
September "	...	...	3,344,518	5,119,949	817,389	9,281,856	374,900	22,222	84,920	482,042
October "	...	...	3,821,006	5,551,593	808,560	10,160,959	282,692	44,818	94,207	421,717
November "	...	...	3,781,920	5,525,153	788,023	10,095,096	322,473	23,384	97,075	442,932
December "	...	...	3,618,036	5,544,275	797,148	9,959,459	343,653	29,316	88,422	461,391
January 1867	...	...	3,354,612	4,639,944	688,265	8,682,821	343,385	30,022	89,014	462,421
February "	...	...	3,321,925	4,901,030	643,314	8,866,269	344,763	28,575	120,688	494,026
March "	...	...	3,412,884	4,098,552	579,432	8,090,868	439,316	48,799	115,024	603,139
April "	...	...	3,482,187	3,765,454	587,848	7,835,489	348,143	64,269	111,211	523,623
May "	...	...	3,437,993	4,095,512	660,199	8,193,704	340,546	63,794	91,177	495,517
June "	...	...	3,496,515	4,374,960	654,140	8,525,645	355,890	40,201	96,841	492,932
July "	...	...	3,455,587	4,615,632	646,371	8,717,590	351,649	64,242	99,229	515,120
August "	...	...	3,255,606	5,177,877	652,793	9,386,276	316,288	69,664	109,577	495,509
September "	...	...	3,600,010	5,254,591	668,563	9,528,164	329,430	65,080	114,686	509,196
October "	...	...	3,709,142	5,545,552	703,380	9,958,074	288,755	84,995	138,479	512,229
November "	...	...	3,718,962	5,807,060	683,644	10,209,666	306,883	96,197	147,047	550,127
December "	...	...	3,634,281	6,003,886	685,492	10,323,659	291,324	115,782	136,151	543,257
January 1868	...	...	3,518,981	5,855,544	737,506	10,112,031	320,431	107,086	181,909	609,426
February "	...	...	3,494,856	5,332,581	733,714	9,561,151	344,669	120,849	176,163	641,681
March "	...	...	3,699,146	4,653,463	716,960	9,069,569	472,973	95,091	144,251	712,315
April "	...	...	3,843,902	4,330,877	741,528	8,916,397	369,599	127,924	165,897	663,420
May "	...	...	4,482,848	4,802,466	751,321	10,036,635	397,984	151,809	168,923	718,716
June "	...	...	4,520,410	4,781,076	735,019	10,036,505	445,219	140,852	156,414	742,485
July "	...	...	4,492,911	4,775,696	789,426	10,058,033	403,066	134,886	139,390	677,342
August "	...	...	4,385,042	4,852,503	887,536	10,125,081	318,706	96,024	161,568	576,298
September "	...	...	4,715,935	4,845,025	850,943	10,411,903	387,742	83,573	146,849	618,164
October "	...	...	4,690,722	5,018,224	902,561	10,611,507	345,345	94,221	146,222	585,788
November "	...	...	4,761,941	4,839,236	807,752	10,408,929	358,424	125,397	127,314	611,135
December "	...	...	4,744,968	4,789,656	762,224	10,296,846	372,749	120,799	108,295	601,343
January 1869	...	...	4,837,391	4,591,984	772,650	10,202,025	325,802	127,715	94,675	548,192
February "	...	...	5,010,161	4,899,573	780,502	10,680,236	293,831	157,571	122,742	574,144
March "	...	...	4,232,331	4,982,500	744,465	9,959,296	370,634	149,941	109,229	629,804
