

MINT, POST OFFICE, AND TELEGRAPH IN EACH PRESIDENCY.

[Account No. 22]

Account No. 22 — continued.

[REVENUE]

GROSS and NET RECEIPTS under MINT, POST OFFICE, and TELEGRAPH in each PRESIDENCY, in each year, from 1792-93 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).				NET REVENUE.			
	Bengal Presidency.	Madras Presidency.	Bombay Presidency.	TOTAL.	Bengal Presidency.	Madras Presidency.	Bombay Presidency.	TOTAL.
	£	£	£	£	£	£	£	£
1812-13	60,834	19,537	.....	80,371	4,414	2,133	.....	6,547
1813-14	52,553	36,239	12,115	100,907	4,477	1,862	5,158	1,181
1814-15	67,441	32,227	7,676	107,344	7,113	6,974	2,327	2,466
1815-16	70,733	26,092	8,379	105,204	13,472	14,544	3,176	2,104
1816-17	93,531	32,553	8,694	134,778	26,774	9,147	3,860	21,487
1817-18	77,504	24,440	10,816	112,760	14,639	24,287	5,009	4,639
1818-19	120,190	35,161	13,498	168,849	37,123	11,800	6,848	32,171
1819-20	107,543	29,369	11,842	148,754	19,762	14,937	3,635	8,460
1820-21	87,351	40,035	12,849	140,235	20,410	4,627	5,438	10,345
1821-22	90,945	37,399	14,408	142,752	20,367	10,103	2,598	7,666
1822-23	84,437	46,450	13,083	143,970	7,238	8,273	5,635	21,146
1823-24	88,245	38,183	16,234	142,662	17,165	13,626	35	30,826
1824-25	83,776	40,017	17,367	141,160	32,513	9,217	2,076	43,806
1825-26	109,612	38,544	20,284	168,440	17,927	12,711	4,684	35,322
1826-27	117,476	34,174	15,913	167,563	16,400	10,535	7,085	34,020
1827-28	124,010	36,376	18,024	178,410	3,054	13,370	4,461	20,885
1828-29	99,527	34,218	16,355	150,100	3,783	14,907	4,905	23,595
1829-30	103,343	33,942	15,996	153,281	2,109	17,223	5,535	20,649
1830-31	107,887	34,034	21,986	163,907	5,085	11,375	7,925	14,215
1831-32	106,112	27,408	26,964	160,484	64	7,908	2,003	5,969
1832-33	107,087	28,949	23,199	159,235	8,571	5,146	3,268	16,985
1833-34	120,292	37,408	40,726	198,426	10,022	2,547	11,951	19,426
1834-35	112,555	34,123	36,495	183,173	4,556	945	8,832	12,443
1835-36	112,639	29,790	45,874	188,303	6,186	1,300	17,072	21,958
1836-37	107,852	32,025	65,002	204,879	12,282	7,550	31,905	27,173
1837-38	139,440	33,623	60,558	233,621	25,912	306	24,184	49,790
1838-39	153,483	37,297	55,110	245,890	39,136	4,965	10,779	44,950
1839-40	141,522	35,552	58,574	235,648	29,424	6,504	11,485	34,405
1840-41	145,665	33,572	47,750	226,987	31,476	12,556	2,710	16,210
1841-42	153,893	36,255	52,674	242,822	32,423	13,635	2,825	21,613
1842-43	159,028	39,709	42,061	240,798	26,585	13,962	17,789	5,166
1843-44	190,702	42,455	73,098	306,255	51,240	8,463	18,275	61,052
1844-45	189,812	41,316	61,541	292,669	38,116	10,888	76	27,152
1845-46	186,818	41,290	35,415	263,523	32,096	10,292	31,215	9,411
1846-47	176,276	39,868	42,037	258,181	20,076	15,540	13,614	9,078
1847-48	157,914	52,153	43,199	253,266	18,177	5,064	16,454	3,341

NOTE.—From 1861-62, inclusive, the receipts of the Postal and Telegraph Departments occur exclusively in the accounts of the Government of India in the Bengal Presidency.

Part III]

REVENUES AND CHARGES FROM 1792-93.

Account No. 23]

MINT, POST OFFICE, AND TELEGRAPH IN EACH PRESIDENCY.

REVENUE.]

Account No. 22—concluded.

GROSS and NET RECEIPTS under MINT, POST OFFICE, and TELEGRAPH in each PRESIDENCY, in each year, from 1792-93 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).				NET REVENUE.			
	Bengal Presidency.	Madras Presidency.	Bombay Presidency.	TOTAL.	Bengal Presidency.	Madras Presidency.	Bombay Presidency.	TOTAL.
1848-49	£ 173,203	£ 44,728	£ 44,733	262,664	£ 33,808	£ 9,895	£ 12,420	£ 11,493
1849-50	172,526	46,638	43,591	262,755	32,321	6,775	12,171	13,375
1850-51	173,419	48,903	48,914	271,236	31,865	4,545	7,288	20,032
1851-52	220,903	50,027	58,059	328,989	59,232	3,947	285	55,570
1852-53	220,995	58,508	75,906	355,409	92,597	17,318	15,809	125,724
1853-54	189,621	56,404	59,892	305,917	71,151	13,710	3,210	81,651
1854-55	179,828	48,465	57,460	285,753	52,108	1,762	12,013	38,333
1855-56	290,923	79,105	80,623	450,651	158,735	31,975	971	191,681
1856-57	304,580	61,152	103,525	469,257	142,288	3,088	31,620	170,820
1857-58	412,497	166,962	173,438	752,897	147,124	94,457	80,335	321,916
1858-59	514,666	163,511	154,623	832,800	208,145	91,494	46,121	345,760
1859-60	634,174	204,066	215,900	1,054,140	462,841	120,792	98,555	682,188
1860-61	503,920	212,757	178,849	895,526	179,841	135,108	60,772	375,721
1861-62	654,788	68,189	133,345	856,322	233,082	36,278	106,886	89,918
1862-63	649,698	69,224	153,077	871,999	279,068	42,451	94,008	142,609
1863-64	674,884	111,696	134,334	920,914	201,462	84,566	51,101	65,795
1864-65	597,530	94,734	146,716	838,980	156,596	62,287	76,151	18,158
1865-66	768,765	68,363	210,830	1,047,958	11,467	46,882	135,176	170,591
1866-67 (11 months)...	820,447	15,948	61,582	897,977	60,324	631	4,661	65,616
1867-68	868,846	4,407	61,054	934,307	65,045	12,321	24,101	53,265
1868-69	1,067,798	3,381	86,422	1,157,601	35,858	10,789	52,363	77,432
1869-70	989,896	2,407	79,541	1,071,844	164,021	4,827	45,534	123,314
1870-71	1,046,317	1,572	16,213	1,064,102	20,020	2,157	6,922	10,941
1871-72	1,068,502	213	52,574	1,121,289	36,982	5,261	29,463	61,184
1872-73	820,856	190	38,652	859,698	201,186	7,728	8,554	200,360
1873-74	772,540	83,568	145,025	1,001,133	137,041	6,268	6,041	136,814
1874-75	892,456	89,278	177,839	1,159,573	83,017	13,388	15,960	53,669

N. B.—The figures in italic denote Net charges.

Account No. 23.

GROSS and NET RECEIPTS under LAND, SAYER, and EXCISE in the FOUR DIVISIONS of the BENGAL PRESIDENCY, in each year, from 1834-35 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).					NET REVENUE.				
	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.
1834-35	£ 3,234,336	£ 4,018,344	£ ...	£ ...	7,252,680	£ 2,956,406	£ 3,551,981	£ ...	£ ...	£ 6,508,387
1835-36	3,304,294	4,217,981	...	...	7,522,275	2,815,809	3,291,426	...	...	6,107,235
1836-37	3,575,059	4,478,417	...	...	8,053,476	3,228,266	3,991,878	...	...	7,220,144
1837-38	3,615,975	3,765,973	...	...	7,381,948	3,243,743	3,265,712	...	...	6,509,455
1838-39	3,702,573	4,328,784	...	...	8,031,357	3,276,877	3,883,254	...	...	7,160,131
1839-40	3,610,172	4,142,173	...	...	7,752,345	3,169,491	3,632,538	...	...	6,802,029
1840-41	3,387,892	3,971,262	...	...	7,659,154	3,246,124	3,555,534	...	...	6,801,658
1841-42	3,991,185	4,506,396	...	...	8,497,581	3,516,329	3,990,799	...	...	7,507,128
1842-43	3,828,418	4,661,758	...	...	8,490,176	3,382,632	4,161,414	...	...	7,544,046

N. B.—For figures from 1792-93 to 1833-34 on account of Land Revenue in the Bengal Presidency, see Account No. 15.

LAND REVENUE IN EACH PROVINCE OF THE BENGAL PRESIDENCY. [Account No. 23]

Account No. 23—concluded.

[REVENUE

GROSS and NET RECEIPTS under LAND, SAYER, and EXCISE in the FOUR DIVISIONS of the BENGAL PRESIDENCY, in each year, from 1834-35 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).					NET REVENUE.				
	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.
1843-44	£ 3,800,826	£ 4,628,973	£ ...	£ ...	£ 8,429,799	£ 3,413,170	£ 4,199,625	£ ...	£ ...	£ 7,612,795
1844-45	3,769,088	4,657,073	...	...	8,426,161	3,397,839	4,223,426	...	...	7,621,265
1845-46	3,803,897	4,751,350	...	...	8,555,247	3,429,620	4,322,605	...	...	7,752,225
1846-47	3,829,401	5,023,603	...	...	8,853,004	3,455,356	4,568,288	...	...	8,023,644
1847-48	3,827,441	5,188,777	...	...	9,016,221	3,461,760	4,663,234	...	...	8,124,994
1848-49	3,823,907	5,170,312	...	...	8,994,219	3,447,161	4,720,543	...	...	8,167,704
1849-50	3,867,692	5,273,995	1,070,751	...	10,212,438	3,518,608	4,801,852	987,445	...	9,307,905
1850-51	3,903,463	5,294,830	1,240,090	...	10,438,383	3,551,851	4,846,197	1,104,688	...	9,502,736
1851-52	3,868,306	5,310,997	1,158,555	...	10,337,858	3,473,413	4,832,820	1,004,952	...	9,311,185
1852-53	3,884,135	5,281,457	1,014,411	298,489	10,478,492	3,484,513	4,825,131	865,953	230,137	9,405,734
1853-54	3,869,684	5,324,503	1,021,146	389,234	10,604,567	3,527,392	4,838,083	888,593	282,478	9,536,546
1854-55	3,874,979	5,347,582	1,029,464	896,843	11,148,868	3,577,355	4,897,883	882,735	607,950	9,965,023
1855-56	3,929,882	5,338,867	1,034,782	1,294,064	11,597,595	3,684,250	4,857,659	875,041	1,130,834	10,547,784
1856-57	3,890,812	5,252,126	1,024,405	1,985,842	12,153,185	3,637,460	4,794,068	873,170	1,794,605	11,099,303
1857-58	4,087,766	2,741,822	1,884,236	886,342	9,600,166	3,757,129	2,524,672	1,682,657	780,235	8,744,693
1858-59	4,147,053	4,491,777	2,011,287	1,477,870	12,127,987	3,831,528	4,069,821	1,774,367	1,292,099	10,967,815
1859-60	4,210,836	4,618,632	1,980,032	2,058,926	12,868,426	3,897,344	4,179,273	1,762,814	1,854,383	11,693,814
1860-61	4,349,195	4,456,168	2,224,246	2,123,524	13,153,133	4,040,063	4,006,632	2,018,818	1,904,856	11,970,369
1861-62	4,660,253	4,908,612	1,918,935	2,501,110	13,988,910	4,331,596	4,505,609	1,716,716	2,211,977	12,765,898
1862-63	4,463,798	4,365,351	1,986,279	2,911,415	13,726,843	4,154,619	4,024,286	1,769,283	2,512,287	12,460,475
1863-64	4,657,405	4,264,380	2,037,474	2,980,147	13,939,406	4,180,181	3,870,187	1,811,123	2,511,254	12,372,745
1864-65	4,475,721	4,310,899	2,004,445	3,188,423	13,979,488	3,973,169	3,889,264	1,774,626	2,690,701	12,327,760
1865-66	4,489,540	4,471,089	2,010,618	3,261,567	14,232,814	4,070,742	4,102,513	1,798,873	2,777,974	12,750,102
1866-67 (11 months).	4,235,023	4,051,966	2,019,820	3,228,398	13,535,207	3,826,196	3,691,108	1,814,613	2,772,615	12,104,530
1867-68	4,475,187	4,352,032	2,040,229	2,753,253	13,620,701	3,966,893	3,945,515	1,810,817	2,293,730	12,016,955
1868-69	4,673,691	4,279,136	2,014,535	2,711,682	13,679,044	4,168,673	3,837,764	1,766,892	2,240,990	12,014,319
1869-70	4,695,432	4,329,338	2,084,491	3,388,643	14,497,904	4,212,238	3,830,651	1,800,228	2,915,171	12,758,288
1870-71	4,684,727	4,365,029	2,142,962	3,018,893	14,211,611	4,174,586	3,846,861	1,804,625	2,590,903	12,413,975
1871-72	4,713,606	4,449,242	2,124,633	3,078,472	14,365,953	4,368,948	3,894,302	1,844,691	2,596,527	12,704,468
1872-73	4,704,854	4,522,115	2,147,419	3,160,557	14,534,945	4,322,880	3,963,964	1,842,664	2,701,111	12,830,619
1873-74	4,675,558	4,542,089	2,148,232	3,269,202	14,635,081	4,284,334	3,991,056	1,843,574	2,707,737	12,886,701
1874-75	4,224,857	4,568,559	2,176,890	3,751,153	14,721,459	3,911,288	4,054,226	1,866,896	3,160,159	12,992,569

Part III]

REVENUES AND CHARGES FROM 1792-93.

Account No. 24]

DETAILS OF LAND REVENUE IN EACH

REVENUE]

Account

DETAIL of LAND, SAYER, and EXCISE in the BENGAL

YEARS.	BENGAL.				N. W. PROVINCES.				PUN	
	Land.	Forest.*	Abkaree.	TOTAL.	Land.	Forest.*	Abkaree.	TOTAL.	Land.	Forest.*
	£	£	£	£	£	£	£	£	£	£
1852-53	3,561,087	40,928	282,120	3,884,135	4,962,895	66,321	252,241	5,281,457	948,739	33,442
1853-54	3,545,811	44,465	279,408	3,869,684	5,011,557	69,713	243,233	5,324,503	950,333	37,533
1854-55	3,531,873	46,428	296,678	3,874,979	5,033,715	68,859	245,008	5,347,582	960,426	34,565
1855-56	3,560,162	51,812	317,908	3,929,882	5,036,151	51,835	250,881	5,338,867	955,801	38,807
1856-57	3,508,437	54,510	327,865	3,890,812	4,956,210	59,082	236,834	5,252,126	947,125	39,239
1857-58	3,712,829	29,881	345,056	4,087,766	2,646,349	2,517	92,956	2,741,822	1,798,918	30,993
1858-59	3,738,751	37,381	370,921	4,147,053	4,294,307	7,065	190,405	4,491,777	1,902,743	39,796
1859-60	3,772,783	34,739	403,314	4,210,836	4,363,203	5,612	249,817	4,618,632	1,858,955	44,245
1860-61	3,862,394	44,873	441,928	4,349,195	4,176,075	17,607	262,486	4,456,168	2,116,630	43,677
1861-62	4,115,625	33,687	510,941	4,660,253	4,579,311	51,401	277,900	4,908,612	1,810,237	47,072
1862-63	3,892,654	4,206	566,938	4,463,798	4,081,779	19,048	264,524	4,365,351	1,862,338	63,132
1863-64	3,986,285	2,752	668,368	4,657,405	4,031,078	62,443	170,859	4,264,380	1,943,216	22,333
1864-65	3,786,611	1,976	687,134	4,475,721	4,028,948	67,148	214,803	4,310,899	1,891,780	32,912
1865-66	3,810,174	3,865	675,501	4,489,540	4,208,752	61,113	201,224	4,471,089	1,893,947	35,037
1866-67 (11 months).	3,670,418	4,559	560,046	4,235,023	3,810,413	53,860	187,693	4,051,966	1,902,951	39,139
1867-68	3,790,881	5,599	678,707	4,475,187	4,078,902	51,805	221,325	4,352,032	1,926,127	26,634
1868-69	3,955,802	6,956	710,873	4,673,691	3,990,016	65,332	223,788	4,279,136	1,892,585	33,973
1869-70	3,982,063	23,603	689,766	4,695,432	4,082,378	72,590	174,370	4,329,338	1,966,591	36,636
1870-71	3,940,803	10,323	733,601	4,684,727	4,123,186	34,985	206,858	4,365,029	1,966,297	94,156
1871-72	3,944,764	14,455	754,387	4,713,606	4,119,348	102,113	227,781	4,449,242	1,964,694	70,305
1872-73	3,993,398	14,925	696,531	4,704,854	4,155,803	163,476	202,836	4,522,115	2,003,794	56,067
1873-74	3,942,571	17,805	715,182	4,675,558	4,184,447	162,508	195,139	4,542,089	1,988,106	72,032
1874-75	3,642,915	18,585	563,357	4,224,857	4,256,573	108,595	203,391	4,568,559	1,997,326	82,435

* NOTE.—Until 1861-62 the sums entered under Forest are the amounts of the old head of Sayer or Miscellaneous of Land Revenues
† For details for each Adminis-

PROVINCE OF THE BENGAL PRESIDENCY.

[Account No. 24

No. 24.

[REVENUE

PRESIDENCY, and in each of its DIVISIONS, from 1852-53 to 1874-75.

JAB.		ADMINISTRATIONS UNDER THE GOVERNMENT OF INDIA.†				TOTAL BENGAL PRESIDENCY.				YEARS.
Abkaree.	TOTAL.	Land.	Forest.	Abkaree.	TOTAL.	Land.	Forest.	Abkaree.	TOTAL.	
£	£	£	£	£	£	£	£	£	£	
32,230	1,014,411	208,761	2,190	87,538	298,489	9,681,482	142,881	654,129	10,478,492	1852-53
33,280	1,021,146	276,619	15,223	97,392	389,234	9,784,320	166,934	653,313	10,604,567	1853-54
34,473	1,029,464	702,510	63,224	131,109	896,843	10,228,524	213,076	707,268	11,148,868	1854-55
40,174	1,034,782	1,024,616	108,588	160,860	1,294,064	10,576,730	251,042	769,823	11,597,595	1855-56
38,041	1,024,405	1,631,036	138,591	216,215	1,985,842	11,042,808	291,422	818,955	12,153,185	1856-57
54,325	1,884,236	617,094	85,722	183,526	886,342	8,775,190	149,113	675,863	9,600,166	1857-58
68,748	2,011,287	1,136,311	124,907	216,652	1,477,870	11,072,112	209,149	846,726	12,127,987	1858-59
76,832	1,980,032	1,655,508	106,872	296,546	2,058,926	11,650,449	191,468	1,026,509	12,868,426	1859-60
63,939	2,224,246	1,715,428	82,206	325,890	2,123,524	11,870,527	188,363	1,094,243	13,153,133	1860-61
61,626	1,918,935	1,955,375	169,137	376,598	2,501,110	12,460,548	301,297	1,227,065	13,988,910	1861-62
60,809	1,986,279	2,212,099	288,312	411,004	2,911,415	12,048,870	374,698	1,303,275	13,726,843	1862-63
71,925	2,067,474	2,475,028	94,324	410,795	2,980,147	12,435,607	181,852	1,321,947	13,939,406	1863-64
79,753	2,004,445	2,602,322	111,094	475,007	3,188,423	12,309,661	213,130	1,456,697	13,979,488	1864-65
81,634	2,010,618	2,646,697	130,182	484,688	3,261,567	12,559,570	230,197	1,443,047	14,232,814	1865-66
77,730	2,019,820	2,636,482	94,210	497,706	3,228,398	12,020,264	191,768	1,323,175	13,535,207	1866-67 (11 months)
87,468	2,040,229	2,313,316	114,071	325,866	2,753,253	12,109,226	198,109	1,313,366	13,620,701	1867-68
87,977	2,014,535	2,250,481	139,464	321,737	2,711,682	12,088,944	245,725	1,344,375	13,679,044	1868-69
81,264	2,084,491	2,937,543	161,533	289,567	3,388,643	12,968,575	294,362	1,234,967	14,497,904	1869-70
82,509	2,142,962	2,545,836	157,994	315,063	3,018,893	12,576,122	297,458	1,338,031	14,211,611	1870-71
89,634	2,124,633	2,620,567	152,135	305,770	3,078,472	12,649,373	339,008	1,377,572	14,365,953	1871-72
87,558	2,147,419	2,691,911	168,570	300,076	3,160,557	12,844,906	403,038	1,287,001	14,534,945	1872-73
88,094	2,148,232	2,752,056	203,153	313,993	3,269,202	12,867,180	455,493	1,312,408	14,635,081	1873-74
97,129	2,176,890	3,040,303	213,718	497,132	3,751,153	12,937,117	423,333	1,361,009	14,721,459	1874-75

a number of the items thus included in Sayer have been collected since under Forest, and the rest are included in Land Revenue.†
 tration, see Account No. 13.

Part III]

REVENUES AND CHARGES FROM 1792-93.

Account No. 25] SALT REVENUE IN EACH PROVINCE OF THE BENGAL PRESIDENCY.

REVENUE]

Account No. 25.

GROSS and NET RECEIPTS under SALT in the FOUR DIVISIONS of the BENGAL PRESIDENCY, in each year, from 1839-40 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).					NET REVENUE.				
	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
1839-40	1,886,218	271,976	...	...	2,158,194	1,485,273	269,051	...	...	1,754,324
1840-41	1,923,656	247,322	...	...	2,170,978	1,479,677	244,361	...	...	1,724,038
1841-42	1,925,109	271,095	...	...	2,196,204	1,402,804	268,182	...	...	1,670,986
1842-43	1,868,304	253,705	...	...	2,122,009	1,375,201	250,673	...	...	1,625,874
1843-44	1,847,647	361,762	...	...	2,209,409	1,269,479	358,647	...	...	1,628,126
1844-45	1,886,283	489,520	...	...	2,375,803	1,332,169	478,265	...	...	1,810,434
1845-46	1,531,771	386,675	...	...	1,918,446	1,047,247	377,520	...	...	1,424,767
1846-47	1,644,001	534,188	...	...	2,178,189	1,228,133	524,707	...	...	1,752,840
1847-48	1,587,268	492,788	...	...	2,080,056	1,236,398	482,621	...	...	1,719,019
1848-49	1,342,679	466,898	...	...	1,809,577	1,025,065	456,564	...	...	1,481,629
1849-50	1,335,091	548,209	...	...	1,883,300	1,023,723	537,981	...	...	1,561,704
1850-51	1,088,849	397,267	...	...	1,486,116	770,998	386,841	...	...	1,157,839
1851-52	904,561	471,319	...	...	1,375,880	580,748	460,606	...	...	1,041,354
1852-53	1,760,700	484,010	175,425	...	2,420,135	1,512,832	472,875	175,425	...	2,161,132
1853-54	1,716,989	467,752	200,400	...	2,385,141	1,434,303	460,216	172,474	...	2,066,993
1854-55	1,852,751	498,839	217,184	...	2,568,774	1,526,903	488,308	190,348	...	2,205,559
1855-56	1,927,652	549,234	203,601	...	2,680,487	1,544,089	471,123	176,773	...	2,191,985
1856-57	1,965,795	635,411	189,454	10,648	2,801,308	1,582,808	548,402	165,066	10,648	2,306,924
1857-58	1,827,345	66,218	192,131	3,524	2,089,218	1,417,763	35,375	165,703	3,524	1,622,365
1858-59	2,075,097	336,203	204,227	12,220	2,627,747	1,672,697	277,596	175,816	12,220	2,138,329
1859-60	1,980,868	364,527	216,283	38,074	2,599,752	1,604,228	276,359	188,374	38,074	2,107,035
1860-61	2,856,379	531,414	273,482	7,351	3,668,626	2,423,486	463,737	250,289	7,351	3,144,863
1861-62	2,078,677	596,607	616,567	28,284	3,320,135	1,603,629	596,607	588,728	26,760	2,815,724
1862-63	2,715,871	435,834	596,354	116,334	3,864,393	2,471,563	372,628	564,320	106,693	3,515,204
1863-64	2,400,729	402,811	673,107	135,955	3,612,602	2,335,991	346,684	640,876	114,367	3,437,918
1864-65	2,783,263	411,726	689,499	157,512	4,042,000	2,755,435	356,681	666,054	128,658	3,906,828
1865-66	2,383,360	484,450	685,262	184,860	3,737,932	2,365,209	422,429	653,018	138,624	3,579,280
1866-67 (11 months).	2,500,688	478,259	749,940	164,984	3,893,871	2,487,855	421,420	719,522	118,242	3,747,020
1867-68	2,638,737	464,776	792,238	175,765	4,071,516	2,627,032	402,869	758,678	123,293	3,911,872
1868-69	2,349,748	485,616	820,023	158,299	3,813,686	2,342,009	417,031	750,567	106,617	3,616,224
1869-70	2,549,539	488,728	922,539	129,191	4,089,997	2,537,155	413,905	850,975	71,989	3,874,024
1870-71	2,614,634	496,155	836,760	134,431	4,081,980	2,608,339	388,679	769,259	86,083	3,852,360
1871-72	2,545,472	417,526	799,815	205,545	3,968,358	2,538,220	352,135	721,325	73,604	3,685,284
1872-73	2,614,417	496,930	811,187	227,043	4,149,577	2,610,286	437,561	731,074	77,883	3,856,804
1873-74	2,599,740	422,406	867,275	208,513	4,097,934	2,590,505	365,630	787,493	79,083	3,822,711
1874-75	2,648,361	476,608	841,253	103,781	4,070,003	2,643,763	417,972	763,986	—23,602	3,802,122

For the Salt Revenue of the Bengal Presidency before 1839-40, see Account No. 18.

CUSTOMS REVENUE IN EACH PROVINCE OF THE BENGAL PRESIDENCY. [Account No. 26]

Account No. 26.

