



Dhananjayrao Gadgil Library



GIBE-PUNE-014690

X75:87.2.M1

A819

14690

(3) (17) ^{Journal} account of the 22nd of the 1822nd year
X 75: 87.2. 2. 112

(4) (18) East India Account, Annual account,
made up to the 1st of May 1822.
X 75: 87.2. 112

(5) (19) East India Company's quarterly debt. 1822.
X 75: 87.2. 112

(4) (20) East India Account, Annual account,
made up to the 1st of May 1823.
(a) New or increased salaries,
Establishments, etc.
X 75: 87.2. 112

(5) (21) East India Company's account of
their revenues and territorial
debt. 1823.
X 75: 87.2. 112

(6) (22) East India accounts - (1) Annual
account, made up to the 1st of May 1824,
(2) New or increased salaries,
establishments, etc.
X 75: 87.2. 112

(23) East India accounts - (1) Annual
account made up to the 1st of May 1825,
(2) New or increased
salaries, establishments, etc.
X 75: 87.2. 112

(7) (24) India Revenue and territorial
debt. 1827 X 75: 87.2. 112

(8) (25) East India accounts - (1) Annual
account made up to the 1st of May 1828,
(2) New or increased salaries,
establishments, etc.

3(4) East India Account, viz Annual
account made up to the 1st day of
May, 1825. (P). New, or increased
allowance, establishments, compensations, &c.

X7:87.2.M2

9(14) East India - a return of the sickness,
mortality and invaliding in the
Honble East India Company's Indian
Navy (1825 to 1844)

L:51(MV4).2.M4

9(13) Returns relative to European and
native soldiers of the Indian
armies employed at Scinde; &c.

V2, L:8(MV4).2

11) (14) Return relative to the Customs in
the East Indies. 1846.

V2, L:8(Y:356).435

12) (15) Return showing the number of men
who had volunteered to regiments
in India from the last five regiments
that had been ordered Home from
that country. 1846

V2, L:8(MV4).2

(13) (16) Returns relative to the East India
Company's Commissions in the Presidencies
of Bengal, Madras and Bombay. 1847.

V2, L:8(MV4)

(14) (17) Returns relative to the
regular Indian Commissions in Madras
and Bengal 1845, in Bengal, Madras,
and Bombay. 1846.

(MV4)

(15) (15) Total military charges of India, from 1857 to 1858. (MV4)

(16) Statement of the Government of India, conveying to the British East India Company, the figures 1848, 1849, 1850, 1851, 1852, 1853, 1854, 1855, 1856, 1857, 1858, 1859 thereof. V21L:8 (MV4)

(17) (20) East India copy of letter from the Govt. of India, transmitting a copy of Act 6 of 1858, relating to duties on food, &c. 1858. X:53.2:114

(18) (21) Returns relating to Public Works, India 1854. V21L:8 (MV4) MS

(19) (22) Account of the Public Works, and revenue of India for the year 1852, showing the public expenditure under the several heads, 1854. X:7.87.2:MS

(20) (23) East India (Military Force), Return of the actual Military Force that was in India at the time of the outbreak of the Mutiny at Meerut, Dec. 1858. V21L:8 (MV4)

(21) (24) Returns relating to the Armies in India, &c. 1858. V21L:8 (MV4)

(25) Statement of the number of
writeships given by the Comdty
& some of civil and military
officers of the East India Company
respectively, as far as the same
can be ascertained, from 1851 to
1858. V. 2, L. 8, M 5

(26) Return of the number of Proprietors
of East India Stock entitled to
vote at the election of Directors in
April 1858; etc. V. 2, L. 8, L 5

(27) Account of the value of imports
and exports between the several
Presidencies of British India and
the U.K. and other countries,
from the years 1850-51 to 1856-57
X: 54.6.87. 3062

(28) Statement of the Tariffs &
new duties now in force in British
India. M.S.

(29) Return of the
Accounts

AN ACCOUNT OF THE TERRITORIAL DEBTS,

Owing by **The EAST INDIA COMPANY,** at their several Presidencies in The EAST INDIES,
According to the latest Advices;

And the Rates of INTEREST which such Debts respectively carry.

	BENGAL 31st Jan. 1818.	MADRAS, 31st Oct. 1817.	BOMBAY, 31st Jan. 1818.	TOTAL
	in Rs. the C ^r Rupee	in Rs. the Pagoda	in Rs. the Rupee	
	(a) £	£	£	£
DEBTS - - at 6 per Cent. - -	26,268,352	2,358,183	432,188	29,058,723
D ^o - - - - 8 D ^o - - - -	13,444	17,600	- - -	31,044
D ^o - - - - 9 D ^o - - - -	- - -	- - -	80,831	80,831
TOTAL DEBTS bearing Interest	26,281,796	2,375,783	513,019	29,170,598
DEBTS, not bearing Interest	3,938,125	821,344	254,070	4,013,539
TOTAL DEBTS in INDIA - £.	30,219,921	3,197,127	767,089	34,184,137

(a)

Advances to the Amount of S^r Rupees 27,08,824, or £. 314,161, were made to the Commissioners of the Sinking Fund, for the Purchase of Company's Securities; which should therefore be deducted from the Total of Debts.

Mem^o.—A Loan was opened on the 4th April 1818, for Money Subscriptions, and closed in August. The Terms of this Loan were, a Discount on the Subscriptions of 3 p. cent in favour of the Lender. Interest at 10 p. cent till 30th June 1819, and 6 p. cent after that period. The Amount subscribed to this Loan was S^r R^s 1,21,85,000, or £. 1,44,13,460; but the whole of this Sum is not to be considered as an addition to the Total of the Debts stated above, as a part of it may have been applied to the Liquidation of Debts not-bearing Interest.

(Errors Excepted)

East India House, }
19th March 1819. }

W^m WRIGHT,
Auditor of India Accounts.

AN ACCOUNT OF THE TERRITORIAL DEBTS,

**Owing by The East India Company, at their several
Presidencies in The East Indies, according to the latest
Advices, and the Rates of Interest which such Debts
respectively carry.**

*Ordered, by The House of Commons, to be Printed,
30 March 1819.*

183.

(instead of 71, ordered to be printed 26 February last)

EAST INDIA ACCOUNTS:

VIZ.

—(1.)—

ANNUAL ACCOUNT, made up to the 1st day of May 1821;—Containing, The Amount of the Proceeds of the Sale of Goods and Merchandize of The EAST INDIA COMPANY in *Great Britain*, and of their Commercial and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in *Great Britain* and Afloat; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch:

—(2.)—

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers or Servants of The EAST INDIA COMPANY, under the 93d section of the Act 53 Geo. III, c. 155, between 1st May 1820 and 1st May 1821?—New or increased SALARIES, ESTABLISHMENTS or PENSIONS, payable in *Great Britain*, granted or created, for the same period.

East India House, }
22 May 1821.

THO^t G. LLOYD,
pro^r Accountant General.

Ordered, by The House of Commons, to be Printed,
31 May 1821.

(1.)—ANNUAL ACCOUNT, made up to the 1st day of May 1821;—containing, The Amount *Great Britain* and of their Commercial and other Receipts, Charges and Payments, in for the Current Year;—and, a Statement of their **BOND DEBTS** and **SIMPLE CONTRACT** and the State of **CASH** remaining in their Treasury, and other Effects appertaining to **DEBTS** and **ASSETS**, in the **POLITICAL** and **TERRITORIAL** BRANCH, from the **RECEIPTS**

AMOUNT of the Proceeds of the Sale of Goods and Merchandize of The *East India Company*, in *Great several Heads thereof*, together with an *Estimate* of the same, for the Current Year; distinguishing

POLITICAL AND

RECEIPTS.		£.	s.	d.
BILLS on Account of Supplies to the Public Service, including Bills from Mauritius, Java, &c.		258,490	15	6
• Produce of Spices received from the Moluccas, sold on account of Government		55,403	13	11
		£. 313,894 9 5		
COMMERCIAL				
COMPANY'S Goods		5,047,751	—	2
Charges on Private Trade, warehoused and sold by the Company		148,686	4	9
Customs on Private Trade		5,107	5	11
Freight on Private Goods imported and exported		2,139	10	10
Interest on the Annuities		36,226	13	10
Owners, &c. of Ships, for Advances and Supplies made to them Abroad, and Goods short delivered in India and China of outward Consignments		46,097	—	—
Private Trade Goods sold		2,623,106	16	7
Fee Fund for the House and Warehouses		72,365	—	3
Widows Funds for the Officers of the House and Warehouses, and for Extra Clerks, Elders, &c. employed in the House and Warehouses		12,817	14	3
Freight and other Charges on Spices sold for Government		13,302	—	—
Interest and Discounts on anticipated Payments		105,915	15	7
Almshouses at Poplar, and Seamen's Wages unclaimed		106,325	16	5
Bills in favour from Bombay, - on account of Cotton sold at that Presidency		29,888	10	10
Sale of Stock in the 3 per cent Consols and 3 per cent Reduced, to make good the Half yearly Payments which have become due to the Sinking Fund of the Loan from the Public, per 52 Geo. III, since October 1820		55,410	—	—
Commissioners of H. M. Navy, - on account of Hemp provided in India		822	4	—
		£. 8,366,021 15 5		
Balance in favour 1st May 1820 (exclusive of Duty on Tea)	£.	2,635,369	8	2
Territorial Receipts	£.	313,894	9	5
Commercial - D ^a	£.	8,366,021	15	5
		8,679,916 4 10		
		£. 11,315,285 13 7		

of the Proceeds of the Sale of Goods and Merchandize of The EAST INDIA COMPANY in Great Britain, under the several Heads thereof; together with an ESTIMATE of the same DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; the Company, in Great Britain and Afloat; distinguishing the RECEIPTS and PAYMENTS, and PAYMENTS, DEBTS and ASSETS in the COMMERCIAL BRANCH.

Britain, and of their Commercial and other Receipts, Charges and Payments in Great Britain, under the the Receipts and Payments in the Political and Territorial Branch from those in the Commercial Branch.

TERRITORIAL BRANCH.

PAYMENTS.		£.	s.	d.
BILLS of Exchange from India, for Principal and Interest of India Debt:				
Principal	£. 6,285 6 7			
Interest	678,988 2 7			
Treasury Bills, Principal and Interest,	39,800 13 11	725,074	3	1
Effects of deceased Officers, and Remittances on account of Post-Master General		16,013	6	8
Expeditions against Mauritius and Java, and other Services chargeable to Government		742,087	9	9
		2,189	9	10
Territorial and Political Charges and Advances in England:				
On account of Military and Marine Stores exported and to be exported		278,501	18	10
Officers Pay on Furlough and Retirement		238,324	2	1
Passage of Military, and Supplies to them on Voyage		40,331	18	4
Political Freight and Demorage		101,706	19	10
Carnatic Debts - Interest on Claims adjudicated	£. 1,02,638 17			
Salaries of Commissioners, and Current Charges of the Commission, chargeable to the Fund	5,163 1 10	107,302	18	10
Interest, Sinking Fund, and Charges on Loan of £. 2,500,000, raised under Act 5 th Geo. III, c. 135		243,679	1	9
Charges on Account of the Honours - Bills, &c. paid	£. 124,705 3			
Exports provided	45,510 5 5	189,575	8	5
D ^o - - - - - Benccolen, Bills, &c. paid	2,145 2 6			
Exports provided	369 3 6	2,514	6	-
D ^o - - - - - Prince of Wales' Island, - Bills, &c. paid	422 5 10			
Exports provided	2,003 - 11	2,425	6	9
Political Charges General		347,180	5	2
Cast Iron Bridge and Steam Engine for Nabob Vizier of Oude		144	14	6
		£. 2,295,482	14	1
BRANCH.				
CUSTOMS on Deficiencies		6,150	12	10
Freight and Demorage		796,540	4	6
Goods for Sale and Use, exported and to be exported		1,376,137	10	4
Commanders' Certificates and Bills of Exchange from China and the Cape		122,427	3	5
Charges General		468,156	-	8
Interest on the Bond Debt		162,937	15	-
Dividends on Stock		632,250	17	10
Alms-houses at Poplar		20,161	2	2
Private Trade		2,564,159	3	9
Fee Fund for the House and Warehouses		72,149	10	9
Widows Funds for the Officers of the House and Warehouses, and for Extra Clerks, Elders, &c. employed in the House and Warehouses		16,226	-	4
Contract with H. M. Government, for the Supply of Cinnamon		37,500	-	-
China Embassy		638	7	-
Purchase of Stock in the 3 per cent Consols and 3 per cent Reduced, invested with a view to be applied in Payment of the Sinking Fund of the Loan of £. 2,500,000, from the public in 1812		1,472,941	13	4
		£. 7,748,036	14	11
Territorial Payments	£. 2,295,482 14 1			
Commercial - D ^o	7,748,036 14 11	10,043,519	9	-
Balance in favour 1st May 1821 (exclusive of Duty on Tea)		1,271,766	4	-
		£. 11,315,285	13	-

ESTIMATE OF THE SAME FOR THE CURRENT YEAR,

TERRITORIAL AND

RECEIPTS:	
BILLS of Exchange remitted for Supplies to H. M. Government - - -	£. 134,428
	£. 134,428

COMMERCIAL

To be received for Goods - - - - -	£. 4,034,875
Private Trade sold before 1st May 1821 - - - - -	761,263
Interest on the Annuities - - - - -	36,226
Charges on Private Trade - - - - -	100,000
Sale of Stock to be applied to the payment of the Sinking Fund, on the Loan from the Public - - - - -	110,820
Dividends on the Stock purchased by the Company, invested with a view, to be applied to the redemption of the Loan from the Public - - - - -	59,000
	£. 5,702,184
BALANCE in favour 1st May 1821 (exclusive of Tea Duty) - - - - -	1,271,766
Territorial Receipts - - - - -	£. 134,428
Commercial D ^e - - - - -	5,702,184
	5,836,612
	£. 7,108,378
BALANCE deficient 1st May 1822 - - - - -	* 312,312
	£. 7,420,691

* The deficiency herein apparent, may be provided for by a payment from His Majesty's Government on account of the Company's claims upon the Public.

FROM THE FIRST MAY 1821, TO THE FIRST MAY 1822.

POLITICAL BRANCH.

PAYMENTS:		£
BILLS of Exchange from India	- - - - -	1,521,714
Military, Garrison, and Marine Stores	- - - - -	372,079
Passage of Military	- - - - -	143,000
Political Freight and Demorage	- - - - -	124,000
Officers on Furlough, and Retirement	- - - - -	268,000
Interest on Carnatic Debts, including Allowances to Commissioners in England	- - - - -	92,000
Interest and Sinking Fund on Loan from the Public	- - - - -	243,676
Political Charges, General	- - - - -	300,000
Island of St. Helena	Bills, &c. - - - - - £ 168,007	
	Exports - - - - - 20,300	188,307
Warrants passed the Court unpaid	- - - - -	36,500
	£	3,289,270

BRANCH.

CUSTOMS	- - - - -	9,000
Freight	- - - - -	505,000
Exports	- - - - -	1,156,555
Bills of Exchange	- - - - -	122,533
Interest on Bonds	- - - - -	157,000
Dividends on Stock	- - - - -	630,000
Charges, General	- - - - -	450,000
Proprietors of Private Trade, for Goods sold before 1st May 1821	- - - - -	1,012,443
Bonds advertized to be paid off	- - - - -	15,417
Buyers of Tea returned	- - - - -	971
Advances on account of Cinnamon to be provided at Ceylon	- - - - -	37,600
Warrants passed the Court unpaid	- - - - -	35,000
	£	4,131,421
Territorial Payments	£ 3,289,270	£
Commercial D ^o	4,131,421	7,420,691
		7,420,691

A STATEMENT OF THEIR BOND DEBTS AND SIMPLE CONTRACT
and the State of CASH remaining in their Treasury, and other Effects appertaining to
Distinguishing the DEBTS and ASSETS in the POLITICAL and TERRITORIAL

TERRITORIAL AND

D E B T S :	£.
TO Bills of Exchange unpaid from India and St. Helena - - - -	799,721
to the Public for a Loan in 1812, at £. 5. 5. 7½ per cent per annum; deducting the Amount redeemed, and valued at the Price of Stocks on 1st May - - - -	1,824,059
to D ^r Interest on above Loan to 1st May - - - - -	21,500
to Warrants passed the Court unpaid - - - - -	36,500
to Amount owing for Territorial Exports - - - - -	74,039
to the Commercial Branch for Territorial and Political Payments made in England between 1st May 1814 and 1st May 1821 - - - - -	*6,227,714
£.	8,983,533

COMMERCIAL

TO Bills of Exchange unpaid - - - - -	£. 92,533
to Customs - - - - -	9,000
to Freight and Demorage - - - - -	96,000
to Supra Cargoes' Commission on all Goods sold and unsold - - - -	47,333
to Proprietors of Private Trade on all Goods sold - - - - -	1,012,445
to Almshouses at Poplar - - - - -	221,232
to Warrants passed the Court unpaid - - - - -	35,000
to what owing for Teas returned by the Buyers and resold - - - -	971
to Dividends on Stock - - - - -	41,051
to Interest on Bonds - - - - -	38,283
to Amount owing for Commercial Exports - - - - -	148,106
to Amount owing to the Fee Fund and Widows' Funds - - - - -	12,643
£.	1,754,597

Territorial Debts, brought down - - - £. 8,983,533	£.	£.
- D ^r - Assets - D ^r - - - - - 3,562,298		
Territorial Assets deficient - - -	5,421,235	
Commercial Debts, brought down - - - £. 1,754,597		
- D ^r - Assets - D ^r - - - - - 22,430,415		
Commercial Assets, in favour - - -	20,675,818	
Assets in favour - - - - -	£.	15,254,583
To the Amount of the Company's Home Bond Debt, bearing Interest at 4 per cent per annum - - - - -	3,923,412	
To the Amount of - D ^r - not bearing Interest - - - - -	15,417	
Assets in favour - - - - -	£.	3,938,829
Assets in favour - - - - -	£.	11,315,754

DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest the Company in Great Britain and Afloat Outward, on 1st May 1821:

Branch, from the DEBTS and ASSETS in the COMMERCIAL Branch.

POLITICAL BRANCH.

ASSETS:		£.
BY Exports of Military Stores, &c. shipped in Season 1820/21, with the Amount remaining unshipped on 1st May 1821; charged the Territorial Account per Contra		565,881
by Bullion exported, to be applied in redemption of India Debt		276,946
by Balances in hands of Officers of the House, charged to the Account of Political Charges General		349
by what due from H. M. Government for Stores, Expeditions, &c. old Account	£. 960,000	
by - Do - - on account of recent Expeditions	1,410,066	
		2,370,066
by Cargoes from England, Season 1819/20, not arrived in India at the close of the Official Year 1819/20		321,249
by what owing from sundry Persons, for Advances repayable in England		5,859
by Bills of Exchange drawn on H. M. Government, for Supplies furnished in India, unpaid on 1st May 1821		84,428
by Value of a Diamond taken at Nassik		18,000
by Value of Carnatic Stock belonging to the Company		9,426
	£	3,562,298

BRANCH.

BY what due from Government to the Company		1,207,560
by Cash, in Balance on 1st May 1821		1,271,766
by the Amount of Goods sold, not paid for		1,456,138
by the Value of Goods in England unsold		5,343,689
by Cargoes from England of Season 1819/20, not arrived in India and China at the close of the Official Year 1819/20		1,563,015
by Exports shipped Season 1820/21, together with the Amount remaining unshipped on 1st May 1821		1,776,848
by Impress paid Owners of Ships not arrived in England		141,169
by the Value of Ships, Sloops and Vessels, exclusive of those stationed abroad		324,790
by the Value of the East India House and Warehouses		1,236,000
by Hemp imported on account of Government		346,197
by what owing by sundry Persons for Advances repayable in England		5,596
by Balances in hands of Officers of the House and Warehouse-keepers		4,995
by what due for advances on account of Cinnamon from Ceylon		38,738
by the Territorial Branch, for Territorial and Political Payments made in England, between 1st May 1814, and 1st May 1821		6,227,724
by Balance of Commercial Consignments to and from Batavia		16,366
by Value of Stock purchased by the Company, invested with a view to be applied to the Redemption of the Loan from the Public in 1812		1,470,000
	£.	22,430,415

* Memorandum :

THIS Balance is subject to reduction, by the Amount of the Advances made in India from the Territorial Branch to the Commercial Branch, in the Indian Official Years of 1819/20 and 1820/21, the Documents, whereby the Amount of these Advances is to be ascertained, have not as yet been received from India, but it is estimated at about £. 2,000,000; which will leave a Balance due to the Company, of £. 2,430,415.

In the period from 1st May 1814 to 1st May 1821, the sum of £. 1,833,235 has been advanced from the Surplus Commercial Profits in England, in liquidation of Indian Territorial Debt, but as this sum is a payment under the 4th head of Appropriation of the 57th Section of the 53d Geo. 3d, it is not held to constitute a claim upon the Territorial Department for Repayment.

East India House,
22d May 1821.

(Errors excepted)

THO^S G. LLOYD,
Deputy Acc^t Gen^l.

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers or Servants of The East India Company, under the 93d Section of the Act 53 Geo. III, c. 155, between 1st May 1820 and 1st May 1821.

NAMES.	STATION.	Number of Years Service.	Amount of Salary, and allowed Emoluments.	Proportion of Income which the Court are empowered to grant.	AMOUNT OF SUPERANNUATION ALLOWANCE:			
					Political.	Commercial.	TOTAL.	
					£. s. d.	£. s. d.	£. s. d.	
Mr. George Mor-daunt - - }	late Coast Warehouse-keeper - - - }	52	1,550	all	- - -	1,000 - - -	1,000 - - -	
„ Robert Gear	„ Company's Husband	30	1,200	2/3 ^{ds}	- - -	800 - - -	800 - - -	
„ Rich ^d Le Gros	„ Ass ^t Clerk Committee Shipping - }	35	1,000	2/3	- - -	600 - - -	600 - - -	
„ Benj ⁿ Nind	„ 1st Clerk Coast Warehouse - - }	32	810	2/3	- - -	540 - - -	540 - - -	
L ^t Col Gillespie	„ Comm ^o Comp ^o De-pôt, Chatham - }	34	660	2/3	440 - - -	- - -	440 - - -	
Mr. Martin Raw-ling - - }	„ Ass ^t to the Military Fund Paymaster - }	14	420	1/2	205 - - -	- - -	205 - - -	
„ Philip Colson	„ extra Clerk - - -	20	166	2/3 ^{ds}	53 6 8	26 13 4	80 - - -	
„ Will ^m Pachen	„ Sub Insp ^r Military Stores - - - }	22	175	2/3	80 - - -	- - -	80 - - -	
„ W ^m Hamilton	„ - - D ^o - - -	22	175	2/3	60 - - -	- - -	60 - - -	
					£.	838 6 8	2,966 13 4	3,805 - - -

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS, or PENSIONS, payable in Great Britain, granted or created between 1st May 1820 and 1st May 1821.

SALARIES:	Political.	Commercial.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Sundry small increases of Salary to the Sub Inspectors of Military Stores	210 - - -	- - -	210 - - -
Increase of Salary to Mr. William Abington, Clerk to the Military Seminary Committee, and to the Committee for passing Military Appointments - - - - - }	200 - - -	- - -	200 - - -
- - - - - to the 2d and 3d Clerk in the Warehouse at Blackwall, £. 50 each - - - - - }	- - -	100 - - -	100 - - -
- - - - - to Mr. William Sharland, Doorkeeper to the Company's Library - - - - - }	25 - - -	25 - - -	50 - - -
Carried forward - - - £.	435 - - -	125 - - -	560 - - -

The Account of New or Increased Salaries, &c. - continued.

SALARIES - continued.	Political.	Commercial.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Brought forward	435	125	560
Increase of Salary to Mr. William Owen, the Clerk under the Superintendent of St. Helena Correspondence	26 13 4	19 6 6	40
to Mr. Samuel Harrod, Assistant Elder in the Department of the Assistant Privilege Trade Warehouse Keeper		30	30
to Mr. Jacob Chailié, 7th Clerk in the Auditor's Office	30		30
Allowance to Major Edw. Hay, the Commandant of the Depot at Chatham, in consideration of the Expense he incurs in coming to town on duty	20		20
Sundry small Increases of Salary, not exceeding £.20 per annum respectively, to Junior and other Clerks of the Establishment of the House and Warehouses, under the Salary Regulations	780 16 8	2,179 3 4	2,960
	1,295 10	2,347 10	3,642
PENSIONS, &c.			
TO Mr. Robert M. Barnard, Assistant Coast & Surat Warehouse Keeper, in consideration of his long, diligent, and faithful services, and of the abolition of the Department in which he served		1,000	1,000
George Mordaunt, junior, in consideration of his services in the Coast and Surat Department, for upwards of 27 years, and of the abolition of that Department		500	500
Dr. Lamsden, late a Professor at the College at Bengal; (to cease should he resume his station there)	200		200
Mr. Aug ^r H ^r Bosanquet, late of the Bengal Civil Establishment	200		200
Capt. James Macdonell, of the Bombay Establishment, in consequence of his Services, and being nearly deprived of sight, in addition to his Half-pay	120		120
The Widow of the late Major-Gen. Mudge, in consideration of the meritorious and distinguished Services rendered to the Company by her late Husband, and the circumstances in which she is left; during widowhood	105		105
Capt. Robert Budden, formerly of the Bombay Marine, in addition to his retiring Pension	100		100
„ Taylor - - D ^r - - D ^r - - D ^r	100		100
Mr. Roebuck, in consideration of the Services of his late Son, Capt. T. Roebuck, Examiner and Assistant Secretary at the College at Fort William	100		100
Tho ^r Palk, formerly of the Madras Civil Service, in consideration of the great pecuniary distress to which he is reduced, as well as of his long Services	100		100
The Widow and infant Son of the late Mr. Lyon Phipps, formerly Accountant General at Prince of Wales Island, - £. 75 to Mrs. Phipps, during widowhood, in consideration of her distressed situation; and £. 25 to her Son, till 18 years of age	100		100
Capt. George Swaine Hepburn, of the Bombay Marine	90		90
Mr. John Shure, late a Surveyor of Private Trade, he being incapacitated by age and severe infirmity for the performance of his duty		75	75
The Widow of the late Lieut. Col. Rich ^d Howley, formerly of the Madras Establishment; during widowhood	70		70
Mr. John W ^m Medley, late Clerk in the Accountant's Office, in consideration of his mental and bodily infirmity	16 5	48 15	65
Carried forward	1,301 5	1,623 15	2,925

The Account of New or Increased Salaries, &c.—continued.

PENSIONS—continued	Political	Commercial	TOTAL
	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - -	1,301 5 -	1,623 15 -	2,925 - -
TO George R. C. Wilcocke, late a Clerk in the Shipping Office, in consideration of his present deplorable state, £. 1. 1. per week	- - -	54 12 -	54 12 -
Mrs. Lydia Steel, the nearest surviving relative of the late Lieut.-Col. W ^m Flint, formerly of the Madras Establishment, in consideration of the eminent Services he rendered the Company, and the poverty and advanced age of Mrs. Steel	50 - - -	- - -	50 - - -
Lieut.-Col. Alex ^r Lawrence, late of His Majesty's 2d Garrison Battalion, in addition to the Pension granted him, in 1807; in consideration of his age and distressed situation - - -	50 - - -	- - -	50 - - -
*Mr. W ^m Urquhart, late Extra Clerk, Military Secretary's Office -	33 6 8	16 13 4	50 - - -
The Widow of the late Allan Stewart, Esq in consideration of the loss she has sustained by the death of the late Capt. Duncan Stewart, of the Madras Establishment, who had assigned his Pension to her, and of the peculiarly distressing circumstances of her case - - - -	50 - - -	- - -	50 - - -
Serjeant Major Journeux, in consideration of his long and useful Services, at the Company's Military Depot at Chatham, 2s. 6d. per diem - - - -	45 12 6	- - -	45 12 6
The Daughters of the late Mr. Jacob Chaillé, formerly Book-keeper at the East-India Wharf; viz.—to Lydia Chaillé, whilst she continues in her present ill state of health, £ 30 per annum, and to Susannah Chaillé £. 15 per annum, while she continues single - - - -	- - -	45 - - -	45 - - -
Misses Jessy and Lucy McLeod, Sisters of the late Capt. Roderick McLeod, formerly of His Majesty's 74th Regiment, who was killed at the Battle of Assye, and of Capt. Alex ^r McLeod, who died in the Company's Service, in consideration of their distressed circumstances, £. 40 per ann. each - - - -	40 - - -	- - -	40 - - -
John Berthol, who has been employed as a servant at the East-India College, upwards of 14 years, and who is incapacitated by ill-health from the performance of his duties - - -	29 16 8	5 3 4	35 - - -
W ^m Jernam, late one of the Company's Watermen - - - -	- - -	35 - - -	35 - - -
Mr. H ^r Medland, formerly Cadet of Infantry, Bengal Establishment - - - -	30 - - -	- - -	30 - - -
The Widow and Children of the late Capt. B. Hodson, formerly of the St. Helena Artillery, granted payable at St. Helena, to be in future paid in England - - - -	120 - - -	- - -	120 - - -
Sundry small Pensions, under £. 30 per annum each - - - -	181 2 10	98 6 8	279 9 6
	£. 1,931 3 8	1,878 10 4	3,809 14 -

East India House, }
22d May 1821. }

(Errors excepted.)

THO^s G. LLOYD,
Deputy Acc^t Gen^l,

EAST INDIA ACCOUNTS:

VIZ.

—(1.)—

ANNUAL ACCOUNT, made up to the 1st day of May 1821, Containing, The Amount of the Proceeds of the Sale of Goods and Merchandise of the EAST INDIA COMPANY in Great Britain, and of their Commercial and other Receipts, Charges and Payments, in Great Britain, under the several Heads thereof, together with an ESTIMATE of the same for the Current Year,—and, A Statement of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain and Afloat,—distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch.

—(2.)—

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERRANNUATIONS, granted to the Officers or Servants of The EAST INDIA COMPANY, under the 93d Section of the Act 53 Geo III, c. 155, between 1st May 1820 and 1st May 1821:—New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS payable in Great Britain, granted or created for the same Period.

Ordered, by The House of Commons, to be Printed,
31 May 1821.

EAST INDIA COMPANY.

AMOUNT OF THE TERRITORIAL DEBTS,

Owing by The East India Company at their several Presidencies in The East Indies, on the 30th April in each Year, from 1813 to 1820 inclusive; and according to the latest Accounts.

	BENGAL. — the Ct. R.	MADRAS. — the Pegoda.	BOMBAY. — the Bombay R.	TOTAL.
	£.	£.	£.	£.
1813:				
Debts at 6 per cent - - -	23,899,141	1,561,332	79,624	25,440,097
- d° - 8 d° - - -	522,070	259,528	-	781,608
Total Debts bearing Interest	24,331,211	1,820,860	79,624	26,231,595
Debts not bearing Interest -	2,899,901	501,352	402,845	3,734,098
Total Debts in India -	27,161,112	2,322,212	482,469	29,965,693
1814:				
Debts at 5 per cent - - -	638	-	-	638
- d° - 6 d° - - -	24,018,846	1,683,427	349,794	26,059,067
- d° - 8 d° - - -	530,910	239,093	-	770,003
Total Debts bearing Interest	24,550,400	1,922,520	349,794	26,828,414
Debts not bearing Interest -	3,091,374	433,045	313,733	3,838,152
Total Debts in India -	27,647,474	2,355,565	663,527	30,666,566
1815:				
Debts at 6 per cent - - -	25,551,183	1,815,931	284,764	27,651,878
- d° - 8 d° - - -	-	17,600	-	17,600
Total Debts bearing Interest	25,551,183	1,833,531	284,764	27,669,478
Debts not bearing Interest -	3,426,245	833,924	349,460	4,609,629
Total Debts in India -	28,977,428	2,667,455	634,224	32,279,107
1816:				
Debts at 6 per cent - - -	25,631,849	2,032,266	361,221	28,025,336
- d° - 8 d° - - -	-	17,600	-	17,600
Total Debts bearing Interest	25,631,849	2,049,866	361,221	28,042,936
Debts not bearing Interest -	3,836,060	745,566	444,998	5,026,624
Total Debts in India -	29,467,910	2,795,432	806,219	33,069,560
1817:				
Debts at 6 per cent - - -	26,183,895	2,222,805	378,677	28,785,377
- d° - 8 d° - - -	-	17,600	-	17,600
Total Debts bearing Interest	26,183,895	2,240,405	378,677	28,802,977
Debts not bearing Interest -	3,796,294	704,270	321,977	4,822,541
Total Debts in India -	29,980,189	2,944,675	700,654	33,625,518

(continued.)

(continued.)	BENGAL	MADRAS.	BOMBAY	TOTAL
	a' 21 the Curr ent R ^c .	a' 81. the Pagoda.	a' 21. 3 d the Bombay R ^c .	
1818:	£.	£.	£.	£.
Debts at 6 per cent - - -	26,500,134	2,314,466	404,806	29,219,406
D° - 8 - d° - - -	- - -	17,600	- - -	17,600
D° - 9 - d° - - -	- - -	- - -	161,932	161,932
Total Debts bearing Interest	26,500,134	2,332,066	566,738	29,398,938
Debts not bearing Interest -	3,990,992	851,792	373,997	5,216,781
Total Debts in India	30,491,126	3,183,858	940,735	34,615,719
1819:				
Debts at 6 per cent - - -	28,130,181	2,419,439	401,516	30,951,136
D° - 8 - d° - - -	20,172	17,600	- - -	37,772
D° - 9 - d° - - -	- - -	- - -	56,700	56,700
Total Debts bearing Interest	28,150,353	2,437,039	458,216	31,045,608
Debts not bearing Interest -	4,632,286	1,120,834	508,179	6,261,299
Total Debts in India	32,782,639	3,557,873	966,395	37,306,907
1820:				
Debts at 5 per cent - - -	716,033	- - -	- - -	716,033
D° - 6 - d° - - -	29,896,809	2,723,854	428,322	33,048,985
D° - 8 - d° - - -	- - -	17,600	- - -	17,600
D° - 9 - d° - - -	- - -	- - -	180	180
Total Debts bearing Interest	30,612,842	2,741,454	428,502	33,782,798
Debts not bearing Interest -	4,346,638	1,130,007	484,871	5,961,516
Total Debts in India	34,959,480	3,871,461	913,373	39,744,314
1821:				
Debts at 4 per cent - - -	£.	£.	£.	£.
D° - 6 - d° - - -	- - -	- - -	60,700	60,700
D° - 8 - d° - - -	29,943,312	2,941,971	429,586	33,314,869
D° - 9 - d° - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest	29,943,312	2,959,571	490,286	33,393,169
Debts not bearing Interest -	3,769,384	1,226,523	610,775	5,606,682
Total Debts in India	33,712,696	4,186,094	1,101,061	38,999,851

92,715

East India House, }
14th May 1822. }

(Errors Excepted) W^m WRIGHT,
Auditor of Indian Accounts.

EAST INDIA COMPANY.

AMOUNT OF THE TERRITORIAL
DEBTS,

Owing by the East India Company at their several Pre-
sencies in the East Indies, on the 30th April in each
Year, from 1813 to 1820 inclusive, and according to the
latest Advices.

See, also, Debt Expt. 1821.

Ordered, by The House of Commons, to be Printed,
21 May 1822.

*1822, 251 -
207 207
207 207 -*

EAST INDIA COMPANY.

AMOUNT OF THE TERRITORIAL DEBTS,

Owing by The East India Company at their several Presidencies in The East Indies, on the 30th April in each Year, from 1813 to 1830 inclusive, and according to the latest Advices.

	BENGAL. ₹ 2s. the Cl. R.	MADRAS. ₹ 8s. the Pagoda.	BOMBAY. ₹ 2s. 3d. the Bombay R.	TOTAL
1813:	£	£	£	£
Debts at 6 per cent - - -	23,809,141	1,561,332	79,524	25,449,997
- d° - 8 d° - - - - -	522,070	259,528	- - -	781,598
Total Debts bearing Interest -	24,331,211	1,820,860	79,524	26,231,595
Debts not bearing Interest -	2,829,901	501,352	402,845	3,734,098
Total Debts in India - - -	27,161,112	2,322,212	482,369	29,965,693
1814:				
Debts at 5 per cent - - - -	638	- - -	- - -	638
- d° - 6 d° - - - - -	24,018,846	1,683,427	349,792	26,052,065
- d° - 8 d° - - - - -	536,616	239,092	- - -	775,708
Total Debts bearing Interest -	24,555,100	1,922,520	349,792	26,827,412
Debts not bearing Interest -	3,091,874	433,046	312,738	3,837,658
Total Debts in India - - -	27,647,474	2,355,566	662,530	30,665,570
1815:				
Debts at 6 per cent - - - -	25,551,183	1,815,931	284,764	27,651,878
- d° - 8 d° - - - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest -	25,551,183	1,833,531	284,764	27,669,478
Debts not bearing Interest -	3,426,245	833,924	349,460	4,609,629
Total Debts in India - - -	28,977,428	2,667,455	634,224	32,279,107
1816:				
Debts at 6 per cent - - - -	25,621,849	2,032,266	361,221	28,015,336
- d° - 8 d° - - - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest -	25,621,849	2,049,866	361,221	28,032,936
Debts not bearing Interest -	3,836,060	745,566	444,998	5,026,624
Total Debts in India - - -	29,457,910	2,795,432	806,219	33,059,561
1817:				
Debts at 6 per cent - - - -	26,183,895	2,222,805	378,677	28,785,377
- d° - 8 d° - - - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest -	26,183,895	2,240,405	378,677	28,802,977
Debts not bearing Interest -	3,796,294	704,270	321,977	4,822,541
Total Debts in India - - -	29,980,189	2,944,675	700,654	33,625,518

(continued.)

(continued.)	BENGAL	MADRAS.	BOMBAY	TOTAL
	the Curr ent R ^r	the Pagoda.	the Bombay R ^r .	
1818:	£.	£.	£.	£.
Debts at 6 per cent - - -	26,500,134	2,314,466	404,806	29,219,406
D ^o - 8 - d ^o - - -	- - -	17,600	- - -	17,600
D ^o - 9 - d ^o - - -	- - -	- - -	161,932	161,932
Total Debts bearing Interest -	26,500,134	2,332,066	566,738	29,398,938
Debts not bearing Interest -	3,990,992	851,792	373,997	5,216,781
Total Debts in India	30,491,126	3,183,858	940,735	34,615,719
1819:				
Debts at 6 per cent - - -	28,130,181	2,419,439	401,516	30,951,136
D ^o - 8 - d ^o - - -	20,172	17,600	- - -	37,772
D ^o - 9 - d ^o - - -	- - -	- - -	56,700	56,700
Total Debts bearing Interest -	28,150,353	2,437,039	458,216	31,045,608
Debts not bearing Interest -	4,632,286	1,120,834	508,179	6,261,299
Total Debts in India	32,782,639	3,557,873	966,395	37,306,907
1820:				
Debts at 5 per cent - - -	716,033	- - -	- - -	716,033
D ^o - 6 - d ^o - - -	29,896,809	2,723,854	428,322	33,048,985
D ^o - 8 - d ^o - - -	- - -	17,600	- - -	17,600
D ^o - 9 - d ^o - - -	- - -	- - -	180	180
Total Debts bearing Interest -	30,612,842	2,741,454	428,502	33,782,798
Debts not bearing Interest -	4,346,638	1,130,007	484,871	5,961,516
Total Debts in India	34,959,480	3,871,461	913,373	39,744,314
1821:				
Debts at 4 per cent - - -	- - -	- - -	60,700	60,700
D ^o - 6 - d ^o - - -	29,943,312	2,941,971	429,586	33,314,869
D ^o - 8 - d ^o - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest -	29,943,312	2,959,571	490,286	33,393,169
Debts not bearing Interest -	3,769,384	1,226,523	610,775	5,606,682
Total Debts in India	33,712,696	4,186,094	1,101,061	38,999,851

East India House,
14th May 1822. }

(Errors Excepted) W^m WRIGHT,
Auditor of Indian Accounts.

EAST INDIA COMPANY.

**AMOUNT OF THE TERRITORIAL
DEBTS,**

Owing by the East India Company at their several Presidencies in the East Indies, on the 30th April in each Year, from 1813 to 1820 inclusive ; and according to the latest Advices.

*Ordered, by The House of Commons, to be Printed,
21 May 1822.*

EAST INDIA ACCOUNTS:

VIZ.

—(1.)—

ANNUAL ACCOUNT, made up to the 1st May 1823;—Containing, The Amount of the Proceeds of the Sale of Goods and Merchandize of The EAST INDIA COMPANY in *Great Britain*, and of their Commercial and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS and STAMP CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in *Great Britain* and *Afloat*; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch:

—(2.)—

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS, payable in *Great Britain*, granted, or created between 1st May 1822 and 1st May 1823:— and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d section of the Act 53 Geo. 3. c. 155, for the same period.

East India House, }
28 May 1823. }

THO^r G. LLOYD,
Accountant General.

Ordered, by The House of Commons, to be Printed,
30 May 1823.

(1.)—ANNUAL ACCOUNT, made up to the 1st May 1823;—comprising, The Amount of the Proceeds of the other Receipts, Charges and Payments, in Great Britain, under the several Heads thereof; together with an DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest, and the State of Afloat; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the POLITICAL and TERRITORIAL

AMOUNT of the Proceeds of the Sale of Goods and Merchandize of The East India Company, in Great Britain, together with an Estimate of the same, for the Current year; distinguishing the Receipts and

POLITICAL AND

RECEIPTS:		£.	s.	d.
BILLS on Account of Supplies to the Public Service	- - - - -	148,365	1	5
Produce of Spices received from the Moluccas, sold on account of Government	- - - - -	22,777	-	-
Unclaimed Prize Money paid into the Company's Treasury, and carried over in conformity to the Act 1 & 2 Geo. 4. c. 61, applicable to Lord Clive's Fund - less Claims allowed thereout	- - - - -	3,404	6	4
Balance of the Company's Claims on the Public to 20th April 1822, liquidated agreeably to the Act 3 Geo. 4. c. 93	- - - - -	1,300,000	-	-
Produce of Bullion received from India, after deducting Charges paid thereout	- - - - -	1,623,958	12	4
		£ 3,098,505 - 1		

COMMERCIAL

COMPANY'S Goods	- - - - -	5,566,564	1	2
Charges on Private Trade, warehoused and sold by the Company	- - - - -	160,347	8	7
Customs on Private Trade	- - - - -	3,429	7	6
Freight on Private Goods imported and exported	- - - - -	3,597	12	4
Interest on the Annuities	- - - - -	36,220	15	10
Owners of Ships, for Advances and Supplies furnished to them Abroad, and Goods short deliv- ered in India and China of outward Consignments	- - - - -	22,129	18	5
Private Trade Goods sold	- - - - -	2,507,604	16	11
Fee Funds for the House and Warehouses	- - - - -	78,480	8	8
Widows Fund for Officers of House and Warehouses, and for Elders, Extra Clerks, &c. em- ployed in House and Warehouses	- - - - -	13,631	-	6
Freight and other Charges on Spices sold for Government	- - - - -	15,335	-	-
Almshouses at Poplar, and Seamen's Wages unclaimed	- - - - -	20,373	11	7
Commissioners of His Majesty's Navy, on account of Interest due on Advances for Hemp provided in India	- - - - -	150,000	-	-
Sale of Stock in the £. 3 per cent Consols, to make good the Payment which became due to the Sinking Fund of the Loan of £. 2,500,000 from the Public	- - - - -	27,705	-	-
Dividends on Stock standing in the Company's name	- - - - -	57,042	4	7
Unclaimed Prize Money paid into the Company's Treasury, and carried over, in conformity to the Act 1 & 2 Geo. 4. c. 61, applicable to Poplar Fund; (including a portion of Prize Money, of which the appropriation has not yet been ascertained) - less Claims allowed thereout	- - - - -	4,854	9	6
		£ 8,667,481 9 7		
Balance in favour 1st May 1822 (exclusive of Duty on Tea)	- - - - -	£ 1,047,336	13	2
Territorial Receipts	- - - - -	£ 3,098,505	-	1
Commercial D ^o	- - - - -	8,667,481	9	7
		£ 12,813,323 2 10		

Sale of Goods and Merchandise of The EAST INDIA COMPANY in Great Britain, and of their Commercial and ESTIMATE of the same for the Current Year;—and, a Statement of their BOND DEBTS and SIMPLE CONTRACT CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and BRANCH, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS in the COMMERCIAL BRANCH.

and of their Commercial and other Receipts, Charges and Payments, in Great Britain, under the several Heads thereof: Payments in the Political and Territorial Branch, from those in the Commercial Branch.

TERRITORIAL BRANCH.

PAYMENTS:		£.	s.	d.
BILLS of Exchange from India, for Principal and Interest of Indian Debt; viz.				
Principal	£. 25,499 14 -	7,456,380	5	11
Interest	1,419,587 4 4			
Effects of deceased Officers, and Remittances on account of the Postmaster General	11,993 6 7			
Freight of Stores, &c. chargeable to Government		1,124	6	2
Territorial and Political Charges and Advances in England:				
On Account of Military and Marine Stores exported and to be exported		348,486	2	8
Officers Pay on Furlough and Retirement		261,071	14	4
Passage of Military, and Supplies to them on Voyage		102,092	6	3
Political Freight and Demorage		106,452	1	7
Carnatic Debts, Interest on Claims adjudicated	£. 89,198 6 10			
Salaries of Commissioners, and Current Charges of the Commission; the part chargeable to the Carnatic Fund	6,815 11 9			
Interest, Sinking Fund, and Charges on Loan of £. 2,500,000, raised under Act of 5 th Geo. 3. c. 135:—		96,013	18	7
Paid as under, for final Redemption of the Loan, agreeably to Act 3 Geo. 4. c. 93:				
Amount of the Payment to the Commissioners for the Reduction of the National Debt, 1st July 1822	£. 42,705 - -			
Amount of the Balance due from the Public to the Company, applied in part satisfaction of the Loan	1,300,000 - -			
Amount of Payment into His Majesty's Exchequer, 4th October 1822	508,517 - -			
	£. 1,857,221 - -	1,867,324	14	6
Charges:—Fees on the Payment into the Exchequer	10 14 6			
Charges on account St. Helena	£. 25,497 12 7	11,490	10	5
Exports provided	32,107 2 10			
D ^o - - Bencoolen	£. 1,557 - 6	9,341	17	8
Exports provided	7,784 17 2			
D ^o - - Prince Wales Island	£. 313 11 6	4,768	18	5
Exports provided	1,432 6 11			
Political Charges General		397,665	4	11
Paymaster General of His Majesty's Forces, on account of King's Troops serving in India		100,000	-	-
		£. 4,849,170	6	5
BRANCH.				
CUSTOMS				
Freight and Demorage		7,882	2	-
Goods for Sale and Use, exported and to be exported		712,414	8	6
Commanders Certificates, and Bills of Exchange from China and the Cape		861,531	11	1
Charges General		87,732	5	11
Bonds paid off under the Advertisement for Reduction of the Interest on the Bond Debt, so 3 ¹ / ₄ per cent		403,196	11	2
Interest on the Bond Debt, and other Loans		1,100	-	-
Dividends on Stock		161,211	13	2
Almahouses at Poplar		631,726	11	9
Private Trade		16,406	8	7
Fee Funds for the House and Warehouses		2,427,372	15	5
Widows Funds for Officers of the House and Warehouses, and for Elders, Extra Clerks, &c. employed in the House and Warehouses		82,366	2	7
Contract with His Majesty's Government, for supply of Cinnamon		40,934	6	8
		£. 5,448,026	8	1
Territorial Payments	£. 4,849,170 6 5	10,997,196	14	6
Commercial D ^o	5,448,026 8 1	2,516,126	8	4
Balance in favour on 1st May 1823 (exclusive of Duty on Tea)		£. 12,813,323	2	10

ESTIMATE OF THE SAME FOR THE CURRENT YEAR,

POLITICAL AND

RECEIPTS:	
	£.
BILLS of Exchange remitted for Supplies to His Majesty's Government - -	38,789
	£. 38,789

COMMERCIAL

To be received for Company's Goods - - - - -	£. 5,011,137
Private Trade, sold before 1 May 1823 - - - - -	704,083
Interest on the Annuities - - - - -	36,226
Charges on Private Trade - - - - -	100,000
Commissioners His Majesty's Navy, Balance due on Sunn Hemp Interest Account	59,962
Dividends on Stock standing in the Company's Name - - - - -	56,518
	£. 5,967,926
BALANCE in favour on 1 May 1823 (exclusive of Tea Duty) - - - - -	2,516,126
Territorial Receipts - - - - -	£. 38,789
Commercial D ^s - - - - -	5,967,926
	6,006,715
	£. 8,522,841

FROM THE FIRST MAY 1823, TO THE FIRST MAY 1824.

TERRITORIAL BRANCH.

PAYMENTS:		£
BILLS of Exchange from India	- - - - -	1,948,010
Military, Garrison, and Marine Stores	- - - - -	436,713
Passage of Military	- - - - -	75,600
Political Freight and Demorage	- - - - -	160,000
Officers on Furlough, and Retirement	- - - - -	268,000
Interest on Carnatic Debts, including Allowances to Commissioners in England	- - - - -	93,500
Political Charges, General	- - - - -	380,000
Island of St. Helena	- - - - -	
Bills, &c.	£. 37,544	
Exports	32,000	
		69,544
Warrants passed the Court unpaid	- - - - -	29,800
Pay Office Demands, Payments for Proceeds of Molucca Spices, &c.	- - - - -	530,000
		£. 3,991,166

BRANCH.

CUSTOMS	- - - - -	12,000
Freight	- - - - -	536,300
Exports	- - - - -	933,721
Bills of Exchange	- - - - -	202,206
Charges, General	- - - - -	450,000
Interest on Bonds	- - - - -	160,073
Dividends on Stock	- - - - -	671,394
Proprietors of Private Trade, for Goods sold before 1st May 1823	- - - - -	844,251
Bonds advertised to be paid off	- - - - -	15,427
Buyers of Tea returned	- - - - -	97
Warrants passed the Court unpaid	- - - - -	133,500
		£. 4,013,833
Territorial Payments	£. 3,991,166	£.
Commercial D ^o	4,013,833	8,004,999
Balance in favour, on 1st May 1824 (exclusive of Tea Duty)	- - - - -	577,842
		£. 8,582,841

A STATEMENT OF THEIR BOND DEBTS AND SIMPLE CONTRACT DEBTS,
State of CASH remaining in their Treasury, and other Effects appertaining to
Distinguishing the DEBTS and ASSETS in the POLITICAL and TERRITORIAL

POLITICAL AND

D E B T S :		£.
TO Bills of Exchange unpaid, from India and St. Helena	- - - -	3,375,112
to Warrants passed the Court unpaid	- - - -	29,800
to Amount owing for Territorial Exports	- - - -	51,454
to Unclaimed Prize Money applicable to Lord Clive's Fund (Act 1 & 2 Geo. 4.)	- - - -	54,525
to the Commercial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1823	- - - -	* 6,257,143
to H. M. Government, due on the account of Pay Office demands, since 30 April 1822—Spices from the Moluccas, &c.	- - - -	126,411
	£.	9,894,446
C O M M E R C I A L		
TO Bills of Exchange, unpaid	- - - -	£. 291,729
to Customs	- - - -	12,000
to Freight & Demorage	- - - -	287,977
to Supra Cargoes Commission on all Goods sold and unsold	- - - -	59,138
to Proprietors of Private Trade on all Goods sold	- - - -	844,251
to Almshouses at Poplar (Poplar Fund)	- - - -	223,449
to unclaimed Prize Money applicable to D ^e (Act 1 & 2 Geo. 4.)	- - - -	30,654
to D ^e - of which the appropriation has not yet been ascertained	- - - -	6,883
to Warrants passed the Court unpaid	- - - -	133,500
to what owing for Teas returned by the Buyers and resold	- - - -	971
to Dividends on Stock	- - - -	41,394
to Interest on Bonds	- - - -	34,513
to Amount owing for Commercial Exports	- - - -	166,051
to Amount owing to the Fee Funds and Widows' Funds	- - - -	16,028
	£.	2,147,538
Territorial and Political Debts, brought down	£. 9,894,446	£.
D ^e - Assets - D ^e -	818,838	
Territorial Assets deficient	9,075,608	
Commercial Debts, brought down	£. 2,147,538	
D ^e - Assets - D ^e -	23,792,441	
Commercial Assets, in favour	21,644,903	
Assets in favour	£.	12,569,295
To the Amount of the Company's Home Bond Debt, bearing Interest at 3½ per cent per annum	3,922,312	
to the Amount of D ^e - not bearing Interest	15,417	
Assets in-favour	£.	8,631,566

MADE UP TO THE FIRST DAY OF MAY 1823.

with the Rates of Interest they respectively carry, and the Amount of such Interest, and the the Company in *Great Britain* and Afloat Outward, on 1st May 1823:
Branch, from the DEBTS and ASSETS in the COMMERCIAL Branch.

TERRITORIAL BRANCH.

ASSETS:		£.
BY Exports of Military Stores, &c. shipped in Season 1822/3, with the Amount remaining unshipped on 1st May 1823	}	491,868
by Cargoes from England of Season 1821/22, not arrived in India, &c. at the close of the Official Year 1821/22	}	250,447
by what owing from sundry Persons, for Advances repayable in England		5,270
by Bills of Exchange drawn on H. M. Government, for Supplies furnished in India, unpaid 1st May 1823	}	38,789
by Value of a Diamond taken at Nassik		18,000
by Value of Carnatic Stock belonging to the Company		14,275
by Balances in the hands of Officers of the House, advanced to pay Political Charges		189
	£.	818,838

BRANCH.

		£.
BY what due from the Public to the Company, East India Annuities engrafted on the 3 per Cents Reduced, per Act 33 Geo. 3. c. 47	}	1,207,560
by Cash, its balance on 1st May 1823		2,516,126
by amount of Goods sold, not paid for		1,411,720
by Value of Goods in England unsold		6,910,021
by Cargoes from England of Season 1821/22, not arrived in India and China at the close of the Official Year 1821/22		1,062,709
by Exports shipped in Season 1822/3, together with the Amount remaining unshipped 1st May 1823	}	1,278,193
by Impress paid Owners of Ships not arrived in England		111,338
by the Value of Ships, Sloops and Vessels, exclusive of those stationed abroad		284,990
by Value of the East India House and Warehouses		1,249,000
by Balance due from Commissioners of H. M. Navy, on the Sunn Hemp Interest Account		59,962
by what owing by sundry Persons for Advances repayable in England		6,224
by Balances in the hands of Officers of the House and Warehouse keepers		1,637
by the Territorial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1823		* 6,257,143
by Stock in the Public Funds standing in the Company's Name, valued at the Market prices on 1st May 1823		1,435,818
	£.	23,792,441

• Memorandum:

THIS Balance is subject to reduction, by the Amount of the Advances made in India from the Territorial Branch to the Commercial Branch, in the Indian Official Years 1821/2 and 1822/3, the Documents, whereby the Amount of these Advances is to be ascertained, have not as yet been received from India, but which, it is estimated, may amount to £. 4,600,000;—which will leave a Balance due to the Commerce, of £. 1,687,143.

In the period from 1st May 1814 to 1st May 1823, there has also been advanced or set apart from the Surplus Commercial Profits in England, the sum of £. 3,358,060 towards the liquidation of Indian Territorial Debt, which being a payment under the 4th head of Appropriation of the 57th Section of the 53d Geo. 3d, is not held to constitute a claim upon the Territorial Department for repayment, upon the principle observed in respect to other Territorial Advances.

East India House, }
28th May 1823. }

(Errors excepted.)

THO^s G. LLOYD,
Acc^t Gen^l.

AN ACCOUNT of NEW OR INCREASED SALARIES, ESTABLISHMENTS, or PENSIONS, payable in Great Britain,
granted or created between 1st May 1822 and 1st May 1823.

SALARIES	Political.	Commercial.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Increase of Salary to Mr. James Mill, Assistant Examiner of Indian correspondence	200 - -	- - -	200 - -
- - - - - Tho ^t L. Peacock, one of Assistant Examiners d ^r	200 - -	- - -	200 - -
Sundry additions to the Salaries of the Sub-Inspectors of Military Stores, not exceeding £. 50 per annum to each person	115 - -	- - -	115 - -
To Lieut. Wm. Jacob, Sub ^a at the Depôt at Chatham; Pay and Allowances	201 5 -	- - -	201 5 -
Increase of Salary to Mr. Cha ^s Eyle, Clerk in the Home Audit Office	27 10 -	82 10 -	110 - -
- - - - - Capt. Forrest, Inspector of Military Stores	100 - -	- - -	100 - -
- - - - - Page, Assistant - d ^r	50 - -	- - -	50 - -
- - - - - Mr. Rich ^d Haughton, Assistant Professor in the Oriental Department at the Military Seminary	100 - -	- - -	100 - -
- - - - - Mr. Alexander Anderson and Mr. Sam ^l Parlour, the 1st and 2d Assistants in the Mathematical and Classical Departments at the Military Seminary, the former £. 50, and the latter £. 30	80 - -	- - -	80 - -
- - - - - Mr. Francis Crawley, Clerk in the Military Secretary's Office	60 - -	- - -	60 - -
- - - - - Mr. Sam ^l Rutherford, 2d Assistant to the Surveyor of Shipping	- - -	50 - -	50 - -
- - - - - Mr. H. Mills, extra Clerk, Auditor's Office	33 6 8	16 13 4	50 - -
- - - - - M ^r . Walter Powell, Clerk, Military Secretary's Office	40 - -	- - -	40 - -
Additional Allowances to extra Clerks, not exceeding £ 30 per annum to each respectively	71 6 8	35 13 4	107 - -
Additional Salaries, not exceeding £. 20 per annum respectively, to Junior and other Clerks of the Establishment of the House and Warehouses, under the Salary Regulations	713 6 8	1,816 13 4	2,530 - -
£.	1,991 15 -	2,001 10 -	3,993 5 -
PENSIONS			
TO Sir Edw ^d Hyde East, late a Judge at Bengal; his Pension under the Act 57 Geo. 3. relative to Judges, now made payable in England	1,300 - -	- - -	1,300 - -
Mr. James Wordsworth, formerly of the Bengal Civil Establishment; in consideration of his long services, advanced age, &c.	200 - -	- - -	200 - -
Thomas Lynn, formerly Chief Mate and Master in the Company's Service; in consideration of his long Services, and meritorious exertions in the preparation of the Telegraphic Signals now in use, and to enable him to prosecute his studies for the improvement and advantage of Navigation	- - -	200 - -	200 - -
Dr. James Andrew, late Head Master of the Company's Military Seminary at Addiscombe	200 - -	- - -	200 - -
Mr. James Wilmot, formerly of the Office of Registrar of Indian Records, subsequently incorporated with the Library Department; in consideration of his ill state of health, and distressed circumstances	200 - -	- - -	200 - -
Mrs. C. Maria Luson, widow of the Company's late Agent at the Cape of Good Hope; in consideration of the Services of her late Husband	- - -	100 - -	100 - -
Carried forward	1,900 - -	300 - -	2,200 - -

The Account of New or Increased Salaries, &c.—continued.

PENSIONS, &c.—continued.	Political.	Commercial.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Brought forward	1,000 - -	300 - -	1,300 - -
TO Capt. James Ross, late Commander of the Ship Carmarthen, in the Company's Service; in consideration of his long Services, and of his peculiar state of distress	- - -	100 - -	100 - -
D ^r - - for his 5 children, at £. 15 per annum each	- - -	75 - -	75 - -
Mrs. A Winter, widow of a late Captain at Fort Marlbro'; in consideration of the good character and conduct of her late husband, and of her destitute situation	100 - -	- - -	100 - -
Major George Cunningham, of the Bengal Establishment, in addition to his Half-pay; in consideration of the hurt he received on public duty in quelling an insurrection at Bareilly, and of the public testimony borne, in general orders, to his gallant conduct on that occasion	100 - -	- - -	100 - -
The seven children of Capt. Alex ^r Nash, formerly a Commander in the Company's Service, £. 12 per annum each	- - -	84 - -	84 - -
Mrs. Catherine Ogle, mother of the late Mr. Thomas Ogle, Surgeon to the Depôt at Chatham; in consequence of the destitute situation in which she is placed by her son's death	80 - -	- - -	80 - -
Mr. Joshua Burton, late a Surveyor of Private Trade; in consideration of his long Services and great age	- - -	75 - -	75 - -
Miss Catherine Williamson, one of the daughters of a late Door-keeper; in consideration of mental infirmity	34 13 4	17 6 8	52 - -
Capt. Conolly Stirling, of the Bengal Establishment, in addition to his Half-pay; in consideration of the deplorable state of his health	50 - -	- - -	50 - -
Lieut. Arch ^d Dow, late of the Bengal Establishment, in addition to his Pension from Lord Clive's Fund; in consideration of his extreme distress, brought on by ill health contracted in the Service	45 - -	- - -	45 - -
Mr. E. Elkin, late a Lieut. Bengal Establishment, who was dismissed the Service by sentence of Court Martial; in consideration of the circumstances of his case, and the recommendation of the Court Martial in his behalf	45 - -	- - -	45 - -
Mrs. Cath ^r Mack, widow of a Commander of the Bombay Marine, who was accidentally drowned at Bombay	41 5 -	- - -	41 5 -
Mr. Arthur Partridge, formerly Chief Mate of the Fort William, in consequence of the state of his health preventing his continuance in the Service	- - -	40 - -	40 - -
Capt. John Johnson, of the Bengal Establishment, in addition to his Half-pay; in consideration of the deplorable state of his health	40 - -	- - -	40 - -
Mrs. Charlotte Owen, widow of a late Clerk in the Auditor's Office, in addition to her present Pension, of £. 60 per annum	40 - -	- - -	40 - -
Mrs. Wakeman, late a Nurse at the Depôt at Chatham; in consideration of her long and faithful Services; 2/3 per diem	39 10 10	- - -	39 10 10
Mr. Sam ^l Lee, late a Purser in the Company's Service	- - -	30 - -	30 - -
D ^r - - for his three children, at £. 10 per annum each	- - -	30 - -	30 - -
Mrs. Mary Knipe, widow of a Lieutenant, St. Helena Establishment, in addition to the Pension from the Military Fund	30 - -	- - -	30 - -
Mr. Adam Jellicoe, late a Lieutenant, Bombay Establishment, there appearing to be circumstances in his case deserving of some favourable consideration	30 - -	- - -	30 - -
Mr. Tho ^s Heaford, late a Surveyor of Private Trade	- - -	30 - -	30 - -
Sundry small Pensions under £. 30 per annum each	143 6 8	26 13 4	170 - -
	£. 2,718 15 10	808 - -	3,526 15 10

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The *East India Company*, under the 93d Section of the Act 53d Geo. 3 c. 155, between the 1st May 1822 and 1st May 1823.