April "	...	...	4,176,634	4,799,719	826,848	9,803,201	284,343	182,432	135,191	601,966
May "	...	...	4,361,995	5,184,879	831,446	10,378,320	317,934	168,925	172,985	659,844
June "	...	...	4,541,861	5,409,091	843,238	10,799,190	331,114	167,880	165,450	664,444
July "	...	...	4,432,569	5,226,082	875,112	10,533,763	299,666	170,731	159,046	629,443
August "	...	...	4,301,456	5,112,679	795,901	10,210,036	287,089	180,308	83,378	550,775
September "	...	...	4,507,428	4,873,584	803,481	10,184,493	392,401	160,096	66,632	619,129
October "	...	...	4,999,034	5,035,244	814,456	10,758,734	327,543	167,743	76,229	571,515
November "	...	...	5,355,625	5,167,826	806,768	11,330,219	386,433	152,658	84,361	623,452
December "	...	...	5,345,560	5,171,343	792,075	11,308,978	446,050	135,231	89,122	670,403
January 1870	...	...	5,328,174	5,330,075	762,463	11,420,712	417,835	135,308	83,391	636,533
February "	...	...	4,758,320	5,278,827	791,257	10,828,404	425,371	167,389	108,108	700,868
March "	...	...	4,151,192	5,530,227	791,464	10,472,883	526,334	173,996	109,616	809,946
April "	...	...	4,115,755	4,731,848	799,514	9,647,117	367,822	169,975	115,972	653,769
May "	...	...	3,843,115	4,020,942	817,846	8,681,903	374,236	176,175	108,746	659,157
June "	...	...	3,786,102	4,090,292	828,165	8,704,559	380,615	183,035	106,481	670,131
July "	...	...	3,982,450	4,190,801	948,485	9,121,736	292,565	166,941	102,158	561,664
August "	...	...	3,876,287	4,583,987	992,918	9,453,192	248,084	140,014	92,401	480,499
September "	...	...	4,192,885	4,838,341	1,035,210	10,066,436	260,862	121,516	111,015	493,393
October "	...	...	4,247,543	4,881,526	1,062,562	10,191,631	243,488	121,862	128,298	493,648
November "	...	...	4,129,560	5,069,007	1,075,648	10,274,215	238,714	154,364	191,945	525,023
December "	...	...	4,284,724	4,986,839	1,080,422	10,351,985	285,208	147,654	125,438	558,300
January 1871	...	...	4,936,269	4,752,653	1,066,395	10,755,317	296,374	189,217	127,236	612,817
February "	...	...	4,352,600	4,782,398	938,309	10,073,307	546,481	248,630	143,694	938,805
March "	...	...	4,534,889	5,004,188	898,214	10,437,291	623,489	223,906	143,329	991,317

PAPER CURRENCY.

[Account No. 5]

No. 5—continued.

on the last day of each month in each PRESIDENCY, from March 1862 to March 1892—continued.

SILVER & GOLD COIN, & SILVER BULLION IN RESERVE.				SILVER BULLION & GOLD COIN INCLUDED IN THE PRECEDING.										LAST DAY OF THE MONTH.	
PRESIDENCIES.				PRESIDENCIES.						TOTAL OF GOLD COIN IN THE CURRENCY DEPT. OF THE THREE PRESIDENCIES.					
Bengal.		Bombay	Madras.	TOTAL.	BENGAL.		BOMBAY.		MADRAS.						
Rr.	Rr.	Rr.	Rr.		Silver bullion	Gold coin	Silver bullion	Gold coin	Silver bullion.	Gold coin	Rr.				