[REVENUE]

GROSS and NET RECEIPTS under CUSTOMS in the FOUR DIVISIONS of the BENGAL PRESIDENCY
in each year from 1834-35 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).					NET REVENUE.				
	Bengal.	North- Western Provinces.	Punjab.	Administra- tions under the Government of India.	TOTAL.	Bengal.	North- Western Provinces.	Punjab.	Administra- tions under the Government of India.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
1834-35 ...	223,848	476,859	...	...	700,707	172,098	431,560	...	...	603,658
1835-36 ...	311,286	477,424	...	...	788,710	262,911	412,492	...	...	675,403
1836-37 ..	326,506	396,392	...	...	722,898	280,511	323,184	...	...	603,695
1837-38 ...	319,513	376,856	...	...	696,369	276,245	306,470	...	...	582,715
1838-39 ...	294,460	508,047	...	...	802,507	253,082	440,350	...	...	693,432
1839-40 ...	399,153	199,492	...	...	598,645	354,838	134,340	...	...	489,178
1840-41 ...	485,131	208,999	...	...	694,130	437,393	144,212	...	...	581,605
1841-42 ...	500,038	193,936	...	...	693,974	452,388	130,721	...	...	583,109
1842-43 ...	531,337	188,489	...	...	719,826	483,291	128,431	...	...	611,722
1843-44 ...	604,124	157,326	...	...	761,450	558,988	97,833	...	...	656,821
1844-45 ...	641,688	125,471	...	...	767,159	596,369	60,642	...	...	657,011
1845-46 ...	829,477	152,047	...	...	981,524	782,176	91,352	...	...	873,528
1846-47 ...	771,970	136,578	...	...	908,548	724,063	63,261	...	...	787,324
1847-48 ...	743,585	130,213	...	...	873,798	696,707	49,667	...	...	746,374
1848-49 ...	723,446	108,685	...	...	832,131	675,250	23,135	...	...	698,385
1849-50 ...	861,656	133,368	59,446	...	1,054,470	812,363	55,041	59,351	...	926,755
1850-51 ..	1,014,554	141,460	...	...	1,156,014	965,975	63,417	...	...	1,029,392
1851-52 ...	1,140,847	118,505	...	...	1,259,352	1,090,851	31,788	...	...	1,122,639
1852-53 ...	359,352	107,505	...	1,837	468,694	310,682	32,465	...	1,504	344,651
1853-54 ...	409,964	95,733	...	15,400	521,097	369,502	23,316	...	11,371	404,189
1854-55 ...	468,304	122,248	...	106,188	696,740	424,902	45,907	...	101,995	572,804
1855-56 ...	553,153	72,499	...	142,153	767,805	499,888	61,455	...	133,758	695,101
1856-57 ...	540,394	46,708	...	81,311	668,413	495,655	38,918	...	71,151	605,724
1857-58 ...	502,482	26,391	127,735	90,446	747,054	446,003	14,099	110,165	81,273	651,540
1858-59 ...	732,832	49,836	278,065	97,699	1,158,432	680,050	41,149	239,382	87,341	1,047,922
1859-60 ...	1,389,738	56,490	271,457	134,771	1,852,456	1,334,471	42,827	236,426	123,970	1,737,694
1860-61 ...	1,381,351	36,863	338,530	158,711	1,915,455	1,321,624	32,168	309,418	147,089	1,810,299
1861-62 ...	1,248,501	74,413	72,168	198,652	1,593,734	1,189,394	6,433*	36,885	186,368	1,406,214
1862-63 ...	1,059,675	55,455	90,082	236,659	1,441,871	1,001,045	45,184	57,251	220,742	1,324,222
1863-64 ...	983,877	58,323	77,462	190,399	1,310,061	929,670	50,390	44,905	173,720	1,198,685
1864-65 ...	875,748	60,231	82,619	212,657	1,231,255	808,664	52,179	41,638	197,706	1,100,187
1865-66 ...	907,073	61,374	99,006	183,322	1,250,775	845,932	61,374	67,922	170,090	1,145,318
1866-67 (11 months).	856,739	47,797	81,153	120,592	1,106,281	892,784	47,797	52,303	108,923	1,011,807
1867-68 ...	1,110,641	71,229	93,575	204,907	1,480,352	1,051,961	71,229	60,261	192,920	1,376,371
1868-69 ...	1,102,518	55,994	57,995	286,489	1,502,996	1,041,612	55,994	57,995	271,712	1,427,313
1869-70 ...	960,479	49,839	63,431	207,758	1,281,507	900,570	49,839	63,431	191,720	1,205,560
1870-71 ...	1,128,582	49,888	81,876	286,912	1,547,258	1,064,671	49,888	81,876	270,826	1,467,261
1871-72 ...	1,063,727	72,931	104,481	318,676	1,559,815	999,308	72,931	104,481	300,099	1,476,819
1872-73 ...	1,079,361	42,804	98,474	454,899	1,675,538	1,014,153	42,804	98,474	436,228	1,591,659
1873-74 ...	979,362	42,130	108,614	416,879	1,546,955	912,831	42,130	108,614	396,929	1,460,504
1874-75 ...	1,080,041	35,867	85,346	393,029	1,594,283	1,014,788	35,867	85,346	373,362	1,509,363

* Net charge.

For the figures previous to 1834-35, see Account No. 19.

Account No. 27] STAMP REVENUE IN EACH PROVINCE OF THE BENGAL PRESIDENCY.

REVENUE.]

Account No. 27.

GROSS and NET RECEIPTS under STAMPS in the FOUR DIVISIONS of the BENGAL PRESIDENCY,
in each year, from 1834-35 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).					NET REVENUE.				
	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.
1834-35	£ 186,178	£ 93,427	£ ...	£ ...	£ 279,605	£ 171,809	£ 84,413	£ ...	£ ...	£ 256,222
1835-36	189,599	95,003	...	...	284,602	175,720	84,562	...	...	260,282
1836-37	189,589	107,436	...	...	297,025	176,128	96,278	...	...	272,406
1837-38	198,092	117,515	...	...	315,607	185,573	105,207	...	...	290,780
1838-39	192,488	119,786	...	...	312,274	181,258	107,416	...	...	288,674
1839-40	210,283	119,874	...	...	330,157	198,950	101,819	...	...	300,769
1840-41	218,600	117,516	...	...	336,116	205,888	112,565	...	...	318,453
1841-42	225,860	127,323	...	...	353,183	212,145	121,696	...	...	333,841
1842-43	227,737	115,538	...	...	343,275	212,774	99,513	...	...	312,287
1843-44	221,272	121,136	...	...	342,408	210,314	116,229	...	...	326,543
1844-45	233,833	126,025	...	...	359,858	223,148	120,465	...	...	343,613
1845-46	237,315	124,795	...	...	362,110	227,109	113,318	...	...	340,427
1846-47	232,156	132,695	...	...	364,851	221,634	129,482	...	...	351,116
1847-48	229,319	138,744	...	...	368,063	216,242	132,440	...	...	348,682
1848-49	220,300	140,386	...	...	360,686	209,738	136,100	...	...	345,838
1849-50	220,686	155,037	5,705	...	381,428	207,718	149,966	5,320	...	363,004
1850-51	208,459	150,273	10,430	...	369,162	196,668	145,604	9,965	...	352,237
1851-52	214,396	149,541	13,042	...	376,979	203,648	144,796	12,617	...	361,061
1852-53	208,227	158,161	13,806	988	381,182	194,463	149,215	12,915	988	357,581
1853-54	215,223	159,513	15,816	1,043	391,595	204,939	153,516	15,158	1,043	374,656
1854-55	222,743	165,678	17,971	1,124	407,516	210,722	157,890	17,000	1,124	386,736
1855-56	219,727	162,275	19,817	3,825	405,644	207,655	152,461	18,614	3,825	382,555
1856-57	242,949	176,320	25,240	19,012	463,521	228,021	173,043	24,742	18,733	444,539
1857-58	230,545	43,063	25,375	4,052	303,035	216,286	40,329	24,741	3,939	285,295
1858-59	268,438	167,208	41,317	9,068	426,031	254,634	104,152	39,776	8,903	407,465
1859-60	305,817	141,678	74,955	19,213	541,663	288,884	138,507	66,481	18,356	512,228
1860-61	467,182	203,174	64,734	39,849	774,939	438,765	197,061	55,128	37,207	728,161
1861-62	653,599	246,839	89,438	67,391	1,057,267	626,848	235,839	85,567	64,338	1,012,592
1862-63	536,184	200,879	93,247	111,948	942,258	495,505	192,120	91,097	106,433	885,155
1863-64	550,728	223,671	101,638	151,587	1,027,624	508,455	211,669	99,290	142,814	962,228
1864-65	590,205	234,333	109,582	176,388	1,110,508	555,732	221,351	106,828	167,141	1,051,052
1865-66	593,751	251,347	125,454	204,944	1,175,496	564,570	236,101	121,810	195,147	1,117,628
1866-67 (11 months).	548,889	240,820	127,387	198,746	1,115,842	525,722	227,595	121,576	188,737	1,063,630
1867-68	683,304	315,142	166,967	192,847	1,358,260	656,881	298,718	158,742	185,037	1,299,378
1868-69	703,121	323,974	194,896	214,817	1,436,808	676,370	307,857	185,997	206,169	1,376,393
1869-70	696,843	351,472	203,926	225,172	1,477,413	669,915	334,442	194,603	216,251	1,415,211
1870-71	732,066	319,572	231,975	244,529	1,528,142	704,131	303,273	222,828	236,211	1,466,443
1871-72	780,750	292,551	239,394	236,090	1,548,785	751,373	234,661	230,828	229,332	1,496,194
1872-73	835,121	329,359	230,886	240,204	1,635,570	804,734	321,993	228,341	235,050	1,590,118
1873-74	855,706	367,912	232,447	250,819	1,706,884	832,429	362,587	229,151	246,632	1,670,799
1874-75	883,875	351,328	238,242	306,386	1,779,831	862,230	346,510	232,484	301,616	1,742,790

ASSESSED TAXES IN EACH PROVINCE OF THE BENGAL PRESIDENCY.

[Account No. 28]

Account No. 28.

[REVENUE]

GROSS and NET RECEIPTS under ASSESSED TAXES in the FOUR DIVISIONS of the BENGAL PRESIDENCY, in each year, from 1860-61 to 1874-75.

	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).														
	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67. (11 months).	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Bengal ...	187,536	618,245	614,170	463,955	377,368	178,169	1,310	163,859	139,068	358,098	674,374	296,290	192,166	2,968	99
N. W. P. ...	163,366	338,193	286,007	206,855	167,939	67,383	322	93,228	55,904	148,960	297,612	109,020	77,676	289	78*
Punjab ...	139,611	101,020	85,712	62,140	51,999	22,079	279	45,254	24,953	63,753	166,031	43,954	31,667	525	110*
Administra- tions under the Govern- ment of India ...	215,226	222,349	253,267	189,702	189,479	60,691	2,832	84,569	67,243	125,917	222,287	90,626	83,122	4,508	2,210
TOTAL ...	705,989	1,279,807	1,239,156	922,652	786,785	328,322	4,743	386,910	287,168	696,728	1,360,304	539,890	384,631	8,290	2,121

NET REVENUE.

Bengal ...	164,026	559,028	575,883	443,186	361,156	171,290	1,011	146,574	124,704	326,937	642,616	278,282	186,818	2,449	99
N. W. P. ...	149,077	320,723	280,333	204,468	165,925	66,499	320	90,054	55,619	148,132	296,117	107,411	76,927	148	78*
Punjab ...	133,177	98,583	82,953	59,732	51,253	21,884	279	44,452	24,711	63,280	165,355	43,446	31,596	523	110*
Administra- tions under the Govern- ment of India ...	212,473	216,932	250,296	188,670	188,840	60,357	2,832	82,999	66,537	124,630	221,313	89,844	82,690	4,462	2,210
TOTAL ...	658,753	1,195,266	1,189,465	896,056	767,168	320,030	4,442	364,079	271,571	662,979	1,325,401	518,987	378,031	7,582	2,121

* Net Charge.

Account No. 29.

GROSS and NET RECEIPTS under MINT, POST OFFICE, and TELEGRAPH in the FOUR DIVISIONS of the BENGAL PRESIDENCY, in each year, from 1834-35 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).					NET REVENUE.				
	Bengal.	North-Western Provinces.	Punjab.	Administra- tions under the Government of India.	TOTAL.	Bengal.	North-Western Provinces.	Punjab.	Administra- tions under the Government of India.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
1834-35 ...	112,555	...	...	...	112,555	4,556	...	...	...	4,556
1835-36 ...	88,722	23,917	...	...	112,639	8,585	2,399	...	...	6,186
1836-37 ...	81,697	26,155	...	...	107,852	11,089	1,193	...	...	12,282
1837-38 ...	109,386	30,254	...	...	139,640	22,143	3,769	...	...	25,912
1838-39 ...	119,424	34,059	...	...	153,483	30,971	8,165	...	...	39,136
1839-40 ...	106,505	35,017	...	...	141,522	30,874	1,450	...	...	29,424
1840-41 ...	106,038	39,627	...	...	145,665	34,256	2,780	...	...	31,476
1841-42 ...	110,371	43,522	...	...	153,893	33,871	1,448	...	...	32,423
1842-43 ...	112,145	46,883	...	...	159,028	28,729	2,144	...	...	26,585
1843-44 ...	138,421	52,281	...	...	190,702	51,858	618	...	...	51,240
1844-45 ...	134,517	55,295	...	...	189,812	36,693	1,423	...	...	38,116
1845-46 ...	121,145	65,673	...	...	186,818	29,100	2,996	...	...	32,096
1846-47 ...	108,792	67,484	...	...	176,276	13,870	6,206	...	...	20,076
1847-48 ...	93,400	64,514	...	...	157,914	12,754	5,423	...	...	18,177
1848-49 ...	106,126	67,077	...	...	173,203	21,375	12,433	...	...	33,808
1849-50 ...	93,592	64,609	14,325	...	172,526	12,456	11,726	8,139	...	32,321

Account No. 29]

MINT, POST OFFICE, AND TELEGRAPH IN EACH

REVENUE]

Account

GROSS and NET RECEIPTS under MINT, POST OFFICE, and TELEGRAPH in the FOUR

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).					NET REVENUE.				
	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.
1850-51	92,524	66,675	14,220	...	173,419	12,903	12,892	6,070	...	31,865
1851-52	137,724	67,806	15,373	...	220,903	54,412	554	4,266	...	59,232
1852-53	137,886	65,352	16,471	1,286	220,995	86,635	2,871	2,981	110	92,597
1853-54	104,005	67,433	16,891	1,292	189,621	53,307	17,102	2,904	2,162	71,151
1854-55	86,817	71,132	17,978	3,901	179,828	35,017	16,936	3,705	3,550	52,108
1855-56	173,502	86,762	23,677	6,982	290,923	108,610	42,244	11,279	3,398	158,735
1856-57	227,005	50,952	11,306	15,317	304,580	161,595	15,707	391	3,209	142,288
1857-58	98,142	46,163	53,620	214,572	412,497	68,124	5,306	12,152	197,790	147,124
1858-59	113,244	146,497	89,610	165,315	514,666	10,429	7,709	50,889	139,118	208,145
1859-60	130,450	156,509	111,192	236,023	634,174	42,767	40,682	158,291	221,101	462,841

N. B.—The figures in italic denote Net charges.

Account

GROSS and NET RECEIPTS under LAND, SAYER, and EXCISE in each ADMINISTRATION

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS.									
	British Burma.	Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	Coorg.	TOTAL.	Eastern Settlements.	Berars.	GRAND TOTAL.
1852-53	211,859	...	...	...	...	18,484	230,343	68,146	...	298,489
1853-54	297,324	...	...	...	...	21,031	318,355	70,879	...	389,234
1854-55	416,616	...	384,301	...	...	16,952	817,869	78,974	...	896,843
1855-56	489,953	213,818	472,976	...	...	21,843	1,198,590	95,474	...	1,294,064
1856-57	553,325	921,944	392,273	...	...	20,281	1,887,823	98,019	...	1,985,842
1857-58	380,357	3,148	365,517	...	6,255	23,896	779,173	107,169	...	886,342
1858-59	402,877	553,429	377,849	...	8,691	25,162	1,368,008	109,862	...	1,477,870
1859-60	421,885	1,103,995	383,854	...	15,852	26,368	1,951,954	106,972	...	2,058,926
1860-61	442,874	1,145,816	362,843	...	16,456	26,895	1,994,884	128,640	...	2,123,524
1861-62	487,786	1,157,143	319,079	...	...	29,330	1,993,338	139,694	368,078	2,501,110
1862-63	607,972	1,106,428	625,923	...	160	41,189	2,381,672	133,644	396,099	2,911,415
1863-64	687,074	1,083,106	625,808	...	160	44,448	2,440,591	144,991	394,565	2,980,147
1864-65	752,877	1,125,592	687,251	...	45,985	...	2,611,705	140,356	436,362	3,188,423
1865-66	713,855	1,219,242	669,131	...	49,896	...	2,652,124	138,058	471,385	3,261,567
1866-67 (11 months)	677,144	1,127,305	780,878	...	32,002	...	2,617,329	122,860	488,209	3,228,398
1867-68	777,324	1,309,916	621,094	...	44,919	†	2,753,253	...	...	2,753,253
1868-69	771,165	1,357,396	729,267	...	146,146*	...	2,711,682	...	...	2,711,682
1869-70	841,509	1,392,919	722,384	...	431,831	...	3,388,643	...	...	3,388,643
1870-71	787,776	1,412,032	769,110	...	49,975	...	3,018,893	...	...	3,018,893
1871-72	819,847	1,412,433	755,413	...	90,779	...	3,078,472	...	...	3,078,472
1872-73	847,781	1,469,526	746,438	...	96,812	...	3,160,557	...	...	3,160,557
1873-74	982,823	1,417,904	776,906	...	91,569	...	3,269,202	...	...	3,269,202
1874-75	976,265	1,442,194	775,099	476,228	81,367	...	3,751,156	...	...	3,751,153

* Excess charge.

† Coorg is still under Government of India.

PROVINCE IN THE BENGAL PRESIDENCY.

[Account No. 30]

No. 29—concluded.

[REVENUE]

DIVISIONS of the BENGAL PRESIDENCY, in each year, from 1834-35 to 1874-75.

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAW-BACKS).					NET REVENUE.				
	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.	Bengal.	North-Western Provinces.	Punjab.	Administrations under the Government of India.	TOTAL.
1860-61 ...	£ 112,376	£ 144,791	£ 106,288	£ 140,465	£ 503,920	£ 16,969	£ 480	£ 51,253	£ 112,099	£ 179,841
1861-62	654,788	654,788	...	...	...	233,082	233,082
1862-63	649,698	649,698	...	...	...	279,068	279,068
1863-64	674,884	674,884	...	...	...	201,462	201,462
1864-65	597,530	597,530	...	...	...	156,569	156,569
1865-66 (11 months).	768,765	768,765	...	...	...	11,467	11,467
1866-67	820,447	820,447	...	...	...	60,324	60,324
1867-68	868,846	868,846	...	...	...	65,046	65,046
1868-69	1,067,798	1,067,798	...	...	...	35,858	35,858
1869-70	989,896	989,896	...	...	...	164,041	164,041
1870-71	1,046,317	1,046,317	...	...	...	20,020	20,020
1871-72	1,068,502	1,068,502	...	...	...	36,982	36,982
1872-73	820,856	820,856	...	...	...	201,186	201,186
1873-74 ...	137,157	86,507	134,701	414,175	772,540	49,928	1,541	12,779	172,649	137,041
1874-75 ...	156,926	88,849	138,375	508,306	892,456	67,920	96	3,323	11,870	83,017

N. B.—The figures in italic denote Net charges.

No. 30.

under the GOVERNMENT OF INDIA, in each year, from 1852-53 to 1874-75.

NET REVENUE.									YEARS.
Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	Coorg.	TOTAL.	Eastern Settlements.	Berars.	GRAND TOTAL.	
£	£	£	£	£	£	£	£	£	
...	...	...	...	16,138	165,222	64,915	...	230,137	1852-53
...	...	...	...	18,301	214,385	68,093	...	282,478	1853-54
...	338,946	...	...	12,938	531,891	76,059	...	607,950	1854-55
207,265	434,524	...	...	18,930	1,037,879	92,955	...	1,130,834	1855-56
854,314	359,121	...	...	12,476	1,699,157	95,448	...	1,794,605	1856-57
3,986†	332,106	...	5,273	15,759	676,591	103,644	...	780,235	1857-58
490,902	330,935	...	6,591	16,879	1,185,073	107,026	...	1,292,099	1858-59
1,014,792	337,590	...	14,604	17,931	1,751,216	103,167	...	1,854,383	1859-60
1,048,861	316,770	...	14,318	18,124	1,780,385	124,471	...	1,904,856	1860-61
1,047,482	275,312	...	...	23,424	1,745,378	135,555	331,044	2,211,977	1861-62
992,583	520,878	...	92	29,391	2,026,361	129,588	356,338	2,512,287	1862-63
932,028	500,656	...	1,551†	29,112	2,018,624	140,969	351,661	2,511,254	1863-64
971,618	540,309	...	23,783	...	2,158,996	136,915	394,790	2,690,701	1864-65
1,079,141	515,570	...	34,311	...	2,226,467	134,682	416,825	2,777,974	1865-66
997,347	641,871	...	17,790	...	2,213,220	119,486	439,909	2,772,615	1866-67 (11 months)
1,162,254	465,003	...	26,668	...	2,293,730	...	...	2,293,730	1867-68
1,199,691	571,856	...	163,421†	...	2,240,990	...	...	2,240,990	1868-69
1,245,784	572,631	...	412,148	...	2,915,171	...	...	2,915,171	1869-70
1,208,569	645,845	...	32,840	...	2,590,903	...	...	2,590,903	1870-71
1,285,847	657,500	...	32,126†	...	2,596,527	...	...	2,596,527	1871-72
1,366,902	647,512	...	33,393†	...	2,701,111	...	...	2,701,111	1872-73
1,369,709	675,430	...	50,526†	...	2,767,737	...	...	2,767,737	1873-74
1,332,501	674,694	400,624	55,885†	...	3,160,159	...	...	3,160,159	1874-75

its revenue is in preceding column.

† Net charge.

Part III]

REVENUES AND CHARGES FROM 1792-93.

Account No. 31]

DETAIL OF LAND REVENUE AND RECEIPTS FROM SALT IN EACH ADMINISTRATION

REVENUE]

Account

DETAIL of LAND, SAYER, and EXCISE for each PROVINCE under the

YEARS.	BRITISH BURMA.				OUDH.				CENTRAL PROVINCES.			
	Land.	Forest.	Abkarce.	TOTAL.	Land.	Forest.	Abkarce.	TOTAL.	Land.	Forest.	Abkarce.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
1852-53 ...	192,149	2,190	17,520	211,859	...	...	...	...	...	...	...	...
1853-54 ...	257,894	15,223	24,207	297,324	...	...	...	...	...	...	...	...
1854-55 ...	320,061	63,224	33,331	416,616	...	...	...	...	367,545	...	16,756	384,301
1855-56 ...	363,260	84,637	42,056	489,953	211,982	63	1,773	213,818	429,756	23,888	19,332	472,976
1856-57 ...	411,068	84,536	57,721	553,325	884,192	2,569	35,183	921,944	318,295	51,485	22,493	392,273
1857-58 ...	295,725	36,005	48,627	380,357	3,148	...	...	3,148	290,803	49,444	23,270	365,517
1858-59 ...	263,161	81,159	58,557	402,877	536,479	2,146	14,804	553,429	306,620	41,093	30,136	377,849
1859-60 ...	313,379	35,000	73,506	421,885	1,002,119	32,311	69,565	1,103,995	301,895	27,070	42,889	383,854
1860-61 ...	331,002	42,795	69,077	442,874	1,054,951	11,623	79,242	1,145,816	290,227	27,138	45,478	362,843
1861-62 ...	289,458	130,437	67,891	487,786	1,062,006	7,373	87,764	1,157,143	255,248	12,457	51,374	319,079
1862-63 ...	298,255	231,662	78,055	607,972	1,025,817	5,572	75,039	1,106,428	523,990	27,398	74,535	625,923
1863-64 ...	524,997	80,907	81,170	687,074	1,003,955	4,778	74,373	1,083,106	546,059	7,910	71,834	625,803
1864-65 ...	561,106	92,859	98,912	752,877	1,043,882	5,520	76,190	1,125,592	587,787	6,402	93,062	687,251
1865-66 ...	527,139	89,849	96,867	713,855	1,133,027	11,997	74,218	1,219,242	560,889	13,327	94,915	669,131
1866-67 (11 months).	549,258	42,411	85,475	677,144	1,037,474	20,125	69,706	1,127,305	657,087	23,747	100,064	780,878
1867-68 ...	584,814	64,676	127,834	777,324	1,214,442	6,615	88,859	1,309,916	489,871	34,817	96,406	621,094
1868-69 ...	568,350	81,652	121,163	771,165	1,252,438	13,182	91,776	1,357,396	598,904	34,665	95,698	729,267
1869-70 ...	636,963	98,418	106,133	841,509	1,302,947	10,629	79,343	1,392,919	588,543	41,534	92,307	722,384
1870-71 ...	595,406	81,801	110,569	787,776	1,321,798	4,020	86,214	1,412,032	604,669	64,650	99,791	769,110
1871-72 ...	643,219	77,166	99,462	819,847	1,317,131	13,665	81,637	1,412,433	593,753	55,710	105,950	755,413
1872-73 ...	653,240	82,728	111,813	847,781	1,375,881	29,213	64,432	1,469,526	596,278	47,923	102,237	746,438
1873-74 ...	751,051	106,851	124,921	982,823	1,329,388	28,366	60,150	1,417,904	607,513	56,761	112,632	776,906
1874-75 ...	728,170	107,480	140,615	976,265	1,341,417	27,736	73,041	1,442,194	580,592	66,077	128,430	775,099

Account

GROSS and NET RECEIPTS under SALT in each ADMINISTRATION

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).							
	British Burma.	Oudh.	Central Provinces.	Assam.	Government of India.	TOTAL.	Berars.	GRAND TOTAL.
	£	£	£	£	£	£	£	£
1856-57 ...	5,826	4,822	...	...	...	10,648	...	10,648
1857-58 ...	3,524	...	...	...	...	3,524	...	3,524
1858-59 ...	4,444	7,776	...	...	...	12,220	...	12,220
1859-60 ...	8,434	29,640	...	...	...	38,074	...	38,074
1860-61 ...	6,891	460	...	...	...	7,351	...	7,351
1861-62 ...	5,195	159	19,787	...	...	25,141	3,143	28,284
1862-63 ...	4,820	267	106,168	...	...	111,255	5,079	116,334
1863-64 ...	6,750	1,636	124,417	...	...	132,803	3,152	135,955
1864-65 ...	8,583	2,298	142,508	...	...	153,389	4,123	157,512
1865-66 ...	5,658	2,625	172,745	...	...	181,028	3,832	184,860
1866-67 (11 months) ...	6,889	1,234	155,702	...	...	163,825	1,159	164,984
1867-68 ...	9,322	1,206	165,237	...	...	175,765	...	175,765
1868-69 ...	14,398	1,116	142,785	...	...	158,299	...	158,299
1869-70 ...	12,832	1,219	115,140	...	...	129,191	...	129,191
1870-71 ...	12,054	5,451	116,926	...	...	134,431	...	134,431
1871-72 ...	11,915	4,106	123,610	...	65,914	205,545	...	205,545
1872-73 ...	13,102	1,877	123,809	...	88,255	227,043	...	227,043
1873-74 ...	12,206	2,200	117,786	...	76,321	208,513	...	208,513
1874-75 ...	13,819	1,688	18,136	...	70,138	103,781	...	103,781

There were no receipts on account of Salt in the Government
The Salt Revenue in the "Administrations under the Govern
N. B.—The figures in

TION UNDER THE IMMEDIATE CONTROL OF THE GOVERNMENT OF INDIA.

[Account No. 32

No. 31.

[REVENUE

ADMINISTRATION of the GOVERNMENT OF INDIA, from 1852-53 to 1874-75.