NAME.	STATION.	Number of Years Service.	Amount of Salary, and allowed Emoluments.	Proportion of Income which the Court are empowered to grant	AMOUNT OF SUPERANNUATION ALLOWANCE		
					Political.	Commercial.	TOTAL
			£.		£.	£.	£.
Mr. George Ritherdon	Late Clerk Private Trade Warehouse	20	550	$\frac{2}{3}$ ⁰	- - -	300	300
„ Matt ^r Wall	One of Registrars of Indian Records, in the Book Office - -	52	300	all	150	150	300
„ George Hayton	Clerk Private Trade Warehouse - - -	18	360	$\frac{1}{2}$	- - -	180	180
„ J Bishop	Extra Clerk - - -	22	240	$\frac{2}{3}$	100	50	150
„ Tho ^r Williams	D ^r - - - -	28	248	$\frac{2}{3}$ ⁰	100	50	150
„ Ch ^r Tiplady	Dep ^t Ass ^t Elder -	19	100	$\frac{2}{3}$	- - -	50	50
				£.	350	780	1,130

East India House, }
the 28th May 1823. }

(Errors excepted.)

THO^r G. LLOYD,
Acc^t Gen^l.

LAST INDIA ACCOUNTS.

112

— (1.) —

ANNUAL ACCOUNT, made up to the 1st May 1823; Containing, The Amount of the Proceeds of the Sale of Goods and Merchandize of the EAST INDIA COMPANY in Great Britain, and of their Commercial and other Receipts, Charges and Payments, in Great Britain, under the several Heads thereof, together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest, and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and Abroad,—distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch.

— (2.) —

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS payable in Great Britain, granted or created between 1st May 1822 and 1st May 1823:—ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d Section of the Act 53d Geo. III, c. 155, for the same period.

Ordered, by The House of Commons, to be Printed,

30 May 1823.

EAST INDIA COMPANY.

—(1.)—

AN ACCOUNT OF THE REVENUES AND CHARGES OF INDIA,

In each Year from (1812/13 to 1821/22) both inclusive; showing, The Annual Surplus of Revenue 1821
or Charge, after the Payment of the Territorial Charges in England.

(in continuation of No 526 of 1823)

—(2.)—

AMOUNT OF THE TERRITORIAL DEBT

Owing by The East India Company, at their several Presidencies in the East Indies,
on the 30th April in each Year, from 1813 to 1821 inclusive; and according to the
latest Advices. / 1022

Ordered, by The House of Commons, to be Printed,
8 July 1823.

(1.)—AN ACCOUNT OF THE REVENUES AND CHARGES OF INDIA

Showing, The Annual Surplus of Revenue or Charge

	REVENUES.									
	1812-13.	1813-14.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.	1820-21.	1821-22.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
BENGAL - -	10,390,257	11,141,128	11,089,823	11,243,273	11,789,511	11,621,513	12,370,370	12,194,198	13,487,218	13,352,218
Fort St. George	5,291,127	5,297,088	5,322,164	5,106,107	5,360,220	5,381,307	5,361,432	5,407,004	5,403,506	5,872,218
Bombay - -	743,595	759,152	819,204	818,815	860,404	1,302,445	1,660,200	1,577,932	2,401,312	2,902,218
Bencoolen - -	15,114	13,458	11,772	10,755	12,581	13,970	9,988	8,018	8,183	8,183
Prince of Wales Island - -	48,891	57,075	54,316	33,808	54,861	56,585	37,027	49,938	52,023	52,023
TOTAL - -	16,488,984	17,267,901	17,297,279	17,232,818	18,077,577	18,375,820	19,459,017	19,237,090	21,352,242	22,187,218
Deduct, Charges - -	15,333,661	15,340,396	15,887,169	16,858,220	17,025,180	17,790,625	19,422,420	19,219,523	19,590,784	20,087,218
• Net Revenues in India - -	1,155,323	1,927,505	1,410,110	374,598	1,052,397	585,195	36,597	17,567	1,761,458	2,100,000

Memorandum.

IN 1815-16, the sum of S^r R^s 95,68,750, or £. 1,109,975, was received from the Nabob of Oude, on loan to the Company; and by the Treaty of the 1st May 1816, this Debt was annulled in consideration of the cession to the Nabob, of some districts conquered from the Rajah of Nepal; the Amount may therefore be considered as the value of Territory sold, or as a diminution of Charges incurred in prosecuting the war against Nepal; in either case it will increase the Revenue of Bengal for the year 1815-16 to £. 4,498,567, and consequently reduce the Surplus Charge from £. 1,201,132 to £. 91,157.

East India House, }
8th July 1823. }

(Errors excepted.)

EACH YEAR FROM 1812-13 to 1821-22, BOTH INCLUSIVE;

for the Payment of the Territorial Charges in England.

		CHARGES.									
		1812-13.	1813-14.	1814-15.	1815-16.	1816-17.	1817-18.	1818-19.	1819-20.	1820-21.	1821-22.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
REGAL - -		7,257,731	7,135,172	7,373,005	7,854,681	8,025,980	8,483,924	9,087,377	8,920,451	8,750,757	8,502,001
St. George		4,859,136	4,893,224	5,134,246	5,289,476	5,201,399	5,475,254	5,979,045	5,694,844	5,572,489	5,716,502
Bay - -		1,542,562	1,589,329	1,675,200	1,937,430	1,902,460	1,885,786	2,492,193	2,395,844	3,176,143	3,696,634
schoolen -		69,047	69,478	60,540	72,792	65,547	92,366	98,122	125,799	101,130	108,350
Office of Sales Island		113,315	115,759	117,711	119,684	109,562	100,277	81,412	76,476	81,412	79,767
TOTAL -		13,841,791	13,802,962	14,366,702	15,274,063	15,304,948	16,037,607	17,738,149	17,213,414	17,681,931	18,103,254
Interest on Debts - -		1,491,870	1,537,434	1,526,467	1,584,157	1,720,232	1,753,018	1,684,271	2,006,109	1,908,853	1,980,417
Total Charges and Interest		15,333,661	15,340,396	15,893,169	16,858,220	17,025,180	17,790,625	19,422,420	19,219,523	19,590,784	20,083,671
Expense of St. Helena		111,109	125,041	112,762	116,304	116,304	116,304	116,304	116,304	116,304	116,304
Territorial Charges paid in England		1,490,700	1,335,579	1,393,393	1,459,426	1,464,629	1,306,431	1,375,832	1,426,766	1,329,168	1,392,902
AND TOTAL of Charges		16,935,470	16,801,016	17,393,324	18,433,950	18,605,513	19,213,360	20,914,556	20,762,693	21,036,256	21,592,886
Revenues -		16,488,984	17,267,901	17,297,279	17,232,812	18,077,577	18,375,822	19,459,217	19,237,000	21,352,242	22,195,001
plus Revenue -		-	466,885	-	-	-	-	-	-	315,986	602,121
plus Charges -		446,486	-	96,045	1,201,122	527,936	837,540	1,455,539	1,625,593	-	-

This Sum is the average of the three years preceding the residence of General Buonaparte on the island, and is the amount properly chargeable to the Company. All expenses exceeding the above charge, are to be repaid by His Majesty's Government.

W^m WRIGHT,
Auditor of India Acc^t for the Political Charges paid in England.

THO^s G. LLOYD,
Acc^t Gen^l.

(*)—AMOUNT of the TERRITORIAL DEBTS, owing by The East India Company,
from 1813 to 1828 inclusive;

	BENGAL. — ₹ s d the Ct. R ^e .	MADRAS. — ₹ s. the Pagoda.	BOMBAY. — ₹ s. d. the Bombay R ^e .	TOTAL
1813:				
Debts at 6 per cent - - -	₹. 23,809,141	₹. 1,551,332	₹. 79,524	₹. 25,449,997
D° - 8 d° - - -	522,070	259,528	- - -	781,598
Total Debts bearing Interest -	24,331,211	1,820,860	79,524	26,231,595
Debts not bearing Interest -	2,829,901	501,352	402,845	3,734,098
Total Debts in India - £.	27,161,112	2,322,212	482,369	29,965,693
1814				
Debts at 5 per cent - - -	638	- - -	- - -	638
D° - 6 d° - - -	24,018,845	1,683,427	349,794	26,052,067
D° - 8 d° - - -	536,616	239,093	- - -	775,709
Total Debts bearing Interest -	24,556,100	1,922,520	349,794	26,828,414
Debts not bearing Interest -	3,091,374	433,045	313,733	3,838,152
Total Debts in India - £.	27,647,474	2,355,565	663,527	30,666,566
1815.				
Debts at 6 per cent - - -	25,551,183	1,815,931	284,764	27,651,878
D° - 8 d° - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest -	25,551,183	1,833,531	284,764	27,669,478
Debts not bearing Interest -	3,426,245	833,924	349,460	4,609,629
Total Debts in India - £.	28,977,428	2,667,455	634,224	32,279,107
1816.				
Debts at 6 per cent - - -	25,631,849	2,032,266	361,221	28,025,336
D° - 8 d° - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest -	25,631,849	2,049,866	361,221	28,042,936
Debts not bearing Interest -	3,836,060	745,566	444,998	5,026,624
Total Debts in India - £.	29,467,910	2,795,432	806,219	33,069,560
1817:				
Debts at 6 per cent - - -	26,183,895	2,222,805	378,677	28,785,377
D° - 8 d° - - -	- - -	17,600	- - -	17,600
Total Debts bearing Interest -	26,183,895	2,240,405	378,677	28,802,977
Debts not bearing Interest -	3,796,294	704,270	321,977	4,822,541
Total Debts in India - £.	29,980,189	2,944,675	700,654	33,625,518
1818:				
Debts at 6 per cent - - -	26,500,134	2,314,466	404,806	29,219,406
D° - 8 d° - - -	- - -	17,600	- - -	17,600
D° - 9 d° - - -	- - -	- - -	161,932	161,932
Total debts bearing Interest -	26,500,134	2,332,066	566,738	29,398,938
Debts not bearing Interest -	3,990,992	851,792	373,997	5,216,781
Total Debts in India - £.	30,491,126	3,183,858	940,735	34,615,719

at their several Presidencies in The EAST INDIES, on the 30th April in each Year, and according to the latest Advices.

	BENGAL — the Ct. R.	MADRAS — the Pagoda.	BOMBAY. — the Bombay R.	TOTAL
1819:	£.	£.	£.	£.
Debts at 6 per cent	28,130,181	2,419,439	401,516	30,951,136
D° - 8 d°	20,172	17,600	-	37,772
D° - 9 d°	-	-	56,700	56,700
*Total Debts bearing Interest	28,150,353	2,437,039	458,216	31,045,608
Debts not bearing Interest	4,632,286	1,120,834	508,179	6,261,299
Total Debts in India - £.	32,782,639	3,557,873	966,395	37,306,907 ^a
1820:				
Debts at 5 per cent	716,033	-	-	716,033
D° - 6 d°	29,896,809	2,723,854	428,322	33,048,985
D° - 8 d°	-	17,600	-	17,600
D° - 9 d°	-	-	180	180
Total Debts bearing Interest	30,612,842	2,741,454	428,502	33,782,798
Debts not bearing Interest	4,346,638	1,130,007	48,471	5,961,516
Total Debts in India - £.	34,959,480	3,871,461	513,373	39,744,314
1821:				
Debts at 4 per cent	-	-	60,700	60,700
D° - 6 d°	29,633,139	2,941,971	429,586	33,004,696
D° - 8 d°	-	17,600	-	17,600
Total Debts bearing Interest	29,633,139	2,959,571	490,286	33,082,996
Debts not bearing Interest	5,575,956	1,226,523	610,775	7,413,254
* Total Debts in India - £.	35,209,095	4,186,094	1,101,061	40,496,250
	BENGAL, 31st January.	MADRAS, 30th April.	BOMBAY, 30th April.	TOTAL
1822:	£.	£.	£.	£.
Debts at 4 per cent	-	-	68,708	68,708
D° - 6 d°	27,850,165	3,225,624	169,080	31,244,869
D° - 8 d°	-	17,600	-	17,600
Total Debts bearing Interest	27,850,165	3,243,224	237,788	31,331,177
* Debts not bearing Interest	4,626,637	1,317,266	548,586	6,486,489
Total Debts in India - £.	32,476,802	4,560,490	786,374	37,817,666

East India House,
8th July 1823.

(Errors excepted.)

W^m WRIGHT,

Auditor of India Acco^s.

*March 13th moved for a Comtee.
on the subject of the India*

EAST INDIA COMPANY.

—(1.)—

AN ACCOUNT of the REVENUES and CHARGES of INDIA, in each Year from 1813/13 to 1821/22, both inclusive showing, The Annual Surplus of Revenue or Charge, after the Payment of the Territorial Charges in England.

—(2.)—

AMOUNT of the TERRITORIAL DEBTS, owing by The East India Company, at their several Presidencies in the East Indies, on the 30th April in each Year, from 1813 to 1821, inclusive ; and according to the latest Advices.

*Ordered, by The House of Commons, to be Printed,
8 July 1823.*

EAST INDIA ACCOUNTS:

VIZ.

—(1.)—

ANNUAL ACCOUNT, made up to the 1st day of May 1824 :—Containing, The Amount of the Proceeds of the Sale of Goods and Merchandize of The EAST INDIA COMPANY in *Great Britain*, and of their Commercial and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in *Great Britain* and *Afloat*; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch :

—(2.)—

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS, payable in *Great Britain*, granted or created between 1st May 1823 and 1st May 1824 :— and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d section of the Act 53 Geo. 3. c. 155, for the same period.

East India House, }
26 May 1824. }

THO^s G. LLOYD,
Accountant General.

Ordered, by The House of Commons, to be Printed,

22 June 1824.

(1.)—ANNUAL ACCOUNT, made up to the 1st day of May 1824;—containing, The Amount of the Proceeds of other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof; together with an DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of Afloat; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the POLITICAL and TERRITORIAL

AMOUNT of the Proceeds of the Sale of Goods and Merchandize of The East India Company, in Great Britain, together with an Estimate of the same, for the Current year; distinguishing the Receipts and

POLITICAL AND

RECEIPTS:		£.	s.	d.
BIILLS on Account of Supplies to the Public Service	- - - - -	64,855	10	1
Produce of Spices received from the Moluccas, sold on account of Government	- - - - -	33,060	-	-
Unclaimed Prize Money paid into the Company's Treasury, and carried over in conformity to the Act 1 & 2 Geo. IV. c. 61, applicable to Lord Clive's Fund - less Claims allowed thereout}	- - - - -	2,423	8	7
		£. 100,338 18 8		
COMMERCIAL				
COMPANY'S Goods	- - - - -	5,260,680	16	6
Charges on Private Trade, warehoused and sold by the Company	- - - - -	146,587	1	11
Customs on Private Trade	- - - - -	3,290	1	5
Freight on Private Goods imported and exported	- - - - -	4,835	16	5
Interest on the Annuities	- - - - -	36,226	15	10
Owners of Ships, for Advances and Supplies furnished them Abroad, and Goods short delivered in India and China of outward Consignments	- - - - -	10,555	-	-
Private Trade Goods sold	- - - - -	2,443,893	15	1
Fee Funds for the House and Warehouses	- - - - -	83,577	-	2
Widows Funds for Officers of House and Warehouses, and for Elders, Extra Clerks, &c. employed in the House and Warehouses	- - - - -	14,155	2	9
Charges on Spices sold for Government	- - - - -	1,930	-	-
Alms-houses at Poplar, and Seamen's Wages unclaimed	- - - - -	24,713	6	9
Dividends on Stock standing in the Company's name	- - - - -	56,519	9	8
Interest and Discounts on anticipated Payments	- - - - -	32,849	8	10
Money borrowed of the Bank	- - - - -	1,500,000	-	-
		£. 9,619,822 15 4		
Balance in favour 1st May 1823 (exclusive of Duty on Tea)	- - - - -	£	2,516,126	8 4
Territorial Receipts	- - - - -	£. 100,338	18	8
Commercial D ^t	- - - - -	9,619,822	15	4
		£ 12,236,288 2 4		

the Sale of Goods and Merchandize of The EAST INDIA COMPANY in Great Britain, and of their Commercial and ESTIMATE of the same for the Current year;—and, a Statement of their BOND DEBTS and SIMPLE CONTRACT CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and BRANCH, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS in the COMMERCIAL BRANCH.

and of their Commercial and other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof; Payments in the Political and Territorial Branch, from those in the Commercial Branch.

TERRITORIAL BRANCH.

PAYMENTS:		£.	s.	d.
BILLS of Exchange from India, for Principal and Interest of Indian Debt; viz.				
Principal	- - - - -	£. 2,965,332	16	7
Interest	- - - - -	620,131	12	10
Effects of deceased Officers, and other Remittances	- - - - -	44,939	8	2
		3,630,396	17	7
Bullion imported from India, remaining Charges on Importations of 1822/23	- - - - -	1,459	5	-
Freight of Stores, &c. chargeable to Government	- - - - -	44	13	9
Spices imported from the Moluccas, payments to Government on account Proceeds realized and to be realized	- - - - -	112,303	5	4
Territorial and Political Charges and Advances in England:				
On account Military and Marine Stores exported and to be exported	- - - - -	349,022	14	7
Officers Pay on Furlough and Retirement	- - - - -	332,813	14	8
Passage of Military, and Supplies to them on Voyage	- - - - -	41,538	16	1
Political Freight and Demorage	- - - - -	131,298	9	2
Carnatic Debts, Interest on Claims adjudicated	- - - - -	£. 93,717	11	5
Salaries of Commissioners, and Current Charges of the Commission; the part chargeable to the Carnatic Fund	- - - - -	5,468	-	6
		99,173	11	11
Charges on account St. Helena	- - - - -	£. 46,551	19	2
Bills, &c. paid	- - - - -	30,702	4	-
Exports provided	- - - - -			
		77,244	3	2
D ^o - Bencoolen	- - - - -	2,281	18	9
D ^o - Prince Wales Island,	- - - - -	£. 206	6	4
Bills, &c. paid	- - - - -	798	8	6
Exports provided	- - - - -			
		1,002	14	10
Political Charges General	- - - - -	292,002	13	2
Payments under the Act 4 Geo. IV. c. 71, on account Retiring Pay, Pensions, &c. of King's Troops serving in the East Indies	- - - - -	120,002	5	-
		£. 5,291,586	3 ⁰	-

BRANCH.

	£.	s.	d.
CUSTOMS	15,076	2	3
Freight and Demorage	738,400	7	2
Goods for Sale and Use, exported and to be exported	1,071,602	1	6
Commander's Certificates, and Bills of Exchange from China and the Cape	185,401	8	4
Charges General	411,093	1	10
Interest on the Bond Debt	140,139	11	2
Dividends on Stock	626,564	12	11
Almshouses at Poplar	16,166	4	-
Private Trade	2,527,141	19	2
Fee Funds for the House and Warehouses	84,820	16	8
Widows Funds for Officers of the House and Warehouses, and for Elders, Extra Clerks, &c. employed in the House and Warehouses	8,574	17	11
Bonds paid off under the Advertisement for Reduction of the Interest on the Bond Debt, to 3½ per cent.	75	-	-
Unclaimed Prize Money paid in on account Poplar Fund, &c. Claims allowed thereout, Charges defrayed	64	6	9
	£. 5,226,110	9	8
Territorial Payments	£. 5,291,586	3	-
Commercial D ^o	5,226,110	9	8
Balance in favour 1st May 1824 (exclusive of Duty on Tea)	1,117,696	12	8
	1,118,591	9	8
	£. 12,236,288	2	4

ESTIMATE OF THE SAME FOR THE CURRENT YEAR.

POLITICAL AND

RECEIPTS:	£.
BILLS of Exchange for Supplies to His Majesty's Government - - -	37,743
Bullion from India arrived and expected - - - - -	981,000
	£. 1,018,743

COMMERCIAL

To be received for Company's Goods - - - - - £.	5,066,357
Private Trade sold before 1st May 1824 - - - - -	695,031
Interest on the Annuities - - - - -	36,226
Charges on Private Trade - - - - -	100,000
Commissioners His Majesty's Navy, Balance due on the Sunn Hemp Interest Account - - - - -	60,000
Dividends on Stock standing in the Company's name - - - - -	56,518
	£. 6,014,132
BALANCE in favour on 1st May 1824 (exclusive of Duty on Tea) - - -	1,118,591
Territorial Receipts - - - - - £.	1,018,743
Commercial D ^r - - - - -	6,014,132
	7,032,875
	£. 8,151,466

FROM THE FIRST MAY 1824, TO THE FIRST MAY 1825.

TERRITORIAL BRANCH.

PAYMENTS:		£.
BILLS of Exchange from India	- - - - -	936,484
Military, Garrison, and Marine Stores	- - - - -	300,898
Passage of Military	- - - - -	50,000
Political Freight and Demorage	- - - - -	170,000
Officers on Furlough, and Retirement	- - - - -	334,000
Carnatic Debts, Interest and Charges payable from the Carnatic Fund	- - - - -	94,400
Political Charges, General	- - - - -	400,000
Island of St. Helena	Bills, &c. - - - - - £. 32,467 Exports - - - - - 23,550	56,017
Pay Office Demands, Molucca Spices, &c.	- - - - -	200,000
Payments under the Act 4 Geo. IV. c. 71, on account Retiring Pay, Pensions, &c. of King's Troops serving in the East Indies	- - - - -	60,000
Warrants passed the Court unpaid	- - - - -	67,700
	£.	2,669,499
BRANCH.		
CUSTOMS	- - - - -	3,000
Freight	- - - - -	386,450
Exports	- - - - -	997,422
Bills of Exchange	- - - - -	196,981
Charges, General	- - - - -	420,000
Interest on Bonds	- - - - -	357,212
Dividends on Stock	- - - - -	674,829
Proprietors of Private Trade, for Goods sold before 1st May 1824	- - - - -	817,094
Bonds advertized to be paid off	- - - - -	15,417
Buyers of Tea returned	- - - - -	971
Warrants passed the Court unpaid	- - - - -	42,600
Money borrowed, to be repaid on account	- - - - -	1,000,000
Interest on that Loan	- - - - -	45,000
	£.	4,926,876
Territorial Payments	£. 2,669,499	£.
Commercial D ^o	4,926,876	7,596,375
Balance in favour on 1st May 1825 (exclusive of Duty on Tea)		555,991
	£.	8,151,466

A STATEMENT OF THEIR BOND DEBTS AND SIMPLE CONTRACT DEBTS,

State of CASH remaining in their Treasury, and other Effects appertaining to

Distinguishing the DEBTS and ASSETS in the POLITICAL and TERRITORIAL

POLITICAL AND

D E B T S:		£.
TO Bills of Exchange unpaid, from India and St. Helena		653,951
to Warrants passed the Court unpaid		67,700
to Amount owing for Territorial Exports		74,088
to Unclaimed Prize Money applicable to Lord Clive's Fund (Act 1 & 2 Geo. IV.)		56,949
to the Commercial Branch for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1824		8,306,913
to His Majesty's Government, due on account of Pay Office demands Spices from the Moluccas, &c.		91,807
	£.	9,250,808

COMMERCIAL

		£.
TO Bills of Exchange, unpaid		194,118
to Customs		3,000
to Freight and Demorage		254,000
to Supra Cargoes Commission on all Goods sold and unsold		86,308
to Proprietors of Private Trade on all Goods sold		817,094
to Almshouses at Poplar (Poplar Fund)		231,874
to unclaimed Prize Money applicable to D ^r (Act 1 & 2 Geo. IV.)		33,539
to - D ^r of which the appropriation has not yet been ascertained		2,943
to Warrants passed the Court unpaid		42,600
to what owing for Teas returned by the Buyers and resold		971
to Dividends on Stock		44,829
to Interest on Bonds		31,654
to Amount owing for Commercial Exports		92,272
to Amount owing to the Fee Funds and Widows Funds		20,365
to Amount borrowed from the Bank, at 3½ per cent per annum		1,500,000
	£.	3,335,369

		£.	£.
Territorial and Political Debts, brought down	- £4,250,808		
D ^r - - - - - Assets - D ^r	- 1,360,669		
Territorial Assets deficient		7,890,139	
Commercial Debts, brought down	- £ 3,335,369		
D ^r - - - - - Assets - D ^r	- 24,963,306		
Commercial Assets in favour		21,627,937	
Assets in favour			13,737,798
To Amount of the Company's Home Bond Debt, bearing Interest at 3½ per cent per annum		3,922,237	
to Amount - D ^r - not bearing Interest		15,417	
Assets in favour			3,937,654
		£.	9,800,144

with the Rates of Interest they respectively carry, and the Amount of such Interest, and the the Company in *Great Britain* and Afloat Outward, on the 1st May 1824:

Branch, from the DEBTS and ASSETS in the COMMERCIAL Branch.

TERRITORIAL BRANCH.

ASSETS:		£.
BY Exports of Military Stores, &c. shipped in Season 1823/24, with the Amount remaining unshipped on 1st May 1824		521,768
by Cargoes from England of Season 1822/23, not arrived in India, &c. at the close of the Official Year 1822/23.		262,233
by what owing from sundry Persons, for Advances repayable in England		4,843
by Bills of Exchange drawn on H. M. Government, for Supplies furnished in India, unpaid 1st May 1824		37,743
by Value (per Estimate) of a Diamond taken at Nassick		18,000
by Value of Carnatic Stock belonging to the Company		34,845
by Balances in the hands of Officers of the House, &c. advanced to pay Political Charges		187
by Amount of Bullion from India arrived on the Territorial and Political Account		481,050
	£.	1,360,669

BRANCH.

BY what due from the Public to the Company, East India Annuities engrafted on the 3 per Cents Reduced, per Act 33 Geo. 3. c. 47.		1,207,560
by Cash, its balance on 1st May 1824		1,118,591
by amount of Goods sold, not paid for		1,570,954
by Value of Goods in England unsold		6,939,814
by Cargoes from England of 1822/23, not arrived in India and China at the close of the Official Year 1822/23		955,594
by Exports shipped in Season 1823/24, together with the Amount remaining unshipped 1st May 1824		1,373,188
by Impress paid Owners of Ships not arrived in England		1,222,866
by Value of Ships, Sloops and Vessels, exclusive of those stationed abroad		236,247
by Value of the East India House and Warehouses		1,274,000
by Balance due from Commissioners of H. M. Navy on the Sunn Hemp Interest Account		60,000
by what owing from sundry Persons for Advances repayable in England		7,890
by Balances in the hands of Officers of the House and Warehouse-keepers		4,556
by the Territorial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1824		8,306,913
by Stock in the Public Funds standing in the Company's Name, valued at the Market prices on the 1st May 1824		1,795,133
	£.	24,963,306

Memorandum:

THIS Balance is subject to reduction, by the Amount of the Advances made in India from the Territorial Branch to the Commercial Branch, in the Indian Official Years 1822/23 and 1823/24; the Documents whereby the Amount of these Advances is to be ascertained, have not as yet been received from India, but which it is estimated; may amount to £. 4,642,475; which will leave a Balance due to the Commerce, of £. 3,664,438.

In the period from the 1st May 1814 to 1st May 1824, there has also been advanced or set apart from the Surplus Commercial Profits in England, the sum of £. 4,754,902 towards the liquidation of Indian Territorial Debt, which being a payment under the 4th head of Appropriation of the 57th section of the 53d Geo. 3d. is not held to constitute a claim upon the Territorial Department for repayment, upon the principle observed in respect to other Territorial Advances.

East India House, } (Errors excepted.) THO: G. LLOYD,
26 May 1824. } Acc^t Gen^l.

AN ACCOUNT of New or INCREASED SALARIES, ESTABLISHMENTS, or PENSIONS, payable in Great Britain, granted or created between 1st May 1823 and 1st May 1824.

SALARIES	Political		Commercial		TOTAL		
	£.	s. d.	£.	s. d.	£.	s. d.	
TO Lieut. Col. Pasley, for instructing Cadets for the Company's Engineer Service, placed under his command at Chatham	200	- -	-	-	200	- -	
Increase of Salary to the Rev. Henry G. Keble and the Rev. Henry Anderson, Assistant Professors at the East India College, £. 100 per annum each	173	- -	27	- -	200	- -	
To Lieut. Talbot Ritherdon, Assistant Adjutant to the Company's Military Seminary	182	10 -	-	-	182	10 -	
Increase of Salary to Mr. Peter Oger, French Master at D ^o	100	- -	-	-	100	- -	
- - - - - Capt. Chaplin, Professor Military Drawing, &c. at D ^o	100	- -	-	-	100	- -	
- - - - - Mr. W ^o Gunston, Assistant Clerk to Committee of Shipping	-	- -	150	- -	150	- -	
- - - - - Mr. Philip Melvill, 1st Clerk Military Secretary's Office	100	- -	-	-	100	- -	
- - - - - Mr. Edw ^d Bolger, 1st Clerk Bengal Warehouse	-	- -	50	- -	50	- -	
- - - - - Mr. Will ^m Pearse, 1st Clerk East India Wharf	-	- -	50	- -	50	- -	
- - - - - Dr. Davies, Surgeon at the Depot at Chatham	40	- -	-	-	40	- -	
- - - - - Mr. Donald Cameron, Sub. Inspector Military Stores	25	- -	-	-	25	- -	
- - - - - Mr. George Wharton, Examining D ^o	20	- -	-	-	20	- -	
- - - - - Mr. Sam ^l Kershaw and George Friend, Clerks in the Accountant's Office, £. 20 per annum each	10	- -	30	- -	40	- -	
- - - - - Peter Cropper, John Saunders, and A. Raymond, Doorkeepers to the Court Room, £. 20 per annum each	40	- -	20	- -	60	- -	
Additional Allowances to Extra Clerks, not exceeding £. 30 per annum to each respectively	33	6 8	16	13 4	50	- -	
Additional Salaries, not exceeding £ 20 per annum respectively, to junior and other Clerks of the Establishment of the House and Warehouses, under the Salary Regulations	691	13 4	1,813	6 8	2,505	- -	
	£.	1,715	10 -	2,157	- -	3,872	10 -
PENSIONS, &c.							
TO Sir Henry Russell, Bart. late Chief Justice at Bengal, his Pension under the Act 37 Geo. 3, relative to Judges, now made payable in England	2,000	- -	-	-	2,000	- -	
Mr. Rich ^d Sawyer, since deceased, formerly employed to assort the Company's Cinnamon, in consideration of his afflicted situation	-	- -	200	- -	200	- -	
Mrs. Rich, widow of the late resident at Bagdad, in consideration of her destitute condition	200	- -	-	-	200	- -	
Mr. James Buttavant, late an Overlooker of Cloth, in consideration of his affliction	-	- -	200	- -	200	- -	
Mr. T. R. Breaux, sen. formerly Company's Farmer at St. Helena, now made payable in England	150	- -	-	-	150	- -	
Mr. Will ^m Brown Hackley, late of the Bombay Civil Establishment, in consideration of his distressed situation	150	- -	-	-	150	- -	
Lieut. John Betham, late of the Bombay Marine, in consideration of the circumstances of his case	120	- -	-	-	120	- -	
Carried forward	£.	2,620	- -	400	- -	3,020	- -

The Account of New or Increased Salaries, &c.—continued.

PENSIONS, &c.—continued.	Political			Commercial			TOTAL			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Brought forward - - - -	3,620	-	-	400	-	-	3,020	-	-	
The Abbé Dubois, a long time Roman Catholic Missionary in India, in consideration of the high character he established, and the number of patients vaccinated under his immediate charge, £. 20 per annum in addition to £. 80 per annum granted in India; now made payable in England - - - -	100	-	-	-	-	-	100	-	-	
Mrs. Beattie, for the support of her son, Assistant Surgeon Beattie, late of the Bengal Establishment, now in a state of insanity - - - -	100	-	-	-	-	-	100	-	-	
Rose Hyder, and the four children of the late Gholam Hyder, Persian Writing Master at the East India College, in consideration of the destitute situation of his family - - - -	87	-	-	13	-	-	100	-	-	
Mr. Stephen Parrock, late of the Madras Medical Establishment, being in a state of insanity - - - -	100	-	-	-	-	-	100	-	-	
Lieut. Cutliffe, late of the Madras Establishment: - - D ^o - - - -	100	-	-	-	-	-	100	-	-	
Mrs. Mary Ann Sawyer, widow of the late Asorter of the Company's Cinnamon - - - -	-	-	-	100	-	-	100	-	-	
Mrs. Marg ^t Mignan, widow of Lieut. Col. Mignan, of the Bombay Establishment, in consideration of her distress with a family of five children - - - -	90	-	-	-	-	-	90	-	-	
Mr James Wood, late a Messenger, in consideration of his age and infirmities - - - -	40	-	-	40	-	-	80	-	-	
Mrs. Ann Macmurdo, mother of the late Captain Macmurdo, resident at Cutch, on account of her son's services, and the necessary situation in which she is placed by his death - - - -	70	-	-	-	-	-	70	-	-	
Mr. Will ^m Storey, late Lieutenant Madras Establishment, on account of ill health - - - -	60	-	-	-	-	-	60	-	-	
Mr. Philip Davies, late a Doorkeeper, in consideration of his misfortunes - - - -	43	6	8	21	13	4	65	-	-	
Mrs. Ann Barnard, widow of Capt. Charles Barnard, who formerly commanded the ship Wexford - - - -	-	-	-	60	-	-	60	-	-	
The three daughters of the late Mr. John Scott, formerly Master Attendant at Samarang, &c. in consideration of their destitute situation - - - -	60	-	-	-	-	-	60	-	-	
Brevet Capt. Cha ^s O. Aveline, late of the Madras Cavalry, in consideration of the very distressing circumstances of his case - - - -	50	-	-	-	-	-	50	-	-	
Mr. John Hill, late a Lieutenant of the Bombay Marine - - - -	45	-	-	-	-	-	45 ⁰⁰	-	-	
Mrs. E. Foley, widow of a Lieutenant of D ^o , granted in India; now made payable in England - - - -	41	5	-	-	-	-	41	5	-	
Mrs. Elizabeth Grubb, widow of a Lieutenant Bombay Marine - - - -	41	5	-	-	-	-	41	5	-	
Mrs. Marg ^t E. Watson - - - - D ^o - - - -	41	5	-	-	-	-	41	5	-	
Mrs. Jane Jemima Stout - - - - D ^o - - - -	41	5	-	-	-	-	41	5	-	
The two daughters of the late Major J. Himing, of the Madras Establishment, in consideration of their father's retirement from the service being occasioned by a severe wound received in action, £. 20 per annum each - - - -	40	-	-	-	-	-	40	-	-	
Capt. Edward Hall, late of the Bengal Artillery, in consideration of all the circumstances of his case - - - -	40	-	-	-	-	-	40	-	-	
Mrs. Oliver Yull, widow of the late Groom at Padmalah, in consideration of her family of eight children - - - -	40	-	-	-	-	-	40	-	-	
Mrs. Rebecca Hailes, widow of a pensioned Inspector of Private Trade, in consideration of her distressed situation - - - -	-	-	-	30	-	-	30	-	-	
Mr. Rob ^t S. M'Gregor, late a Lieutenant Bengal Establishment, in consideration of his distress - - - -	30	-	-	-	-	-	30	-	-	
Sundry small Pensions under £. 30 per annum each - - - -	134	10	-	30	-	-	164	10	-	
	£.	4,014	16	8	694	13	4	4,709	10	-

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The *East India Company*, under the 93d sect. of the Act of the 53d Geo. 3. c. 55, between the 1st May 1823 and 1st May 1824.

NAME.	STATION.	Number of Years Service.	Amount of Salary, and allowed Emo- luments.	Proportion of Income which the Court are empowered to grant.	AMOUNT OF SUPERANNUATION ALLOWANCE:		
					Political.	Commercial.	TOTAL.
			£.		£.	£.	£.
Mr. Samuel Hill -	late Sealer of Stores -	30	150	$\frac{2}{3}$ ^{ds}	-	100	100

East India House, }
26 May 1824. }

(Errors excepted)

THO^r G. LLOYD,
Acc^t Gen^l.

EAST INDIA ACCOUNTS.

VIZ.

— (1.) —

ANNUAL ACCOUNT, made up to the 1st day of May 1824, containing, *The Amount of the Proceeds of the Sale of Goods and Merchandize of the EAST INDIA COMPANY in Great Britain, and of their Commercial and other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest, and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and Afloat, distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch.*

— (2.) —

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS, or PENSIONS payable in Great Britain, granted or created between 1st May 1823 and 1st May 1824, and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of THE EAST INDIA COMPANY, under the 93d Section of the Act 53 Geo. 3. c. 153. for the same period.

Ordered, by The House of Commons, to be Printed,

22 June 1824.

EAST INDIA ACCOUNTS.

VIZ.

ANNUAL ACCOUNT, made up to the 1st day of May 1825;—Containing, The Amount of the Proceeds of the Sale of Goods and Merchandise of the EAST INDIA COMPANY in Great Britain, and of their Commercial and other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS, and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and Afloat; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch:

— 2. —

AN ACCOUNT of New or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS, payable in Great Britain, granted or created between 1st May 1824 and 1st May 1825;—and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d Section of the Act 53 Geo. 3. c. 155, for the same period.

East India House, }
26 May 1825. }

THO' G. LLOYD,
Accountant General.

Ordered, by The House of Commons, to be Printed,
27 May 1825.

(1) —ANNUAL ACCOUNT, made up to the 31 day of May 1825;—containing The Amount of the Proceeds of other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof; together with an DEBTS, with the Rates of Interest they respectively carry; and the Amount of such Interest: and the State of Affairs: distinguishing the RECEIPTS and PAYMENTS DEBTS and ASSETS, in the POLITICAL and TERRITORIAL

AMOUNT of the Proceeds of the Sale of Goods and Merchandise of The East India Company, in Great Britain, and together with an Estimate of the same, for the Current Year: distinguishing the Receipts and

POLITICAL AND

RECEIPTS

	£	s	d
BILLS on Account of Supplies to the Public Service and Bills drawn on India	49,143	6	4
Produce of Spices, received from the Moluccas, sold on account of Government	48,993	—	—
Unclaimed Prize Money paid into the Company's Treasury, and carried over in conformity to the Act 3 & 4 Geo IV. c. 61, applicable to Lord Clive's Fund, less Claims allowed thereout	2,740	4	—
Net Produce of a remittance of Bullion from India, or the Territorial and Political Account	989,162	16	9
	£	1,081,046	7 1

COMMERCIAL

COMPANY'S Goods	5,609,700	14	10
Charges on Private Trade, warehoused and sold by the Company	152,731	1	5
Customs on Private Trade	2,788	14	1
Freight on Private Goods imported and exported	4,435	17	1
Interest on the Annuities	36,220	13	10
Owners of Ships, for Advances and Supplies furnished them Abroad, and Goods short delivered in India and China of outward Consignments	13,717	—	—
Private Trade Goods sold	3,077,775	1	8
Fee Funds for the House and Warehouses	87,310	13	6
Widows Funds for Officers of the House and Warehouses and for Elders, Extra Clerks, &c. employed in the House and Warehouses	14,707	2	1
Charges on Spices sold for Government	2,379	—	—
Alms-houses at Poplar, and Stamen's Waifs unclaimed	21,412	4	8
Dividends on Stock standing in the Company's name	36,519	19	8
Interest and Discounts on anticipated Payments	16,378	1	6
Unclaimed Prize Money, under the Act 3 & 4 Geo IV. c. 61, applicable to Poplar Fund, less claims allowed thereout	8,134	11	8
Commissioners H. M. Navy, Balance Sunn Kemp Interest Account	60,750	17	4
	£	9,101,107	3 4
Balance in favour 1st May 1824 (exclusive of Duty on Tea)	1,718,591	9	8
Territorial Receipts	£	1,081,046	7 1
Commercial Do	9,101,107	3 4	
	£	10,242,242	10 5
	£	11,368,524	— 1

The Sale of Goods and Merchandize of The East India Company in Great Britain, and of their Commercial and
 Estimates of the same for the Current Year; and, a Statement of their Bonds Debts and SIMPLE CONTRACT
 CASH remaining in their Treasury, and other Effects appertaining to the Company in Great Britain, and
 BRANCH, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS in the COMMERCIAL BRANCH.

of their Commercial and other Receipts, Charges, and Payments in Great Britain, under the several Heads thereof,
 Payments in the Political and Territorial Branch, from those in the Commercial Branch

TERRITORIAL BRANCH

PAYMENTS:			
BILLS of Exchange from India, for Principal and Interest of Indian Debt, viz.			
Principal	£. 415,470	0	8
Interest	422,137	10	7
Effects of deceased Officers, and other Remittances	21,809	18	5
Freight of Stores, &c. chargeable to Government		858,477	18
Spices from the Moluccas, Payments to Government on account proceeds thereof, both in India and England		2,131	10
		69,438	3
Territorial and Political Charges, and Advances in England			
On account Military and Marine Stores exported, and to be exported		338,944	8
Officers Pay on Furlough and Retirement		291,754	1
Passage of Military, and Supplies to them on the Voyage		63,382	18
Political Freight and Demorage		169,415	1
Carnatic Debts, Interest on Claims adjudicated	£. 83,365	15	4
Salaries of the Commissioners, and Current Charges of the Commissions, the part chargeable to the Carnatic Fund.	4,582	13	8
Charges on account of St. Helena		87,048	9
Bills, &c. paid	£. 49,632	11	5
Exports provided	41,701	8	10
D ^o Bencoolen	£. 3,200		
Exports provided	430	17	4
D ^o P. Wales Island	£. 261	13	4
Exports provided	574	1	6
Political Charges General		835	14
Payments under Act 4 Geo IV. c. 74, on account of Retiring Pay, Pensions, &c. of King's Troops serving in the East Indies		423,235	19
Paymaster General of H. M. Forces, for Claims accrued against the Company since 30th April 1822, in respect of King's Troops serving in India		60,000	
Tanjore Debts: Current Charges and Salaries of Commissioners and Officers		347,886	23
		1,109	5
		£. 2,807,024	7

BRANCH

CUSTOMS		4,062	10
Freight and Demorage		613,275	10
Goods for Sale and Use, exported and to be exported		743,893	
Commanders Certificates and Bills of Exchange, from China and the Cape		194,952	
Charges General		433,499	
Interest on the Bond Debt		135,532	10
Dividends on Stock		611,034	8
Private Trade		809,674	5
Almshouses at Poplar		17,246	
Fee Funds for the House and Warehouses		80,812	
Widows Funds for Officers of the House and Warehouses, and for Elders, Extra Clerks, &c. employed in the House and Warehouses		4,934	5
Money borrowed of the Bank, in part repayment of the Loan of £. 1,500,000 in 1823/24		1,500,000	
Interest on the Loan		52,643	16
Sums received in deposit on account of Hong Merchants in China, repaid		2,793	17
		6,958,555	2
Territorial Payments	2,807,024	7	11
Commercial " "	6,958,555	2	6
		9,766,179	10
		1,594,644	9
Balance in favour 1st May 1825 (exclusive of Duty on Tea)		£. 11,360,824	7

ESTIMATE OF THE SAME FOR THE CURRENT YEAR,

POLITICAL AND

RECEIPTS:	£
BILLS of Exchange for Supplies to His Majesty's Government	151,899
	£ 151,899

COMMERCIAL

To be received R ^d Company's Goods	£ 5,518 610
Private Trade sold before 1st May 1825	657,093
Interest on the Annuities	36,226
Charges on Private Trade	100 000
Dividends on Stock standing in the Company's Name	56,513
Remittances from Canada, on account of Proceeds of Tea, to be sold there by the Company's Agent	20 000
	£ 6,389,453

BALANCE in favour on 1st May 1825 (exclusive of Duty on Tea)	1,004,644
Territorial Receipts	- £ 151,899
Commercial D ^o	- 6,894,453
	£ 6,141,707
	£ 1,250,066
Balance against the Company, on 1st May 1825	£ 3,488,639
	£ 5,421,648

Memorandum

A Remittance of Bullion from India, was ordered by the Court of Directors in June 1823, to be shipped for England in the Year 1825, to meet the large amount of Bills drawn in liquidation of Indian Debt, and although the operations of the War have suspended the shipment, yet from the tenor of the late advices, an expectation may still be entertained, that a consignment will be made, so as to become applicable to the demands of the current Year

FROM THE FIRST MAY 1825, TO THE FIRST MAY 1826.

TERRITORIAL BRANCH.

PAYMENTS:		£.
BILLS of Exchange from India	- - - - -	1,523,357
Military, Garrison, and Marine Stores	- - - - -	904,776
Passage of Military	- - - - -	234,000
Political Freight and Demorage	- - - - -	100,000
Officers on Furlough, and Retirement	- - - - -	370,000
Carnatic Debts, Interest and Charges payable from the Carnatic Fund	- - - - -	93,800
Political Charges, General	- - - - -	450,000
Island of St. Helena	Bills, &c. £. 40,000 Exports 32,200	72,200
Pay Office Demands, Molucca Spices, &c.	- - - - -	360,000
Payments under Act 4 Geo. IV. c 71, on account Retiring Pay, Pensions, &c. of King's Troops serving in the East Indies	- - - - -	60,000
Warrants passed the Court unpaid	- - - - -	44,200
	£.	4,212,333

BRANCH.

CUSTOMS	£.	1,500
Freight	- - - - -	700,500
Exports	- - - - -	782,307
Bills of Exchange	- - - - -	154,962
Charges, General	- - - - -	430,000
Interest on Bonds	- - - - -	139,658
Dividends on Stock	- - - - -	672,895
Proprietors of Private Trade, for Goods sold before 1st May 1825	- - - - -	822,005
Bonds advertised to be paid off	- - - - -	15,417
Buyers of Tea returned	- - - - -	971
Warrants passed the Court unpaid	- - - - -	33,600
Money borrowed, to be repaid, Balance due to the Bank	- - - - -	500,000
Interest on that Loan	- - - - -	17,500
	£.	4,272,315
Territorial Payments	- - - - -	4,212,333
Commercial D ^a	- - - - -	4,272,315
	£.	8,484,648

A STATEMENT OF THEIR BOND DEBTS AND SIMPLE CONTRACT DEBTS,
State of CASH remaining in their Treasury, and other Effects appertaining to
Distinguishing the DEBTS and ASSETS in the POLITICAL and TERRITORIAL

POLITICAL AND

D E B T S	£
TO Bills of Exchange unpaid, from India and St. Helena, drawn on the Terri- torial and Political Account	573,159
to Warrants passed the Court unpaid	44,200
to Amount owing for Territorial Exports	185,428
to Unclaimed Prize Money applicable to Lord Clive's Fund (Act 1 & 2 Geo IV.) bearing Interest at 5 per cent per annum	63,077
to Commercial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1825	* 8,109,659
to His Majesty's Government, due per Estimate, on account of Pay Office demands, Spices from the Moluccas, &c.	285,324
£.	9,260,847

COMMERCIAL

	£
TO Bills of Exchange, unpaid	144,498
to Customs	1,500
to Freight and Demorage	205,000
to Supra Cargoes Commission upon all Goods sold and unsold	55,444
to Proprietors of Private Trade on all Goods sold	823,005
to Almshouses at Poplar (Poplar Fund) bearing Interest at 5 per cent per ann.	235,879
to unclaimed Prize Money, applicable to d ^o , (Act 1 & 2 Geo. IV.) d ^o	34,408
to Warrants passed the Court unpaid	33,600
to what owing for Teas returned by the Buyers and resold	971
to Dividends on Stock	42,895
to Interest on Bonds	32,032
to Amount owing for Commercial Exports	66,579
to Amount owing to the Fee Funds and Widows Funds, the latter bearing Interest at 5 per cent per annum	29,078
to Amount borrowed from the Bank, at 3½ per cent per annum (Balance remaining due)	500,000
to Interest thereon, from 1st November last	8,750
£.	2,213,639

	£.	£.
* Territorial and Political Debts, brought down	9,260,847	
D ^o - - - - - Assets - d ^o	1,196,245	
Territorial Assets deficient	£.	8,064,602
Commercial Debts, brought down	2,213,639	
D ^o - - - - - Assets - d ^o	23,476,278	
Commercial Assets in favour	-	21,262,639
Assets in favour	£.	13,198,037
To Amount Company's Home Bond Debt, bearing Interest at 3 per cent per annum	3,922,237	
D ^o - - - - - not bearing Interest	15,417	
Assets in favour	£.	3,937,654
£.	-	9,260,383

with the Rates of Interest they respectively carry, and the Amount of such Interest, and the the Company in Great Britain and Afloat Outward, on the 1st May 1825:
Branch, from the DEBTS and ASSETS in the COMMERCIAL Branch.

TERRITORIAL BRANCH.

ASSETS:	£.
BY Exports of Military Stores, &c. shipped in Season 1824/25, with the Amount remaining unshipped on 1st May 1825	642,981
by Cargoes from England of Season 1823/24, not arrived in India, &c. at the close of the Official Year 1823/24	294,640
by what owing from sundry Persons, for Advances repayable in England	4,726
by Bills of Exchange drawn on His Majesty's Government, for Supplies furnished in India, unpaid 1st May 1825	121,899
by Value of Carnatic Stock belonging to the Company	39,754
by Balances in the hands of Officers of the House, &c. advanced to pay Political Charges	245
by Value of the East India College at Haileybury, and of the Military Seminary at Addiscombe	99,000
£.	1,196,245

BRANCH.

BY what due from the Public to the Company, East India Annuities engrafted on the 3 per Cent Reduced, per Act 33 Geo. 3. c. 47	1,207,560
by Cash, its Balance on 1st May 1825	1,594,644
by Amount of Goods sold, not paid for	1,439,709
by Value of Goods in England, unsold	5,949,144
by Cargoes from England of 1823/24, not arrived in India and China, at the close of the Official Year 1823/24	859,394
by Exports shipped in Season 1824/25, together with the Amount remaining unshipped on 1st May 1825	1,114,103
by Impress paid Owners of Ships not arrived in England	55,239
by Value of Ships, Sloops and Vessels, exclusive of those stationed abroad	230,061
by Value of the East India House and Warehouses	1,208,960
by what owing from sundry Persons for Advances repayable in England	7,288
by Balances in the hands of Officers of the House and Warehousekeepers, advanced to pay Commercial Charges	1,801
by the Territorial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1825	* 2,109,659
by Stock in the Public Funds, standing in the Company's name, valued at the Market Prices, on 1st May 1825	1,699,576
£.	23,476,278

Memorandum:

THIS Balance is subject to reduction, by the Amount of the Advances made in India from the Territorial Branch to the Commercial Branch, in the Indian Official Years 1823/24 and 1824/25; the Documents whereby the Amount of these Advances is to be ascertained, have not as yet been received from India, but which it is estimated, may amount to £. 4,591,000; which will leave a Balance due to the Commerce, of £. 3,518,659.

In the period from the 1st May 1814 to 1st May 1825, there has also been advanced or set apart from the Surplus Commercial Profits in England, the sum of £. 4,754,902 towards the liquidation of Indian Territorial Debt, which being a payment under the 4th head of Appropriation of the 57th section of the 53d Geo. 3d. is not held to constitute a claim upon the Territorial Department for repayment, upon the principle observed in respect to other Territorial Advances.

The Home Bond Debt is stated, without specific application to either branch of the Company's Affairs, it not being determined to what extent the Debt had its origin, from political causes.

East India House,
25th May 1825.

(Errors excepted.)

THOS. G. LLOYD,
Acc^t Gen^l.

(2.)—AN ACCOUNT OF NEW OR INCREASED SALARIES, ESTABLISHMENTS, OR PENSIONS, payable in Great Britain, granted or created between 1st May 1824 and 1st May 1825

SALARIES	Political.			Commercial.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Increase of Salary to Capt. Chaplin, Professor of Plan-drawing, &c. at the Military Seminary	100	—	—	—	—	—	100	—	—
D ^r Alexander Anderson, 1st Assistant in the Mathematical and Classical Department at D ^o	70	—	—	—	—	—	70	—	—
Mr Samuel Parlour, 2d Assistant - at D ^o	70	—	—	—	—	—	70	—	—
Peter Oger, French Master - at D ^o	50	—	—	—	—	—	50	—	—
Richard Haughton, Assistant Professor of Hindustani - at D ^o	50	—	—	—	—	—	50	—	—
To the two senior Resident Masters, at D ^o , acting as Librarian, and Keeper of Public Stores	50	—	—	—	—	—	50	—	—
Dr. Charles Wilkins, Visitor - at D ^o	50	—	—	—	—	—	50	—	—
TO Mr. Robert Martin Leeds, Purveyor Steward of the Company's Estate - at D ^o , and Francis Johnson, Assistant in the Oriental Department at the East India College	400	—	—	—	—	—	400	—	—
Francis Johnson, Assistant in the Oriental Department at the East India College	173	1	8	26	18	4	200	—	—
Increase of Salary to Major William Forrest, Inspector of Military Stores	200	—	—	—	—	—	200	—	—
Capt. Peter Page, Assistant D ^o	200	—	—	—	—	—	200	—	—
Mr Joseph Thompson, Clerk to the Secret Commercial Committee	—	—	—	200	—	—	200	—	—
John J. Harcourt, Assistant to the Examiner, and Superintendent of the Established Clerks Examiner's Department	200	—	—	—	—	—	200	—	—
the four senior Clerks Examiner's Office	310	—	—	—	—	—	310	—	—
TO Mr. George Fife, additional Sub-Inspector Military Stores	175	—	—	—	—	—	175	—	—
John Stradley - D ^o - Assistant Examiner - D ^o	100	—	—	—	—	—	100	—	—
Increase of Salary to Mr. Thomas Fisher, Searcher of Records	140	—	—	—	—	—	140	—	—
Alexander Williamson, Assistant - D ^o	120	—	—	—	—	—	120	—	—
Mr. William T. Walker, employed under the Committee of House	73	6	8	36	13	4	110	—	—
Alexander J. Scott, Clerk, Secretary's Office	66	13	4	33	6	8	100	—	—
John D. Dickenson - D ^o	66	13	4	33	6	8	100	—	—
William H. Partridge, Clerk in the Treasury	25	—	—	75	—	—	100	—	—
J. B. Vincent - D ^o	12	10	—	37	10	—	50	—	—
Richard Grasswell, Superintendent of the Extra Clerks Examiner's Office	78	—	—	—	—	—	78	—	—
John Mayo, (an extra Clerk) D ^o , Auditor's Office	53	6	8	26	13	4	80	—	—
Christopher Waud, Clerk, Book Office	35	—	—	35	—	—	70	—	—
William Evans, Warehouse-keeper of Baggage, &c.	—	—	—	50	—	—	50	—	—
Stephen S. Cancellor, Clerk to the Committee of Private Trade	—	—	—	50	—	—	50	—	—
Edward Sharp, extra Clerk, employed under the Clerk to the Military Seminary Committee	26	13	4	13	6	8	40	—	—
Lieut. Colonel Hay, Commander at the Military Depot, at Chatham	40	—	—	—	—	—	40	—	—
Capt. John Pudner, Paymaster at - at D ^o	20	—	—	—	—	—	20	—	—
Additional Porter to the Accountant's Office	40	—	—	40	—	—	80	—	—
Five additional Watchmen and Messengers	175	—	—	175	—	—	350	—	—
Four additional Firefighters	180	—	—	180	—	—	360	—	—
Sundry small Increases of Salary, not exceeding £. 30 per annum respectively, to several Clerks in the House and Warehouses	50	—	—	175	—	—	225	—	—
Additional Salaries, not exceeding £. 20 per annum respectively, to junior and other Clerks of the Establishment, under the Salary Regulations	724	3	4	1,945	16	8	2,670	—	—
£.	4,124	8	4	3,133	11	8	7,258	—	—

The Account of New or Increased Salaries, &c.—continued.

PENSIONS, &c.:	Political			Commercial			TOTAL		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
TO—Sir W. W. Doveton, late of the St. Helena Establishment, the Pension granted to him in 1818, and paid at St. Helena, now made payable in England	800	—	—	—	—	—	800	—	—
Mrs. Francklyn, widow of the late Major Gen. Stevenson, during widowhood	300	—	—	—	—	—	300	—	—
Sir James Macintosh, late Law Professor at the East India College	173	1	8	26	18	4	200	—	—
Mr. Gordon Forbes, late senior Merchant Bengal Establishment, who has relinquished the Company's Service from severe ill health, without adequate means for the maintenance of his family, after a period of 25 years service, as a mark of the Court's approbation of his services	200	—	—	—	—	—	200	—	—
James Cumming, formerly Head of the Revenue and Judicial Departments at the Board of Control	200	—	—	—	—	—	200	—	—
The widow and mother of the late Mr. Philip Braham, formerly a Civil servant, Bencoolen Establishment	200	—	—	—	—	—	200	—	—
Mrs. Middleton, widow of the late Bishop of Calcutta	200	—	—	—	—	—	200	—	—
Major Ridge, Bengal Establishment, in consideration of his meritorious and distinguished services, and of his being unable to return to India, by the effects of a severe wound received in action	150	—	—	—	—	—	150	—	—
Mr. John Dixon, late Inspector of Private Trade, being incapacitated from age for the performance of his duties	—	—	—	150	—	—	150	—	—
John V. Jones, late an extra Clerk, who is incapacitated by serious illness, for the performance of his duty	86	13	4	43	6	8	130	—	—
Lieut. L. Farrer, late of the Bengal Establishment, being in a state of mental derangement	100	—	—	—	—	—	100	—	—
Mr. Thomas Coats, late Surgeon Bombay Establishment	100	—	—	—	—	—	100	—	—
Mrs. Ann Buttevant, widow of an Overlooker of Camlets and Long Ells	—	—	—	100	—	—	100	—	—
Phoebe Palk, widow of Mr. Thomas Palk, formerly a Civil servant Madras Establishment	100	—	—	—	—	—	100	—	—
Mrs. Earle, widow of the late Capt. Solomon Earle, in consideration of the unfortunate situation in which herself and two daughters are placed by his decease	100	—	—	—	—	—	100	—	—
Assistant Surgeon Rutherford, late of the Bengal Establishment, in consideration of his ill health and great distress	100	—	—	—	—	—	100	—	—
Mr. Thomas Towers, late Surveyor of Private Trade	—	—	—	75	—	—	75	—	—
Mrs. Elizabeth Adkins, widow of the late Capt. Adkins, who came over from the Mahratta service in 1803, under the proclamation issued by Marquis Wellesley, in consequence of her great distress, with a family of five children	60	—	—	—	—	—	60	—	—
Lieut. John Saunders, Bombay Establishment, in consequence of a very serious and permanent injury he received whilst employed on duty	60	—	—	—	—	—	60	—	—
Mr. Walter E. Powell, late Clerk Military Secretary's Office, (in addition to the Pension granted under the Act 53d Geo. 3.), in consideration of the favourable testimonies of his services, and of his having a wife and three children entirely dependent upon him for support	60	—	—	—	—	—	60	—	—
The three daughters of the late Capt. E. Armstrong, of the Bombay Establishment, who was killed in action with the Burmese	60	—	—	—	—	—	60	—	—
John Cook, late a Messenger, in consideration of his long services	30	—	—	30	—	—	60	—	—
John Slaney, in consideration of his having been employed upwards of 43 years as River Pilot on board the Company's ships	—	—	—	50	—	—	50	—	—
Lieut. Henry Browne, Bengal Establishment, on account of the peculiarly distressing circumstances of his case, and being subject to frequent attacks of epilepsy	50	—	—	—	—	—	50	—	—
Mrs. Anna M. Wilson, widow of the late Major R. G. Wilson, Madras Establishment, under the peculiar circumstances of her case, during widowhood	60	—	—	—	—	—	60	—	—
Carried forward	£.	3,189	45	—	475	5	—	3,665	—

The Account of New or Increased Salaries, &c.—*continued.*

PENSIONS, &c.— <i>continued.</i>	Political.		Commercial.		TOTAL.	
	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward - - - -	3,189	15 -	475	5 -	3,665	- -
To Brevet Capt. and Lieut. Henry F Wroughton, Bengal Establishment, being in a state of mental derangement - - - -	50	- -	- - -	- - -	50	- -
Mrs. Sophia Fell, the mother of the late Capt. Edward Fell, Bengal Establishment - - - -	50	- -	- - -	- - -	50	- -
Mr. Thomas Say, late a Lieutenant Bombay Establishment - - -	50	- -	- - -	- - -	50	- -
The two children of the late Capt. William Arrow, Bombay Marine, and 1st Assistant to the Master Attendant at Calcutta, in consideration of their destitute situation - - - -	50	- -	- - -	- - -	50	- -
Mrs. Frances Basden, widow of the late Capt. Gorman of the Bombay Establishment - - - -	45	- -	- - -	- - -	45	- -
Catherine Clark, one of the Servants under the Housekeeper, on account of her age and infirmities - - - -	22	10 -	22	10 -	45	- -
Mr. Edward Jardine, late a Lieutenant Madras Establishment - - -	45	- -	- - -	- - -	45	- -
John Besley - - - - D° - - - - D° - - - -	45	- -	- - -	- - -	45	- -
Mrs. Ann Gough, widow of a Surveyor of Private Trade, in consideration of her destitute situation, with a family of five children; 20 <i>l.</i> for herself, and 5 <i>l.</i> for each of her children - - -	- - -	- - -	45	- -	45	- -
Barbara M. Scobie, widow of Capt. M. J. Scobie, of the Bombay Establishment, in consideration of the great distress of herself and family - - - -	40	- -	- - -	- - -	40	- -
Captain Boyce Combe, late of the Madras Establishment - - -	40	- -	- - -	- - -	40	- -
Mr. W. J. M. Wynter, late Lieut. Madras Establishment, on account of his destitute situation - - - -	30	- -	- - -	- - -	30	- -
Commodore T. D. Beaty, Bombay Marine, in consideration of his long and faithful services - - - -	200	- -	- - -	- - -	200	- -
Lieut. Col. L. Grant, Bengal Establishment, being nearly deprived of sight, from a disorder in the eyes, contracted when in India - - -	100	- -	- - -	- - -	100	- -
Sundry small Pensions under £. 30 per annum each - - - -	56	10 -	35	- -	91	10 -
	£.	4,013 15 -	577 15 -		4,591 10 -	

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The East India Company, under the 93d sect. of the Act of the 53d Geo. 3. c. 155, between the 1st May 1824 and 1st May 1825.