1,662,524	1,502,180	331,081	3,495,785		500,000	200,414	370,000	...	...	...	200,114	April 1865			
1,685,263	1,442,180	356,979	3,484,422		500,000	200,417	220,000	...	...	...	200,117	May "			
1,732,568	2,288,000	341,030	4,361,598		300,000	200,418	100,000	180,000	...	...	380,118	June "			
1,850,905	2,331,170	415,111	4,597,246		530,000	200,418	100,000	170,000	...	...	370,418	July "			
1,938,711	2,360,482	414,195	4,713,388		400,000	290,418	170,000	170,000	...	...	460,418	August "			
2,386,355	2,161,507	338,910	4,886,772		860,000	107,912	397,000	...	...	2	107,914	September "			
2,341,777	1,172,727	345,854	3,860,358		860,000	52,913	397,000	7	...	...	52,920	October "			
2,281,668	1,219,325	348,113	3,849,106		480,000	71	417,000	60,000	65,000	...	60,071	November "			
2,252,362	944,612	219,017	3,415,991		1,030,000	...	517,000	155,000	12,000	...	155,000	December "			
1,464,313	1,260,518	200,481	2,925,312		590,000	...	517,000	5,000	12,000	...	5,000	January 1866			
1,367,275	1,312,887	214,386	2,894,548		560,000	16	517,000	...	...	1	17	February "			
1,321,373	1,375,680	221,174	2,918,227		490,000	22	517,000	...	...	...	22	March "			
1,286,025	1,459,021	294,955	3,040,001		350,000	22	...	...	...	...	22	April "			
1,324,314	2,256,484	310,846	3,891,644		420,000	22	...	...	...	235	257	May "			
1,462,125	2,837,074	407,098	4,706,297		340,000	22	...	...	...	...	240	262	June "		
1,562,440	2,776,141	449,469	4,788,050		300,000	25	...	...	...	...	213	238	July "		
1,554,095	2,740,138	476,778	4,771,011		382,305	3	...	...	...	...	216	219	August "		
1,711,671	3,436,868	487,087	5,635,626		451,288	21,003	...	...	...	...	216	21,219	September "		
2,188,159	3,851,602	478,258	6,518,019		731,288	21,003	...	...	...	...	214	21,217	October "		
2,149,073	3,845,362	457,721	6,452,156		744,288	21,003	90,000	...	...	...	210	21,213	November "		
1,985,189	3,864,484	466,846	6,316,519		534,288	21,003	90,000	...	...	...	210	21,213	December "		
1,721,765	3,212,101	382,963	5,316,829		503,538	11,751	90,000	...	...	...	210	11,961	January 1867		
1,694,568	3,472,966	338,012	5,505,546		459,029	11,750	207,600	...	...	...	210	11,960	February "		
1,888,994	2,673,245	276,574	4,838,813		339,172	11,749	150,000	...	...	...	210	11,959	March "		
1,958,297	2,340,147	284,990	4,583,434		336,172	14,749	410,000	...	...	...	14,749	April "			
1,914,103	2,670,205	357,341	4,941,649		276,172	14,749	1,060,000	...	...	...	14,749	May "			
1,972,655	2,949,653	351,282	5,273,590		276,172	14,749	1,400,000	...	...	...	14,749	June "			
1,931,697	3,190,325	343,513	5,465,535		276,172	14,749	1,180,000	...	...	...	14,749	July "			
1,786,506	3,997,780	349,935	6,134,221		276,172	14,749	700,200	...	...	...	14,749	August "			
2,130,910	3,779,494	305,705	6,276,109		276,172	14,749	300,200	...	...	...	11,749	September "			
2,240,042	4,065,455	400,522	6,706,019		276,172	14,749	130,200	...	...	...	14,749	October "			
2,249,862	4,326,963	380,786	6,957,611		276,172	14,749	120,000	...	...	...	14,749	November "			
2,165,181	4,523,789	382,634	7,071,604		306,172	14,749	190,000	...	...	...	14,749	December "			
2,049,881	4,375,447	434,648	6,859,976		306,172	14,749	220,000	...	...	...	14,749	January 1868			
2,025,756	3,852,484	430,856	6,309,096		306,172	14,749	220,000	...	...	...	14,749	February "			
2,230,046	3,173,366	414,102	5,817,514		306,172	14,749	220,000	2	...	...	14,751	March "			