GOVERNMENT OF INDIA.				EASTERN SETTLEMENTS.				BERARS.				YEARS.
Land.	Forest.	Abkaree.	TOTAL.	Land.	Forest.	Abkaree.	TOTAL.	Land.	Forest.	Abkaree.	TOTAL.	
£	£	£	£	£	£	£	£	£	£	£	£	
16,612	...	1,872	18,484	...	...	68,146	68,146	...	...	...	...	1852-53
18,725	...	2,306	21,031	...	...	70,879	70,879	...	...	...	...	1853-54
14,904	...	2,048	16,952	...	...	78,974	78,974	...	...	...	...	1854-55
19,618	...	2,225	21,843	...	...	95,474	95,474	...	...	...	...	1855-56
17,480	...	2,804	20,281	...	...	98,019	98,019	...	...	...	...	1856-57
27,418	273	2,460	30,151	...	...	107,169	107,169	...	...	...	...	1857-58
30,051	509	3,293	33,853	...	...	109,862	109,862	...	...	...	...	1858-59
38,115	491	3,614	42,220	...	...	106,972	106,972	...	...	...	...	1859-60
39,248	650	3,453	43,351	...	...	128,640	128,640	...	...	...	...	1860-61
16,323	5,084	7,923	29,330	10,072	3,949	125,673	139,694	322,268	9,837	35,973	368,078	1861-62
20,725	9,934	10,690	41,349	6,919	3,576	123,149	133,644	336,393	10,170	49,536	396,099	1862-63
31,169	...	13,439	44,608	13,260	215	131,516	144,991	355,588	514	38,463	394,565	1863-64
25,566	5,791	14,628	45,985	13,359	285	126,712	140,356	370,622	237	65,503	436,362	1864-65
20,200	13,212	16,484	49,896	10,859	286	126,913	138,058	394,583	1,511	75,291	471,385	1865-66
16,899	3,326	11,777	32,002	7,978	244	114,638	122,860	367,786	4,357	116,066	488,209	1866-67 (11 months)
24,189	7,963	12,767	44,919	...	...	...	...	...	...	...	...	1867-68
169,211*	9,965	13,100	146,146*	...	...	...	...	...	...	...	...	1868-69
409,090	10,957	11,784	431,831	...	...	...	...	...	...	...	...	1869-70
23,963	7,523	18,489	49,975	...	...	...	...	...	...	...	...	1870-71
66,464	5,594	18,721	90,779	...	...	...	...	...	...	...	...	1871-72
66,512	8,706	21,594	96,812	Assam.				...	...	...	...	1872-73
64,104	11,175	16,290	91,569	...	...	...	...	...	...	...	...	1873-74
58,307	5,878	17,182	81,367	331,817	6,547	137,864	476,228	...	...	...	...	1874-75

* Net charge.

No. 32.

under the GOVERNMENT OF INDIA, in each year, from 1856-57 to 1874-75.

NET REVENUE.								YEARS.
British Burma.	Oudh.	Central Provinces.	Assam.	Government of India.	TOTAL.	Berars.	GRAND TOTAL.	
£	£	£	£	£	£	£	£	
5,826	4,822	...	...	...	10,648	...	10,648	1856-57
3,524	...	...	...	...	3,524	...	3,524	1857-58
4,444	7,776	...	...	...	12,220	...	12,220	1858-59
8,434	29,640	...	...	...	38,074	...	38,074	1859-60
6,891	460	...	...	...	7,351	...	7,351	1860-61
5,195	159	18,263	...	...	23,617	3,143	26,760	1861-62
4,807	267	96,540	...	...	101,614	5,079	106,693	1862-63
6,344	199	105,070	...	...	111,215	3,152	114,367	1863-64
8,235	2,961	119,261	...	...	124,535	4,123	128,658	1864-65
5,231	3,812	133,373	...	...	134,792	3,832	138,624	1865-66
6,502	3,633	114,214	...	...	117,083	1,159	118,242	1866-67 (11 months)
8,732	4,202	113,823	...	...	123,293	...	123,293	1867-68
13,849	4,535	97,303	...	...	106,617	...	106,617	1868-69
12,014	5,593	65,568	...	...	71,989	...	71,989	1869-70
11,576	4,196	78,703	...	...	86,083	...	86,083	1870-71
11,458	2,365	84,682	...	20,171	73,604	...	73,604	1871-72
12,671	4,774	84,232	...	14,246	77,883	...	77,883	1872-73
11,660	4,507	78,995	...	7,065	79,083	...	79,083	1873-74
13,341	4,756	13,015	...	19,172	23,602	...	23,602	1874-75

of India, Coorg, and Eastern Settlements.
 ment of India was not distinguished in the accounts before 1856-57.
 italic denote Net charges.

Account No. 33]

CUSTOMS AND STAMP REVENUE IN EACH ADMINISTRATION UNDER

REVENUE]

Account

GROSS and NET RECEIPTS under CUSTOMS in each ADMINISTRATION

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).							
	British Burma.	Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	TOTAL.	Eastern Settle- ments.	GRAND TOTAL.
1852-53 ...	£ 1,837	£ ...	£ ...	£ ...	£ ...	£ 1,837	£ ...	£ 1,837
1853-54 ...	15,400	...	...	...	...	15,400	...	15,400
1854-55 ...	49,334	...	56,854	...	...	106,188	...	106,188
1855-56 ...	86,709	...	55,444	...	...	142,153	...	142,153
1856-57 ...	74,231	279	6,801	...	...	81,311	...	81,311
1857-58 ...	89,580	...	866	...	...	90,446	...	90,446
1858-59 ...	88,530	2	9,167	...	...	97,699	...	97,699
1859-60 ...	123,152	11	11,608	...	...	134,771	...	134,771
1860-61 ...	149,433	4	7,620	...	1,654	158,711	...	158,711
1861-62 ...	190,810	...	7,835	...	...	198,645	7	198,652
1862-63 ...	213,578	...	23,021	...	...	236,599	60	236,659
1863-64 ...	168,202	...	21,829	...	...	190,031	368	190,399
1864-65 ...	202,033	46*	10,190	...	...	212,177	480	212,657
1865-66 ...	173,106	...	9,877	...	...	182,983	339	183,322
1866-67 (11 months) ...	116,251	...	4,083	...	...	120,334	258	120,592
1867-68 ...	198,101	...	6,806	...	...	204,907	...	204,907
1868-69 ...	278,006	...	8,483	...	...	286,489	...	286,489
1869-70 ...	200,986	...	6,772	...	...	207,758	...	207,758
1870-71 ...	276,458	...	10,454	...	...	286,912	...	286,912
1871-72 ...	305,370	...	13,306	...	...	318,676	...	318,676
1872-73 ...	444,492	...	10,407	...	...	454,899	...	454,899
1873-74 ...	405,620	...	11,259	...	...	416,879	...	416,879
1874-75 ...	380,281	2,346	10,402	...	...	393,029	...	393,029

* Excess charge.

Receipts on account of Customs
N. B.—The figures in

Account

GROSS and NET RECEIPTS under STAMPS in each ADMINISTRATION under

YEARS.	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).									
	British Burma.	Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	Coorg.	TOTAL.	Eastern Settlements.	Berars.	GRAND TOTAL.
1852-53 ...	£ 988	£ ...	£ ...	£ ...	£ ...	£ ...	£ 988	£ ...	£ ...	£ 988
1853-54 ...	1,043	...	...	...	...	...	1,043	...	...	1,043
1854-55 ...	1,124	...	...	...	...	...	1,124	...	...	1,124
1855-56 ...	127	605	3,093	...	...	...	3,825	...	...	127
1856-57 ...	...	15,133	3,879	...	...	...	19,012	...	...	...
1857-58 ...	...	12	4,040	...	...	...	4,052	...	...	...
1858-59 ...	...	4,535	4,533	...	...	...	9,068	...	...	...
1859-60 ...	...	14,232	4,981	...	...	...	19,213	...	...	...
1860-61 ...	12,709	20,328	6,812	...	...	...	39,849	...	...	12,259
1861-62 ...	20,584	27,841	11,975	...	3	371	60,774	6,617	67,391	19,421
1862-63 ...	26,084	33,054	36,342	...	...	1,130	96,610	7,965	7,373	111,948
1863-64 ...	30,724	40,427	37,879	...	6	1,571	110,607	26,175	14,805	151,587
1864-65 ...	34,233	47,924	49,970	...	2,347	...	134,474	25,521	16,393	176,388
1865-66 ...	36,704	55,129	57,822	...	5,265	...	154,920	26,658	23,366	204,944
1866-67 (11 months) ...	37,466	53,200	57,336	...	3,221	...	151,223	21,855	25,668	198,746
1867-68 ...	41,974	68,709	76,824	...	5,340	...	192,847	...	...	192,847
1868-69 ...	51,932	76,273	81,647	...	4,965	...	214,817	...	...	214,817
1869-70 ...	52,412	82,281	84,643	...	5,836	...	225,172	...	...	225,172
1870-71 ...	47,271	94,520	97,555	...	5,183	...	244,529	...	...	244,529
1871-72 ...	40,663	88,477	92,908	...	14,042	...	236,090	...	...	236,090
1872-73 ...	42,200	88,337	91,819	...	17,848	...	240,204	...	...	240,204
1873-74 ...	45,086	90,337	94,610	...	20,756	...	250,819	...	...	250,819
1874-75 ...	56,438	92,027	90,800	48,358	18,763	...	306,386	...	...	306,386

N. B.—The figures in

THE IMMEDIATE CONTROL OF THE GOVERNMENT OF INDIA.

[Account No. 34]

No. 33.

[REVENUE]

under the GOVERNMENT OF INDIA, in each year, from 1852-53 to 1874-75.

NET REVENUE.								YEARS.
British Burma.	Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	TOTAL.	Eastern Settlements.	GRAND TOTAL.	
£	£	£	£	£	£	£	£	
1,504	...	...	...	...	1,504	...	1,504	1852-53
11,371	...	...	...	...	11,371	...	11,371	1853-54
45,141	...	56,854	...	...	101,995	...	101,995	1854-55
79,853	...	53,905	...	...	133,758	...	133,758	1855-56
64,071	279	6,801	...	...	71,151	...	71,151	1856-57
80,407	...	866	...	...	81,273	...	81,273	1857-58
78,172	...	9,167	...	...	87,341	...	87,341	1858-59
112,351	11	11,608	...	...	123,970	...	123,970	1859-60
137,811	4	7,620	...	1,654	147,089	...	147,089	1860-61
179,291	...	7,835	...	...	187,126	758	186,368	1861-62
200,461	...	20,978	...	...	221,439	697	220,742	1862-63
155,712	...	18,411	...	...	174,123	403	173,720	1863-64
189,586	46	8,527	...	...	198,067	361	197,706	1864-65
160,712	...	9,877	...	...	170,589	499	170,090	1865-66
105,357	...	4,083	...	...	109,440	517	108,923	1866-67 (11 months)
186,114	...	6,806	...	...	192,920	...	192,920	1867-68
263,229	...	8,483	...	...	271,712	...	271,712	1868-69
184,948	...	6,772	...	...	191,720	...	191,720	1869-70
260,372	...	10,454	...	...	270,826	...	270,826	1870-71
286,793	...	13,306	...	...	300,099	...	300,099	1871-72
425,821	...	10,407	...	...	436,228	...	436,228	1872-73
385,670	...	11,259	...	...	396,929	...	396,929	1873-74
360,614	2,346	10,402	...	...	373,362	...	373,362	1874-75

do not occur in Coorg and the Berars.
italic denote Net charges.

No. 34.

the GOVERNMENT OF INDIA, in each year, from 1852-53 to 1874-75.

NET REVENUE.								YEARS.
Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	Coorg.	TOTAL.	Eastern Settlements.	Berars.	
£	£	£	£	£	£	£	£	
...	...	...	...	...	988	...	...	988 1852-53
...	...	...	...	...	1,043	...	...	1,043 1853-54
...	...	...	...	...	1,124	...	...	1,124 1854-55
605	3,093	...	...	...	3,825	...	...	3,825 1855-56
14,913	3,820	...	...	...	18,733	...	...	18,733 1856-57
12	3,927	...	...	...	3,939	...	...	3,939 1857-58
4,465	4,438	...	...	...	8,903	...	...	8,903 1858-59
13,638	4,881	...	163	...	18,356	...	...	18,356 1859-60
18,580	6,670	...	302	...	37,207	...	...	37,207 1860-61
27,183	11,721	...	839	371	57,857	...	6,481	64,338 1861-62
30,941	34,846	...	...	1,079	92,083	7,195	7,155	106,433 1862-63
37,623	36,132	...	6	1,492	104,973	23,430	14,411	142,814 1863-64
44,847	47,949	...	2,251	...	128,234	23,143	15,764	167,141 1864-65
51,890	55,590	...	5,053	...	148,289	24,444	22,414	195,147 1865-66
50,217	55,211	...	3,026	...	144,990	19,152	24,595	188,737 1866-67
64,971	74,124	...	5,075	...	185,037	...	...	185,037 1867-68 (11 months)
72,190	78,811	...	4,693	...	206,169	...	...	206,169 1868-69
78,019	81,706	...	5,539	...	216,251	...	...	216,251 1869-70
90,566	94,703	...	4,903	...	236,211	...	...	236,211 1870-71
86,067	90,359	...	13,564	...	229,332	...	...	229,332 1871-72
87,133	89,722	...	17,260	...	235,050	...	...	235,050 1872-73
89,159	93,193	...	20,134	...	246,632	...	...	246,632 1873-74
90,592	89,592	47,642	18,347	...	301,616	...	...	301,616 1874-75

italic denote Net charges.

Part III]

REVENUES AND CHARGES FROM 1792-93.

Account No. 35]

ASSESSED TAXES AND MINT, POST OFFICE, AND TELEGRAPH RECEIPTS IN EACH

REVENUE]

Account

GROSS and NET RECEIPTS under ASSESSED TAXES in each ADMINISTRATION

	GROSS REVENUE (LESS REFUNDS, AND DRAWBACKS).														
	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67. (11 mos.)	1867-68.	1868-69.	1869-70.	1870-71.	1871-72. °	1872-73.	1873-74.	1874-75.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
British Burma...	10,433	23,180	23,113	12,159	13,043	4,692	30	10,476	8,463	15,173	25,694	8,813	6,949	129	1
Oudh ...	102,612	44,922	53,997	34,862	29,496	10,674	475	11,852	6,575	27,541	64,045	24,379	13,981	2,058	1,736
Central Provs.	5,623	21,483	36,070	28,645	29,707	7,575	246	41,736	35,415	44,673	52,466	18,767	16,253	81	2
Assam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Govt. of India, Genl. & Political.	96,486	130,289	138,909	111,693	115,987	36,892	2,081	20,505	16,790	38,530	80,082	38,667	39,939	2,240	470
Coorg ...	...	1,014	1,178	667	...	...	...	...	...	...	...	...	...	...	...
TOTAL...	215,154	220,888	253,267	188,026	188,233	60,133	2,832	84,569	67,243	125,917	222,287	90,326	83,122	4,508	2,210
Eastern Settlements.	72	143	...	...	...	...	...	...	...	...	...	...	...	...	...
Berars ...	...	1,318	...	1,676	1,246	558	...	...	...	...	...	...	...	...	...
GRAND TOTAL ...	215,226	222,349	253,267	189,702	189,479	60,691	2,832	84,569	67,243	125,917	222,287	90,626	83,122	4,508	2,210

Account

GROSS and NET RECEIPTS under MINT, POST OFFICE, and TELEGRAPH in each

YEARS.	GROSS REVENUE (LESS REFUNDS AND DRAWBACKS).							
	British Burma.	Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	TOTAL.	Eastern Settlements.	GRAND TOTAL.
	£	£	£	£	£	£	£	£
1852-53 ...	89	...	...	...	...	89	1,197	1,286
1853-54 ...	251	...	...	...	...	251	1,041	1,292
1854-55 ...	1,427	...	...	...	...	1,427	2,474	3,901
1855-56 ...	2,329	740	907	...	...	3,976	3,006	6,982
1856-57 ...	3,262	4,257	1,733	...	...	9,252	6,065	15,317
1857-58 ...	9,467	496	5,625	...	192,595	208,183	6,389	214,572
1858-59 ...	11,273	14,885	9,497	...	124,720	160,375	4,940	165,315
1859-60 ...	10,433	20,563	10,083	...	190,972	232,051	3,972	236,023
1860-61 ...	6,744	20,732	6,860	...	101,712	136,048	4,417	140,465
1861-62 ...	...	...	...	...	654,788	654,788	...	654,788
1862-63 ...	...	...	...	...	649,698	649,698	...	649,698
1863-64 ...	...	...	...	...	674,884	674,884	...	674,884
1864-65 ...	...	...	...	...	597,530	597,530	...	597,530
1865-66 ...	...	...	...	...	768,765	768,765	...	768,765
1866-67 (11 months) ...	...	...	...	...	820,447	820,447	...	820,447
1867-68 ...	...	...	...	...	868,846	868,846	...	868,846
1868-69 ...	...	...	...	...	1,067,798	1,067,798	...	1,067,798
1869-70 ...	...	...	...	...	989,896	989,896	...	989,896
1870-71 ...	...	...	...	...	1,046,317	1,046,317	...	1,046,317
1871-72 ...	...	...	...	...	1,068,502	1,068,502	...	1,068,502
1872-73 ...	...	...	...	...	820,856	820,856	...	820,856
1873-74 ...	12,960	15,511	18,298	...	367,406	414,175	...	424,175
1874-75 ...	13,843	16,492	17,846	9,861	450,264	508,306	...	508,306

N. B.—The figures in

ADMINISTRATION UNDER THE IMMEDIATE CONTROL OF THE GOVERNMENT OF INDIA. [Account No. 36]

No. 35.

[REVENUE]

under the GOVERNMENT OF INDIA, in each year, from 1860-61 to 1874-75.

	NET REVENUE.														
	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67 (11 mos).	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
British Burma.	9,444	21,130	21,227	11,465	12,614	4,489	30	9,796	8,105	14,876	25,352	8,555	6,819	109	1
Oudh ...	101,121	42,415	53,261	34,524	29,286	10,893	475	11,798	6,563	26,650	63,418	23,891	19,754	2,035	1,736
Central Provs.	5,371	20,668	35,761	28,645	29,707	7,525	246	40,900	35,079	44,574	52,461	19,756	16,210	80	2
Assam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Govt. of India, Genl. & Political.	96,465	130,244	138,909	111,693	115,987	36,892	2,081	20,505	16,790	38,530	80,082	38,644	39,907	2,238	470
Coorg ...	...	1,014	1,138	667	...	...	...	...	...	...	...	...	...	...	...
TOTAL ...	212,401	215,492	250,296	186,994	187,594	59,799	2,832	82,999	66,537	124,630	221,313	89,844	82,690	4,462	2,210
Eastern Settlements.	72	143	...	...	...	...	...	...	...	...	...	...	...	...	...
Benars ...	...	1,318	...	1,676	1,246	558	...	...	...	...	...	...	...	...	...
GRAND TOTAL...	212,473	216,932	250,296	188,670	188,840	60,357	2,832	82,999	66,537	124,630	221,313	89,844	82,690	4,462	2,210

No. 36.

ADMINISTRATION under the GOVERNMENT OF INDIA, in each year, from 1852-53 to 1874-75.

NET REVENUE.								YEARS.
British Burma.	Oudh.	Central Provinces.	Assam.	Government of India, General and Political.	TOTAL.	Eastern Settlements.	GRAND TOTAL.	
£	£	£	£	£	£	£	£	
50	...	...	...	...	50	160	110	1852-53
2,140	...	...	...	...	2,140	22	2,162	1853-54
4,316	...	...	...	...	4,316	766	3,550	1854-55
4,011	145	756	...	...	4,622	1,224	3,398	1855-56
3,910	1,818	2,151	...	...	7,879	4,670	3,209	1856-57
2,351	344	2,574	...	192,595	192,716	5,074	197,790	1857-58
1,159	5,926	4,237	...	124,720	136,042	3,076	139,118	1858-59
195	21,995	5,690	...	190,972	218,852	2,249	221,101	1859-60
4,393	10,454	2,263	...	101,712	110,036	2,063	112,099	1860-61
...	...	...	...	233,082	233,082	...	233,082	1861-62
...	...	...	...	279,068	279,068	...	279,068	1862-63
...	...	...	...	201,462	201,462	...	201,462	1863-64
304	...	...	...	156,265	156,569	...	156,569	1864-65
...	...	...	...	11,467	11,467	...	11,467	1865-66
...	...	...	...	60,324	60,324	...	60,324	1866-67 (11 months)
...	...	...	...	65,046	65,046	...	65,046	1867-68
...	...	...	...	35,858	35,858	...	35,858	1868-69
...	...	...	...	164,041	164,041	...	164,041	1869-70
...	...	...	...	20,020	20,020	...	20,020	1870-71
...	...	...	...	36,982	36,982	...	36,982	1871-72
...	...	...	...	201,186	201,186	...	201,186	1872-73
1,378	5,266	430	...	181,863	172,649	...	172,649	1873-74
5,088	6,625	248	2,649	21,182	11,870	...	11,870	1874-75

italic denote Net charges.

STATISTICS RELATING TO THE ADMINIS

SA

BRITISH

The different systems under which the Salt Revenue of British India is collected are described under the respective divisions. The corresponding table of the amount of duty collected will be found in Accounts Nos.

Account

TOTAL CONSUMPTION of SALT in BRITISH

YEARS.	QUANTITY.								
	Madras.	Bombay.	TOTAL.	Bengal.	Inland Customs Line.	Punjab (Salt Mines).	Internal Branch (N. W. P. and Oudh).	TOTAL Bengal Presidency.	TOTAL British India, exclusive of British Burmah.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1843-44	5,216,675	4,407,097	9,623,772	5,703,669	1,777,077	...	...	7,480,746	17,104,518
1844-45	4,834,816	3,960,353	8,795,169	5,985,333	2,081,040	...	...	8,066,373	16,861,542
1845-46	5,029,151	4,085,167	9,114,318	5,896,482	1,750,749	...	...	7,647,231	16,761,549
1846-47	5,048,512	3,596,794	8,645,306	6,173,904	2,206,168	...	...	8,380,072	17,025,378
1847-48	5,084,238	4,682,190	9,766,428	6,522,472	1,994,080	...	...	8,516,552	18,282,980
1848-49	5,107,285	3,956,074	9,063,359	6,082,254	1,970,085	...	...	8,052,339	17,115,698
1849-50	5,280,159	4,306,883	9,587,042	7,343,388	2,363,738	347,901	...	10,055,027	19,642,069
1850-51	5,219,847	4,206,135	9,425,982	6,807,858	1,842,449	1,136,969	...	9,787,276	19,213,258
1851-52	5,470,053	4,057,141	9,527,194	6,637,253	2,211,500	896,837	...	9,745,590	19,272,784
1852-53	5,286,779	4,299,524	9,586,303	7,167,334	2,256,823	1,147,920	...	10,572,077	20,158,380
1853-54	5,317,452	4,237,955	9,555,407	6,924,011	2,178,971	1,288,382	...	10,391,364	19,946,771
1854-55	5,954,097	4,272,951	10,227,048	7,617,626	2,298,326	1,394,602	...	11,310,554	21,537,602
1855-56	6,565,853	4,670,922	11,236,775	7,934,106	2,667,186	1,359,925	...	11,961,217	23,197,992
1856-57	6,040,712	4,161,148	10,201,860	8,254,576	3,018,987	1,257,543	...	12,531,106	22,732,966

NOTE.—For comparative tables of Salt Revenue in the several Presidencies and Provinces

INDIA]

SALT.

[Account No. 37]

TRACTION OF REVENUE IN INDIA.

L.T.

INDIA.

Presidencies and Provinces. The subjoined table brings together the total consumption of Salt in those territorial 18 and 25. The rates of duty in the several Presidencies and Provinces are shewn in Table No. 63.

No. 37.

INDIA, in each year, from 1843-44 to 1874-75.

YEARS.	QUANTITY.									
	Madras.	Bombay.*	Sind.	TOTAL.	Bengal.	Inland Customs Line.	Punjab (Salt Mines).	Internal Branch (N. W. P. and Oude).	TOTAL Bengal Presidency.	TOTAL British India, exclusive of British Burmah.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1857-58 ...	6,148,483	4,897,588	...	11,046,071	7,161,146	844,579	1,235,845	...	9,241,570	20,287,641
1858-59 ...	6,720,843	4,592,777	...	11,313,620	8,438,233	2,793,954	1,351,391	...	12,583,578	23,897,198
1859-60 ...	6,810,418	5,251,423	...	12,061,841	7,608,423	2,675,471	1,425,248	...	11,709,142	23,770,983
1860-61 ...	6,879,613	5,227,450	...	12,107,063	9,150,394	3,195,753	1,696,709	...	14,042,856	26,149,919
1861-62 ...	6,551,624	4,392,145	...	10,943,769	6,248,003	3,150,616	1,412,901	...	10,811,520	21,755,289
1862-63 ...	6,618,930	5,105,770	...	11,724,700	8,216,417	2,626,092	1,420,898	...	12,263,407	23,988,107
1863-64 ...	6,858,430	5,185,797	...	12,044,227	7,265,119	2,622,426	1,539,130	...	11,426,675	23,470,902
1864-65 ...	7,252,729	5,076,290	7,338	12,336,357	8,454,473	2,971,457	1,562,107	...	12,988,037	25,324,394
1865-66 ...	8,080,417	5,181,362	206	13,261,985	7,313,441	3,477,274	1,476,281	...	12,266,996	25,528,981
1866-67 (11 months)...	7,458,492	3,928,662	15	11,387,169	7,186,725	3,548,353	1,555,585	21,961	12,312,624	23,699,793
1867-68 ...	6,669,562	4,528,581	...	11,198,143	8,027,549	3,736,100	1,548,076	14,107	13,325,832	24,523,975
1868-69 ...	7,187,473	6,015,331	82,892	13,285,696	7,188,924	3,770,337	1,662,971	14,168	12,636,400	25,922,096
1869-70 ...	7,057,189	5,510,563	183,552	12,751,304	7,788,522	3,814,691	1,993,369	17,268	13,613,850	26,365,154
1870-71 ...	6,805,862	5,438,704	1,556	12,246,122	7,957,221	3,736,592	1,628,565	33,987	13,356,365	25,602,487
1871-72 ...	7,074,817	4,931,964	15	12,006,796	7,766,234	3,827,297	1,643,353	29,032	13,265,916	25,272,712
1872-73 ...	6,896,226	5,922,090	133,702	12,951,928	7,981,286	3,978,371	1,780,478	32,659	13,772,794	26,724,722
1873-74 ...	6,689,531	5,674,006	157,852	12,521,389	7,944,247	3,966,524	1,789,413	40,165	13,740,349	26,261,738
1874-75 ...	7,402,300	5,567,246	146,272	13,115,818	8,199,389	4,037,308	1,813,584	44,329	14,050,281	27,166,099

for this period, see Accounts Nos. 18 and 25, and for rates, see Account No. 63.

* The figures in this column, from 1858-59 downwards, differ from those in Account No. 37 of Part III last published, owing to the inclusion therein of the quantity of Salt supplied to Native Chiefs or States, which was formerly excluded. The addition herein in the Bombay Salt has caused a corresponding increase in the totals.

SALT.

[BENGAL

BENGAL (LOWER PROVINCES).

Under the Mahomedan rule a tax was levied on the salt consumed by the people of Bengal by means of imposts on the privilege of manufacture, and duties on the transportation of salt from the places of manufacture to the interior of the country.

Tax levied on salt under the Mahomedan Government.

A monopoly for the manufacture and sale of salt was first established in Bengal by Lord Clive in 1765, the chief object being to provide fitting emoluments from the profits for the principal persons concerned in the Government, and thus to prevent their mixing in the intrigues and questionable transactions by which Civil Servants and others in those days were in the habit of amassing enormous fortunes.

Commencement of the East India Company's monopoly.

Half the monopoly profits were to be distributed among the officers of Government, and the other half it was proposed to credit to the Company.

In his Minute of the 3rd September 1766, Lord Clive assumed that this share would yield, "according to the present state of the salt trade, from 12 to 13 lakhs of rupees annually."

The rate fixed for deliveries was Rs. 2 per maund.

The existence of this monopoly was of but short duration, as the Court of Directors wholly disapproved of the arrangements.

At the same time, however, the Court stated that they did not object to the levying of the ancient duties on salt, which had always constituted part of the revenues of Bengal.

In the year 1772 the manufacture and wholesale trade of salt was farmed out by Government to private individuals; but this complicated farming system soon failed, and was never very productive.

In 1780 Mr. Hastings introduced a system for the manufacture and sale of salt under the agency of the Company's Civil Servants. In accordance with this system, the Molunghees received advances from the agents at the beginning of the season, on the stipulation that they delivered their salt to the Government when made at a certain price, and the agents afterwards stored the salt and sold it to wholesale dealers at a price fixed from year to year by the Government.

Establishment of the Company's salt agencies.

The difference between the price agreed upon with the Molunghees and the price at which it was delivered from store to the merchants was thus in effect the duty levied upon the salt.