NAMES.	STATION.	Number of Years Service.	Age.	Amount of Salary, and allowed Emoluments.	Proportion of Income which the Court are empowered to grant.	AMOUNT OF SUPERANNUATION ALLOWANCE.		
						Political.	Commercial.	TOTAL.
						£. s. d.	£. s. d.	£. s. d.
W ^m Wright	late Auditor of Indian Accounts	54	72	2,000	all.	1,800 - -	- - -	1,800 - -
Henry Gore	- Clerk Committee House	43	60	830	2/3 ^{ds}	366 13 4	183 6 8	550 - -
Sh ^r Lamb	- - Accountant's Office	33	51	730	2/3 ^{ds}	112 10 -	337 10 -	450 - -
C. W. Churchill	- - Pay Office	29	61	630	2/3 ^{ds}	- - -	420 - -	420 - -
Wal ^r E. Powell	- - Military Secretary's Office	14	32	280	1/2	140 - -	- - -	140 - -
Edw ^d Gibson	- Extra Clerk	11	30	180	1/2	53 6 8	26 13 4	80 - -
Martin Minns	- Porter	17	62	110	2/3 ^{ds}	36 10 -	36 10 -	73 - -
P. Bartholomew	- Deputy Assistant Elder	29	70	105	2/3 ^{ds}	- - -	70 - -	70 - -
Is ^r C. Hyde	- Clerk Accountant's Office	45	60	1,400	2/3 ^{ds}	225 - -	675 - -	900 - -
Jeo. Medley	- - - D ^r	26	44	1,030	2/3 ^{ds}	162 10 -	487 19 -	650 - -
R ^t Shephard	- Extra Clerk	16	33	176	1/2	50 13 4	28 6 8	85 - -
						£. 2,953 9 4	2,264 16 8	5,218 - -

(Errors excepted.)

East India House,
25 May 1825.

THO^s G. LLOYD,
Acc^t Gen^l.

EAST INDIA ACCOUNTS.

viz

— (1.) —

ANNUAL ACCOUNT, made up to the 1st day of May 1825, Containing, The Amount of the Proceeds of the Sale of Goods and Merchandise of the EAST INDIA COMPANY in Great Britain, and of their Commercial and other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof, together with an ESTIMATE of the same for the Current Year;—and, A Statement, of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest, and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and Afloat, distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch.

— (2.) —

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS payable, in Great Britain, granted or created between 1st May 1824 and 1st May 1825 —and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d Section of the ACT 53 Geo 3 c. 155 for the same period.

Ordered, by The House of Commons, to be Printed,

27 May 1825.

INDIA REVENUE,
AND TERRITORIAL DEBT.

ACCOUNTS

Of the REVENUES and CHARGES of India, in each Year from 1822/23;
also, of the TERRITORIAL DEBT owing by the East India Company, at
their several Presidencies in the East Indies, on the 30th April in each
Year from 1822.

- value of 18586 - 10003.

Ordered, by The House of Commons, to be Printed,
7 May 1827.

— 1. —

AN ACCOUNT of the REVENUES and CHARGES of India, in each Year from 1822/23 : showing the Annual Surplus of Revenue or Charge after the Payment of Territorial Charges in England.

REVENUES.	1822/23.	1823/24	1824/25.
	£.	£.	£.
BENGAL - - - - -	14,163,277	19,950,308	13,479,192
Fort St. George - - - - -	5,585,210	5,498,765	5,449,743
Bombay - - - - -	3,372,447	2,789,550	1,785,217
Bencoolen - - - - -	6,691	5,805	6,811
Prince of Wales Island - - - - -	44,076	35,956	38,220
TOTAL - - - - -	23,171,701	21,280,384	20,750,183
Deduct, CHARGES - - - - -	19,963,648	20,726,723	22,064,035
NET REVENUES in India - - - - -	3,208,053	553,661	—
NET CHARGES in India - - - - -	—	—	1,313,852

Note. THE variations in the results exhibited in this Account from those exhibited in the Annual detailed Accounts for 1822/23 and 1823/24, are caused by some trifling adjustments, and by the omission from the Charges incurred in India of the value of Territorial Stores consigned from England, the cost of which is included among the charges paid in England.*

CHARGES.	1822/23.	1823/24.	1824/25.
	£.	£.	£.
BENGAL - - - - -	8,746,042	9,445,538	11,394,496
Fort St. George - - - - -	5,072,992	6,213,817	5,714,849
Bombay - - - - -	4,264,448	3,228,150	3,279,398
Bencoolen - - - - -	96,478	88,467	101,528
Prince of Wales Island - - - - -	88,957	98,302	113,331
TOTAL - - - - -	18,268,917	19,074,274	20,603,602
Interest on Debts - - - - -	1,694,731	1,652,449	1,460,433
TOTAL CHARGES and INTEREST - - - - -	19,963,648	20,726,723	22,064,035
Expense of St. Helena - - - - -	120,093	112,268	109,449
POLITICAL CHARGES paid in England, including Invoice Amount of Territorial Stores consigned to India - - - - -	*1,720,724	1,153,866	1,580,259
GRAND TOTAL of Charges - - - - -	21,804,465	21,992,857	23,753,743
REVENUES - - - - -	23,171,701	21,280,384	20,750,183
SURPLUS REVENUE - - - - -	1,367,236	—	—
SURPLUS CHARGE - - - - -	—	712,473	3,003,560

* IN this year the balance of the Loan advanced by the Public to the East India Company in 1812, was redeemed under the arrangement ratified by Parliament (3d Geo IV. c. 93.) The total of the Debt redeemed and Interest amounted to £ 1,857,335, of which sum £ 557,335 only, the amount discharged in cash, is included in the above statement. The Balance, amounting to £. 1,300,000, having been set off against the claims of the East India Company on the Public.

Errors Excepted.

East India House, } JAMES C. MELVILL,
6th April 1827. } Aud^r of India Acc^t.

THO^s G. LLOYD, } Asse^rgards Political Payments
Acc^t Gen^l. } made in England

— 2. —

AMOUNT of the TERRITORIAL DEBT owing by the East India Company at their several Presidencies in the East Indies, on the 30th April in each Year from 1823 inclusive, and according to the latest Advices.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	Rs. of the Cr. Re.	Rs. of the Pag.	Rs. of the R.	£.
	£.	£.	£.	£.
1823. DEBTS at 4 per Cent - - - - -			68,708	68,708
D ^o - 6 - d ^o - - - - -	28,905,018	2,438,629	169,080	31,512,727
D ^o - 8 - d ^o - - - - -	-	17,600	-	17,600
Total Debts bearing Interest - - - - -	28,905,018	2,456,229	237,788	31,599,035
Debts not bearing Interest - - - - -	5,793,875	599,281	548,586	6,941,742
TOTAL DEBTS in India - - - - -	34,698,893	3,055,510	786,374	38,540,777
1823. DEBTS at 4 per Cent - - - - -			57,694	57,694
D ^o - 6 - d ^o - - - - -	26,513,871	2,582,983	176,336	29,273,192
D ^o - 8 - d ^o - - - - -	-	17,600	-	17,600
Total Debts bearing Interest - - - - -	26,513,871	2,600,583	234,030	29,348,486
Debts not bearing Interest - - - - -	6,295,820	687,114	451,277	7,434,211
TOTAL DEBTS in India - - - - -	32,809,691	3,287,699	685,307	36,782,697
1824. DEBTS at 4 per Cent - - - - -		834	138,832	139,666
D ^o - 5 - d ^o - - - - -	11,776,471	-	-	11,776,471
D ^o - 6 - d ^o - - - - -	11,498,206	2,800,886	203,440	14,502,532
D ^o - 8 - d ^o - - - - -	-	17,600	-	17,600
Total Debts bearing Interest - - - - -	23,274,677	2,819,320	342,272	26,436,269
Debts not bearing Interest - - - - -	6,678,907	845,333	471,183	7,995,423
TOTAL DEBTS in India - - - - -	29,953,584	3,664,653	813,455	34,429,692
1825. DEBTS at 4 per Cent - - - - -		6,389	138,587	1,674,018
D ^o - 5 - d ^o - - - - -	1,529,042	153,827	-	1,682,869
D ^o - 6 - d ^o - - - - -	10,914,602	-	-	10,914,602
D ^o - 8 - d ^o - - - - -	11,177,322	2,984,842	208,997	14,371,161
Total Debts bearing Interest - - - - -	23,620,966	3,142,658	347,584	27,111,208
Debts not bearing Interest - - - - -	7,259,931	708,233	573,096	8,541,260
TOTAL DEBTS in India - - - - -	30,880,897	3,870,891	920,680	35,672,468
Per Quick Stocks, 31st October 1825:				
DEBTS at 4 per Cent - - - - -	532,649	19,554	158,148	710,351
D ^o - 5 - d ^o - - - - -	14,998,504	-	-	14,998,504
D ^o - 6 - d ^o - - - - -	11,032,113	3,170,800	57,240	14,260,153
D ^o - 8 - d ^o - - - - -	-	17,600	-	17,600
Treasury Notes at an Interest of 3½ and 2 pyc p' diem	366,247	-	-	366,247
Total Debts bearing Interest - - - - -	16,929,513	3,207,954	395,863	20,533,330
Debts not bearing Interest - - - - -	6,946,067	843,595	584,752	8,374,414
TOTAL DEBTS in India - - - - -	33,875,580	4,051,549	980,615	38,907,744

Errors Excepted.

East India House, }
6th April 1827. }

JAMES C. MELVILL,
Aud' of India Acc^{ts}.

INDIA REVENUE,
AND TERRITORIAL DEBT.

ACCOUNTS

Of the REVENUES and CHARGES of India, in each Year from 1822/23, also, of the TERRITORIAL DEBT owing by the East India Company, at their several Presidencies in the East Indies, on the 30th of April in each Year from 1822

Ordered, by The House of Commons, to be Printed,

7 May 1827.

EAST INDIA ACCOUNTS.

VIZ.

— 1. —

ANNUAL ACCOUNT, made up to the 1st day of May 1828;—Containing, The Amount of the Proceeds of the Sale of Goods and Merchandize of The EAST INDIA COMPANY in *Great Britain*, and of their Commercial and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in *Great Britain*, and Afloat; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch:

— 2. —

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS, payable in *Great Britain*, granted or created between 1st May 1827 and 1st May 1828;—and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d Section of the Act 53 Geo. 3. c. 155. for the same Period.

East India House, }
28 May 1828. }

THO^S G. LLOYD,
Accountant General.

Ordered, by The House of Commons, to be Printed,
30 May 1828.

of the Sale of Goods and Merchandize of the EAST INDIA COMPANY in Great Britain, and of their Commercial ESTIMATE of the same for the Current Year;—and, a Statement of their BOND DEBTS and SIMPLE CONTRACT CASH remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and BRANCH, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS in the COMMERCIAL BRANCH.

and of their Commercial and other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof; Payments in the Political and Territorial Branch, from those in the Commercial Branch.

TERRITORIAL BRANCH.

PAYMENTS:		
BILLS of Exchange from India, for Principal and Interest of India Debt; viz.		
for Principal	£. 87,803 11 3	
for Interest	52,437 17 8	
	610,241 2 11	
For Effects of deceased Officers, and other Remittances	49,007 18 9	659,249 7 8
Freight of Stores, &c. chargeable to His Majesty's Government		5,162 8 8
Territorial and Political Charges and Advances in England.		
On account of Military, Marine, and other Public Stores, exported and to be exported		577,045 3 6
Military Officers; Pay and O ^r -reckonings on Furlough and Retirement		399,872 2 7
Civil Establishments of India; Absentee Allowances and Payments on account of the		37,742 6 4
Bengal Annuity Fund		68,760 13 1
Passage of Military and Supplies to them on the Voyage		173,817 10 10
Political Freight and Demorage		
Carriage Debts: Interest on Claims adjudicated	£. 113,481 8 7	
Salaries of the Commissioners, and Current Charges of the		
Commission; the part chargeable to the Carriatic Fund	4,258 5 -	118,439 13 -
Tanjore Debts: Current Charges and Salaries of Commissioners and Officers		1,673 2 6
Charges on account of Saint Helena		
Bills, &c. paid	£. 61,598 18 8	
Exports provided	38,563 5 8	
D ^o Prince of Wales' Island, Singapore and Malacca		100,162 4 4
Bills, &c. paid	£. 1,017 3 1	
Exports provided	2,831 16 -	3,848 19 1
Political Charges General, and Advances repayable		493,945 19 -
Payments under Act 4 Geo. IV. c. 71, on account of Retiring Pay, Pensions, &c. of King's Troops serving or having served in the East Indies		60,000 - -
Paymaster General of His Majesty's Forces, for Claims accrued against the Company since 30th April 1822, in respect of King's Troops serving in India		211,452 - 11
Unclaimed Prize Money applicable to Lord Clive's Fund (by 1st & 2nd Geo. IV.) Claims allowed thereout, in excess of Prize Money appropriated to the use of this Fund in the Current Year		125 2 4
		£. 2,011,296 13 10

BRANCH.

	£.	s.	d.
FREIGHT and Demorage			
Goods for Sale and Use, exported and to be exported	783,759	3	9
Commanders Certificates and Bills of Exchange from China and the Cape	619,685	-	4
Charges General	692,744	15	-
Interest on the Bond Debt	497,866	-	3
D ^o on other Loans and Accounts Current	153,441	7	11
Dividends on Stock	20,455	18	2
Private Trade	633,356	11	2
Almshouses at Poplar	2,421,051	1	6
Fee Funds for the House and Warehouses	17,484	2	2
Widows' Funds for Officers of the House and Warehouses, and for Elders, Extra Clerks, &c. employed in the House and Warehouses	82,995	10	6
Amount of Advances in England to the Trustees of the Daccan Booty, to be made good from the Proceeds of Remittances of Bullion ordered from India on account of the Captors	18,116	4	7
Money borrowed of the Bank: Repayments of Loans in the former and present Years	157,360	16	3
	400,000	-	-
	£. 6,398,216	11	7
Territorial Payments	£. 2,011,296	13	10
Commercial d ^o	6,398,216	11	7
BALANCE in favour 1st May 1828 (exclusive of Duty on Tea)			
	9,309,513	5	5
	312,638	7	8
	£. 9,622,151	13	1

ESTIMATE OF THE SAME FOR THE CURRENT YEAR,

POLITICAL AND

RECEIPTS:		£.
BILLS of Exchange for Supplies to His Majesty's Government	- - - -	81,015
Bullion from India, arrived, and which may be further expected	- - - -	350,000
His Majesty's Government, in repayment of Advances in India not covered by Bills of Exchange	- - - - - }	8,529
		£. 439,544

COMMERCIAL

TO be received for Company's Goods	- - - - -	£. 4,928,077
Private Trade Goods, sold before 1st May 1828	- - - - -	516,317
Interest on the Annuities	- - - - -	36,226
Charges on Private Trade	- - - - -	100,000
Dividends on Stock standing in the Company's Name	- - - - -	26,544
Remittances from North American Colonies on account of Proceeds of Tea	- - - - -	82,454
D ^o - from Funds in the hands of the Agent at the Cape	- - - - -	7,000
Repayment, with Interest of Advances, made and to be made from the Home Treasury to the Trustees of the Deccan Booty	- - - - - }	350,000
		£. 6,046,618
BALANCE in favour 1st May 1828 (exclusive of Duty on Tea)	- - - - -	312,638
Territorial Receipts	- - - - -	£. 439,544
Commercial D ^o	- - - - -	6,046,618
		£. 6,798,800

FROM FIRST MAY 1828, TO THE FIRST MAY 1829.

TERRITORIAL BRANCH.

PAYMENTS:		£.
BILLS of Exchange from India		796,054
D° - - - from Persia		130,000
Military, Garrison, Marine, and other Public Stores		384,396
Passage of Military		89,000
Political Freight and Demorage		130,000
Officers on Furlough, and Retirement (Pay and Off-reckonings)		460,000
Carnatic Debts, Interest and Charges payable from the Carnatic Fund		100,400
Tanjore Debts: Charges of the Commission		2,400
Political Charges, General, and Advances repayable		500,000
Island of St. Helena		
	Bills, &c. £. 50,087	
	Exports 25,600	
		75,687
Pay Office Demands		280,000
Payments under the Act 4 Geo. IV. c. 71, on account Retiring Pay, Pensions, &c. of King's Troops serving or having served in the East Indies		60,000
Civil Establishments of India, and Bengal Annuity Fund		59,000
Warrants passed the Court unpaid		78,700
On account of the Naval Force provided for the East Indies		42,000
		£. 3,177,637

BRANCH.

FREIGHT		£. 639,800
Exports		546,829
Bills of Exchange		139,922
Charges, General		500,000
Interest on Bonds		178,800
Dividends on Stock		677,479
Proprietors of Private Trade, for Goods sold before 1st May 1828		625,516
Bonds advertised to be paid off		13,417
Buyers of Tea returned		971
Warrants passed the Court unpaid		120,600
Trustees of the Deccan Booty; further Advance to be made to them		50,000
		£. 3,485,334
		6,662,971
Territorial Payments	£. 3,177,637	
Commercial - D°	3,485,334	
		135,829
BALANCE in favour, 1st May 1829		6,798,800

A STATEMENT OF THEIR BOND DEBTS AND SIMPLE CONTRACT DEBTS,
State of CASH remaining in their Treasury, and other Effects appertaining to
Distinguishing the DEBTS and ASSETS in the POLITICAL and TERRITORIAL

POLITICAL AND

D E B T S	£.
TO Bills of Exchange unpaid, from India and St. Helena, drawn on the Political and Territorial Account	416,141
Warrants passed the Court unpaid	78,700
Amount owing for Territorial Exports	113,681
Unclaimed Prize Money applicable to Lord Clive's Fund (Act 1 & 2 Geo. IV.) bearing Interest at 5 per cent per annum	66,319
The Commercial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1828, (including Interest)	* 10,704,276
His Majesty's Government, due per Estimate on account Pay Office demands, after taking credit for sums due from Government to the Company	610,560
£.	12,019,657

COMMERCIAL

	£.
TO Bills of Exchange, unpaid	104,232
Freight and Demorage	267,900
Supra Cargoes' Commission upon all Goods sold and unsold	59,181
Proprietors of Private Trade upon all Goods sold	625,516
Ainshouses at Poplar (Poplar Fund,) bearing Interest at 5 per cent p' annum	248,400
Unclaimed Prize Money, applicable to D ^o - (Act 1 & 2 Geo. IV.) - d ^o	357,000
Warrants passed the Court unpaid	120,600
What owing for Teas returned by the Buyers, and resold	971
Dividends on Stock	47,478
Interest on Bonds	40,182
Amount owing for Commercial Exports	33,696
Amount owing to the Fee Funds and Widows Funds, the latter bearing Interest at 5 per cent per annum	12,446
£.	1,506,332

Territorial and Political Debts, brought down	£ 12,019,657	£.	£
- D ^o - - - - Assets - D ^o - - - -	1,759,361		
Territorial Assets deficient	-	10,260,296	
Commercial Debts, brought down	£ 1,506,332		
- D ^o Assets - D ^o - - - -	23,552,068		
Commercial Assets, in favour	-	21,056,276	
Assets in favour	-	£.	11,095,980
The Amount of the Company's Home Bond, bearing Interest at 4 per cent per annum	3,780,475		
D ^o - - - - D ^o - - - - not bearing Interest	15,417		
Assets in favour	-	£.	3,795,892
			7,906,088

with the Rates of Interest they respectively carry, and the Amount of such Interest, and the Company in Great Britain and Afloat Outward, on 1st May 1828:

Branch, from the DEBTS and ASSETS in the COMMERCIAL Branch.

TERRITORIAL BRANCH.

ASSETS:	£.
BY Exports of Military Stores, &c. shipped in Season 1827/28, with the Amount remaining unshipped on 1st May 1828	979,118
Cargoes from England of Season 1826/27, not arrived in India, &c. at the close of the Official Year 1826/27	571,309
What owing from sundry Persons, for Advances repayable in England	19,932
Bills of Exchange drawn on His Majesty's Government, for Supplies furnished in India, unpaid 1st May 1828	27,015
Value of Carnatic Stock belonging to the Company	31,662
Value of the East India College at Haileybury, and of the Military Seminary at Addiscombe	102,000
Balances in hands of Officers of the House, &c. of Sums advanced to pay Political Charges	4,325
* £.	1,739,361

BRANCH.

	£.
BY what due from the Public to the Company, East India Annuities engrafted on the 3 per Cents Reduced, per Act 33 Geo. 3. c. 47	1,207,560
Cash, its balance on 1st May 1828	312,638
Amount of Goods sold, not paid for	1,023,304
Value of Goods in England unsold	6,274,325
Cargoes from England of 1826/27, not arrived in India and China at the close of the Official Year 1826/27	499,661
Exports shipped in Season 1827/28, together with the Amount remaining unshipped 1st May 1828	947,889
Impress paid Owners of Ships not arrived in England	65,117
Value of the East India House and Warehouses	1,259,000
What owing from sundry Persons for Advances repayable in England	6,221
Balances in hands of Officers of the House and Warehouse-keepers, advanced to pay Commercial Charges	638
The Territorial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1828, (including Interest)	10,704,276
Value of Ships, Sloops and Vessels, exclusive of those stationed abroad	174,574
Stock in the Public Funds, standing in the Company's Name, valued at the Market Prices on 1st May 1828	749,882
Advances from the Home Treasury, under arrangements entered into with the Trustees of the Deccan Booty, repayable with Interest	995,775
Due from His Majesty's Government, for Advances from Commercial Funds at the Cape	18,203
Bills and other Remittances from North American Colonies, on account of Proceeds of Tea not yet realized	10,455
£.	23,552,608

* Memorandum:

THIS Balance is subject to reduction, by the Amount of the Advances made in India from the Territorial Branch to the Commercial Branch, in the Indian Official Years 1826/27 to 1827/28; the Documents whereby the Amount of these Advances is to be ascertained, have not as yet been received from India, but which, it is estimated, may amount to £ 6,067,222; which will leave a Balance due to the Commerce, of £ 4,636,984, including Interest.

In the period from 1st May 1814 to 1st May 1828, there has also been advanced or set apart from the Surplus Commercial Profits in England, the sum of £ 4,840,955 towards the liquidation of Indian Territorial Debt, which being a payment under 4th head of Appropriation of the 57th Section of the 33d Geo. 3d, is not held to constitute a Claim upon the Territorial Department for repayment, upon the principle observed in respect to other Territorial Advances.

The Home Bond Debt is stated without specific application to either branch of the Company's Affairs, it not being determined to what extent the Debt had its origin, from political causes.

East India House,
28th May 1828.

(Errors excepted.)

THO: G LLOYD,
Acc^t Gen^l.

(2.)—AN ACCOUNT of NEW OR INCREASED SALARIES, ESTABLISHMENTS, OF PENSIONS, payable in *Great Britain*, granted or created between the 1st May 1827 and 1st May 1828.

SALARIES.	Political.			Commercial			TOTAL.			
	£.	s.	d.	£	s	d	£	s	d.	
TO Mr George Pulford, 2d Assistant in the Office of the Surveyor of Buildings				200			200			
- J. H. Fielding, additional Drawing Master at the Military Seminary	200						200			
- John B. Rudduck, Assistant Mathematical and Classical Master at D°	150						150			
Additional Clerk to the Office of the Examiner of Indian Correspondence	30						30			
- D° - - - D° - - - Military Secretary	30						30			
Increase of Salary to Mr Thomas Trew, 1st Clerk, Auditor's Office	200						200			
- Edward Dodwell, 2d Clerk, - D°	200						200			
- John Mill, Assistant to the Examiner of Indian Correspondence	200						200			
- David Shea, Assistant Oriental Professor at the East India College	184	13		15	7		200			
- Captain Michael, Professor - - - D°	184	13		15	7		200			
- Rev. Mr. Le Bas, Dean - - - D°	92	6	6	7	13	6	100			
- Lieut. Talbot Kitherdon, Staff Captain at the Military Seminary	117	10					117	10		
- Capt H Straith, Assistant in the Fortification Department, &c. at D°	100						100			
- Mr. F. E. Crawley, 1st Clerk, Military Secretary's Office	100						100			
- Charles Ryle, 1st Clerk, Home Audit Office	25			75			100			
- Capt. Chaplin, Professor of Military Drawing, &c. at the Military Seminary	50						50			
- Rev. Thomas Bisset, Chaplain - - - D°	50						50			
- Mr. Frederick Haldane, Assistant Clerk to the Military Seminary Committee	50						50			
- Robert Hudson, 2d Clerk, Home Audit Office	12	10		37	10		50			
- Thomas Hoole, 1st Clerk, Buying Office				50			50			
- Sundry Clerks in the Examiner's Office, not exceeding £. 50 per annum respectively	400						400			
- Mr. William T. Walker, junior Clerk, Buying Office				34			34			
Sundry small increases of Salary, not exceeding £. 30 per annum respectively, to Assistant Elders, &c. in the Warehouses	20			80			100			
D° - - - - - not exceeding £. 20 per annum respectively, to junior and other Clerks of the Establishment, under the Salary Regulations	823	6	8	1,696	13	4	2,520			
	£.	3,219	19	2	2,521	10	10	5,431	10	-

The Account of New or Increased Salaries, &c.—continued.

PENSIONS, &c.	Political			Commercial			TOTAL			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Sir Anthony Buller, late a puisne Judge at Bengal, his Pension under the Act 6th Geo. 4th, now made payable in England	1,500	-	-	-	-	-	1,500	-	-	
Sir Arch. Campbell, in consideration of his distinguished services	1,000	-	-	-	-	-	1,000	-	-	
Capt. Buchanan, late Superintendent of the Bombay Marine	800	-	-	-	-	-	800	-	-	
Mrs. Heber, Widow of the late Bishop of Calcutta	200	-	-	-	-	-	200	-	-	
The two Daughters of ditto £.100 per annum each	200	-	-	-	-	-	200	-	-	
Mr. R. G. Perreau, late of the Bencoolen Establishment, Pension granted in India, now made payable in England	190	-	-	-	-	-	190	-	-	
E. A. Robinson, late a Captain in the Bombay Army	120	-	-	-	-	-	120	-	-	
Mrs. Diana Waddington, Widow of the late Gen. Waddington, in consequence of her distressed circumstances	100	-	-	-	-	-	100	-	-	
Letitia Scott, Widow of the late Lieut.-Col. R. Scott, of the Bengal Establishment, as a mark of approbation of her husband's services	100	-	-	-	-	-	100	-	-	
Eliza Leech, Widow of the late Mr. R. H. Leech, of the St. Helena Establishment, for herself and two Children, granted at St. Helena, now made payable in England	100	-	-	-	-	-	100	-	-	
Capt. James Hart, late of the Madras Establishment, in consideration of the distressing circumstances of his case	100	-	-	-	-	-	100	-	-	
Lieut. George Williams, ditto, in consideration of mental derangement	100	-	-	-	-	-	100	-	-	
Lieut. Joseph Williamson, Bengal Establishment ditto	100	-	-	-	-	-	100	-	-	
Mr. James Lindsay, late Lieut. ditto ditto	100	-	-	-	-	-	100	-	-	
Lieut. Col. J. P. Preston, Bombay Establishment, in consideration of his extreme suffering from a wound received in action	90	-	-	-	-	-	90	-	-	
Misses E. & U. Goodridge, Nieces of the late Major Fowell, Bombay Retired List, in consideration of their being left at the death of their Uncle in great distress	60	-	-	-	-	-	60	-	-	
Mrs. Maria Hardie, Widow of the late Mr. D. Hardie, formerly an Elder at the Bengal Warehouse, in consideration of his services	-	-	-	50	-	-	50	-	-	
Mrs. M. Showers, Widow of the late Lieut.-Col. Showers, in consideration of her advanced age, in addition to her Pension of £.70 per annum	50	-	-	-	-	-	50	-	-	
Eliz. Nicholson, Mother of the late Major Nicholson, Bengal Establishment, on account of her advanced age	40	-	-	-	-	-	40	-	-	
Miss Ann Wilson, Daughter of the late Major-Gen. S. Wilson, Bombay Establishment, in consideration of her reduced circumstances	40	-	-	-	-	-	40	-	-	
Volunteer Joseph Baddeley, Pilot Service, granted by the Bengal Government, now made payable in England	45	-	-	-	-	-	45	-	-	
Mr. John May, late Master Carpenter at St. Helena, in consideration of former services	36	10	-	-	-	-	36	10	-	
Foster Price, late a Book-keeper at the Stationery Warehouse	30	-	-	-	-	-	30	-	-	
Sundry small Pensions, under £ 30 per annum each	280	19	4	90	4	5	371	3	9	
	£.	5,382	9	4	140	4	5	5,522	13	9

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The *East India Company*, under the 93d sect. of the Act of the 53d Geo. 3. c. 155. between the 1st May 1827 and 1st May 1828.

NAMES.	STATION.	Number of Years Service.	Age.	Amount of Salary and allowed Emoluments.	Proportion of Income which the Court are empowered to grant.	AMOUNT OF SUPERANNUATION ALLOWANCE.		
						Political.	Commercial.	TOTAL.
				£.		£. s. d.	£. s. d.	£. s.
Mr. G. C. Haughton	late Professor, East India College	18	38	700	$\frac{1}{2}$	313 18 4	26 1 8	340 -
- Jos ^h Caldecourt	- Clerk, Examiner's Office	27	48	780	$\frac{2}{3}$ ^{ths}	500 - -	- - -	500 -
- Hen ^r Matthews	- Elder - - -	26	51	350	$\frac{2}{3}$	- - -	200 - -	200 -
- W ^m Southcott	- d ^o - - -	24	55	350	$\frac{2}{3}$	- - -	200 - -	200 -
- Tho ^r Hansley	- Extra Clerk -	22	58	228	$\frac{2}{3}$	100 - -	50 - -	150 -
- W ^m Walker	- Ass ^t Elder - -	16	64	150	$\frac{2}{3}$	- - -	100 - -	100 -
					£.	913 18 4	576 1 8	1,490 -

(Errors excepted.)

East India House, }
28 May 1828. }

THO^r G. LLOYD,
Acc^t Gen^l.

EAST INDIA ACCOUNTS.

VIZ.

— (1.) —

ANNUAL ACCOUNT,

Made up to the 1st day of May 1828, Containing, The Amount of the Proceeds of the Sale of Goods and Merchandize of The EAST INDIA COMPANY in *Great Britain*, and of their Commercial and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS, and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest, and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in *Great Britain*, and Afloat, distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch.

— (2.) —

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS payable in *Great Britain*, granted or created, between 1st May 1827 and 1st May 1828;—and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d Section of the Act 53 Geo 3. c. 155 for the same Period.

Ordered, by The House of Commons, to be Printed,

30 May 1828.

EAST INDIA ACCOUNTS.

8

VIZ.

— 1. —

ANNUAL ACCOUNT, made up to the 1st day of May 1829:—Containing, The Amount of the Proceeds of the Sale of Goods and Merchandize of The EAST INDIA COMPANY in *Great Britain*, and of their Commercial and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof; together with an ESTIMATE of the same for the Current Year;—and, A Statement of their BOND DEBTS and SIMPLE CONTRACT DEBTS, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of CASH remaining in their Treasury, and other Effects appertaining to the Company, in *Great Britain*, and Afloat; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Political and Territorial Branch, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the Commercial Branch

— 2. —

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS of PENSIONS, payable in *Great Britain*, granted or created between 1st May 1828 and 1st May 1829:—and ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The EAST INDIA COMPANY, under the 93d Section of the Act 53 Geo. 3. c. 155. for the same Period.

East India House, }
21 May 1829. }

THO' G. LLOYD,
Accountant General,

Ordered, by The House of Commons, to be Printed,
28 May 1829.

(1.)—ANNUAL ACCOUNT, made up to the 1st day of May 1829;—Containing, The Amount of the Proceeds and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof; together with an DEBTS, with the Rates of interest they respectively carry, and the Amount of such Interest; and the State of Afloat; distinguishing the RECEIPTS and PAYMENTS, DEBTS and ASSETS, in the POLITICAL and TERRITORIAL

AMOUNT of the Proceeds of the Sale of Goods and Merchandize of the *East India Company* in *Great Britain* together with an Estimate of the same, for the Current Year, distinguishing the Receipts and

POLITICAL AND

RECEIPTS:

	£.	s.	d.
BILLS on account of Supplies to the Public Service, and Bills drawn on India	65,013	5	1
His Majesty's Government, in re-payment of Advances in India, not liquidated by Bills of Exchange	8,596	14	7
Unclaimed Prize Money paid into the Company's Treasury, and carried over in conformity to the Act 1 & 2 Geo. IV. c. 61, applicable to Lord Clive's Fund, less Claims allowed thereout	1,968	1	11
Net Produce of Bullion received from India on the Territorial and Political account	629,697	13	8
	£.	705,275	15 3

COMMERCIAL

COMPANY'S Goods	£.	5,146,121	19	6
Charges on Private Trade, warehoused and sold by the Company		122,152	—	2
Customs on Private Trade		1,647	19	2
Freight on Private Goods, imported and exported		6,652	4	4
Charges on Spices imported and sold for Government		4,204	8	5
Interest on the Annuities		36,226	15	10
Owners of Ships, for Advances and Supplies furnished them abroad; and Goods short delivered in India and China of outward Consignments		2,375	—	—
Private Trade Goods sold		2,402,436	15	2
Fee Funds for the House and Warehouses		76,483	16	8
Widows' Funds for Officers of the House and Warehouses, and for Elders, Extra Clerks, &c. employed in the House and Warehouses		17,071	6	7
Almshouses at Poplar, and Seamen's Wages unclaimed		21,792	9	8
Dividends on Stock standing in the Company's name		26,544	9	10
Remittances from North American Colonies, on account of Proceeds of Tea sold there by Company's Agents		105,135	2	—
Bills in favour, (remitted by Company's Agent at the Cape)		10,737	10	—
Produce of Bullion received from India under the arrangements entered into with the Trustees of the Deccan Booty		372,751	8	2
Unclaimed Prize Money paid into the Company's Treasury, and carried over in conformity to the Act 1 & 2 Geo. IV. c. 61, applicable to Poplar Fund (including a portion of Prize Money of which the appropriation has not yet been ascertained) less claims allowed thereout		983	4	1
	£.	8,353,316	9	7
BALANCE in favour, 1st May 1828, (exclusive of Duty on Tea)	£.	312,638	7	8
Territorial Receipts	£.	705,275	15	3
Commercial do	£.	8,353,316	9	7
	£.	9,371,230	12	6

Sale of Goods and Merchandise of the EAST INDIA COMPANY in Great Britain, and of their Commercial MATR of the same for the Current Year;—and, a Statement of their BOND DEBTS and SIMPLE CONTRACT H remaining in their Treasury, and other Effects appertaining to the Company, in Great Britain, and CE, from the RECEIPTS and PAYMENTS, DEBTS and ASSETS in the COMMERCIAL BRANCH.

f their Commercial and other Receipts, Charges, and Payments, in Great Britain, under the several Heads thereof: ents in the Political and Territorial Branch, from those in the Commercial Branch.

POLITICAL BRANCH.

PAYMENTS:

ILLS of Exchange from India, for Principal and Interest of India Debt; viz.			
for Principal	£. 85,535	6	7
for Interest	640,570	7	7
			726,105 14 2
For Effects of deceased Officers, and other Remittances			60,109 3 -
eight of Stores, &c. chargeable to His Majesty's Government			786,214 17 2
nces from the Moluccas, charges set against the proceeds			3,308 11 8
			4,204 8 5
Territorial and Political Charges and advances in England:			
n account of Military, Marine, and other Public Stores, exported and to be exported			384,052 6 1
ilitary Officers; Pay and Off- reckonings on Furlough and Retirement			383,071 19 10
ivil Establishments of India; Absentee Allowances and Payments on account of the			50,924 7 6
Bengal Annuity Fund			72,729 18 5
assage of Military and Supplies to them on the Voyage			129,774 6 11
otical Freight and Demorage			
arnatic Debts: Interest on Claims adjudicated	£. 89,771	6	6
Salaries of the Commissioners, and Current Charges of the			
Commission; the part chargeable to the Carnatic Fund	4,811	19	-
			94,582 18 6
anjore Debts: Current Charges and Salaries of Commissioners and Officers			4,704 10 6
arges on account of Saint Helena			
Bills, &c. paid	£. 50,539	15	11
Exports provided	40,933	11	5
			90,573 7 4
D° - Prince of Wales' Island,			
Singapore and Malacca			
Bills, &c. paid	£. 1,201	11	10
Exports provided	1,866	19	10
			3,068 11 8
Political Charges General, and Advances repayable			518,733 - -
Amount paid under the arrangement entered into with the Government of Persia, for the Abro-			124,444 8 10
gation of the 3d and 4th Articles of the Treaty of Tehran			
Payments under Act 4 Geo. IV. c. 71, on account of Retiring Pay, Pensions, &c. of King's			60,000 - -
Troops, serving or having served in the East Indies			
aymaster General of His Majesty's Forces, for Claims accrued against the Company, in respect			354,800 9 3
of King's Troops serving in India			
			£. 3,067,188 2 1
BRANCH.			
CUSTOMS			
Freight and Demorage			£. 4,378 13 1
Goods for Sale and Use exported and to be exported			662,964 5 11
Commanders Certificates and Bills of Exchange from China and the Cape			471,321 8 5
Charges General			121,607 14 9
Interest on the Bond Debt			467,991 6 11
D° - on other Loans and Accounts Current			158,124 3 7
Dividends on Stock			32,189 18 1
Private Trade			629,070 18 10
Almshouses at Poplar			2,475,773 16 1
Fee Funds for the House and Warehouses			25,094 12 1
Widows' Funds for Officers of the House and Warehouses, and for Elders, Extra Clerks, &c.			81,092 3 4
employed in the House and Warehouses			18,739 1 2
Trustees of the Deccan Booty, further advances to them; and Payments to them from the Pro-			
ceeds of Bullion remitted here from the Prize Funds in India.			74,201 5 1
			£. 5,222,479 7 4
Territorial Payments	£. 3,067,188	2	1
Commercial d°	5,222,479	7	4
			8,289,667 9 5
BALANCE in favour 1st May 1829 (exclusive of Duty on Tea)			1,081,563 3 1
			£. 9,371,230 12 6

ESTIMATE OF THE SAME FOR THE CURRENT YEAR

POLITICAL AND

RECEIPTS:

BILLS of Exchange for Supplies to His Majesty's Government

£.

52,361

£.

52,361

COMMERCIAL

TO be received for Company's Goods	£.	4498,444
Private Trade Goods, sold before 1st May 1829	-	303,172
Interest on the Annuities	-	36,226
Charges on Private Trade	-	90,000
Dividends on Stock standing in the Company's Name	-	26,544
Remittances from North American Colonies on account of Proceeds of Tea	-	84,000

£.

5,038,386

BALANCE in favour 1st May 1829 (exclusive of Duty on Tea)	-	1,081,563
Securities available not included therein	-	760,942
Territorial Receipts	£. 52,361	
Commercial - D ^a	5,038,386	
		5,090,747

£.

6,933,252

FROM THE FIRST MAY 1829 TO THE FIRST MAY 1830.

TERRITORIAL BRANCH.

PAYMENTS:		£
BILLS of Exchange from India	- - - - -	938,290
Military, Garrison, Marine, and other Public Stores	- - - - -	363,630
Passage of Military	- - - - -	53,500
Political Freight and Demorage	- - - - -	130,000
Officers on Furlough, and Retirement (Pay and Off-reckonings)	- - - - -	216,560
Carnatic Debts: Interest and Charges payable from the Carnatic Fund	- - - - -	197,000
Tanjore Debts: Charges of the Commission	- - - - -	2,400
Political Charges, General, and Advances repayable	- - - - -	530,000
Island of St. Helena - - - Bills, &c.	£ 50,504	
Exports - - - - -	35,230	
		85,734
Pay Office Demands	- - - - -	340,000
Payments under the Act 4 Geo. IV. c. 71, on account Retiring Pay, Pensions, &c. of King's Troops serving or having served in the East Indies	- - - - -	60,000
Civil Establishments of India, and Bengal Annuity Fund	- - - - -	59,500
Warrants passed the Court unpaid	- - - - -	78,646
On account of the Naval Force provided for the East Indies	- - - - -	42,000
		£ 2,296,200

RANCH.

CUSTOMS	- - - - -	£ 4,013
Freight	- - - - -	663,700
Exports	- - - - -	554,766
Bills of Exchange	- - - - -	144,075
Charges, General	- - - - -	450,000
Interest on Bonds	- - - - -	134,090
Dividends on Stock	- - - - -	678,408
Proprietors of Private Trade, for Goods sold before 1st May 1829	- - - - -	370,067
Bonds advertised to be paid off	- - - - -	15,417
Buyers of Tea returned	- - - - -	971
Warrants passed the Court unpaid	- - - - -	44,193
Trustees of the Deccan Booty; Balance due to them on Remittances of Bullion from the Prize Funds	- - - - -	10,762
		£ 3,067,361
Territorial Payments	£ 3,296,200	
Commercial - "D"	3,067,361	
		6,363,561
BALANCE in favour, 1st May 1830	- - - - -	569,691
		£ 6,933,252

A STATEMENT OF THEIR BOND DEBTS AND SIMPLE CONTRACT DEBTS,
State of CASH remaining in their Treasury, and other Effects appertaining to
Distinguishing the DEBTS and ASSETS in the POLITICAL and TERRITORIAL

POLITICAL AND

DEBTS:		£
TO Bills of Exchange unpaid, from India and St. Helena, drawn on the Political and Territorial Account		503,794
Warrants passed the Court unpaid		78,646
Amount owing for Territorial Exports		54,711
Unclaimed Prize Money applicable to Lord Clive's Fund (Act 1 & 2 Geo. 4.) bearing Interest at 5 per cent per annum		68,287
The Commercial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1829, (including Interest)		* 10,640,172
His Majesty's Government, due per Estimate on account Pay Office and other demands, after taking credit for sums due from Government to the Company		605,235
	£	12,010,845

COMMERCIAL

		£
TO Bills of Exchange, unpaid		125,054
Customs		2,013
Freight and Demorage		240,500
Supra Cargoes' Commission upon all Goods sold and unsold		60,890
Proprietors of Private Trade upon all Goods sold		370,067
Unclaimed Prize Money, applicable to D ^o - (Act 1 & 2 Geo. 4.) - d ^o		36,670
D ^o - - - of which the appropriation has not yet been ascertained		43
Warrants passed the Court unpaid		44,192
What owing for Teas returned by the Buyers, and resold		971
Dividends on Stock		48,407
Interest on Bonds		30,126
Amount owing for Commercial Exports		62,992
Amount owing to the Fee Funds and Widows Funds, the latter bearing Interest at 5 per cent per annum		6,504
Amount due to the Trustees of the Deccan Booty, on Consignments of Bullion from the Prize Funds in India		10,762
	£	1,284,533

Territorial and Political Debts, brought down	£. 12,010,845	£.	£
- D ^o - - - - Assets - D ^o - - -	1,381,158		
Territorial Assets deficient		10,629,687	
Commercial Debts, brought down	£. 1,284,533		
- D ^o - Assets - D ^o - - - -	23,161,325		
Commercial Assets in favour		21,876,792	
Assets in favour		£.	11,247,105
The Amount of the Company's Home Bond Debt, bearing Interest at 3 per cent per annum		3,780,475	
D ^o - - - - D ^o - - - - not bearing Interest		15,417	
Assets in favour		£.	7,451,213

with the Rates of Interest they respectively carry and the Amount of such Interest, and the the Company in Great Britain and Afloat Outward, on 1st May 1829: Branch, from the DEBTS and ASSETS in the COMMERCIAL Branch.

TERRITORIAL BRANCH.

ASSETS:		£.
BY Exports of Military Stores, &c. shipped in Season 1828/29, with the Amount remaining unshipped on 1st May 1829		587,441
Cargoes from England of Season 1827/28, not arrived in India, &c. at the close of the Official Year 1827/28		520,618
What owing from sundry Persons for Advances repayable in England		15,811
Bills of Exchange drawn on His Majesty's Government, for Supplies furnished in India, unpaid 1st May 1829		42,361
Value of Carnatic Stock belonging to the Company		34,037
Value of the East India College at Haileybury, and of the Military Seminary at Addiscombe		177,220
Balances in hands of Officers of the House, &c. of Sums advanced to pay Political Charges		3,670
	£.	1,381,158

BRANCH.

		£.
BY what due from the Public to the Company, East India Annuities engrafted on the 3 per Cents Reduced, per Act 33 Geo. 3. c. 47		1,207,560
Cash, its balance on 1st May 1829		1,081,563
Amount of Goods sold, not paid for		891,816
Value of Goods in England unsold		5,597,959
Cargoes from England of 1827/28, not arrived in India and China at the close of the Official Year 1827/28		641,084
Exports shipped in Season 1828/29, together with the Amount remaining unshipped 1st May 1829		754,021
Impress paid Owners of Ships not arrived in England		92,957
Value of Ships, Sloops and Vessels, exclusive of those stationed abroad		173,199
Value of the East India House and Warehouses		1,294,768
What owing from sundry Persons for Advances repayable in England		6,333
Balances in hands of Officers of the House and Warehouse-keepers, advanced to pay Commercial Charges		48
The Territorial Branch, for Territorial and Political Payments made in England, between 1st May 1814 and 1st May 1829, (including interest)		*10,640,174
Stock in the Public Funds standing in the Company's Name, valued at the Market Prices on 1st May 1829		760,944
Due from His Majesty's Government, for Advances from Commercial Funds at the Cape		18,203
	£.	23,161,325

• Memoranda :

THIS Balance is subject to reduction, by the Amount of the Advances made in India from the Territorial Branch to the Commercial Branch, in the Indian Official Years 1827/28 and 1828/29; the Documents whereby the Amount of these Advances is to be ascertained, have not as yet been received from India, but which, it is estimated, may amount to £. 5,908,943; which will leave a Balance due to the Commerce, of £. 4,731,220, including Interest.

In the period from 1st May 1814 to 1st May 1829, there has also been advanced or set apart from the Surplus Commercial Profits in England, the sum of £. 4,923,020 towards the liquidation of Indian Territorial Debt, which being a payment under the 4th head of Appropriation of the 57th Section of the 53d Geo. 3, is not held to constitute a Claim upon the Territorial Department for repayment, upon the principle observed in respect to other Territorial Advances.

The Home Bond Debt is stated without specific application to either branch of the Company's Affairs, it not being determined to what extent the debt had its origin, from political causes.

East India House, }
27th May 1829. }

(Errors excepted.)

THO: G. LLOYD,
Acct Genl.

(2.)—AN ACCOUNT of NEW OR INCREASED SALARIES, ESTABLISHMENTS, or PENSIONS, payable in Great Britain, granted or created between the 1st May 1828 and 1st May 1829.

SALARIES	Political.			Commercial.			TOTAL		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
TO Matthew Richard Corps, overlooker of Fire Engines, &c.	65	—	—	65	—	—	130	—	—
Increase of Salary to Mr. T. H. Fielding, Drawing Master at the Military Seminary	100	—	—	—	—	—	100	—	—
Additional Salaries, not exceeding £. 20 per annum respectively, to Junior and other Clerks of the Establishment, under the Salary Regulations	783	6	8	1,626	13	4	2,410	—	—
	£.	948	6	8	1,691	13	4	2,640	—
PENSIONS, &c.									
TO Sir Ralph Rice, late a puisne Judge at Bombay, his Pension under the Act 6th Geo. 4th, now made payable in England	1,000	—	—	—	—	—	1,000	—	—
Rev. Edward Vaughan, late Archdeacon of Madras	800	—	—	—	—	—	800	—	—
Mr. Henry Robert Oakes, formerly of the Madras Establishment, in commutation of his distress	200	—	—	—	—	—	200	—	—
— F. R. Beasley, late of the Fort Marlborough Establishment	200	—	—	—	—	—	200	—	—
— John Phipps, late Head Clerk in the Master Attendant's Office, Bengal, granted by the Bengal Government, now made payable in England	180	—	—	—	—	—	180	—	—
— Thomas Sandon, late extra Assistant in the Department of the Master Attendant at Home, in consideration of his long services	—	—	—	160	—	—	160	—	—
Mrs. Elvira Hutchings, Widow of a late Chaplain, Prince of Wales Island, for the maintenance of herself and children	150	—	—	—	—	—	150	—	—
Mrs. Elizabeth Coltonwood, Widow of a late Clerk, Freight Office, (who quitted the service prior to the formation of the Widow's Fund,) in consideration of her husband's long and faithful services	—	—	—	150	—	—	150	—	—
Lieut. John Burney, late Bengal Establishment, in consideration of mental derangement	100	—	—	—	—	—	100	—	—
— John Murray — D° — D°	100	—	—	—	—	—	100	—	—
Capt. P. L. Harvey, Madras Establishment, in consideration of a wound received during the Burmese war	70	—	—	—	—	—	70	—	—
— M. Mahon, late Bengal Establishment, in consideration of mental derangement	60	—	—	—	—	—	60	—	—
The two sons of the late Major Alexander M. Leod, of the Madras army	60	—	—	—	—	—	60	—	—
Mr. Thomas Hogsflesh, late an extra Clerk, in consideration of mental derangement	40	—	—	20	—	—	60	—	—
Mrs. R. J. Edwards, Widow of an Officer in His Majesty's Service, in consideration of her long and intimate connection with the service of the Company	50	—	—	—	—	—	50	—	—
Capt. Charles C. Chesney, late Bengal Artillery, in consideration of his distressing circumstances	50	—	—	—	—	—	50	—	—
Mrs. Sarah Peacock, Widow of a Surveyor of Private Trade, for herself and four children	—	—	—	50	—	—	50	—	—
Capt. Richard Guille, late Madras Establishment, in consideration of his having lost the use of his limbs, through disease contracted on active service in India	50	—	—	—	—	—	50	—	—
— Robert Bisset, late Bengal Establishment, in consideration of his long services and affliction	50	—	—	—	—	—	50	—	—
Mr. David Armstrong, late Lieutenant Madras Establishment, in consequence of his distressed situation	30	—	—	—	—	—	30	—	—
Major Swindell, late Bengal Establishment, in addition to his pension of £. 65 per annum	30	—	—	—	—	—	30	—	—
Sundry small Pensions, under £. 30 per annum each	238	12	6	15	—	—	253	12	6
	£.	3,458	12	6	395	—	3,853	12	6

ALLOWANCES, COMPENSATIONS, REMUNERATIONS, and SUPERANNUATIONS, granted to the Officers and Servants of The East India Company, under the 93d sect. of the Act 53d Geo. 3. c. 155. between the 1st May 1828 and 1st May 1829.

NAMES.	STATION.	Number of Years Service.	Age.	Amount of Salary and allowed Emoluments.	Proportion of Income which the Court are empowered to grant.	AMOUNT OF SUPERANNUATION ALLOWANCE.		
						Political.	Commercial.	TOTAL.
						£. s. d.	£. s. d.	£. s. d.
Mr. Joseph Dart	late Secretary	40	55	2,600	2/3 rd	1,066 13 4	533 6 8	1,600 --
- Alex ^r W. Mason	- Clerk, Secretary's Office	36	54	1,050	2/3	433 6 8	216 13 4	650 --
- John Brett	- " Examiner's d ^o	40	56	830	2/3	550 --	--	550 --
- Edward Price	- " Tea Warehouse	33	50	750	2/3	--	500 --	500 --
- J ^r Shakespeare	- Professor Military Seminary	24	58	600	2/3	300 --	--	300 --
- John Kiddell	- Clerk Private Trade Warehouse	20	38	490	2/3	--	250 --	250 --
- Matt ^r Akroyd	- Elder	28	74	350	2/3	--	200 --	200 --
- W ^m H. Truss	- Clerk Auditor's Office	22	44	650	2/3	200 --	--	200 --
- Rich ^d B. Hennah	- " Ass ^t Private Trade Wareh.	12	26	310	1/2	--	155 --	155 --
- Edw ^d Haskew	- Examiner Military Stores	20	70	150	2/3	100 --	--	100 --
- J. D. Rutherford	- Clerk Military Secretary's Office	11	28	160	1/2	80 --	--	80 --
- W ^m Radley	- Examiner Military Stores	20	61	120	2/3	80 --	--	80 --
- J ^s Finlayson	- Assistant Elder	14	50	150	1/2	--	65 --	65 --
- W ^m Gould	- Deputy d ^o	14	70	95	1/2	--	47 10 --	47 10 --
						£. 2,810 --	1,967 10 --	4,777 10 --

(Errors excepted.)

East India House, }
27 May 1829. }

THO^s G. LLOYD,
Acc^t Gen^l.

EAST INDIA ACCOUNTS

viz.

—(1)—

ANNUAL ACCOUNT,

Made up to the 1st day of May 1829, Containing, The Amount of the Proceeds of the Sale of Goods and Merchandise of The *EAST INDIA COMPANY* in *Great Britain*, and of their Commercial and other Receipts, Charges, and Payments, in *Great Britain*, under the several Heads thereof, together with an ESTIMATE of the same for the Current Year,—and, A Statement of their *BOND DEBTS*, and *SIMPLE CONTRACT DEBTS*, with the Rates of Interest they respectively carry, and the Amount of such Interest; and the State of *CASH* remaining in their Treasury, and other Effects appertaining to the Company, in *Great Britain*, and *Afloat*, distinguishing the *RECEIPTS* and *PAYMENTS*, *DEBTS* and *ASSETS*, in the *Political* and *Territorial Branch*, from the *RECEIPTS* and *PAYMENTS*, *DEBTS* and *ASSETS*, in the *Commercial Branch*.

—(2.)—

AN ACCOUNT of NEW or INCREASED SALARIES, ESTABLISHMENTS or PENSIONS payable in *Great Britain*, granted or created between 1st May 1828 and 1st May 1829:—and ALLOWANCES, COMPENSATIONS, REMUNERATIONS and SUPERANNUATIONS granted to the officers and Servants of The *EAST INDIA COMPANY*, under the 93d Section of the Act 53 Geo 3 c. 155 for the same Period.

Ordered, by The House of Commons, to be Printed,
28 May 1829.

E A S T I N D I A .

RETURN to an ORDER of the Honourable The House of Commons,
dated 16 June 1845;—for,

A RETURN “ showing the SICKNESS, MORTALITY, and INVALIDING in the Honourable East India Company’s Armies, in the Presidencies of *Bengal, Madras, and Bombay* respectively, from the Year 1825 to 1844 inclusive:”

“ Also, RETURN of the SICKNESS, MORTALITY, and INVALIDING of their Civil Service, in each Presidency, from 1825 to 1844:”

“ Also, RETURN of the SICKNESS and MORTALITY in the Gaols and Civil Hospitals in the Presidencies and Dependencies of *Bengal, Madras, and Bombay* respectively, from 1825 to 1844 respectively:”

“ Also, RETURN of the SICKNESS, MORTALITY, and INVALIDING in the Honourable East India Company’s Indian Navy.”

Ordered, by The House of Commons, to be Printed, 9 August 1845.

A RETURN of the SICKNESS, MORTALITY, and INVALIDING in the Honourable East India Company’s Indian Navy (1825 to 1844).

FROM 1 May to 30 April	SICKNESS.*	MORTALITY.	INVALIDING.*	DESERTION.	DISCHARGED.†		
1825	1826	- - -	23	- - -	38	104	
1826	1827	- - -	15	- - -	5	43	
1827	1828	- - -	15	- - -	21	33	
1828	1829	- - -	31	- - -	43	57	
1829	1830	- - -	16	- - -	23	62	
1830	1831	- - -	25	- - -	7	44	
1831	1832	- - -	20	- - -	4	57	
1832	1833	- - -	18	- - -	27	103	
1833	1834	- - -	13	- - -	10	66	
1834	1835	} No returns.					
1835	1836						
1836	1837	- - -	11	- - -	10	90	
1837	1838	- - -	19	- - -	- - -	54	
1838	1839	- - -	20	- - -	- - -	66	
1839	1840	- - -	17	- - -	- - -	62	
1840	1841	- - -	20	- - -	- - -	110	
1841	1842	- - -	31	- - -	- - -	96	
1842	1843	- - -	77	- - -	- - -	171	
1843	1844	Not yet received.					

* The returns from India do not afford information on these heads.

† This number is supposed to include invalids, as well as those who have obtained their discharge either by serving their time (three or five years) or by procuring substitutes to serve for them.

Marine Department, East India House, }
4 August 1845.

J. C. Mason.

E A S T I N D I A.

A RETURN of the SICKNESS, MORTALITY, and
INVALIDING in the Honourable East India Com-
pany's Indian Navy (1825 to 1844).

(*Mr. Hume.*)

Ordered, by The House of Commons, to be Printed,
9 August 1845.

SCINDE.

RETURN to an ORDER of the Honourable The House of Commons,
dated 13 March 1845 :—*for*,

RETURNS “showing the Number of EUROPEAN and NATIVE SOLDIERS of the INDIAN ARMIES employed in *Scinde*, in each Year since its first Occupation in 1838 up to the 31st day of December 1843; specifying the Total Strength in each Year, and the Strength of each Corps in each Year, from 1838 to 1844 inclusive :—Also, the Number of Officers and Men treated in Hospital, the Number Dead from Disease, the Number Killed in Action, and the Number Dead from all other Causes; specifying the Number of European and Native Soldiers, and the Number of Officers of each Rank, and of each Branch of the Service, in each Year from 1838 to 1844 :—Also, the Number Invalided, the Number found Unfit for any further Service, and Pensioned; specifying the Number of Europeans, the Number of Natives, and the Number of Officers, from each Branch of the Service, in each Year from 1838 to 1844 inclusive.”

East India House, }
31 March 1846. }

JAMES C. MELVILL.

(Mr. Hume.)

Ordered, by The House of Commons, to be Printed,
30 April 1846.