2,374,892	2,850,780	438,670	5,664,342		306,172	14,749	220,000	...	...	...	14,749	April "			
3,013,748	3,322,369	448,463	6,784,580		396,172	14,749	920,000	...	...	...	14,749	May "			
3,046,869	3,300,979	432,161	6,780,009		456,172	14,749	640,000	...	...	...	14,749	June "			
3,019,370	3,295,599	486,568	6,801,537		456,172	14,749	360,000	...	...	...	14,749	July "			
2,911,601	3,372,406	584,678	6,868,585		306,172	14,749	260,000	...	...	...	14,749	August "			
3,242,394	3,364,928	548,085	7,155,407		206,172	14,749	180,000	...	...	...	11,749	September "			
3,172,608	3,538,127	599,703	7,310,438		156,172	14,749	180,000	...	...	...	14,749	October "			
2,816,890	3,359,139	504,894	6,680,923		156,172	14,749	180,000	1	...	...	14,750	November "			
2,613,598	3,309,559	459,366	6,382,523		416,172	14,749	380,000	...	...	...	14,749	December "			
2,703,023	3,111,887	469,792	6,284,702		716,172	14,816	770,000	...	...	...	14,816	January 1869			
2,875,793	3,409,476	477,644	6,762,913		996,172	14,749	1,100,000	...	...	...	14,749	February "			
2,102,280	3,502,403	441,007	6,046,290		731,172	31,249	1,560,400	...	...	...	31,249	March "			
2,946,582	3,319,622	523,990	5,890,194		861,172	31,249	1,560,400	...	...	...	31,249	April "			
2,189,815	3,704,782	528,588	6,423,185		861,172	31,249	1,510,600	...	...	...	31,249	May "			
2,348,616	3,928,904	545,380	6,822,900		876,172	31,249	1,190,800	...	...	...	31,249	June "			
2,218,260	3,745,985	572,251	6,536,499		696,172	31,249	891,000	...	...	...	31,249	July "			
2,087,147	3,632,582	493,043	6,212,772		443,072	31,249	551,000	...	...	...	31,249	August "			
2,098,119	3,593,487	500,623	6,187,229		463,072	31,249	445,200	...	...	...	31,249	September "			
2,494,725	3,755,147	511,598	6,761,470		1,073,072	31,249	505,400	...	...	...	31,249	October "			
2,941,316	3,887,729	503,910	7,332,955		1,213,072	31,249	365,400	...	...	...	31,249	November "			
2,981,251	3,891,246	489,217	7,311,714		1,043,072	31,249	405,400	...	...	...	31,249	December "			
2,860,279	4,149,978	459,605	7,478,862		998,072	31,249	785,400	...	...	...	31,249	January 1870			
2,712,225	3,798,730	488,399	6,999,354		888,072	31,249	845,400	...	...	...	31,249	February "			
2,330,797	4,050,129	488,606	6,869,532		778,072	31,249	705,600	...	...	...	31,249	March "			
2,421,182	3,251,751	496,656	6,169,589		828,072	31,249	755,600	...	...	...	31,249	April "			
2,400,533	2,540,845	614,988	5,556,366		718,072	31,249	635,600	...	...	...	31,249	May "			
2,343,520	2,610,195	625,307	5,579,022		668,072	31,249	773,000	...	...	...	31,249	June "			
2,339,868	2,910,704	745,627	5,996,199		608,072	31,249	765,000	...	...	...	31,249	July "			
2,413,865	3,303,890	790,060	6,507,805		370,849	31,249	261,600	...	...	...	31,249	August "			
2,890,453	3,458,244	832,352	7,121,049		360,849	31,249	82,837	...	...	...	31,249	September "			
2,885,131	3,501,429	859,704	7,246,244		360,849	31,249	71,537	...	...	...	31,249	October "			
2,767,198	3,649,220	872,790	7,289,138		360,849	31,249	91,537	...	...	...	31,249	November "			
2,680,167	3,567,053	877,564	7,124,784		350,849	31,249	111,537	...	...	...	31,249	December "			
2,331,712	3,332,867	863,587	7,528,116		350,849	31,249	161,537	...	...	...	31,249	January 1871			
2,748,045	3,362,611	735,450	6,846,106		335,849	7,249	201,537	...	...	...	7,249	February "			
2,030,333	3,584,401	695,356	7,210,090		335,849	7,249	221,537	3	...	...	7,252	March "			

Account No. 5]

PAPER CURRENCY.