In 1788 sales of salt by public auction, instead of at fixed rates to the dealers, was introduced by Lord Cornwallis. The revenue immediately rose, but the system was eventually abolished by the Court of Directors in 1837, as it was found to lead to the establishment of sub-monopolies, injurious to the interests of both the people and the Government.

In their despatch of the 4th January 1837, the Court of Directors ordered that the price to be thenceforward paid by the purchasers of salt should be determined by the cost price of manufacture, added to a fixed rate of duty.

Introduction of a fixed duty system.

The rates of duty since fixed from time to time have varied from a maximum of Rs. 3-4 to a minimum of Rs. 2-8 per maund; but the system for the manufacture and supply of salt, as introduced by Mr. Hastings in 1780, continued in force, with but few modifications, until the year 1862, when the several salt agencies were gradually abolished, leaving the supply of salt, either by importation or excise manufacture, to private enterprise. The several salt agencies were situated in the province of Orissa and in the districts of Chittagong, 24-Pergunnahs, Jessore and Midnapore.

The full rate of duty on salt was not, however, levied uniformly throughout Bengal until recently. From the year 1810 a system of retail sales at reduced prices from shops established on the part of Government was introduced in districts and localities where salt was manufactured, or was capable of being easily produced; the object being, as stated at the time, to leave the people residing in such tracts without excuse for violating the law under the temptation of a high rate of duty, and to obtain some revenue in a part of the country where, from the great facilities for smuggling, it had been found impracticable to realise full prices.

Exception in the rule as regards the fixed duty.

From inquiries held during the years 1860 and 1861, the Government concluded that the loss of revenue entailed by the remission of a large proportion of the duty on the salt consumed within the saliferous tracts was, under existing circumstances, far larger than would arise were the full duty levied.

The system of retail sales at reduced prices was therefore abolished from the year 1862.

Recent inquiries on the results of this measure have substantiated the correctness of the conclusions at which the Government arrived.

BENGAL.]

SALT.

BENGAL (LOWER PROVINCES) —concluded.

From the commencement of the salt monopoly, a preventive establishment was employed for the protection of the revenue. This establishment was for the most part separate from, and independent of, the agency constituted for the manufacture and supply of salt, and was employed in Northern Behar to prevent the influx of lighter taxed salt from the westward, and also within certain defined limits which included the saliferous tracts on the sea-board of Lower Bengal.

By Regulation X of 1819 the general control of this preventive department was vested in the Board of Customs, Salt and Opium, established in that year.

On the passing of Act XIV of 1843, imposing an additional duty of one rupee per maund on salt passing from the North-Western Provinces to the eastward of Allahabad, the establishment in Behar was withdrawn. The 1 rupee was in June 1847 reduced to 12 annas, and in April 1849 to 8 annas. In March 1861 the additional duty was abolished.

In Lower Bengal, the limits within which the preventive force were entertained have been narrowed from time to time, so as to concentrate their operations on the salt-producing tracts only.

As a further check against illicit manufacture within these limits, all salt under transport was required to be conveyed by certain specified routes and pass stations, and to be covered by protective documents, under penalty of confiscation.

Merchants and dealers were also required to record all sales and losses from their stocks on the reverse of their protective documents.

The law and rules on this subject have been modified from time to time. Those now in force are contained in Act VII of 1864 and the Government Notification issued under that Act.

In 1863 the special preventive establishment was abolished, and all duties previously discharged by them were delegated to the regular Police Force. In addition to the sea-board and salt-producing tracts, the Police have also to guard the frontiers of Ganjam and Arracan to prevent the ingress of the lighter taxed salt from those districts.

In 1835-36 the excise manufacture of salt was first commenced by private individuals, but the continuance of the system was subsequently negatived by the Court of Directors in 1840.

In 1847 the manufacture of salt under certain excise rules was again permitted, but for many years the quantity produced was very small.

During the past few years excise manufacture has been carried on to a considerable extent in Orissa, the quantities made being more than sufficient for the supply of that province; and since 1867-68 it has been re-commenced, though on a small scale, in the district of the 24-Pergunnahs.

Foreign salt was first imported into Bengal in the year 1818-19. No large importations, however, occurred until the year 1835-36.

At first, and until the fixed duty system was adopted, Customs dues were levied at such rates as were considered necessary to maintain the average prices of the Government sales.

As the old stocks of salt manufactured at the Government agencies are almost exhausted, and the quantity of salt manufactured in the 24-Pergunnahs under the excise rules is very small, the consumption in the whole of Bengal, with the exception of the Orissa Province, may be said to be now supplied by imported salt. These importations have, of course, greatly increased since the cessation of the Government manufacture.

The following are the descriptions of salt now commonly imported, the bulk of the importations being from Liverpool:—

MANUFACTURED BY SOLAR EVAPORATION.		MANUFACTURED BY BOILING.
French Kurkutch.	Bombay Kurkutch.	Liverpool Pungah.
Ceylon ditto.	Kurrachee ditto.	Rock Salt.
Juddah ditto.	Madras ditto.	Muscat Rock.
Muscat ditto.	Covelong ditto.	Bombay do.

The duty levied on salt is now precisely the same as it was in 1839, though intermediately the rate of duty has been frequently changed. The duties have been as follow: From 1837 to 1844 at the rate of Rs. 3-4-0 per maund. In October 1844 this rate was reduced to Rs. 3, in April 1847 to Rs. 2-12-0, and in April 1849 to Rs. 2-8-0. In December 1859 the duty was again raised to Rs. 3, and in March 1861 to the original figure of Rs. 3-4-0.

In 1815 a convention was made with the French Government, under the terms of which the East India Company agreed to supply sufficient salt for the consumption of the French Settlement of Chandernagore at prime cost from the Orissa and Midnapore agencies.

The quantities of salt thus supplied free of duty varied from maunds 4,000 to 12,000 per annum.

This arrangement held good until the year 1839, when the Company entered into an engagement to pay annually a sum of Rs. 20,000 to the French Government on their agreeing to buy their salt in the open market at the same price paid for it by other inhabitants of Bengal; these payments are still continued.

QUANTITIES of GOVERNMENT and PRIVATE SALT SOLD in BENGAL and ORISSA, and of SALT passing
RATE of DUTY on SALT

YEARS.		SALES OF SALT.				TOTAL.	Western Salt passing eastward of Allahabad on payment of a special duty of 1 Rupee 12 annas and 8 annas a maund.	GRAND TOTAL.	Sales at reduced or nominal rates in saliferous tracts.	Average wholesale selling price of Government Salt.	
		GOVERNMENT SALT.		PRIVATE SALT.							
		Retail or at Local Depôts.	Wholesale or by Presidency Rawanah.	Sea Imported.	Made in Excise Ghahs.						
		In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	Rs.	
1841-42	...	826,967	3,959,336	612,691	...	5,398,994	532,864	5,931,858	No information available.	429	
1842-43	...	836,798	3,870,635	892,740	...	5,600,173	...	5,600,173		422	
1843-44	...	829,032	3,907,624	967,013	...	5,703,669	...	5,703,669		420	
1844-45	...	864,391	4,150,346	970,596	...	5,985,333	...	5,985,333		413	
1845-46	...	915,221	3,399,275	1,581,986	...	5,896,482	...	5,896,482		389½	
1846-47	...	995,713	3,711,447	1,466,744	...	6,173,904	...	6,173,904		1,023,187	390½
1847-48	...	918,846	3,988,541	1,615,085	...	6,522,472	...	6,522,472		1,066,402	354
1848-49	...	926,018	3,316,637	1,610,256	16,450	5,869,361	212,893	6,082,254		1,041,244	354
1849-50	...	1,087,623	3,383,833	2,103,219	23,630	6,598,305	745,083	7,343,388		1,056,571	328
1850-51	...	850,149	2,825,101	2,601,034	35,000	6,311,284	496,574	6,807,858		1,084,579	325
1851-52	...	877,396	2,239,952	2,926,866	18,600	6,062,814	574,439	6,637,253	1,126,658	(a) 326½	
1852-53	...	882,867	3,125,129	2,494,331	19,600	6,521,927	645,407	7,167,334	1,070,459	325½	
1853-54	...	866,324	3,789,914	1,561,055	43,550	6,260,843	663,168	6,924,011	1,098,943	323	
1854-55	...	848,413	3,980,268	1,797,449	15,600	6,641,330	976,296	7,617,626	1,163,885	320½	
1855-56	...	938,478	2,848,230	3,600,128	54,533	7,441,369	492,737	7,934,106	1,233,139	317	
1856-57	...	995,569	2,775,670	3,845,372	37,000	7,653,611	600,965	8,254,576	1,253,751	319½	
1857-58	...	916,667	2,749,191	3,429,278	18,263	7,113,399	47,747	7,161,146	1,270,324	319	
1858-59	...	999,737	3,248,331	3,798,924	13,560	8,060,552	377,681	8,438,233	1,284,066	* 315½	
1859-60	...	1,041,351	3,368,869	2,688,829	45,400	7,144,449	463,974	7,608,423	1,287,580	316½	
1860-61	...	1,013,697	4,558,540	3,059,759	29,000	8,660,996	489,398	9,150,394	1,274,814	367½	
1861-62	...	867,151	763,697	4,592,705	24,450	6,248,003	The special duty line was abolished under orders of the Government of India, No. 375, dated 22nd February 1861.	6,248,003	985,954	403	
1862-63	...	813,294	1,100,684	6,260,789	41,650	8,216,417		8,216,417	936,494	407	
1863-64	...	517,040	655,879	6,049,667	42,533	7,265,119		7,265,119	721,868	397	
1864-65	...	405,838	480,190	7,540,336	28,109	8,454,473		8,454,473	747,546	397	
1865-66	...	454,712	857,372	5,993,626	7,731	7,313,441		7,313,441	630,534(b)	397	
1866-67 (11 months)	...	217,413	1,687,857	5,279,965	1,490	7,186,725		7,186,725	1,046,564	383	
1867-68	...	226,482	1,434,380	6,312,947	53,740	8,027,549		8,027,549	1,156,439(c)	372	
1868-69	...	185,011	65,040	6,829,385	109,488	7,188,924		...	7,188,924	1,222,750	376
1869-70	...	174,009	28,197	7,445,179	140,537	7,788,522		...	7,788,522	1,234,848	371
1870-71	...	15,987	19,290	7,664,747	257,197	7,957,221		...	7,957,221	1,276,710	382½
1871-72	...	...	12,140	7,432,717	321,377	7,766,234	...	7,766,234	...	377½
1872-73	...	...	4,650	7,564,851	411,785	7,981,286	...	7,981,286	...	350½
1873-74	...	...	9,528	7,519,035	415,684	7,944,247	...	7,944,247	...	335
1874-75	...	...	...	7,767,659	431,730	8,199,389	...	8,199,389	...	...

* These figures are taken from the

(a). The salt sales in saliferous tracts for

(b). The Board of Revenue have stated in their Adminis

The figures from 1841-42 to 1854-55 have been taken from Mr. Plowden's Salt Report; those from 1855-56 to 1864-65 from the

(c). The figures shew the sales by salt merchants for con

(d). The averages have been computed for terms of years during which there was a steady rise or a steady fall in price, with the

(e). Year for

† These figures have been obtained by taking the average of the highest and lowest price during

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SALT.

[Account No. 38]

No. 38.

eastward of ALLAHABAD; also AVERAGE WHOLESALE SELLING PRICE of GOVERNMENT SALT and in each year, from 1841-42 to 1874-75.

Rate of Net Profit on Government Salt per 100 maunds.	Rate of Duty per 100 maunds on Salt of private manufacture imported by Sea.	Difference between Columns 10 and 12.		Annual Consumption.	Average of the Annual Averages of the wholesale price of Government Salt.	Annual average price of Liverpool Salt, including duty.	OFFICIAL YEARS.	
Rs.	Rs.	Rs.		In. Mds.	Rs.	Rs.		
317	325	104	SALT YEARS.	Annual average from— 1790 to 1791 (inclusive) 2 years	3,062,368	230		
318	325	97		1792 to 1801 " 10 "	3,361,778	296		
287	325	95		1802 to 1808 " 7 "	4,039,855	361		
286	325	88		1809 to 1816 " 8 "	4,401,682	327		
257	average 313	76½		1817 " 1 "	4,333,513	381		
281	300	90½		1818 to 1820 " 3 "	4,758,005	335		
268	275	79		1821 to 1828 " 8 "	4,782,808	389		
258	275	79		1841-42 to 1845-46 " 5 "	5,823,503	414½		
256	250	78		1846-47 to 1850-51 " 5 "	6,585,975	350		
236	250	75		1851-52 to 1855-56 " 5 "	7,256,066	322½		
208	250	76½	OFFICIAL YEARS.	1856-57 to 1860-61 " 5 "	8,122,554	327½		
248	250	75½		1861-62 to 1865-66 " 5 "	7,499,490	400		
248	250	73		1866-67(e) to 1870-71 " 5 "	7,629,788	377		
234	250	70½		.....	...	...	1854-55
...	250	67		.....	...	...	1855-56
...	250	69½		.....	...	...	1856-57
...	250	69		.....	...	...	1857-58
...	250	65½		.....	...	...	1858-59
...	average 271	45½		.....	...	...	1859-60
...	300	67½		CALCUTTA PRICE OF LIVERPOOL SALT PER 100 MDS.				1860-61
Annual average Calcutta price of Liverpool Salt, excluding duty.				1st Quarter.	2nd Quarter.	3rd Quarter.	4th Quarter.	
Rupees.			Rupees.	Rupees.	Rupees.	Rupees.		
66½ to 76½	325	82	59½ to 75½	76 to 82½	73 to 78½	58 to 69½	391½ to 401½	
54½ to 60½	325	72	60½ to 69½	60½ to 62	48½ to 52½	47½ to 57½	379½ to 385½	
42½ to 53½	325	72	50 to 57½	41½ to 52	38½ to 55	40 to 48½	367½ to 378½	
69½ to 80½	325	72	43 to 65½	80 to 87	74½ to 81½	79½ to 89½	394½ to 405½	
109½ to 122½	325	58	115½ to 129½	113½ to 126½	109½ to 121½	101 to 113½	434½ to 447½	
102½ to 113½	325	47	114 to 123½	104 to 115½	90½ to 102	99½ to 111	427½ to 438½	
85½ to 95½	325	51	97 to 109	90½ to 102	79 to 89½	75½ to 82	410½ to 420½	
66½ to 75	325	46	69½ to 79½	74½ to 81½	63 to 74½	58 to 64½	391½ to 400	
63½ to 72½	325	57½	70 to 79	63½ to 72½	61½ to 69½	59½ to 70	388½ to 397½	
50	325	52½	58	54	46	43½	375	
68	325	25½	65	76	68	64	393	
88	325	10	85	83	77	108	413	
90	325	...	113	91	77	79	415	

Salt Administration Report for 1861-62.

the years grouped in (a) are for Salt years.

tration Report that this amount is not quite correct.

Salt Administration Report for 1864-65, and the next three years' figures from the Administration Report for 1867-68.

sumption in saliferous tracts (not at reduced or nominal rates).

exception that the interval from 1792 to 1808, during which the price of salt rose steadily, has been divided into two periods.

11 months.

each month, and dividing by 3, the total of three months for the average of the quarter.

Account No. 40]

SALT.

[BENGAL

Account No. 39.

QUANTITY of SALT in STORE in GOVERNMENT DEPOTS on the first day of each year from 1854-55, the QUANTITY brought into STORE, and the QUANTITY of PRIVATE SALT MADE or IMPORTED during the year.

YEARS.	SALT IN STORE IN GOVERNMENT DEPOTS ON THE FIRST DAY OF EACH YEAR.					GOVERNMENT SALT BROUGHT INTO STORE AND PRIVATE SALT MADE OR IMPORTED DURING THE YEAR.			
	GOVERNMENT SALT.		PRIVATE SALT.		TOTAL.	In wholesale Depôts.	Private Salt imported by Sea.	Salt made under Ex-cise Licenses.	TOTAL.
	In. Mds.	In. Mds.	Imported in bond or afloat.	In Ex-cise Golahs.					
1854-55	986,690	53,258	72,769	13,947	1,126,664	3,715,524	3,293,839	33,536	7,042,899
1855-56	1,668,997	37,714	342,575	10,578	2,059,864	3,626,100	3,489,771	38,847	7,154,718
1856-57	2,651,175	47,437	93,276	1,263	2,793,151	3,503,324	3,799,917	26,021	7,329,262
1857-58	3,024,301	32,268	447,015	18,790	3,522,374	3,824,356	3,406,832	30,937	7,262,125
1858-59	3,443,295	36,356	195,392	46,185	3,721,228	3,739,115	2,904,900	24,657	6,668,672
1859-60	3,607,741	37,638	46,818	13,657	3,705,854	3,602,750	3,192,147	19,360	6,814,257
1860-61	4,229,994	25,407	346,399	12,360	4,614,160	5,459,054	6,049,963	24,021	11,533,038
1861-62	6,942,644	20,215	2,544,131	15,003	9,521,993	3,601,702	6,128,727	41,847	9,772,276
1862-63	8,379,490	43,778	3,137,845	30,958	11,592,071	574,900	6,656,804	71,371	7,303,075
1863-64	7,411,769	10,451	3,400,926	39,123	10,862,269	...	7,353,345	89,306	7,442,651
1864-65	6,839,445	...	4,379,809	52,373	11,271,627	...	6,363,817	101,237	6,465,054
1865-66	5,897,986	...	3,101,227	10,085	9,009,298	...	4,960,717	34,932	4,995,649
1866-67	4,687,234	...	1,424,744	57,114	6,169,092	...	4,901,626	51,592	4,953,218
1867-68	2,555,838	...	727,271*	57,364	3,340,473	...	6,832,424	148,381	6,980,805
1868-69	747,797	...	1,355,415*	155,558	2,258,770	...	7,733,950	95,371	7,829,321
1869-70	427,849	...	2,239,260	126,833	2,793,942	...	8,455,900	208,167	8,664,067
1870-71	179,314	...	3,218,900	186,814	3,585,028	...	6,512,798	578,707	7,091,505
1871-72	141,910	...	2,180,520a	381,694b	2,704,124	...	7,799,631	214,467	8,014,098
1872-73	111,194	...	2,482,921a	296,194b	2,890,309	...	7,164,148	367,156	7,531,304
1873-74	105,374	...	2,219,624a	282,449b	2,607,447	...	7,472,767	368,833	7,841,600
1874-75	...	...	1,892,577a	125,788b	2,028,365	...	7,699,579	588,502	8,288,081

* These figures do not include any salt afloat, which cannot be considered as available stock.

The years 1854-55 to 1863-64 are Salt years (from 1st October to 30th September), and those from 1864-65 to 1874-75 are Official years.

(a). This does not include salt on shipboard at Chittagong.

(b). Exclusive of maunds 121,733, 97,559, 57,491 and 131,753, respectively, in the Aurungs.

Account No. 40.

QUANTITY of SALT IMPORTED into BENGAL by SEA from various COUNTRIES, in each year, from 1850-51 to 1874-75.

YEARS.	Liverpool Salt.	Other European Salt.	Cape, Mauritius and Ceylon.	TOTAL.	Judda or Arabian Gulf Salt.	Other Foreign Countries.	Bombay Salt.	Sind Salt.	Madras Salt.	Other Indian Ports.	TOTAL.	GRAND TOTAL.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1850-51	1,025,196	190,075	...	1,215,271	396,154	...	480,679	...	15,104	...	891,937	2,107,208
1851-52	1,850,762	135,800	11,850	1,998,412	439,386	177,648	418,877	...	140,047	...	1,175,958	3,174,370
1852-53	1,092,792	353,342	44,041	1,490,175	529,901	274,248	490,120	...	69,256	...	1,363,525	2,853,700
1853-54	399,477	81,123	9,000	489,600	266,085	...	351,564	...	161,917	...	779,566	1,269,166
1854-55	1,399,277	316,013	77,081	1,792,371	319,988	80,779	597,283	1,852	455,764	45,802	1,501,468	3,293,839
1855-56	2,031,862	343,330	22,729	2,397,921	418,963	28,350	413,477	...	231,060	...	1,091,850	3,489,771
1856-57	2,589,823	99,655	16,333	2,705,811	420,730	5,172	421,637	...	246,567	...	1,094,106	3,799,917
1857-58	1,704,391	158,243	86,240	1,948,874	393,317	12,924	822,486	...	229,231	...	1,457,958	3,406,832
1858-59	1,613,917	110,097	21,410	1,745,424	510,290	1,944	335,920	...	311,322	...	1,159,476	2,904,900
1859-60	1,763,299	62,802	...	1,826,101	561,099	46,182	393,479	...	365,286	...	1,366,046	3,192,147*
1860-61	4,224,036	113,350	43,828	4,381,214	605,187	10,872	865,453	...	187,237	...	1,668,749	6,049,963
1861-62	4,367,784	107,776	...	4,475,560	530,933	4,764	807,182	...	310,288	...	1,653,167	6,128,727
1862-63	5,041,976	211,130	...	5,253,106	472,919	1,543	658,379	...	270,857	...	1,403,698	6,656,804
1863-64	5,643,291	391,363	52,063	6,086,717	501,414	...	475,273	65,061	216,720	8,160	1,266,628	7,353,345
1864-65	4,807,637	41,155	762	4,849,554	606,697	...	697,862	7,336	202,368	...	1,514,263	6,363,817
1865-66	3,286,893	76,410	69,367	3,432,670	437,591	...	443,137	...	647,319	...	1,528,047	4,960,717
1866-67 (11 months)	3,332,849	64,573	28,502	3,425,874	637,716	...	623,994	...	214,042	...	1,475,752	4,901,626
1867-68	5,615,884	87,283	100,022	5,803,189	667,954	...	255,835	...	105,446	...	1,029,235	6,832,424*
1868-69	6,385,348	81,557	36,753	6,503,658	490,628	6,574	569,360	48,253	115,477	...	1,230,292	7,733,950*
1869-70	6,230,377	198,138	109,267	6,537,782	750,798	...	732,492	103,088	331,740	...	1,918,118	8,455,900
1870-71	4,807,296	182,611	...	4,989,907	630,978	8,300	565,452	65,978	252,183	...	1,522,891	6,512,798
1871-72	6,500,583	105,292	...	6,605,875	747,697	7,741	231,220	...	207,077	...	1,193,735	7,799,610a
1872-73	5,337,000b	370,736	540	5,708,276	664,391	1,484	558,807	...	230,696	...	1,455,378	7,163,654b
1873-74	5,840,022	223,499	...	6,063,521	651,365	...	536,742	...	221,002	...	1,409,109	7,472,630c
1874-75	5,931,414	324,805	...	6,256,219	365,658	...	800,006	...	287,667	...	1,443,331	7,699,550c

* These figures represent the quantities sold from shipboard and bond, plus the quantity delivered from shipboard for bond, and not the manifested quantities as heretofore.

(a). Exclusive of 21 maunds received from shipboard for bond in Sulkea private Golahs.

(b). Exclusive of maunds 46 and 25 received from shipboard and maunds 448 and 112 found in excess in Sulkea Golahs.

(c). Exclusive of maunds 29 found in excess.

BENGAL]

SALT.

[Account No. 41]

Account No. 41.

QUANTITY of SALT which passed into the INTERIOR of the COUNTRY from CALCUTTA or SULKEA by WATER and RAIL, in each year, from 1855-56 to 1874-75.

	Via Kidderpore.	Via Ballighatta.	Via Newakhall.	Via Bali Khal.	Via Goraghat.	Via Sankrail.	By Eastern Bengal and South-Eastern Railways.	By the East Indian Rail- way.	TOTAL.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1855-56	...	...	...	...	...	...	...	9,797	9,797
1856-57	...	...	...	...	...	...	...	167,119	167,119
1857-58	...	...	...	No information available.	No information available.	No information available.	...	221,756	221,756
1858-59	...	...	...	...	...	...	...	292,634	292,634
1859-60	...	...	...	...	...	...	...	333,972	333,972
1860-61	...	...	...	No information available.	No information available.	No information available.	...	359,601	359,601
1861-62	...	...	...	...	...	...	...	390,055	390,055
1862-63	...	...	...	2,008,106	787,440	No information available.	...	468,909	3,264,455
1863-64	...	...	...	2,283,596	77,620	...	...	555,477	2,916,693
1864-65	...	...	...	2,520,671	387,418	493,554	...	601,040	4,002,683
1865-66	...	...	...	2,500,109	...	474,831	...	433,084	3,408,024
1866-67	...	...	...	2,574,236	...	422,570	...	675,663	3,672,469
1867-68	377,147	2,667,004	382,307	2,590,415	...	408,752	24,944	971,733	7,422,302
1868-69	288,307	2,703,222	311,553	2,500,409	...	429,293	29,857	1,030,039	7,292,680
1869-70	315,566	2,690,245	407,912	2,443,378	...	507,338	44,858	1,239,134	7,648,431
1870-71	320,526	2,531,865	414,982	2,673,309	...	508,776	32,553	1,216,007	7,698,018
1871-72	338,957	2,345,364	443,900	3,251,919	...	672,499	26,076	1,597,596	8,676,311
1872-73	324,198	2,397,053	320,413	2,543,619	...	497,393	22,631	1,457,647	7,562,984
1873-74	358,225	2,528,591	287,997	2,245,334	...	494,086	21,824	1,560,125	7,496,182
1874-75	601,656	2,493,356	260,167	2,246,371	...	484,116	13,740	1,580,249	7,685,655

MADRAS PRESIDENCY.

According to the prevailing system, which was established in 1805, salt is made in the Coast Districts by private manufacturers, who receive advances from the Government, and who are restrained from selling the produce to any but the Government. The salt is re-sold by Government at the price paid to the manufacturers (reduced to an average rate for all the districts), plus the duty. The salt revenue in the following tables is, therefore, the gross receipt, inclusive of the cost of manufacture. In the earlier years the average of this cost was assumed at 2 annas a maund, but latterly it has been reckoned at 3 annas a maund.

2. In the Eastern Maritime Districts these arrangements prevail without any modification, but in Malabar and South Canara the salt manufactured locally is insufficient for the consumption of the districts: the deficiency is supplied by importations from the Bombay Presidency. Formerly these importations were made by the Government, and then, or down to 1860-61 inclusive, the imported salt was sold at a price equal to the Madras duty (*i. e.*, the general gross selling price, less 2 annas a maund), plus the cost of the salt. From 1861-62, however, the importations have been made by merchants, who necessarily pay bare duty to the Government.

3. Certain quantities of salt are annually supplied to the French Settlements in the Madras Presidency under an old convention with the French Government at the cost price of that day. These are omitted in the following statistics, excepting in the first return. A further quantity, generally less than one thousand maunds annually, is supplied at prime cost from the Canara District for the Ameendeivi Island. This is included in the present returns.

4. When salt is purchased by the heap of 1,200 maunds without measurement, a discount of 5 per cent. on the general selling price is allowed. In the returns of the Madras Presidency, the gross 1,200 maunds of each heap are shewn as sold at the general price, reduced by 5 per cent. measurement. However, as the deduction of 5 per cent. is allowed on account of wastage in the heap, the quantities shewn in the Madras returns at the reduced price have been diminished by 5 per cent. in the following tables. In a few instances a larger discount has been allowed to wholesale purchasers, in order to clear out stores in remote parts of a district, or for other special reasons, such as the clearances of old salt in the Kistna District, which had been injured in the cyclone of 1864. In those instances the gross quantities in the Madras returns have been adopted without abatement.

5. The whole of Mysore and the greater part of the Nizam's territory, and of the southern and eastern parts of the Central Provinces are supplied with Madras salt; but in the returns from Madras these supplies are not distinguished from the sales for consumption within the Madras Presidency.

6. North Canara was detached from the Madras Presidency and annexed to the Bombay Presidency in 1862-63. The sales in that district are distinguished from the remaining sales of the Presidency in the following tables.