RETURNS RELATIVE TO EUROPEAN AND NATIVE SOLDIERS

TOTAL Strength in each Year.				Strength of each Corps in each Year.							Number of Officers and Men treated in Hospital.				Dead from Disease.					
European		Native		CORPS.							European.		Native.		European.		Native.			
Commissioned Officers.	Non-commissioned, and Rank and File.	Commissioned Officers	Non-commissioned, and Rank and File.	Field Officers.	Captains.	Subalterns.	Regimental Staff.	Non-commissioned Officers.	Rank and File.	Native Officers.	Native Non-commissioned, and Rank and File.	Field Officers.	Captains.	Subalterns.	Regimental Staff.	Non-commissioned Officers.	Rank and File.	Native Officers.	Native Non-commissioned, and Rank and File.	
				BOMBAY—contd.																
				1st or Grenadier Regiment N. I. - - - - -																
				2d or Grenadier Regiment N. I. - - - - -																
				5th Regiment N. L. I. - - - - -																
				6th Regiment N. I. - - - - -																
				8th - ditto - - - - -																
				10th - ditto - - - - -																
				12th - ditto - - - - -																
				14th - ditto - - - - -																
				16th - ditto - - - - -																
				18th - ditto - - - - -																
				20th - ditto - - - - -																
				22nd - ditto - - - - -																
				24th - ditto - - - - -																
				26th - ditto - - - - -																
				28th - ditto - - - - -																
				30th - ditto - - - - -																
				Poona Auxiliary Horse - - - - -																
				1840—continued																
				Bengal detachment 1st Irregular Cavalry, 1 Jan. to 31 April. - - - - -																
				BOMBAY:																
				Horse and Foot Artillery, 1 Jan. 1842 - - - - -																
				1st Regiment Light Cavalry (Lancers) - - - - -																
				3d - ditto - - - - -																
				Sappers and Miners - - - - -																
				1st or Grenadier Regiment N. I. - - - - -																
				2d or Grenadier Regiment N. I. - - - - -																
				5th Regiment N. L. I. - - - - -																
				6th Regiment N. I. - - - - -																
				8th - ditto - - - - -																
				9th - ditto - - - - -																
				11th - ditto - - - - -																
				13th - ditto - - - - -																
				15th - ditto - - - - -																
				17th - ditto - - - - -																
				19th - ditto - - - - -																
				21st - ditto - - - - -																
				23d Regiment N. L. I. - - - - -																
				25th Regiment N. I. - - - - -																
				Poona Auxiliary Horse - - - - -																
				1841:																
				144 434 170 8,304																
				10 33 91 10 3 481 170 8,304 4 21 134 2 3 263 109 15,427 2 1 8 - - - 6 3 323																
				BOMBAY:																
				H. M.'s 33d Foot, 19 Feb. to 31 Dec. 1843 - - - - -																
				H. M.'s 28th Foot, 18 Sept. to 31 Dec. - - - - -																
				Bengal 9th Light Cavalry, 1 Oct. to 31 Dec. - - - - -																
				Bengal 10th Native Infantry, 30th April to 31 Dec. - - - - -																
				BOMBAY:																
				1842:																
				270 1879 216 13,138																
				18 53 173 27 151 1728 218 12,138 13 37 241 14 131 303 109 15,345 1 2 1 1 20 249 12 343																

RETURNS RELATIVE TO EUROPEAN AND NATIVE SOLDIERS

TOTAL Strength in each Year.				Strength of each Corps in each Year.								Number of Officers and Men treated in Hospital.				Dead from Disease.												
European.		Native.		European.				Native.				European.		Native.		European.		Native.										
Commissioned Officers.	Non-commissioned, and Rank and File.	Commissioned Officers.	Non-commissioned, and Rank and File.	Field Officers.	Captains.	Subalterns.	Regimental Staff.	Non-commissioned Officers.	Rank and File.	Native Officers.	Native Non-commissioned, and Rank and File.	Field Officers.	Captains.	Subalterns.	Regimental Staff.	Non-commissioned Officers.	Rank and File.	Native Officers.	Native Non-commissioned, and Rank and File.	Field Officers.	Captains.	Subalterns.	Regimental Staff.	Non-commissioned Officers.	Rank and File.	Native Officers.	Native Non-commissioned, and Rank and File.	
BENGAL—continued																												
4th Company 6th Battalion Foot Artillery, 4 April to 31 December																												
					1	5				2	78			4				2	38									
7th Light Cavalry, 6 May to 31 Dec.																												
				1	4	9	2	3		14	987	1	6	11	1	13		31	2,911									
9th Light Cavalry, 1 Jan. to 25 Feb.																												
				2	3	10	2	3		11	1,169			2				3	136									
4th Native Infantry, 10 May to 31 Dec																												
				1	4	11	1	2		22	865	2	5	4				28	1,587									
9th Native Infantry, 1 Jan to 15 April																												
				2	4	12	1	2		22	931		2	7	1	1		3	223		1	1						
10th Native Infantry, 1 Jan to 8 June																												
				1	3	12	2	2		22	953		1	6				11	376									
55th Native Infantry, 9 April to 31 Dec																												
					1	7		2		18	812		3	1		1		2	202									
64th Native Infantry, 5 May to 31 Dec																												
				2	3	9	1	2		20	789	1	2	9	1	2		16	912									
69th Native Infantry, 5 May to 31 Dec																												
				1	1	14	2	2		20	978			13	2	3		16	1,500									
6th Irregular Cavalry																												
					1	2				21	750		1	2	3			24	666									
BOMBAY.																												
Horse and Foot Artillery - - -																												
					2	15			977	12	340		3	18			1,163	1	253									
(*) 2d European Lt. Infantry - - -																												
				2	1	10			18	286																		
(*) 2d Regiment Lt. Cavalry - - -																												
													1	4	19	2	5	8	7	1,222								
(*) 3d - ditto - - -																												
Sappers and Miners																												
(*) Detachment 3d Regiment Native Infantry - - -																												
(*) 6th Regt. Native Infantry - - -																												
				1	2	10			1	18	948																	
8th - ditto - - -																												
				1	1	9			1	19	1,000			4				7	752									
12th - ditto - - -																												
				1	1	11			23	20	805		1	13				13	1,064									
18th - ditto - - -																												
				2	3	8			1	15	981		1	1	15		3	17	1,017									
(*) 14th - ditto - - -																												
													1	1	33				34	1,334								
17th - ditto - - -																												
				1	3	10			1	19	885		1	2	38			10	1,122									
18th - ditto - - -																												
					2	4			1	9	559		1	4	4			20	1,287									
(*) 20th - ditto - - -																												
					1	11			1	17	944																	
(*) 21st - ditto - - -																												
				1	2	10			1	11	663																	
25th - ditto - - -																												
				1	3	13				15	919		1	7				1	641									
				28	72	273	96	283	3455	346	17,868	19	90	360	27	677	7880	245	18,692	6	6	2	44	455	12	50		

(*) The total strength of these Corps on the 1st January 1844 is stated, but the number treated in hospital, died invalided, &c. &c., up to the date of departure of the Corps from Scinde is not given in the returns received from Bombay.

(*) The total strength of these Corps on their arrival in Scinde is not given in the returns. Their numbers on the 1st January 1845, were as follow - viz. -

	Field Officers.	Captains.	Subalterns.	Regimental Staff.	European Non-commissioned.	European Rank and File.	Native Com-missioned.	Native Non-commissioned, and Rank and File
2d Light Cavalry - - - -	1	3	10	2	2	2	10	460
Detachment, 3d Native Infantry - - - -		1		1			3	183
14th Native Infantry - - - -	1		11	1	1		16	971

RETURN of the Number of Troops of all Descriptions and Ranks in the Province of Scinde, under the Command of General the Regular Regiments, Cavalry and Infantry, from the Irregular Corps of Infantry and Cavalry, the Number

	EUROPEANS					NATIVES		Public Followers.
	Field Officers	Captains	Subalterns.	Surgeons and Assistant Veterinary Surgeons.	Non-commissioned Drummers, Rank and File	Commissioned Officers	Non-commissioned, Rank and File	
BOMBAY FORCE:								
QUEEN'S TROOPS								
Her Majesty's 78th and 86th Regiments and Volunteers, 13th Light Infantry -	4	15	45	-	2,236	-	-	380
COMPANY'S TROOPS:								
Regulars:								
One Regiment Light Cavalry -	1	1	8	3	1	12	423	64
Eight Regiments, and a Detachment of Native Infantry -	5	16	71	8	3	142	6,602	720
One Troop of Horse Artillery -	-	1	4	2	147	-	24	52
Three Companies European Foot Artillery -	-	1	8	-	268	2	77	72
Three Companies Native Foot Artillery -	-	-	6	-	-	9	192	25
Sappers and Miners -	-	-	2	-	18	3	150	27
Irregulars:								
Belochee Battalion -	-	-	-	-	1	-	334	-
Scinde Camel Corps -	-	-	-	-	-	-	380	-
" Horse -	-	1	2	1	-	10	561	16
Staff -	7	15	11	4	-	-	-	182
In Charge of Ordnance Department -	-	-	-	-	-	-	-	42
" Commissariat ditto -	-	-	-	-	-	-	-	40
BENGAL FORCE.								
COMPANY'S TROOPS.								
Regulars:								
Second European Regiment -	1	4	19	2	748	-	-	126
One Regiment Light Cavalry -	1	3	3	2	2	12	370	537
Three Regiments Native Infantry -	4	6	27	2	62	56	2,372	105
One Troop Native Horse Artillery -	-	1	2	1	6	1	92	293
Gun Lascars, attached to ditto -	-	-	-	-	-	-	27	-
One Company Native Foot Artillery, with Light Field Battery attached -	-	-	1	-	2	2	73	-
Ordnance Drivers attached to ditto -	-	-	-	-	-	-	64	-
One Company Native Foot Artillery, with Camel Battery attached -	-	-	1	-	2	2	75	-
Ordnance Drivers, attached to ditto -	-	-	-	-	-	-	93	-
Engineers -	1	-	4	-	-	-	-	-
Irregulars:								
Blindfold Legion:	-	-	1	-	3	3	87	115
Artillery -	-	-	-	-	-	-	57	-
Gun Lascars and Ordnance Drivers attached to ditto -	-	1	2	-	-	6	727	17
Cavalry -	-	1	1	1	2	20	859	25
Infantry -	-	1	2	1	-	11	1,182	55
One Regiment and a Detachment of Irregular Cavalry -	-	-	-	-	-	-	-	-
Police Force:								
Mounted, Rural, and City -	-	1	3	-	-	57	2,316	15
TOTAL - - -	24	68	222	27	3,501	357	17,137	2,910

ABSTRACT OF TROOPS.

	CAVALRY		ARTILLERY	
	Europeans.	Natives.	Europeans.	Natives.
Her Majesty's Service -	-	-	-	-
Honourable Company's Service -	25	817	452	733
Police -	48	2,506	4	147
	4	2,373	-	-
TOTAL - - -	77	5,696	456	880

RETURN of the Value of PROPERTY belonging to the Ameers of Scinde, including Jewels and Money, taken Possession of in Scinde, so far as the same can be furnished in this Country.

Paid into the public treasury in Scinde, on account of articles sold, about - - - - -	Rupces.
Realized at Kurrachee - - - - -	2,29,038
Value of silver - - - - -	17,743
Gold sold - - - - -	25,64,337
Gold remaining unsold, estimated at - - - - -	17,13,537
Lead, valued at - - - - -	1,23,278
	15,000
	<hr/>
	Rs. 46,62,928

To which are to be added the sum due from the Government for articles transferred to public departments, the sum due from individuals for articles sold in Scinde, and the sum which may be produced by the sale of the jewels, &c which are at present in deposit in Bombay.

Such articles of personal use and ornament are to be reserved for the Ameers as may be selected for that purpose by the Governor-general of India in Council, with the approbation of the Lords Commissioners of Her Majesty's Treasury. Subject to this reservation, and to a deduction from each share of the amount of six months' full batta paid to the captors, the above property has been granted as prize.

No portion of the booty has been retained for the use of the East India Company.

East India House, }
20 April 1846. }

(signed) Philip Melvill,
Sec. Mil^y Dep^t.

ESTIMATE of the EXPENSE of the following Troops for the Year 1844-45, and the Average Ordinary Charges of such Corps in the Company's Possessions in time of Peace; and also the Amount of Extraordinary Expense incurred for these Corps in their Service in Scinde for the Year.

	Ordinary Charges.	Extraordinary Charges.	TOTAL.
	Co.'s Rs.	Co.'s Rs.	Co.'s Rs.
Her Majesty's troops - - - - -	6,40,043	84,542	7,24,585
Cavalry, artillery, and European and Native infantry corps of the Bengal and Bombay establishments - - - - -	86,82,998	8,22,980	45,05,978
Irregular cavalry and infantry corps of Bengal and Bombay - - - - -	8,61,647	6,09,720	14,71,367
Scinde local corps of cavalry and infantry - - - - -	-	8,97,977	8,97,977
Staff and contingences, including commissariat charges and donation batta - - - - -	7,51,936	82,88,444	40,40,380
Total, exclusive of Scinde police force - - - - -	59,86,624	57,08,668	1,16,40,287
Scinde police force - - - - -	-	4,82,240	4,82,240
TOTAL - - - - -	59,86,624	61,95,908	1,20,72,527
£.	556,559	575,241	1,181,800

East India House,
27 March 1846.

James C. Melvill,
Secretary.

ESTIMATE of the RECEIPTS of REVENUE of every kind in Scinde for the Year 1843-44, distinguishing the several Heads, and the Amount of each Head; also a Return of the Number of Civil Servants in Scinde, for the same Time, and the Expense of such Establishment, under separate Heads, so as to exhibit a correct Estimate of the Finance of the Province in that Year.

STATEMENT of the REVENUES and DISBURSEMENTS, exclusive of Military Charges, in the Province of Scinde, in the Year 1843-44.

RECEIPTS:	Co.'s Rs.	£.	DISBURSEMENTS:	Co.'s Rs.	£.
Land revenue - - - - -	2,82,876		Salaries and establishments of the Secretary to Government, residents, collectors and magistrates, deputy collectors, &c. - - - - -	1,94,411	
Customs and taxes - - - - -	1,70,285		Pay of kurdars and establishments for collection of revenue - - - - -	56,218	
Town duties - - - - -	1,74,030		Charges on account of field watchmen, gomashers, grain measurers, land measurers, and carriage of grain, &c., classed under the head of Contingences - - - - -	97,439	
Fishery contract - - - - -	29,514		Post-office charges - - - - -	28,326	
Garden rents - - - - -	11,559		Police corps - - - - -	1,20,308	
Liquor and drug contracts - - - - -	37,075		Boat establishment - - - - -	31,479	
Fees and fines - - - - -	16,579		Expenses of the several steamers employed on the Indus, and other marine charges - - - - -	1,18,653	
Post-office collections - - - - -	33,895		Repairs - - - - -	828	
Judicial fines - - - - -	1,126		Allowances to the ex-ameers of Scinde, and expenses incurred on account of them and their families - - - - -	2,00,060	
Marine: Anchorage fees and light-house dues - - - - -	2,666		Expense of cutting and clearing canals at Hydrabad - - - - -	1,44,081	
Miscellaneous receipts, the particulars of which are not specified in the statements received from India - - - - -	1,68,011		Miscellaneous - - - - -	892	
Total - - - - -	9,27,566		Total - - - - -	9,87,590	
	£.	86,959		£.	92,586

Charges of the province of Scinde, exclusive of military charges, for the year 1843-44 - £. 92,586
 Revenues and receipts of - ditto - ditto - ditto - 86,959

Charges in Excess - - - - - £. 5,627

The CIVIL ESTABLISHMENTS in Scinde, on the 1st May 1844, were as follow:—

	Number of Persons.	Salary per Mensem.
		<i>Co's Rs. a. p.</i>
Governor of Scinde - - - - -	1	2,500 - -
Draughtsman and moonshee - - - - -	2	400 - -
Secretary to Government of Scinde - - - - -	1	
Assistant ditto ditto - - - - -	1	
Clerks - - - - -	4	
Duftry - - - - -	1	
Tindal of tent Lascars - - - - -	1	
Tent Lascars - - - - -	2	
Jemadar of peons - - - - -	1	
Peons - - - - -	12	
Bheestee - - - - -	1	
Bearer - - - - -	1	
Sweeper - - - - -	1	
Moonshees - - - - -	2	
	28	3,385 - -
Assistant surgeon in medical charge of civil establishments, and postmaster in Scinde - - - - -	1	
Native doctor attached to ditto - - - - ditto - - - - -	1	
	2	735 - -
Officer in charge of the military treasure chest at Sukkur - - - - -	1	
Clerks - - - - -	2	
Native treasurer - - - - -	1	
Peons - - - - -	3	
	7	501 - -
Treasurer in Scinde - - - - -	1	
Clerk - - - - -	1	
Accountant - - - - -	1	
Native treasurer - - - - -	1	
Peons - - - - -	4	
		1,038 - -
Captain of police in Scinde - - - - -	1	
Lieutenant of police at Hydrabad - - - - -	1	
Ditto - - - - Shikarpore - - - - -	1	
Ditto - - - - Currachee - - - - -	1	
Officiating magistrate at Roree and Sukkur - - - - -	1	
Clerks - - - - -	2	
Moonshees - - - - -	4	
	11	3,610 - -
Civil judge advocate-general - - - - -	1	
Clerk - - - - -	1	
Peon - - - - -	1	
Moonshee - - - - -	1	
	4	1,108 - -
Superintendent of canals and forests in Scinde - - - - -	1	
Surveyors - - - - -	4	
Assistant and sub-assistant surveyors - - - - -	3	
Carried forward - - - - -	8	

	Number of Persons.	Salary per Mensem.
Brought forward	8	
Moonshee	1	
Persian writers	2	
Native doctor	1	
Puckaul bheestee	1	
Sirdar of classies	1	
Mates ditto of ditto	3	
Classies	39	
	56	3,040
Resident at the court of H. H. Ameer Ali Moorad Khan	1	
Peons	4	
	5	1,028
Officer in charge of the military chest at Hydrabad	1	
Native treasurer	1	
Peons	3	
	5	74
Collector and magistrate at Cuttachee	1	
Deputies - - - ditto	2	
Clerks	5	
Naique of peons	1	
Peons	4	
Moonshees	2	
Treasurer (native)	1	
Clerks	2	
Peons	3	
Moonshees	2	
Bunder master	1	
Weighman	1	
Kurdars (or district local officers)	26	
Moonshees, treasurer, corn-factors, weighing-men, brokers, and bheestees, with kurdars	53	
Record keeper	1	
Naib	1	
Peons	54	
	165	6,040 12
Collector and magistrate at Sukkur	1	
Deputies to ditto	3	
Writers	2	
Moonshees	6	
Dufferees	1	
Jemadar	1	
Peons	7	
Treasurer (native)	1	
Kurdars	74	
Moonshees, with kurdars	65	
Treasurers - ditto	74	
Jemadars	2	
Peons	203	
Chowkedars	3	
	462	10,766

(continued)

16 RETURNS RELATIVE TO EUROPEAN AND NATIVE SOLDIERS

	Number of Persons.	Salary per Mensm.
		<i>Co.'s Rs. a p.</i>
Collector and magistrate at Hydrabad	1	
Deputies to ditto	4	
Writers	4	
Deevan	1	
Moonshees	5	
Mootsuddee	1	
Mohureers	23	
Dufterbunds	2	
Treasurer (active)	1	
Cazee	1	
Naib kotwal	1	
Harildar	1	
Peons	15	
Ferash	1	
Kurdars (or district local officers)	85	
Mohureers, with kurdars	87	
Village kotwals	5	
Gardeners	27	
Garden labourers	148	
Men in charge of Government akkargahs	63	
ESTABLISHMENT OF THE DEPUTY COLLECTOR:		
Meerpoor :		
Moonshee	1	
Mohurer and assistant	2	
Naique	1	
Peons	6	
Alma Ka Kote :		
Moonshee	1	
Mohurer and assistant	2	
Naique	1	
Peons	6	
Sukkurrund :		
Moonshee	1	
Sende accountant	1	
Persian writer	1	
Naique	1	
Peons	6	
	506	10,416 9 9
Survey Department	1	550 - -
Number of Persons	1,268	45,201 5 9
Or, per Annum	<i>Co.'s Rs.</i> 542,416 6 -	
	£ 60,851 - -	

East India House,
27 March 1846.

James C. Meivill,
Secretary.

No. 1.—STATEMENT of the Amount of REVENUE received in Scinde, and of the EXPENDITURE for Collection and for other Civil Charges in that Province in each Year since its Annexation.

RECEIPTS.

	1843-44.	1844-45 (so far as can at present be ascertained).	1845-46, Estimated.
	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>
Land revenue - - - - -	2,82,376	14,63,015	19,66,000
Customs - - - - -	1,70,285	{ 66,114 }	1,10,000
Taxes - - - - -		{ 25,197 }	
Town duties - - - - -	1,74,080	8,25,321	3,33,000
Fishery and goldsmiths' contracts - - - - -	29,514		72,000
Garden rents - - - - -	11,559		{ 29,000 }
Liquor and drug contracts - - - - -	37,075	1,54,526	{ 48,000 }
Fees and fines - - - - -	10,579	39,959	
Post-office collections - - - - -	33,895	44,449	50,000
Judicial fines - - - - -	1,136		
Marine: Anchorage fees and lighthouse dues, &c. - - - - -	2,660		
Sale of presents - - - - -		630	
Miscellaneous revenues (not particularized in the statements received from India) - - - - -	1,68,011	5,89,630	58,500
Total, Company's Rupees - - -	9,27,666	27,07,841	26,66,500
	£. 86,959	253,860	249,084

EXPENDITURE.

	1843-44.	1844-45 (so far as can at present be ascertained).	1845-46, Estimated.
	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>
Salaries and establishments of the Civil Department, exclusive of the collectors of revenue - - - - -	90,686	1,22,730	
Ditto, of the joint collectors and magistrates at Hyderabad, Sukkur, and Kurrachee - - - - -	1,93,726	1,71,992	
Pay of kurdars and establishments for collection of revenues - - - - -	56,213	1,09,975	
Charges on account of field watchmen, gomastahs, grain measurers, land measurers, and carriage of grain, &c., classed under the head "Contingencies" - - - - -	97,439	1,21,571	4,95,000
Charges collecting the customs - - - - -		10,826	
Post-office charges - - - - -	26,326	36,675	
Boat departments - - - - -	31,479	40,210	
Repairs and other charges of the Civil Engineers' Department - - - - -	828	12,768	
Police establishments - - - - -	1,20,208	4,77,732	4,25,000
Expense of cutting and cleaning canals for the improvement of the land, and to ensure cultivation - - - - -	1,44,981	1,19,148	1,50,000
Building bungalows and other public works - - - - -		13,635	20,000
Allowances to the ex-ameers, and expenses incurred on account of them and their families - - - - -	2,00,080	3,24,120	2,38,800
Balance of miscellaneous items of payment and receipt - - - - -	892	{ excess of receipts 2,261 }	5,000
Total, Company's Rupees - - -	8,73,937	16,59,111	13,33,800
	£. 81,932	146,167	125,044

18 EUROPEAN AND NATIVE SOLDIERS EMPLOYED AT SCINDE : &c.

No. 2.—RETURN of the Amount of EXPENDITURE for the MILITARY and NAVAL ESTABLISHMENTS employed in *Scinde* in each Year since its Annexation.

No. 3.—ESTIMATE of the EXPENSE, CIVIL, MILITARY, and NAVAL, for the Province of *Scinde*, for the Year 1845-46.

No accounts have been received from India which show the amount actually expended in each year for the military establishments in *Scinde*; the amount stated as "Military Charges" in the province, and which includes war charges, but appears to be exclusive of the ordinary pay of the regular troops employed, is as follows:—

	<i>Rupees.</i>
1843-44 - - - - -	66,80,006
1844-46 including a charge of 6 lacs of rupees for military buildings, estimated	68,08,663
1845-46 - - ditto - - 2 lacs of rupees - - ditto - - estimated	45,50,000

The marine charges, so far as they are distinguished, consisting principally of the expenses of the steam vessels employed on the *Indus*, amounted in—

	<i>Rupees.</i>
1843-44 to - - - - -	1,13,663
1844-45 . - - - -	1,07,247
1846-46 per estimate - - - - -	1,50,000

The estimate of the expense of the civil establishment in *Scinde* in 1845-46 is given above.

East India House, }
13 April 1846. }

James C. Melvill,
Secretary

S C I N D E.

RETURNS showing the Number of EUROPEAN and NATIVE SOLDIERS of the INDIAN ARMIES employed in *Scinde*, in each Year since its first Occupation in 1838 up to the 31st day of December 1843; &c.

(*M. Hume.*)

Ordered, by The House of Commons, to be Printed,
30 April 1846.

248.

Under 30s.

EAST INDIA.

RETURN to an ORDER of the Honourable The House of Commons,
dated 2 April 1846;—for,

ACCOUNTS “ of the Gross and Net Amount of the Customs at *Calcutta*, in
the Year 1844: ”

“ Of the several ARTICLES Imported Free, and also the Net Amount received
on each separate Article, in each of the Years 1842, 1843, and 1844, and
of the Aggregate Amount of each Class, classing them under the following
Heads, viz.

	Expens.
1. A List of all Articles producing a less Net Revenue of Customs Duty than	1,000
2. - - - ditto - - - more than 1,000 rupees, and less than - - -	5,000
3. - - - ditto - - - ditto 5,000 ” ” - - -	10,000
4. - - - ditto - - - ditto 10,000 ” ” - - -	1,00,000
5. - - - ditto - - - ditto 1,00,000 ” ” - - -	5,00,000
6. - - - ditto producing more than - - - ” ” - - -	5,00,000

so as to exhibit the Aggregate Net Revenue of these Six Classes:”

“ SIMILAR ACCOUNT for the Presidency of *Madras*: ”

“ SIMILAR ACCOUNT for the Presidency of *Bombay*. ”

East India House,
11 April 1846. }

JAMES C. MELVILL,
Secretary.

Ordered, by The House of Commons, to be Printed, 30 April 1846.

AN ACCOUNT of the Gross and Net Amount of the Customs at *Calcutta*, and at the
PRESIDENCIES of *Madras* and *Bombay*, for the Year 1843-44.

	Gross Amount.	Drawbacks and Refund of Duty.	Net Amount.	Charges of Establishment for Collection, and Contingent Charges.	Net Produce of the Customs Duties.
	<i>Expens.</i>	<i>Expens.</i>	<i>Expens.</i>	<i>Expens.</i>	<i>Expens.</i>
Calcutta: on imports and exports by sea - - - - -	61,66,154	1,34,910	60,41,244	4,51,366	55,89,878
Madras Presidency: on imports and exports by sea and land -	47,85,699	5,50,247	42,35,452	5,12,787	37,22,665
Bombay Presidency: ditto - ditto	43,14,207	4,71,833	38,42,374	4,07,697	34,34,677
North-Western Provinces of Bengal	15,77,672	4,606	15,73,266	5,84,933	9,78,333
TOTAL India - - -	1,68,43,932	11,61,596	1,56,82,336	19,66,783	1,37,25,553
£.	£. 1,579,118	£. 107,962	£. 1,471,156	£. 184,386	£. 1,286,770

Note.—The Gross and Net Amount of Customs in the North-Western Provinces of Bengal, although not comprehended in the Order of the Honourable House, are here added, in order to show the Total Gross and Net Produce of the Customs Duties in India.

East India House,
11 April 1846. }

JAMES C. MELVILL,
Secretary.

ACCOUNT of the Several ARTICLES imported Free into *Calcutta*, and also the Net Amount received on each separate Article, in each of the Years 1842, 1843, and 1844; and of the aggregate Amount of each Class, classing them under the following heads, viz.

1. A List of all Articles producing a less net revenue of Customs duty than	<i>Rs.</i> 1,000	-	-	-	-
2. Ditto - - - - - more than	<i>Rs.</i> 1,000 and less than	-	-	-	5,000
3. Ditto - - - - - "	5,000	"	-	-	10,000
4. Ditto - - - - - "	10,000	"	-	-	1,00,000
5. Ditto - - - - - "	1,00,000	"	-	-	5,00,000
6. Ditto - - - - - "	producing more than	-	-	-	5,00,000

SIMILAR ACCOUNT for the Presidency of *Madras*.

SIMILAR ACCOUNT for the Presidency of *Bombay*.

The Accounts of the revenue derived from Customs at the several Presidencies of India are not transmitted in sufficient detail to enable the Court of Directors of the East India Company to comply with this portion of the Order.

East India House, }
8 April 1846.

T. L. Peacock,
Examiner of India Correspondence.

EAST INDIA.

ACCOUNT of the Gross and Net Amount of the Customs at *Calcutta*, in the Year 1844; &c.

(*Mr. Hu*

Ordered, by The House of Commons, to be Printed,
30 April 1846.

EAST INDIA.

RETURN to an Order of the Honourable The House of Commons,
dated 24 April 1846;—for,

A RETURN “ showing the Number of MEN who had volunteered to REGIMENTS in India from the last FIVE REGIMENTS that had been ordered Home from that Country.”

REGIMENTS.	NUMBER OF MEN WHO VOLUNTEERED TO OTHER REGIMENTS IN INDIA.	
13th Foot - - -	447	
2d " - - -	312	
40th " - - -	421	
57th " - - -	327	} These Regiments have not yet arrived from India.
39th " - - -	500	
TOTAL - - -	2,007	

Adjutant-General's Office,
30 April 1846. }

John Macdonald, A. G.

EAST INDIA.

RETURN showing the Number of **MEN** who had volunteered to **REGIMENTS** in *India* from the last **FIVE REGIMENTS** that had been ordered Home, from that Country.

(*Captain Layard.*)

Ordered, by The House of Commons, to be Printed,
• 5 May 1846.

BOMBAY.

YEAR.	Troops. European and Native.	Average Strength.	Admissions into Hospital during the Year.	Deaths from ordinary Causes.	Deaths by Cholera.	Invalids.	Ratio per Cent. of ordinary Deaths to Strength.	Ratio per Cent. of Deaths by Cholera to Strength.	Ratio per Cent. of Deaths generally to Strength.	Ratio per Cent. of Number Invalids to Strength.
1825	Europeans - -	1,928	2,968	88	1	56	4.564	.052	4.816	2.904
	Natives - -	40,711	39,041	485	237	556	1.191	.582	1.773	1.865
1826	Europeans - -	1,727	4,764	179	20	55	10.864	1.158	11.522	8.184
	Natives - -	39,410	37,161	542	183	740	1.339	.464	1.803	1.877
1827	Europeans - -	1,895	4,977	134	5	91	7.071	.264	7.335	4.802
	Natives - -	39,090	30,673	476	33	862	1.218	.084	1.302	2.205
1828	Europeans - -	2,227	6,178	147	13	113	6.800	.584	7.184	5.072
	Natives - -	37,692	23,460	325	85	1,465	.862	.225	1.087	3.866
1829	Europeans - -	2,216	5,448	105	1	118	4.738	.345	4.783	5.324
	Natives - -	33,260	32,617	316	21	1,852	.950	.063	1.013	5.569
1830	Europeans - -	2,576*	4,201	62	2	85	2.407	.077	2.484	3.299
	Natives - -	31,004	28,537	339	112	2,507	1.093	.361	1.454	8.086
1831	Europeans - -	2,243	4,287	75	4	120	3.344	.178	3.522	5.349
	Natives - -	31,178	27,800	197	46	448	.632	.147	.779	1.436
1832	Europeans - -	2,424	5,451	46	13	35	1.897	.536	2.433	1.443
	Natives - -	28,681	23,271	175	63	998	.610	.219	.829	3.482
1833	Europeans - -	2,285	5,411	68	8	103	2.976	.356	3.332	4.507
	Natives - -	25,782	20,652	142	116	714	.551	.449	1.000	2.769
1834	Europeans - -	2,151	4,719	74	2	2	3.440	.093	3.535	0.097
	Natives - -	26,739	24,350	125	96	1,381	.467	.359	.823	5.166
1835	Europeans - -	1,990	4,716	92	-	82	4.829	-	4.623	4.120
	Natives - -	28,694	25,721	295	28	862	1.032	.097	1.129	3.004
1836	Europeans - -	1,907	4,891	59	1	19	3.093	.053	3.146	0.996
	Natives - -	28,438	24,223	275	2	1,150	.967	.007	.974	4.043
1837	Europeans - -	1,861	5,530	101	12	91	5.428	.644	6.072	4.889
	Natives - -	28,242	21,838	226	113	790	.800	.400	1.200	2.796
1838	Europeans - -	2,266	4,425	87	7	40	3.839	.300	4.148	1.765
	Natives - -	26,168	22,675	276	12	984	1.055	.477	1.532	3.462
1839	Europeans - -	2,043	3,157	134	31	60	6.559	1.517	8.076	2.936
	Natives - -	28,377	30,104	536	143	687	1.869	.518	2.385	2.395
1840	Europeans - -	2,374	3,606	123	24	62	5.392	1.010	6.402	2.610
	Natives - -	26,464	29,956	343	131	825	1.296	.495	1.791	3.257
1841	Europeans - -	3,479	1,284	91	4	77	2.615	.115	2.730	2.213
	Natives - -	30,659	31,035	373	24	782	1.216	.078	1.294	2.550
1842	Europeans - -	4,706	2,039	165	90	121	3.506	1.912	5.418	2.571
	Natives - -	26,417	30,465	302	159	1,224	1.143	.598	1.741	4.633
1843	Europeans - -	5,022	4,007	270	2	201	5.376	.089	5.415	4.002
	Natives - -	31,836	28,550	111	109	1,435	.349	.342	.691	4.507
1844	Europeans - -	3,667	6,266	196	48	80	5.344	1.309	6.653	2.181
	Natives - -	49,873	49,418	595	79	892	1.193	.158	1.351	1.788

* No returns from Scinde received.

(signed) James Burnes,
Secretary Medical Board.

(True Copies.)

Philip Mettll,
Secretary Military Department.

East India House,
1. Feb. 1847.

EAST INDIA.

RETURNS showing the SICKNESS, MORTALITY,
and INVALIDING in the Honourable East India
Company's ARMIES, in the Presidencies of
Bengal, Madras, and Bombay, respectively,
from 1825 to 1844 inclusive.

(*Mr. Hume.*)

Ordered, by The House of Commons, to be Printed,
17 Februnry 1847.

76.

Under 1¹/₂ oz.

EAST INDIA.

RETURN to so much of an ORDER of the Honourable The House of Commons,
dated 16 June 1845;—as calls for,

RETURNS "showing the SICKNESS, MORTALITY, and INVALIDING in the Honourable East India Company's Armies,
in the Presidencies of Bengal, Madras, and Bombay, respectively, from 1826 to 1844 inclusive."

East India House,
4 Feb. 1847.

JAMES C. MELVILL.

BENGAL.

YEAR.	Troops, European and Native.	Average Strength.	Admissions into Hospital during the Year.	Deaths from ordinary Causes.	Deaths by Cholera.	Invalided.	Ratio per Cent. of ordinary Deaths to Strength.	Ratio per Cent. of Deaths by Cholera to Strength.	Ratio per Cent. of Deaths generally to Strength.	Ratio per Cent. of Number Invalided to Strength.
1825	Europeans - -	4,512	9,378	539	25	167	11.94 $\frac{1}{2}$	0.55 $\frac{1}{2}$	12.50	3.7
	Natives - -	152,643	33,191	2,651	216	938	1.73	0.14	1.87	0.6
1826	Europeans - -	4,357	6,863	266	23	205	6.08	0.53	6.60	6.7
	Natives - -	148,399	56,753	1,745	189	954	1.18	0.13	1.30	0.6
1827	Europeans - -	3,793	927	291	84	248	7.66 $\frac{1}{2}$	0.90	8.66 $\frac{1}{2}$	6.5
	Natives - -	130,313	30,903	1,643	137	847	1.26	0.10	1.36	0.6
1828	Europeans - -	4,177	7,708	228	26	217	5.41	0.62	6.03	6.3
	Natives - -	119,797	61,425	1,742	199	2,259	1.45 $\frac{1}{2}$	0.16 $\frac{1}{2}$	1.62	1.3
1829	Europeans - -	4,466	9,022	201	29	205	4.30 $\frac{1}{2}$	0.65 $\frac{1}{2}$	5.18	4.6
	Natives - -	106,952	40,885	1,622	156	5,070	1.52	0.14	1.67	4.7
1830	Europeans - -	4,550	8,490	229	42	202	5.25	0.24	6.19	4.4
	Natives - -	92,520	47,138	1,668	236	3,445	1.78 $\frac{1}{2}$	0.25 $\frac{1}{2}$	2.03 $\frac{1}{2}$	8.6
1831	Europeans - -	4,757	7,064	274	38	154	5.75 $\frac{1}{2}$	0.80	6.56 $\frac{1}{2}$	3.2
	Natives - -	83,748	39,455	1,535	161	1,413	1.83 $\frac{1}{2}$	0.02 $\frac{1}{2}$	2.05	1.6
1832	Europeans - -	4,342	7,066	228	47	103	5.25	1.08	6.83	2.4
	Natives - -	78,846	46,622	1,515	232	1,323	1.66 $\frac{1}{2}$	0.29 $\frac{1}{2}$	1.96	1.6
1833	Europeans - -	4,220	6,979	272	51	85	6.44 $\frac{1}{2}$	1.20 $\frac{1}{2}$	7.66 $\frac{1}{2}$	2.
	Natives - -	79,708	38,183	1,639	259	1,049	2.05 $\frac{1}{2}$	0.32 $\frac{1}{2}$	2.38	1.8
1834	Europeans - -	3,806	6,738	285	68	76	7.48 $\frac{1}{2}$	1.65 $\frac{1}{2}$	9.14 $\frac{1}{2}$	2.
	Natives - -	79,938	63,605	1,887	242	2,048	2.38 $\frac{1}{2}$	0.30 $\frac{1}{2}$	2.69 $\frac{1}{2}$	2.5
1835	Europeans - -	4,084	7,589	270	48	70	6.61	1.17 $\frac{1}{2}$	7.78 $\frac{1}{2}$	1.7
	Natives - -	79,042	58,584	1,244	217	584	1.57	0.27 $\frac{1}{2}$	1.84	0.7
1836	Europeans - -	4,959	7,526	210	42	89	4.23	1.01	5.94	2.
	Natives - -	79,932	34,116	1,430	223	923	1.78 $\frac{1}{2}$	0.27 $\frac{1}{2}$	2.06 $\frac{1}{2}$	1.1
1837	Europeans - -	4,324	6,771	216	39	129	4.99 $\frac{1}{2}$	0.90	5.89 $\frac{1}{2}$	3.
	Natives - -	80,334	39,626	950	189	945	1.17 $\frac{1}{2}$	0.23 $\frac{1}{2}$	1.40	1.1
1838	Europeans - -	4,303	8,514	281	75	148	6.53	1.74 $\frac{1}{2}$	8.27 $\frac{1}{2}$	3.4
	Natives - -	82,819	46,354	1,682	187	1,178	2.03	0.23 $\frac{1}{2}$	2.25 $\frac{1}{2}$	1.4
1839	Europeans - -	4,098	6,449	254	65	113	6.19 $\frac{1}{2}$	1.58 $\frac{1}{2}$	7.78 $\frac{1}{2}$	2.7
	Natives - -	94,366	42,632	1,893	249	802	2.00 $\frac{1}{2}$	0.26 $\frac{1}{2}$	2.26 $\frac{1}{2}$	0.8
1840	Europeans - -	4,754	9,774	286	51	236	6.01 $\frac{1}{2}$	1.07 $\frac{1}{2}$	7.08 $\frac{1}{2}$	5.
	Natives - -	102,257	76,917	1,193	136	1,338	1.16 $\frac{1}{2}$	0.12 $\frac{1}{2}$	1.29	1.3
1841	Europeans - -	4,751	11,202	287	81	220	6.04	1.28 $\frac{1}{2}$	7.32 $\frac{1}{2}$	4.6
	Natives - -	105,783	73,636	1,411	291	1,169	1.33 $\frac{1}{2}$	0.27 $\frac{1}{2}$	1.60	1.1
1842	Europeans - -	4,777	10,423	298	47	147	6.23 $\frac{1}{2}$	0.98 $\frac{1}{2}$	7.32	3.
	Natives - -	113,020	98,936	1,897	259	1,266	1.66 $\frac{1}{2}$	0.23 $\frac{1}{2}$	1.69 $\frac{1}{2}$	1.1
1843	Europeans - -	5,016	9,339	298	107	166	5.94	2.13	8.07	3.3
	Natives - -	114,728	95,323	1,605	361	1,438	1.04	0.31 $\frac{1}{2}$	1.71 $\frac{1}{2}$	1.2
1844	Europeans - -	5,034	8,929	290	87	152	5.76	1.72 $\frac{1}{2}$	7.48 $\frac{1}{2}$	3.
	Natives - -	121,091	91,751	1,418	329	1,455	1.17	0.27	1.44	1.2

Adjutant-General's Office, Fort William,
2 November 1846.

(signed) R. D. Kay, Captain,
Assistant Adjutant-General of the Army.

MADRAS

YEAR.	Troops, European and Native.	Average Strength.	Admissions into Hospital during the Year.	Deaths from ordinary Causes.	Deaths by Cholera.	Invalids.	Ratio per Cent. of ordinary Deaths to Strength.	Ratio per Cent. of Deaths by Cholera to Strength.	Ratio per Cent. of Deaths generally to Strength.	Ratio per Cent. of Number Invalids to Strength.
1825	Europeans - -	4,350	7,342	455	60	108	10 450	1 370	11 839	2 482
	Natives - -	61,047	73,273	1,897	792	2,183	3 062	1 278	4 340	3 862
1826	Europeans - -	4,548	7,105	321	11	159	7 058	0 241	7 299	3 473
	Natives - -	71,488	71,637	1,801	294	2,066	2 619	0 411	2 930	2 887
1827	Europeans - -	4,982	8,035	257	6	97	6 158	0 120	6 279	1 047
	Natives - -	69,055	63,043	1,079	283	658	1 562	0 409	1 972	0 952
1828	Europeans - -	5,216	7,440	229	13	34	4 390	0 249	4 639	0 651
	Natives - -	64,306	40,848	781	368	1,409	1 181	0 571	1 753	2 327
1829	Europeans - -	5,007	7,481	152	8	114	3 035	0 069	3 095	2 276
	Natives - -	59,857	32,982	628	213	970	1 049	0 355	1 405	1 620
1830	Europeans - -	5,265	6,300	140	32	124	2 659	0 607	3 266	2 355
	Natives - -	56,715	30,745	583	126	1,212	1 027	0 222	1 250	2 137
1831	Europeans - -	5,325	5,786	198	41	120	3 718	0 769	4 488	2 253
	Natives - -	50,417	29,646	540	271	1,153	1 071	0 537	1 608	2 306
1832	Europeans - -	5,019	5,234	141	39	76	2 809	0 777	3 586	1 514
	Natives - -	68,450	33,451	636	333	668	1 088	0 569	1 657	1 142
1833	Europeans - -	4,739	7,288	167	46	81	3 523	1 012	4 536	1 709
	Natives - -	49,640	35,916	775	579	669	1 561	1 166	2 727	1 347
1834	Europeans - -	4,481	8,134	158	2	85	3 625	0 044	3 570	1 896
	Natives - -	49,568	47,604	968	58	334	1 952	0 117	2 069	0 673
1835	Europeans - -	4,749	6,991	100	1	84	2 105	0 021	2 126	1 768
	Natives - -	49,075	42,007	721	2	336	1 469	0 004	1 473	1 703
1836	Europeans - -	4,574	5,777	108	1	95	2 361	0 021	2 383	2 076
	Natives - -	48,726	52,302	1,206	27	342	2 475	0 055	2 530	0 701
1837	Europeans - -	4,645	5,363	148	19	122	3 186	0 409	3 595	2 626
	Natives - -	48,571	36,793	698	361	1,220	1 437	0 722	2 159	2 611
1838	Europeans - -	4,901	5,371	97	7	69	1 979	0 142	2 122	1 407
	Natives - -	48,930	37,490	710	502	1,427	1 451	1 025	2 477	2 916
1839	Europeans - -	4,696	5,332	102	27	126	2 172	0 574	2 747	2 683
	Natives - -	51,776	43,712	656	249	1,305	1 266	0 480	1 746	2 524
1840	Europeans - -	5,045	7,590	139	26	134	2 755	0 515	3 270	2 656
	Natives - -	60,709	45,451	687	122	1,684	1 131	0 200	1 332	2 773
1841	Europeans - -	5,785	8,002	145	5	132	2 506	0 086	2 592	2 281
	Natives - -	63,556	48,247	813	241	1,112	1 279	0 379	1 658	1 749
1842	Europeans - -	6,083	8,099	160	41	130	2 630	0 674	3 304	2 137
	Natives - -	63,571	53,172	1,146	741	1,841	1 802	1 165	2 968	2 738
1843	Europeans - -	5,917	6,806	127	19	121	2 146	0 219	2 366	2 044
	Natives - -	65,335	47,508	844	905	1,636	1 291	1 385	2 676	2 350
1844	Europeans - -	5,883	5,744	116	37	90	1 971	0 628	2 600	1 529
	Natives - -	64,482	48,599	839	519	764	1 456	0 804	2 261	1 184

Adjutant-General's Office, Fort St. George,
20 March 1846.

(signed) R. Alexander, Lieut.-Colonel,
Adjutant-General of the Army

ARMY (INDIA).

RETURN to so much of an ORDER of the Honourable The House of Commons,
dated 28 May 1846;—as calls for,

ABSTRACT RETURNS “ of the Strength of the European and Native Corps of the
Regular INDIAN ARMIES, on the 1st day of May 1837 and on the 1st day of May
1845, at each of the Three Presidencies, *Bengal, Madras, and Bombay* :”

A “ RETURN of the Number of European Officers of the INDIAN ARMIES, Cavalry,
Infantry, Artillery, and Engineers, at each of the Three Presidencies, absent from
Regimental Duty on the 1st day of May 1837 and the 1st day of May 1845 :”

“ ABSTRACT RETURNS of the Augmentations of Corps, and the Number of Officers
and Men added to the several Branches of the INDIAN ARMIES, Regular and
Irregular, at each of the Three Presidencies :”

“ ABSTRACT RETURN of the Total Strength of HER MAJESTY'S TROOPS, Cavalry
and Infantry, in each of the Three Presidencies of *India*, on the 1st day of May 1837
and the 1st day of May 1845.”

[*N.B.*—The present Return completes the Series of Papers called for by the above-mentioned
Order of the Honourable House.]

East India House, }
21 Jan. 1847. }

JAMES C. MELVILL.

(*Mr. Hume.*)

Ordered, by The House of Commons, to be Printed,
17 February 1847.

RETURN of the Strength of the European and Native Corps of the Regular INDIAN ARMIES, on the 1st day of May 1837 and the 1st May 1845 at each of the Three Presidencies, Bengal, Madras, and Bombay; stating the Number of separate Corps of Cavalry, Infantry, Artillery, and Engineers; the Number of European Officers of each Rank, and the Total Number of all Ranks borne on the Muster Rolls of each Corps on those Two Days;—also of the several Irregular Corps of Cavalry and Infantry at each of the Three Presidencies on the 1st May 1837 and the 1st May 1845, stating the Strength of Officers and Privates, and distinguishing the number of European Officers and their Rank serving with each such Corps; stating also whether the Corps were employed in permanent or temporary Service, and the Date of their being first Enrolled.

BENGAL, MADRAS, AND BOMBAY, 1837.

	Colonels.	Lieut-Colonels.	Majors.	Captains.	Lieutenants.	Cornets.	European Non-Commissioned and Rank and File	Native Commissioned, Non-Commissioned, and Rank and File.
BENGAL:								
Regular Cavalry:								
1st Regiment	—	—	—	2	3	2	2	494
2d	—	1	1	—	5	4	2	497
3d	—	1	—	3	4	4	2	487
4th	—	—	1	3	3	4	2	496
5th	—	—	—	5	4	4	2	496
6th	—	1	—	3	6	3	2	495
7th	—	—	—	3	6	3	2	496
8th	—	1	—	3	5	2	2	495
9th	—	1	—	2	5	3	2	496
10th	—	—	1	3	7	4	2	496
	—	5	3	27	48	33	20	4,948
Body Guard:								
1st Regiment	—	—	—	1	1	—	1	118
Engineers and Sappers and Miners								
	—	2	3	13	24	18	26	1,090
Artillery								
	—	9	8	49	70	32	3,338	4,339
Regiment European Infantry								
	—	1	1	9	10	7	773	—
Native Infantry:								
1st Regiment	—	1	—	2	6	3	2	753
2d	—	1	1	3	8	4	2	749
3d	—	—	1	2	7	4	2	739
4th	—	—	1	3	5	3	2	752
5th	—	—	1	2	7	2	2	752
6th	—	—	—	4	7	3	2	699
7th	—	1	—	2	7	2	2	744
8th	—	1	1	4	3	4	2	752
9th	—	1	—	3	5	2	2	740
10th	—	1	—	2	5	3	2	724
11th	—	—	1	4	5	2	2	750
12th	—	1	—	3	3	4	2	752
13th	—	1	—	3	3	4	2	748
14th	—	1	—	4	2	4	2	752
15th	—	—	1	2	4	4	2	752
16th	—	—	1	2	7	4	2	728
17th	—	—	1	3	7	2	2	760
18th	—	1	—	2	4	3	2	752
19th	—	1	1	3	5	3	2	742
20th	—	1	1	3	6	4	2	748
21st	—	1	1	4	6	4	2	749
22d	—	1	1	2	5	4	2	752
23d	—	—	1	2	5	4	2	750
24th	—	—	—	3	6	3	1	718
25th	—	1	1	2	5	2	2	714
26th	—	1	1	3	5	3	2	750
27th	—	1	—	2	7	3	2	752

BENGAL, MADRAS, AND BOMBAY, 1837—continued.

	Colonels.	Lieut.-Colonels.	Major.	Captain.	Lieutenants.	Comds.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BENGAL—continued.								
Native Infantry—continued.								
28th Regiment		1	1	3	5	3	2	749
29th				3	5	3	2	751
30th		1		4	5	4	2	749
31st		1		1	5	3	2	750
32d		1		2	4	3	2	744
33d		1		3	4	4	2	749
34th				3	7	3	2	742
35th		1	1	3	5	2	2	751
36th			1	1	7	3	2	751
37th			1	2	6	3	2	743
38th				2	6	2	2	750
39th			1	2	7	3	2	590
40th			1	3	5	4	2	751
41st			1	1	6	4	2	752
42d			1	5	3	4	2	736
43d			1	4	3	3	2	739
44th			1	2	4	2	2	742
45th			1	2	7	3	2	745
46th			1	2	5	4	2	748
47th			1	2	6	4	2	750
48th			1	2	6	3	2	751
49th			1	3	5	3	2	750
50th			1	2	5	2	2	751
51st			1	4	6	2	2	735
52d			1	3	3	3	2	719
53d				2	3	4	2	751
54th			1	3	3	2	2	746
55th			1	3	4	2	2	725
56th			1	2	6	3	2	752
57th			1	2	3	4	2	749
58th			1	3	6	3	2	752
59th			1	3	4	3	2	751
60th			1	4	5	3	2	743
61st				5	7	3	2	751
62d			1	2	6	4	2	751
63d			1	3	4	3	2	750
64th			1	4	5	3	2	751
65th			1	1	3	3	2	749
66th			1	4	6	2	2	746
67th			1	3	6	2	2	745
68th			1	2	7	3	2	745
69th			1	1	6	3	2	748
70th			1	1	5	4	2	748
71st			1	3	4	4	2	752
72d			1	3	7	4	2	752
73d			1	2	4	4	2	751
74th			1	2	4	3	2	749
		46	41	195	388	233	147	54,988
Irregular Cavalry:								
1st Regiment					3			903
2d			1	1	1			643
3d			1		1			652
4th			1		2			644
5th				1	1			805
			3	2	8	1		3,647
Local Corps (Infantry):								
1st. Calcutta Native Militia				1	2		1	1,122
2d. Rangurh Light Infantry Battalion				1	4	1	2	1,114
3d. Hill Rangers			1		1		2	419
4th. Nusseree Battalion				1	1		2	736

BENGAL, MADRAS, AND BOMBAY, 1937—continued.

	Colonels.	Lieut.-Colonels.	Major.	Captains.	Lieutenants.	Cornets.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BENGAL—continued.								
Local Corps (Infantry)—continued.								
6th. Simoor Battalion - - -	-	1	-	1	1	-	2	754
7th. Kemaon Battalion - - -	-	-	-	1	1	-	2	747
8th. Assam Light Infantry - -	-	-	1	1	6	-	2	954
9th. Marwarrah Local Battalion -	-	-	-	2	1	-	2	762
11th. Sylhet Light Infantry Battalion -	-	-	-	1	4	-	2	950
Arracan Local Battalion - - -	-	-	-	1	1	1	-	465
Hurrianah Light Infantry - - -	-	-	-	1	1	-	2	698
Assam Sebundy Corps - - -	-	-	-	1	2	1	-	746
Bheel Corps - - -	-	-	-	1	-	-	-	412
Nerbudda Sebundy Corps - - -	-	-	-	1	1	-	-	1,756
Resident's Escort (Catmandoo) -	-	-	-	-	-	-	-	95
	-	1	2	14	26	3	19	11,730
MADRAS:								
Cavalry:								
1st Regiment - - - - -	-	-	1	2	7	4	3	472
2d - - - - -	-	-	-	2	4	3	3	473
3d - - - - -	-	-	-	2	5	4	3	474
4th - - - - -	-	1	1	3	6	4	3	477
5th - - - - -	-	-	1	2	4	4	3	471
6th - - - - -	-	-	1	4	6	3	3	474
7th - - - - -	-	1	-	3	6	3	3	472
8th - - - - -	-	-	-	3	5	4	3	473
	-	2	4	21	43	29	24	3,786
Engineers and Sappers and Miners -	-	1	1	10	12	26	26	956
Artillery - - - - -	-	5	5	27	39	31	1,878	1,656
1st European Regiment - - - - -	-	2	-	8	10	6	753	-
Carnatic European Veteran Battalion -	-	1	1	3	2	-	261	-
	-	3	1	11	12	6	1,014	-
Native Infantry:								
1st Regiment - - - - -	-	1	-	3	5	2	2	732
2d - - - - -	-	-	1	2	8	2	2	714
3d - - - - -	-	-	1	-	5	4	2	672
4th - - - - -	-	1	-	2	6	2	2	725
5th - - - - -	-	-	1	2	8	3	2	738
6th - - - - -	-	-	-	5	5	2	2	664
7th - - - - -	-	1	1	2	6	2	2	736
8th - - - - -	-	1	-	2	3	1	2	694
9th - - - - -	-	-	1	4	5	2	2	734
10th - - - - -	-	1	1	3	7	2	2	714
11th - - - - -	-	-	-	3	5	3	2	737
12th - - - - -	-	-	1	3	8	3	2	737
13th - - - - -	-	1	1	2	7	3	2	720
14th - - - - -	-	-	1	1	5	2	2	731
15th - - - - -	-	1	1	3	5	3	2	754
16th - - - - -	-	-	1	5	6	1	2	703
17th - - - - -	-	-	1	3	3	2	2	680
18th - - - - -	-	-	1	2	7	1	2	726
19th - - - - -	-	1	1	2	7	3	2	727
20th - - - - -	-	1	-	3	5	3	2	720
21st - - - - -	-	-	1	4	3	3	2	721
22d - - - - -	-	1	-	4	6	2	2	733
23d - - - - -	-	1	1	3	5	4	2	732

BENGAL, MADRÁS, AND BOMBAY, 1837—continued.

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Comets.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
MADRAS—continued.								
Native Infantry—continued.								
24th Regiment	—	—	1	4	4	3	2	734
25th	—	—	1	4	4	3	2	704
26th	—	—	1	2	2	3	2	727
27th	—	1	—	1	6	4	2	704
28th	—	—	1	—	7	2	2	730
29th	—	1	1	3	6	2	2	700
30th	—	—	1	3	7	2	2	737
31st	—	1	—	2	6	3	2	729
32d	—	—	1	3	5	3	2	700
33d	—	—	1	3	7	2	2	727
34th	—	—	—	3	6	4	2	732
35th	—	—	1	1	6	4	2	725
36th	—	1	—	1	5	3	2	736
37th	—	1	—	2	6	2	2	731
38th	—	—	—	5	5	3	2	729
39th	—	—	—	4	4	3	2	710
40th	—	—	—	2	6	3	2	735
41st	—	—	—	—	5	2	2	737
42d	—	1	1	2	5	2	2	735
43d	—	1	—	3	3	2	2	725
44th	—	—	—	—	5	3	2	665
45th	—	1	—	4	5	2	2	696
46th	—	—	—	2	8	2	2	736
47th	—	—	1	2	5	3	2	665
48th	—	1	—	2	5	3	2	712
49th	—	1	—	2	4	4	2	685
50th	—	—	—	3	5	2	2	693
51st	—	1	—	3	5	4	2	708
52d	—	1	—	3	7	3	2	736
Native Veteran Battalions:								
1st	—	—	1	9	4	—	2	1,045
2d	—	1	1	3	3	—	2	743
	—	25	37	149	299	137	108	39,015
BOMBAY.								
Cavalry (Light):								
1st Regiment	—	—	1	3	5	—	—	495
2d	—	—	—	3	8	2	—	479
3d	—	1	—	1	6	1	—	489
	—	1	2	7	19	3	—	1,463
Artillery								
	—	2	4	18	29	15	1,268	691
Engineers and Sappers and Miners								
	—	1	2	7	15	14	29	471
European Regiment								
	—	—	2	3	10	2	692	—
Native Infantry:								
1st Regiment	—	—	1	4	5	1	2	728
2d	—	—	1	1	4	—	—	687
3d	—	—	1	1	5	—	—	702
4th	—	—	1	3	4	3	2	744
5th	—	—	1	4	5	1	2	740
6th	—	—	1	—	6	—	—	729
7th	—	1	—	2	5	3	1	727
8th	—	—	1	1	7	2	1	702
9th	—	—	—	3	3	2	1	723
10th	—	—	1	1	4	3	2	728
11th	—	1	—	2	4	3	1	693

BENGAL, MADRAS, AND BOMBAY, 1837—*continued.*

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Corporals.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BOMBAY—<i>continued.</i>								
Native Infantry—<i>continued.</i>								
12th Regiment	—	1	1	2	4	2	—	741
13th	—	—	—	3	6	—	2	743
14th	—	—	—	5	4	1	—	753
15th	—	—	1	2	7	2	—	727
16th	—	—	—	3	5	1	—	701
17th	—	—	1	2	4	2	—	730
18th	—	1	—	—	5	2	1	713
19th	—	—	1	2	1	3	2	686
20th	—	—	1	2	3	3	—	746
21st	—	—	1	2	5	2	1	746
22d	—	—	—	4	4	1	—	728
23d	—	—	1	3	5	1	2	703
24th	—	—	1	3	4	3	—	753
25th	—	—	1	3	7	2	—	754
26th	—	—	1	1	5	2	—	753
	—	5	18	59	121	46	20	18,889
Poona Irregular Horse	—	—	—	1	2	—	—	843
Guzerat Provincial Battalion	—	—	—	1	—	1	—	524
Canadish Bheel Corps	—	—	—	—	3	—	—	1,093
Marine Battalion	—	—	—	1	2	—	—	712
Native Veteran Battalion	—	—	1	—	—	—	—	1,012
	—	—	1	2	5	1	—	3,341

BENGAL, MADRAS, AND BOMBAY, 1845.

BENGAL.								
Cavalry (Regular):								
1st Regiment	—	1	1	1	4	3	3	495
3d	—	—	—	3	3	3	3	470
4th	—	—	1	1	5	2	3	499
5th	—	—	1	—	4	3	3	499
6th	—	1	—	2	6	4	3	500
7th	—	—	—	4	5	2	3	381
8th	—	1	1	2	3	2	3	500
9th	—	1	1	3	7	4	3	463
10th	—	1	—	4	3	3	3	486
11th	—	1	1	—	4	4	3	489
	—	6	6	20	44	30	30	4,782
Governor-General's Body Guard	—	—	—	1	4	—	2	433
Native Infantry:								
1st Regiment	—	—	1	1	6	4	2	1,159
2d	—	1	—	1	4	5	2	1,167
3d	—	1	—	3	7	5	2	1,172
4th	—	—	1	3	6	2	2	757
5th	—	—	1	1	7	3	2	1,160
6th	—	1	—	3	7	5	2	1,151
7th	—	—	1	2	8	4	2	1,138
8th	—	1	1	3	6	5	2	1,155
9th	—	—	1	2	4	5	2	1,051
10th	—	1	—	1	6	4	2	1,168
11th	—	—	1	4	6	4	2	1,166
12th	—	1	—	2	5	4	2	1,164
13th	—	—	1	1	6	4	2	1,142
14th	—	1	—	3	8	3	2	1,166

BENGAL, MADRAS, AND BOMBAY, 1845—continued.

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Cornets.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BENGAL—continued.								
Native Infantry—continued.								
15th Regiment	—	7	1	2	5	3	2	1,179
16th	—	1	—	1	5	5	2	1,142
17th	—	1	1	3	6	5	2	1,143
18th	—	—	1	3	6	5	2	1,069
19th	—	1	—	2	7	3	2	1,159
20th	—	—	1	1	8	9	2	1,155
21st	—	1	—	2	7	5	2	1,015
22d	—	—	1	4	6	3	2	1,166
23d	—	—	1	3	7	4	2	1,101
24th	—	—	1	2	7	4	2	1,100
25th	—	—	—	2	4	5	2	1,122
26th	—	—	1	2	8	5	2	1,144
27th	—	1	—	2	3	5	2	1,172
28th	—	1	—	3	5	5	2	1,151
29th	—	—	—	2	6	4	2	1,132
30th	—	1	—	5	10	5	2	1,166
31st	—	—	1	3	6	4	2	1,084
32d	—	2	1	3	6	4	2	1,147
33d	—	—	1	2	8	3	2	1,168
34th	—	—	—	—	—	—	—	—
35th	—	1	—	—	5	5	2	1,119
36th	—	—	—	3	2	5	2	1,134
37th	—	1	1	1	6	4	2	1,165
38th	—	—	—	1	7	4	2	1,123
39th	—	—	—	3	8	3	2	1,155
40th	—	1	—	2	7	4	2	1,177
41st	—	—	1	1	7	4	2	1,120
42d	—	—	1	2	7	3	2	1,108
43d	—	1	1	3	4	5	2	1,140
44th	—	—	1	3	8	5	2	1,136
45th	—	1	—	3	6	4	2	1,131
46th	—	—	—	2	6	5	2	1,115
47th	—	—	—	2	7	5	2	1,166
48th	—	1	—	2	8	5	2	1,152
49th	—	1	—	3	8	4	2	1,118
50th	—	—	1	2	5	5	2	1,122
51st	—	1	1	2	6	4	2	1,150
52d	—	1	—	1	7	4	2	1,110
53d	—	—	1	1	7	3	2	1,157
54th	—	—	1	3	5	5	2	1,126
55th	—	1	—	3	6	5	2	1,115
56th	—	—	—	5	6	4	2	1,157
57th	—	1	—	2	4	5	2	1,161
58th	—	1	—	3	6	3	2	1,169
59th	—	1	—	5	6	4	2	1,149
60th	—	1	—	2	8	4	2	1,157
61st	—	1	1	2	7	4	2	1,148
62d	—	1	—	5	3	5	2	1,153
63d	—	—	—	4	6	4	2	1,161
64th	—	1	1	1	5	7	3	774
65th	—	—	1	1	4	5	2	1,160
66th	—	—	1	4	7	5	2	1,130
67th	—	—	1	2	7	5	2	1,172
68th	—	—	—	5	7	5	2	1,144
69th	—	1	—	3	8	4	2	893
70th	—	—	1	2	7	5	2	1,152
71st	—	—	—	1	8	4	2	1,101
72d	—	—	—	2	7	5	2	1,114
73d	—	1	—	3	8	2	2	1,158
74th	—	1	—	3	9	4	2	1,167
	—	38	36	180	470	308	146	83,411
Regiment Khelat-i-Ghilzie	—	—	1	2	5	2	2	999

(continued)

BENGAL, MADRAS, AND BOMBAY, 1845 - *continued.*

	Colonels.	Lieut-Colonels.	Majors.	Captains.	Lieutenants.	Comes.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File
BENGAL—<i>continued.</i>								
Cavalry (Irregular):								
1st Regiment - - - - -	-	-	1	1	1	-	-	1,004
2d - - - - -	-	-	-	2	1	-	-	805
3d - - - - -	-	-	-	2	1	-	-	804
4th - - - - -	-	-	-	1	2	-	-	805
5th - - - - -	-	-	1	1	1	-	-	805
6th - - - - -	-	-	-	2	1	-	-	829
7th - - - - -	-	-	-	2	1	-	-	755
8th - - - - -	-	-	1	1	1	-	-	755
9th - - - - -	-	-	-	2	2	-	-	382
	-	-	3	14	11	-	-	6,944
Engineers and Sappers and Miners -	-	4	5	18	39	12	35	1,368
Artillery - - - - -	-	8	9	39	82	46	3,179	4,833
European Infantry:								
1st Regiment - - - - -	-	1	1	4	16	8	849	-
2d - - - - -	-	1	-	7	13	9	908	-
	-	2	1	11	29	17	1,757	-
Irregular Corps:								
Local Infantry:								
1st. Calcutta Native Militia -	-	-	-	1	-	-	2	1,127
2d. Ramgurgh Light Infantry Battalion -	-	-	1	1	3	1	2	1,359
3d. Hill Rangers - - - - -	-	-	1	1	-	-	2	454
4th. Nusseeree Battalion - - -	-	1	-	1	1	-	2	1,113
6th. Sirmoor Battalion - - - -	-	-	-	2	1	-	2	1,043
7th. Kemaon Battalion - - - -	-	-	-	2	1	-	2	1,103
8th. 1st Assam Light Infantry Battalion -	-	-	-	2	2	-	2	1,130
2d Ditto - ditto - - - - -	-	-	-	2	4	-	2	1,149
9th. Nharwarrah Battalion - - -	-	-	1	1	1	-	2	760
11th. Sylhet Light Infantry Battalion -	-	-	1	1	2	-	3	939
Arracan Battalion - - - - -	-	-	-	1	4	-	2	926
Hurrenah Light Infantry Battalion -	-	-	-	3	-	-	2	1,015
1st Regiment Oude Local Infantry -	-	-	1	1	1	-	2	942
2d Ditto - - ditto - - - - -	-	-	-	2	1	-	2	942
Seburdy Sappers and Miners -	-	-	-	1	-	-	2	207
Malwah Boel Corps - - - - -	-	-	-	2	-	-	-	641
Meywar - ditto - - - - -	-	-	-	1	2	-	2	1,026
Resident's Escort (Katmandoo) -	-	-	-	1	-	-	-	95
	-	1	5	26	23	1	33	15,981
Bundlecund Legion:								
Cavalry - - - - -	-	-	-	1	2	-	-	640
1st Battalion Light Infantry -	-	-	-	3	-	-	2	1,087
Artillery Company attached -	-	-	-	-	1	-	1	80
2d Battalion Light Infantry -	-	-	-	3	-	-	2	1,132
	-	-	-	7	3	-	5	2,939

BENGAL, MADRAS, AND BOMBAY, 1845—continued.