Account

VALUE of NOTES in CIRCULATION, and RESERVE of COIN and BULLION,

LAST DAY OF THE MONTH.	CURRENCY NOTES IN CIRCULATION.				OF THE PRECEDING HELD IN GOVERNMENT TREASURIES.			
	PRESIDENCIES.				PRESIDENCIES.			
	Bengal.	Bombay.	Madras.	TOTAL.	Bengal.	Bombay.	Madras.	TOTAL.
	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.	Rr.
April 1871	4,080,448	4,462,284	987,952	10,130,684	633,108	243,193	161,403	1,037,704
May "	4,383,368	4,715,708	1,365,489	10,464,565	561,295	232,618	161,748	955,661
June "	4,769,110	4,764,110	1,296,306	10,829,526	604,521	227,408	162,222	994,151
July "	4,671,679	4,774,018	1,275,724	10,721,421	628,201	218,700	129,737	976,728
August "	5,052,346	4,932,939	1,307,278	11,292,563	660,318	180,711	140,165	981,194
September "	4,967,535	5,075,394	1,274,586	11,317,515	930,172	185,658	140,773	1,256,603
October "	5,056,928	4,974,875	1,275,357	11,307,160	798,372	188,159	180,365	1,166,896
November "	5,002,393	4,836,142	1,249,172	11,087,707	874,541	200,409	182,343	1,257,293
December "	5,023,115	4,672,934	1,172,992	10,869,041	1,116,544	225,884	185,961	1,528,389
January 1872	6,166,718	5,697,317	1,217,103	13,081,138	1,591,685	602,714	218,801	2,413,200
February "	6,156,623	5,311,741	1,221,240	12,689,604	1,585,617	356,598	173,037	2,115,272
March "	6,383,839	5,715,786	1,068,292	13,167,917	1,666,994	361,688	179,697	2,208,379
April "	6,090,288	6,153,061	1,085,946	13,335,295	1,444,984	372,799	222,557	2,040,340
May "	5,932,627	6,391,348	1,168,389	13,492,364	1,316,245	392,969	240,252	1,949,466
June "	5,919,167	6,351,271	1,237,595	13,508,033	1,293,444	318,012	237,855	1,879,311
July "	5,842,533	6,361,960	1,267,607	13,472,100	1,090,348	324,918	256,091	1,671,357
August "	5,665,299	6,272,911	1,286,312	13,223,625	1,063,676	314,224	261,265	1,639,165
September "	5,867,536	6,172,903	1,312,755	13,353,188	1,124,824	330,406	224,651	1,679,941
October "	5,920,165	5,776,424	1,301,478	12,998,067	875,427	334,800	214,632	1,424,868
November "	5,819,749	6,195,513	1,283,391	13,298,653	795,482	318,359	183,339	1,297,180
December "	5,533,719	6,032,594	1,309,190	12,875,503	1,018,387	283,986	204,161	1,506,534
January 1873	5,651,732	5,271,595	1,232,840	12,156,167	1,130,432	293,747	260,669	1,684,848
February "	5,392,481	4,869,089	1,258,814	11,520,384	992,035	363,903	232,307	1,588,245
March "	5,698,357	4,164,721	1,271,983	11,135,061	1,164,821	382,768	308,089	1,855,678
April "	5,391,748	4,294,529	1,320,358	11,006,635	1,073,741	392,023	423,262	1,889,026
May "	5,663,454	4,211,680	1,330,499	11,205,633	1,123,942	391,399	356,897	1,872,238
June "	6,048,314	4,113,374	1,637,632	11,829,320	1,293,725	416,846	545,477	2,256,048
July "	5,995,616	4,165,551	1,789,634	11,950,801	1,062,690	349,324	490,736	1,902,750