7. The general selling price of salt in the Madras Presidency has been as follows, *viz.* :—

9½ annas a maund of 82½ lbs. from 1805 to November 1809.

14 " " from November 1809 to a date in 1820.

9½ " " from 1820 to June 1828.

14 " " from June 1828 to 31st March 1844.

1 Rupee 8 annas a maund, reduced in the same year to 1 Rupee a maund, from April 1844 to July 1859.

1 Rupee 2 annas " from August 1859 to 2nd April 1861.

1 Rupee 6 annas " from 3rd April to 23rd June 1861.

1 Rupee 8 annas " from 24th June 1861 to a date in 1865-66.

1 Rupee 11 annas " from a date in 1865-66. The rate continued until 1869, when by Act XXXIV it was raised to Rs. 2 a maund.

These rates are inclusive, as observed in paragraph 1, of a cost price of 2 annas, or latterly of 3 annas a maund, and are abated by 5 per cent. for purchase, without measurement, of a heap of 1,200 maunds.

Account No. 42]

SALT.

[MADRAS

Account

QUANTITY of SALT SOLD for HOME and INLAND CONSUMPTION and PROCEEDS realised from its SALE, in all Official Years

YEARS.		Monopoly price per Indian Maund.	HOME AND INLAND CONSUMPTION.					
			QUANTITY SOLD.			PROCEEDS REALISED FROM SALE.		
			Present Madras Presidency.	North Canara.	TOTAL.	Present Madras Presidency.	North Canara.	TOTAL.
Presli.	Official.	Rs. A.	In. Mds.	In. Mds.	In. Mds.	£	£.	£
1263	1853-54	1 0	4,699,990	125,945	4,825,935	447,646	12,594	460,240
1264	1854-55	1 0	4,852,692	72,351	4,925,043	481,488	6,672	488,160
1265	1855-56	1 0	5,215,902	102,952	5,318,854	511,808	10,295	522,103
1266	1856-57	1 0	5,131,235	148,559	5,279,794	514,170	14,856	529,026
1267	1857-58	1 0	5,459,551	148,938	5,608,489	546,198	14,894	561,092
1268	1858-59	1 0	5,563,127	188,367	5,751,494	552,417	18,837	571,254
1269	1859-60	{ 1 0 1 2 }	5,627,983	153,228	5,781,211	622,226	17,238	639,464
1270	1860-61	{ 1 2 1 6 }	5,962,492	188,629	6,151,121	695,473	21,221	716,694

Account

QUANTITY of SALT SOLD for HOME and INLAND CONSUMPTION in each MARITIME DISTRICT

DISTRICTS.	1853-54.	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.	1862-63.
Monopoly price per Indian Maund ...	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Amount of Revenue as per Finance and Revenue Accounts ...£	1 0	1 0	1 0	1 0	1 0	1 0	{ 1 0 1 2 }	{ 1 2 1 6 }	1 8	1 8
	480,213	487,459	541,583	536,921	572,597	601,934	647,115	706,789	868,323	912,770
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Madras ...	664,146	504,023	534,095	550,483	668,827	653,449	759,540	937,882	1,087,772	1,128,113
Chingleput ...	201,305	283,306	276,605	240,080	238,139	156,065	212,005			
Ganjam...	413,242	416,262	575,606	493,077	694,033	678,187	672,303	720,358	664,555	765,960
Vizagapatam ...	192,468	176,806	141,745	179,099	171,502	158,113	185,924	185,026	199,957	207,726
Rajahmundry ...	209,177	201,002	214,944	237,883	Merged in Godavery and Kistna districts.				...	...
Masulipatam ...	271,434	208,691	254,708	262,225					...	...
Guntoor ...	449,945	421,044	428,941	359,990					...	...
Godavery District ...	...	...	...	...	202,072	214,718	239,293	251,932	178,503	253,136
Kistna District ...	...	...	...	...	626,129	521,581	648,867	597,473	501,666	547,894
Nellore ...	455,015	371,248	500,057	498,672	526,048	635,574	525,814	744,728	583,177	817,918
South Arcot ...	141,155	206,470	254,239	319,691	241,202	375,646	160,755	339,700	288,922	293,898
Tanjore...	470,439	515,392	537,990	599,380	593,907	609,673	583,657	610,101	577,678	589,933
Madura...	342,721	387,951	425,717	411,877	437,317	410,094	400,640	367,826	412,882	378,504
Tinnevely ...	295,947	351,051	339,876	345,977	333,528	351,670	360,341	386,687	395,080	360,039
South Canara ...	436,512	388,805	403,933	468,402	245,709	250,130	252,109	248,015	255,368	344,774
Malabar ...	341,969	355,612	461,467	342,820	463,996	445,570	502,397	431,602	434,129	434,310
TOTAL ...	4,885,475	4,787,663	5,349,923	5,309,656	5,442,409	5,460,470	5,503,645	5,821,330	5,579,689	6,122,205
North Canara ...	...	...	...	...	213,731	255,473	294,947	253,433	242,077	...
GRAND TOTAL ...	4,885,475	4,787,663	5,349,923	5,309,656	5,656,140	5,715,943	5,798,592	6,074,763	5,821,766	6,122,205

In Accounts Nos. 42, 43, 44 and 45, the quantity given under Salt Sales for the year 1873-74 is exclusive of the 5 per cent. Wastage

PRESIDENCY]

SALT.

[Account No. 43]

No. 42.

the MARITIME DISTRICTS under the MADRAS PRESIDENCY, in each Fusli Year, from 1263 to 1284, corresponding with the 1853-54 to 1874-75.

YEARS.		Monopoly price per Indian Maund.	HOME AND INLAND CONSUMPTION.					
Fusli.	Official.		QUANTITY SOLD.			PROCEEDS REALISED FROM SALE.		
			Present Madras Presidency.	North Canara.	TOTAL.	Present Madras Presidency.	North Canara.	TOTAL.
		Rs. A.	In. Mds.	In. Mds.	In. Mds.	£	£	£
1271	1861-62	1 8	5,748,047	139,253	5,887,300	839,068	20,888	859,956
1272	1862-63	1 8	6,217,503	...	6,217,503	911,469	...	911,469
1273	1863-64	1 8	6,394,257	...	6,394,257	940,323	...	940,323
1274	1864-65	1 8	6,688,537	...	6,688,537	982,206	...	982,206
1275	1865-66	{ 1 8 } { 1 11 }	6,673,934	...	6,673,934	1,005,045	...	1,005,045
1276	1866-67	1 11	6,995,967	...	6,995,967	1,148,810	...	1,148,810
1277	1867-68	1 11	6,427,869	...	6,427,869	1,049,970	...	1,049,970
1278	1868-69	1 11	6,761,975	...	6,761,975	{ 1,101,148 } { 1,111,615 }	...	{ 1,101,148 } { 1,111,615 }
1279	1869-70	{ 1 11 } { 2 0 }	6,566,841	...	6,566,841	1,231,024	...	1,231,024
1280	1870-71	2 0	6,415,049	...	6,415,049	1,253,237	...	1,253,237
1281	1871-72	2 0	6,618,556	...	6,618,556	1,280,855	...	1,280,855†
1282	1872-73	2 0	6,548,215	...	6,548,215	1,278,050	...	1,278,050
1283	1873-74	2 0	6,276,028	...	6,276,028	1,255,867	...	1,255,867
1284	1874-75	{ 2 0 } { 2 5 }	6,682,300	...	6,682,300	1,351,288	...	1,351,288†

* Rs. 2-4 and Rs. 2-3 and Rs. 2 in Ganjam ; Rs. 2-5 and Rs. 2-2 in Malabar and South Canara ; Rs. 2 in other districts.

† These figures are exclusive of the quantity of salt imported on private account and of the duty levied thereon amounting to £4,850 and also of the quantity of salt supplied for curing fish (271 maunds) and its value (£20).

No. 43.

under the MADRAS PRESIDENCY, in each Official Year, from 1853-54 to 1874-75.

1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.
Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1 8	1 8	{ 1 8 } { 1 11 }	1 11	1 11	1 11	{ 1 11 } { 2 0 }	2 0	2 0	2 0	2 0	{ 2 0 } { 2 5 }
899,272	1,036,078	1,012,760	1,047,434	1,092,823	1,107,219	1,164,729	1,263,704	1,307,454	1,285,019	1,295,180	1,331,569
In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1,064,309	1,597,705	1,345,631	1,306,315	1,462,903	1,333,067	1,450,004	1,417,935	1,290,407	1,292,545	1,251,038	1,295,377
838,481	901,017	904,967	871,393	802,202	856,398	723,519	787,106	846,174	706,041	827,929	746,804
204,085	189,914	212,782	189,967	159,280	187,383	171,220	177,922	148,849	195,407	233,363	279,095
...
...
...
197,223	274,849	255,088	239,182	249,117	281,256	273,392	267,888	287,771	289,275	272,522	307,524
573,899	466,059	498,078	669,115	543,713	635,510	574,568	722,922	648,255	644,453	628,598	655,970
748,676	840,835	713,074	589,524	670,563	682,654	555,162	576,871	687,581	653,644	685,980	673,362
261,797	331,988	358,947	336,059	370,334	394,002	381,582	300,376	331,526	354,009	276,137	242,245
594,871	661,613	668,951	636,296	686,318	667,898	659,177	630,485	684,668	716,760	679,756	712,813
339,663	382,672	406,135	327,969	381,760	363,422	345,341	308,740	274,088	259,045	242,892	358,641
399,299	408,541	393,491	397,161	423,950	413,085	447,134	451,172	507,729	554,174	496,142	495,110
401,384	365,958	394,438	279,895	347,414	336,476	270,024	264,861	332,459	259,940	265,990	262,753
475,724	524,897	529,620	467,965	556,402	554,714	533,808	543,462	613,965	573,522	554,051	488,116
6,099,411	6,946,048	6,681,202	6,310,841	6,653,956	6,705,865	6,384,931	6,449,740	6,653,472	6,498,815	6,414,398	6,518,410
...
6,099,411	6,946,048	6,681,202	6,310,841	6,653,956	6,705,865	6,384,931	6,449,740	6,653,472	6,498,815	6,414,398	6,518,410

allowed on wholesale Sales, whereas the corresponding figures entered in previous years include it.

TOTAL QUANTITY of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE from

YEARS.		Monopoly price per Indian Maund.	Total of Sales.	Gross Revenue.	Charges, exclusive of Recoverable Advances.	Net Revenue.
Fusli.	Official.					
	A. D.	Rs. A. P.	In. Mds.	£	£	£
1216	1806-7	0 9 4	3,859,080	199,444	72,306	127,138
1217	1807-8	0 9 4	4,984,440	243,919	79,761	164,158
1218	1808-9	0 9 4	5,120,640	237,382	46,257	191,125
1219	1809-10	{ 0 9 4 0 14 0 }	4,016,880	252,028	47,251	204,777
1220	1810-11	0 14 0	4,426,320	304,641	53,410	251,231
1221	1811-12	0 14 0	4,707,960	305,151	62,730	242,421
1222	1812-13	0 14 0	4,600,440	321,485	66,744	254,741
1223	1813-14	0 14 0	4,598,040	399,841	63,747	336,094
1224	1814-15	0 14 0	3,628,920	277,292	51,796	225,496
1225	1815-16	0 14 0	3,293,400	266,823	49,145	217,678
1226	1816-17	0 14 0	3,114,720	252,120	44,637	207,483
1227	1817-18	0 14 0	3,660,120	285,046	49,283	235,763
1228	1818-19	0 14 0	4,034,280	304,490	63,082	241,408
1229	1819-20	0 14 0	4,125,872	308,667	64,007	244,660
1230	1820-21	{ 0 14 0 0 9 4 }	4,817,398	278,496	81,784	196,712
1231	1821-22	0 9 4	5,876,976	305,477	99,233	206,244
1232	1822-23	0 9 4	5,572,874	294,211	76,753	217,458
1233	1823-24	0 9 4	5,718,946	294,750	89,486	205,264
1234	1824-25	0 9 4	5,901,085	303,676	80,714	222,962
1235	1825-26	0 9 4	5,905,221	318,066	66,064	252,002
1236	1826-27	0 9 4	5,350,457	283,058	69,409	213,649
1237	1827-28	{ 0 9 4 1 0 9½ }	6,250,193	309,559	73,876	235,683
1238	1828-29	0 14 0	4,780,897	374,748	72,352	302,396
1239	1829-30	0 14 0	5,108,378	401,462	75,457	326,005
1240	1830-31	0 14 0	4,770,501	378,076	61,931	316,145
1241	1831-32	0 14 0	4,708,319	381,220	75,748	305,472
1242	1832-33	0 14 0	4,923,143	346,397	65,720	280,677
1243	1833-34	0 14 0	6,633,974	419,255	75,885	343,370
1244	1834-35	0 14 0	5,817,217	407,063	76,148	330,915
1245	1835-36	0 14 0	4,585,384	359,676	65,506	294,170
1246	1836-37	0 14 0	4,601,661	364,240	73,883	290,357
1247	1837-38	0 14 0	4,507,284	386,086	54,131	331,955

PRESIDENCY]

SALT.

[Account No. 44

No. 44.

SALES, in each Fusli Year from 1216 to 1284, corresponding with Official Years 1806* to 1874-75.

YEARS.		Monopoly price per Indian Mauud.	Total of Sales.	Gross Revenue.	Charges, exclusive of Recoverable Advances.	Net Revenue.
Fusli.	Official.					
	A. D.	Rs. A. P.	In. Mds.	£	£	£
1248	1838-39	0 14 0	4,768,569	397,866	54,718	343,148
1249	1839-40	0 14 0	4,798,610	398,810	67,539	331,271
1250	1840-41	0 14 0	4,592,570	375,003	68,532	306,471
1251	1841-42	0 14 0	5,349,549	406,110	71,352	334,758
1252	1842-43	0 14 0	5,435,912	410,797	74,912	335,885
1253	1843-44	0 14 0	5,216,675	420,494	66,003	354,491
1254	1844-45	1 0 0	4,834,816	458,278	70,018	388,260
1255	1845-46	1 0 0	5,029,151	463,755	68,406	395,349
1256	1846-47	1 0 0	5,048,512	467,493	57,729	409,764
1257	1847-48	1 0 0	5,084,238	469,671	68,374	401,297
1258	1848-49	1 0 0	5,107,285	455,555	74,025	381,530
1259	1849-50	1 0 0	5,280,159	471,820	78,955	392,865
1260	1850-51	1 0 0	5,219,847	480,660	65,571	415,089
1261	1851-52	1 0 0	5,470,053	490,096	65,759	424,337
1262	1852-53	1 0 0	5,286,779	499,412	70,435	428,977
1263	1853-54	1 0 0	5,317,452	466,731	97,282	369,449
1264	1854-55	1 0 0	5,954,097	502,891	96,187	406,704
1265	1855-56	1 0 0	6,565,853	539,955	87,181	452,774
1266	1856-57	1 0 0	6,040,712	539,502	70,730	468,772
1267	1857-58	1 0 0	6,148,483	570,058	108,008	462,050
1268	1858-59	1 0 0	6,720,843	590,287	99,203	491,084
1269	1859-60	{ 1 0 0 1 2 0 }	6,810,418	655,394	96,288	559,106
1270	1860-61	{ 1 2 0 1 6 0 }	6,879,613	728,962	172,918	556,048
1271	1861-62	1 8 0	6,551,624	870,609	112,789	757,820
1272	1862-63	1 8 0	6,618,930	919,399	117,463	801,936
1273	1863-64	1 8 0	6,858,430	947,884	100,388	847,496
1274	1864-65	1 8 0	7,252,729	991,722	139,749	851,973
1275	1865-66	{ 1 8 0 1 11 0 }	8,080,417	1,028,870	161,116	867,754
1276	1866-67	1 11 0	7,458,492	1,158,433	141,428	1,017,005
1277	1867-68	1 11 0	6,669,502	1,054,964	128,092	926,872
1278	1868-69	1 11 0	7,187,473	1,118,640	138,613	980,027
1279	1869-70	{ 1 11 0 2 0 0 }	7,057,189	1,239,661	131,359	1,108,302
1280	1870-71	2 0 0	6,805,862	1,260,503	122,500	1,137,943
1281	1871-72	2 0 0	7,074,817	1,287,432	157,980	1,129,452
1282	1872-73	2 0 0	6,896,226	1,283,631	141,465	1,142,166
1283	1873-74	2 0 0	6,689,531	1,266,266	157,557	1,108,709
1284	1874-75	{ 2 0 0* 2 5 0 }	7,402,300	1,363,434	152,637	1,210,797

* Rs. 2-4, Rs. 2-3 and Rs. 2 in Ganjam; Rs. 2-5 and Rs. 2-2 in Malabar and South Canara; and Rs. 2 elsewhere.

Account

DISTRIBUTION of TOTAL SALES of SALT and QUANTITY on hand at close of each

YEARS.		Home and Inland Con- sumption.	Sold to French Government.	Exported by Sea.	Wastage.	TOTAL.*	Balance of Salt on hand at end of the year.
Fiscal.	Official.						
	A. D.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1232	1822-23	4,585,097	39,972	947,805	241,269	5,814,143	6,794,348
1233	1823-24	4,577,547	43,993	1,097,406	530,978	6,249,924	7,635,002
1234	1824-25	4,842,006	27,764	1,030,415	80,416	5,981,501	8,493,473
1235	1825-26	5,137,271	38,756	729,194	98,630	6,003,851	8,016,928
1236	1826-27	4,517,594	38,379	794,484	191,854	5,542,311	6,094,691
1237	1827-28	4,692,693	35,318	1,522,182	365,687	6,615,880	5,115,478
1238	1828-29	4,166,981	33,533	580,383	419,645	5,200,542	5,650,963
1239	1829-30	4,404,003	45,555	658,820	147,771	5,256,149	4,625,466
1240	1830-31	4,072,226	44,161	654,114	232,053	5,002,554	5,179,674
1241	1831-32	4,116,980	38,049	553,290	248,550	4,956,869	4,876,704
1242	1832-33	3,529,818	33,390	1,359,985	181,049	5,104,192	6,218,777
1243	1833-34	4,216,137	37,563	2,380,274	129,016	6,762,990	6,322,924
1244	1834-35	4,095,343	40,984	1,680,890	154,439	5,971,656	4,845,048
1245	1835-36	3,858,252	30,968	696,164	141,070	4,726,454	3,718,877
1246	1836-37	3,901,073	35,827	664,761	291,360	4,893,021	4,724,681
1247	1837-38	4,399,624	44,703	62,957	119,636	4,626,920	6,572,685
1248	1838-39	4,487,292	52,904	228,373	360,570	5,129,139	5,450,483
1249	1839-40	4,507,458	49,823	241,329	513,375	5,311,985	4,135,906
1250	1840-41	4,207,403	48,296	336,871	149,661	4,742,231	4,567,908
1251	1841-42	4,281,255	54,796	1,013,498	157,134	5,506,683	5,254,855
1252	1842-43	4,266,014	41,728	1,128,170	325,539	5,761,451	5,020,311
1253	1843-44	4,026,496	47,070	1,143,109	292,084	5,508,759	4,658,385
1254	1844-45	4,288,091	43,636	503,089	192,737	5,027,553	4,149,446
1255	1845-46	4,519,709	41,964	467,478	159,879	5,189,030	4,678,028
1256	1846-47	4,587,831	35,331	425,350	216,354	5,264,866	5,214,651
1257	1847-48	4,595,388	47,341	441,509	249,365	5,333,603	4,195,247
1258	1848-49	4,672,612	41,635	393,038	203,510	5,310,795	4,109,724
1259	1849-50	4,817,482	29,522	433,155	167,135	5,447,294	4,460,261
1260	1850-51	4,904,439	63,832	251,576	140,908	5,360,755	4,648,571
1261	1851-52	5,182,263	39,390	248,400	170,256	5,640,309	4,054,325
1262	1852-53	5,136,585	58,128	92,066	95,475	5,382,254	3,712,721
1263	1853-54	4,825,935	58,743	432,774	262,927	5,580,379	8,618,600
1264	1854-55	4,925,043	46,958	982,096	86,620	6,040,717	9,388,324
1265	1855-56	5,317,854	*57,872	1,190,127	760,301	7,326,154	8,255,710
1266	1856-57	5,279,794	62,480	698,438	36	6,040,748	7,502,903
1267	1857-58	5,608,489	48,201	491,793	635,354	6,783,837	8,566,702
1268	1858-59	5,751,494	70,669	898,680	877,027	7,597,870	7,109,835

* This total differs from the "Total of Sales" in the previous account only by the quantity of salt shown in the column for "Wastage."

PRESIDENCY]

SALT.

[Account No. 45]

No. 45.

Fusli Year from 1234 to 1283, corresponding with Official Years from 1822-23 to 1874-75.

YEARS.		Home and Inland Consumption.	Sold to French Government.	Exported by Sea.	Supplied for curing fish.	Wastage.	TOTAL.*	Balance of Salt on hand at end of the year.
Fusli.	Official.							
	A. D.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1269	1859-60	5,781,211	63,486	965,721	...	668,284	7,478,702	8,334,713
1270	1860-61	6,151,121	63,979	664,513	...	274,585	7,154,198	11,524,397
1271	1861-62	5,887,300	64,562	599,762	...	...	6,551,624	11,887,053
1272	1862-63	6,217,503	40,719	360,708	...	351,497	6,970,427	11,348,606
1273	1863-64	6,394,257	66,556	397,617	...	208,784	7,066,214	10,085,430
1274	1864-65	6,688,537	63,957	500,235	...	190,534	7,443,263	9,230,637
1275	1865-66	6,673,934	37,341	1,369,142	...	106,291	8,186,708	9,826,078
1276	1866-67	6,995,967	79,155	383,370	...	808,362	8,266,854	9,533,430
1277	1867-68	6,427,869	55,865	185,828	...	164,494	6,834,056	9,610,067
1278	1868-69	6,761,975	370,470	55,028	...	524,890	7,712,363	8,704,140
1279	1869-70	6,566,841	58,338	432,010	...	266,545	7,323,734	8,291,050
1280	1870-71	6,415,049	56,953	333,860	...	194,831	7,000,693	6,926,606
1281	1871-72	6,618,556	51,929	404,332	...	274,769	7,349,586	7,904,996 ^a
1282	1872-73	6,548,215	61,973	286,938	...	19,684	6,915,910	6,891,962 ^a
1283	1873-74	6,276,028	55,947	357,556	...	177,742	6,867,273	8,405,367 ^a
1284	1874-75	6,682,300	54,815	664,914	271	318,644	7,720,944	7,776,818

* This total differs from the "Total of Sales" in the previous account only by the quantity of salt shewn in the column for "Wastage."

^a Including wastage to be written off.

BOMBAY PRESIDENCY, EXCLUSIVE OF SIND.

The salt produced in the Bombay Presidency, and in the works belonging to His Excellency the Nawab of Cambay, is partially exported beyond the Presidency by land to Malwa, the Central Provinces, and the Nizam's territories, and by sea to British and Foreign Malabar in the Madras Presidency, and to Calcutta and the Straits Settlements. The exports by land pay the full excise duty; those by sea are free of duty, but a nominal charge, to cover cost of establishments at the salt pans, is levied at three pies or a quarter of an anna a maund on exports to British Malabar and to Native Foreign ports in the Madras Presidency.* The exports to Calcutta paid full excise duty down to the year 1864: since then they have been free of duty, being subject, like the imports of Bombay salt into the Madras Presidency, to the full Customs duty (which is the same as the local excise duty) at the port of import.

Mr. Plowden remarks in his report on salt in British India, that "it was not until the 15th December 1837 that salt was erected, by Act No. XXVII of that year, into a source of considerable revenue in the Presidency of Bombay: prior to that date it was one of many miscellaneous items as under the Native Government."

Under Act XXVII of 1837, the manufacture of salt in the Bombay Presidency was placed under restriction, and the produce, in common with the importations of salt by sea and land, was subjected to a duty of eight annas a maund. The object of the duty was to compensate partially the loss to the general revenue from the abolition of inland transit duties. In 1844, to set off a further loss of revenue from the abolition of the *moturpha*, or tax on trades and professions, the duty was raised from 1st September to one rupee a maund, but immediately after it was reduced in the same month, with effect from the same date, to twelve annas a maund, at which rate it continued until August 1859, when it was raised to one rupee a maund, and was again raised on 20th January 1865 to one rupee and eight annas a maund. By Act XXIV of 1869 the duty was raised to one rupee thirteen annas a maund.

The system in the Bombay Presidency is that of licensing the manufacture at places approved of by the officers of revenue, watching production and store, and not allowing removal from the manufacturers' store except upon payment of the prescribed duty. Certain Native States and Chiefs, however, are allowed a certain annual supply of salt free, or at reduced rates of duty, from the Ahmedabad Collectorate in the Northern Division.

In the same division a reduced rate of revenue is obtained from the produce of the salt-works of the Nawab of Cambay, under an arrangement which is thus explained in Mr. Plowden's report: "The city and port of Cambay, with the adjacent district, is foreign territory, in the revenues of which the British Government is interested, as having succeeded to the Mahratta *chowth*, or tribute. His Excellency the Nawab of Cambay, on the introduction of the salt excise, refused to make any alteration in the rates levied at his salt pans. The Bombay Government thereupon placed a line of frontier chowkeys, which prevented the ingress of country salt into the British territories; but a considerable quantity continued to be carried into the territories of the Guicowar, and after some negotiation, the Nawab agreed to levy the Bombay rate of excise if he might appropriate one-half. This was acceded to as on the whole an advantageous compromise. Under this arrangement the Bombay Government is entitled" (full duty, at the date of Mr. Plowden's report having been twelve annas a maund) "to an excise duty of six annas per Indian maund on all the salt produced at works in Cambay; but the Nawab established a claim to an additional *huck* or due, amounting to three-fourths of a pie per maund, by which the share of the Bombay Government, in the excise duty of twelve annas, was reduced from six annas to five annas eleven and a quarter pie the rate now received." The full duty per Indian maund and the shares thereof are now as follow:—

	Rs.	A.	P.
Share of British Government	0	14	5½
„ of Nawab of Cambay	0	14	6¾
TOTAL	1	13	0

Thus the Nawab's *huck* has risen from $\frac{3}{4}$ or $\frac{6}{8}$ pie to $\frac{7}{8}$ pie a maund.

* Under the conditions of 1865, the supply of salt from Bombay to Cochin and Travancore was put on the same footing as the supply to South Canara and Malabar—that is only 3 pies per maund is charged at Bombay.

Account No. 46]

SALT.

[BOMBAY PRESIDENCY.

Account No. 46.

RATE of DUTY on SALT, PROCEEDS REALISED, CHARGES of COLLECTION, NET SALT REVENUE and QUANTITY of SALT which paid FULL DUTY, in each year, from 1842-43 to 1874-75, distinguishing the QUANTITY of SALT of LOCAL PRODUCE delivered for HOME and INLAND CONSUMPTION from that IMPORTED by LAND or SEA, and shewing also the QUANTITY EXPORTED by SEA to places beyond the BOMBAY PRESIDENCY.