	Colonels.	Lieut.-Colonels.	Major.	Captains.	Lieutenants.	Company.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BENGAL—continued.								
Military Police Battalions:								
1st Battalion-Saugor and Ner- budda Military Police	-	-	1	-	-	-	2	1,493
2d - - ditto - - ditto	-	-	-	1	-	-	1	1,560
1st Battalion Bundelcund Mili- tary Police	-	-	1	-	1	-	3	3,240
2d - - ditto - - ditto	-	-	-	-	-	-	-	-
Umballa Military Police Batta- lion	-	-	-	1	-	-	2	2,144
Bareilly - - - - -	-	-	-	1	-	-	2	1,131
Meerut - - - - -	-	-	-	1	1	-	2	1,131
Delhi - - - - -	-	-	-	1	-	-	2	1,118
Nimar Police Corps	-	-	-	-	-	-	-	347
	-	-	2	3	2	-	19	11,144
MADRAS:								
Cavalry:								
1st Regiment - - - - -	-	-	1	3	5	3	3	486
2d - - - - -	-	1	1	1	6	3	3	494
3d - - - - -	-	1	1	3	6	4	3	488
4th - - - - -	-	1	-	1	5	4	3	486
5th - - - - -	-	-	1	3	4	4	3	497
6th - - - - -	-	-	1	2	4	3	3	498
7th - - - - -	-	1	1	2	6	2	3	469
8th - - - - -	-	1	-	2	5	3	3	471
	-	5	6	17	41	26	24	3,889
Artillery - - - - -	-	4	5	27	48	20	1,727	1,818
Engineers and Sappers and Miners -	-	2	2	8	20	15	40	703
European Regiments:								
1st - - - - -	-	-	2	3	15	9	872	-
2d - - - - -	-	1	1	3	11	7	914	-
	-	1	3	6	26	16	1,786	-
Native Infantry:								
1st Regiment	-	1	-	3	8	3	2	1,015
2d - - - - -	-	1	1	5	8	3	2	838
3d - - - - -	-	1	-	3	6	3	2	1,008
4th - - - - -	-	-	1	3	7	1	2	980
5th - - - - -	-	1	-	2	8	1	2	970
6th - - - - -	-	-	1	3	8	5	2	984
7th - - - - -	-	-	1	4	9	4	2	1,023
8th - - - - -	-	-	1	1	8	4	2	1,028
9th - - - - -	-	-	1	3	9	1	2	982
10th - - - - -	-	-	1	2	10	3	2	1,042
11th - - - - -	-	1	1	4	8	3	2	1,041
12th - - - - -	-	-	1	3	7	5	2	1,005
13th - - - - -	-	1	-	2	10	2	2	1,028
14th - - - - -	-	1	-	3	5	5	2	2,018
15th - - - - -	-	1	-	2	7	3	2	1,044
16th - - - - -	-	-	1	3	6	3	2	1,021
17th - - - - -	-	1	-	2	8	3	2	1,016
18th - - - - -	-	1	-	4	8	3	2	1,041
19th - - - - -	-	1	-	2	8	3	2	1,044

BENGAL, MADRAS, AND BOMBAY, 1845—continued.

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Cornets.	European Non-Commissioned and Rank and File	Native Commissioned, Non-Commissioned, and Rank and File.
MADRAS—continued.								
Native Infantry—continued.								
20th Regiment	—	1	1	6	8	5	2	1,005
21st	—	—	1	2	8	4	2	1,026
22d	—	—	—	3	5	3	2	1,004
23d	—	—	1	4	7	4	2*	1,022
24th	—	—	1	1	10	4	2	958
25th	—	1	1	3	7	2	2	985
26th	—	—	1	4	9	5	2	1,015
27th	—	1	—	4	7	4	2	1,075
28th	—	—	1	2	7	4	2	1,013
29th	—	1	—	4	10	2	2	1,049
30th	—	—	—	4	6	4	2	1,043
31st	—	1	1	2	6	4	2	945
32d	—	—	1	1	7	3	2	1,027
33d	—	—	1	1	7	4	2	1,033
34th	—	—	1	3	9	3	2	1,041
35th	—	—	1	1	10	2	2	1,028
36th	—	—	1	3	7	3	2	970
37th	—	—	1	3	7	4	2	928
38th	—	—	1	3	6	3	2	944
39th	—	1	—	—	8	4	2	1,034
40th	—	—	1	1	7	2	2	1,037
41st	—	1	1	2	6	5	2	980
42d	—	—	—	4	10	5	2	1,056
43d	—	1	1	4	8	3	2	933
44th	—	—	1	3	5	4	2	1,049
45th	—	1	1	2	9	4	2	1,042
46th	—	1	—	2	8	4	2	1,012
47th	—	—	—	5	8	3	2	991
48th	—	—	—	2	7	4	2	1,035
49th	—	—	1	1	6	4	2	1,044
50th	—	—	1	3	6	4	2	1,033
51st	—	—	1	4	8	2	2	981
52d	—	1	1	4	4	4	2	1,032
Native Veterans:								
1st Battalion	—	1	1	7	10	—	2	1,549
2d	—	1	4	11	7	—	2	1,321
	—	29	38*	163	418	177	108	55,378
BOMBAY:								
Cavalry:								
1st Regiment	—	1	—	1	6	4	2	486
2d	—	—	1	—	6	4	2	497
3d	—	—	—	1	6	4	2	447
	—	1	1	2	18	12	6	1,430
Artillery								
	—	4	3	12	33	21	660	882
Engineers and Sappers and Miners								
	—	1	1	—	11	9	25	376
European Regiments:								
1st Regiment	—	—	1	—	7	10	760	—
2d	—	1	1	5	11	10	739	—
	—	1	2	5	18	20	1,499	—

BENGAL, MADRAS, AND BOMBAY, 1845—continued.

	Colonel.	Lieut-Colonel.	Major.	Captain.	Lieutenants.	Cornets.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BOMBAY—continued.								
Native Infantry:								
1st Regiment			1	3	5	5	2	1,051
2d			1	3	5	5	1	1,075
3d		1		1	3	5	1	1,125
4th		1		1	7	5	1	1,122
5th			1	2	6	4	1	1,147
6th			1	2	5	4	1	1,049
7th			1	2	8	5	2	1,139
8th			1	1	8	5	1	1,147
9th				2	5	5	2	1,153
10th			1	2	7	4	1	1,135
11th		1		2	6	4	1	1,130
12th		1		3	5	4	—	991
13th		1		2	8	4	1	1,152
14th		1		—	9	5	1	1,154
15th				1	5	5	2	1,087
16th				2	4	5	2	1,021
17th			4	4	5	5	—	1,153
18th			1	2	5	4	—	1,161
19th		1		2	3	4	1	1,158
20th			1	1	5	5	1	1,090
21st			1	2	6	4	2	1,120
22d			1	1	7	4	—	1,146
23d			1	1	7	5	1	1,159
24th			1	1	7	5	1	1,114
25th			1	2	5	5	—	1,073
26th		1		3	5	5	—	1,139
		8	15	47	157	120	26	28,991
Marine Battalion				1	3	—	—	1,146
Candeish Bheel Corps				2	1	—	—	1,093
Sawunt Warree Local Corps			1	—	1	—	—	534
Native Veteran Battalion			1	1	—	—	—	1,147
Guzerat Provincial Battalion				1	1	—	—	1,038
			2	5	6	—	—	4,958
Poonn Auxiliary Horse				2	—	—	—	942
Guzerat Irregular Horse				1	1	—	—	752
Scinde Irregular Horse				1	2	—	—	779
			4	3	—	—	—	2,473
Scinde Camel Corps					1	—	6	1,935

RECAPITULATION.

	1837.							
	Colonels.	Lieut.-Colonels.	Major.	Captains	Lieutenants.	Cornets.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BENGAL:								
Cavalry - - - - -	-	5	3	27	48	33 ✓	20 ✓	4,948 ✓
Body Guard - - - - -	-	-	-	1	1	- ✓	1 ✓	118 ✓
European Infantry - - - - -	-	1	1	9	10	7 ✓	773 ✓	-
Artillery - - - - -	-	9	8	49	70	32 ✓	3,338 ✓	4,339 ✓
Engineers and Sappers and Miners - - - - -	-	2	3	13	24	18 ✓	26 ✓	1,090 ✓
Native Infantry - - - - -	-	46	41	195	388	233 ✓	147 ✓	54,988 ✓
Khelat-i-Ghilzie Regiment - - - - -	-	-	-	-	-	-	-	-
Irregular Cavalry - - - - -	-	-	3	2	8	1 ✓	-	3,647 ✓
Local Infantry - - - - -	-	1	2	14	26	3 ✓	19 ✓	11,730 ✓
Bundelcund Legion - - - - -	-	-	-	-	-	-	-	-
Military Police Battalion - - - - -	-	-	-	-	-	-	-	-
MADRAS:								
Cavalry - - - - -	-	2	4	21	43	29 ✓	24 ✓	3,786 ✓
European Infantry - - - - -	-	3	1	11	12	6 ✓	1,014 ✓	-
Artillery - - - - -	-	5	5	27	39	31 ✓	1,878 ✓	1,656 ✓
Engineers and Sappers and Miners - - - - -	-	1	1	10	12	26 ✓	26 ✓	956 ✓
Native Infantry - - - - -	-	25	37	149	299	137 ✓	108 ✓	39,015 ✓
BOMBAY:								
Cavalry - - - - -	-	1	2	7	19	3 ✓	-	1,463 ✓
European Infantry - - - - -	-	-	2	3	10	2 ✓	692 ✓	-
Artillery - - - - -	-	2	4	18	29	15 ✓	1,268 ✓	691 ✓
Engineers and Sappers and Miners - - - - -	-	1	2	7	15	14 ✓	29 ✓	471 ✓
Native Infantry - - - - -	-	5	18	59	121	46 ✓	21 ✓	18,889 ✓
Irregular Horse - - - - -	-	-	-	1	2	- ✓	-	843 ✓
Irregular Infantry - - - - -	-	-	1	2	5	1 ✓	-	3,341 ✓
Scinde Camel Corps - - - - -	-	-	-	-	-	-	-	-
	-	109	138	625	1,181	637	9,384	51,971

2690

RECAPITULATION.

1845.							
Colonels.	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Corporals.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.
BENGAL:							
-	6	6	20	44	30	30	4,782 Cavalry.
-	-	-	1	4	-	2	433 Body Guard.
-	2	1	11	29	17	1,757	- European Infantry.
-	8	9	39	82	46	3,179	4,833 Artillery.
-	4	5	18	39	12	35	1,368 Engineers and Sappers and Miners.
-	38	36	150	470	208	1,46	83,411 Native Infantry.
-	-	1	9	5	2	2	999 Khelat-Ghilzie Regiment.
-	-	3	14	11	-	-	6,944 Irregular Cavalry.
-	1	5	26	23	1	33	15,981 Local Infantry.
-	-	-	7	3	-	5	2,939 Bundelcund Legion.
-	-	2	5	2	-	19	11,144 Military Police Battalion.
-	59	65	303	712	416	-	-
MADRAS:							
-	5	6	17	41	26	24	3,889 Cavalry.
-	1	3	6	26	16	1,786	- European Infantry.
-	4	5	27	48	20	1,727	1,818 Artillery.
-	2	2	8	20	16	40	703 Engineers and Sappers and Miners.
-	29	38	163	418	75	108	55,378 Native Infantry.
-	41	54	271	533	155	-	-
BOMBAY:							
-	1	1	2	18	12	6	1,430 Cavalry.
-	1	2	5	18	20	1,499	- European Infantry.
-	4	3	12	33	21	660	899 Artillery.
-	1	1	8	10	9	25	376 Engineers and Sappers and Miners.
-	8	15	48	157	120	26	28,991 Native Infantry.
-	-	-	-	4	3	-	2,473 Irregular Horse.
-	-	2	5	6	-	-	4,958 Irregular Infantry.
-	-	-	-	1	-	6	1,935 Scinde Camel Corps.
-	15	24	82	247	153	-	-
-	115	148	624	1,512	875	11,115	235,684

RETURN of the Number of EUROPEAN OFFICERS of the INDIAN ARMIES, Cavalry, Infantry, Artillery, and Engineers, at each of the Three Presidencies, absent from Regimental Duty on 1 May 1837 and 1 May 1845, stating the Number and Rank of such Officers, and whether absent on Furlough, on Sick Certificate, or on Staff Employ.

	1837.			1845.		
	FURLOUGH.			FURLOUGH.		
	P. A.	S. C.	Staff.	P. A.	S. C.	Staff.
BENGAL:						
Lieutenant-Colonels	8	12	12	6	11	22
Majors	9	8	20	4	7	26
Captains	40	33	130	26	45	206
Lieutenants	58	84	117	31	90	283
Cornets, 2d Lieutenants and Ensigns.	6	24	20	6	24	20
MADRAS:						
Lieutenant-Colonels	3	18	17	4	9	13
Majors	8	4	14	8	2	8
Captains	27	38	81	25	33	126
Lieutenants	21	93	52	18	78	57
Cornets, 2d Lieutenants and Ensigns	—	17	—	1	12	5
BOMBAY:						
Lieutenant-Colonels	8	6	12	3	8	16
Majors	—	5	4	2	7	8
Captains	9	31	49	3	33	94
Lieutenants	9	39	55	6	66	73
Cornets, 2d Lieutenants and Ensigns	—	17	9	1	9	2
TOTAL	206	421	592	144	434	959

Officers absent on leave in India, or at the Cape and elsewhere to the eastward of the Cape, are not included in this Return.

NATIVE CORPS where the Number of EUROPEAN OFFICERS present on 1 May 1837 and 1 May 1845 did not amount to One-half the established Number.

1837:	1845:
Bengal:—One Regiment of Cavalry.	Bengal:—One Regiment of Cavalry.
Madras:—Two Regiments of Native Infantry.	Bombay:—Two Regiments of Native Infantry.
Bombay:—Five Regiments of Native Infantry.	

Highest and Lowest Number of EUROPEAN OFFICERS present with any one NATIVE CORPS on 1 May 1837 and 1 May 1845; and the Average Number with each Corps at each of the Presidencies.

	1837.			1845		
	Highest Number.	Lowest Number.	Average.	Highest Number.	Lowest Number.	Average.
Bengal	18	8	12½	23	9	14
Madras	17	8	12	22	11	14
Bombay	15	8	10	18	11	13

RETURNS of AUGMENTATIONS of CORPS, and the Number of Officers and Men added to the several Branches of the INDIAN ARMIES, Regular and Irregular, at each of the Three Presidencies, stating the Dates and Extent of such Augmentations, made between 1 May 1837 and 1 May 1845; and also any Reductions in the same Period.

	European Commissioned Officers.	European Non-Commissioned and Rank and File.	Natives.
BENGAL.			
Regular Corps:			
29 June 1838.—Increase of 10 Men per Company to Native Infantry Regiments			5,920
16 Aug. 1838.—Increase of 10 Men - ditto - ditto			5,920
20 May 1839.—Addition to Engineer Establishment	27	—	—
31 July 1839.—Addition of a Ninth Company to each Regiment of Native Infantry	—	—	7,400
8 Oct. 1839.—2d European Regiment	45	920	—
7 Sept. 1840.—One Lieutenant and one Ensign added to each Regiment of Infantry	156	—	—
17 Aug. 1841.—Increase to the Artillery	30	—	—
5 Feb. 1842.—A Tenth Company added to each Regiment of Native Infantry	—	—	7,400
16 July 1842.—Addition of one Lieutenant to each Regiment of Infantry	78	—	—
24 Jan. 1845.—One Captain added to each Regiment of Native Infantry	74	—	—
	410	920	26,640
Irregular Corps:			
28 Aug. 1837.—Arracan Local Battalion, addition of four Companies to			450
2 July 1838.—Subundy Corps of Sappers and Miners			206
12 July 1839.—2d Assam Subundy Corps			690
24 Feb. 1840.—Malwali Bheel Corps			448
15 July 1840.—Meywar Bheel Corps			1,145
23 Dec. 1840.—6th Regiment Irregular Cavalry			760
28 April 1841.—7th - ditto - ditto			760
31 Jan. 1842.—8th - ditto - ditto			760
4 Oct. 1842.—Regiment of Khelat-i-Ghilzie			816
29 Dec. 1842.—Increase to Governor-General's Body Guard			218
18 Feb. 1843.—One Battalion Saugor and Nerbudda Military Police			1,344
— " Two - ditto - ditto			1,344
11 Mar. 1843.—One Battalion Bundelcund Military Police			1,344
— " Two - ditto - ditto			1,344
15 Jan. 1844.—The Service Battalion			900
3 Feb. 1844.—9th Irregular Cavalry			760
Mar. 1844.—Two Russalaha of Cavalry added to Governor-General's Body Guard			204
18 April 1844.—Umballa Military Police			1,120
— " Rohilcund - ditto			1,120
— " Meerut - ditto			1,120
— " Delhi - ditto			1,120
18 July 1844.—Agra Reformed Police Battalion			1,120
18 Mar. 1844.—The Bundelcund Legion permanently attached to Bengal Army.			
			19,103

To do duties of Nerbudda Subundy Corps.

(continued)

16 ABSTRACT RETURNS RELATIVE TO THE REGULAR INDIAN ARMIES

	European Commissioned Officers.	European Non- Commissioned and Rank and File	Natives.
MADRAS.			
Regular Corps:			
29 June 1838.—Increase of 10 Men per Company to Native Infantry Regiments	- - -	- - -	4,160
16 Aug. 1838.—Ditto - - ditto - - ditto	- - -	- - -	4,160
31 July 1839.—Addition of a Ninth Company to each Regiment of Native Infantry	- - -	- - -	5,200
8 Oct. 1839.—2d European Regiment	45	920	—
7 Sept. 1840.—One Lieutenant and one Ensign added to each Regiment of Native Infantry	112	—	—
17 Aug. 1841.—Increase to the Artillery	12	—	—
5 Feb. 1842.—A Tenth Company added to each Regiment of Native Infantry	- - -	- - -	5,200
16 July 1842.—Addition of one Lieutenant to each Regiment of Infantry	56	—	—
24 Jan. 1845.—One Captain added to each Regiment of Native Infantry	52	—	—
Deduct,			
13 Jan. 1843.—The Establishment of a Regiment of Native Infantry, reduced to the extent of 10 Men per Company	277	920	18,720
	- - -	- - -	5,200
	277	920	13,520
BOMBAY.			
Regular Corps:			
29 June 1838.—Increase of 10 Men per Company to Native Infantry Regiments	- - -	- - -	2,080
16 Aug. 1838.—Ditto - - ditto - - ditto	- - -	- - -	2,080
31 July 1839.—Addition of a Ninth Company to each Regiment of Native Infantry	- - -	- - -	2,600
8 Oct. 1839.—2d European Regiment	45	920	—
7 Sept. 1840.—One Lieutenant and one Ensign added to each Regiment of Infantry	60	—	—
17 Aug. 1841.—Addition to the Artillery	12	—	—
5 Feb. 1842.—A Tenth Company added to each Regiment of Native Infantry	- - -	- - -	2,600
16 July 1842.—One Lieutenant added to each Regiment of Infantry	30	—	—
24 Jan. 1845.—One Captain added to each Regiment of Native Infantry	26	—	—
	173	920	9,360
Irregular Corps:			
24 May 1839.—Guzerat Irregular Horse	- - -	- - -	766
8 Aug. 1839.—Scinde - - ditto	- - -	- - -	490
— Sawunt Warree Local Corps	- - -	- - -	830
25 April 1845.—Scinde Camel Corps	- - -	- - -	1,915
	—	—	4,021

RETURN of the Total Strength of HER MAJESTY'S TROOPS, Cavalry and Infantry, in each of the Three Presidencies of India, on 1 May 1837 and 1 May 1845, stating the Number of Officers and Privates borne on the Muster Rolls at these Dates.

	1837.		1845.	
	European Officers.	Rank and File.	European Officers.	Non-Commissioned and Rank and File.
BENGAL:				
Cavalry - - - - -	44	1,205	70	1,959
Infantry - - - - -	251	6,370	367	11,117
MADRAS:				
Cavalry - - - - -	33	648	34	731
Infantry - - - - -	275	5,931	264	7,313
BOMBAY:				
Cavalry - - - - -	29	1,639	32	694
Infantry - - - - -	140	2,891	196	5,345
	771	17,684	963	27,149

East India House, }
28 August 1846. }

Philip Metcalf,
Sec. Mil. Dep't.

ARMY (INDIA).

ABSTRACT RETURNS relative to the
Strength of the European and Native Corps
of the Regular INDIAN ARMIES, 1 May 1837
and 1 May 1846, at the Presidencies of
Bengal, Madras, and Bombay.

(Mr. Hume.)

*Ordered, by The House of Commons, to be Printed,
17 February 1847.*

ARMY. (INDIA), &c.

RETURN to an ORDER of the Honourable The House of Commons, dated 23 May 1847;—for,

ABSTRACT RETURNS " of the Strength of the EUROPEAN and NATIVE CORPS of the Regular INDIAN ARMIES, on the 1st day of May 1837 and on the 1st day of May 1845, at each of the Three Presidencies, *Bengal, Madras, and Bombay*; stating the Number of separate Corps of Cavalry, of Infantry, of Artillery, and of Engineers; the Number of European Officers of each Rank, and the Total Number of all Ranks, borne on the Muster Rolls of each Corps on those Two Days:—Also, of the several Irregular Corps of Cavalry and Infantry at each of the Three Presidencies, on the 1st day of May 1837 and the 1st day of May 1845; stating the Strength of Officers and Privates, and distinguishing the Number of European Officers, and their Rank, serving with each such Corps; stating also whether the Corps were employed on Permanent or on Temporary Service, and the Date of their being first Enrolled:

" RETURN of the Number of EUROPEAN OFFICERS of the INDIAN ARMIES, Cavalry, Infantry, Artillery, and Engineers, at each of the Three Presidencies, absent from Regimental Duty on the 1st day of May 1837 and the 1st day of May 1845; stating the Number and Rank of such Officers, and whether absent on Furlough, on Sick Certificate, or on Staff Employ; stating also, how many Native Corps at each Presidency where the Number of European Officers present with such Corps on the 1st day of May 1837 and on the 1st day of May 1845 did not amount to One-half of the Number of European Officers required to complete the Establishment according to the East India Company's Regulations:—Also, the Highest and the Lowest Number of European Officers present with any one Corps at each of these Dates, and the Average Number of Officers with each Corps at each of the Presidencies:

" ABSTRACT RETURNS of the Augmentations of CORPS, and the Numbers of OFFICERS and MEN added to the several Branches of the INDIAN ARMIES, Regular and Irregular, at each of the Three Presidencies; stating the Dates and Extent of such Augmentations made during the Period between the 1st day of May 1837 and the 1st day of May 1845; and also the Dates and Extent of any Reductions in the same Period:

" Of the FORCE employed for REVENUE and POLICE purposes at each of the Three Presidencies; stating the Number of Corps, and the Strength in Officers and Men of each Corps, also the Number of European Officers attached to each such Corps, on the 1st day of May 1837 and the 1st day of May 1845; also, a Statement of the Augmentation of that Force between the 1st day of May 1837 and the 1st day of May 1845, and the Dates and Extent of such Augmentations; also, the Dates and Extent of any Reductions that were made in that time:

" ABSTRACT RETURN of the TOTAL STRENGTH of Her Majesty's TROOPS, Cavalry and Infantry, in each of the Three Presidencies of *India*, on the 1st day of May 1837 and the 1st day of May 1845, stating the Number of Officers and Privates borne on the Muster Rolls at these Dates:

" Of the TOTAL MILITARY CHARGES of *India*, for each of the Years from the Year ending the 30th day of April 1837 to the 30th day of April 1845; stating the Amount of these Charges at each of the Three Presidencies of *Bengal, Madras, and Bombay*, distinguishing the Ordinary and Extraordinary Charges at each Presidency; and distinguishing also the Charges of Her Majesty's Troops, Ordinary and Extraordinary, from those of the Company's Forces; in Rupees and in Sterling Money:

" Of the TOTAL CHARGES of the FORCE employed for REVENUE and POLICE Purposes in *India*, stating the Amount at each of the Three Presidencies in each of the Years ending the 30th day of April 1837 and the 30th day of April 1845; distinguishing the Additional Charges in the Year ending the 30th day of April 1845, for the Augmentations made after the 1st day of May 1837, in Rupees and in Sterling Money:

" RETURN of the NAVAL FORCES (Sailing and Steam Vessels) in the EAST INDIA COMPANY'S SERVICE in *India*, on the 1st day of May 1837 and the 1st day of May 1845, stating the Augmentations, if any, and the Extent and Dates of such Augmentations; distinguishing also the Force employed on the Coast of *Scinde* and on the River *Indus*, from the Force employed elsewhere:

" ABSTRACT RETURN of the TOTAL CHARGES of the INDIAN NAVAL FORCE in the Years ended the 1st day of May 1837 and the 1st day of May 1845; distinguishing, as far as possible, the Charge for the Force employed on the Coast of *Scinde* and on the River *Indus*, in the last Year, in Rupees and Sterling Money:

" ABSTRACT RETURNS of the TOTAL AMOUNT of the Revenues of *India* in each of the Years ended the 30th day of April 1837 to the 30th day of April 1845, distinguishing the Amount of the Revenue at each of the Three Presidencies of *Bengal, Madras, and Bombay*; also, an Account of the Expenditure at the Three Presidencies in the same Years, and the Amount of Surplus or Deficiency, and the Balance in the Treasury at each of these Dates:

" ABSTRACT ACCOUNT of the TOTAL ANNUAL HOME CHARGES on the INDIAN REVENUE in each of the Years ended the 30th day of April 1837 to the 30th day of April 1845, distinguishing the same under the separate Heads for Establishments, Payment of Dividends, Pensions, Freight, and Conveyance of Troops, Military Stores, &c.:

" ACCOUNT of the TOTAL AMOUNT of DEBT of the EAST INDIA COMPANY in *India*, Bonded and Floating, distinguishing the Amounts at each of the Three Presidencies, in each Year from the 1st day of May 1837 to the 1st day of May 1845, stating the Rates of Interest paid thereon, and the Aggregate Charge for Interest on the whole Debt, in each of these Two Years, in *India*:

" A SIMILAR ACCOUNT of the BONDED and FLOATING DEBT of the EAST INDIA COMPANY at HOME, in each Year from the 1st day of May 1837 to the 1st day of May 1845, stating the Rates of Interest, and the Aggregate Charge for Interest on the said Debt, in each of these Years."

(Mr. Hume.)

Ordered, by The House of Commons, to be Printed,
16 March 1847.

AN ACCOUNT of the TOTAL MILITARY CHARGES of India, for each of the Years from the Year ending the Three Presidencies of Bengal, Madras, and Bombay, distinguishing the Ordinary and Extraordinary Charges at from those of the Company's Forces,

B E N G A L .

	Pay and Allowances, Commissariat Charges and Contingent Expenses of Her Majesty's Troops; so far as they are distinguished in the Indian Statements.	Pay and Allowances, Commissariat Charges and Contingent Expenses of the East India Company's Forces, of the various Military Establishments, Military Buildings and Repairs.	Extraordinary Expenses on Account of the Army of Exercise; of Gwalior, &c. not included under the Head of War Charges.	TOTAL.	Military and Medical Stores for the Service of the Army, received from England.	TOTAL in INDIAN CURRENCY.	TOTAL in STERLING MONEY.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1836-37	42,97,977	3,08,97,182	- - -	3,51,95,159	7,04,867	3,59,00,026	3,365,628
1837-38	43,32,960	2,95,64,316	- - -	3,38,97,307	8,86,719	3,47,84,026	3,201,002
1838-39	44,70,503	3,28,50,981	- - -	3,73,21,484	5,68,628	3,78,90,112	3,552,198
1839-40	43,83,360	3,15,97,531	- - -	3,58,90,911	7,82,235	3,66,73,146	3,438,107
1840-41	46,10,923	3,53,65,561	- - -	3,99,76,384	11,89,361	4,11,65,745	3,839,289
1841-42	56,04,967	3,34,18,630	- - -	3,84,23,597	11,06,150	3,95,29,747	3,705,914
1842-43	69,83,246	4,16,19,612	- - -	4,85,02,858	20,01,287	5,05,04,065	4,734,756
1843-44 (a)	69,63,338	4,26,32,963	10,52,873	5,06,49,674	12,77,006	5,19,26,680	4,866,126
1844-45 (estimated)	60,45,188	3,87,52,188	2,00,000	4,40,97,376	17,20,000	4,67,17,376	4,379,754

M A D R A S .

	Pay and Allowances of Her Majesty's Troops.	Pay and Allowances of the East India Company's Forces, Commissariat and Contingent Charges of the Army generally, Charges of the various Military Establishments, Military Buildings and Repairs (b)	Extraordinary. Field Batta, Commissariat Supplies, &c. issued to Troops employed at Goomsoor, Canara, Karnool, and Coorg.	TOTAL.	Military and Medical Stores for the Service of the Army, received from England.	TOTAL in INDIAN CURRENCY.	TOTAL in STERLING MONEY.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1836-37	26,76,106	1,96,58,184	3,53,445	2,26,87,735	6,09,434	2,32,97,169	2,184,109
1837-38	27,39,483	2,14,79,208	3,58,291	2,45,67,976	9,09,754	2,54,77,730	2,388,537
1838-39	25,56,986	2,23,13,468	1,09,978	2,49,80,432	9,67,196	2,59,47,628	2,432,596
1839-40	29,85,060	2,63,58,649	2,74,956	2,96,18,685	5,74,955	3,01,93,640	2,830,634
1840-41	26,04,828	2,50,60,921	56,434	2,77,22,183	6,68,107	2,83,90,290	2,661,590
1841-42	21,80,235	2,53,58,575	49,745	2,75,88,555	8,48,700	2,84,37,251	2,663,993
1842-43	23,46,920	2,52,96,756	23,419	2,76,67,095	5,65,563	2,82,32,658	2,646,811
1843-44	27,72,392	2,50,14,335	19,619	2,78,06,396	4,50,121	2,82,56,517	2,649,928
1844-45	27,83,349	2,58,76,269	27,094	2,86,86,712	7,57,739	2,94,44,451	2,760,417

(a) In the year 1843-44 the sum of Rs 13,20,220, was received from the Gwalior Government under Article 5 of the Treaty of Gwalior, dated the 13th January 1844, of which sum, 10 lacs were in reimbursement of military charges.

(b) The Commissariat and Contingent Charges of Her Majesty's troops are not distinguished in the Statements received from Madras.

(c) This expenditure having reference to the operations of the combined Forces of Her Majesty, and the East India Company, it is impossible to state what portion of charge may separately attach to the Queen's Troops.

30th day of April 1837 to the 30th day of April 1845, stating the Amount of these Charges at each of the each Presidency; and distinguishing, also, the Charges of Her Majesty's Troops, Ordinary and Extraordinary, in Rupees and in Sterling Money.

BENGAL.

Extraordinary Military Expenditure brought to Account upon the Bengal Statements, and included in the Annual Accounts laid before Parliament under the head of 'War Charges.' (c)				TOTAL.	
Defrayed by the Bengal Government.	Defrayed by the Bombay Government, and Charged in Account to Bengal.	TOTAL.		Including the Amount Stated as 'War Charges.	
Rs.	Rs.	Rs.	£.	Rs.	£.
26,46,909	27,49,754	53,96,662	496,462	3,59,00,026	3,365,628
17,72,611	64,21,437	81,94,048	768,192	3,47,84,026	3,261,002
9,73,483	84,44,380	94,17,813	882,820	4,31,85,722	4,048,760
4,01,738	1,00,18,000	1,04,14,738	976,883	4,48,67,194	4,266,290
23,69,097	69,79,608	93,48,700	876,441	5,05,53,568	4,742,209
9,16,438	69,64,277	78,80,715	738,617	4,99,44,485	4,682,296
3,50,000	60,50,645	64,00,645	600,060	5,98,52,765	5,611,197
				5,38,07,895	5,066,943
				5,31,18,021	4,979,614

BOMBAY.

Pay and Allowances; Commissariat Charges and Contingent Expenses of Her Majesty's Troops, so far as they are distinguished in the Indian Statements.	Pay and Allowances; Commissariat Charges and Contingent Expenses of the East India Company's Forces; Charges of the various Military Establishments; Military Buildings; Repairs, &c.	Extraordinary. Military Charges on Account of the Province of Scinde.	TOTAL.	Military. Medical Stores, &c. for the Service of the Army, received from England.	TOTAL IN INDIAN CURRENCY.	TOTAL in STERLING MONEY.	TOTAL MILITARY CHARGES IN INDIA.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£.	Rs.	£.
20,25,657	1,10,92,358	-	1,31,28,015	3,64,009	1,34,92,024	1,264,877	7,26,89,219	6,814,614
19,01,661	1,18,76,483	-	1,32,78,044	1,35,416	1,34,33,460	1,269,387	7,86,96,216	6,908,926
14,98,595	1,08,55,691	-	1,23,54,186	3,90,781	1,27,44,917	1,194,836	8,18,79,319	7,676,186
10,16,075	1,02,73,150	-	1,12,89,225	3,35,633	1,16,24,758	1,089,821	8,66,85,692	8,126,774
17,77,301	98,47,329	-	1,16,24,630	9,88,912	1,26,08,549	1,173,676	9,14,62,390	8,676,475
22,55,240	1,00,96,803	-	1,23,82,043	8,86,788	1,32,18,831	1,239,265	9,16,00,577	8,587,654
20,71,927	1,07,96,515	-	1,28,67,442	7,37,622	1,36,26,264	1,277,369	10,17,10,687	9,635,377
27,71,499	1,22,17,462	-	1,49,88,961	8,33,074	1,58,72,055	1,488,095	10,39,35,967	9,748,996
29,54,867	1,42,17,459	2,53,018	1,74,24,843	4,11,964	1,78,96,797	1,672,200	10,08,99,269	9,412,431

The military charges disbursed in England not appearing to be embraced in the Order of the Honourable The House of Commons, are excluded from this Account. They comprise:

Payments to the Paymaster-General of Her Majesty's Forces, for claims accrued against the Company in respect of The Queen's troops serving in India.

Payments to the Paymaster-General, under Act 4 Geo. 4, c. 71, on account of retiring pay, pensions, &c. of Her Majesty's troops serving or having served in India.

Passage of troops.

Recruiting charges for the Company's forces.

Charge of the military summary at Addiscombe.

Furlough and retired pay and off- reckonings of military officers of the Indian establishments.

Military pensions of Lord Clive's Fund.

James C. Melvill, Secretary.

RETURN of the NAVY FORCES (Sailing and Steam Vessels) in the East India Company's Service in India on the 1st day of May 1837 and the 1st day of May 1845, stating the Augmentations, if any, and the Extent and Dates of such Augmentations; distinguishing also the Force employed on the Coast of Scinde, and on the River Indus, from the Force employed elsewhere.

	Force in India on the 1st May 1837.	DATE OF AUGMENTATIONS.								Force in India on the 1st day of May 1845, distinguishing the Force employed on the Coast of Scinde from the Force employed elsewhere	
		1838.	1839.	1840.	1841.	1842.	1843.	1844.	1845.	In India.	In Scinde.
Sailing Vessels:											
Frigate (Receiving ship)	1	-	-	-	-	-	-	-	-	1	-
Sloops - - - -	4	-	-	-	-	-	-	-	-	4	-
Brigs - - - -	6	-	-	-	-	-	-	-	-	5	-
Schooners - - -	3	2	1	-	-	-	-	-	-	5	-
Cutters - - - -	2	-	-	-	-	-	-	-	-	2	-
Tenders - - - -	2	-	-	-	-	-	-	-	-	1	1
Pattamars - - -	2	-	-	-	-	-	-	-	-	2	-
Steam Vessels:											
Sea-going Vessels (wood)	6	4	-	4	3	1	3	-	-	19	-
Ditto, ditto - (iron)	-	-	-	-	1	2	3	-	-	4	1
River ditto - (wood)	-	-	-	1	-	-	-	-	-	1	-
Ditto, ditto - (iron)	-	-	-	4	4	-	-	-	3	1	10
Total 62 Vessels.										45	12*

REDUCTIONS:

1838. *Schooner - - -	sold - 1	}	5
1839. Brig - - - -	" - 1		
1842. Sea-going Steamer (wood)	lost - 1		
*1842. Ditto, ditto (iron) - wrecked	1		
1844. Ditto, ditto (wood) lost - 1	1		

Leaving 1st May 1845 - - - 57 Vessels, as shown above.

Total Force, 57 Vessels, on the 1st May 1845.

* There are also in Scinde 3 Flat Boats and 10 Bridge Boats.

Marine Department, East India House, }
13 July 1846.

J. C. Mason.

East India House, 13 July 1846.

James C. Melvill.

ABSTRACT RETURN of the Total Charges of the INDIAN NAVAL FORCE in the Years ended the 1st day of May 1837 and the 1st day of May 1845, distinguishing, as far as possible, the Charge for the Force employed on the Coast of *Scinde* and on the River *Indus*, in the last Year, in Rupees and Sterling Money.

183.

A 3

	Year ended the 1st day of May 1837.		Year ended the 1st day of May 1845.		
	<i>Rupees.</i>	£.	<i>Rupees.</i>	£.	
At Bengal:					
Charges of the steamers and other vessels belonging to the Government of Bengal, and expenses of the Marine Establishments at that Presidency - - - - -	13,79,131	129,293	17,97,300	166,497	
Stores from London - - - - -	1,25,214	11,739	3,00,000	28,125	
	15,04,335	141,032	20,97,300	196,622	
Marine and Pilotage receipts - - - - -	6,85,557	59,504	8,38,282	78,589	
Net Charge - - - - -	8,68,778	81,448	12,59,018	118,033	Bengal, 1844-45, estimated.
At Bombay:					
Charges of the steamers and other vessels belonging to the Indian Navy, and expenses of the Marine Establishments under the Presidency of Bombay - - - - -	14,20,074	133,132	15,89,634	149,028	
Stores from London - - - - -	1,80,720	16,942	2,00,572	18,804	
Marine Charges (Extraordinary) defrayed by the Government of Bombay, and charged in account to the Bengal Presidency - - - - -			8,18,910	29,898	
	16,00,794	150,074	21,09,116	197,730	
Marine and Pilotage receipts - - - - -	1,81,592	15,149	2,31,324	21,687	
Net Charge - - - - -	14,89,202	134,925	18,77,792	176,043	
TOTAL—Net Amount of Marine Charges at Bengal and Bombay - - - - -	23,07,980	216,373	31,36,810	294,076	
Viz.—					
Net charge (deducting passage-money) of the vessels employed upon the Packet service - - - - -			2,89,688	27,800	
Estimated expense for the year 1844-45, of the East India Company's vessels serving on the River <i>Indus</i> and in <i>Scinde</i> (according to a Statement transmitted to the Court of Directors, by the Bombay Government, on the 18th May last) - - - - -			3,52,300	33,028	
Charges of the Marine Establishments and of the steamers and other vessels employed upon the general service of India - - - - -	23,07,980	216,373	24,87,077	263,248	
	23,07,980	216,373	31,36,810	294,076	

TOTAL CHARGES OF THE INDIAN NAVAL FORCES, FROM 1837 TO 1845.

The above amounts do not include either the cost of the vessels, or any charge for wear and tear

East India House, 9 July 1846.

James C. Melvill, Secretary.

AN ABSTRACT RETURN of the Total Amount of the REVENUES of India, in each of the Years ended the 30th day of April 1837 to the 30th day of April 1845, distinguishing the Amount of the Revenue at each of the Three Presidencies of Bengal, Madras, and Bombay; also, an Account of the Expenditure at the Three Presidencies in the same Years, and the Amount of Surplus or Deficiency, and the Balance in the Treasury at each of these Dates.

YEARS ended	BENGAL. (Including the North Western Provinces, late Agra Presidency, and the Province of Scinde.)			MADRAS.			BOMBAY.			TOTAL Gross and Net Revenues of India.		
	Gross Revenues.	Allowances and Assignments, and Charges of Collection, payable out of the Revenues.	TOTAL Net Revenues.	Gross Revenues.	Allowances and Assignments, and Charges of Collection, payable out of the Revenues.	TOTAL Net Revenues.	Gross Revenues.	Allowances and Assignments, and Charges of Collection, payable out of the Revenues.	TOTAL Net Revenues.	Gross Revenues.	Allowances and Assignments, and Charges of Collection, payable out of the Revenues.	TOTAL Net Revenues.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
30 April 1837	13,600,318	2,537,206	10,268,012	4,329,569	1,094,462	3,235,117	2,535,834	831,623	1,704,211	19,665,621	4,463,281	15,202,340
- 1838	12,686,629	2,682,191	9,904,438	4,517,271	1,004,468	3,512,813	2,426,779	777,729	1,649,050	19,630,679	4,464,378	15,066,301
- 1839	12,929,843	2,684,418	10,375,425	4,643,458	1,109,656	3,538,803	2,338,268	819,758	1,418,465	19,811,559	4,493,866	15,327,693
- 1840	11,937,411	2,375,968	9,561,443	4,665,374	1,129,498	3,535,876	2,255,934	810,638	1,445,296	18,858,719	4,316,104	14,542,615
- 1841	12,347,545	2,506,304	9,741,241	4,663,724	1,109,388	3,553,342	2,632,405	804,483	1,827,923	19,543,674	4,411,169	15,132,505
- 1842	13,134,720	2,696,859	10,437,861	4,701,744	1,107,834	3,593,910	2,628,825	877,941	1,750,884	20,465,289	4,682,634	15,782,655
- 1843	13,404,264	2,604,650	10,829,614	4,768,837	1,139,888	3,628,949	2,927,158	966,475	1,960,683	21,190,259	4,771,013	16,419,246
- 1844	14,123,840	2,599,908	11,523,932	4,757,057	1,155,000	3,601,997	3,098,967	1,052,239	2,046,728	21,979,864	4,807,207	17,172,657
- 1845	14,440,839	2,712,101	{ Estimated 11,728,737 }	4,684,058	1,171,642	3,512,416	2,949,372	1,031,265	1,918,607	22,074,768	4,915,008	{ Partly estimated 17,159,760 }

6 TOTAL AMOUNT OF THE REVENUES OF INDIA, FROM 1837 TO 1845.

AN ABSTRACT RETURN of the Total Amount of the Revenues of India, in each of the Years ended the 30th day of April 1837 to the 30th day of April 1845—continued.

183.

A. 4

YEARS ended	Ordinary and Extraordinary Charges of India and its Dependencies, exclusive of the Charges defrayed in England.				Home Charges on the Indian Revenues (per accompanying Statement).	Total Charges, exclusive of Collection.	Surplus.	Deficiency.	Net Produce of the Commercial Assets, after deducting certain Extraordinary Charges defrayed thereout, and the Sums applied to the Payment of Remittable Debt.	Net Surplus, including Net Produce of the Commercial Assets.	Net Deficiency, after deducting Net Produce of the Commercial Assets.	Amount of the Cash Balances in the several Treasuries of India on the 30th day of April in each Year.			
	BENGAL (including the North Western Provinces, late Agra Presidency and the Province of Scinde.)	MADRAS.	BOMBAY.	TOTAL.								BENGAL (including North Western Provinces).	MADRAS.	BOMBAY.	Total Cash Balances in the Treasuries of India.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
30 April 1837	6,944,972	2,817,534	1,980,768	11,743,269	2,210,847	13,954,116	1,246,294	- -	1,225,241	2,478,465	- -	5,664,098	1,868,265	2,881,000	9,553,958
- 1838	7,004,460	2,022,136	1,954,960	11,081,536	2,204,445	14,285,981	780,318	- -	718,705	1,499,028	- -	5,228,070	2,210,677	2,509,865	9,948,512
- 1839	8,070,624	2,082,669	1,940,729	12,094,015	2,615,468	15,709,483	- -	861,787	460,866	70,019	- -	4,840,040	2,386,121	1,724,571	8,900,732
- 1840	8,437,736	2,561,404	2,083,222	14,102,362	2,578,966	16,681,328	- -	2,188,718	31,033	- -	2,107,680	4,703,367	2,000,889	2,160,124	8,873,320
- 1841	8,943,009	2,352,076	1,966,380	14,261,465	2,225,776	16,487,241	- -	1,754,825	1,578	- -	1,753,247	4,558,481	2,048,319	1,776,762	8,373,562
- 1842	9,567,407	2,356,092	1,995,078	14,719,472	2,824,786	17,544,258	- -	1,771,603	5,902	- -	1,765,701	4,080,402	1,993,660	1,800,747	7,883,709
- 1843	9,934,761	2,360,788	1,991,580	15,307,069	2,458,198	17,765,267	- -	1,846,011	{ excess charge } 162	- -	1,846,173	5,182,072	2,172,540	1,861,308	9,216,214
- 1844	10,122,140	2,342,873	2,204,121	15,668,948	2,944,073	18,613,021	- -	1,440,259	1,131	- -	2,440,198	4,982,047	2,287,221	2,205,959	10,382,528
- 1845	{ Estimated, } 9,282,859	2,470,680	2,406,174	{ Partly estimated } 14,268,106	2,485,212	17,743,318	- -	683,668	1,350	- -	{ Partly estimated } 2,449,100	{ Estimated } 5,949,498	2,104,322	2,524,757	{ Partly estimated } 10,588,657

* Includes an extraordinary payment of 450,000l. on account of arrears due for Her Majesty's troops employed in India.

East India House, 30 June 1846.

J. C. Melville, Secretary.

TOTAL AMOUNT OF THE REVENUES OF INDIA, FROM 1837 TO 1845.

7

ABSTRACT ACCOUNT of the TOTAL ANNUAL HOME CHARGES on the INDIAN REVENUE in each of the Years
Establishments, Payment of Dividends, Pensions,

	1836-37.
	£.
Dividends to Proprietors of East India Stock, &c.	637,086
Interest on the Home Bond Debt	116,132
Cost of stores consigned to India	220,721
Transport of troops and stores	26,222
Board of Ordnance, for arms and accoutrements supplied to Her Majesty's troops embarked for India	-
Purchase and equipment of steam-vessels, and various expenses connected with steam communication with India, deducting amount chargeable to Her Majesty's Government	26,213
Furlough, and retired pay to military and marine officers, including off- reckonings	489,200
Paymaster-General of Her Majesty's Forces, for claims accrued against the Company in respect of the Queen's troops serving in India	120,000
Payments under Act 4 Geo. 4, c. 71, on account of retiring pay, pensions, &c. of Her Majesty's troops serving or having served in India	60,000
Civil establishments of India, absentee allowances, and passage-money	32,483
Expense of Tanjore Commission	7,885
Retired pay and pensions of persons of the late St. Helena establishment, not chargeable to the Crown	7,575
Her Majesty's mission to the Court of Persia: Portion of the charge paid by the Company	15,000
Her Majesty's establishment in China: Portion of the charge paid by the Company	-
Grant to the Most Honourable The Marquis of Wellesley	-
Grant to the estate of the late Mr. Fraser, late commissioner and agent at Delhi, who was assassinated on the 23d March 1835, at Delhi, in consequence of the conscientious discharge of his duty as commissioner in that territory, and agent to the Governor-General	-
Peninsular and Oriental Steam Navigation Company, in aid of the extension of steam communication with India	-
Her Majesty's Government, on account of the proportion agreed to be borne by the Company, of the amount payable under contract between Her Majesty's Government and the Peninsular and Oriental Steam Navigation Company, for an extended communication between India and China - Board of Commissioners for the Affairs of India: Salaries of the President and officers of the Board, including superannuation allowances granted by warrant of the Crown, under Act 53 Geo. 3, c. 165, s. 91	29,802
Salaries of the Court of Directors of the East India Company	7,564
Contingent expenses of the Courts of Directors and Proprietors of East India Stock, consisting of repairs to the East India House, taxes, rates, and tithes, coals, candles, gas, printing, stationery, and various petty charges	21,739
Salaries and allowances of the secretaries and officers of the Court of Directors	67,433
Charges of the Store Department: Articles for use in inspection of stores, labour, &c.	4,534
Annuitants and Pensioners, including compensation annuities under Act 3 & 4 Will. 4, c. 85	251,116
Lord Clive's Fund: Net charge for pensions, &c.	46,410
Haileybury College: Net charge, after deducting receipts from students	8,327
Military seminary at Addiscombe - ditto - ditto - cadets	9,546
Recruiting Charges: Pay of officers and non-commissioned officers of recruiting establishments and of recruits previous to embarkation; repairs of barracks, bounty, &c.	23,420
Passage and outfit of governors, commanders-in-chief, judges, bishops, chaplains, Company's officers in charge of recruits, officers of Her Majesty's service proceeding to join their regiments, volunteers for the pilot service, &c.	20,519
Law charges	2,891
Maintenance of Lunatics: Persons formerly of the civil and military services of the Company	4,923
Canton Financial Agency: Agents' allowances	3,809
Commission to agents at the outports on realization of remittances	-
Experimental Navigation of the Euphrates: Proportion of expense paid by the Company	-
Cultivation and manufacture of cotton, &c. in India: Expenses in view to the improvement of	-
Miscellaneous: Consisting of expense of overland and ships' packets, maintenance of natives of India, donations to Bengal Civil Fund and to Widows' Funds for the home service, donations for services and relief, &c. &c.	11,060
	£. 2,270,610
Deduct for,	
Amount of interest and profit realized from the temporary investment of cash balances; less, discount on anticipated receipt of remittances, and interest allowed on balances of the Poplar and other funds remaining in the home treasury of the Company	50,763
Premium (less broker's commission) realized on the issue of East India bonds	-
	£. 50,763
TOTAL AMOUNT of Annual Home Charges on the Indian Revenues	£. 2,219,847

East India House, }
30 June 1846. }

ended 30th day of April 1837 to the 30th day of April 1845; distinguishing the same under the separate Heads for Freight, and Conveyance of Troops, Military Stores, &c.

1837-38.	1838-39.	1839-40.	1840-41.	1841-42.	1842-43.	1843-44.	1844-45.
£.	£.	£.	£.	£.	£.	£.	£.
626,570	632,559	626,477	631,645	622,545	625,385	631,591	629,009
189,241	84,396	51,828	51,383	61,373	62,256	59,303	64,339
223,884	130,409	261,658	301,464	366,120	294,633	323,672	318,594
19,537	30,012	61,269	73,213	55,731	871,598	55,498	40,296
-	-	-	-	-	26,397	-	-
37,813	187,604	192,825	83,142	93,625	50,669	28,131	12,894
485,776	620,907	486,701	502,052	635,608	532,799	641,486	577,636
120,000	406,201	220,000	300,000	400,000	150,000	600,000	187,500
60,000	60,000	60,000	60,000	60,000	46,000	60,000	60,000
33,170	43,344	45,644	44,437	44,240	40,686	46,571	46,100
7,908	7,499	4,702	1,831	209	-	-	-
2,795	10,260	19,166	11,678	19,733	9,540	8,928	9,863
12,000	12,000	4,570	11,000	17,557	12,000	12,000	12,000
11,286	-	5,142	4,116	4,788	4,450	-	-
20,000	-	-	-	-	-	-	-
-	5,000	-	-	-	-	-	-
-	-	-	-	-	-	20,000	20,000
-	-	-	-	-	-	-	12,578
29,444	29,455	29,581	28,290	28,051	28,333	28,555	29,641
7,589	7,589	7,581	7,558	7,580	7,598	7,579	7,582
29,158	24,777	26,459	25,302	28,868	26,905	31,210	26,506
69,672	75,255	80,905	81,483	84,848	86,519	89,091	87,904
5,392	5,330	5,332	6,364	6,481	5,750	6,591	6,841
259,386	253,288	253,333	249,034	243,788	247,324	236,499	229,841
47,348	49,348	51,628	53,246	54,164	56,274	59,162	61,377
10,883	10,232	9,673	10,214	10,736	8,650	7,957	7,963
6,888	1,665	5,863	3,904	4,031	3,729	2,435	3,362
24,418	23,842	49,923	50,414	36,096	35,586	44,776	34,302
16,279	16,484	25,738	25,704	34,543	39,362	16,995	21,023
1,661	6,463	16,720	-	11,655	3,710	6,363	5,896
4,875	5,247	5,363	5,523	5,876	5,476	5,992	5,891
13,673	3,961	4,623	6,250	-	-	-	-
1,089	335	597	442	1,188	206	196	-
8,000	173	-	-	-	-	-	-
-	-	-	9,324	2,418	284	-	-
7,781	10,433	17,779	17,484	13,507	2,378	11,491	9,635
2,343,366	2,655,708	2,634,260	2,656,490	2,656,394	2,484,047	2,939,272	2,530,573
						Discount allowed in Excess of Interest realized.	
38,911	40,248	55,294	30,722	21,608	25,854	4,801	26,486
38,911	40,248	55,294	30,722	21,608	25,854	4,801	45,361
2,304,445	2,615,465	2,578,966	2,625,776	2,634,786	2,458,193	2,944,073	2,485,212

James C. Melvill, Secretary.

listing the Amounts at each of the Three Presidencies, in each Year from the 1st day of May 1837 to the charge for Interest on the whole Debt, in each of these Two Years, in India.

1839.	1840.	1841.	1842.	1843.	1844.	1845 (Partly Estimated).
<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>
1,02,15,496	1,02,79,439	1,04,08,793	1,04,57,397	1,05,27,908	1,05,88,581	1,06,59,581
15,00,01,779	14,97,25,377	15,79,95,278	17,94,25,692	20,21,24,192	20,21,59,192	20,21,59,192
12,02,64,711	12,21,14,264	12,53,26,484	12,73,31,844	12,76,90,077	14,19,02,077	15,09,02,077
28,04,81,986	28,21,19,080	29,37,25,555	31,72,14,938	34,03,51,177	35,46,50,850	36,37,20,850
2,40,216	1,37,826	2,35,501	4,12,538	2,19,187	2,94,932	2,09,939
69,03,614	70,09,033	69,97,535	73,74,301	73,77,128	74,45,112	75,45,112
-	29,00,000	38,44,300	30,74,000	19,500	21,000	11,000
2,39,893	-	-	-	-	-	-
17,047	17,047	17,047	17,047	17,047	17,047	17,047
1,27,12,495	1,32,11,687	1,48,26,789	1,58,21,153	1,65,08,408	169,53,151	1,76,69,151
1,79,695	4,58,406	-	-	-	-	-
1,66,646	1,83,815	1,83,705	1,74,410	1,70,600	1,66,841	1,66,841
3,64,581	4,05,115	4,61,769	4,11,193	3,48,443	4,35,255	4,85,465
30,13,26,173	30,64,41,609	32,02,92,201	34,43,99,575	36,50,04,470	37,99,84,188	38,98,25,388
38,27,210	30,72,630	31,35,131	30,71,431	28,52,451	2,99,820	-
-	-	14,000	-	-	-	-
2,00,000	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000
40,27,210	32,72,630	33,49,131	32,71,431	30,52,451	4,99,820	2,00,000
1,54,000	1,54,000	1,54,000	1,54,000	1,54,000	1,54,000	1,54,000
10,14,992	10,14,992	1,08,131	1,08,131	1,08,131	1,08,131	1,08,131
-	-	-	2,61,189	3,62,378	3,43,568	11,24,738
39,12,996	40,71,861	42,52,845	43,21,450	44,85,400	45,41,636	47,98,929
39,11,013	39,83,010	37,51,918	41,26,085	34,91,493	39,67,387	45,59,457
-	-	-	24,120	27,626	1,93,908	1,55,659
66,270	1,46,205	1,46,205	1,24,502	1,12,917	1,11,368	1,12,258
1,260	1,260	1,260	1,260	1,260	1,260	1,260
3,27,456	2,78,779	2,71,368	2,88,813	2,99,257	3,43,643	4,03,218
98,87,987	96,50,107	86,85,723	94,29,550	92,42,462	1,02,64,901	1,14,17,670
-	-	5,89,700	88,000	57,500	57,000	55,000
35,40,894	37,23,538	38,39,017	41,06,255	43,09,798	44,25,128	45,32,576
39,61,498	40,59,295	44,09,670	47,92,918	51,21,051	55,18,505	58,51,433
2,21,972	3,59,786	6,22,828	6,14,010	6,55,869	7,41,970	7,57,778
77,24,364	81,42,619	95,51,215	96,01,183	1,01,44,018	1,07,42,801	1,11,98,777
33,24,65,734	32,75,06,965	34,18,78,269	36,67,01,739	38,74,43,401	40,14,91,510	41,28,39,835
£.	£.	£.	£.	£.	£.	£.
30,231,162	30,708,778	32,051,088	34,378,288	36,322,819	37,639,829	38,684,984
<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>	<i>Rupees.</i>
1,52,27,834	1,64,39,503	1,61,24,899	1,73,70,330	1,84,31,627	1,90,92,898	1,94,77,221
£.	£.	£.	£.	£.	£.	£.
1,427,662	1,447,453	1,511,709	1,628,525	1,728,903	1,781,522	1,825,990

James C. Melvill, Secretary.

AN ACCOUNT of the BONDED and FLOATING DEBT of the EAST INDIA COMPANY at HOME, in each Year from the 1st day of May 1837 to the 1st day of May 1845; stating the Rates of Interest, and the Aggregate Charge for Interest on the said Debt, in each of these Years.

	1837.	1838.	1839.	1840.	1841.	1842.	1843.	1844.	1845.
Home Bond Debt outstanding on the 1st day of May in each year, and bearing interest—	£.	£.	£.	£.	£.	£.	£.	£.	£.
At 4 l. per cent. per annum - - - - -	3,522,925	3,522,825	—	—	—	—	—	—	—
3 l. - - ditto - - - - -	—	—	1,784,300	1,784,300	+168,900	—	—	—	2,299,600
3 l. 10 s. - ditto - - - - -	—	—	—	—	1,566,400	1,734,300	1,734,300	1,734,300	—
Total Amount of the Home Bond Debt bearing Interest on the 1st day of May in each Year	3,522,925	3,522,825	1,784,300	1,734,300	1,734,300	1,734,300	1,734,300	1,784,300	2,299,600
Poplar Fund, and Unclaimed Prize Money applicable to Poplar Fund, per Act 1 & 2 Geo. 4, c. 61, and 9 Geo. 4, c. 50, bearing interest at 4 l. per cent. per annum -	276,964	273,121	269,247	266,191	263,260	260,068	257,813	254,649	232,459
Unclaimed Prize Money applicable to Lord Clive's Fund, per Act 1 & 2 Geo. 4, c. 61, and 9 Geo. 4, c. 50, bearing interest at 5 l. per cent. per annum - - - - -	68,838	68,769	68,749	68,728	67,269	65,694	65,450	64,217	58,002
Widows' Funds for the Home Service, bearing interest at 5 l. per cent. per annum - - - - -	2,297	1,615	5	489	—	—	—	—	—
Total Amount Debts at Home bearing Interest on the 1st day of May in each Year, exclusive of the Amount owing to Proprietors for their Capital Stock	3,871,024	3,866,320	2,072,301	2,069,668	2,064,829	2,060,002	2,057,663	2,053,166	2,610,061
AGGREGATE ANNUAL CHARGE for Interest on the above Debt	155,684	88,460	66,309	66,179	75,189	76,420	74,292	75,276	81,986

Notes.—The rates of interest on the Home Bond Debt, in the period from the 1st May 1837 to the 1st May 1845, were as follow:

From the 1st May 1837 to the 30th June 1838 - - - - - £. 4 per cent. per annum.
 From the 30th June 1838 to the 31st March 1841 - - - - - 3 - - ditto.
 From the 31st March 1841 to the 31st October 1844, on bonds not notified for discharge - - - - - 3 10. - ditto.
 Since 31st October 1844 - - - - - 3 - - ditto.