August "	6,028,187	4,265,631	1,755,141	12,049,259	1,022,702	222,718	349,536	1,594,956
September "	6,157,588	4,314,312	1,614,867	12,086,767	1,005,614	242,186	321,728	1,569,528
October "	6,312,801	4,323,161	1,420,114	12,056,076	859,491	202,908	400,922	1,463,321
November "	6,282,737	4,096,623	1,353,165	11,732,525	832,484	221,565	446,381	1,500,430
December "	6,123,493	3,404,448	1,382,857	10,910,798	1,085,311	230,033	381,579	1,696,923
January 1874	5,839,407	2,839,815	1,299,634	9,978,856	1,115,133	263,026	339,756	1,717,915
February "	5,512,530	2,869,848	1,273,180	9,655,558	828,311	200,083	333,568	1,361,962
March "	5,646,386	2,473,204	1,130,171	9,249,761	826,882	156,040	293,392	1,276,314
April "	5,433,299	2,731,130	1,109,909	9,274,338	554,477	165,712	266,839	987,028
May "	5,465,111	3,338,872	1,160,353	9,964,336	680,180	181,433	285,128	1,146,741
June "	5,594,523	3,428,384	1,132,055	10,154,962	589,731	148,501	225,587	963,819
July "	6,290,355	3,344,435	1,099,077	10,733,867	621,974	139,231	218,259	979,464
August "	6,106,806	3,574,666	1,193,059	10,874,531	540,825	133,693	227,964	902,482
September "	5,794,665	3,622,845	1,182,315	10,599,825	645,405	118,231	218,680	982,316
October "	5,917,002	3,752,756	1,212,916	10,882,674	655,478	122,549	249,836	1,027,863
November "	6,002,368	3,785,465	1,231,209	11,019,042	713,997	170,784	318,296	1,203,077
December "	6,145,936	3,680,006	1,255,261	11,081,203	731,311	212,051	307,034	1,250,396
January 1875	6,565,518	3,274,254	1,257,160	11,096,932	775,375	225,251	322,736	1,323,362
February "	6,326,597	3,466,705	1,333,402	11,126,704	759,798	208,414	367,457	1,335,669
March "	6,405,483	3,428,433	1,402,522	11,236,438	979,184	220,045	385,262	1,584,491
April "	5,914,632	3,342,389	1,497,443	10,754,464	825,932	250,643	410,372	1,486,947
May "	5,993,152	3,493,981	1,570,827	11,057,960	698,666	239,866	500,614	1,439,146
June "	6,111,688	3,559,710	1,613,721	11,285,119	742,143	197,508	535,433	1,475,084
July "	6,117,460	3,446,335	1,616,168	11,179,963	768,669	179,755	524,660	1,473,084
August "	6,303,871	3,356,810	1,537,434	11,192,115	670,016	162,711	426,537	1,259,264
September "	6,706,640	3,568,473	1,492,531	11,767,644	783,808	128,354	364,960	1,277,122
October "	6,718,525	3,909,948	1,407,885	12,036,358	696,124	120,019	384,396	1,200,539
November "	6,711,096	3,635,150	1,344,641	11,690,887	718,997	126,527	285,381	1,130,905
December "	6,311,781	3,509,019	1,395,063	11,215,863	654,726	124,778	331,949	1,111,453
January 1876	6,482,730	3,786,891	1,500,513	11,770,134	843,050	174,511	292,909	1,309,870
February "	6,221,016	3,350,310	1,710,183	11,281,509	983,802	182,008	360,520	1,526,330
March "	6,026,704	3,153,113	1,820,110	10,999,927	1,156,040	181,471	397,066	1,734,577