YEARS.	Rate of duty per Indian mds.	QUANTITY OF SALT WHICH PAID FULL DUTY.								Exported by sea to places beyond Bombay Presidency, figures in column 4 excepted.	GRAND TOTAL.	Proceeds realised.	Charges of collection.	Net Revenue.
		LOCAL PRODUCE.			FOREIGN SALT IMPORT-ED.			Total quantity of Salt paid duty.						
		Delivered for Home and Inland consumption.	Exported to Calcutta.	TOTAL.	By Sea.	By Land.	TOTAL.							
	Rs. A.	1 st Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	£	£	£	
1842-43 ...	0 8	2,918,406	399,041	3,317,447	...	...	226,080	3,543,527	926,605	4,470,132	170,243	17,510	152,733
1843-44 ...	0 8	3,014,025	561,811	3,575,836	...	...	219,965	3,795,801	611,296	4,407,097	176,453	18,262	158,191
1844-45 ...	0 12	2,415,016	562,915	2,977,931	...	...	187,229	3,165,160	795,193	3,960,353	208,721	17,487	191,234
1845-46 ...	0 12	2,494,170	453,664	2,947,834	...	...	186,648	3,134,482	950,685	4,085,167	217,823	18,123	199,700
1846-47 ...	0 12	2,157,177	400,250	2,557,427	...	...	147,695	2,705,122	891,672	3,596,794	189,471	17,597	171,874
1847-48 ...	0 12	2,999,063	435,928	3,434,991	...	...	180,767	3,615,758	1,066,432	4,682,190	185,523	15,292	170,231
1848-49 ...	0 12	2,586,984	408,440	2,995,424	...	...	148,554	3,143,978	812,096	3,956,074	228,480	19,071	209,409
1849-50 ...	0 12	2,643,564	516,784	3,160,348	13,368	115,342	128,710	3,289,058	1,017,825	4,306,883	235,697	18,611	217,086	
1850-51 ...	0 12	2,587,262	481,408	3,068,670	3,891	127,567	131,458	3,200,128	1,006,007	4,206,135	232,382	19,715	212,667	
1851-52 ...	0 12	2,763,463	411,138	3,174,601	12,732	109,435	122,167	3,296,768	760,373	4,057,141	239,837	19,654	220,183	
1852-53 ...	0 12	2,856,873	406,695	3,263,568	12,634	120,981	133,615	3,397,183	902,341	4,299,524	246,226	20,399	225,827	
1853-54 ...	0 12	2,650,692	379,616	3,030,308	6,540	106,055	112,595	3,142,903	1,095,052	4,237,955	238,248	18,926	219,322	
1854-55 ...	...	2,495,368	581,270	3,076,638	7,567	112,293	119,860	3,196,498	1,076,453	4,272,951	241,384	33,884	207,500
1855-56 ...	...	3,057,187	458,990	3,516,177	13,371	119,675	133,046	3,649,223	1,021,699	4,670,922	275,589	31,906	243,683
1856-57 ...	...	2,880,313	385,416	3,265,729	9,947	109,357	119,304	3,385,033	776,115	4,161,148	246,095	30,657	215,438
1857-58 ...	...	2,853,888	764,975	3,618,863	9,575	112,856	122,431	3,741,294	1,156,294	4,897,588	273,702	30,634	243,068
1858-59 ...	0 12	2,844,571	421,727	3,266,298	16,621	192,657	209,278	3,475,576	1,086,285	4,561,861	261,808	29,932	231,876	
1859-60 ...	1 0	3,261,919	295,150	3,557,069	21,105	196,889	217,994	3,775,063	1,449,108	5,224,171	360,695	30,040	330,655	
1860-61 ...	1 0	2,940,054	...	2,940,054	35,079	178,882	213,961	3,154,015	2,039,275	5,193,290	318,835	32,665	286,170	
1861-62 ...	1 4	2,719,570	...	2,719,570	23,148	191,612	214,760	2,934,330	1,421,681	4,356,011	365,162	33,530	331,632	
1862-63 ...	1 4	2,988,875	...	2,988,875	13,545	239,947	253,492	3,242,367	1,833,520	5,075,887	410,380	30,725	379,655	
1863-64 ...	1 4	3,324,246	...	3,324,246	57,369	291,175	348,544	3,672,790	1,488,388	5,161,178	481,606	30,822	450,784	
1864-65 ...	1 8	2,921,658	...	2,921,658	12,030	247,268	259,298	3,180,956	1,862,767	5,043,723	423,268	38,831	384,437	
1865-66 ...	1 8	3,272,690	...	3,272,690	9,610	232,318	241,928	3,514,618	1,631,929	5,146,547	522,953	30,665	492,288	
1866-67 ... (11 months).	1 8	2,213,883	...	2,213,883	29,067	198,796	227,863	2,441,746	1,458,587	3,900,333	361,824	25,249	336,575	
April 1867	1 8	461,003	...	461,003	5,061	29,091	34,152	495,155	1,440	496,595	74,106	2,735	71,371	
1867-68 ...	1 8	3,055,184	...	3,055,184	33,756	208,336	242,092	3,297,276	1,192,263	4,489,539	489,321	30,629	459,692	
1868-69 ...	1 8	3,721,185	...	3,721,185	37,243	213,824	251,067	3,972,252	2,011,964	5,984,216	610,329*	28,540	588,789	
1869-70 { 1 8 } 1 13 }		3,225,016	...	3,225,016	31,180	196,105	227,285	3,452,301	1,992,348	5,444,649	591,799	33,300	558,499	
1870-71 { 0 14 } 1 13 }		3,634,214	...	3,634,214	28,819	197,919	226,738	3,860,952	1,513,390	5,374,342	721,521	32,257	689,264	
1871-72 ...	1 13	3,199,945	...	3,199,945	67,617	162,857	230,474	3,430,419	1,450,036	4,880,455	635,386	32,455	602,931	
1872-73 ...	1 13	3,496,150	...	3,496,150	62,713	125,011	187,724	3,683,874	2,162,836	5,846,710	682,010	39,645	642,365	
1873-74 ...	1 13	3,744,916	...	3,744,916	55,897	121,015	176,912	3,921,828	1,679,612	5,601,440	729,614	42,051	687,563	
1874-75 ...	1 13	3,680,893	618,107	4,299,000	43,094	120,440	163,534	4,462,534	1,034,606†	5,497,140	809,053	57,165	841,888	

* This includes £19,936 on account of miscellaneous items, such as proprietary right, sale proceeds of confiscated salt, &c., &c.

Down to 1852-53 the figures are for the salt year (from 1st August to 31st July), and thereafter they are for the official year.

Down to 1861-62 the figures are exclusive of North Canara, which was transferred from the Madras to the Bombay Presidency from 1862-63, exclusive of Sind. For Sind, see page 78.

The supplies of salt to Native States or Chiefs, free or at reduced rates, are omitted from this table, but are shewn in Account No. 48.

† This differs from the figures shewn in accounts Nos. 47 to 49 to the extent of the amount shewn in column "Exported to Calcutta" under local produce.

EXCLUSIVE OF SIND]

SALT.

[Account No. 47]

Account No. 47.

QUANTITIES of SALT of LOCAL PRODUCE delivered for HOME CONSUMPTION and for INLAND CONSUMPTION beyond the FRONTIER respectively; also the QUANTITIES EXPORTED by SEA to each PRINCIPAL PORT and to OTHER PORTS beyond the BOMBAY PRESIDENCY, in each year, from 1842-43 to 1874-75.

YEARS.	Rate of duty per Indian maund.	DELIVERY OF LOCAL PRODUCE.			SALT EXPORTED BY SEA FREE, OR ON PAYMENT OF 3 PIES OR 1 ANNA* A MAUND.				
		For Home consumption.	For Inland consumption, i. e. across the Frontier into other Presidencies and Foreign Territory.	TOTAL.	To Calcutta.	To Straits Settlements.	To Malabar.	To other Ports.	TOTAL.
	Rs. A.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1842-43	0 8	2,062,213	856,193	2,918,406	...	87,175	544,278	295,152	926,605
1843-44	0 8	2,025,381	988,644	3,014,025	...	...	471,836	139,460	611,296
1844-45	{ 0 8 } { 0 12 }	1,842,817	572,199	2,415,016	...	...	549,113	246,080	795,193
1845-46	0 12	1,861,322	632,848	2,494,170	...	...	565,994	384,691	950,685
1846-47	0 12	1,596,029	561,148	2,157,177	...	31,160	513,778	346,734	891,672
1847-48	0 12	2,456,175	542,888	2,999,063	...	55,205	635,332	375,895	1,066,432
1848-49	0 12	1,823,049	763,935	2,586,984	...	17,360	535,643	259,093	812,096
1849-50	0 12	1,891,789	751,775	2,643,564	...	17,267	642,682	357,876	1,017,825
1850-51	0 12	1,919,916	667,346	2,587,262	...	66,854	600,443	338,710	1,006,007
1851-52	0 12	2,141,898	621,565	2,763,463	...	7,560	534,942	217,871	760,373
1852-53	0 12	2,225,094	631,779	2,856,873	...	16,027	434,576	451,738	902,341
1853-54	0 12	2,084,460	566,232	2,650,692	...	17,840	539,316	537,896	1,095,052
1854-55	0 12	1,888,987	606,981	2,495,968	...	35,760	664,138	376,555	1,076,453
1855-56	0 12	2,531,285	525,902	3,057,187	...	85,920	593,409	342,370	1,021,699
1856-57	0 12	2,246,588	633,725	2,880,313	...	11,245	417,140	347,730	776,115
1857-58	0 12	2,419,286	434,602	2,853,888	...	56,332	650,241	449,721	1,156,294
1858-59	0 12	2,297,371	547,200	2,844,571	...	15,540	548,708	522,037	1,086,285
1859-60	1 0	2,672,522	589,397	3,261,919	42,530	...	544,167	862,411	1,449,108
1860-61	1 0	2,391,681	548,373	2,940,054	602,014	25,200	1,214,997	197,064	2,039,275
1861-62	1 4	2,259,013	460,557	2,719,570	809,200	67,486	139,124	405,871	1,321,681
1862-63	1 4	2,390,276	598,599	2,988,875	450,838	99,686	1,282,996	...	1,833,520
1863-64	1 4	2,770,527	553,719	3,324,246	536,537	41,610	913,241	...	1,488,388
1864-65	1 8	2,386,098	535,560	2,921,658	634,167	51,817	1,176,783	...	1,862,767
1865-66	1 8	2,767,316	505,374	3,272,690	558,218	48,444	1,025,267	...	1,331,929
1866-67 (11 months)	1 8	1,899,354	314,529	2,213,883	535,554	53,640	869,393	...	1,458,587
1867-68	1 8	2,633,854	421,330	3,055,184	189,026	1,080	1,002,157	...	1,192,263
1868-69	1 8	3,117,008	604,177	3,721,185	743,915	76,092	1,138,829	53,128	2,011,964
1869-70	{ 1 8 } { 1 13 }	2,753,860	471,166	3,225,016	842,108	80,363	1,069,877	...	1,992,348
1870-71	1 13	2,982,158	652,056	3,634,214	423,550	33,900	1,055,940	...	1,513,390
1871-72	1 13	2,506,019	693,926	3,199,945	257,580	54,370	1,138,086	...	1,450,036
1872-73	1 13	2,630,143	816,007	3,496,150	776,198	27,600	1,359,038	...	2,162,836
1873-74	1 13	2,428,662	1,316,254	3,744,916	431,483	45,200	1,202,920	...	1,679,612
1874-75	1 13	2,324,888	1,356,005	3,680,893	754,066	124,986	773,661	...	1,652,713

For Sind, see page 78.

* Since 1865.

Account No. 48]

SALT.

[BOMBAY PRESIDENCY.

Account No. 48.

QUANTITIES of LOCAL PRODUCE or of SALT MANUFACTURED in the BOMBAY PRESIDENCY, which were DELIVERED for HOME and INLAND CONSUMPTION, EXPORTATION by SEA, and to NATIVE CHIEFS and STATES, in each year from 1858-59 to 1874-75.

YEARS.				Home Consumption.	Inland Consumption.	Supplied to Native Chiefs or States free, or at 1 anna a maund.	Exported by Sea.	Supplied to other Governments, Taluquas, or Collectors, duty free.	TOTAL.
				In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1858-59	...	...	...	2,297,371	547,200	30,916	1,509,813	...	4,385,300
1859-60	...	...	...	2,672,522	589,397	27,252	1,745,198	...	5,034,369
1860-61	...	...	...	2,391,681	548,373	34,160	2,039,275	...	5,013,489
1861-62	...	...	...	2,259,013	460,557	36,134	1,421,681	...	4,177,385
1862-63	...	...	...	2,390,276	598,599	29,883	1,833,520	3,780	4,856,058
1863-64	...	...	...	2,770,527	553,719	24,619	1,488,388	5,610	4,842,863
1864-65	...	...	...	2,386,098	535,560	32,567	1,862,767	...	4,816,992
1865-66	...	...	...	2,767,316	505,374	34,815	1,631,929	...	4,939,434
1866-67	...	...	...	1,899,354	314,529	28,329	1,458,587	...	3,700,799
1867-68	...	...	...	2,633,854	421,330	39,042	1,192,263	...	4,286,489
1868-69	...	...	...	3,117,008	604,177	31,115	2,011,964	...	5,764,264
1869-70	...	...	...	2,753,860	471,156	65,914	1,992,348	...	5,283,278
1870-71	...	...	...	2,982,158	652,056	64,362	1,513,390	...	5,211,966
1871-72	...	...	...	2,506,019	693,926	51,509	1,450,036	...	4,701,490
1872-73	...	...	...	2,680,143	816,007	75,290	2,162,836	...	5,734,276
1873-74	...	...	...	2,428,662	1,316,254	72,566	1,679,612	...	5,497,094
1874-75	...	...	...	2,324,888	1,356,005	70,106	1,652,713	...	5,403,712

For Sind, see page 78.

Account No. 49.

QUANTITIES of LOCAL PRODUCE or of SALT MANUFACTURED in the BOMBAY PRESIDENCY, which were DELIVERED for HOME and INLAND CONSUMPTION, EXPORTATION by SEA, and to NATIVE CHIEFS and STATES, in each year, from 1858-59 to 1874-75 in each CUSTOMS DIVISION of the BOMBAY PRESIDENCY.

YEARS.				HOME AND INLAND CONSUMPTION.				
				Northern Division.	Presidency Division.	Southern Division.	North Canara.	TOTAL.
				In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1858-59	...	...	...	1,034,829	36,426	1,773,316	...	2,844,571
1859-60	...	...	...	1,019,757	30,515	2,211,647	...	3,261,919
1860-61	...	...	...	916,665	15,228	2,008,161	...	2,940,054
1861-62	...	...	...	913,170	16,582	1,789,818	...	2,719,570
1862-63	...	...	...	963,342	20,076	1,803,574	201,883	2,988,875
1863-64	...	...	...	987,946	17,860	2,069,437	249,003	3,324,246
1864-65	...	...	...	952,494	28,471	1,765,246	175,447	2,921,658
1865-66	...	...	...	890,710	40,378	2,181,230	210,372	3,272,690
1866-67	...	...	...	629,604	28,012	1,388,990	167,277	2,212,883
1867-68	...	...	...	772,044	95,333	2,187,807	...	3,055,184
1868-69	...	...	...	1,017,194	176,856	2,336,949	190,186	3,721,185
1869-70	...	...	...	792,678	140,510	2,130,223	161,605	3,225,016
1870-71	...	...	...	899,289	234,427	2,349,224	151,274	3,634,214
1871-72	...	...	...	888,528	320,944	1,990,473*	...	3,199,945
1872-73	...	...	...	965,502	250,909	2,279,739*	...	3,496,150
1873-74	...	...	...	931,450	264,950	2,372,660	175,856	3,744,916
1874-75	...	...	...	929,530	322,188	2,274,329	154,846	3,680,893

* Includes North Canara.

EXCLUSIVE OF SIND.]

SALT.

[Account No. 49

Account No. 49—concluded.

QUANTITIES of LOCAL PRODUCE or of SALT MANUFACTURED in the BOMBAY PRESIDENCY, which were delivered for HOME and INLAND CONSUMPTION, EXPORTATION by SEA, and to NATIVE CHIEFS and STATES, in each year, from 1858-59 to 1874-75, in each CUSTOMS DIVISION of the BOMBAY PRESIDENCY.

YEARS.	EXPORTED BY SEA.					SUPPLIED TO	
						NATIVE CHIEFS OR STATES FREE, OR AT 1 ANNA A MAUND.	OTHER GOVERNMENTS, TALOOKAS, OR COLLECTORATES, DUTY FREE.
	Northern Division.	Presidency Division.	Southern Division.	North Canara.	TOTAL.	Northern Division.	North Canara.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1858-59	60,280	481,047	968,486	...	1,509,813	30,916	...
1859-60	99,232	669,293	976,673	...	1,745,198	27,252	...
1860-61	197,416	760,771	1,081,088	...	2,039,275	34,160	...
1861-62	...	663,841	757,840	...	1,421,681	36,134	...
1862-63	...	661,630	1,170,060	1,830	1,833,520	29,883	3,780
1863-64	...	546,864	836,212	105,312	1,488,388	24,619	5,610
1864-65	...	596,714	1,244,903	21,150	1,862,767	32,567	...
1865-66	...	617,134	1,014,795	...	1,631,929	34,815	...
1866-67	...	466,457	992,130	...	1,458,587	28,329	...
1867-68	1,300	403,385	787,578	...	1,192,263	39,042	...
1868-69	...	626,754	1,385,210	...	2,011,964	31,115	...
1869-70	102,089	520,320	1,369,939	...	1,992,348	65,914	...
1870-71	125,297	254,970	1,133,123	...	1,513,390	64,362	...
1871-72	209,700	156,240	1,084,096*	...	1,450,036	51,509	...
1872-73	9,576	217,481	1,935,779*	...	2,162,836	75,290	...
1873-74	24,000	383,000	1,272,612	...	1,679,612	72,566	...
1874-75	...	360,800	1,291,133	780	1,652,713	70,106	...

YEARS.	TOTAL OF LOCAL PRODUCE DELIVERED.					LOCAL PRODUCE WRITTEN OFF AS WASTAGE.				
	Northern Division.	Presidency Division.	Southern Division.	North Canara.	TOTAL.	Northern Division.	Presidency Division.	Southern Division.	North Canara.	TOTAL.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1858-59	1,126,025	517,473	2,741,802	...	4,385,300	106,980	43,675	465,437	...	616,092
1859-60	1,146,240	699,808	3,188,321	...	5,034,369	81,259	65,788	324,183	...	471,230
1860-61	1,148,241	775,999	3,089,249	...	5,013,489	55,486	33,811	234,512	...	323,809
1861-62	949,304	680,423	2,547,658	...	4,177,385	79,465	53,111	228,454	...	361,030
1862-63	993,225	681,706	2,973,634	207,493	4,856,058	359,019	143,684	544,235	36,392	1,083,330
1863-64	1,012,565	564,724	2,905,649	359,925	4,842,863	167,065	38,969	355,742	22,314	584,090
1864-65	985,061	625,185	3,010,149	196,597	4,816,992	34,483	47,570	147,045	12,856	241,954
1865-66	925,525	657,512	3,146,025	210,372	4,939,434	146,307	30,784	328,232	17,582	522,905
1866-67	657,933	494,469	2,381,120	167,277	3,700,799	381,943	38,490	416,776	18,598	855,807
1867-68	812,386	498,718	2,975,385	...	4,286,489	43,598	17,576	398,459	...	459,633
1868-69	1,048,309	803,609	3,722,160	190,186	5,764,264	830,997	53,367	551,549	47,628	1,483,541
1869-70	960,681	660,830	3,500,162	161,605	5,283,278	123,233	60,458	622,582	38,559	844,832
1870-71	1,088,948	489,397	3,482,347	151,274	5,211,966	94,135	26,684	766,509	25,041	912,369
1871-72	1,149,737	477,184	3,074,569*	...	4,701,490	673,515	1,037,460	51,175*	...	1,762,150
1872-73	1,050,368	468,390	4,215,518*	...	5,734,276	323,654	17,872	359,296*	...	700,822
1873-74	1,028,016	617,950	3,645,272	175,856	5,467,094	82,075	40,620	355,989	3,163	481,847
1874-75	999,636	682,988	3,565,462	155,626	5,403,712	102,556	50,503	445,716	7,633	606,408

* Includes North Canara.

Account No. 50]

SALT.

[BOMBAY PRESIDENCY

Account No. 50.

QUANTITIES of SALT DELIVERED, written off as WASTAGE, and TOTAL QUANTITY thus passed out of the ACCOUNTS in each SALT DIVISION of the BOMBAY PRESIDENCY, in each year, from 1861-62 to 1874-75.

YEARS.	NORTHERN DIVISION.			PRESIDENCY DIVISION.			SOUTHERN DIVISION.			NORTH CANARA.			GRAND TOTAL.
	Total quantity of Salt delivered.	Quantity of Salt written off as wastage.	TOTAL.	Total quantity of Salt delivered.	Quantity of Salt written off as wastage.	TOTAL.	Total quantity of Salt delivered.	Quantity of Salt written off as wastage.	TOTAL.	Total quantity of Salt delivered.	Quantity of Salt written off as wastage.	TOTAL.	
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1861-62...	949,304	79,465	1,028,769	680,423	53,111	733,534	2,547,658	228,454	2,776,112	...	...	...	4,538,415
1862-63...	993,225	359,019	1,352,244	681,706	143,684	825,390	2,973,634	544,235	3,517,869	207,493	36,392	243,885	5,939,388
1863-64...	1,012,565	167,065	1,179,630	564,724	38,969	603,693	2,905,649	355,742	3,261,391	359,925	22,314	382,239	5,426,953
1864-65...	985,061	34,483	1,019,544	625,185	47,570	672,755	3,010,149	147,045	3,157,194	196,597	12,856	209,453	5,058,946
1865-66...	925,525	146,307	1,071,832	657,512	30,784	688,296	3,146,025	328,232	3,474,257	210,372	17,582	227,954	5,462,339
1866-67...	657,933	381,943	1,039,876	494,469	38,490	532,959	2,381,120	416,776	2,797,896	167,277	18,598	185,875	4,556,606
1867-68...	812,386	43,598	8,55,984	498,718	17,576	516,294	2,975,385	398,459	3,373,844	...	...	...	4,746,122
1868-69...	1,048,309	830,997	1,879,306	803,609	53,367	856,976	3,722,160	551,549	4,273,709	190,186	47,628	237,814	7,247,805
1869-70...	960,681	123,233	1,083,914	660,830	60,458	721,288	3,500,162	622,582	4,122,744	161,605	38,559	200,164	6,128,110
1870-71...	1,088,948	94,135	1,183,083	489,397	26,684	516,081	3,482,347	766,509	4,248,856	151,274	25,041	176,315	6,124,335
1871-72...	1,149,737	673,515	1,823,252	477,184	1,037,460	1,514,644	3,074,569	51,175	3,125,744	...	...	...	6,463,640
1872-73...	1,050,368	323,654	1,374,022	468,390	17,872	486,262	4,215,518	359,296	4,574,814	Included under Southern Division			6,435,098
1873-74...	1,028,016	82,075	1,110,091	647,950	40,620	688,570	3,645,272	355,989	4,001,261	175,856	3,163	179,019	5,978,941
1874-75...	999,636	102,556	1,102,192	682,988	50,503	733,491	3,565,462	445,716	4,011,178	155,626	7,633	163,259	6,010,120
	1862-63	1863-64	1864-65	1865-66	1866-67	1867-68	1868-69	1869-70	1870-71	1871-72	1872-73	1873-74	1874-75
Total delivered...	4,856,058	4,842,863	4,876,992	4,939,434	3,700,799	4,286,489	5,764,264	5,283,278	5,211,966	4,701,490	5,734,276	5,497,094	5,403,712
Total wastage...	1,083,330	584,090	241,954	522,905	855,807	459,633	1,483,541	844,832	912,369	1,762,150	700,822	481,847	606,408
GRAND TOTAL...	5,939,388	5,426,953	5,058,946	5,462,339	4,556,606	4,746,122	7,247,805	6,128,110	6,124,335	6,463,640	6,435,098	5,978,941	6,010,120

For Sind, see page 78.

Account No. 51.

QUANTITIES of SALT IMPORTED by SEA on PAYMENT of FULL DUTY into each CUSTOMS DIVISION of the BOMBAY PRESIDENCY from the specified PORTS, and other PORTS, in each year, from 1863-64 to 1874-75.

	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.
FROM GOA—	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Into Southern Division	32	64	99	43	32,884	33	75	28	22	2,815	182	9,515
„ North Canara ...	47,491	8,522	3,271	24,693	...	29,548	28,526	27,764	59,751	32,714	24,630	25,562
„ Presidency Division	...	...	...	...	...	...	...	...	...	...	1	...
TOTAL ...	47,523	8,586	3,370	24,736	32,884	29,581	28,601	27,792	59,773	35,529	24,813	35,077
FROM DEMAN AND DIU—												
Into Southern Division	843	356	1,072	804	655	282	...	329	1,805	1,314	1,225	1,415
„ Presidency Division	...	...	...	...	...	...	...	...	...	1,451	...	...
„ Northern Division	...	1	...	7	...	1	320	...	...	3,261	18,832	4,294
TOTAL ...	843	357	1,072	811	655	283	320	329	1,805	6,026	20,057	5,709
FROM OTHER PORTS—												
Into Northern Division	...	2	...	49	2	3	577	286	864	1,118	5,943	779
„ Presidency Division	9,003	3,085	5,168	3,469	212	7,145	1,682	360	...	9,677	3,813	1,497
„ Southern Division	...	...	...	2	3	231	...	52	5,175	10,363	34	32
„ North Canara ...	...	...	...	...	...	...	...	...	...	...	1,237	...
TOTAL ...	9,003	3,087	5,168	3,520	217	7,379	2,259	698	6,039	21,158	11,027	2,308
FROM ALL PORTS—												
Into Northern Division	...	3	...	56	2	4	897	286	864	4,379	24,775	5,073
„ Presidency Division	9,003	3,085	5,168	3,469	212	7,145	1,682	360	...	11,128	3,814	1,497
„ Southern Division	875	420	1,171	849	33,542	546	75	409	7,002	14,492	1,441	10,962
„ North Canara ...	47,491	8,522	3,271	24,693	...	29,548	28,526	27,764	59,751	32,714	25,867	25,562
TOTAL ...	57,369	12,030	9,610	29,067	33,756	37,243	31,180	28,819	67,617	62,713	55,897	43,094

EXCLUSIVE OF SIND]

SALT.

[Account No. 52]

Account No. 52.

QUANTITIES of SALT IMPORTED by LAND on PAYMENT of FULL DUTY into each CUSTOMS DIVISION of the BOMBAY PRESIDENCY, in each year, from 1863-64 to 1874-75.

	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
FROM CAMBAY SALT PANS—												
Into Northern Divn.	87,418	85,615	77,561	75,535	92,601	97,575	80,172	80,166	80,561	...	...	...
FROM ACROSS GOA FRONTIER—												
Into Northern Divn.	...	...	...	...	...	31	...	...	...	...	...	...
„ Southern Divn.	156,848	107,101	112,105	92,881	114,883	97,788	103,092	84,346	70,346	2,815	231	63,040
„ North Canara	44,778	52,440	40,572	29,461	...	17,270	11,021	32,837	10,701	32,713	119,785	55,712
TOTAL ...	201,626	159,541	152,677	122,342	114,888	115,089	114,113	117,183	81,047	35,528	120,016	118,752
FROM OTHER PORTS—												
Into Northern Divn.	2,109	2,106	2,073	912	838	1,155	1,807	565	1,248	537	969	1,673
„ Southern Divn.	22	6	7	7	9	5	13	5	1	88,946	30	15
TOTAL ...	2,131	2,112	2,080	919	847	1,160	1,820	570	1,249	89,483	999	1,688
FROM ALL PORTS—												
Into Northern Divn.	89,527	87,721	79,634	76,447	93,439	98,761	81,979	80,731	81,809	537	969	1,673
„ Southern Divn.	156,870	107,107	112,112	92,888	114,897	97,793	103,105	84,351	70,347	91,761	261	63,055
„ North Canara	44,778	52,440	40,572	29,461	...	17,270	11,021	32,837	10,701	32,713	119,785	55,712
TOTAL ...	291,175	247,268	232,318	198,796	208,336	213,824	196,105	197,919	162,857	125,011	121,015	120,440

* Salt produced in Cambay Pans has been included under the head of Local Produce in Northern Division. (See Account No. 49.)