* On the 30th June 1838, the sum of 1,788,625 l., part of the funds arising from the sale of the Commercial Assets of the Company in England, was made applicable to the discharge of a portion of the Home Bond Debt.

† Bonds which the holders had notified for discharge.

East India House, 30 June 1846.

James C. Melville, Secretary.

ARMY (INDIA), &c.

RETURNS of the MILITARY CHARGES of India, of the NAVAL FORCES in the East India Company's Services in India, Charges of the INDIAN NAVAL FORCE, Amount of REVENUES of India; ANNUAL HOME CHARGES on the Indian Revenue, Amount of DEBT of the East India Company in India, and BONDED and FLOATING DEBT of the Company at Home, for the Years 1837 to 1845.

(Mr. Hume.)

*Ordered, by The House of Commons, to be Printed,
16 March 1847.*

188.

Under 2 oz.

TROOPS (INDIA).

RETURN to an ORDER of the Honourable The House of Commons,
dated 26 March 1847;—for,

A STATEMENT of “the Number of Troops CONVEYED to and from the *British East India Possessions*, and from one Presidency or Possession to another, during the Years 1845 and 1846, with the EXPENSE thereof.”

Ordered, by The House of Commons, to be Printed, 4 May 1847.

STATEMENT of the Number of Troops CONVEYED to and from the *British East India Possessions*, during the Years 1845 and 1846, with the Expense thereof

FROM GREAT BRITAIN AND IRELAND TO INDIA (Troops and their Families).

1845.		1846.			
	£.	s. d.		£.	s. d.
Men, No. 4,712 } Women „ 416 } Children „ 889 } Bedding, Medical Comforts, Surgeons' Allowances, &c. - -	49,124	8 2	Men, No. 6,160 } Women „ 666 } Children „ 601 } Bedding, Medical Comforts, Surgeons' Allowances, &c. - -	69,672	15 3
	9,846	1 3		13,241	7 -
	£. 58,970	9 5		£. 82,914	2 3
Passage-money of Officers in Her Majesty's Service, and of Company's Officers in charge of Recruits - - - No. 215	21,567	- -	Passage-money of Officers in Her Majesty's Service, and of Company's Officers in charge of Recruits - - - No. 333	32,280	5 -
	£. 80,537	9 5		£. 115,194	7 3

FROM INDIA TO ENGLAND (Troops and their Families).

1845.		1846.			
	£.	s. d.		£.	s. d.
Men, No. 2,288 } Women „ 186 } Children „ 272 } Fresh Provisions, Medical Comforts, and Surgeons' Allowances	46,845	6 2	Men, No. 3,285 } Women „ 203 } Children „ 386 } Fresh Provisions, Medical Comforts, and Surgeons' Allowances	73,826	6 3
	6,507	11 2		8,065	19 11
	£. 53,352	17 4		£. 81,891	6 7

Officers in Her Majesty's Service, } The Charge for the Passage of these Officers, defrayed in
and Company's Officers in charge } India, cannot at present be furnished.
of Recruits - - - - - }

There are no accounts at present in England which enable the Court of Directors to comply with that part of the Order of the Honourable House which calls for a Statement of the Number and Charge for the Troops conveyed from one India Presidency or Possession to another.

East India House, }
28 April 1847. }

James C. Melvill,
Secretary.

TROOPS (INDIA).

STATEMENT of the Number of **TROOPS CON-
VEYED** to and from the *British East India Pos-
sessions*, during the Years 1845 and 1846, with
the **EXPENSE** thereof.

(Sir Howard Douglas.)

*Ordered, by The House of Commons, to be Printed,
4 May 1847.*

EAST INDIA.

RETURN to an Order of the Honourable The House of Commons,
dated 11 May 1848 :—for,

COPY "of LETTER from the GOVERNMENT of India, transmitting a Copy of
Act 6 of 1848, equalizing DUTIES on Goods, &c."

India Board, }
11 May 1848. }

• HUGH STARK.

LETTER from the GOVERNMENT of India to the COURT of DIRECTORS of the
EAST INDIA COMPANY.

No. 11 of 1848 (Legislative Department).

Honourable Sirs,

WE have the honour to acknowledge the receipt of your despatch in the Separate Revenue Department, dated the 31st December, No. 5 of 1847, and to transmit herewith a copy of Act No. 6 of 1848, passed on this date, intitled "An Act for equalizing the Duties on Goods imported and exported on Foreign and British Bottoms, and for abolishing Duties on Goods carried from Port to Port in the Territories subject to the Government of the East India Company."

2. It being desirable to bring the Act into operation without delay, we suspended the usual standing orders of the Department, and passed the Act without any previous publication of the draft in the Gazette. The provisions of the Act will come into effect from the 25th instant.

3. The Government of Bombay will be instructed from the Foreign Department to extend the benefit of Section I. to the Ports of Scinde, and to report on the existing practice in respect to imports from the Ports of the Presidencies of India to Scinde, and the trade generally between the Ports of Bombay and the Ports of Scinde, showing the amount of Customs Revenue realized therefrom.

• We have, &c.

(signed)

Dalhousie.

J. H. Lettler.

T. H. Maddock. C. H. Cameron.

F. Millett.

Fort William, 4 March 1848.

ACT No. VI. of 1848.

AN ACT for equalizing the Duties on Goods imported and exported on Foreign and British Bottoms, and for abolishing the Duties on Goods carried from Port to Port in the Territories subject to the Government of the East India Company.

I. It is hereby Enacted, That from and after the Twenty-fifth day of March 1848, all Goods imported on Foreign Bottoms by sea into any Port of the Presidencies of Fort William in Bengal, Fort St. George, or Bombay, shall be charged only with the same rates of duty as such Goods would now by law be charged with, if such Goods were imported into any of the said Ports on British Bottoms, anything in any Act of the Council of India contained to the contrary notwithstanding.

II. And it is hereby Enacted, That from and after the said day, all Goods exported on Foreign Bottoms by sea from any Port of the said Presidencies, shall be charged only with the same rates of duty as such Goods would now by law be charged with, if such Goods were exported from any of the said ports on British Bottoms, anything in any Act of the Council of India contained to the contrary notwithstanding.

III. And it is hereby Enacted, That from and after the said day, no duty shall be charged on any Goods lawfully carried from any Port in the Territories subject to the Government of the East India Company to any other Port in the said Territories, anything in any Act of the Council of India contained to the contrary notwithstanding.

IV. Provided always, That nothing in this Act contained shall apply to the articles of Salt or Opium.

(signed)

G. A. Bushby,
Secy to the Gov^t of India.

EAST INDIA.

COPY of LETTER from the GOVERNMENT of *India*,
transmitting a Copy of Act 6 of 1848, equalizing
DUTIES ON GOODS, &c.

(Mr. Cornwall Lewis.)

Ordered, by The House of Commons, to be Printed,
11 May 1848.

PUBLIC WORKS (INDIA).

RETURN to an Order of the Honourable The House of Commons
dated 14 February 1854;—for,

COPIES “of the REPORTS of the COMMISSION on PUBLIC WORKS at *Bombay*,
and of the SECOND REPORT of the COMMISSIONERS on PUBLIC WORKS at
Madras, together with the MINUTES or REPORTS of the Governor and
Members of Council at *Madras*, to the Governor-General or Court of
Directors, respecting those Reports:”

“Of all MINUTES or REPORTS of the Governor-General to the Court of
Directors in answer to or respecting those Reports:”

“Of any MEMORIALS from the Commissioners on Public Works at *Madras* to
the Court of Directors, respecting those Reports:”

“And, of any of the ANSWERS of the Court of Directors to the said Memorials,
Minutes, and Reports.”

Note.—The Report of the Commission on Public Works at *Bombay* has been presented to,
and printed by, both Houses of Parliament. (House of Lords Paper, No. 17 of Session 1853-4; ;
House of Commons Paper, No. 21 of Session 1853-4.) The Second Report of the Commis-
sioners on Public Works at *Madras*, has not yet been received in this country.

East India House,]
2 May 1854. }

JAMES C. MELVILL.

(*Mr. Hume.*)

Ordered, by The House of Commons, to be Printed,
4 May 1854.

L I S T.

	PAGE
Extract Public Letter to India from the Court of Directors; dated 30 January (No. 2) 1854	3
Extract Military Letter from Bengal to the Court of Directors; dated 9 September (No. 231) 1853, paras. 3 and 4	5
Public Letter from the Government of India to the Court of Directors; dated 7 October (No. 69) 1853	5
Extract Minutes of Consultations; dated 6 April 1852	6
Letter from Officiating Secretary to the Government of India, Military Department, to Secretary to Government of Madras, Military Department; dated 28 May 1853	6
Letter from Chief Secretary to Government of Madras to Officiating Secretary to Government of India, dated 13 September 1853	7
Printed Proceedings of the Madras Government on the First Report of the Commission on Public Works	8
Public Works Letter from Government of Madras to Court of Directors; dated 10 February (No. 1) 1854	127
Letter from Lieutenant-Colonel Cotton to Chief Secretary to Government; dated 4 January 1854	127
Minute by the President; dated 19 January 1854	128
Letter from Lieutenant-Colonel Cotton to Chief Secretary to Government; dated 5 January 1854	129
Minute by the President; dated 20 January 1854	129
Letter from Lieutenant-Colonel Cotton to Chief Secretary to Government; dated 5 January 1854	129
Memorial of Lieutenant-Colonel Cotton, dated 5 January 1854	129
Letter from Lieutenant-Colonel Cotton to Chief Secretary to Government; dated 4 January 1854	131
Minute by the President; dated 21 January 1854	131
Minute by the Honourable Mr. Elcott; dated 21 January 1854	132
Minute by the Honourable Mr. Thomas, dated 24 January 1854	133
Resolution; dated 10 February 1854	134
Letter from the Commissioners on Public Works to the Chief Secretary to Government of Fort St. George; dated 8 November 1853	135
Memorial of Commissioners on Public Works at the Madras Presidency; dated 8 November 1853	135
Minute by the President; dated 10 November 1853	136
Order of Government; dated 22 November 1853	136
Letter from the Court of Directors to the Government of Madras; dated 22 March (No. 13) 1854	136

East India House, }
2 May 1854. }

T. L. Paacock,
Examiner of India Correspondence.

COPIES of the REPORTS of the COMMISSION on PUBLIC WORKS at *Bombay*, and of the SECOND REPORT of the COMMISSIONERS on PUBLIC WORKS at *Madras*, together with the MINUTES or REPORTS of the Governor and Members of Council at *Madras*, to the Governor-General or Court of Directors, respecting those Reports;—Of all MINUTES or REPORTS of the Governor-General to the Court of Directors in answer to or respecting those Reports;—Of any MEMORIALS from the Commissioners on Public Works at *Madras* to the Court of Directors, respecting those Reports;—And, of any of the ANSWERS of the Court of Directors to the said Memorials, Minutes, and Reports.

[THE Court's Despatch of 30th January 1850, directing the formation of Commissions on Public Works at the several Presidencies of India, has already been laid before Parliament (Sessional Paper, No. 622 of 1851, pp. 146-154), but it appears essential to the completeness of this Return to give Extracts of so much of it as relates to the Presidency of Madras.]

EXTRACT Public Letter to India, dated 30 January (No. 2) 1850.

Para. 1. SEVERAL very important and intimately connected questions in relation to the superintendence and management of public works have been brought under our consideration in letters from all the Presidencies. We have thought it desirable to embrace the subject in one view, and to communicate our opinion on it to your Government.

2. We shall notice these questions, and the subjects from which they have arisen, in the following order.

* * * * *

3. The District Roads of Madras.

* * * * *

Madras District Roads:

18. The letters noted in the margin from the Government of Fort St. George relate chiefly to the formation and maintenance of roads under that Presidency. The letter dated 3d January 1849, transmits a general report of the Road Department from its establishment to, the 1st May 1848, and the orders passed thereon by the Government.

19. The whole of the proceedings referred to in these letters, lead to the following conclusions:

20. The roads in some instances, from want of previous survey and other causes, have not been well planned with respect to the line, so that a road on a new line becomes desirable, and even necessary for permanent traffic.

21. They have been carried below the level of tanks, when they might have been carried above it, and embankments have been broken and bridges carried away by inundations which, on the higher life, would have been comparatively innocuous.

22. They have been constructed without due provision for their permanent maintenance, so that either the entire road has gone to decay, or one portion of it has become unserviceable, while another portion was in progress of construction.

4 RETURNS RELATING TO PUBLIC WORKS, INDIA.

23. In many parts of the Presidency it is impossible, from the want of local materials, to construct metalled roads, except at an altogether disproportionate cost.

24. The carts generally used are constructed on a principle calculated to destroy the roads. This principle was introduced about 60 years ago, and it may be, therefore, presumed that the people would not object to the introduction of an improved form.

25. To construct a system of trunk and branch roads on a permanent and generally useful principle would require a greater outlay than can be afforded by Government, unless aided by one or all of three modes of contribution: the levy of tolls, the levy of a cart tax, the requisition of village labour. The objections to the first of these methods are clearly and forcibly stated by Captain Best, who advocates the second and third. He calculated that the requisition of a day's labour at the rate of one cooly per cawny from places within two miles of a road, and of a commutation of two annas per cawny from places within that distance, and of one anna per cawny from places at a greater distance, would yield 34,00,000 days' labour, and 3,18,750 rupees per annum; but he does not state by what machinery, at what cost, and with what checks and securities against exaction and oppression, these very minute contributions of labour and money could be levied.

26. Captain Best appears also to regret the prohibition of a fourth mode of assistance, convict labour, which he thinks not liable in the Madras territory to the objections which were taken to it in Bengal.

27. Labourers require vigilant superintendence, and there is a great deficiency of practical knowledge in local overseers. Lord Tweeddale, in his minute of 25th January 1848, dwelt very strongly on the necessity of having men of practical experience to do justice to the science which is abundantly possessed by the engineers of the Presidency. The letter from the Government, dated 4th February, No. 3 of 1848, requested that two practical overseers, who understood the business of road-making in all its branches, should be sent out from England for the purpose of instructing the local overseers and operatives.

* * * * *

29. With respect to the chief superintending authorities, the present practice at the several Presidencies is different.

* * * * *

61. Under the Presidency of Madras, the control of all works connected with the land revenue, especially all works of irrigation, is intrusted to the Board of Revenue in the Department of Public Works, which consists of the ordinary members of the Board, with the addition of the chief engineer, and with a distinct establishment, at the head of which is placed an engineer officer as secretary; all other works are placed under the superintendence of the Military Board.

* * * * *

63. It is most important that the system of the superintendence of public works should be assimilated at all the Presidencies; but considering that the opinion of the Governor-General has not yet been given on the division of public works in Bengal; considering also the unsatisfactory working of the system at Madras, which formed the subject of our despatch to that Presidency, 29th May (No. 12) 1845, and the great differences of opinion in relation to the change of system at Bombay, the subject is not brought before us in a state for final decision; it is desirable that the entire question in relation to all the Presidencies should first pass under the deliberate review of your Government.

64. In forming a judgment of the system of superintendence, it is necessary to have a clear view of the actual state of all the work which is the subject of superintendence; this, in the districts, and especially in the district roads, embraces a most extensive field of operations. The documents which we have examined exhibit many proofs of cost and labour thrown away, of work done over again and again without a good final result, of great excess of expenditure
over

over estimates; in short, an extensive admission of defects, and a great diversity of opinion as to the mode in which those defects should be remedied.

65. We think it desirable that you should select two or three competent officers from persons already at the Presidency, and whose services can be either wholly or partially spared for the purpose, to form a temporary commission to inquire into the whole subject of the superintendence and execution of public works, not omitting any subject noticed in this despatch; that similar commissions should be formed at the other Presidencies; that they should make full and detailed reports to their respective Governments, embodying such suggestions as may appear to them advisable; that these reports should be submitted to you, and that we should receive from you such a distinct opinion on the whole of the questions herein considered, as shall place it in our power to come to a decision respecting them.

67. We do not consider that any great public advantage would result from the engagement of two practical overseers thoroughly conversant with road-making in all its branches, as proposed in Lord Tweeddale's minute of January 1848, especially as it would be impossible to send out persons possessing the essential qualification of a knowledge of the native languages.

68. Of all other applications and suggestions for purposes of permanent utility, but not of immediate temporary necessity, we shall postpone the consideration till we are in possession of the opinions with which we have required you to supply us.

EXTRACT Military Letter from Bengal, dated 9 September (No. 231) 1853.

3. We have received from the Government of Fort St. George, with the documents herewith transmitted as per margin, the First Report of the Commission for inquiry into the Department of Public Works at Madras, with an intimation that five copies of the printed report referred to have been forwarded direct for your information.

Cons. 4 March
1853, No. 705.
Cons. 3 June 1853,
No. 33/41.

4. Your Honourable Court will observe (Cons. 3 June 1853, No. 41) that we have deferred the consideration of the report and documents until favoured with a full exposition of the views of the Government of Fort St. George on the subject.

Home Department, No. 69 of 1853, dated 7 October.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

WITH reference to your Honourable Court's Despatch, No. 32, dated 24 May last, we have the honour to forward the accompanying communication from the Government of Fort St. George, promising shortly to submit their final proceedings on the First Report of the Commission appointed to inquire into the whole subject of the superintendence and execution of Public Works under the Madras Presidency.

Home Cons. 5 Aug.
1853, No 56 to 59.
Home Cons. 26 Aug.
1853, No. 25 & 26.
Home Cons. 7 Aug.
1853.

2. The reports of the Commissions appointed at the three Presidencies have been received, and are now under consideration in the Military Department, but no decision on the subject can be arrived at until we are in possession of the minutes of the Madras Government on the report from that Presidency.

We have, &c.
(signed) *Dalhousie.*
J. Lewis.
J. Dorin.
J. Low.

Fort William, 7 October 1853.

PUBLIC WORKS DEPARTMENT.

No. 118.

EXTRACT from the Minutes of Consultation, under date the 6th April 1852.

READ again letter from the Commissioners for inquiring into the system of Public Works in the Madras Presidency, dated 21 November, and recorded in Cons. 16 December 1851.

Read also the following papers :

Extract from the proceedings of the Board of Revenue, D.P.W.

(Here enter 15 January 1852, No. 31.)

Memorandum by the Right Honourable the President.

(Here enter 27 February 1852)

Minute by the Honourable Mr. Thomas.

(Here enter 6 March 1852.)

Memorandum by the Right Honourable the President.

(Here enter 15 March 1852.)

The Right honourable the Governor in Council is of opinion that there are serious objections to the proposition recommended by the Commissioners, and supported by the Board of Revenue in the Department of Public Works, of replacing the trunk roads under the Board's charge, and resolves to defer the consideration of the subject until the final report of the Commissioners on the Department of Public Works generally, which may shortly be expected, is laid before him.

2. In regard, however, to the recommendation for the appointment of an assistant to the secretary to the Board in the Department of Public Works, the Governor in Council, satisfied on the representation of the Commissioners that that officer needs additional aid to enable him efficiently to discharge his duties, will be prepared to recommend the appointment to the Government of India, on the Board submitting an application in the prescribed form, showing the charge which the measure will involve.

(signed) *H. C. Montgomery*, Chief Secretary.

(True copy.)

(signed) *H. C. Montgomery*, Chief Secretary.

(True copy.)

(signed) *R. J. H. Birch*, Lieutenant-Colonel,
Officiating Secretary to the Government of India
in the Military Department.

No. 889.

From Lieutenant-colonel *R. J. H. Birch*, c.b., Officiating Secretary to the Government of India in the Military Department, to Lieutenant-Colonel *C. A. Browne*, Secretary to Government in the Military Department, Fort St. George.

Sir,

THE Chief Secretary to the Government of Fort St. George having, with his letters to the Secretary to the Government of India in the Home Department, No. 121, of the 13th April 1853, forwarded a printed copy of the "First Report of the Public Works Commission," with correspondence regarding the subject under investigation by that Commission, the whole of the documents have, under the

RETURNS RELATING TO PUBLIC WORKS, INDIA. 7

the orders of the Supreme Government, been transferred to this department, from which instructions for the assembly of the Commission were originally issued.

2. The printed report and the other papers have been laid before the Most noble the Governor-General in Council, who would at once have entered upon the consideration of the report and papers, in order to be prepared for the further communications from the Government of Madras, which are promised, were it not for the terms of the minute by the Honourable Mr. Thomas, dated the 12th April 1853, regarding the imputations against the proceedings of Government contained in the report of the Commissioners. In the sentiments recorded in that minute the Right honourable the Governor entirely concurred. (see his minute of the 13th April), and added: "I shall endeavour at some future period to show my reasons for the opinion I have formed that this first report of the Commissioners is one-sided; that it misrepresents the actuating motives and real feelings of Government, with regard to its measures for the improvement and amelioration of the country, and therefore that it is not entitled to that confidence, though some facts set forth in it may be well supported, which such a document should command, to render it of any general practical use."

Under these circumstances, the Most noble the Governor-General of India in Council will defer the consideration of any part of the report or documents until a full exposition of the views of the Madras Government shall have been submitted.

I have, &c.
(signed) *R. J. H. Birch*, Lieutenant-Colonel,
Officiating Secretary to the Government of India
in the Military Department.

Council Chamber, Fort William, 28 May 1853.

(True copy.)
(signed) *R. J. H. Birch*, Lieutenant-Colonel,
Officiating Secretary to the Government of India
in the Military Department.

No. 353.

From Sir *H. C. Montgomery*, Bart., Chief Secretary to the Government of Fort St. George, to *G. Plowden*, Esq., Officiating Secretary to the Government of India.

Sir,

I AM directed, in reply to Mr. Couper's letter of the 20th ultimo, to state for the information of the Most noble the Governor-General in Council, that the Honourable Mr. Elliott and the Honourable Mr. Thomas have recorded their opinions at considerable length on the First Report of the Commissioners for inquiring into the system of Public Works at this Presidency, and that the Right honourable the Governor has nearly concluded his review of the subject. These papers being voluminous, it has occurred to the Government to be desirable that, together with the final proceedings of Government, they should be laid before the Most noble the Governor-General in Council in a printed form. They are now in the press for this purpose; and I am instructed to notify that it is expected they will be despatched to Calcutta before the termination of the present month.

I have, &c.
(signed) *H. C. Montgomery*, Chief Secretary.

Fort St. George, 13 September 1853.

Views and Proceedings of the Madras Government on the First Report of the Commission on Public Works.

PUBLIC WORKS DEPARTMENT.

No. 407.

EXTRACT from the Minutes of Consultation, under date the 8th November 1853.

READ again the First Report from the Public Works Commissioners, dated 23 December 1852, and entered in Diary to Consultation, 15th April 1853.

Read also the following Minutes :

Minute by the Honourable Mr. Elliott, with Postscript.
(Here enter 19th July and 19th September 1853.)

Minute by the Honourable Mr. Thomas.
(Here enter 23 August 1853.)

Minute by the Right honourable the President.
(Here enter 29 October 1853.)

The above Minutes having been printed, ordered, that five copies be forwarded to the Government of India with the following letter.

Ordered also, that 30 copies of the same be forwarded to the Honourable the Court of Directors, with a copy of the letter addressed to the Government of India.

To the Secretary to the Government of India, in the Military Department.
(Here enter 8 November 1853, No. 407.)

To the Secretary at the India House.
(Here enter 8 November 1853, No. 408.)

(True extract.)

H. C. Montgomery, Chief Secretary.

PUBLIC WORKS DEPARTMENT.

No. 408.

From Sir *H. C. Montgomery*, Bart., Chief Secretary to the Government of Fort St. George, to the Secretary to the Government of India in the Military Department.

Sir,

Para. 1. In continuation of my letter of the 13th April last, and with reference to the intimation contained in my further letter of the 18th ultimo, I am now directed to lay before the Most noble the Governor-General in Council the proceedings in print of this Government on the First Report of the Commissioners appointed under the orders of the Supreme Government to inquire into the system of Public Works in the Madras Presidency.

2. These embrace minutes recorded by the Right honourable Sir Henry Pottinger and the Honourable Messrs. Elliott and Thomas.

3. The subjects adverted to by the Commissioners have, it will be observed, been discussed in detail in these documents, and as the individual opinions of the members of this Government do not in some points coincide, it is necessary to solicit the particular attention of His Lordship the Governor-General in Council to the respective views enunciated in these minutes, as well as to the appendices annexed in support of them.

4. The

4. The Commissioners in their concluding remarks (page 270) state that their chief recommendations are addressed to three main objects.

1st. The past neglect of even the existing works of irrigation and the high expediency of repairing past omissions, and entering vigorously on the task of both restoring the old works to their highest point of efficiency, and of greatly extending irrigation by new works.

2d. The absolute necessity of taking measures without delay to form a general system of internal communications ; and,

3d. As an essential means to both these objects, the necessity of greatly enlarging and improving the engineer establishments.

5. The allegations of past neglect of existing works the Governor in Council believes to be, if not a mis-statement, very greatly exaggerated by the Commissioners, who in other parts of their Report (*vide* paras. 241, 245, 252 and 271), instance the benefits this Presidency has secured by attention to irrigation in the districts of Tinnivelly, South Arcot, Tanjore and Rajahmundry. But while admitting that in some instances possibly more might have been effected, the Commissioners, in page 110, para. 275, afford ample justification for any supposed and asserted neglect on the part of this Government in the following remarks :—

“ Indeed we fully believe that this neglect by the Government of undertakings so remunerative, is to be accounted for in a great measure by the extreme paucity of engineers. Superficially and imperfectly as those officers are compelled to perform even their ordinary and routine duties, these are yet quite sufficient to engross all their time, and to leave them none to attend to new undertakings. Here and there indeed an officer is found with energy to take up the investigation of great projects, but this cannot be done except by the neglect of the ordinary duties of his charge ; and this is no slight evil, though perhaps the lesser of the two. In the case of the Godavery works, not only were the ordinary duties of the division entirely neglected, as we learn from Colonel Cotton's own correspondence, but other divisions were deprived of no inconsiderable part of their far too scanty establishments, in order to provide for carrying on that one undertaking, and still the number of officers employed upon it was far too small, and the progress in consequence very slow.”

6. The Right honourable the Governor in Council fully concurs with the Commissioners as to the benefits that must result from a greatly increased expenditure in works of irrigation, provided the means of superintendence under able and judicious direction is available, but without this indispensable requisite it is manifestly impracticable to entertain projects for the improvement of the country, either as regards irrigation or internal communications on any extensive scale. At the present moment, works which have received the sanction of this Government and of the Government of India are indefinitely and necessarily postponed because efficient supervision is wanting.

7. To the proposed plan of obtaining the increased agency for supervision of works solely by enlargement of the engineer corps, the Governor in Council is not able to record his assent. It appears to him inexpedient that Government should continue wholly dependent on the military corps of engineers for the supply of officers for civil engineering. In again recommending, therefore, that the military corps should be increased, the Governor in Council would suggest that the increase need not be carried to the extent required to provide for all the appointments which should be filled by scientific officers, but that a proportion might be left to be supplied by civil engineers sent from England, and by officers of the artillery and the line, and any qualified persons that may be found out of the service.

V. letter to Government of India, under date 1 June 1853, No. 605.

8. The Governor in Council does not support the proposal of the Commissioners for specifying any particular sum to be annually laid out on public works. He is of opinion that the amount to be expended on works of all descriptions, would most conveniently and properly be left to be fixed within a certain limit by the local government when proper supervision is forthcoming. He does not however object to a prospective estimate of the expenditure intended to be made within the year being submitted to the Government of India, that the amount may be known to that authority, and that it may see that the authorised limit

is not exceeded, but he is fully of opinion with the Commissioners, for the solid reasons they advance in para. 492, page 198, that whatever the admitted amount of annual expenditure may be, it should be placed at the unfettered and exclusive disposal of the local government.

Board of Revenue
D. P. W.
Military Board.
Superintendent of
Roads.

9. On the subject of the controlling agency for the Department of Public Works, it will be observed there is a difference of opinion. The Right honourable the President and the Honourable Mr. Thomas are opposed to the adoption of the recommendation of the Commissioners for the constitution of a new Board to have control over public works of all kinds, in lieu of the three distinct authorities now existing. They are in favour of continuing the trunk roads throughout the Presidency, until finally completed, under the superintendence, as at present, of a separate officer corresponding direct with Government, and combat the opinion that the existing system, as the Commissioners assert, has failed. The Honourable Mr. Thomas considers that a new Board would be a cumbrous and expensive machinery, especially objectionable as excluding individual responsibility, and he would advocate the division of the Presidency into four divisions with a general superintendent to each. The Right honourable Sir H. Pottinger concurs in these views, believing that a Board on the principle proposed would prolong the present evil system; whereas the superintendence suggested would comprise personal inspection, individual responsibility, and vastly improved efficiency. The Honourable Mr. Elliott agrees with the Commissioners as to the composition of the proposed Board, except that he thinks that it will be sufficient to appoint one engineer officer to be a member of the Board besides the chief engineer, who is to have a seat in it *ex officio*. Mr. Elliott, in a postscript to his minute (page 33), has stated his reasons at length for preferring a Board consisting of an able and experienced revenue officer, and a select officer of engineers, eminent for his professional skill and experience, and thoroughly conversant with the practice of the department, to an individual officer for the control of the Department of Public Works at this Presidency, or to dividing this control by arranging the district in four grand divisions, with a superintendent to each, with reference especially to the union of the management of the Maramut with the administration of the Land Revenue.

10. To the arguments in support of these separate views I am instructed to solicit especial attention, as the controlling agency for the Maramut Department must ever be a matter of vital concern to the future prosperity of this Presidency, where the existence of the land revenue so much depends upon irrigation. But though the Government of Madras are not unanimous on the question of the future controlling agency of the Public Works Department, they agree fully on the impolicy of continuing any portion of it in the hands of the Military Board. The Honourable Mr. Thomas pronounces that delay and ineffectual supervision are marked characteristics of this Board, and he strongly advises that it should be abolished at the earliest possible date, and the Right honourable the Governor declares it to be worse than useless.

11. In paras. 173 to 181 of his minute, the Honourable Mr. Elliott has carefully reviewed the subordinate agency proposed by the Commissioners, and with the modifications suggested by Mr. Elliott the Governor in Council is inclined to recommend it on the proposed scale, but is of opinion that such details as are referred to by the Commissioners, must be left to be carried out gradually by the local government.

12. The Commissioners, in paras. 606 to 626, have largely discussed the subject of training a succession of subordinate officers, European and native, for the Department of Public Works. This subject has long engaged the attention of this Government, and the Government of India will remember that a project has been already submitted for raising a Government institution for this purpose, on the foundation of the existing school for the instruction of artificers established by Major Maitland.

13. The Right honourable the Governor in Council would again urge this project on the attention of the Most noble the Governor-General in Council. Anticipating the approval of the Government of India, the Governor in Council has lately authorised the extension to the Department of Public Works of the system of entertaining apprentices under the district civil engineers, which had been found to be so successful in the Road Department.

14. The

14. The Governor in Council will not in this communication further follow the Commissioners through their very lengthened and reiterated discussions, as the principal points of their report have been fully treated of in the minutes recorded, but he directs me in conclusion, to bring prominently to the notice of the Supreme Government the tone which the Commissioners have used in reference to proceedings and orders of Government, and the principles and views ascribed to it; and the exaggerations and misrepresentations with which they have endeavoured to support the studied reflections they have cast upon its conduct in many instances, which an exact statement of the case would have shown to be unfounded.

I have, &c.
(signed) *H. C. Montgomery,*
Chief Secretary.

Fort St. George, 8 November 1853.

MINUTE by the Honourable *D. Elliott, Esq.*

Section I.

1. THE attention of the committee was directed to "the whole subject of the superintendence and execution of Public Works" under this Presidency.
2. The public works of this Presidency, the Commission point out, "are Para. 3. carried on under three distinct and independent departments; viz, 1st, the Public Works Department of the Board of Revenue; 2d, the Superintendent of Roads; 3d, the Military Board.
3. The Board of Revenue has the control of all irrigation works, all civil buildings in the provinces, and all roads and bridges not included in the trunk roads, nor in military cantonments, and all canals, &c.
4. The superintendent of roads has the sole superintendence of the great lines of communication which have been classed under the term Trunk Roads; he proposes all new roads on these lines, as well as all repairs and improvements, and he and his subordinates execute the greater part of the work.
5. The Military Board have the superintendence of the construction and repair of fortifications, of all public buildings, both military and civil, at the Presidency, the Government roads and bridges at the Presidency, all military buildings and forts in the provinces, and roads and bridges, &c. in military cantonments; as well as the roads, bridges, and civil buildings and works in the Saugor Division.
6. Besides these the work at the Paumbem Channel is under the sole superintendence of the chief engineer.

Section II.

7. IN the 2d section of their Report the Commission treat of the department of Public Works under the Board of Revenue.
8. In this department the civil members of the Board of Revenue are assisted by the chief engineer, who has a seat at the Board, and their secretary is an officer of engineers.
9. The general charge of the works under the superintendence of the Board of Revenue is vested in the collectors, assisted by professional officers designated as civil engineers.
10. The Commission represent the 20 collectorates under this Presidency as Para. 11. distributed into eight principal divisions, to each of which a civil engineer stands appointed, and one sub-division, in which an assistant civil engineer of the first class performs the same duties as the civil engineers in the other divisions. When they wrote, the first division (exclusive of the sub-division) comprised the three collectorates of Rajahmundry, Masulipatam, and Guntoor. But these districts have since been formed into two divisions, called the Godavery and the Kistna divisions, and placed respectively under the civil engineers charged with the anicuts on these rivers and the subsidiary works for the irrigation of the country

12 RETURNS RELATING TO PUBLIC WORKS, INDIA.

country dependent on them. There are, therefore, under the orders of the Board of Revenue nine civil engineers and one first-class assistant civil engineer, with distinct charges. In general each civil engineer has to attend to two districts. In one only the charge of the civil engineer extends to a third district; but the second district of this division has no artificial irrigation, and the third is a small one.

3d Division, Bel-
lary, Canara, Kur-
nool.

Paras. 13 to 16.

11. The nature of the works of irrigation in this Presidency is described by the Commission. The revenue immediately dependent on those belonging to Government is estimated by them at *135 lacs of rupees per annum, besides †15 lacs alienated as Enam. The custody of the works on which this revenue depends, the Commission observe, "devolves primarily on the collectors and tahsildars; then on the civil engineer department, whose more special province it is to give advice and assistance to the collector in preventing danger and repairing damage."

Para. 17.

Para. 20.

12. All repairs and alterations of works of irrigation, and of the other works above specified as appertaining to this department, are made under the orders of the Board of Revenue, which receives and discusses all projects for constructing new works or improving and enlarging old ones. Estimates for such works are submitted to the Board by the local officers, and if approved, are laid by the Board before Government. The Board receives and examines and submits to Government the bills for work done; distributes and transfers the assistants and other subordinate officers of the civil engineer; and exercises a general control over every part of the department, whether under the civil engineers or under the collectors.

13. These duties involve a vast deal of business, which, owing, as the Commission think, to the inadequacy of the office establishment, it has not been possible to discharge without arrear. It is stated that from the heavy pressure of business in the office, bills for work done can rarely be examined in less than a year after receipt, and a still longer time sometimes elapses between the completion of a work and the transmission of the bill for it to the Board.

14. The Commission omit to mention that the office establishment was strengthened by the appointment of an assistant secretary long before the date of their report; and that the establishment under the secretary was increased to the extent that seemed to be sufficient to enable it to carry on the current business without arrear, while a separate provision was made for the disposal of arrears at a much earlier period.

Para. 22.

15. The Commission represent that "the Board have done their best with the aid in general of a highly efficient secretary, but with a very inadequate office establishment, to deal with the business brought before them; but they have attempted very little beyond that, and have rarely taken the initiative in suggesting improvements." The Board not having done more, the Commission attribute to the full occupation of the civil members with their proper revenue duties, and to circumstances which prevent the chief engineer from giving much of his time to the general business of the department. The result, the Commission allege, is, that "the secretary alone has long been the real head of the department;" and this, they say, is more emphatically the case in consequence of a late despatch from the Court of Directors, implying that they held the secretary responsible for the sufficiency of the estimates recommended by the Board, whereupon the secretary claimed the right of recording his dissent from the opinion of the Board, a right which it is stated the Board conceded, and which he has exercised.

Para. 23.

16. Upon this state of matters the Commission remark, that it "appears to them very objectionable; it being obviously contrary to good policy that a Board should

* This estimate excludes Malabar and Canara, which have no artificial irrigation, also Kurnool and the five Northern Circars. The latter are omitted on account of the large proportion of them under Zemindary settlement; but large tracts have reverted to Government of late years. By the latest statement, the revenue from irrigated lands in Kurnool and the Northern Circars was close upon 15 lacs (14,94,004 rupees), raising the total to 150 lacs.

† This is a mere conjecture much short of the mark, I conceive.

should be so weak or so encumbered as to be obliged to leave the disposal of business wholly to the secretary, and still worse that a secretary, whose duty it is to carry into effect the orders of the Board, should be placed in the mixed and anomalous position of also sharing their responsibility, and therefore of discussing and disputing their orders."

17. The Commission conclude that "the Board of Revenue is of necessity, and from the very nature of the case, unequal to the control of the Maramut Department," and that it is "absolutely necessary that this duty should be transferred to a different body." Para. 25.

18. The Commission give a brief abstract of the present system of carrying on work in the provinces. The work connected with irrigation is shown to be divided into three classes, "Emergent," "Ordinary," and "Occasional." The "Emergent" work is that which cannot be postponed, as when a tank or channel is breached and must be repaired immediately to save the crops and the revenue of the year. This is done immediately by the collector, on his own responsibility. The "Ordinary" works are those repairs to tanks and water-courses, &c., which are necessary to keep the works in efficient condition, the estimates for which, for the most part, are made by the civil engineer (or his subordinates) at the suggestion of the collector or tahsildars, or of his own motion, from his personal knowledge of what is requisite, and the rest by the tahsildars. The collector decides upon the works to be executed, and enters them in an annual list, and then issues his orders to the tahsildars to commence the works, advancing to them for the purpose about half or a third of the amount of the estimates. The tahsildar causes engagements to be made with workmen, ordinarily through the officers of the village where the work is to be done; advances are made and renewed from time to time. The work is marked out and explained by the talook maistry, who visits it while in progress, and reports on it. Many of the works are also visited, while in progress, by some officer of the civil engineer's department; when finished, the work is measured by the tahsildar's department and the maistry, and in many cases by the civil engineer's department, and the accounts are then made up. The estimates for ordinary works are not previously submitted to the Board, but are ordered to be executed by the collector on his own responsibility. "Occasional" estimates are such as are designed for the improvement or extension of existing works, or for the construction of new works. They are made almost chiefly by the civil engineer, though often on suggestion or recommendation from the collector. They require the previous sanction of Government before execution, and are submitted through the Board of Revenue. They are executed generally in the same manner as ordinary estimates, but the larger and more important works are now often executed under the superintendence of European overseers. Paras. 25 to 33.
"Emergent."
"Ordinary."
"Occasional."

19. The rules for "occasional" works of irrigation are applied to estimates for roads, bridges, and buildings. The work is done in most cases by the tahsildar's department, aided, when necessary, by the instructions of the civil engineer. Larger works are often executed under the superintendence of an European overseer.

20. Thus it appears that the execution is almost entirely in the hands of the tahsildars, under the control of the collectors, while the duties of the civil engineer's department are, first, projecting and estimating, and, secondly, directing and inspecting.

21. With respect to the civil engineer's branch of the department, the Commission pronounce that its present and chief want is an increase of engineer officers, Paras. 34 to 36.

* Note.—The Commission remark that of late years some sorts of work have been required to be included in the occasional list, which are merely "ordinary" in their character. I am not aware of this. I have known objections made to works "occasional" in their character, that is, for the improvement or extension of existing works being included in ordinary estimates for repairs; but I do not recollect instances the reverse of this. Perhaps they allude to the large expenditure for maintaining the Godavery Anicut, &c., which is somewhat exceptional, respecting which it was ordered, under date the 8th May 1852, that while the practice in regard to ordinary estimates generally should not be altered, any expenditure sanctioned by the Board on account of the anicut, ordinary or emergent, should be immediately reported to Government.

officers, in order both to the efficient discharge of the ordinary and routine work of the department, and to the development of the resources of the country, and the increase of the revenue, by the restoration of works that have gone to decay, the improving and enlarging of existing works, and the formation of new works, and also with a view to the improvement of the roads.

Para. 37.

	22. The subordinates of the department are of two classes, the revenue surveyors and the overseers; the former have, with one exception, been invariably East Indians. The term surveyor is an improper designation, as their duties are not confined to surveying; they are employed by the civil engineer in all the various duties of the department; besides surveying and taking levels, they project small works, make estimates, and inspect works performed by the collector's department, and are occasionally employed in the superintendence of important works in execution. They are instructed, mostly, in what is called the "Survey School" attached to the office of the Public Works Department, from which, after passing a certain examination, they are advanced to be sub-assistant surveyors, and placed under the civil engineers, with an allowance of Rs. 79. 0. 8.* a month, to which is added Rs. 24. 8. tent allowance, when reported qualified for detached duty. After seven years from entering the school, their allowances are raised to Rs. 141. 4.† on their being recommended to it by the civil engineer, and two further advances* of salary are open to them after certain terms of service, on the same recommendation. There are now in the department 28 revenue surveyors of different grades.
	Rs.
Salary - - - -	30 - -
Allowances when detached from the office - -	49 - 8
	79 - 8
Salary - - - -	65 - -
Field allowances - -	76 4 -
	141 4 -
First - - - -	100 - -
Second - - - -	140 - -
	(with field allowances as above.)

Paras. 38 to 41.

23. The Commission have formed an unfavourable opinion of this class, but their defects seem to be capable of amendment; they seem at first joining to have a foundation of professional knowledge, which, with good practical instruction and experience afterwards, ought to make them gradually serviceable; and it appears that, in fact, their services do, by such training, become useful at an early period, and that the best of them are found by the civil engineers to be "extremely useful" after they have been seven or eight years in the department.* It is desirable to know what proportion of those of this standing are considered to merit such high praise.

Para. 39.

Para. 40.

24. They are represented to be in general intelligent, and for the most part both honest and sober; the testimony to the general integrity of the class is said to be very uniform. The defects ascribed to them are indolence, a want of activity and energy, an over estimate of their own importance, and a false estimate of what constitutes respectability, which makes them regard it as a degradation to put their own hands to any work. A better early training would, probably, in a great measure, cure these defects; such a training, for example, as the youths in the institution under Major Maitland are now subjected to. The remedy proposed by the Commission, of amalgamating them with the Europeans, I doubt not would be very efficacious, and, as at present advised, I see no objection to it.

25. The overseers appear to be all Europeans, drafted from the Sappers.† The number now belonging to the Maramut Department is stated to be 25, viz., seven in the first division, and one or two in each of the other divisions; there are also 11 under the superintendent of roads. They have been employed almost exclusively on superintending work in execution, occasionally in making surveys and taking levels, and in a few instances in inspecting works done. Their acquirements on first joining seem to be, in general, a good deal inferior to those of the surveyors, but they vary greatly. The Commission state that the results of the employment of this class have been most satisfactory, and they adduce testimonies in

* Note.—I am informed by the secretary to the Board D. P. W. that of 31 surveyors educated at the school, only six have turned out very inefficient.

† Note.—The order of the Government of India, dated 19 September 1851, expressly sanctions the employment of non-commissioned officers of the Sappers exclusively. But I am informed that Sappers not being available, vacancies are now supplied from the artillery and infantry, which cannot be expected to furnish men nearly so well qualified, and I understand that in fact many of those lately brought into the department have failed to give satisfaction.

in support of this statement; they also mention some very marked instances of direct saving produced by their vigilant and energetic superintendence, not only by the prevention of fraud, but by obtaining more and better work from the people employed, by saving in material, &c.

26. The Commission represent that the men of this class have been "unfairly treated by Government." In this report, dated 23 December 1852, they allege that "not one has yet been advanced from the lowest step of rank and pay," and that they are "without any prospect of improvement;" and they express their hope "that Government will now be induced to take up the subject, and to relieve this very deserving class from the causes of discontent from which they suffer;" which representation they make in the face of a communication addressed to them, under date 14 June 1851, in which they were apprised that the Government had applied to the Government of India to promote nine out of the 27 overseers in the department, or one-third of the whole, both in rank and pay, and that the Government desired to have their opinion upon the proposition of the Board of Revenue for extending the employment of non-commissioned officers of the Sappers and Miners, before they decided upon it. With this reference before them, the Commission were not warranted in the comments they have introduced into their report; and if the comments were penned, as is intimated in a note, before they were informed of what the Government had done, there was ample time to modify them according to the truth in the 18 months that elapsed before the report was closed. By the promotion sanctioned, two of the overseers had their allowances, including their military pay, increased to Rs. 107. 12. 8, one had his increased to Rs. 102. 8. 3, and the rest had an increase which raised their allowances, on the aggregate, the highest to Rs. 90. 11. 1, and the lowest to Rs. 85. 3. 5.

Paras. 52 to 54.

Sanctioned by Government of India, 19 Sept. 1851.

27. The Government of India, on the 14th June 1852, at the recommendation of this Government, granted tent allowance to three of the overseers while employed on special duty. The Board of Revenue afterwards applied to Government to allow the tentage of a sub-assistant surveyor to be drawn by any overseer whom the civil engineer of any division may find it necessary to employ in the duties of inspection properly pertaining to the Survey Department. The Government did not think it proper to assent to so general a proposition, but intimated that they would not object, on the Board bringing any special case to their notice, to apply for the sanction of the Government of India to the allowance of tentage for a specified period.

29 Nov. 1852.

28. It appeared to me at the time, and I think still, that a general discretion might be given to the Board to authorise tentage to overseers when the duties on which they are employed call for it; that is, when they render it necessary for them to move about the country.

29. The Commission next speak more fully of the execution of works in the Revenue Department, in which they regard the tahsildars as the executive officers, and the collector as the controlling authority over them, describing the jurisdiction and general duties of the tahsildar and the officers under him, pointing out the several steps towards the execution of work after the collector has given his orders to the tahsildar, and explaining the duties of the talook maistry; also setting forth the manner in which accounts are kept of the details of work, which form the materials from which the tahsildar makes up bills to be submitted to the collector, and examined in his office, and finally sent through the civil engineer to the Board of Revenue, and eventually to Government for sanction.

Para. 55.

Para. 56.

Para. 57.

Para. 58.

30. In commenting upon the existing system as described by them, the Commission point out that one of the chief inconveniences of it is dilatoriness, particularly in the smaller works which are executed by village officers; they do not think that the delay is owing to malversation, but chiefly to the procrastinating bent of the native character. Whatever* frauds there may have been formerly

Para. 59.

* The late Captain Best, superintendent of roads, previously employed for a long time in the Maramat Department, and one of our very best engineers, made the following statements in a letter dated 22 August 1850: "There were formerly cases of gross carelessness in estimating, gross neglect

- formerly in misapplying advances, they are assured that they are now rare. The accounts they represent as being kept irregularly, especially the daily accounts, with regard to which even in great works there is in general great laxity. But precautionary measures they observe are taken in some districts, particularly Canara and Trichinopoly, which are calculated to prevent the accounts being tampered with. It is stated that the opinions of the collectors vary as to the degree of credit due to these daily accounts—some think they are generally authentic, but the majority express the opinion that they are not very faithful, or exactly kept, and the civil engineers express the same conviction. As to the final accounts of works, some of the collectors think that they are fairly made up from the daily accounts, while others, and all the civil engineers, express their belief that they also are garbled.
31. The Commission suggest the means by which these evils may be corrected, all of which seem to me advisable, except the use of English in the daily accounts as a general rule. The Commission recommend this "for the figures certainly, and probably at no distant period for the headings and remarks also." The use of English in the accounts would no doubt facilitate check by the civil engineers in their inspections, and, where it is practicable, it would be well to introduce it, but I conceive it would be very rarely practicable. It is a suggestion, I think, worthy of note, that "strict agreement between estimate and bill ought not to be insisted on, as that directly encourages tampering with accounts."
32. The Commission discuss the question how far the existing rates of labour are sufficient, how far the labour employed in public works is voluntary, and how far otherwise. On these points, they say, opinions are various. In Malabar and Canara the people in general are stated to be too independent to work for insufficient wages, yet the Commission come to a conclusion which appears to contradict this, in stating that, "on the whole there appears to be no district in which labour is not more or less obtained by compulsion."* They observe that "little coercion is used, but it is known that it will be used if required, and indeed the workpeople themselves, from long custom, consider themselves under a sort of obligation to work for Government on the established terms; but where the remuneration is inadequate they work unwillingly and slowly."
33. They state what they consider to be the causes of this practical insufficiency of the hire, and suggest the means of remedying it. In some districts they conceive the rate of hire to be too low, but more generally they believe the people would be content with the rate if they got full and prompt payment, to secure which is the great object; and this the Commission think will be best secured by the extended employment of European overseers.
34. Without adopting the extreme opinion of the Commission as to the impossibility of inducing native functionaries to pay for work punctually, an opinion which, if well founded, goes to destroy all confidence in native agency generally, and would reduce one to despair of a good administration in any department, since in none can native agency be dispensed with, I agree with them that the extended employment of Europeans as overseers would have a beneficial effect in the manner specified by them.
35. The present practice of retrenchments from the cost of works, in consequence of inspections by the civil engineer or one of his officers, appears to be liable to the objections of the Commission. But I do not feel competent to form an opinion of the fitness of the rules proposed for limiting such retrenchments and fixing responsibility. A reference should be made to the department on the subject. I observe that Government, under date the 11th October 1849, in deciding

in executing, and gross frauds in charging for these works, pervading whole districts, and repeated from year to year; but such have never come to my knowledge. And I do not hesitate to state my belief that in no department under Government has there been anything like so great improvement within recollection as in this. Year after year the works are better chosen, better done, more fairly paid for, and more honestly charged for.

* In a late report, Major Cotton, in charge of the Godavery works of irrigation, states that he has 14,000 labourers who have come voluntarily for employment. Some degree of compulsion was necessary at first to procure the amount of labour required; but there is now not only no necessity for compulsion, but the demand for work by the labouring classes is so great that employment cannot always be given to all that seek it.

deciding upon objections made by the civil engineer of the 4th division to accounts of work done in Chingleput, disallowed the objections for reasons similar to those advanced by the Commission.

36. The subject treated in these paras. is of much importance. There can be no doubt of the expediency of improving so valuable a class of servants as the district and talook maistries. That there is great room for improvement is unquestionable. I take it to be clearly necessary both to improve their personal qualifications and to give them a more independent and respectable position, with better pay. Paras. 75 to 80.

37. The successful experiment of Captain Best of taking youths as apprentices for instruction, with an allowance of seven rupees a month during their apprenticeship, ought to be carried out in the Maramut Department in the manner proposed by the Commission. If a school shall be hereafter instituted on the plan recommended by the Commission, or on the foundation of that established by Major Maitland for the instruction of the Ordnance artificers, as this Government has proposed to the Government of India, the apprentice system might merge in it. But in the meantime much might be done towards the improvement of the department by the instruction of apprentices under the civil engineer and their principal assistants. I think it expedient that this be ordered at once. Para. 81.

38. The question whether the talook maistries should be under the tahsildars or the collector, is hardly worthy of consideration until we have better qualified maistries. Paras. 83 to 85.

39. I am strongly in favour of increasing the pay of both the superintendents and the maistries as duly qualified persons are found. I think it is not an unreasonable suggestion of the Commission that the superintendent should be put on the footing of a tahsildar in regard to pay. Indeed this is the case already in some districts. The rates proposed for maistries rising from 15 to 40 rupees do not appear to be excessive. The highest rate of course would not be attainable without a long service and superior qualification. Para. 86.

40. That the number of the maistries also needs to be increased appears to me to be demonstrated.

41. The Commission give their views upon certain rules proposed by Government for modifying the present system for the conduct of the department. Paras. 91 to 106.

42. The Commission entirely overlook that these rules were proposed as a temporary provision to make the most of the existing establishment "until the thorough reform of the Department of Public Works which had been submitted for the consideration of the Government of India should be authorised." It is evident from the discussions which issued in the Minute of Consultation, wherein the rules in question were proposed, that the Government fully recognised that the grand defect of the system was the want of officers. It being impossible with the present establishment to give a civil engineer to each district, the question was how to employ the officer having the charge of two or more districts so as to admit of his concentrating his attention upon the principal works in each district, and how he might be enabled to superintend more closely the execution of those requiring professional skill; with a view to fixing a greater responsibility upon him. I beg to refer to my minute on the subject, in which, after having expressed my opinion that every district should have its own engineer, I assented to the suggestion that until Government should be empowered to extend the establishment, the engineer in charge of each division should be required to remain in one of the districts composing it, six or eight months consecutively in alternate years, explaining my views as follows: "I concur in the principle of this suggestion, viz., that the engineer shall concentrate his energies upon one district for the greater part of every year, in executing, or directing and superintending the execution of the works of importance enough to require his personal attention, which have been sanctioned, and in planning and estimating for new works to be executed in a future year, employing the rest of the year in inspections, &c., in the other district, as far as his time will permit, for thus, I conceive, the work which is the proper business of the engineer (that is, the work requiring professional direction) may be as well Recorded in Cons. 31 January 1851.

well done in quality as if each district had its own officer, and Government will have the satisfaction of finding the plans submitted to them bear the marks of mature deliberation and careful elaboration and adjustment, and will have assurance in sanctioning them that they will be well executed. There can be no doubt, however, that though what is done may be expected to be better done than at present, the quantity of work performed will be much less, and certainly short of the demand. This, however, applies only to works classed as 'Occasional,' and it is of more importance that every work of this sort should be well executed than that a greater number of such works should be executed in a less efficient manner. While therefore the department is not of sufficient strength to admit of an engineer being attached to each district, I am inclined to think that its actual strength will be turned to the best account in the manner suggested. But it must be understood that this is only an expedient, and that to get work better done, by insisting on a closer attention to the planning in the first instance, and enforcing a more direct responsibility for the execution, it will be necessary to leave much undone, which will be a check to the improvement of the country."

43. With regard to "ordinary" works, however, it was expected that these would be expedited by dispensing with the intervention of the engineer, and that not less, but more, would be done in this branch.

Para. 98.

From Board of
Revenue, 10 April
1851, paras. 13
to 20.

44. The Commission say that the remarks of the Board of Revenue on the 3d rule, which embodies the suggestion I am now considering, appear to them to show convincingly that it is impracticable, and if put in operation would produce more harm than good. The Board did not assert that it was impracticable, but submitted that it would be found difficult in practice, assuming that Government did not intend that the planning or superintendence of works should be partly entrusted to the assistant civil engineer, implying that if this was intended their objection would not hold. It was, however, certainly presumed that the civil engineer of the division would so employ his assistant as most effectually to fulfil the design of Government that he should himself be occupied the greater part of every year in one district, in pursuance of which the assistant would naturally be employed in the district in which the civil engineer was not engaged, and when the civil engineer passed from one to the other before the completion of works begun under his direction, he would of course place them in charge of the assistant. This explanation seems to meet the particular objection of the Board. But they would still apparently prefer the existing practice, by which the civil engineer having two districts under his charge, "does for the most part confine himself to one district, and employ his assistant in the other, visiting it only when his presence is necessary for the determination of a professional question which may be too difficult for the unaided judgment of a less experienced officer, and for general inspection." This arrangement gives arbitrarily the advantage of an engineer of superior qualifications to one district, and one of inferior qualifications to another. As it may be hoped that the establishment will shortly be increased to an extent which will admit of a civil engineer being put in charge of each district, the question which is the best arrangement for the meantime is not of much practical importance, and I should be disinclined to insist upon the rule against the judgment of the Board.

Para. 98

45. It was not, as the Commission suppose, forgotten that the civil engineer is not under the existing system an executive officer, except to a very trifling extent. This was distinctly considered, and it was judged to be expedient that more should be required of him in this line of duty.

From Board of
Revenue, as above,
paras. 22 to 29

46. The 4th rule is that by which it was intended to give to the civil engineer the relief requisite to enable him to give that greater personal attention to the execution of works which Government thought expedient. The Board say they are sensible of the importance of relieving the civil engineer from the duty of attending to petty works, but submit that an unconditional money limit to the sphere of that officer's superintendence would not be found to answer. The reasons they give for this opinion appear to me to be valid, and I would yield to their suggestion, that "the intention of Government would be best accomplished if the civil engineer, while relieved from the duty of attending to petty works, should be allowed to use his own discretion in determining what are properly such, and not be restricted to a money limit." The Commission point

point out that of 4,339 estimates for works of irrigation sanctioned in 1850, amounting to 6,68,368 rupees, only 96 estimates, to the amount of 1,71,251 rupees, were above 1,000 rupees each.

47. In commenting upon the 1st rule, which requires that no new work or renewal of a work, to cost above 2,000 rupees, shall be submitted to Government till the collector or sub-collector has made inquiry on the spot in person, and satisfied himself of the data on which the expected return from the work has been calculated, the Commission overlook the proviso, leaving it to the collector to depute his assistant in less important cases to report to him, the responsibility for the recommendation of the work resting with the collector. In most districts there is a head assistant competent to take charge of two talooks, and another assistant of sufficient experience to take charge of one talook. When works above the limit of 2,000 rupees are proposed in those talooks, the collector will naturally devolve upon the assistant in charge the duty of making the inquiry contemplated by the Government, except in the case of works of extraordinary importance. In the talooks under his own charge he will take the opportunities that offer in the course of his jummabundy tour and at other times to make the necessary local inquiries. The sub-collector will do likewise. It is an erroneous assumption that a collector in the annual jummabundy "can only visit the chief place in each talook." He will very ill perform his duty and transgress the instructions for his guidance, if he does not stay at several places in each talook for the purpose of meeting the ryots in order to the settlement, and for the delivery of their puttahs, and in passing from one halting place to another he can easily arrange to make the necessary visitations. When it is considered that, as shown by the Commission, the whole number of estimates above 1,000* rupees, in 1850, was only 97 in the 20 collectorates, it will be obvious how they have exaggerated the difficulty of carrying this rule into effect. Of the propriety of the rule I have no doubt.

Para. 94.

*The rule refers to estimates above 2,000 rupees.

48. The remarks of the Commission on the second rule do not seem worthy of notice. Those of the Board of Revenue appear to deserve attention, particularly the doubt they express "of the advantage of a rule which connects the expectation with a return of the whole capital expended, rather than of interest thereupon." They "recommend that projects for which a return of 10 per cent. upon the outlay is certain (as far as certainty is possible in such cases) to be realised should be favourably entertained. I am inclined to support this recommendation, taking the 10 per cent. to be clear of what is necessary to be allowed for repairs and superintendence, which Captain Collyer, I observe in his estimate for the Palar Anicut, &c., reckons at 10 per cent. This allowance will vary with the nature of the work. A net return of 10 per cent. on the outlay will provide for interest on the capital until it is redeemed, and at the same time constitute a fund for redemption, which being effected, it will remain as a permanent addition to the revenue. On the term "certain," I would observe that the Government in requiring it to be declared that the supply of water is "certain," meant nothing more than that it is to be depended upon in ordinary seasons.

Para. 97.

From Board of Revenue, as above, para. 8.

49. With reference to the general remarks of the Commission in this para. I would observe that I do not think Government meant to intimate that ill-considered plans are commonly sent up: I believe that little more was meant, than is admitted by the Commission. The following are my remarks on this point in the Minute before quoted: "After all, as far as I know, the cases are rare in which the Government have been led into error in yielding to recommendations submitted by the Board of Revenue on a too implicit reliance on the reports of the engineers, supported as these must be by the collectors, at least in which it has been ascertained that the works sanctioned were not conducive to the improvement of the country, although perhaps some of them might have been spared."

Para. 105.

50. In closing the recapitulation of this section of the report, the Commission recommend for immediate adoption some of the suggestions offered by them. One is the suggestion that in every large work in which an overseer is employed, he should be charged with the payment of the workpeople and the keeping of the accounts; that he should be empowered to reject inferior materials and determine the price of all, subject to an appeal to the civil engineer; and that whenever practicable, the materials should be provided by him. The last two propositions appear to me questionable. The overseer ought to report to the engineer

Para. 644.

Para. 50.

when he considers the prices excessive, if his objections to them are not admitted by the local officer, and if the engineer concurs with him, he should hand up the report to the collector, with his opinion to that effect. I see many objections to the overseer providing materials himself, but it might be allowed occasionally, when unnecessary difficulties were made by the tahsildar or his officers. With respect to the rest, without laying down an absolute rule to the effect proposed, I think the Board should be instructed to cause the suggestion to be followed out whenever the officer responsible for the execution of the works felt sufficient confidence in the overseer. Another suggestion relates to the reform of the accounts, which I have adverted to above. The attention of the Board, I think, should be called to the subject, in order to the introduction of a uniform system, in accordance with the recommendation of the Commission.

Section III.

51. In the third section the Commission treat of the Roads and the working of the Road Department.

Para. 110.

52. In this para. the Commission mention the greatly extended use of wheel-carriages in this Presidency for the traffic between the inland districts and the coast, the last returns in 1848 showing 90,000 bandies, an estimate supposed to be much too low. There could not be a more convincing proof that the roads have been to a considerable extent much improved, but it is undeniable that there is great room for further improvement, indeed that the want of roads is our great and crying want. It is true also that the river navigation of the country has not been improved, and that canals for traffic have only been attempted on the very smallest scale.

Para. 111.

Para. 125.

Report, paras. 125
to 143.

53. Without stopping to inquire whether the Commission have fully exhibited all that was done in this department prior to 1846, when, as they justly observe, a new era commenced in the history of the roads of the country, I take up the subject at this point of time, just noticing that increased attention had been lately given to it, particularly under the administration of Lord Elphinstone, so that while the yearly expenditure on roads during the first ten years of the period from 1826 to 1845 had averaged 84,503 rupees, the average during the last ten years had been 1,79,348 rupees. In 1845 a separate department, was constituted for the superintendence of the roads, and early in 1846 the Government received the sanction of the Court of Directors to the appropriation of 4 lacs of rupees annually to the formation, maintenance, and repair of the main or trunk roads, exclusive of the expenditure on minor roads still left under the collectors and civil engineers, to be provided for separately under instructions issued at the same time, among which the Commission notice a very important one, whereby they observe collectors were authorised "to disburse money for the repair of made roads of this class, on the responsibility of the civil engineer for the necessity of the outlay, to an amount not exceeding 50 rupees a mile annually." On referring to the order of Government, I find it more restricted than is to be understood from the words of the Commission. It authorised collectors, "during the monsoon season, to disburse a fixed annual amount for emergent repairs, or for keeping up a temporary establishment for the preservation of the roads, and especially of the ghauts, on the distinct understanding that such charges were to be confined within the narrowest limits, or emergency demand, never to exceed 50 rupees the mile, and to be reported without delay for the sanction of Government." From some oversight, this order it appears has not been acted upon. It should now, I think, be repeated.

M. C. 27 January
1846, para. 14.

54. In sanctioning this scheme for the Road Department, the Court of Directors, it is to be observed, established a precedent for vesting a subordinate government with discretion to lay out money for certain purposes within a certain annual limit, without a previous reference to the Supreme Government to obtain sanction for the plans of improvement projected.

55. The charge of the superintendent of roads, as laid down in the instructions for his guidance, was far too extensive, and extremely able, zealous, energetic, and active as Captain Best was, it was impossible for him to compass what was prescribed as his duty. It was intended that he should be executive as well as superintending. But endeavouring to inspect himself the many lines of road
over

over which his superintendence extended, he was obliged to be almost always travelling, and of course was unable to give any considerable attention to the execution of particular works. Early in 1851 the Government felt it to be necessary to direct him to concentrate his efforts, "laying it down as a general rule, that the superintendent of roads should confine himself to the execution and completion of such great lines of road only as he can personally and efficiently inspect," and expressing the opinion, "that a system of superintendence based upon this principle, by which the energies of the superintendent and his department will be concentrated, will in the end be found the most economical and effective, and better calculated to yield permanently beneficial effects, than by the plan now pursued by that officer of passing hurriedly throughout the whole Presidency, leaving the works in progress to his assistants without his frequent supervision. Para. 138.

56. The superintendent of roads had been previously authorised, so early as August 1847, to avail himself of the aid of the civil engineers occasionally, for the formation of portions of the trunk roads, the construction of bridges, &c., for which he could not provide by means of his own establishment; and this aid was pretty largely called for, and very zealously and ably afforded. Para. 136.

57. Undoubtedly the orders of January 1851 reduced the Road Department to a much narrower immediate sphere of action than was originally contemplated; but it is not to be admitted that the effect was, as alleged by the Commission, "that all the trunk roads, excepting the lines to which specially the personal attention of the superintendent was to be confined, were left worse off than the cross roads, and far worse off than they themselves were before the Road Department was formed," for the order remained in force which authorised the superintendent to call for the assistance of the civil engineers to do for them what, from the information they rendered to him, he judged to be immediately requisite, and thus much work was done on the trunk roads beyond the limits within which the superintendent's personal supervision was thenceforward exercised. Para. 140.

58. My own opinion was, that the superintendent was too much confined by the above orders; I thought it was not in accordance with the intention of Government, in constituting the office of superintendent, that he should be personally employed in road making, though I deemed it indispensable that he should closely overlook the work in progress under his assistants. Entertaining this opinion, I considered it unnecessary to defer the commencement of other roads, besides those particularly mentioned by Government, the construction of which it would be possible for the superintendent to overlook personally. My idea was that the great roads in hand should be completed with all possible expedition, laying out upon them annually until they were finished, as much of the four lac fund as could be profitably employed in their execution with the means available, so that the superintendent might be able the earlier to transfer his attention to other lines of road, taking up in order the lines which, while they were recommended by the importance of the traffic which might be expected to pass by them, could most easily be superintended by him without drawing him off too much from those simultaneously in progress. Minute recorded in Consultation, 3^d January 1851.

59. I still think that the best way of laying out the four lacs annually is, not by distributing it over a great many roads, but by concentrating it on a few, working on those in hand at many points at once. If a road is to cost, say four lacs, I think it would be better to provide for its construction in two years,* by allotting to it two lacs per annum, than in four years by an assignment to it of one lac per annum; the gain in time in bringing it into use is an obvious advantage, and another great advantage is the setting the superintendent free to commence other projects so much earlier.

60. I think it was a mistake not to give the superintendent the assistance of a subordinate department, constituted as he proposed in 1846. It is to be regretted that the superintendent so early lost the services of the engineer officer originally Paras. 140 to 145.

* This I conceive to be the minimum time that must of necessity be allowed, for making a road in this country to admit of its settling properly.

originally appointed his assistant, and that the department has since been without the advantage of a second professional officer, to take a share of the superintendence, so as to admit of its being more widely extended, without intermission of the closer oversight of the works under construction by the agency of the department, which the Government required to be maintained. With such aid, I doubt not Captain Best would have been able to expend the four lacs annually on trunk roads with economy and efficiency by the agency of his own department, but not if he made "numerous, almost continual, journeys from one end of the Presidency to the other," and not without some such concentration of the operations of the department as the Government contemplated. It is to be observed that Captain Best had a good reason for his lengthened journeys at first, in order to become personally acquainted with the several lines in all their extent, which object having been accomplished, there would have been less occasion in future for his absentsing himself from the localities where the principal roads were in process of execution.

See letter from
Captain Best to
Government, 25
March 1851, p. 15.

Para. 147.

61. The statement referred to of the works executed by the Road Department, and the sums they have cost, is made up to 1 May 1851; the amount expended is 13 lacs of rupees. I fully consent to the opinion of the Commission that all the money spent has been most economically used; that the cost of the magnificent bridges over the Cavery* and Coleroon,† including losses by destructive accidents, came to no more than 55 rupees for each running foot of bridge, is, I think, a most signal proof of the ability of the architect, Major Lawford, and the careful superintendence given by him to the execution of those great works.

Para. 148.

62. By an account brought up to 30 October 1852, it appears that the amount drawn on account of sanctioned estimates to that date was 18,04,405 rupees, for 9,22,454 rupees of which bills had been sanctioned, and bills to the amount of 75,870 rupees were ready to be submitted, making a total of 9,98,344 rupees, leaving 6,06,080 rupees for which bills were yet to be made out, instead of 8,34,427 rupees, the amount unadjusted, as noted by the Commission, on the 1st May 1851.

Paras. 149 to 155.

63. In these paras. the Commission give an account of the Great Western Road from Madras to Vaniambaddy, a distance of 125½ miles, upon which the expenditure from April 1845 to May 1851, exclusive of superintendence, amounted to 3,71,212 rupees, an expenditure which the Commission pronounce has been very economically managed. "The road," they observe, "has improved, the traffic increased, and the cost of carriage fallen to two-thirds of what it was, and this at a cost, when compared with the traffic, at one-eighth of the sum, which, making allowances for the difference in the value of money, &c., would have been considered necessary in Ceylon for the mere maintenance of a road already in the highest order." An interesting memorandum is exhibited in para. 151, showing the great reduction in the cost of carriage, in proportion as this road has been improved: the hire of a cart carrying 900 lbs., from Wallajahnugger to Madras, was, in 1823, seven rupees; in 1851 the hire of a cart carrying 1,600 lbs. was reduced to Rs. 3. 10.; the mode of travelling on this road, now almost universally used, is by post carriages drawn by horses, running at from six to seven miles an hour; the post is carried in the same manner.

Para. 154.

Para. 150.

About 70 miles.

Para. 156.

64. Of the 13 lacs of rupees expended from the funds appropriated to the Road Department, the Commission point out that nearly five lacs, being more than one-third, was really expended by other agency, chiefly by the aid of the civil engineers; they add, that the works on which this money was expended were not only executed, but projected by other departments.

Para. 157.

Para. 158.

65. They conclude that the Road Department has failed in relieving the civil engineers, as was anticipated, but rather has led to an increase of labour on the Civil Engineers' Department in this description of work, by reason of a fund being ready to supply the means for it, which they suppose has, in a measure, diverted

* Consists of 32 arches of 45 feet each, and spans a breadth of more than a quarter of a mile (1,714 feet). Cost, including losses, 98,640 rupees.

† 38 arches of 60 feet each. Cost, including losses, about 1,46,000 rupees.

diverted the attention of the officers of the Maramut Department from the works properly belonging to it.

66. The Commission doubt whether the money spent has been applied to the works most required. Speaking of the great bridges particularly, they intimate their opinion that although most useful works,* more especially those near Trichinopoly, over the Cauvery and Coleroon, above adverted to, they were not so urgently required as similar works are at other places mentioned. The Commission, however, overlook the consideration that led to the construction of the bridges over the Cauvery and Bhowany, viz., that there were local funds available for the purpose, and that the general fund was drawn upon merely in aid, and to make up the losses from the casualties that befel them in the course of construction. It is true that the importance of the Bhowany Bridge is not to be compared with the advantage that would arise from a bridge over the Palar on the Western Road; but it was not from a mistake on this point that the former was undertaken, but simply because it afforded a means of employing the local fund referred to in a way to improve an important trunk road, while a special benefit would accrue to the district.

Para. 159.

No. 5. Madras to Combatoore through Salem, and to Palghat and Ponnany, on the Malabar coast.

67. The Commission state that the accounts of the Road Department, though kept with the most minute accuracy, have not been brought to an adjustment, because there was no inspection. The orders of Government, of January 1851, were calculated to remedy this in some measure. I confess that I do not perfectly understand after all why bills to the amount of 8,34,427 rupees for work done and paid for several years previously should still be hanging over the executive officers, considering the not very extended limits within which the expenditure must for the most part have taken place. The Commission observe that the bills for work done on the roads under the superintendent's own personal management are sent up by him for sanction without any check but his own. On this point I quote the following explanation given by Captain Best in a letter dated 22 August 1850, in answer to a remark to the same effect, in a minute of Major Pears, then a member of the Military Board: "The accounts presented by me to Government for sanction are not my own accounts, but those of the above-mentioned officers (viz., the executive officers under him), or of the civil engineers who have built bridges or executed road work from funds supplied by me. It is their accounts which I audit. All advances are, in the first instance, debited against me by the collectors and the accountant-general, and I am held personally responsible for them until bills are passed by Government; but this is merely a variation of form. My office with regard to the accounts of money expended upon trunk roads is precisely the same as that of the Board of Revenue, D.P.W., as to what is spent upon branch roads and the works of maramut."

Para. 161.

Reduced by the end of October 1852 to 6,06,080 rupees, as above noted.

Para. 162.

68. Concluding that the Road Department has failed to attain the objects aimed at, the Commission recommend that it be abolished, and give their opinion that the charge of the roads ought to be re-united to that of the works of irrigation, both in the local offices and in the controlling office at the Presidency; a recommendation which will fall under consideration in the sequel. I must observe, however, in this place, that, somewhat inconsistently with the opinion expressed by them, that the employment of the civil engineers in aid of the superintendent of roads was objectionable, because it took them off from their proper duties, which, with all their exertions applied to them, they could not overtake, and added to the burden of an already overworked establishment, the Commission, on the 21st November 1851, proposed that the office of superintendent of roads

Para. 164.

* The following statistics, which I have extracted from a report of the civil engineer, dated 21 September 1852, show that they are indeed "most useful."

Average daily passage over the Coleroon Bridges, from 5 July to 20 August 1852

Carts and carriages	-	-	-	-	-	432
Horses and bullocks	-	-	-	-	-	1,036
Foot passengers	-	-	-	-	-	19,157

Over the Cauvery Bridge, from 31 August to 1 September 1852.

Carts and carriages	-	-	-	-	-	606
Horses and bullocks	-	-	-	-	-	1,144
Foot passengers	-	-	-	-	-	24,730

6 April 1852. roads should be abolished, and the superintendence again vested in the Board of Revenue, represented to be already overworked and incompetent to the performance of such a duty, and the charge of the trunk roads, and the direction and supervision of the executive officers employed on them, committed to the civil engineers. It appearing to the Government that there were serious objections to this proposition, it was thought proper to let the present system continue until the whole subject should come under consideration on a review of the more complete account of it expected to be submitted in the General Report of the Commission.

Paras. 167 and 168. 69. Referring to the remarks of the Commission in these paras., I must confess that I am not satisfied that the trunk road from Madras to Trichinopoly is likely to be of such importance as to make it so well worth the money laid out upon it as a road in some other direction might have been; for instance, the projected trunk road to Bellary, No. 11. With regard to the Northern Road, I am inclined to think it advisable now that the whole line should be examined with a view to ascertain to what extent the making of a road might be dispensed with, by adapting the back waters for navigation. A beginning is being made by the improvement and extension of Cochrane's Canal navigation through the Pulicat Lake, and to some distance northward, which has been commenced. It may be well to note, with reference to para. 167, that the project of a direct road from Salem to the sea at Cuddalore has been approved by this Government, and will be recommended for the sanction of the Government of India as soon as certain information that has been called for is received.*

Section IV.

70. The 4th section gives an account of the Engineer Department under the Military Board, with suggestion of changes in the structure of the department.

Para. 170. 71. The Board consists of the commandant of artillery, the chief engineer, and two stipendiary members, with a secretary and assistant secretary. But at present there is only one stipendiary member attached to the Board, the place of the other, which became vacant last year, not having been filled up, pending a reference to the Court of Directors.

Para. 172. 72. The work of the Board is divided into two departments, the Ordnance Department and the Engineer Department. The latter alone is now brought under consideration.

Para. 73. 73. The Board has control in this department over all military works in the interior, and all Government buildings and works at the Presidency, whether military or civil; also, in the interior, over roads and bridges, and Government buildings of whatever kind in cantonments. In the Saugor and Mhow division, lately transferred to the charge of this Government, the Board has more extended control over public works, under the orders of this Government as regards military works, and with regard to other works partly under the Government of India and partly under the Lieutenant-Governor of Agra.

74. The expenditure controlled by the Board independently of the Saugor and Mhow division, is about 2½ lacs annually, of which 130,341 rupees is expended at the Presidency. In the other divisions the maximum is about a quarter of a lac, the minimum under 9,000 rupees. The Military Board has power, without reference to Government, to direct the execution of repairs on estimate not exceeding 500 rupees; for new works, and extensions, and improvements of old works, the previous sanction of Government is necessary.

Para. 175. 75. Under the Board there is a superintending engineer for the Presidency division with an assistant, and a superintending engineer in each of the Mysore, Hyderabad, Nagpore, Saugor and Mhow divisions. In the last there are also three executive officers. In the Hyderabad division the executive duties at Jaulnah are entrusted to the local cantonment staff officer, who corresponds direct with the Board. In the other divisions there is no engineer, or other officer,

* Since this was written the requisite information has been received, and application has been made to the Government of India.

officer, permanently under the orders of the Board for the execution of work ; the work required is executed by commanding and staff, and other officers, as may be most convenient.

76. In the Sangor division the superintending engineer is in the position of direction and supervision, with an executive officer under him in three of the four circles of which it is composed ; in the fourth he is himself executive also. In all the other divisions where there is a superintending engineer, he is exclusively an executive officer. In the other divisions, where there are no superintending engineers or other officers permanently at the Board's disposal, considerable inconvenience has been experienced. A partial remedy has been lately applied by assigning an allowance to officers occasionally charged with the execution of work. Paras. 184 to 186.

77. The absence of inspection in the interior and beyond the frontier is represented to be a material defect, and suggestions for removing it are brought forward in the sequel. At the Presidency, the duty of inspecting work done by the superintending engineer is laid on the chief engineer, but he has not much time to give to this duty ; and many details devolve on the Military Board not properly appertaining to an office of general control. Para. 181.

78. The native subordinates of this branch of the department are described in terms similar to those applied to the maistries in the Civil Department. Para. 189.

79. The execution of works on contract is extremely limited in the up-country stations, because very few men of respectability, capital, and skill, can be found to take contracts, and because it is found that work in course of execution by contract requires fully as much careful superintendence as that done by the direct agency of the department. It is very much the practice, however, to obtain supplies of building materials by contract. At the Presidency, contracts are more generally in use. Paras. 178. Para. 180.

80. With respect to roads and bridges in cantonments, they are usually, at division head quarters, in charge of the division quartermaster-general, and at other stations in charge of the station staff officer. It is said to be the practice in most cantonments to devote to this object all the fines levied at the police office. At some stations beyond the frontier where there is cultivated land within the cantonment, the Government revenue is laid out on the roads without being brought to account. Government have lately allowed the grazing rent for the glacis and esplanade of Fort St. George to be applied to the repairs and maintenance of the railing, &c. and of the esplanade roads ; and this order has been extended to up-country stations also. Para. 190.

81. The Commission justly regard it as objectionable that the amount available for local improvements should depend on the sum that is levied in the way of police fines, and considering the practice open to abuse, they recommend that it be put a stop to. They propose that in every cantonment certain roads should be fixed to be maintained at the Government charge, with a certain mileage allowance for them ; from which, when there are any local funds available, (excepting fines) these should be deducted, the receipts and disbursements of such funds being subjected to regular audit no less than the expenditure of the mileage allowance. This plan I think should be followed. With respect to fines, while it is improper that the expenditure upon roads should depend upon such a fund, I do not see why, when the fines have been duly brought to account, the amount should not be appropriated to the roads in reduction of the mileage allowance. Para. 191.

82. The suggestion of the Commission in para. 192, as to the value of the labour of Lascars employed on cantonment roads, and the value of tools, &c., supplied from the Government stores being charged against the roads, appears to me to be proper. Para. 192.

83. Changes are proposed by the Commission directed chiefly to the removal of anomalies and inconveniences arising from the mixture of duties now laid on the Military Board and the Chief Engineer. Paras. 193 to 199.

84. The changes adverted to will be more conveniently considered in the sequel.

Section V.

85. The fifth section contains the views of the Commission as to the constitution of a new Board of Public Works to perform the duties now committed to the Board of Revenue in that department, and those of the Military Board in what is called the engineer department; and the ninth details the establishment which appears to them to be necessary to make the executive department adequate to the work which they think ought to be performed in order to the due maintenance and improvement of the present works of irrigation, roads, &c., and the construction of new works of the same description urgently called for in all parts of the country.

86. The views of the Commission as to the value of irrigation to the revenue and to the general wealth, and the importance of maintaining and extending it, and the urgent necessity for the real and effective improvement of the roads, are set forth at large in the sixth and seventh sections; and the eighth submits a scheme of expenditure proposed to be laid out annually on works of irrigation and communication.

87. It seems to me advisable to review these sections, before entering on the questions of the superintendence and control under which it may be expedient to place the whole Department of Public Works, and of the agency to be at the disposal of the superintending and controlling authority, both as to its organization and its strength. These questions I propose to consider in close connexion after having seen what is the nature and extent of the work to be provided for.

88. I therefore pass over the fifth section, and proceed to the sixth.

Section VI.

89. The subject treated of in this section I consider of the highest importance, and I am bound to say that it is handled in a manner to set its importance in a very strong light. I have always been an advocate for laying out money in improving and extending the means of irrigation, and in my place as a member of the Board of Revenue, I gave my strongest support to the projects that were brought forward for that end during the period that I sat there.* I may mention particularly the Coleroon Anicuts. The annual net gain by these two anicuts in South Arcot and Tanjore, as shown by the table in para. 273, is in the proportion of $133\frac{1}{16}$ per cent. to the cost for the lower one, and $144\frac{1}{16}$ per cent. for the upper one. Since I have had a seat at this Board I have done all in my power to further the completion of the Godavery Anicut and the subsidiary works for the spread of irrigation by means of the waters of that great river, and have strongly advocated the adaptation of the channels originally designed for irrigation, to the object of navigation, to facilitate the carriage of the increased produce of the country to markets where prices are more remunerative than are to be obtained from grain dealers coming to the villages to lay in their stocks. I earnestly supported the project of an anicut across the Kistna,† towards the execution of which the most active exertions have been made this season, and such an advance has been effected that in the course of another working season it may be expected to be to a certain degree operative, by throwing larger supplies into the channels leading from it, which will have been prepared for conducting a larger body of water, and for carrying it farther, and distributing it more widely.

* From 1832 to 1838.

‡ Paras. 289 to 292.

90. The Commission have vividly stated the terrible effects of drought in the district of Guntoor, which lies on the right bank of the Kistna. The Government in recommending this work strongly insisted on the importance of it as a means under Providence of preventing the recurrence of calamities so dreadful as this district had been afflicted with, but at the same time, upon careful

† I may here remark that the information contained in the note appended to para. 294 of their report, might have led the Commission to expunge that paragraph lamenting the supposed indefinite postponement of this work, which they were aware for months before the close of the report, was incorrect in fact. The civil engineer in charge of the work was appointed on the 9th March 1852, nearly nine months before the date of the report.

careful consideration, expressed their conviction that it would be highly remunerative. Upon calculations which I made at the time, and which are set out in my minute on the subject, I have not a doubt that this project will prove, as the Commission anticipate, an investment of capital most profitable to the Government, while it will create a vast amount of private wealth.

91. I have earnestly supported several other projects of the same description, promising like profitable results, for which Government have obtained sanction, not always without difficulty; and I have had the pleasure very lately of concurring cordially with the Right honourable the President in recommending for the sanction of the Court of Directors a great scheme for turning the waters of the Palar, which hitherto have run waste to the sea, to the fertilization of the country on both its banks, by means of an anicut, which will furnish a full supply to a series of great reservoirs, whence the lands depending on them will be fully and constantly irrigated in season. The waters of the river will thus be brought down to the vicinity of Madras, and will probably be made further available for the supply of this great place (said to contain a population of about 700,000) with water, both for domestic purposes and for the object of sewerage. The anicut and subsidiary works of irrigation are estimated to cost 8,66,114 rupees.

In the districts of North Arcot and Chingleput.

92. But while I have always been sensible that by a judicious expenditure in promoting irrigation the Government as well as the people would be largely benefited, my convictions on this subject have been strengthened by the forcible manner in which the Commission have adduced practical proof of the soundness of the theory they maintain in their synopsis of what has been actually effected by this means* in Tinnevely and Tanjore, South Arcot and Rajahmundry. An instructive example is drawn from the two Southern Talooks of South Arcot of the deterioration caused by neglect of the sources and channels of irrigation, checked immediately by the operation of works designed specifically to cure the defects which that neglect had occasioned, whereby not only was the loss of revenue which had been the consequence of those defects recovered, but a large augmentation secured, the improvement of the revenue being an unquestionable indication of proportionate improvement in the resources of the Ryots. I would point also to the beneficial results springing directly and ob-

Paras. 241 to 269.

Para. 266.
Para. 267.

Paras. 257 to 265.

93. The advantage of cultivating sugar is strikingly exhibited in this para. The introduction and spread of a variety of valuable products is the great desideratum in the agriculture of this country—of products more valuable than rice, to the raising of which the irrigated lands have been too exclusively confined. The principle of our assessment* takes the rate of tax upon land capable of producing rice and sufficiently supplied with water to render it fully productive when employed to raise that kind of crop, as the maximum demand upon the land, howsoever it may be employed. The ryot cannot be required to pay more

for

* In the districts under survey field assessments "the lands have been assessed without reference to the species or value of the crops produced, and the same tax is collected from the same land, whether the produce be sugar or rice," and in 1837 the same rule was introduced in all the other districts, viz., "that land cultivated with sugar cane by irrigation should be taxed thereafter in the same manner as land employed in the cultivation of rice" v. C. O. Board of Revenue, 13 November 1837. This order was passed by authority of Government, under instructions from the Government of India and the Court of Directors. In no case can land cultivated with sugar cane be charged with a tax additional to what would be charged on it if cultivated with rice. But if the land was classed

for the land when cultivated with sugar-cane, betel, chillies, plantains, &c., than when it is cultivated with rice. The whole profit of the more valuable crop goes to enrich himself. Hence the high importance of providing such a supply of water, so ample and so constant as will enable the ryot to interchange crops of those more valuable articles with his rice crops, and bring into the market products which may be exchanged for rice, or which in the course of traffic will have the same effect, and so tend to prevent the glut of rice which some apprehend will be the result of extending irrigation. On this point I concur generally in the observations of the Commission.

Paras. 320 to 322.

Paras. 271 to 274.

94. I would direct attention particularly to the remarks of the Commission on the statement given in Appendix Z, showing the revenue results of the outlay incurred by Government from 1836 to 1849 in the extension and improvement of irrigation, pointing out that from thirteen of the works entered in the statement there is an annual gain of 134 per cent. on the first cost, and upon the whole an annual gain of 69½ per cent., excluding the charge of the engineering and other establishments, which it is thought will be more than covered by an allowance of 25 per cent. I cannot but concur in the conclusion of the Commission, that "the result is most satisfactory; a most convincing proof of the value of irrigation, and of the ease with which the resources of the Government, as well as of the people, may by that means be immensely increased."

Page 274.

Paras. 295 to 302
and 312.

Para. 301.

95. Upon the very important question discussed in these paras., I am inclined upon mature reflection to think that the arguments of the Commission are just and sound. I allude to the effect of increased production in overstocking the market and causing a reduction in the prices of grain, and thus *pro tanto* disabling the cultivator from paying the present money assessment. I apprehend it will have some effect in this way. But considering, as observed by the Commission, that "all improvements such as we are contemplating must be gradual, and the enlargement of cultivation in any one year must be atomic compared with the total agriculture of the country," I do not anticipate that it will be very sensibly felt. Should experience prove that the ryot is really unable to carry on the cultivation of irrigated land profitably at the present money assessment, by reason of the reduction in the price of rice (partly, it may be, from increased production, but more probably and in a greater degree from the cause adverted to by the Commission in para. 312, which must be met at any rate), notwithstanding the gain on so much of the land as he can employ in the cultivation of more valuable products, there will be no alternative, certainly, but to apply the remedy of reducing the assessment proportionately; but it is to be remembered that the great difference between the assessment of dry and irrigated land, in the case of land converted from one class to the other by means of extended irrigation, and the still greater gain to the revenue by land hitherto utterly unproductive being made capable of yielding rice and more valuable products, will afford the fund which will enable the Government to make a sufficient allowance on this score, and still retain a large profit. In this view there would be an advantage, as far as the revenue is concerned, in the extension of irrigation, if it only gave such a return as, besides redeeming the cost of the works and paying for their maintenance, would leave a fund just sufficient to replace any remissions that might become necessary to meet the fall of prices. It would surely be an advantage to secure the present revenue, if nothing more was gained, by a self-redeeming expenditure of this kind. When the inestimable good of cheap food is enjoyed by the people, and the state still gets the same revenue; the common weal is promoted, and the direct benefit to the community is reflected upon the state, which gains by it in various ways. The cheapness of food of course will cause increased consumption by the existing population, and we know that population has a constant tendency to increase not only in proportion to the increase of food, but beyond it. I do not anticipate therefore any such

at the survey as one crop land with reference to its supply of water at that period, and the supply has since admitted of its producing two crops of rice, it is charged with an additional tax for that additional supply, equally whether cultivated with rice or with sugar cane, it being reckoned that sugar cane, requiring permanent irrigation, takes as much water as two crops of rice. How much this rule favours the cultivation of sugar cane is shown by the statement in the report, that the value of an acre of rice is 80 rupees, and of an acre of sugar cane 230 rupees; which however, perhaps, requires some qualification.

such fall in the prices of grain from the combined influence of increased production within and increased importation from without, as will ever necessitate remissions to the extent or nearly to the extent of the gain which will accrue to the state by the improvement resulting from irrigation extended gradually with a wise discretion.

96. It behoves the Government, of course, while it provides the means for increased production, to provide also, and simultaneously, all possible facilities for the transport of produce by means of good roads, canals, &c., which will best conduce to the equalization of prices, and tend to prevent the anomaly occasionally known of famine prices prevailing in one district, while the ryots in another can hardly obtain a remunerative return for their crops. And so it will be the duty of the Government to adjust the assessment carefully.

97. And here I may observe, with reference to the remarks of the Commission in para. 249, that several months before the close of their report, measures had been taken for the revision of the assessment of South Arcot, an overt fact of which they could hardly have been unaware, though they appear to ignore it. Para. 249.

98. I may also remark, that a plan of the civil engineer for partially improving the harbour of Porto Novo, and connecting it with that of Cuddalore, in South Arcot, by a navigable canal, has been sanctioned. Para. 251.

99. I do not think it necessary in this place to enter into a discussion of the other suggestions offered by the Commission in the paras. noted in the margin. But with reference to para. 323 I have to note that this Government has recommended the abolition of the moturpha tax. Para. 316 to 322.

100. I wish I could pass from this section, in which I have found so much to commend, without an expression of disapprobation; but there is one part of it upon which I cannot but animadvert; it is the passage contained in paras. 278 to 280, with the foot note to the latter para.

101. It is true that the Government, having already sanctioned a very large sum for the repairs of damages to tanks in the Bellary district, hesitated to authorise the expenditure of 37,998 rupees for the repair of a tank originally constructed upon an extravagant scale, whereon depended a revenue of only 7,524 rupees, and called for more particular information as to the circumstances which rendered the tank of importance; at the same time requiring the civil engineer and the Board of Revenue to consider whether the cost could not be diminished by some plan which would contract the tank to a size and capacity suitable to the object which it was to serve. They hesitated also at first to authorise the expenditure of 60,500 rupees* for the repair of another large tank, upon which depended a revenue of 12,239 rupees, calling for similar information respecting it. But upon mature consideration of the further information afterwards submitted, it was deliberately resolved, with special reference to the interests of the ryots,† that it was the duty of Government to undertake the repairs, costly as they were, and the Government of India, assenting to this principle, granted the sanction which this Government applied for. As the Commission must have known the grounds upon which the Government of Madras applied for sanction for the outlay of 98,500 rupees in the repair of these tanks, and the Government of India allowed the expenditure, if their object had been simply to advocate the principle that the interests of the ryots should be considered as well as those of Government, they would have done it with more force by correcting their statement that Government had "completely ignored the rights of the ryots," and

* The Commission erroneously, in para. 278, state this as the amount required for the repair of the two tanks.

† Extract from Minutes of Consultation, 17th November 1851, para. 8.

‡ The object is not only to recover revenue which may be considered as lost, but to restore the means of subsistence to the large body of ryots who have lived by the cultivation of the lands irrigated by these tanks. There is a marked distinction between the cases of outlays on new projects, and applications for expenditure of the nature of those now before Government. In the case of a new project no private capital is destroyed by the failure to execute the work, and no individual can be ruined or injured by its abandonment. But where, as in the present instances, a large amount of private capital and whole communities may be ruined by the failure to repair these great works, it becomes alike the duty and the interest of Government to make the necessary outlay."

and showing that the principle had been admitted and acted upon by Government. The first resolution of Government, calling for information to which the Commission refer, is dated 6 September 1851, the second, to the effect above stated, is dated 17th November 1851;* the authority of the Government of India for the outlay recommended by this Government, was given under date the 23d January 1852, and was communicated to the Board of Revenue D. P. W. on the 17th February 1852. The report is dated the 23d December 1852. The resolution of Government of the 17th November 1851 was equally open to the Commission as that of the 8th September preceding; and if the paragraphs in question were written intermediately, it is certain that they were not then printed. There was no excuse therefore for retaining in the text observations obviously intended to cast a reflection upon the Government, and suppressing what would have obviated it. For this the foot note to para. 280 makes no amends.

Minutes of Consultation, 13 February 1849, para. 5.

102. I am constrained reluctantly to notice another passage in this section, which contains a gratuitous reflection on this Government. I refer to the note to para. 263, where the Commission, in offensive terms, represent that the civil engineer who devised the project of the Godavery Anicut, and superintended its execution, was severely censured merely for "the grave offence of making too small an estimate;" for "an error of judgment" in under-estimating the cost, "which might have been supposed pardonable in an undertaking of such vastness and such novelty." I am sorry to be obliged to say that this is a misrepresentation. The Government, as the Commission must have known, simply expressed "regret that the estimates originally submitted were so deficient as they have now been shown, and that the work should have advanced so far without this fact having been brought to notice." What the engineer was really censured for, and that not severely, was "a profusion and want of economy in the expenditure of the public money," for which, it was observed, the Government "could find but little excuse in that officer's earnest desire and endeavours to expedite the work so as to bring it into early operation."

Section VII.

103. In the seventh section is presented a general view of the condition of the roads of this Presidency, with remarks on the necessity of improving them.

Para. 377 and seq.
Salem, Tanjore and Madura.

104. In paras. 329 to 366 the Commission give a detailed abstract of the annual reports on the state of the district roads from Ganjam to Tinnevely in the period since 1846, which is followed by a more general view. I have already said that the want of roads is our great and crying need. Those that exist, except in some districts which have been particularly attended to, are generally bad. The assertion, however, may be questioned that there are "not above 1,000 miles over the whole extent of the country on which it is possible to travel in a wheel conveyance at the rate of six miles an hour with any degree of comfort." And bad as the roads generally must be admitted to be, we have seen that in 1848 there were more than 90,000 bandies, or carts drawn by bullocks, in use upon them.

Calcutta Review, June 1852.

105. The Commission undervalue what has been effected in Salem, which they notice as being generally regarded as the model district with respect to roads. They think little of its having "400 miles of road suitable to a light traffic, infinitely superior to the common roads of other districts," because they are "very inferior to first-class roads," that is, roads equal to English turnpike roads. Let us see how the roads of this district are spoken of by a writer who brings down the statistics of the district to 1852, at the end of which the report of the Commission is dated. "From one end of the district to the other, from north to south, and from east to west, there are excellent roads bordered by flourishing avenues." "The whole extent of roads within the district which has been completed, planted, guarded by ditches, and with few exceptions marked by milestones, amounts to 726 miles. They are traversed night and day by hundreds of country carts, without let or hindrance, and may be traversed by any English traveller in his own carriage." "The bridges built in the district amount

* More than 13 months before the date of the report.

amount to 84." The Commission remark, that in 1850 three new lines were opening in addition to the 400 miles they speak of. They make little account of the carts having increased between 1836 and 1847 from 1,189 to 3,296, to which 80 were added in 1848; of the bandy load having increased from 300 lbs. to 1,000 lbs., and the bandy hire decreased from 14 to eight annas for every 10 miles. In the district of Cawnpore, with all the attention that, according to the Commission, is given to roads in the N. W. P., the extent of the cross roads is 500 miles unmetalled. And it may well be doubted that they are nearly so efficient as those of Salem. Indeed it is evident they cannot be so, as the description of them represents that they are passable only for nine months in the year.

Para. 378.

106. It is undeniable that the lines from the interior to the coast, which are of the most importance with a view to opening up the resources of the inland districts, have been unaccountably neglected. The condition of the military road from Masulipatam to Hyderabad is not to be excused. An estimate for the formation of a road to the Hyderabad frontier was called for under date the 19th June 1851, but has not been received, though the call for it was repeated on the 23d August 1852. It should be immediately attended to. The improvement of different portions of the northern road is in progress; the first part of it leading out of Madras is, I am informed, in excellent order.

Para. 379.
See Minutes of Consultation, 11 January 1853. Para. 5. In Ganjam, Vizagapatam, Rajahmundry, Nellore and Chingleput.

107. The districts of Bellary and Cuddapah have not been cared for as they ought to have been in respect to roads. But by the last reports the works noted in the margin* were in progress in the former district. In the Cuddapah district "the opening of the Goolcherroo Ghaut has been successfully accomplished, and there is little doubt that during the next season the improvements of the roads from it to Cuddapah on the one side, and towards the Damulcherroo Ghaut on the other, will open Cuddapah to the Western Trunk Road, and so make it easily accessible from the Presidency. An allowance of 15,000 rupees has been made for improving the road from Madras to Cuddapah *via* Naggery, which it is not intended to maintain as a principal road.

Para. 381.
Minutes of Consultation, 11 January 1853, para. 8.

Ibid. p. 9.

Para. 379.

108. With respect to the road from Berhampore to Russellcondah, in Ganjam, which is the subject of remarks in the paras. noted in the margin, I may notice that on the 19th March last, this Government applied to the Government of India for authority to lay out the whole sum required for metalling and bridging it completely, so as to make it available at all seasons, if it shall be found that the traffic increases to an extent that will warrant the additional expense, and that conditional sanction has been accorded for that expense.

Paras. 33^b and 383.
1,42,246 rupees.

28 April 1853.

109. I agree with the Commission in the opinion they express, that Government, generally speaking, ought to make and maintain not only the main roads of the country at large, but those connecting principal towns or points in the same or contiguous districts, with exception, perhaps, of district roads which run through large zemindaries, such as that of Vizianagram in the Vizagapatam district, the advantage of which is confined to the zemindary, or to it and to other zemindaries contiguous to it. Also, speaking generally, I agree with them, that the duty of the ryots is confined to the formation and preservation of the village roads connecting the outlying parts of the country with such main lines. If the ryots can be made to perform this duty, they will do, I think, as much as can fairly be required of them. Where the villages are widely separated and not populous, it will hardly be possible to get so much by this means.

Para. 386.

110. The Commission say, that in other parts of India this duty, or interest, on the part of Government has been recognised, and in the North-western Provinces in particular, enormous sums, such as have never been dreamed of in this

	Estimate.
Road from Bellary to Dharwar	Rs. 11,489
Extending the work to parts not made	28,744
Road from Bellary to Bangalore	21,000
Ghaut Hill road to Ramandroog	647

Para. 324.

this Presidency, are expended on the great lines of communication.* It seems to be assumed by the Commission that in Bengal, as well as in the North-western Provinces, and also, as I understand them, in Bombay, that is to say, generally throughout India, the roads, other than the trunk roads, are in a much better condition than in this Presidency; that the other Presidencies are all "more on a footing with the rest of the civilised world" in this respect than this Presidency. I should like to have full information on this point. For my own part, from what little I know of the Bengal Presidency, and from what I was accustomed, when I was at Calcutta, to hear of the cross roads, and indeed of some main roads, and from such knowledge as I have of the roads of this Presidency, I was not prepared for the statement that Bengal is better off than Madras in its secondary communications, or to speak definitely, that its cross roads, or its roads generally, exclusive of the one great trunk road, are in a condition, on the whole, which will admit of traffic by wheeled vehicles for a greater number of days in the year, those vehicles being able to travel a greater distance daily and to carry a heavier load than the roads of Madras, other than the western trunk road. I must say, I doubt it.†

Para. 392.

111. In Bengal and the North-western Provinces the Ferry Funds, which are of considerable amount, are given up for local improvements, under the direction of local committees. In this Presidency the receipts from ferries are inconsiderable, except in Malabar. It is true that the Court of Directors authorised the tolls collected at ferries being set apart as a fund for providing ferry-boats, and building bridges over rivers and nullahs, and the appropriation of any surplus there might be, after defraying the expense of these accommodations, to the repair of the public highways in the respective districts. I presume that this order was not carried into effect in the districts generally, simply because of the inadequacy of the fund to the purpose contemplated. In Malabar, however, it would have amply provided the accommodations of ferry-boats and bridges to the extent required, and would moreover have paid for the formation of a good system of internal communication, and it is to be regretted that the authorised appropriation was not made. With respect to the other districts, it is absurd to say, as the Commission do, that they have been injured by these particular funds not having been expended specifically for local purposes, when larger sums have been expended out of the general revenue for the objects to which they were meant to be appropriated—it may be affirmed that they have been virtually expended as intended, as part of the assignments from the Treasury for those objects. The Commission recommend that now, at least, the funds may be appropriated as authorised by the Court of Directors. This might be allowed in Malabar; but *cu bono* elsewhere? If the collections from ferries amount in any district to 3,000 rupees, for example, what would be the advantage of assigning that sum specifically to the maintenance of the ferries of the district,

Para. 393.

* Whatever has been expended, it would seem less has been done than might have been expected, if we may rely upon the statements in a recent work—*vide* Kaye's Administration of the East India Company, pages 306 to 310. Under the Presidency of Fort William, including the North Western Provinces, there is the great trunk road from Calcutta, which has been completed as far as Kurnaul, a distance of 960 miles, having cost, it is stated, about 10,000 rupees per mile. "Two other trunk roads of lesser proportions, but still of very considerable extent, have also been commenced, and carried some way towards completion." One between Bombay and Agra, the extent of which will be 734 miles; this, it is stated, is not metalled except in parts. The other, from Bombay to Calcutta, will be upwards of 1,160 miles. How much of these two trunk roads has been completed is not stated in the work to which I refer, nor have I any means of ascertaining otherwise. Whether the second of these roads is to have more metalling than the first does not appear. Probably not.

† I find in the Friend of India of 14 April 1853, some remarks which indicate the contrary. Referring to a Table of the rates of speed at which the mail is carried in Bengal, it is observed, that "the grand trunk is the only road upon which a good speed has been attained, remarks being attached to all the remainder, strongly indicative of the want of improved means of communication. From Shergotty to Gya and Gya to Putna, for instance, the pace is 4½ miles an hour, but there the road is catcha, and the slightest shower of rain renders it puddly, and impracticable for speedy transit." Again, "the southern roads are, however, in the worst condition, the mails travelling to Jelasore at three miles an hour, or less than a groom can walk, and even between Calcutta and Baraset (that is in the immediate vicinity of the capital) the rate rises to only four miles and a half an hour, while everywhere we have such notices as 'Road intersected by numerous unbridged rivers and nullahs.' 'Road has not been repaired for these many years.' 'Road not repaired for years.' 'The road is so bad a state and so much intersected by rivers and nullahs, that no great improvement in the speed of the mails can be effected.'"

district, the expense of which has hitherto been borne by Government. It is a mere begging of the question to assume that Government would have laid out that money equally if the ferry collections had been originally given up, and it is clear the Court of Directors meant exactly the reverse. The Commission would hardly argue that, if Government should consent to assign to the improvement of the communications in Malabar, the whole of the ferry collections, amounting, as they state, to 35,000 rupees a year, Government must still contribute to the same extent as before to that object—and why should they in any other district? It would be far more for the advantage of the district that the tolls on ferries should be carried to the account of revenue, as before, and that an allowance should be granted for keeping up its roads, bridges, and ferries.

112. I do not agree with the Commission that the receipts from Cochrane's Canal ought to be appropriated of course to the improvement of the canal. This income might be kept in account together with ferry collections and such like receipts, under a separate head, as constituents of a fund appropriated to the improvement of the communications, but there is no reason why it should be laid out on this work particularly, or that the expense necessary for the improvement of this work should be confined to what the net income from it would admit of. At present a large sum, equal to a third of what the Commission say has been realised as net profit from the canal, is about to be expended in its extension and improvement. Para. 394.

113. I fully concur with the Commission in their view of the direct and powerful tendency of improvements in the roads to react on the revenue. I have already adverted to the importance of such improvements as tending to equalise prices. The remarks of the Commission as to the effect of good roads in promoting the production of crops other than grain fit for foreign markets are very just. I have before said that the great agricultural desideratum is the growth of such crops, and the most effectual encouragement towards the accomplishment of it, I conceive, will be afforded, by facilitating the transport of such produce to the places where a demand for it will be found. Those who have a strong apprehension that the improvement of irrigation gives too great a stimulus to the production of grain, ought most strenuously to support a very liberal expenditure on roads, with a view to give the greatest possible vent and diffusion to produce, as the only means of preventing the glut they anticipate. Para. 396.

114. The Commission point out the effect of improved roads in facilitating the carriage of salt into the interior, and thus creating a greatly increased demand to the advantage of the revenue, as developed by the experience of Canara since the opening of the passes, and of Madras since the sale of salt for inland consumption has been permitted there, and the Western Trunk Road has admitted of its easy transport at a comparatively cheap cost. Paras. 401 to 402.
Paras. 404 to 406.

115. In a minute which I recorded as a member of the Board of Revenue, on the 9th November 1836, I took up a suggestion of Captain Cotton, in a recent report* on the project of forming railways on the principal lines of communication, in which he mentioned salt as one of the principal articles of traffic which would be greatly facilitated by this means. I proposed by way of experiment that a railway should be constructed on his plan from Madras to Wallajah-nugger 70 miles inland, and that a salt depôt should be there established, a main object being to reduce the expense of the conveyance of salt, and thereby to lower the retail price in the interior, and thus increase the consumption. My scheme was adopted by the Board of Revenue and recommended to Government, and approved by the Governor in Council, who "entirely concurred with the Board as to the expediency and practicability of the proposed undertaking." This scheme is the germ from which has eventuated, at a long distance of time, the railway which has just been begun, the first terminus of which will be within a few miles of Wallajahnugger. * Dated 6 May 1836.
Proceedings of Board of Revenue, 5 December 1836, Min. of Cons., 20 December 1836.

116. In support of the general argument of the Commission for the improvement of roads, I may observe that the position taken by the Board of Revenue in the proceedings just referred to, was that "the construction of roads and canals has been found to create trade and property with extraordinary rapidity." Having adverted to the report made by Captain, now Colonel, Cotton in 1836, on the improvement of the communications in this Presidency, by means of Para. 8.

canals and railroads, I cannot pass it by without drawing attention to its great merit, and especially to its far-reaching suggestiveness.

Disp. Rev. Dept.,
No. 13 of 1852,
para 9.

117. The Court of Directors have lately signified their approval of a suggestion of the Honourable Mr. Thomas for the establishment of salt depôts at important inland stations, and if this suggestion be carried into act, as I hope, it will be necessary to make roads to such stations from the principal places of manufacture on the coast, where such do not already exist, which will promote general traffic and contribute to the object, stated in p. 407, of facilitating the transport of the raw produce of the interior to the nearest shipping port. The views in this and subsequent paras. as to the principles on which the communications should be planned, I mainly agree in.

Paras. 407 to 411.

Para. 410 & Paras.
433 to 439.
From Govt. of
India, 1 April 1853.
From Board of
Revenue, 6 June
1853, enclosing
letter from the Civil
Engineer, dated 18
May, reporting that
the expedition
would set out in
four days.

118. I concur with the Commission in regarding the opening of the Godavery for navigation as an object of the greatest importance. The Government of India having sanctioned the sum proposed for the survey of the river, &c., this work is in progress, and I trust that it will be successful in proving the feasibility of making the river easily navigable, so as to afford a ready outlet to the cotton of Berar, and to admit of a return of rice and salt from the coast.

119. The Commission have not fairly stated Captain Best's sentiments in para. 413. The question was, what could be best done to promote commerce generally in a large extent of country with a limited sum to expend on roads? Speaking generally, as stated in the extract from the remarks of Government, given in the next para., he laid down the position that the benefit to commerce from 150 miles of road made practicable for carts for two-thirds or three-fourths of the year by an expenditure of 100 rupees the mile, would be many times greater than would ever be derived from 10 miles of good road made at an expense of 1,500 rupees the mile. There is not the least reason to suppose that Captain Best, or the Government which concurred with him on this point, had any idea of applying his suggestion to roads traversing the Ghauts; it was distinctly meant to apply to cross roads, or roads other than those classed as trunk roads, in the plain country only; to improve them generally up to a certain point, and to provide for their being kept in that state, rather than to give one and another distinct the advantage of good cross roads practicable at all seasons for short distances, leaving the roads of the other districts in the meantime wholly unimproved. Captain Best thought that having, say 1,50,000 rupees to lay out on cross roads, he would do more for commerce by using it so as to make 1,500 miles practicable for carts during nine months of the year, the other three months being, from the state of the weather, unsuitable for the transport of many sorts of goods, and otherwise unfavourable for traffic, than to make 100 miles by which carts could travel during those three months, and which would always be easier for draught, so as to admit of larger loads and longer stages. Supposing the good road to admit of a cart carrying two-thirds of a ton at 15 miles a day, and the inferior cross road to admit of only one-third, and for a distance of only 10 miles, still the amount of tonnage carried in the year by the 1,500 miles of the latter description would greatly exceed the amount carried by the 100 miles of the former, even supposing that the latter were traversed equally as at other times during the three months that the former are assumed to be impracticable, a supposition which is improbable.

Para. 415.

Para. 422.

120. The Commission say dogmatically, that it is a mistake to suppose that trade ends when the rainy season commences, from any other cause than the roads being impassable; whereas there are, as above remarked, certain kinds of goods which cannot be carried in the wet season without great risk of loss; sugar and salt, for instance, and the weather of itself is sufficient to check, though not absolutely to put a stop to, general traffic.

121. I cannot but think that the Commission go quite beyond the mark when they propose, as they seem to do in para. 419, that our roads generally should be made equal to English turnpike-roads, so as to admit of bullock carts carrying from 1,800 lbs. to a ton, and travelling with ease 20 miles a day, indeed, so as "to render fast travelling practicable and moderately cheap." It would seem that they are speaking of cross roads as well as the trunk roads, for it is Captain Best's suggestions regarding cross roads that they are canvassing; I am, however, inclined to think that where the actual traffic on a particular line is considerable,

siderable, and that which may be reasonably expected, with reference to the products of the country which it opens, is promising, the road should always be made so good as to give such a decided facility to the carriage of commodities by it as will be likely to encourage a greater use of it; I mean that the quality of the road, where there is a good promise of increased traffic, should be in advance of what the actual traffic requires, and that "when a road inferior to the best is deemed sufficient at first, its quality should be raised to that standard as the traffic is found to exhibit or to promise commensurate increase." It was upon this principle that the Government lately sought and obtained the sanction of the Government of India to converting the road from Berhampore to Russellcondah, in Ganjam, into a first-class one, by bridging and metalling it throughout. Still I apprehend that Government must be content, with respect to the great mass of the cross roads, to do little more in the way of improvement than Captain Best suggested, that is, to put them, and to take care to keep them, in a state practicable for carts during three-fourths of the year, until all the trunk roads and the more important cross roads, especially those leading from the interior to the coast, have been finished in a way to entitle them to be called really good roads, though not so perfect as the turnpike-roads of England.*

122. I agree generally with the Commission, that greater attention ought to be paid to the state of the harbours. Measures have already been taken, as I have noted above, for the improvement of the ports of Porto Novo and Cuddalore. I think the improvement of the roadstead of Cocanada and the harbour of Coringa, which are closely connected, a very important object, and I hope it will soon † be taken up by Government. The memorandum of Colonel Cotton, in the Appendix to the Report of the Commission, demonstrates the great value of these ports, particularly of the protected harbour of Coringa, and the defects for which a remedy is required, and proposes a plan for removing them which seems to be well deserving of consideration.

123. I was of opinion, and expressed it at the time, that the small additional expenditure proposed for the improvement of the harbour of Negapatam, for which the ship and boat-owners were willing to pay a tax at a rate which would replace the outlay in little more than two years, ought to be allowed. I am not aware that any project for the improvement of the port of Cochin has been laid before Government; the project for connecting the back waters here adverted to has been lately sanctioned by Government.

124. I agree with the Commission, that the fund accruing from the operation of Act XIII of 1839, may very properly be applied, in part, to the improvement of the harbours; but the expenditure should not be limited to what such a fund can immediately afford. The suggestion of Colonel Cotton, recommended by the Commission, of raising the capital required occasionally by opening a loan on the security of the port dues, seems to be worthy of attention.

125. The Commission give an account of the Paumbem Channel, between Ceylon and the main land, and of the improvements effected in it, the cost of the improvements, and the beneficial results, the value of which to the community they estimate at above five lacs a year. There can be no doubt that the facility of intercourse between the opposite coasts of the Peninsula, which has been effected by the improvement of this channel, evidenced by an increase in the tonnage from 80,000 to 168,000 tons, has been cheaply purchased at the cost of 1½ lac laid out on the work between 1834 and 1851. It may be taken as certain, that the direct benefit to trade has indirectly had a favourable influence on the revenue.

Section VIII.

126. I come now to the 8th section, in which the Commission submit a scheme of expenditure on works of irrigation and communication.

127. They

* It appears from the work I have referred to above, that the cross roads even in the North Western Provinces are not metalled at all. In the quotation given to illustrate the system for the management of the cross roads, it is noted with respect to Cawnpore, that "the district is intersected in every direction by unmetalled roads passable for nine months in the year," just the kind of roads suggested by Captain Best — *Vide* Statistics of Cawnpore, para. 90, page 19.

† Since this was written a resolution has been passed for effecting this object.

Irrigation.
Para. 463.

127. They first consider the amount proper to be annually devoted to the maintenance and improvement of irrigation works. The sum now expended annually on repair and maintenance they assume to be about seven lacs, which, though it might be sufficient if the works were in good order, they take to be much under what is required for the purpose of bringing them into that condition; they reckon that an expenditure of 15 lacs yearly will be necessary for some time, to be progressively decreased as the works are brought into the efficient state contemplated, after which the charge for them respectively will be no more than will repair the annual deterioration. The charge will be diminished and the revenue augmented as the works are successively made perfect.

Para. 466.

128. Besides this annual expenditure, commencing at 15 lacs, which they propose to be devoted to the restoration and maintenance of the existing works, they recommend that at least $7\frac{1}{2}$ lacs annually should be devoted to the object of extending the benefits of irrigation; the whole amount to be laid out annually on works of irrigation would thus be $22\frac{1}{2}$ lacs.

129. In treating of the expenditure necessary to keep the works of irrigation in repair, the Commission notice a set-off which is not usually taken into account, viz., the cess under the denomination of tank meras, or some corresponding term, which, originally intended to provide for this object, has been, in most districts, consolidated with the ordinary land revenue. The aggregate amount of this cess cannot be ascertained, but it is proper to bear in mind that there is such a fund in considering the burden of maintaining these works.

130. The aggregate of the expenditure proposed for the restoration and maintenance of existing works, and the formation of new works, is a good deal more than double what has been laid out annually on works of irrigation during the five years from 1846-47 to 1850-51, the average of which is 10,37,393 rupees; the proportion of this average applied to the maintenance of existing works, and the construction of new works respectively, is not distinguishable.

Para. 463.

131. The Commission, as I have remarked in a note above, have under-estimated the revenue actually received by Government from lands irrigated from Government works, in stating it at 135 lacs, by omitting the Northern Circars and Kurnool, including which it will not be short of 150 lacs, without reckoning the land irrigated from Government works which are held on enam tenure, the value of which I conceive is still more under-stated. There has been hitherto but a trifling expenditure in several of the Northern Circars, particularly Ganjam, Vizagapatam, and Masulipatam, in which in future, from the reversion to Government of lands hitherto held by zemindars, a considerable expenditure will be necessary to restore works which have been suffered to go to decay. The expenditure proposed by the Commission for the restoration of such works, the complete repair of others which are out of order, and the ordinary annual repair of the rest, will be about 10 per cent. of the Government revenue depending on artificial irrigation as estimated by me. It is impossible, from any data before us, to estimate with any degree of exactness the expenditure required for these objects; but supposing five per cent. of the revenue to be not an extravagant allowance for the maintenance of the works, after they have been put in good order, and I am inclined to think that it is not extravagant, the annual charge for that alone would be $7\frac{1}{2}$ lacs, and I believe that if it were doubled for five years we should hardly accomplish the object of complete restoration and repair, so as to leave nothing to be done annually in future but to provide for the ordinary accidents of season and the usual wear and tear. I conclude, therefore, that the Commission have made a reasonable proposition on this head. I think that they have at least reasonably estimated what is required, though I rather doubt that, with the means of superintendence likely to be available, it would be possible at once to provide for the profitable expenditure of 15 lacs annually in the manner proposed, with a further simultaneous expenditure to a large amount in the execution of projects of improvement. The latter expenditure, if judiciously employed, would certainly reproduce itself with a large profit; the former would also be, in a measure, reproductive, by the irrigation being made sufficient to admit of the land being fully cropped, and so yielding constantly a revenue approaching to the maximum formerly obtained only in the best years, and of course greatly above the average.

132. The question of how much should be laid out annually for the extension of irrigation must depend, irrespectively of other considerations, on the means at the command of Government for the investigation of the projects of improvement that may be suggested, and for obtaining trustworthy plans and estimates, and eventually for their efficient execution. It is the primary duty of Government to provide for the object considered in the last para., and however remunerative a scheme of improvement may promise to be, beyond what will be gained by mere restoration and repair, the obligation to attend to the works required to keep up the present irrigation and make it more perfect, must not yield to such a consideration. Improvement, if the means for it are available, should go on *pari passu* with restoration and repair, but if there are not means for both, improvement must be postponed. The Commission observe, that there is no want of profitable projects to be undertaken; that in every district there are favourable openings for such undertakings, which will be brought forward rapidly as soon as officers shall be available for the important duty of investigation. Of this I have no doubt; but the officers required cannot be created at once.

133. With respect to roads, which the Commission divide into three classes, viz. 1st, the main arteries, consisting of roads running inland from the coast, those parallel with the coast, and those connecting important posts and places in the interior, the extent of which they estimate at about 8,000 miles; 2d, roads connecting towns of inferior importance with each other, and with the main lines, and connecting the chief stations of the talooks, and the chief talook towns of different districts with each other, where contiguous; the extent of these they estimate at 20,000 miles; 3d, the village roads connecting villages with the towns, or with roads of the first and second class. They think that not less than 1,50,000 miles of these roads are required.

Roads.
Para. 467.

134. The first class of roads, they think, should all be made equal to an English turnpike-road, to admit of carts with a pair of bullocks, carrying from 1,800 lbs. to a ton, and travelling with ease and certainty 20 miles a day, the cost of which, from the experience of the Trichinopoly Trunk Road, they estimate at 3,500 rupees per mile. The second class they propose should be made as good as the Western Trunk Road, that is to say, fit to admit of carts carrying 1,600 lbs., and travelling 15, or, in dry weather, 20 miles a day, which they think may be done for 2,500 rupees a mile; viz., 1,500 for construction and bridging, and 1,000 for metalling.

Para. 419.

Para. 417.

135. The cost of these two classes of roads they estimate at 7,74,00,000 rupees, viz.: 1st class, including canals, 2,74,00,000; 2d class, 5,00,00,000 rupees.

Para. 470.

136. They are not so sanguine as to expect that the construction of these roads can be accomplished within a short period, but are only anxious to point out what there is to be done, and to urge that now at length the task should be entered upon with vigour. With this view, they propose that, as a beginning, 20 lacs annually should be steadily expended on the communications, in improving the roads already existing, and in opening new lines, exclusive of ordinary repairs.

Para. 471.

137. The Commission present no data for their assumption that the extent of the second class of roads is not overstated at 20,000 miles. It is purely a conjectural estimate, which I will not attempt to test, for I hold it to be quite out of the question that Government should undertake to form such a network of subordinate roads on such a plan as is proposed by the Commission, before the construction of those of primary importance has been accomplished, and that will be a work of many years. The former are the roads to which the remark I have made above applies, that Government must be content with respect to them to do little more in the way of improvement than Captain Best suggested.

138. The Commission have given the elements of their calculation, that the extent required for the first-class roads is about 8,000 miles. But they are not the result of investigation. They assume, for example, that 28 new roads from the coast into the interior are needed between the northern frontier of Ganjam and Cape Comorin, and from Comorin to the northern limit of Malabar, merely because in Canara there is on an average one road into the interior for every 35 miles of coast. They have not gone over the districts inquiring what are the ports which it is desirable to open to the inland districts, and what natural lines offer for communication between them, and how far one common line will serve

Para. 410.

for several districts, or parts of several districts. They have not adverted to the effect of railways in drawing to them at different points the traffic of many districts at greater and less distances, and causing the abandonment of lines leading more directly to the port whence their produce is shipped, but which, though more direct, will not, however improved, admit of the carriage of produce with anything like the rapidity, safety and cheapness with which it could be carried by the cross roads of the country to the railway, and by the railway to the place of exportation. Such a railway, for example, as that now commenced, to run out from the capital for some 60 miles in a line due west, as a trunk to two main branches, one to be carried by Vaniembady through Salem and Coimbatore to the Malabar coast, with a branch from Vaniembady to Bangalore, and the other through North Arcot, Cuddapah and Bellary towards Bombay. Considering these things, I feel pretty sure that probably one-half of the number of roads of this description suggested by the Commission would suffice; and still more sure I am that the average length of 150 miles assumed by the Commission is exaggerated. This indeed I think is self-evident on the least consideration of the data presented by the Commission. I should say the average would not exceed 120 miles, or one-fifth less. The length of 14 roads at 120 miles each, would be 1,680 miles, instead of 4,200. I think the lines parallel to the coast are also over-estimated at 1,500 miles.* There is to be deducted, at any rate, the southern trunk road, already far advanced; and making allowance for the improvements to the northern trunk road already sanctioned, and in course of execution, and for the water communication in Malabar, which, with the canal lately sanctioned, will be complete along the coast, and allowing also for the existing coast roads in Canara, I am inclined to think the estimate may be reduced to less than 1,000 miles. The Commission, I conceive, would be very much puzzled if they were required to lay down inland main lines answering to their description to the extent of 2,000 miles. With such abatements as I have suggested, it seems to me that 4,000 miles will be more nearly the extent of road required † to be made substantially, and bridged and metalled throughout. But I do not think that all these roads would need to be made at the expense proposed by the Commission. I should be disposed to say, taking the total at 4,000, that 1,500 miles might be made at the cost proposed for the first class, 3,500 rupees, and 2,500 miles at the cost proposed for the second class, 2,500

Para. 468.

Miles.	
1,500 at 3,500	= 52,50,000
2,500 at 2,500	= 57,50,000
	<hr/>
	1,10,00,000

See also para. 47, App. B.