Account No. 53]

SALT.

[SIND

Account No. 53.

RATE of DUTY on SALT in SIND, PROCEEDS REALISED, CHARGES of COLLECTION, NET SALT REVENUE, and QUANTITIES of SALT which paid FULL DUTY, in each year, from 1864-65 to 1874-75, distinguishing the QUANTITY of SALT of LOCAL PRODUCE delivered for HOME and INLAND CONSUMPTION from that IMPORTED by LAND or SEA; and shewing also the QUANTITY EXPORTED by SEA to places beyond the BOMBAY PRESIDENCY.

YEARS.	Rate of duty per Indian Maund.	QUANTITY OF SALT WHICH PAID FULL DUTY.							Exported by Sea to places beyond Bombay Presidency, figures in column 4 excepted.	GRAND TOTAL.	Proceeds Realised.	Charges of Collection.	Net Revenue.
		LOCAL PRODUCE.			FOREIGN SALT IMPORTED.			Total Quantity of Salt paid duty.					
		Delivered for Home and Inland Consumption.	Exported to Calcutta.	TOTAL.	By Sea.	By Land.	TOTAL.						
	Rs. A.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	£	£	£	
1864-65	0 8	...	7,338	7,338	...	...	...	7,338	...	7,338	1,543*	101	1,442
1865-66	1 8	...	...	...	206	...	206	206	...	206	29	48	—19
1866-67 (11 months)	1 8	...	...	...	15	...	15	15	...	15	2	35	—33
1867-68	...	...	...	...	...	...	...	...	...	...	...	38	—38
1868-69	...	...	...	...	...	...	...	...	82,892	82,892	...	38	—38
1869-70	...	...	...	...	...	...	...	...	183,552	183,552	...	4	—4
1870-71	...	...	...	...	...	...	...	...	1,556	1,556	...	...	...
1871-72	1 13	...	...	...	15	...	15	15	...	15	3	...	3
1872-73	0 8	132,534	...	132,534	97	†1,071	1,168	132,631	...	133,702	6,604	1,169	5,435
1873-74	{ 0 8 } { 0 8½ }	153,102	...	155,167§	259	2,426	2,685†	155,901	...	157,852	8,416	1,188	7,228
1874-75	{ 0 8 } { 0 8½ }	141,846	...	141,846	1,420	3,006	4,426||	142,711	...	146,272	7,580	1,950	6,530

* The proceeds for 1864-65 amounted to Rs. 3,682 only, and Rs. 11,746, being the amount of duty on salt exported to Calcutta in the previous year, was recovered and included in this year (1864-65).

† No duty charged, it having been paid at the place of exportation.

‡ Of this, no duty charged on maunds 1,951, it having been paid at the place of exportation (Shekarpur Collectorate).

§ Includes 2,065 maunds exported to Shikarpore collectorate and to Kachi in H. H. the Khan of Kelat's Territory.

|| Of this no duty charged on maunds 3,561 it having been paid at the place of exportation (Shekarpur collectorate).

Account No. 54.

QUANTITIES of SALT of LOCAL PRODUCE delivered for HOME CONSUMPTION and for INLAND CONSUMPTION beyond the FRONTIER respectively; also the QUANTITIES EXPORTED by SEA to each of the PRINCIPAL PORTS and to OTHER PORTS beyond the BOMBAY PRESIDENCY, in each year, from 1864-65 to 1874-75.

YEARS.	Rate of duty per Indian Maund.	DELIVERY OF LOCAL PRODUCE			SALT EXPORTED BY SEA, FREE OR ON PAYMENT OF 3 PIES OR 1 ANNA A MAUND.				
		For Home Consumption.	For Inland Consumption, i.e., across the Frontier Territory.	TOTAL.	To Calcutta.	To Straits Settlements.	To Malabar.	To other Ports.	TOTAL.
	Rs. A.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1864-65	0 8	...	...	...	...	...	...	...	...
1865-66	1 8	...	...	...	...	...	...	...	...
1866-67 (11 months)	1 8	...	...	...	...	...	...	...	...
1867-68	...	...	...	...	...	...	...	...	...
1868-69	...	...	...	...	73,772	...	...	9,120	82,892
1869-70	...	...	...	...	183,552	...	...	...	183,552
1870-71	...	...	...	...	...	...	...	1,556	1,556
1871-72	1 13	...	...	...	...	...	...	...	...
1872-73	0 8	120,262	*4,272	133,534	...	...	...	...	...
1873-74	{ 0 8 } { 0 8½ }	150,667	†3,672	154,339	...	...	...	...	...
1874-75	{ 0 8 } { 0 8½ }	139,446	2,400	141,846	...	...	...	...	...

* Includes maunds 1,000 exported to Frontier Upper Sindh which is not shewn under local produce in Account No. 53.
† Includes maunds 37 exported to Hyderabad which is not shewn in Account No. 53, under local produce and it does not include maunds 865 which is shewn local produce in Account No. 53.

SALT.

INLAND CUSTOMS LINE.

The Inland Customs line which was formed in 1843-44, and has been extended at various times, now reaches from Torbella on the Attock, in the Punjab, to the Mahanuddy in the Sumbhulpore District of the Central Provinces. It is 2,472 miles in length, and is manned by 10,496 officers and men. In the Central Provinces, in addition to protecting the Imperial Revenue, the line leaving the Central Provinces near Mulkapore skirts the western side of the Berars and enters the Central Provinces again at Chanda, thus likewise protecting the salt revenue of the Hyderabad Assigned Districts. Prior to January 1870, this line existed as a loop-line, but it has now been incorporated with the Central Provinces line, a considerable portion of which has in consequence been abolished and a corresponding saving in expenditure effected.

Irrespective of these lines, local salt works were opened in the rear of the line in Oude and in North-Western Provinces in the Jounpore District; and the Inland Customs Department in February 1870 assumed charge of a portion of the Sambhar Lake belonging conjointly to the States of Jaipore and Jodhpore. A force designated the Internal Branch also exists in Oude and the North-Western Provinces for the fostering and protection of the saltpetre trade, for the levy of duty on the salt educed in the process of refining saltpetre, for the supervision and control of the manufacture of saline substances, such as Khari-noon, &c., which, if unsupervised, are capable of causing vast injury to the Imperial Revenue, and for the suppression of illicit manufacture of salt within British territory.

The whole Inland Customs Department in the Punjab, North-Western Provinces, Oude, the Central Provinces, Berar, and Rajpootana, is administered by the Commissioner of Inland Customs, who is under the Government of India, but is immediately responsible to the respective Local Governments and Administrations within whose jurisdiction the customs organization is established.

The duties levied on the line are on imports of salt and exports of sugar. On salt there are at present two rates of duty, *viz.*, a full or three rupees rate on all salts except those entering the Central Provinces from Bombay and Madras, on which at the places of manufacture a duty of Re. 1-13 is levied. Hence these salts pay to the Inland Customs Department a duty of only Re. 1-3 per maund, see Government of India, Agriculture, Revenue and Commerce, No. 79, dated 16th October 1871.

The general rates of duty on Rajpootana and Bhurtpore salts have been as follows:—

Re. 1-8 and Rs. 2 from 1843-44 to 1845-46,
Rs. 2 from 1846-47 to a date in December 1859,
Rs. 2-8 from December 1859 to a date in March 1861,
Rs. 3 from March 1861 to the present time,

with the following exceptions, *viz.*, in the Sirsa division of the Punjab section, the duty was 8 annas a maund for a part of 1843-44, when it was raised to Re. 1 per maund, at which figure it remains till a date in 1846-47, when the duty was equalized with that generally levied. In the Saugor division of the Central Provinces section, a lesser rate of Re. 1-8 a maund prevailed from the formation of the division in 1855-56 till the introduction of the general rate in 1859-60. In the Hoshungabad section, also formed in 1855-56, Re. 1 a maund was levied until a date in 1859-60, and thereafter Re. 1-8 until the general rate was introduced in 1860-61.

The duty on Madras and Bombay salts entering the Central Provinces was levied from the outset, until the late increase of the duties in Madras and Bombay, at Re. 1-8 per maund.

The general rates of sugar duty have been as follows:—

	PER MAUND.	
	On Refined Sugar.	On Unrefined Sugar.
From 1843-44 to 1859-60	... 8 annas	3 annas.
For 1860-61	... 8 annas and 1 Re.	3 annas and 6 annas.
From 1861-62 to 1868-69	... 1 Rupee	6 annas.

The salt duties levied in the Punjab are included in the account of the receipts of the Inland Customs Department. The customs line in the Punjab for the levy of salt duty runs through the Sirsa, Hansi, Rohtuck, and Gurgaon districts, beginning at Fazilka on the Sutlej, and ending at Hodul on the border of the Muttra district in the N. W. Provinces. There are further two preventive lines in the Punjab which do not collect duty on salt, are *purely* preventive—one, the Sutlej Preventive line, barring the importation into the Punjab of Bheekaneer and Sind salt, but levying a tax on sugar; the other, the Indus Preventive line, stopping the influx of untaxed or Trans-Indus salt. Besides these there are establishments at the Kohat Salt Mines for the levy of a duty of 4, 3 or 2 annas a maund on salt there excavated, and in the Sind, Saugor Doab and the Kalabagh Mines for the levy of a duty of Rs. 3 a maund on salt excavated in those mines. This last-mentioned salt is consumed in the Punjab, and more or less throughout the N. W. Provinces and Oude. The duty on it was Rs. 2 per maund from 1849-50 to 20th April 1860, and Rs. 2-2 a maund from 21st April 1860 to 19th September 1861; since then the duty has stood at its present rate of Rs. 3 a maund. Since the 4th July 1870 one anna per maund has been charged as the cost price of the salt in addition to the duty.

Since the 1st of April 1870 the whole of the Salt and Customs Departments in the Punjab have been, without exception, placed under the charge of the Commissioner of Inland Customs.

Account No. 55]

SALT.

Account No. 55.

QUANTITIES of SALT and SUGAR which paid DUTY in each PROVINCIAL SECTION of the CUSTOMS LINE under the COMMISSIONER of INLAND CUSTOMS in each year from 1843-44 to 1874-75.

YEARS.	Punjab Salt Mines.	SALT.				SUGAR.			
		INLAND CUSTOMS LINE FROM THE SUTLEJ.				INLAND CUSTOMS LINE.			
		Punjab Section.	N. W. P. Section.	C. Provinces Section.	TOTAL.	Punjab Section.	N. W. P. Section.	C. Provinces Section.	TOTAL.
QUANTITY WHICH PAID DUTY.									
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1843-44	...	729,623	1,047,454	...	1,777,077	833,952	525,273	...	1,359,225
1844-45	...	985,202	1,095,838	...	2,081,040	620,191	423,655	...	1,043,846
1845-46	...	757,186	993,563	...	1,750,749	792,513	540,300	...	1,332,813
1846-47	...	878,427	1,327,741	...	2,206,168	725,469	456,845	...	1,182,314
1847-48	...	832,317	1,161,763	...	1,994,080	919,258	595,925	...	1,515,183
1848-49	...	831,644	1,138,441	...	1,970,085	686,834	495,480	...	1,182,314
1849-50	347,901	989,920	1,373,818	...	2,363,738	1,120,886	615,624	...	1,736,510
1850-51	1,136,969	875,358	967,091	...	1,842,449	906,681	632,353	...	1,539,034
1851-52	896,837	994,783	1,216,717	...	2,211,500	912,902	572,122	...	1,485,024
1852-53	1,147,920	942,366	1,314,457	...	2,256,823	1,131,974	601,259	...	1,733,233
1853-54	1,288,382	923,226	1,255,745	...	2,178,971	1,057,518	422,775	...	1,480,293
1854-55	1,394,602	833,266	1,465,060	...	2,298,326	1,158,443	529,874	...	1,688,317
1855-56	1,359,925	1,091,935	1,438,147	137,104	2,667,186	1,028,652	597,710	35,523	1,661,885
1856-57	1,257,543	997,374	1,751,014	270,599	3,018,987	879,920	478,081	71,318	1,429,319
1857-58	1,235,845	480,867	256,832	106,880	844,579	1,039,265	225,188	40,025	1,304,478
1858-59	1,351,391	1,201,707	1,401,472	190,775	2,793,954	975,951	517,063	119,395	1,612,409
1859-60	1,425,248	1,012,472	1,340,325	322,674	2,675,471	1,463,060	604,533	135,507	2,203,100
1860-61	1,696,709	1,236,904	1,742,780	216,069	3,195,753	648,444	460,378	129,209	1,238,031
1861-62	1,412,901	1,165,766	1,765,985	218,865	3,150,616	1,166,393	640,534	160,167	1,967,094
1862-63	1,420,898	942,515	1,424,008	259,569	2,626,092	1,544,440	668,782	103,824	2,317,046
1863-64	1,539,130	1,073,824	1,301,263	247,339	2,622,426	1,133,876	648,600	116,346	1,898,822
1864-65	1,562,107	1,127,987	1,333,532	509,938	2,971,457	1,357,002	735,356	82,259	2,174,617
1865-66	1,476,281	1,128,356	1,575,217	773,701	3,477,274	1,581,546	860,779	97,720	2,540,045
1866-67	1,555,585	1,278,186	1,558,759	711,408	3,548,353	1,266,166	560,845	56,665	1,882,676
1867-68	1,548,076	1,401,732	1,503,516	830,852	3,736,100	1,462,618	922,781	74,948	2,460,347
1868-69	1,662,971	1,429,167	1,572,730	768,440	3,770,337	941,306	784,214	90,504	1,816,024
1869-70	1,993,369	1,523,540	1,547,964	743,187	3,814,691	1,217,001	771,389	72,677	2,061,067
1870-71	1,628,565	1,510,479	1,406,790	819,323	3,736,592	1,334,537	732,693	112,388	2,179,618
1871-72	1,643,353	1,319,026	1,422,465	1,085,806	3,827,297	1,492,006	798,617	136,797	2,427,420
1872-73	1,780,478*	1,286,675	1,597,283	1,094,413	3,978,371	1,511,243	692,545	104,708	2,308,496
1873-74	1,789,413†	1,425,597	1,359,622	1,181,305†	3,966,524	1,755,674	632,281	105,059	2,493,014
1874-75	1,813,584*	1,383,100	1,542,282	1,111,926	4,037,308	1,480,391	582,198	110,406	2,172,995

SALT.

[Account No. 56

Account No. 56.

AMOUNT of DUTY paid in each PROVINCIAL SECTION of the CUSTOMS LINE under the COMMISSIONER of INLAND CUSTOMS in each year from 1843-44 to 1874-75.

YEARS.	Punjab Salt Mines.	SALT.				SUGAR.			
		INLAND CUSTOMS LINE FROM THE SUTLEJ.				INLAND CUSTOMS LINE.			
		Punjab Section.	N. W. P. Section.	C. Provinces Section.	TOTAL.	Punjab Section.	N. W. P. Section.	C. Provinces Section.	TOTAL.
AMOUNT OF DUTY REALISED.									
	£	£	£	£	£	£	£	£	£
1843-44	...	121,003	170,223	...	291,226	22,036	14,709	...	36,745
1844-45	...	186,175	233,667	...	419,842	21,083	13,232	...	34,315
1845-46	...	142,007	198,596	...	340,603	25,562	16,725	...	42,287
1846-47	...	164,872	265,368	...	430,240	23,773	14,193	...	37,966
1847-48	...	166,383	232,261	...	398,644	28,873	18,660	...	47,533
1848-49	...	166,295	227,547	...	393,842	21,346	16,007	...	37,353
1849-50	81,440	197,959	274,698	...	472,657	32,795	17,677	...	50,472
1850-51	162,259	175,051	193,363	...	368,414	28,044	20,263	...	48,307
1851-52	133,879	198,903	243,229	...	442,132	28,498	18,089	...	46,587
1852-53	175,024	188,412	262,851	...	451,263	32,734	18,558	...	51,292
1853-54	201,666	184,634	251,121	...	435,755	30,699	13,570	...	44,269
1854-55	216,898	166,639	292,974	...	459,613	34,021	18,012	...	52,033
1855-56	201,932	218,376	287,617	18,382	524,375	31,948	20,240	1,511	53,699
1856-57	196,105	199,467	350,197	39,414	589,078	26,694	16,701	3,145	46,540
1857-58	198,331	96,033	51,176	13,605	160,814	31,448	8,007	1,810	41,265
1858-59	211,529	239,509	280,074	25,884	545,467	30,780	17,732	5,676	54,188
1859-60	223,709	223,883	295,138	49,430	568,451	45,236	20,483	6,175	71,894
1860-61	282,221	314,809	444,503	56,253	815,565	21,909	17,458	6,487	45,854
1861-62	263,337	348,737	529,775	65,660	944,172	70,348	42,287	15,003	127,638
1862-63	310,636	282,739	427,202	77,871	787,812	87,864	42,481	9,905	140,250
1863-64	347,087	322,133	390,379	74,202	786,714	75,530	45,662	11,124	132,316
1864-65	346,798	338,392	400,060	118,338	856,790	80,280	46,933	7,685	134,898
1865-66	341,288	338,493	472,565	165,180	976,238	97,923	54,350	8,925	161,198
1866-67	360,795	382,442	467,624	153,251	1,004,317	72,690	38,122	4,902	115,714
1867-68	366,426	420,505	451,055	167,386	1,038,946	92,308	63,386	6,652	162,346
1868-69	386,306	428,746	471,819	143,461	1,044,026	56,203	48,860	8,358	113,421
1869-70	459,848	457,062	469,754	116,131	1,042,947	70,244	48,047	6,586	124,877
1870-71	374,996	453,146	432,627	119,359	1,005,132	80,845	49,890	10,290	141,025
1871-72	388,063	395,708	426,740	152,976	975,424	92,896	53,572	12,812	159,280
1872-73	418,823	386,002	479,185	152,137	1,017,324	89,214	42,618	9,919	141,751
1873-74	420,113	427,679	407,887	158,812	994,378	104,738	42,583	10,220	157,541
1874-75	407,688	414,930	462,685	88,308	965,923	87,619	39,865	10,638	138,122

Account No. 57]

SALT.

Account No. 57.

QUANTITIES of SALT which PAID DUTY and RATE of DUTY levied in each of the PUNJAB SALT MINES in each year from 1850-51 to 1874-75.

YEARS.	Rate of duty per Maund.	SIND, SAUGOR DOAB, AND KALABAGH MINES.						TOTAL AMOUNT OF DUTY REALISED.
		Khewra.	Mukrach.	Surdee.	Wurcha.	Kalabagh.	TOTAL.	
		In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	
1850-51	Rs. A. 2 0	463,443	146,528	42,595	36,388	79,749	768,703	153,741
1851-52	2 0	384,247	131,783	19,632	39,706	65,280	646,648	128,130
1852-53	2 0	592,149	123,209	20,579	29,207	76,964	842,108	168,422
1853-54	2 0	643,753	177,212	24,166	27,224	102,913	975,268	195,053
1854-55	2 0	753,010	118,693	27,032	39,623	108,670	1,047,028	209,406
1855-56	2 0	712,990	88,610	16,176	44,018	104,066	965,860	193,172
1856-57	2 0	683,301	81,771	22,123	79,484	80,586	947,265	189,453
1857-58	2 0	652,643	108,344	22,585	113,431	63,688	960,691	192,138
1858-59	2 0	706,858	96,727	28,245	132,063	57,208	1,021,101	204,220
1859-60	2 0	768,004	75,197	39,680	130,276	65,364	1,078,521	216,284
1860-61	2 2	953,334	113,987	32,060	125,445	61,527	1,286,353	273,474
1861-62	2 2	703,159	94,513	35,646	86,597	90,704	1,010,619	254,849
1862-63	3 0	734,533	48,832	44,934	116,621	60,604	1,005,524	301,657
1863-64	3 0	900,634	42,083	49,138	93,730	41,854	1,127,439	338,232
1864-65	3 0	876,662	5,835	69,141	123,790	49,485	1,124,913	337,474
1865-66	3 0	889,614	...	69,363	98,359	54,883	1,112,219	333,666
1866-67	3 0	964,126	...	49,790	102,804	58,405	1,175,125	352,538
1867-68	3 0	965,844	...	63,940	94,594	72,063	1,196,441	358,932
1868-69	3 0	970,114	...	83,501	138,764	67,815	1,260,194	378,058
1869-70	3 0	1,167,724	...	142,162	133,285	53,982	1,497,153	449,146
1870-71	3 0	934,183	...	71,451	149,756	66,077	1,221,467	366,440
1871-72	3 0	988,633	...	65,740	135,548	77,614	1,267,535	380,260
1872-73	3 0	1,133,484	...	62,994	105,941	64,074	1,366,493	409,948
1873-74	3 0	1,156,721	...	53,452	94,836	65,500	1,370,509	411,153
1874-75	3 0	1,138,602	...	16,681	106,948	62,132	1,324,363	397,309

Account No 58.

YEARS.	Rate of duty per Maund	KOHAT MINES.					TOTAL.	TOTAL AMOUNT OF DUTY REALISED.
		Jutla.	Malgeen.	Murree.	Kurruck.	Bahadoor Kheyl.		
		In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	
1850-51	Two, three or four annas a maund throughout this period.	120,343	141,338	41,929	19,162	45,494	368,266	8,518
1851-52		52,573	96,478	48,086	13,172	45,880	256,189	5,749
1852-53		69,239	88,375	57,268	14,956	75,974	305,812	6,602
1853-54		54,959	84,474	68,888	15,138	89,655	313,114	6,613
1854-55		75,001	98,056	65,019	27,515	81,983	347,574	7,492
1855-56		74,811	110,839	96,864	48,508	63,043	394,065	8,760
1856-57		59,457	72,609	66,655	46,253	65,304	310,278	6,652
1857-58		66,523	73,791	70,227	19,464	45,149	275,154	6,193
1858-59		82,150	90,515	74,328	14,829	68,468	330,290	7,309
1859-60		96,617	73,582	61,230	31,652	83,646	346,727	7,425
1860-61		107,234	77,468	85,967	37,560	102,127	410,356	8,747
1861-62		122,832	88,301	44,571	42,074	104,504	402,282	8,488
1862-63		115,339	102,752	61,250	47,176	88,857	415,374	8,979
1863-64		117,151	107,127	52,657	39,610	95,146	411,691	8,855
1864-65		120,975	119,136	43,492	50,254	103,337	437,194	9,324
1865-66		77,171	110,077	32,676	51,605	92,533	364,062	7,622
1866-67		104,892	121,517	34,493	26,167	93,391	380,460	8,257
1867-68		103,424	96,778	35,223	21,718	94,492	351,635	7,494
1868-69		112,768	83,408	35,788	50,224	120,589	402,777	8,248
1869-70		142,297	150,766	45,044	43,725	114,384	496,216	10,702
1870-71		123,269	93,067	40,682	40,803	109,277	407,098	8,556
1871-72		103,553	99,936	23,963	41,889	106,477	375,818	7,863
1872-73		124,777	116,559	40,443	32,498	97,654	411,931	8,875
1873-74		111,625	125,922	43,141	34,471	103,745	418,904	8,960
1874-75		131,113	115,603	56,345	70,167	112,993	489,221	10,379

SALT.

[Account No. 59]

Account No. 59.

QUANTITIES of SALT and SUGAR which PAID DUTY in each DIVISION of the N. W. PROVINCES SECTION of the INLAND CUSTOMS LINE in each year from 1843-44 to 1874-75.

YEARS.	SALT.					SUGAR.				
	Muttra.	Agra.	Jhansi.	TOTAL.	INTERNAL DEPART- MENT.		Muttra.	Agra.	Jhansi.	TOTAL.
					N. W. P.	Oude.				
In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	
1843-44	388,443	659,011	...	1,047,454	...	...	295,783	229,490	...	525,273
1844-45	570,609	525,229	...	1,095,838	...	...	226,601	197,054	...	423,655
1845-46	494,493	499,070	...	993,563	...	...	309,262	231,038	...	540,300
1846-47	710,978	616,763	...	1,327,741	...	...	248,711	208,134	...	456,845
1847-48	494,165	667,598	...	1,161,763	...	...	343,121	252,804	...	595,925
1848-49	464,543	673,898	...	1,138,441	...	...	264,657	230,823	...	495,480
1849-50	577,486	796,332	...	1,373,818	...	...	346,762	268,862	...	615,624
1850-51	422,977	544,114	...	967,091	...	...	306,582	325,771	...	632,353
1851-52	467,178	749,539	...	1,216,717	...	...	274,647	297,475	...	572,122
1852-53	531,893	782,564	...	1,314,457	...	...	269,197	332,062	...	601,259
1853-54	549,165	706,580	...	1,255,745	...	...	192,550	230,225	...	422,775
1854-55	603,305	861,755	...	1,465,060	...	...	222,731	307,143	...	529,874
1855-56	503,916	769,713	164,518	1,438,147	...	...	218,477	302,214	77,019	597,710
1856-57	554,736	1,064,515	131,763	1,751,014	...	...	168,295	194,187	115,599	478,081
1857-58	131,494	104,689	20,649	256,832	...	...	95,383	109,848	19,957	225,188
1858-59	513,151	47,533	40,788	1,401,472	...	...	175,875	269,212	71,976	517,063
1859-60	414,031	777,988	148,306	1,340,325	...	...	196,668	309,021	98,844	604,533
1860-61	619,408	1,045,842	77,530	1,742,780	...	...	127,536	241,912	90,930	460,378
1861-62	617,052	1,045,493	103,440	1,765,985	...	...	183,203	324,020	133,311	640,534
1862-63	372,284	967,621	84,103	1,424,008	...	...	224,996	319,944	123,842	668,782
1863-64	431,782	769,811	99,670	1,301,263	...	...	197,226	340,189	111,185	648,600
1864-65	423,622	789,400	120,510	1,333,532	...	...	240,830	377,982	116,544	735,356
1865-66	504,428	946,994	123,795	1,575,217	...	...	288,332	432,004	140,443	860,779
1866-67	427,227	1,003,398	128,134	1,558,759	18,392	3,569	187,120	270,710	94,015	560,845
1867-68	415,419	965,664	122,433	1,503,516	11,408	2,699	257,137	528,031	137,613	922,781
1868-69	508,298	986,686	77,746	1,572,730	11,243	2,925	195,073	430,354	128,787	784,214
1869-70	1,518,420		29,544	1,547,964	14,320	2,948	673,854		97,535	771,389
1870-71	1,345,676		61,114	1,406,790	17,080	16,907	645,042		87,651	732,693
1871-72	1,338,201		84,264	1,422,465	16,898	12,134	687,934		110,683	798,617
1872-73	1,504,751		92,532	1,597,283	27,761	4,898	602,580		89,965	692,545
1873-74	1,270,094		89,528	1,359,622	34,358	5,807	568,790		63,491	632,281
1874-75	1,465,693		76,589	1,542,282	39,935	4,394	519,666		62,532	582,198

Account No. 60]

SALT.

Account No. 60.

QUANTITIES of SALT and SUGAR which PAID DUTY in each DIVISION of the CENTRAL PROVINCES SECTION of the CUSTOMS LINE in each year from 1855-56 to 1874-75.

YEARS.	SALT.					SUGAR.				
	QUANTITY.					QUANTITY.				
	Saugor.	Hoshungabad.	Nagpore.	Raepore.	TOTAL.	Saugor.	Hoshungabad.	Nagpore.	Raepore.	TOTAL.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1855-56	93,314	43,790	...	...	137,104	23,802	11,721	...	...	35,523
1856-57	252,728	17,871	...	...	270,599	41,542	29,776	...	...	71,318
1857-58	58,799	48,081	...	...	106,880	20,349	19,676	...	...	40,025
1858-59	135,924	54,851	...	...	190,775	70,128	49,267	...	...	119,395
1859-60	261,998	60,676	...	...	322,674	90,390	45,117	...	...	135,507
1860-61	199,361	16,708	...	...	216,069	75,582	53,627	...	...	129,209
1861-62	200,364	18,501	...	...	218,865	1,08,471	51,696	...	...	160,167
1862-63	245,635	13,934	...	...	259,569	59,949	43,875	...	...	103,824
1863-64	227,085	20,254	...	...	247,339	79,341	37,005	...	...	116,346
1864-65	238,993	99,369	171,576	...	509,938	64,999	11,368	5,892	...	82,259
1865-66	285,778	39,956	325,292	122,675	773,701	63,476	16,190	17,693	361	97,720
1866-67	279,898	47,893	215,241	168,376	711,408	38,766	6,838	10,715	346	56,665
1867-68	257,240	39,798	351,906	181,908	830,852	50,632	12,981	10,881	454	74,948
1868-69	157,842	31,105	444,533	134,960	768,440	49,248	13,710	27,115	431	90,504
1869-70	86,548	27,599	528,000	101,040	743,187	38,388	16,885	17,155	249	72,677
1870-71	109,590	12,606	603,733	93,394	819,323	39,647	71,893	471	377	112,388
1871-72	127,631	6,528	848,651*	102,996	1,085,806	35,229	101,213	59	296	136,797
1872-73	120,999	1,646	647,223	88,548	858,416	23,850	80,711	...	147	104,708
1873-74	99,219	408	731,995	95,940	927,562	19,391	85,668	...	...	105,059
1874-75	54,999	1,044,753	...	†12,174	1,111,926	16,547	93,859	...	...	110,406

* Includes maunds 5,99,706 and 2,48,945 on account of Wardah and Berar Sections, respectively.

† Since abolished.

SALT.

[Account No. 61]

Account No. 61.

QUANTITIES of SALT and SUGAR which PAID DUTY in each DIVISION of the PUNJAB SECTION of the CUSTOMS LINE in each year from 1843-44 to 1874-75.

YEARS.	SALT.							SUGAR.			
	PUNJAB SALT MINES.			SECTIONS OF INLAND CUSTOMS LINE.				Sirsa.	Hansie.	Delhi.	TOTAL.
	Sind, Saugor Doab, and Kalabagh Mines.	Kohat Mines.	TOTAL.	Sirsa.	Hansie.	Delhi.	TOTAL.				
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1843-44 ...	...	...	...	15,500	284,495	429,628	729,623	58,097	44,742	731,113	833,952
1844-45 ...	...	...	...	14,609	402,367	568,226	985,202	50,231	72,179	497,781	620,191
1845-46 ...	...	...	...	11,161	341,645	404,380	757,186	28,153	60,477	703,883	792,513
1846-47 ...	...	...	...	24,246	401,914	452,267	878,427	31,800	104,608	589,061	725,469
1847-48 ...	...	...	...	42,556	412,742	377,019	832,317	39,666	143,443	736,149	919,258
1848-49 ...	...	...	...	8,776	315,966	506,902	831,644	54,660	81,049	551,125	686,834
1849-50 ...	347,901	...	347,901	12,837	431,830	545,253	989,920	42,063	167,213	911,610	1,120,886
1850-51 ...	768,703	368,266	1,136,969	17,973	369,772	487,613	875,358	72,297	124,104	710,280	906,681
1851-52 ...	640,648	256,189	896,837	11,014	439,922	543,847	994,783	87,698	188,927	636,277	912,902
1852-53 ...	842,108	305,812	1,147,920	10,700	384,066	547,600	942,366	58,350	242,373	831,251	1,131,974
1853-54 ...	975,268	313,114	1,288,382	10,896	420,957	491,373	923,226	90,498	258,257	708,763	1,057,518
1854-55 ...	1,047,028	347,574	1,394,602	15,282	360,437	457,547	833,266	77,043	228,592	852,808	1,158,443
1855-56 ...	965,860	394,065	1,359,925	21,604	473,572	596,759	1,091,935	84,530	274,305	669,817	1,028,652
1856-57 ...	947,265	310,278	1,257,543	19,459	470,197	507,718	997,374	61,868	225,810	592,242	879,920
1857-58 ...	960,691	275,154	1,235,845	9,816	310,315	160,736	480,867	105,694	326,183	607,388	1,039,265
1858-59 ...	1,021,101	330,290	1,351,391	15,464	639,423	546,820	1,201,707	69,429	300,591	605,931	975,951
1859-60 ...	1,078,521	346,727	1,425,248	11,157	377,661	623,654	1,012,472	133,302	458,023	871,735	1,463,060
1860-61 ...	1,286,353	410,356	1,696,709	4,596	376,560	855,748	1,236,904	52,520	163,666	432,258	648,444
1861-62 ...	1,010,619	402,282	1,412,901	5,042	469,228	691,496	1,165,766	164,651	311,091	690,651	1,166,393
1862-63 ...	1,005,524	415,374	1,420,898	5,943	397,511	539,061	942,515	260,128	376,889	907,423	1,544,440
1863-64 ...	1,127,439	411,691	1,539,130	5,419	442,178	626,227	1,073,824	156,486	334,341	643,049	1,133,876
1864-65 ...	1,124,913	437,194	1,562,107	6,328	453,620	668,039	1,127,987	170,918	358,435	827,649	1,357,002
1865-66 ...	1,112,219	364,062	1,476,281	5,066	485,266	638,024	1,128,356	198,035	433,371	950,140	1,581,546
1866-67 ...	1,175,125	380,460	1,555,585	6,025	466,271	805,890	1,278,186	190,989	391,407	683,770	1,266,166
1867-68 ...	1,196,441	351,635	1,548,076	7,241	514,787	879,704	1,401,732	157,034	399,684	905,900	1,462,618
1868-69 ...	1,260,194	402,777	1,662,971	5,593	524,332	899,242	1,429,167	79,815	250,873	610,618	941,306
				Kuhor.	Hissar.	Delhi.	TOTAL.	Kuhor.	Hissar.	Delhi.	TOTAL.
				In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1869-70 ...	1,497,153	490,216	1,993,369	...	593,291	930,249	1,523,540	22,785	337,470	856,746	1,217,001
1870-71 ...	1,221,467	407,098	1,628,565	...	593,216	917,263	1,510,479	27,316	415,972	891,249	1,334,537
				Multan.				Multan.			
1871-72 ...	1,267,535	375,818	1,643,353	...	622,514	696,512	1,319,026	162,049	469,292	860,665	1,492,008
1872-73 ...	1,366,494	413,984	1,780,478	...	586,055	700,620	1,286,675	254,333	388,908	868,002	1,511,243
1873-74 ...	1,370,509	418,904	1,789,413	...	534,256	891,341	1,425,597	295,642	474,784	985,248	1,755,674
1874-75 ...	1,324,363	489,221	1,813,584	...	467,679	915,421	1,383,100	330,171	366,279	783,941	1,480,391

Account No. 62]

SALT.

Account No. 62.

LENGTH in MILES of each SECTION of the INLAND CUSTOMS LINE in each year from 1843-44 to 1874-75.

YEARS.	PUNJAB SECTION.				N. W. P. SECTION.				CENTRAL PROVINCES SECTION.					
	Sirsa.	Hansi.	Delhi.	TOTAL.	Muttra.	Agra.	Jhansi.	TOTAL.	Saugor.	Hoshangabad.	Nagpore.	B. Nagpore.	TOTAL.	GRAND TOTAL.
1843-44	145	155	68	368	67	134	...	201	...	...	...	...	...	569
1844-45	145	155	68	368	67	134	...	201	...	...	...	...	...	569
1845-46	145	155	68	368	67	134	...	201	...	...	...	...	...	569
1846-47	145	155	68	368	67	134	...	201	...	...	...	...	...	569
1847-48	145	155	68	368	67	134	...	201	...	...	...	...	...	569
1848-49	95	74	78	247	67	134	...	201	...	...	...	...	...	448
1849-50	95	74	78	247	67	134	...	201	...	...	...	...	...	448
1850-51	95	74	78	247	67	134	...	201	...	...	...	...	...	448
1851-52	95	74	78	247	67	134	...	201	...	...	...	...	...	448
1852-53	95	74	78	247	67	134	...	201	...	...	...	...	...	448
1853-54	95	74	78	247	64	127	...	191	...	...	...	...	...	438
1854-55	117	74	78	269	64	127	...	191	...	...	...	...	...	460
1855-56	117	85	74	276	64	127	164	355	115	163	...	...	278	909
1856-57	117	85	74	276	64	127	163	354	115	163	...	...	278	908
1857-58	117	85	74	276	64	127	164	355	115	163	...	...	278	909
1858-59	117	85	74	276	52	114	163	329	115	163	...	...	278	883
1859-60	117	85	74	276	53	110	164	327	115	163	...	...	278	881
1860-61	117	85	74	276	52	109	163	324	115	163	...	...	278	878
1861-62	117	81	95	293	58	109	164	326	115	163	...	...	278	897
1862-63	117	82	95	294	52	114	163	329	113	163	...	...	276	899
1863-64	117	81	96	294	53	114	164	331	113	163	...	...	276	901
1864-65	123	70	95	288	52	113	168	333	112	187	250	...	549	1,170
1865-66	123	69	95	287	53	112	169	334	112	339	432	279	1,162	1,783
1866-67	123	69	96	288	52	105	167	324	147	289	456	300	1,192	1,804
1867-68	123	69	97	289	53	105	167	325	147	289	456	300	1,192	1,806
1868-69	127	69	97	293	53	105	172	330	140	285	452	268	1,146	1,769
	Kuhor.	Shahpore.	Hissar.	Delhi.	TOTAL.									
1869-70	215	480	192	97	984	158	172	330	147	216½	452½	260	1,076	2,390
1870-71	215	480	191	97	938	158	172	330	147	216½	531	260	1,154½	2,467½
1871-72	215	288	191	97	503*	158½	174	332½	147	216½	533	260	1,156½	*1,992
1872-73	262	...	191	96½	549½*	158½	177	335½	147	216½	530	260	1,153½	*2,038½
1873-74	384	171	187	100½	842½	158½	177	335½	147	216½	504½	259½	1,127½	2,305½
1874-75	422	...	187	100½	709½*	158½	187	345½	147	216½	...	...	363½	*1,418½

* Exclusive of Shahpore which is omitted in the returns for 1871-72, 1872-73 and 1874-75.

SALT.

[Account No. 63]

Account No. 63.

The RATES of DUTY in the several PRESIDENCIES and PROVINCES.

		Madras (Selling Price.)	Bombay.	Bengal.	Punjab Mines (Selling Price.)	INLAND CUSTOMS.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	General.	Special Rates in certain Sections.
	1805	0 9 4	...	...	...	...	...
November	1806	0 14 0	...	...	...	...	...
	1820	0 9 4	...	...	...	...	...
June	1828	0 14 0	...	...	...	...	...
	1837	...	0 8 0	3 4 0	...	...	Seersa Section { Rs. A. P. 0 8 0 1 0 0
August	1843	...	...	...	...	2 0 0	...
March	1844	1 8 0	...	...	...	...	...
April	1844	1 0 0	...	...	...	...	...
September	1844	...	1 0 0	...	...	...	...
September	1844	...	0 12 0	...	...	...	...
October	1844	...	...	3 0 0	...	...	Seersa Section ... 2 0 0
1846-47.							
April	1847	...	...	2 12 0	...	...	...
April	1849	...	...	2 8 0	...	...	...
May	1851	...	...	...	2 0 0	...	...
May	1855	...	...	...	...	...	{ Saugor Section ... 1 8 0 Hoshungabad Section 1 0 0 Seersa Section ... 2 0 0
August	1859	1 2 0	1 0 0	...	...	...	...
December	1859	...	...	3 0 0	...	2 8 0	{ Raised to general rate. Saugor Section ... 2 8 0 Hoshungabad Section 2 8 0 Seersa Section ... 2 8 0
April	1860	...	...	...	2 2 0	...	...
March	1861	...	...	3 4 0	...	3 0 0	...
April	1861	1 6 0	...	...	...	...	...
June	1861	1 8 0	...	...	...	...	...
September	1861	...	...	...	3 0 0	...	...
January	1865	1 11 0	1 8 0	...	...	...	...
October	1869	2 0 0	1 13 0	...	...	...	...
July	1870	...	...	...	3 1 0	...	...
April	1874	...	{ East of Raver, 7-10th pie per mile } { East Nargaon, 6-10th pie per mile }			...	Mileage rate.

DIFFERENTIAL RATE ON SALT PASSING EASTWARD OF ALLAHABAD.

	Rs.	A.	P.
August 1843	...	1	0 0
June 1847	...	0	12 0
April 1849	...	0	8 0
March 1861	...	abolished.	

OPIUM.

O P I U M .

EXPLANATORY MEMORANDUM.

BENGAL OPIUM.

In British India the manufacture of opium for export to the Straits Settlements and China is restricted to two Agencies in Behar and Benares in the Bengal Presidency. These are under the administration of the Government of Bengal, though the so-called Benares Agency includes sub-divisions which are partly situated in Oude, and is established in territory under the Government of the North-Western Provinces.

The cultivation of the poppy and the manufacture of opium in these two Agencies are regulated by Act XIII of 1857, under the general control of the local Government and the Board of Revenue, and the immediate supervision of the Opium Agents in charge of the Agencies.

The Collectors of Land Revenue in the districts within the range of the Agencies are Deputy Agents for the enforcement of some of the provisions of Act XIII of 1857, but they do not otherwise take part in the details of supervision, which are conducted by Sub-Deputy Opium Agents acting under the orders of the Opium Agents.

The extent of cultivation and the quantity of opium to be annually brought forward for sale, are regulated by the Government of India in communication with the local Government; while the limits of cultivation within each sub-division, and the persons by whom the poppy may be cultivated, are arranged annually by the Opium Department. The cultivators, though free to decline the cultivation, are restrained from selling their produce to any but the Opium Department.

The produce is purchased, in the form of crude opium, at a price per seer of opium, of a certain standard consistence which is fixed at the time of the annual engagements with the ryots or cultivators.

The ryots, or their accredited agents, the lumberdars, enter, at the end of July or early in August, into engagements to cultivate, and thereafter receive five advances as follow, the first three at a rate not exceeding Rs. 4 each advance per beegah, viz. :—

1st.—In September.

2nd.—At the end of December or beginning of January;—after the crop is above ground, and when the prospects are favorable.

3rd.—At the latter end of March;—after the chief part of the crop has been gathered, and the *taided* or out-turn which had been arranged for has been completed.

4th.—At the time of weighment;—the rate of advance being regulated by the quality of the drug delivered.

5th.—On obtaining from the Agent the godown receipts.

By the end of July the manufacture is finished, but the airing and drying are continued till October, by which time the balls are ready for packing; forty balls are allotted to each chest of provision opium.

The manufactured opium is classed as provision opium for export to China, and abkaree or excise opium for consumption in the country. The provision opium is brought down to Calcutta, where it is sold by auction to the highest bidder. By a convention with the French Government, dated 7th March 1815, the authorities at Chandernagore are entitled to demand a quantity not exceeding in the aggregate 300 chests in each year, the price for the same being determined by the average rate at which opium is sold at every periodical sale during the year, and the requisition for such opium being "addressed to the Governor General at Calcutta within thirty days after notice of the intended sales shall have been published in the *Government Gazette*."

The year's provision is not sold at once. Originally there were five sales in a year, then nine, but since 1848 they have been monthly. Of late years, to check speculation, the quantity to be sold in any calendar year has, if the out-turn be sufficient, been notified in the previous year, and as a further means of steadying prices, endeavours are being made to accumulate a reserve of at least ten thousand chests of opium to supplement a deficiency of out-turn in bad seasons.

The abkaree or excise opium manufactured in the two Agencies is supplied to the Governments of Bengal and the North-Western Provinces, and the Administration of British Burmah, who cause its sale within the territories under their jurisdiction, at prices which are fixed at their discretion, but never so low as to tempt the exportation of abkaree opium to China in preference to provision opium.

The consistence of the manufactured opium differs in the two Agencies. The moisture in 100 grains of crude opium being thoroughly evaporated, the residue is weighed, each grain after dryage being taken at 1°. If the cultivator delivers his drug of standard consistence, he receives for it the regulated price, otherwise, a *pro rata* increase or deduction is made according as the drug is above or below standard.

The gross and net weight of a chest of opium, and the consistence of provision and abkaree opium are as follow :—

	Consistence.	Gross weight of chest.		Net weight or quantity of opium in each chest.			One chest of excise opium equal to	
		Mds.	Srs.	Mds.	Srs.	Chs.		
Behar Provision Opium . . .	75°	3	20	1	28	2	1.05688	{ 1 maund 28 seers 2 chittacks of Benares opium at 70° is equal to 1 maund 23 seers 9½rd chittacks when raised to the consistence of Behar.
Benares " " . . .	70°	3	20	1	28	2	1.132372	
Opium for consumption in India	90°	2	10	1	20	0		
Turkey Opium . . .	Not known		...	64 Catties, equal to Seers.				

MALWA OPIUM.

A large revenue is derived from the transit of the opium of Malwa through the British territories to Bombay for exportation to China. Previous to the year 1831, the British Government

* By separate treaties with the Native Princes of Central India, which were subsequently cancelled.

reserved to itself a monopoly* of the article, which was purchased by the British Resident at Indore, and sold by auction, either at Bombay or at Calcutta. But in that year it was deemed advisable, chiefly on account of the large quantity of opium smuggled to the Portuguese Settlements of Demau, &c., on the Coast, to relinquish the monopoly, to open the trade to the operations of private enterprise, and to substitute, as a source of revenue, in place

OPIUM.

MALWA OPIUM—*continued.*

of the abandoned system, the grant, at a specified rate, of passes to cover the transit of opium through the Company's territories to Bombay. In determining the amount of transit duty, it was proposed to be guided by a comparison of the cost of transit direct to Bombay with that of the transmission of the drug to the Coast by the cheapest of the more circuitous routes through the territories of Native States; and on the basis of such a comparison, it was fixed at Rs. 175 per chest of 140lbs. each. In 1835, the results of the preceding official year having been unfavorable, and the shipments of opium from Bombay having largely declined, while those from Demaun had greatly increased, the rate was reduced to Rs. 125 per chest.

The subjugation of Sind facilitated the levy of a higher rate. Until that conquest, a large portion of the opium of Malwa had been conveyed through Sind to Kurrachee, and thence onwards to the Portuguese ports of Diu and Demaun. That route being now closed, it was reasonably expected that an advance might be made in the charge for passes, without risk of loss to the revenue from a diminished demand for them. The rate was accordingly increased in October 1843 from Rs. 125 to Rs. 200 per chest. Upon the principle that the duty should be fixed at the highest amount which could be levied without forcing the trade into other channels, a further increase was made in 1845, when it was determined that the charge should be Rs. 300 per chest. Under the like views it was on 1st June 1847 raised to Rs. 400 per chest, and subsequently as follows, *viz.* :—

				Rs.
1st July 1859	...	...	...	500
1st September 1860	...	...	...	600
1st October 1861	...	...	...	700
1st „ 1862	...	...	...	600, which is the present rate.

Poppy seed is sown in Malwa in November; the plants are in flower in the beginning of February, and by the end of March the whole of the opium is collected by the cultivators and ready for sale. The village bankers, who get possession of the raw opium, retain it till the end of April, and during May and June it is bought by the large dealers who make it up into cakes of 12 ounces each, and expose it in store-houses to dry for the next two months, after which it is ready for the scales.

Generally, the opium is ready for export in September; but, as considerable dryage takes place in its transport to Bombay while new, it is usually kept till October, unless an expected increase of duty, or pecuniary difficulties of the dealers compel the owners to bring the drug earlier to the scales. Since September 1866, a new route from Indore has been generally adopted for the transit of chests to Bombay, *via* Simrol and Burwari, to the railway station at Khundwa. Consignments can now reach Bombay in eight days, whereas the old route, *via* Maunpore, Seindwa and Manwar, occupied 20 days. Passports are also granted at Ahmedabad, where the scales are superintended by an officer of the Opium Department, Bombay.

A chest of Malwa opium contains 140lbs. net weight, to which an allowance of 4oz. is added for leaf and dust, making a total of 141½lbs.

The rules in force at Indore (and the same are applicable at Ahmedabad) for the weighment of opium and the grant of passports are as follow :—

The opium, ready packed in half chests (for convenience of carriage), is brought to the Government godown by the merchants or brokers, who tender for the duty hoondies bearing interest at 5 per cent. per annum, and payable at sight to the General Treasury at the Bank of Bombay. These, on being approved, registered and numbered, are forwarded with the register to the Deputy Auditor and Accountant General, Bombay.

The hoondies tendered having been approved of, on the receipt of the hoondies, the half chests are arranged in the godown, and numbered from one, consecutively, in English.

Merchants provide and pay for porters, carpenters, and men for screwing up the chests opened for weighment.

On arrival of the officer who makes the weighment, he selects, at hazard, two half chests out of every ten of each consignment brought to the scales, from which an average is struck; when the average falls short of the allowance by Government, *viz.*, 70lbs. 2ozs. per half chest, the deficiency is allowed to be made good; when it is in excess, the number of pounds in excess is withdrawn. This is called net weighment.

When the net weighment is completed, the boxes are nailed up and re-packed, and the gross weighments are proceeded with, that is, the chests, as ready for conveyance, are weighed and marked in English. Full particulars are then entered in the passport granted for each weighment.

To prevent molestation on the road, a vernacular pass is granted to the person appointed by the merchant to accompany the despatch, in which the particulars of the consignment are inserted, and a weekly register of the passports is sent to the Commissioner of Customs, Salt and Opium, Bombay. The passport is only valid for three months from the date of its issue.

The guards necessary for the escort of the consignments are supplied or paid for by the merchants or insurers. Advice of each despatch is forwarded to the Commissioner of Customs, Salt and Opium, Bombay, the day after it occurs.

There are four subordinate offices attached to the Malwa Agency, (Indore),—Ojein, Rutlam, Dhar and Odaypore,—the officers in charge of which forward their hoondies to the head office, and in return receive passports bearing the head office registered number.

At Bombay, the process observed with the pass fees levied on opium is as follows :—

The Malwa Agent grants the pass, receives a hoondie in payment of the pass fee, and hands it on to the Accountant General.

The Accountant General sends the hoondie to the General Treasury to be realised, and informs the Commissioner of Customs that he has done so. The Commissioner of Customs at once records it as a debt due by him, and takes care that the amount is recovered.

The Treasury receives the amount of the hoondie, and informs the Commissioner of Customs to that effect.

The Commissioner of Customs, on the arrival of opium at Bombay, receives it, and as a check against smuggling on the way, sees that the chest corresponds with the pass, that the weighment also corresponds, less a certain amount of dryage, and that the pass fees have been duly recovered. If the pass fees have not been paid, he seizes the opium and recovers the amount of the hoondie and the interest thereon. On the export of the opium to China, the Commissioner of Customs weighs it, examines the pass under which it was imported, and checks off therefrom the quantity to be exported.

OPIUM.

O P I U M.

EXPLANATORY MEMORANDUM.

BENGAL OPIUM.

In British India the manufacture of opium for export to the Straits Settlements and China is restricted to two Agencies in Behar and Benares in the Bengal Presidency. These are under the administration of the Government of Bengal, though the so-called Benares Agency includes sub-divisions which are partly situated in Oude, and is established in territory under the Government of the North-Western Provinces.

The cultivation of the poppy and the manufacture of opium in these two Agencies are regulated by Act XIII of 1857, under the general control of the local Government and the Board of Revenue, and the immediate supervision of the Opium Agents in charge of the Agencies.

The Collectors of Land Revenue in the districts within the range of the Agencies are Deputy Agents for the enforcement of some of the provisions of Act XIII of 1857, but they do not otherwise take part in the details of supervision, which are conducted by Sub-Deputy Opium Agents acting under the orders of the Opium Agents.

The extent of cultivation and the quantity of opium to be annually brought forward for sale, are regulated by the Government of India in communication with the local Government; while the limits of cultivation within each sub-division, and the persons by whom the poppy may be cultivated, are arranged annually by the Opium Department. The cultivators, though free to decline the cultivation, are restrained from selling their produce to any but the Opium Department.

The produce is purchased, in the form of crude opium, at a price per seer of opium, of a certain standard consistence which is fixed at the time of the annual engagements with the ryots or cultivators.

The ryots, or their accredited agents, the lumberdars, enter, at the end of July or early in August, into engagements to cultivate, and thereafter receive five advances as follow, the first three at a rate not exceeding Rs. 4 each advance per beegah, viz. :—

1st.—In September.

2nd.—At the end of December or beginning of January ;—after the crop is above ground, and when the prospects are favorable.

3rd.—At the latter end of March ;—after the chief part of the crop has been gathered, and the *taidad* or out-turn which had been arranged for has been completed.

4th.—At the time of weighment ;—the rate of advance being regulated by the quality of the drug delivered.

5th.—On obtaining from the Agent the godown receipts.

By the end of July the manufacture is finished, but the airing and drying are continued till October, by which time the balls are ready for packing ; forty balls are allotted to each chest of provision opium.

The manufactured opium is classed as provision opium for export to China, and abkaree or excise opium for consumption in the country. The provision opium is brought down to Calcutta, where it is sold by auction to the highest bidder. By a convention with the French Government, dated 7th March 1815, the authorities at Chandernagore are entitled to demand a quantity not exceeding in the aggregate 300 chests in each year, the price for the same being determined by the average rate at which opium is sold at every periodical sale during the year, and the requisition for such opium being "addressed to the Governor General at Calcutta within thirty days after notice of the intended sales shall have been published in the *Government Gazette*."

The year's provision is not sold at once. Originally there were five sales in a year, then nine, but since 1848 they have been monthly. Of late years, to check speculation, the quantity to be sold in any calendar year has, if the out-turn be sufficient, been notified in the previous year, and as a further means of steadying prices, endeavours are being made to accumulate a reserve of at least ten thousand chests of opium to supplement a deficiency of out-turn in bad seasons.

The abkaree or excise opium manufactured in the two Agencies is supplied to the Governments of Bengal and the North-Western Provinces, and the Administration of British Burmah, who cause its sale within the territories under their jurisdiction, at prices which are fixed at their discretion, but never so low as to tempt the exportation of abkaree opium to China in preference to provision opium.

The consistence of the manufactured opium differs in the two Agencies. The moisture in 100 grains of crude opium being thoroughly evaporated, the residue is weighed, each grain after dryage being taken at 1°. If the cultivator delivers his drug of standard consistence, he receives for it the regulated price, otherwise, a *pro rata* increase or deduction is made according as the drug is above or below standard.

The gross and net weight of a chest of opium, and the consistence of provision and abkaree opium are as follow :—

	Consistence.	Gross weight of chest.		Net weight or quantity of opium in each chest.			One chest of excise opium equal to
		Mds.	Srs.	Mds.	Srs.	Chs.	
Behar Provision Opium ...	75°	3	20	1	28	2	1·05688
Benares " " ...	70°	3	20	1	28	2	1·132372
Opium for consumption in India	90°	2	10	1	20	0	
Turkey Opium ...	Not known		...	64 Catties, equal to Seers.			

{ 1 maund 28 seers 2 chittacks of Benares opium at 70° is equal to 1 maund 23 seers 9½ chittacks when raised to the consistence of Behar.

MALWA OPIUM.

A large revenue is derived from the transit of the opium of Malwa through the British territories to Bombay for exportation to China. Previous to the year 1831, the British Government

* By separate treaties with the Native Princes of Central India, which were subsequently cancelled.

reserved to itself a monopoly* of the article, which was purchased by the British Resident at Indore, and sold by auction, either at Bombay or at Calcutta. But in that year it was deemed advisable, chiefly on account of the

large quantity of opium smuggled to the Portuguese Settlements of Damaun, &c., on the Coast, to relinquish the monopoly, to open the trade to the operations of private enterprise, and to substitute, as a source of revenue, in place