100 × 3,500	= 3,50,000
200 × 2,500	= 5,00,000
	<hr/>
	8,50,000

rupees. On this view, the estimate for roads to be made substantially, bridged and metalled, is reduced to 110 lacs. For this sum we should obtain 4,000 miles of road fit to be travelled at all seasons, with such a facility of draught as to admit of the cart load being trebled or quadrupled, and the distance travelled daily nearly doubled, and by which the mails might be carried at the rate of seven miles an hour, and travellers post in carriages drawn by horses to all the principal places in the Peninsula. I have said roads, but I conceive that it will probably be found most advantageous to provide for a considerable part of the aggregate length by canal; and I am myself disposed to think that on some of the lines the tram-roads proposed by Colonel Cotton, in his report of 6 May 1836, above referred to, might be introduced with excellent effect. I concur with the Commission as to the considerations which ought to determine the kinds of communication to be resorted to in different localities. I apprehend that with all the means that could be brought into operation, it would be difficult to execute in the year more than 300 miles of new road, say 100 at an expense of 3,500 rupees, and 200 at an expense of 2,500 rupees, besides giving some improvement to the cross roads in the manner proposed by Captain Best, and providing for the repairs of existing roads, as well as for the execution of the works proposed in the Maramut Department on the great scale already considered. The execution of 300 miles of new road would require an expenditure

* The length of the coast from the frontier of Cuttack to Cape Comorin, the Commission say is about 1,000 miles, the length of Malabar 140, of Canara 220 = 1,360. Deducting 200 miles for the southern road to Trichinopoly, there remain 1,160 miles.

† It does not appear to me that the example of England and Wales which the Commission refer to, is relevant in considering the accommodation that this country requires in the matter of roads. They look only to the area and population, without regard to the amount of traffic in the countries brought into comparison. But when this is considered, and the immense disproportion between the wealth and commerce of England and Wales and of the Madras Presidency is adverted to, it is apparent that there is no practical analogy between them.

expenditure of 8½ lacs, at which rate it would take about 13 years to complete the project. The present allowance for trunk roads is four lacs, which includes their repair. It is in my opinion expedient that at least double this sum should be allowed in future for making new roads, and improving existing roads, to bring them into the condition proposed, and that a separate provision should be made for repairs, as may be found necessary according to the extent to be kept in repair.

139. I am inclined to think that tolls to provide for the repair of roads might be established under Act VIII of 1851, at least at ghauts, and at bridges over great rivers, where the advantage to be paid for is palpable, and perhaps at the entrances to towns; at such places tolls could not be evaded, and being few, I should imagine that means might be used to maintain such a control as would tend to prevent the exaction which would be likely at places removed from supervision.

140. In these paras. the Commission discuss an important question, namely, whether the expenditure for works of irrigation and for roads, &c. should be dependent on the amount of surplus revenue available, or whether if the year's revenue be insufficient to admit of the full expenditure required for the execution of works which may be expected directly or indirectly to reproduce their cost with a considerable profit, whereby the public revenue will be permanently augmented, and private wealth increased, the deficit may not be raised by borrowing on the credit of Government. The Commission strongly advocate the raising of the capital required for such works by loans, when the revenue from the drain for war or other objects is insufficient to afford it, pointing out the essential difference between raising a loan for the purpose of war, which is a mere sinking of capital, and for works which, besides returning a large profit to Government, will be the means of enriching and adding to the comfort of the community. Such a debt, they contend, cannot be regarded at all as a burden on the finances, because it is morally certain that the investment of the sum borrowed will create a fund for its repayment within a short period. They urge, therefore, that the sum fixed as proper to be annually expended on public works should be so expended, without consideration of the current surplus revenue; that the amount should be considered no less necessary to be provided, and no less an essential part of the year's expenditure than the pay of the army or the interest of the debt; and that any deficiency in the year's revenue to meet the charge, should be made good by loans. In these views I entirely concur.* I observe that similar views have lately been propounded in Parliament, and cogently advocated. Para. 482 to 488.

141. I have further to express my concurrence with the Commission in the opinion they submit, that whatever sum is fixed as proper for the usual annual expenditure in this Presidency on public works, should be at the unfettered disposal of the local Government. A precedent for the assignment of a certain sum annually for a certain purpose, to be at the disposal of the local Government, without reference to other authority, is afforded, as I have already remarked, by the grant of four lacs per annum as a fund for the construction and maintenance of the trunk roads. Para. 492.

142. I concur also in the recommendation that a standard for the usual expenditure having been fixed, an estimate of the probable actual expenditure of the two years next to ensue should be laid annually before the local Government, and if approved, communicated to the Government of India, provided that, if the estimate exceed the fixed standard, it should be first sent for the approval of the Court of Directors, and communicated to the Government of India after the approval of the Court has been obtained for the excess. Para. 493.

143. Having now seen the nature and extent of the public works of this Presidency, under the present system, and having formed some conception of what more is required for the material improvement of the country, I come next to the constitution and organization of the department for directing, controlling, and conducting the execution of those works. And first, I return to the fifth section of the report, in which a new Board of Public Works is proposed, to undertake the duties now divided between the Board of Revenue, the Military Board, and the chief engineer. Here I am prepared to say at once that I agree with the Commission, that it is not possible for the members of the Board of Section v.

Revenue, with such assistance as the chief engineer can render them, to sustain the burden which the greatly increased business in this department imposes on them. The present constitution was a great improvement on that which preceded it, but it is no longer adequate to the requirements of the department. I agree with the Commission also in thinking it expedient that the superintendence of the roads should be conjoined with that of the Maramut, as the agency for the latter must at any rate be largely used in the formation and repair of the roads. For the same reason, I think that the buildings, &c. in the provinces, now under the control of the Military Board, may be better placed under the control of the authority to which the officers, whose agency must be resorted to for their improvement, alteration or repair, are ordinarily subject; and for consistency, the authority which has the control of such buildings, &c. in the provinces, should have it equally at the Presidency.

Para. 208. 144. Agreeing with the Commission that the whole of the public works should
 Paras. 210 and 211. be under one control, I agree with them too, for the reasons they assign, in preferring a Board to an individual officer for the exercise of that control.

Para. 213. 145. I agree also with the Commission in thinking that an experienced revenue
 Para. 216. officer should be one of the members of the Board, and that his salary should be fixed at such a rate as to make the appointment eligible to any collector, so that Government may be able to select the fittest of the officers of that class. I think the chief engineer should be a member of the Board *ex officio*. I do not think that two other engineer officers are necessary to complete the Board. It appears to me that, with the chief engineer to give the Board the benefit of his advice on all professional questions of importance, and he being relieved from his present most burdensome duties, one other engineer officer will be able to conduct all the business that is purely professional, and to superintend the correspondence with the officers of the department who communicate directly to the Board, while the civil member, it may be presumed, will take charge of the correspondence with the collectors and the communications with the Board of Revenue, and also, of the accounts which do not require a professional revision, such as do require that revision falling to the professional member. The Board, I think, should have an engineer officer as their secretary, of the standing proposed by the Commission.

Para. 216. 146. The salaries proposed for the members and secretary of the new Board appear to me suitable.

147. The civil member, I think, should be also a member of the Board of Revenue, in order that he may take a part in the discussion of all subjects referred to that Board by the Board of Works, according to the 5th of the rules proposed in para. 232, and, if he thinks proper, record his sentiments; also in cases where the Board of Revenue, according to the 7th rule, may desire to initiate a project of improvement, or to bring before Government a scheme which the Board of Works may not approve. I may here observe that the other rules proposed in the same para. appear to me to be unobjectionable.

Para. 220. 148. I am of opinion with the Commission, that it should be the duty of the Board rather to control and direct operations, and to check and examine results, than to interfere with details which may be better left to the local officers; and that the proper method for a controlling Board to exercise its functions is by general rules, leaving cases and details within those rules to the discretion of the subordinate authorities, whose proceedings should be brought annually under review by detailed reports: and I approve of the practical application of those principles by the propositions submitted in para. 224, which appear to be essentially in accordance with the long established practice in Bengal.* With respect to the ordinary repairs of buildings and roads, the proposed rules will introduce the practice which already obtains with respect to works of irrigation, the necessary repairs of which the collector orders on his own responsibility.

149. I have

* Since writing this I have had an opportunity of seeing the Report of the Commission on Public Works in Bengal, para. 26 of which appears to contradict the statement furnished by the Military Board at Calcutta with respect to estimates for repairs, all which, when the amount exceeds 25 rupees, it is said, must be ultimately submitted for the sanction of Government.

149. I have felt that the Government has not the means of really dealing with the details of bills; that no real check is applied by their being submitted to it. Government must trust, and does practically trust, to the Board which has the means of check. I never could see any compensation for the trouble and waste of time caused by all bills being required to pass before Government. If it has any effect, it can only be to detract something from the sense of responsibility on the part of the Board, which ought by all means to be quickened. It is equally in vain, according to my experience, for Government to have estimates for ordinary repairs submitted to it. Government cannot of itself judge whether the repairs are necessary; the opinion of the local officer must really be its guide, and it is better to fix the responsibility upon him, whose report after all must of necessity be depended upon. I am persuaded that an annual report from the Board, showing the expenditure in repairs to buildings, and the time when each was last repaired, and explaining any particular circumstances, would be, as the Commission think, far more useful to Government, and a more real and effective check on wasteful outlay, than the present plan of submitting all the bills for such works in detail for sanction. Para. 222.

150. I am further disposed to agree with the Commission, that it may be expedient to give a discretion to collectors to undertake, within certain limits, improvements in irrigation works and roads, as well as to provide for keeping them in repair. Para. 225.

151. I quite approve of the arrangement which the Commission propose, in order that the Government may be put in possession of the information necessary to give it a complete view of the proceedings of the Public Works Department, and to enable it to exercise a due control. The reports and returns described by the Commission I conceive will very well answer the purpose. The information indicated under the 6th head in para. 226 is very much required. I think an account current of the costs and profits of irrigation works, such as the Commission contemplate, is very desirable. I think it would not be worth while, however, to have it made up for the numerous petty works of irrigation, which would be an immense task, but only for first-class works, defining these as being above a certain value. Para. 227 to 229.

152. I do not think such an account could be made up for the roads. Para. 230.

153. The Commission suggest that one* of the stipendiary members of the Military Board and the assistant secretary may be dispensed with, and that the salary of the secretary may be reduced in consequence of the duties of that Board being so much diminished. On these points I am disposed to agree with the Commission. I do not think it advisable to give seats ex-officio to the Adjutant-general and Quartermaster-general. If it is not necessary that the commandant of artillery shall have a voice in Ordnance matters, I incline to vest the whole duty in a single officer. The Commission contemplate also the abolition of the offices of superintendent of roads and secretary to the Board of Revenue, D. P. W. This will follow of course the establishment of the new Board. Para. 218.

Section IX.

154. I proceed to the 9th section, in which the Commission discuss the necessity of enlarging the public works establishment in all its grades, and submit a statement of the new establishment proposed.*

155. Without following the Commission through the remarks which they offer to show the necessity of a much more liberal provision for superintendence than has hitherto been allowed, and the need there is for more engineers to watch, repair, and improve the tanks and channels for irrigation, upon the efficiency of which the revenue of this Presidency so largely depends, a need that I am perfectly convinced of from my own experience and knowledge, coinciding with the statements in this report which I have already considered, I go at once to their scheme of an establishment for the Public Works Department in all its branches. Paras. 494 to 524.

156. First

* The appointment of the second stipendiary member has not been filled up since a vacancy occurred last year.

Para. 525.

156. First, they present a statement of the number of commissioned officers they consider to be required for the department, including the Board and its secretary, and the chief engineer and his adjutant.* The number is 113, which comprehends the officers to be employed executive in the Road Department, and in the performance of the duties relating to buildings now superintended by the Military Board, as well as those required for the Maramut Department. For this are proposed an engineer officer and assistant to each district to perform the duties with which the civil engineer is now charged, and an inspecting engineer to each † of the divisions now under the civil engineers, that is 20 district engineers, 20 assistant district engineers, and 9 inspecting engineers for the provinces immediately under this Government, with an inspecting engineer for the Presidency. Besides this establishment for our own territories, provision is made for an inspecting engineer and four district engineers for Mysore, and an inspecting engineer for the Saugor division and contiguous districts, also an inspecting engineer for railroads. Total 13 inspecting engineers, 24 district engineers, and 20 assistants. Further allowance is made for nine "special assistant district engineers," to be employed in investigating special projects of works.

157. Among the districts proposed to be provided each with a district engineer and an assistant, is Kurnool, with a revenue of only seven lacs, of which only a small part is dependent on irrigation, and a population of a lac and three-quarters; I conceive it to be unnecessary to give the same establishment to this small district as to the largest. It should be placed under the charge of the district engineer of Cuddapah or Nellore, with an extra assistant to aid him in this part of his range.

Para. 526.

158. I have always thought it to be desirable that there should be an engineer to each of the large collectorates (excepting perhaps Malabar and Canara ‡), with an assistant in some of them. Considering, that on the plan before us, the roads generally, as well as the Maramut works, will be under the district engineer, and that there will probably be hereafter much more work in both branches, I now think it advisable to allow an assistant for every district including Kurnool, partly, as the Commission suggest, to give assistance to the district engineer, and partly to train up a body of young officers in the practical knowledge of Indian civil engineering, especially in regard to hydraulic works.

159. With regard to the inspecting engineers, whose intended duties are described in para. 528, the need of such officers to stand between the district engineers and the superintending Board has not hitherto occurred to me. There can be no question that the department would be made more efficient by the introduction of inspecting engineers, but without this provision, I should expect it to be generally sufficiently effective with the establishment of an engineer and assistant to each collectorate. I should look upon these officers as the professional staff of the collector, and I have no doubt that the material improvement of every district would be greatly advanced by concert and co-operation between the administrative head of the district, and the engineer appointed to conduct the business of the Maramut and Road departments under him, who from his duty being confined to the district, would be equally interested with himself in its progress. I think the district engineer should be under the collector, just as the sub-collector is under him, subject to his authority in a general way, but without direct interference on the part of the collector in regard to the details of his duty.

Para. 527.

160. A great assistance would be afforded to the district engineers by the appointment of a certain number of unattached officers for the investigation of special projects either of irrigation, or of communication, or of other kinds. Under this arrangement, when a district engineer, and the collector of the district, and the inspecting engineer, if there was such an officer, agreed in recommending a project

* I do not see why the adjutant of engineers should be included in this list, for no duty is assigned to him in the Department of Public Works.

† There are at present eight divisions, but the first division is temporarily subdivided into two, an arrangement proposed to be continued.

‡ These districts not depending on artificial irrigation, there would hardly be sufficient work for an engineer of the superior class in each; one might be appointed to superintend the two districts, with an assistant in each.

a project of improvement, the district engineer would be relieved from the duty of investigating the scheme in detail and the labour of preparing a plan and estimate for its execution. One of the "special assistant district engineers"* I do not think this would be sent to undertake this work, in the prosecution of which he would of a very apt designation. course consult with the district officer, and if there was an inspecting engineer, would execute the duty under his control. I do not know that so many as nine officers are required for this kind of duty, but I think it is very expedient that in laying out the department, provision should be made to place a certain number of officers at the disposal of the Board and Government, for the purpose indicated.

161. According to my view, if inspecting engineers cannot be afforded, as proposed, the regular establishment within our own provinces, exclusive of the Presidency, to carry on the duties of the Department of Public Works under the Board, would consist of 19 district engineers.†

20 assistant engineers.

—
39

Say 5 special assistant district engineers.

—
44

† Or 18, if one be assigned to the two districts of Malabar and Canara.

or 43.

162. The Commission reckon that besides the regular establishment for the districts, there will be employment for about 30 occasional executive officers, and considering that 20 such officers are employed at present, I apprehend that this estimate will prove not much, if at all, beyond the actual requirement, should works of irrigation and communication be undertaken in future to the extent to which my views go.

163. Supposing inspecting engineers to be allowed, as proposed by the Commission, I think it is proper that they should have the same allowances as the civil engineers have at present. If inspecting engineers be not allowed, I think that all the present civil engineers should be retained as district engineers with their present allowances, and that the first class of district engineers should consist of nine, whose allowances should be fixed at that rate; to the second class, which would consist of 10, I would give the staff allowance proposed by the Commission for the first class of district engineers, with the tent allowance of the first class. I conceive that two classes will be sufficient. I think there should be two classes of assistant engineers, with 8 or 10 in the first, and 10 or 12 in the second. The first class to receive a staff salary of 200 rupees, the same as the head assistant engineers at present; the second, 100 rupees, the same as second assistant engineers at present. The two classes to have the tent allowance at present received by the head assistant and second assistant engineers respectively. I would arrange the occasional executive officers likewise in two classes, assigning to them respectively the same allowances.† The "special assistant district engineers," that is, the engineers employed in special projects, I think should be in a position intermediate between the second class of district engineers and the head assistants, with a staff salary of 350 rupees.

Para. 54a.

500 rupees.
4 rupees per diem.

164. I have hitherto considered only the establishment required for the Maramut Department in the provinces within our own territory, exclusive of the Presidency.

165. For the Presidency there may be an inspecting engineer and an executive engineer, on the footing and with the allowances proposed by the Commission.

Inspecting Engineer, staff salary, 1,000 rupees; Executive Engineer, 600 rupees. Both without tentage.

166. For Mysore the Commission propose an inspecting engineer and four district engineers, with an executive officer for the works under the Board at Bangalore.

† I have proposed the same allowances as at present to the head assistant and second assistant engineers, and to the executive officers of the first and second classes, but I doubt whether 100 rupees is a sufficient allowance for the second assistants and second-class executive officers. I think that it should not be less than 150 rupees, and that to preserve a due gradation, the allowance of the head assistant engineers, and the first-class executive officers, should be 250 rupees.

Bangalore. At present there is only one engineer officer, styled superintending engineer, for the whole territory of Mysore. It appears to me to be necessary on this occasion to consider only what agency is required for the performance of the work under the superintendence of the Board; and I should say that an inspecting engineer for the whole division, and one permanent executive officer for Bangalore, would be a sufficient provision.

167. For the duties to be performed under the control of the Board of Works in the Hyderabad, Nagpore, and Saugor territories, it seems to me that it will be sufficient to allow one inspecting engineer with a permanent executive officer at Hyderabad and Nagpore respectively, and four for the stations in the Saugor territory. Further, following the Commission, I suppose a permanent executive officer must be allowed for the Straits of Malacca, the Tenasserim Coast,* Cannanore and the Neilgherry Hills (when the barracks are finished). In all, three inspecting engineers and 12 permanent executive officers. Of these 12 permanent executive officers, one is intended for the Presidency, with a salary of 600 rupees, as above noted. Of the rest, four might be allowed a salary of 300 rupees;† and the remaining seven, a salary of 200 rupees,† or the same as the head assistant district engineers. I do not see reason for giving the former 400 rupees, as proposed by the Commission.

† With tent allowance.

168. Without inspecting engineers in the districts within our own territory, the permanent establishment would thus be—

	Inspecting Engineers.	District Engineers.	Assistant Engineers.	Special Assistant Engineers.	Executive Officers.
Presidency - - - - -	1	-	-	-	1
Maramut and roads within the Madras territory - - - - -	-	19	20	5	-
Beyond the territory and at certain military stations within the territory -	2	-	-	-	12
	3	19	20	5	13

Total, 60

With 9 inspecting engineers for the Maramut and Road Departments in the districts within our own territory, the number would be 69, besides about 30 officers required for occasional works. Total, 99 or 99.

Para. 539.

169. The Commission are not of opinion that all these officers need to be engineers. Where engineering skill and science are required, they would employ professional officers only; and in this view they would confine all the permanent appointments in the Maramut Department, all the inspecting engineer-ships, and as a general rule all the special appointments for the examination of projects, to "the professional corps;" and they think that generally the executive officers at the Presidency, at Tenasserim, Singapore, Hyderabad and Kamptee, should be engineers.

Para. 569.

170. Their reasons for confining the appointments specified to "the professional corps" are given in the 10th section, in which they discuss the question whether it will be best to provide the additional engineers absolutely necessary to render the Maramut Department efficient, by enlarging the corps of engineers which forms a part of the army, or by constituting a separate body of engineers for civil duties without military commissions or organization. They conclude that the best plan to effect the object in view, the cheapest and the most effectual, will be to extend the present system. They deprecate the employment of officers of the line in duties which require engineering science and skill.

Para. 571.

* This however will be regulated by the Government of India in connexion probably with the arrangements for the Province of Pegu.

skill. Their opinion on these points differs from that expressed by Colonel Cotton in 1837, who advised that the department should be opened to officers of the line and the artillery, and to others not in the Company's service, proposing that even "the highest appointments should be open to any one who could fit himself for them." "I cannot see anything in the nature of the department (he said) which can make it advisable to keep it exclusively for one body of men; a turn for these duties may be found in any class, and in England civil engineering is open to all, and the effects of it are very evident and beneficial." I confess myself inclined to adopt the above opinion of Colonel Cotton. I think it desirable to increase the strength of the military corps of engineers considerably, and to employ the officers who can be spared from military duties in civil engineering as heretofore. But I think it is quite inexpedient to depend wholly on a body of officers who must be held primarily subject to the calls of military service, and liable at any time to be withdrawn to answer those calls. We are experiencing the inconveniences of being so dependent at the present moment. I would therefore have not only the occasional executive appointments open to all persons who may be qualified for them, but also a proportion of the permanent appointments supposed to require engineering skill and science. The Commission recommend that the young military engineer officers may in future pass through a prolonged course of civil engineering in England, in order that they may come out like the young officers in the medical service, with practical as well as scientific knowledge. This is no doubt highly advisable, and should be strongly recommended to the Court of Directors. But I apprehend that effective services would be earlier obtained from civil engineers who had already actually practised their profession in England, and that not only would the present exigency therefore be more quickly supplied by such recruits to the department, but generally there would be less time lost in preparatory training in India, in the case of persons already practically proficient in civil engineering, who would only have to get an acquaintance with the modes of operation adapted to the circumstances of the country and native agency, and a knowledge of the language of the people with whom they have to work, to make their services useful; whereas officers of the military corps must in the first instance undergo a practical training for all the duties of military engineers, and must actually serve for that purpose with the corps of Sappers.

Appendix B., page XVIII.

Para. 597.

Paras. 598 & 599.

171. Supposing the number of permanent appointments under the Board of Works of a nature to require engineering skill to be 60, a fifth, or perhaps a fourth part, might be left to be filled up partly by professional men sent from England, and partly from among the officers of artillery and the line, and other qualified candidates who may be found in the country. I have noted that the Commission propose that there shall be an assistant under each district engineer, not as absolutely necessary to assist him in his work, but that a body of young men may be in training in the practical knowledge of hydraulic engineering especially, and I doubt not that young men will be forthcoming from the army* with a tolerable scientific foundation to begin upon, and some natural aptitude to the engineer, and gradually under his instruction, with constant opportunities of observing his operations, will gain sufficient practical skill to undertake the charge of works in execution, and presently to relieve the district engineer from many duties of detail.

172. This question must be decided before it can be determined what ought to be the strength of the engineer corps of the army; a subject upon which I do not feel myself called upon to enter further at present.

173. I turn now to the subordinate agency proposed for the Department of Public Works.

Para. 547.

174. A large

* In the 41st para. of the printed account of Roorkee College, it is remarked that "the Indian army is one of the sources whence scientific agency is most easily supplied. Besides the officers of the scientific corps, properly so called, there are in the Indian army many well-informed and highly educated men, who have much taste and capacity for civil engineering. It is only necessary, that the persons possessed of this talent should be known, and that they should be provided with the means of improving themselves, and of perfecting their knowledge."

174. A large staff of warrant and non-commissioned officers is proposed,* viz., 80 of the former to be styled sub-engineers, with allowances running from Rs. 431. 12. to Rs. 170. 8. per month; 60 overseers and 64 sub-overseers, with allowances running from Rs. 145. 14. to Rs. 52. 12. 8. per month; total, 204.

Para. 548.

43 to the 21 districts, including Kurnool and Madras. † 2,25,588. Appendix H. H.

175. The allowances proposed for the sub-engineers of the first class exceed the military pay and staff salary and tent allowance of a first lieutenant of engineers, with the appointment of second assistant engineer. This appears to me inconsistent. The sub-engineers are a new class of officers intended to assist the engineer officers in all branches of their duty by relieving them from the more detailed and mechanical parts of it. Their work will be strictly of an engineering character. With two engineer officers to each district it may be questioned whether these sub-engineers are necessary. It is proposed that there shall be two to each district, 16 for main roads, 20 for special projects, and one for the Presidency division. The total charge for this new class of officers is Rs. 2,44,912. 8., which considerably exceeds the present charge for the whole of the Civil Engineer's Department. I cannot say I am satisfied that there is a necessity for this additional charge, at least to the amount proposed, supposing the number of superior professional officers to be increased as suggested. The case would be different if that increase could not be given. In some districts, where there are very extensive and important works, the district engineer might with advantage have an officer of this class to aid him, besides the assistant district engineer; and such officers would no doubt be very serviceable in the execution of special projects, such as the Godavery and Kistna canals, and in directing and superintending occasionally the construction of main roads, ghauts, &c. I think it expedient on the whole to have such a class as this on the establishment as an opening for promotion, among other considerations, for the most able and deserving of the subordinates. But I conceive that the allowance proposed for the second rank of this class in the plan of the Commission, viz., Rs. 301. 5., may be sufficient. I do not observe, however, that such a class has hitherto been proposed. To the highest subordinate officer, called by the superintendent of roads "supervisor," the maximum salary was to be 140 rupees, including the pay of a conductor, to which warrant rank it was supposed the overseers of this class would be promoted. This rate was proposed by the superintendent of roads, as corresponding with the maximum rate allowed to the same class in Bengal and Bombay, including horse allowance. The same system was to be followed in the Maramut Department. In the North-Western Provinces a class of officers has been introduced denominated "sub-assistant executive engineers," ‡ but their salary is limited to 100 rupees a month, with travelling allowance when in the field to the extent of $\frac{1}{10}$ of their salary.

From Board of Revenue, 30 July 1849, para. 57, Appendix H.

From Capt. Best, 16 May 1846.

See printed account of Roorkee College, 1851, p. 12 and 13, and p. 614 of this Report.

60 Overseers.
64 Sub-Overseers.

176. Of the 124 overseers it is proposed that 46 shall be distributed among the 20 collectorates in the interior, including Kurnool, 18 employed on main roads, 20 on special projects, and the rest at military stations, &c. The charge will

* The establishment for the whole of Bengal and N. W. P. proposed by the Bengal Commission on P. W., I observe, is—

Conductors - - - - -	15
(corresponding apparently with the overseers of first class in the plan of the Madras Commission).	
Sub-conductors - - - - -	20
Overseers - - - - -	65
Assistant Overseers - - - - -	200
Total - - - - -	300
Ordinary Regimental Pay - - - - -	234 14 -
Staff Salary - - - - -	100 - -
Tent Allowance - - - - -	90 - -
Total - - - - -	424 14 -

(According to military pay and audit regulations, p. 177, first and second assistant, same tent allowance).

‡ The number of this class was at first limited to four, but was afterwards increased to 20. Up to 1851 only four had been appointed.

will be Rs. 1,40,299. 4. If sub-engineers are not employed, I should think that two overseers might properly be allowed under every district engineer, and three in some; it would be necessary to allow some for main roads and special projects; what the numbers should be for these and other services I am not able to judge. It must depend upon experience. The Commission propose 40 more officers of the non-commissioned grades for the duties of the Presidency division, and of the various military divisions and stations. The maximum rate of allowance to overseers of the first class in the plan of the Commission somewhat exceeds what was intended as above remarked for the supervisors with the rank of conductors, the highest officers in the subordinate department in the scheme hitherto contemplated.

vide letter from Board of Revenue, D. P. W., 24 October 1850, and statement appended.

177. The Commission speak of the proposed establishment of warrant and non-commissioned officers as an establishment of Europeans, and they say expressly that, in their opinion, "it is absolutely necessary that for many years, to come the superior grades of the subordinate department should be almost exclusively European." Again they say, "appointments to this corps of subordinates should be confined almost wholly to men of European birth and education; at first this should be so strictly." I differ with them on this point, thinking that the sure way to bring up natives and East Indians to the required standard, is at once to make them eligible to any and every appointment in the list of subordinate offices on the ground of proved qualification and tried character. I would therefore do at once what the Commission propose to do eventually, that is, lay the appointments open to competition, and give them to the best men without distinction of race or colour, or place of birth or education. I think that the grade of sub-engineers, if there be such a grade, should from the first be declared "attainable by a superintendent of maramut, having displayed in a pre-eminent degree those qualities of zeal, energy, and honesty, which (the Commission observe) it is only fair to say that some few of the class have already evinced, and on passing the required examination," and that East Indians should be immediately "admissible to the grade of assistant overseers, and then compete for promotion on equal terms with their European comrades," of course subject to their furnishing sufficient testimony to their character and qualification. Otherwise the *élite* of the young men who have distinguished themselves by the manner in which they have gone through the training of the institution under Major Maitland, for example, who have had their minds disciplined and stored with useful theoretical and practical knowledge, and their physical energies developed by the laborious practice of a mechanical art in which they have acquired a high degree of skill, and through a long course of close observation have been found unexceptionable in their moral conduct, would be excluded, in order to make way for Europeans, who would probably have no pretensions to a like degree of knowledge and skill, and whose moral character and conduct could not be so well attested. The injustice and inexpediency of such exclusion seems to me to be so self-evident, that I need not dwell upon it. But I would just point to the high character which many of the East Indians in the class of medical subordinates have attained both for professional ability and for integrity. I would advert also to what is more in point, the fact that East Indians are now commonly employed in this country as engineers in steam vessels. The engineers in the Bengal marine I am informed are all of this class. The principal subordinate officer (with the rank of conductor) in the gun-carriage manufactory is an East Indian, a most able man? The services of persons of this class have been used with great advantage in responsible offices in the Mint and other working establishments, and I believe that they have been found worthy of trust.

Para. 547.

Para. 556.

Page 556.

177. The Commission submit their views as to the establishment of native subordinates required. The scheme of establishment they propose provides for a superintendent of maramut to each of the 20 districts, and a deputy superintendent to 15 of them. At present there are 15 superintendents and 3 deputies. There are now 97 maistries; the Commission propose 251 maistries and 302 under maistries, total 553, to be called respectively foremen and sub-foremen. Including the superintendents, the number is 588, at a charge of 2,11,620 rupees per annum in place of 33,375 rupees. The pay of the superintendents is proposed to range from 90 to 120 rupees. That of the deputies to be 60 rupees.

Para. 558.

The pay of the foremen to range from 30 to 60 rupees, and of the sub-foremen from 15 to 25 rupees.

- I. 178. In the paper by Major H. C. Cotton, referred to by the Commission, and printed in the Appendix, the number of servants of this class proposed, including a superintendent and deputy superintendent to every district, was 349, which the Board of Revenue D. P. Works reduced to 150 maistries of all classes. The rates of pay proposed by Major Cotton were 100 rupees to the superintendent and 60 to the deputy, and from 35 to 14 rupees for the talook maistries. The Board proposed to give 100 rupees to maistries of the first class, 10 in number, and 70 rupees to those of the second class, comprehending 15. Under these were four classes with rates of pay from 50 to 15 rupees. The total charge proposed was 65,100 rupees. The Commission "have no hesitation in declaring that this establishment was far too small for efficiency," and as far as appears without any warrant, they proceed to say they are "fully convinced that in thus limiting their demands the Board were actuated too much by a regard to the known indisposition of the Government to admit any enlargement of existing establishments. They deemed it hopeless to ask for a sufficient establishment, but they hoped by asking for little, to get that little." I know not how the Commission presumed to make such observations, and seeing no foundation for them, I must take the Board to have meant what they said.

Para 560.

179. I cannot pretend to determine what addition to the present establishment is really required. I have already expressed my opinion generally that it is highly expedient to take measures for improving this valuable class of servants; that they should be better paid, and that their number should be increased. I have said that it seems reasonable that the superintendent should be put on the footing of a tahsildar in regard to pay, and that the rates proposed for the maistries do not appear to me to be excessive. I would add, that I think it very proper that there should be a superintendent of maramut in every district where there are artificial works of irrigation, upon which the revenue considerably depends, and which are of such extent as to fully occupy such an officer.*

Para. 563.

To Government,
22 August 1850.

180. It does not appear to me to be a change likely to have much effect on the respectability of this class to call the maistries foremen and sub-foremen, as proposed by the Commission. Upon a suggestion of this kind Captain Best remarked that he "deprecated high-sounding titles." This very experienced officer frequently pointed out the expediency of providing for the systematic instruction of the maistries. The plan he himself adopted with this view has been already noticed. In the letter from which I have made the above quotation, he observed, in continuation, "If a maistry's rank and salary be made dependent upon the certificate he receives upon examination by an engineer officer, he will not want motive to exertion. I would have every maistry in public employ examined, and I would reward some of those who show diligence and skill, by the gratuitous instruction, for shorter or longer periods, of their sons or other relatives or nominees." He proceeded to say, "The sum that pays a surveyor or overseer for one year would suffice to educate a maistry who would do surveyor or overseer's work for half the salary. The surveyor or overseer must then improve himself or sink below the maistry. With better superintendence for the small and less important works, the engineer would have more time to spare for the more important. The teaching of one maistry would often save the salary of an engineer for many days, and the work the instructed maistry superintends will be better and more economical than those made now by the ignorant and unskilful. The education of maistries would spread downwards as well as upwards, and would be a boon to the whole population, valuable and cheap, for it would make workmen more skilful, and dwellings more comfortable." He added, "I believe that more may be done by the systematic instruction of maistries to remedy the deficiencies that are felt and complained of, and at less cost to Government than by any other measure, excepting the substitution of engineer officers for those of other corps who now hold engineer appointments." These are

* The Commission provide equally for Malabar and Canara, in which there is no artificial irrigation, as for the districts in which the revenue is mainly dependent on such works, and for the small districts of Kurnool, as for the large districts of Bellary and Cuddapah adjoining.

are important observations, coming from an officer of Captain Best's ability and experience, gained by long and varied service in the Maramut Department, as well as in the charge of the roads, especially with reference to the question of resorting largely to the aid of Europeans instead of natives in the subordinate department.

181. Besides the maistries, or foremen and sub-foremen, the Commission propose to have a class of surveyors, on pay varying from 20 to 10 rupees, at an aggregate charge of 23,900 rupees, the number being 139. I have no doubt that it will be useful to afford to the engineer officers the assistance expected to be rendered by this class of servants, but the number appears to me excessive. Para. 567.

182. The Commission propose that the duty of nominating district engineers and assistant engineers to particular districts, as well as of nominating all the executive officers to particular works, shall be reposed in the chief engineer and the Board of Works, and that the recommendation of officers for promotion shall emanate from the chief engineer, and shall be sent up to Government, accompanied by the concurrence or dissent of the Board of Works; and that the same rule shall apply to the designation of the inspecting engineers, and of the permanent executive officers to particular divisions and stations. They also propose that it shall be recognised as the duty or privilege of the chief engineer and the Board to recommend officers for employment on executive duties. I do not see adequate reason for individualising the chief engineer, and assigning to him a special privilege or function in the manner proposed. I do not think it advisable that he should have power to act apart from the Board in this or in any respect. Para. 546.

183. I think that Government should reserve the power of determining the districts and divisions to which district and inspecting engineers respectively should be appointed, but I would give liberty to the Board to recommend the arrangement which they consider advisable, and also to recommend officers for promotion. I would leave to the Board the disposal of the officers of the department under the district engineers. I would permit the Board to recommend officers from the Line for executive duties, and would authorise them to make arrangements for the examination of officers desirous to enter the department in the manner proposed. Para. 546.

184. With regard to the subordinate department, I see no objection to the suggestions of the Commission regarding the appointment and employment of men in the different grades, and their promotion, except as to the separate action of the chief engineer. Paras. 556 to 566.

185. The suggestions of the Commission in regard to the training of the young officers of the corps of engineers, both in England and in this country, appear to me judicious. Paras. 597 to 601.

186. I agree with the Commission that it is advisable to abolish the present survey school, and to make a larger and better provision for the instruction and training of the subordinates of the Public Works Department. Paras. 609 to 611.

187. The Commission propose to form a great establishment for this purpose, on the model of the Roorkee College, with some modifications. Paras. 612 to 637.

188. This Government, under date, the 9th August 1850, recommended to the Government of India to take advantage of the foundation for a school of theoretical and practical instruction, calculated to form men for the duties of the Public Works Department, afforded by the school already existing, established by Major Maitland for the instruction of the Ordnance artificers under his command, by which he designed to raise them from mere manual labourers into skilful scientific mechanics, and to give them a good sound practical education, such as workmen of all trades require to fit them to serve as foremen and overseers. I went pretty fully into the subject in my minute of the 25th July 1850, in which I endeavoured to show how well the plan of this school is calculated to furnish men thoroughly qualified for the duties of overseers in the Department of Public Works, by the combination of science with the actual practice of mechanical arts. I need not repeat what I there expressed, but I will repeat my conviction that by extending and improving this school as a Government institution, under the direction of the superintendent of the gun-carriage manufactory, with an officer of engineers, or any other officer duly qualified, to assist

in the scientific instruction of the pupils in the manner proposed, a very effectual and at the same time a very economical provision would be made for the immediate object of preparing men for this department of the service with qualifications eminently fitting them to give the engineer officers the aid they so urgently require.

189. I contemplate, primarily, the training of Europeans and East Indians in this institution, but I mean that it should be adapted also to afford to the class of native maistries the instruction which it is so necessary to impart to them; and I anticipate great advantage from their competing in the school with the Europeans and East Indians who are under instruction along with them. I have already said that I think all should be equally eligible for employment in the class of overseers, and in every rank of the subordinate department.

190. In the Minute referred to, I presumed that sanction would be given eventually for the appointment of a professor of civil engineering as a part of the system of public instruction, and I suggested that a provision might then be made for the election, from the highest class of the artificer's school, of a certain number of the students found to be most proficient, at an examination to be held for the purpose annually, to engineer scholarships, to be held by them during a course of study under the professor, by which they might acquire a higher degree of science than would fall within the scope of the school.

5 April 1853.

191. A letter has been lately addressed to the Government of India, again soliciting the attention of that authority to the scheme here noticed, and until we are favoured with the views of the Governor-general in Council on the subject, the discussion of the great project of the Commission may be deferred.

192. I have thus followed the Commission through their Report, and have given my views upon the topics on which they have treated. In doing so, I have been led on to a greater length than I anticipated when I began my review, and I fear it will be a weary task to follow me through it.

193. I think the Commission have done good service in bringing prominently and strikingly to view the importance of irrigation in this Presidency, with regard equally to the interests of Government and the people. They have done this very ably; and I think have proved incontestably the necessity of increased expenditure in maintaining, improving, and extending the works of irrigation, and carrying out the system of making the waters of the rivers available for this object, which has proved so successful on the Cauvery and Coleroon, and now on the Godavery, the works on which are notable examples of the profit to be derived from well-contrived projects of that nature. The peculiarity in the revenue system of this Presidency which gives Government a special interest in the improvement of irrigation, and the peculiarity of climate which makes irrigation extraordinarily valuable here, are well stated and forcibly applied. I am free to own that I have been led by the representations and arguments of the Commission to take a larger view of the duty and responsibility of Government in this behalf, than I had previously entertained.

194. I must say the same with regard to roads and communications. I have become more sensible of the importance of opening the country by this means, as the most effectual method of drawing out its resources, and more conscious of the obligation upon Government to lay out money liberally in the formation of roads and canals with a view to the promotion of commerce—more confident, at the same time, of a return for the expense in the improvement of the revenue, an improvement distinctly appreciable in the case of the revenue from salt—and not less certain, though not so obvious, as produced indirectly, in the revenue from the land, the grand resource of Indian finance.

195. I am persuaded that it is only by simultaneous efforts on a great scale, in the improvement and extension of irrigation, and in facilitating the transport of produce by making good roads and other communications leading to the principal marts, and especially from the heart of the country coastward, that we have reason to expect any augmentation of the public revenue, if indeed, without such means, it can be maintained at the present standard. By such efforts I am convinced that we may not only maintain it, but largely augment it, with infinite relief to those from whom it is raised; that not only will the cost be recovered and

and the revenue permanently secured, while the people will be eased and put in the way of acquiring wealth, but that with the same benefit to the people, the finances of the State will be growing and a large profit accruing.

196. With such convictions, I concur with the Commission in advocating a greatly increased expenditure annually on these reproductive works. It has appeared to me, however, on grounds which I have stated, that the Commission have formed extravagant estimates of the expenditure required, both for irrigation and for roads, &c., especially for the latter, with regard to which they propose a scheme which I conceive to be utterly beyond what is called for under present circumstances, and in truth impracticable.

197. The expenditure which I propose is large when compared with what has hitherto been laid out; but I am satisfied that it will be for the advantage of Government to incur it, as soon as it has at its disposal a sufficient agency for the construction of works on which it will be profitably employed. I think it of such importance to follow out the scheme of improvement proposed steadily, without intermission, that I agree with the Commission that it is expedient to raise the necessary funds by loan when the surplus revenue may from any temporary drain be insufficient to afford them.

198. I have been led to agree with the Commission that the management of the roads and communications, and the works of irrigation should be combined, and that as the charge of both could not possibly be attended to by the Board of Revenue without prejudice to the proper business of that Board, it is necessary to provide otherwise for the superintendence of these departments; and I concur in their opinion that it is advisable to constitute a new Board of Works, to take charge of those departments, and of the buildings, &c., now under the management of the Military Board, confining the duties of the latter to the Ordnance Department. I further agree with the Commission as to the composition of the new Board, except that I think that it will be sufficient to appoint one engineer officer to be a member of the Board, besides the chief engineer, who is to have a seat at it *ex officio*.

199. With regard to the agency under the Board, while I agree with the Commission that it is greatly inadequate at present, and must be largely increased, I have not been able to concur entirely in their views as to the extent of the increase, either in the commissioned or subordinate ranks, or the manner in which it should be provided for. It has appeared to me inexpedient that Government should continue wholly dependent on the military corps of engineers for the supply of the officers required for civil engineering. In recommending therefore that the military corps should be increased, I have suggested that the increase need not be carried to the extent required to provide for all the appointments which should be filled by scientific officers, but that a proportion might be left to be supplied by civil engineers sent from England, and by officers of the artillery and the line, and any qualified persons that may be found out of the service.

200. With regard to the subordinate agency, I have been unable to subscribe without reserve to the scheme submitted by the Commission, which it appears to me has been drawn on an extravagant scale.

201. I concur with the Commission in thinking it not only expedient, but necessary, that some provision should be made for the instruction and training of men to fill the subordinate offices in the Department of Public Works, but I am not at present prepared to adopt the scheme they propose for this object, deeming it proper to wait for a communication of the views of the Government of India on a project some time ago submitted for raising a Government institution for the same purpose, on the foundation of the existing school for the instruction of artificers, established by Major Maitland, Superintendent of the Gun Carriage Manufactory.

202. Having thus briefly noted in a general way the principal points on which I agree and disagree with the Commission, I wish I could at once conclude my Minute. But while amply acknowledging the merit of this Report, and giving the Commissioners the praise they well deserve for the ability with which it has been drawn up, and the lucid manner in which they have explained the existing system, and expounded their views of the reforms they deem requisite, I think it

my duty as a member of this Government to 'animadvert upon the extraordinary tone which the Commissioners have thought proper to use in reference to proceedings and orders of the Government, and the principles and views ascribed to it, a tone of presumption and disrespect which seems to me to call for rebuke.

208. In the course of my review of the Report I have noticed, as they passed before me, some individual instances of studied reflection on the Government, which an exact statement of the case would have shown to be unfounded; and they are not the only instances of exaggeration and misstatement that might be pointed out. It is with great regret that I advert to these blemishes, which disgrace and discredit a work that would otherwise deserve unqualified praise.

Fort St. George, 19 July 1853.

D. Elhatt.

POSTSCRIPT.

In the 144th para. of the above Minute, I have said that, for the reasons assigned by the Commission, I concur with them in preferring a Board to an individual officer for the control of the Department of Public Works. I would now add a few words to explain more particularly my views on this very important point. In considering under what control it would be best to place this department, I have had especially in mind the two elements of which it is constituted in the Maramut branch, which is incomparably of most importance, viz., the officers of revenue, and the civil engineers, and the agency subordinate to them respectively. We have seen how intimately the Maramut works are connected with the Revenue Department; that in fact the general management of the sources and channels of irrigation rests, and must rest, with the collectors; we have noted how large a part is performed by the revenue establishments in the execution of such works as are planned by the civil engineers, while the great bulk of the ordinary work which is necessary annually for the repairs which are indispensable for keeping the reservoirs and channels in efficient condition is done by them exclusively. Seeing how deeply the collector is interested in the conduct of the Maramut, upon which the prosperity of his district so essentially depends, and how extensively his revenue establishment is engaged, and must of necessity be engaged, in carrying on the ever recurring operations which it requires, he must be looked to as the head of the department. I hope that in future there will be allowed to every district a civil engineer and an assistant; but according to my view they will be the professional staff of the collector, subject to his authority in a general way, and bound to give him their professional assistance at his requisition, but not liable to be interfered with by him in the actual performance of what is of a strictly professional nature. Now the practical question is, how can a department so constituted be superintended and controlled, so as to secure to the controlling authority due respect and deference, to give it a due command over the executive, that it may be able to keep each of the branches in its proper place, and preserve that harmony of co-operation between them, which is essential to the orderly and efficient conduct of the department as a whole. It appears to me that the solution to the question is to be found in a Board constituted as proposed, consisting of an able and experienced revenue officer, to whom the collectors will be prepared to yield deference, and of a select officer of engineers eminent for his professional skill and experience, and thoroughly conversant with the practice of the department, in whose judgment the local engineers, and probably not less the collectors, will be ready to acquiesce; aided in professional questions by the head of the engineer corps, whose position will give him authority with the officers belonging to that body. And I do not see how it is to be found otherwise. If it be proposed to place the department under the superintendence and control of an individual, he must of necessity be an officer of engineers, for professional knowledge would be an indispensable qualification; and I think it is not to be expected that the collectors would submit with due respect to his sole authority. There would, I fear, be endless contentions between them, which would never be settled without the intervention of Government. It would be worse if there were no general superintendent, and the Presidency were distributed in four grand divisions, with a superintendent to each; for the superintendents of divisions would mostly (all but one, probably) be of lower rank, and would, it may be presumed, carry less weight personally than an individual selected from the whole body of scientific officers. Under either of these arrangements for individual

Para. 158 above.

vidual superintendence, there would, I apprehend, be a failure in the government of the department. I doubt very much whether anything would be gained in the dispatch of business. I have supposed that, with a Board constituted as proposed, the business would be divided between the two ordinary members; the engineer officer taking the conduct of the business that is purely professional, and superintending the correspondence with the professional officers, who communicate directly with the Board, and the civil member taking charge of the correspondence with the collectors, and the communications with the Board of Revenue, and also of the accounts which do not require a professional revision. I think that promptitude in the disposal of business would thus be better obtained in a Board by a regular division of labour in all the details of a nature not calling for consultation, than through an individual superintendent, who must give his personal attention to every part of the business. I feel confident that the correspondence with Government would not be diminished, but increased, by the substitution of one general superintendent, or four superintendents of divisions for a Board, for the reason I have already given, that references to Government would be more frequently called for to settle questions between the superintendent and the collectors, and the local agency. If there were four superintendents there would be a tendency to diversity of system, and Government would find occasion to maintain a closer oversight, in order to restrain that propensity and preserve uniformity. The Government would to some extent be obliged to take the place of the Board for this end. These considerations and others relating to matters of detail, which I need not here enter upon, confirm me in the opinion before expressed, that it is advisable to commit the superintendence of the Department of Public Works at this Presidency to a Board, with reference especially to the union of the management of the Maramut with the administration of the Land Revenue.

19 September 1853.

D. Elliott.

MINUTE by the Honourable *J. F. Thomas, Esq.*

Para. 1. Before entering upon an examination of this Report in detail, I will offer a few preliminary remarks upon its general character and tone, in support of the opinion expressed in my Minute of 12th April 1853.*

* See also Appendix A.

2. A further examination has confirmed me in the opinion, that the Report is chargeable, so far as it relates to, and purposes to set forth, the views and proceedings of this Government in past years, with misrepresentation, however unintentional, whilst there prevails throughout, a tone of exaggeration, and an undue appreciation of the merits and services of the existing civil engineers department, neither justified, in my opinion, by the records, nor by experience.

3. As an example of the mis-statement referred to, I quote the following passage in para. 225, in which it is asserted, that though professing to approve of outlays for the improvement of the country, yet the view practically acted upon by the Government has been, that "all expenditure is an evil." And again, in para. 18, it is alleged without qualification, that this Government "has never duly recognised the importance of improving the communications of the country;" and that "an expenditure on the roads has almost always been an unwelcome subject." Against such representations of the views and proceedings of the Government of this Presidency, for many years past, I can only enter my protest, and declare them to be unfounded.

* 4. It is difficult indeed to understand if the records of Government had been fairly examined by them, how the Commission could permit themselves to record these statements. They had before them the fact, that in 1844, the then Head of this Government, Lord Tweeddale, had placed the question of roads in this Presidency in so strong a light before the Home Authorities, as to obtain a grant of 4 lacs per annum, to be laid out upon trunk lines alone, and not to be subject to the control of the Government of India. And in consequence, although the department took unavoidably some time to organise, and has been comparatively but a short time effective, sums to the extent of 23 lacs of rupees have been already sanctioned by Government for trunk roads, independently of

considerable sums for other roads. So little foundation is there for the statement, that "all expenditure on roads has been unwelcome;" and so far is it from the fact, that this Government has never duly recognised the value and importance of the communications of the country. They assuredly did most fully appreciate their importance—not less fully than the Commission.

5. In like manner the Commission wholly mis-state the facts, in declaring, that all expenditure was deemed by this Government "an evil." The following were the views of this Government recorded in 1848, and urged upon the Government of India, in reply to a despatch pointing out the necessity of rigid economy. I give them here at some length, as they will clearly show that there is no foundation for the statement of the Commission, that this Government has been always opposed to a liberal expenditure upon public works, especially when it is considered that the Government had previously proposed (1845) to the Court of Directors, the construction of the large and costly work, the Godavery Anicut, to which was added subsequently, in 1848, that of the Kistnah.

Letter to the Government of India, 3d January 1848, para. 21: "The Government of India in closing their letter, state their concurrence in the views expressed by the Honourable Court, and urge upon this Government, 'the duty of sparing no exertion to bring the public expenses down to the level with the public income, and the absolute necessity which exists for the adoption of the utmost economy in all branches of the administration.'" In paras. 19, 20, and 24, this Government expressed their views as follows: "The point to which this Government would desire to attract the attention of the Supreme Government, is, that the returns submitted show an almost stationary or very slowly advancing land revenue during the last 30 years. This may be deemed unsatisfactory, considering the general security, and the peace which has prevailed in Southern India for years past. It is no doubt in a great measure to be ascribed to the peculiar circumstances of this Presidency, which labours under the disadvantage of the want of navigable rivers, and of roads and means of interior communication. These deficiencies cramp and even preclude a development of its sources of prosperity, and forbid the increase of the revenue. They limit the products of the soil to the common grains and other articles for home consumption alone; and whatever natural capability there may be for raising cotton, sugar, &c., or other raw produce for the British market, this Presidency is in a great degree disabled by these disadvantages from competing with other countries in the markets of Europe."

"The remedy is plain: and is in the hands of the controlling authorities themselves. They have only to sanction, and provide efficiently for the early construction of good and permanent communications from the inland districts to the coasts, and throughout the country; and to encourage the influx of European skill and capital, applied to the improvement of the indigenous cotton or sugar cane, &c., or to the raising a foreign and better species, by judicious and well-considered leases to *bonâ fide* capitalists on favourable terms, similar to that granted to Messrs. Arbuthnot & Co. in Vizagapatam, and to Mr. Hutson in Malabar, and by perfecting the works of irrigation on the Godavery, and constructing similar ones on the Kistnah; inducing at the same time the influx of British capital and its outlay in such projects as the Arcot Railway, (which would indicate a desire on the part of the Government for improvements,) and the Presidency will prosper. By these means, which would not require a very large annual outlay, for the progress of the works must be gradual, the country will at an early date advance steadily, if not rapidly; and it is not easy to understand why measures of this nature, involving comparatively so small an annual expenditure, should be postponed."

"Adverting to the facts that the land revenue is still increasing, rather than diminishing, and that a large saving has been lately made in the civil charges by the abolition of the provincial courts and of principal collectors, the Government of Fort Saint George sees no sufficient foundation for the further statement, that Madras must be dependent on external means for support. And whilst this Government would counsel a wise economy in all branches, it is of opinion that a considerable outlay of its revenues at this time on internal improvement, even if there were no surplus, would prove in the end a more sound policy, and more beneficial to the finances, than any other course; and they

they would deprecate the view of its financial state taken by the Honourable Court and by the Government of India, chiefly from the apprehension that it might lead to restrictions greatly calculated to retard its general and its financial prosperity."

6. The foregoing views are those which have guided me in my duties as a Member of the Government for nearly four years; and I am not prepared, by silence, to give countenance to the mis-statement of the Commission, nor to leave it to be supposed that the Government has been at all times adverse to a large and wise expenditure of the revenues in developing the resources of the country.

7. I will now proceed to examine each section of the Report separately, avoiding, as far as practicable, the notice of minor points; for I fear these papers are already too voluminous.

Section II.

8. I concur with the Commission, in their representation of the present unsatisfactory condition of the Department of Public Works under the Board of Revenue; but I think their statements in this Section are too often loose, and deficient in accuracy.

9. Take for example their assertion, in almost their opening paragraph,* * Para. 6. that "the whole of the territories of the Madras Presidency carry on their cultivation in great part by means of artificial irrigation; the waters for this purpose being obtained either by channels taken off from the rivers, or by the tanks or reservoirs." The truth being, that it is only a few districts which thus depend so greatly on artificial channels and tanks; whilst some of our largest and most important provinces (as will be seen by the following data) scarcely depend at all for their cultivation on such artificial irrigation as channels and tanks. It is also well known to those acquainted with this Presidency, that the food of the great mass of the people in our inland provinces, is chiefly raised by dry land cultivation. A fact of itself, showing that the statement of the Commission cannot be correct.

10. The facts are as follows, in 1851-52.†

† See Appendix B.

1. "Guntoor" had lands under tanks and nullahs, but 21,408 acres. Under other cultivation, 7,19,004. This manifests how little the province was dependent on artificial irrigation.
2. "Bellary" had 18,95,717 acres under cultivation, of which, under tanks and nullahs, but 90,690.
3. "Cuddapah," another large province, had 12,89,073 acres; of which 87,006 only were under artificial channels.
4. "Salem," 7,11,886 acres; under tanks, &c., 51,384.
5. "Coimbatore," 14,23,429 acres; under tanks and channels, 67,761.
6. "Kurnool," 4,53,156 acres; under tanks, &c., 6,973.

11. The above districts form a large portion of the Madras territories, and the data given, though not to be taken as accurate to an acre, are sufficient to demonstrate with what a want of precision statements are made by the Commissioners. It is this exaggeration, which runs through their report, to which I have adverted in the preliminary remarks.

12. But though I cannot follow the Commission in these and other statements, I entirely agree with them in the conclusion at which they have arrived, as expressed in para. 23, that the Board of Revenue in the Department of Public Works is essentially defective, and unequal to the duties of the department.

13. They state the case as follows: "And the cause of these deficiencies is not difficult to discover; it lies undoubtedly in the fact that the Board is physically utterly unequal to the various duties required of it. It is primarily a Board of Revenue, and its duties in connexion with the Public Works of the country, highly important as they are, have always, and unavoidably, been regarded as supplementary and subordinate. The revenue duties are fully sufficient to occupy the whole time of the members, and they are unable to give more than a very limited amount of attention to the Public Works Department. It is true that the chief engineer has a seat in the Board in that branch of its

business, and, nominally, he is the professional head of the department; but he has, besides that, two other offices to attend to, his own, and the Military Board, in which also he has a seat; hence he also, though he gives his written opinion on new projects agreeably to the orders of the Honourable Court, has but little time to give to the general business of the Board, or to devote to the improvement of the department."

14. It is obvious here to remark, that if such has been the real state of the Board for years, as I am satisfied that it has, the alleged efficient working of the department, as averred in para. 21, in which all errors and "misfeasances" charged at different times upon the Board are declared to have no foundation, can scarcely be correct. It seems to me indeed incredible, and contrary to the nature of things, that a Board "utterly unequal to its duties," and giving "little attention to them," with an inadequate ministerial establishment, should be free from all the omissions and oversights charged against it; yet this I understand to be the assertion in para. 21, and that the Commission maintain that the Government and the Honourable Court have been throughout in error in all their animadversions. I am unable to reconcile the statement in paras. 21 and 23, whilst those in para. 21 are, in my opinion, refuted by the records of Government.

15. As an instance in point, it will suffice to refer to the circumstances attendant upon the destruction of the first Bowany Bridge, as I view the records. It was then explained to Government by the Board, that one officer of engineers had designed the structure, but had not fixed the exact site, nor ascertained the true width of the river; that another, pursuing the same course, had estimated for the bridge; and a third commenced building, laid the foundations insecurely, and in order to make the bridge span the river, added, of his own authority, two additional arches, but to include them in the cost sanctioned, he reduced and weakened the buttresses. Upon the first trial of its strength, not merely the arch injured, but the whole structure fell like a pack of cards, owing, I believe, to these defective proceedings of the several civil engineers.

16. I am also equally satisfied that the loss at the Yenamaikal dam, another costly work, might and would have been avoided if the Board had been efficient and exercised a careful supervision or control, for this work would not then have been allowed to go forward in incompetent hands. The Government, at the time, condemned the Board in the latter case. I give these instances as two out of several which occur to me, and I must be allowed to express the opinion that the statement of the Commissioners merits little confidence.*

* See Appendix C. "Memo."

17. Further, in addition to their remarks upon the total inefficiency of the Board of Public Works, I agree also to a great extent with the Commission in their view (para. 34), that one of the chief defects of the department is the limited number of engineer officers; I should however especially add, of the class proposed in the minute of the Most noble the President upon this department in August 1846.† I shall quote that minute at some length, as it exhibits, I think, a just view of the prominent defects and wants of the Department of Public Works. The only point in which I could not concur is in the salaries to be assigned to executive civil engineers, which I think too low to secure the class of men needed.

† See also Appendix C., as above.

18. After pointing out that the first and chief defect was the absence of real individual responsibility, it was added, "I will now touch upon the second part of my objections to the present constitution of the Department of Public Works.

"Under the present system there is no adequate supervision in the execution of works for irrigation, or in the great bulk of the repairs. Works are suggested, and estimated frequently without any reference whatever to any scientific officer, by parties wholly incompetent to form any opinion as to their necessity or advisableness, and by whose want of skill and judgment I have reason to believe much of what is laid out is now expended in vain; and even in the works projected by scientific men under the present system, the same result is seen. Minor works are executed by parties ignorant of any but the rudest methods of construction, and wholly without any scientific aid. In larger works the collector of the district and the engineer stand in such anomalous relations to one another, and there is such a confusion of duties and responsibilities, that it were vain to make either really accountable for the result. The engineer has the sole ability, and the

the collector has the sole power, and between the two the natural consequences of the divided responsibility are delay and inefficiency. Finally, there is no check in such a case; the same officers who have thus guided the operations of a large work are the sole authorities by whom its successful completion can be attested, and who can make a report of it to the Board. I would propose to alter this. I would desire to see a system established, and such a constitution of the department made, that all the expenditure of the public funds should be made under judicious and scientific direction, and that there should be a proper series of checks. My proposal would be, therefore, that the duties which the collector now performs in the large expenditure of public funds, with no assistance except that of his native servants, he should hereafter invariably discharge by the assistance of an engineer officer; I would propose that each collector should have an engineer officer attached to his district as an executive Maramut engineer, who should undertake on his behalf, and under his orders, all the outlays now made by the collector in the Department of Public Works. It would not be necessary to have officers of very high standing or salaries, on account of the other parts of the arrangement which I shall presently allude to, but I would recommend that a salary of 150 rupees per month, in addition to tent allowances, be given to the nine most important collectorates, and 100 rupees, with the same addition, to the rest. I would keep about the same number of civil engineers as at present, giving them the supervision of the executive works performed by ordinary engineers. By this means, and with the addition of a supply of the non-commissioned subordinate assistants lately promised to be sent out annually by the Honourable Court, we should be able to transfuse into the native agency a mass of European science, energy, and intelligence, and practical skill, which could not fail to tell powerfully upon the effects of their industry.

“These subordinate executive engineers should not be liable to be removed for military duty, but when once attached to the Public Works Department they should be considered altogether as in civil employ. Without this provision it is obvious that the efficiency of the system might be at any moment destroyed, and the experience gained in the duties of a civil engineer lost to the one branch of the service, whilst they could be of no use in the Military Department.

“The additional expense of such a constitution of the department would be saved, not in the diminution of the outlay upon the public works, but in the three-fold usefulness derived from them, and in the means of insuring that the large outlays annually made should not, as at present, be too often thrown away.

“Let the cultivation of the sources of the revenue be once taken up in earnest, not as a secondary thing, but, as it really is, one of the chief and most important objects of the solicitude of the Government, and I have not the slightest doubt but that all objections, on the score of expense will speedily vanish before the obvious results of the system.

“I will not enter here into the details of the system which I propose should be established further than to say, that the executive engineer attached to each collectorate would be essentially the executive officer for all works executed in that district; he would, in more important works, originate plans and estimates, and send them through the civil engineer of the division to the Board, the projects being thus, on their passage, subjected to the local check and scrutiny of the experienced scientific local officer, and finally submitted to the two officers at the head of the department. This I cannot but think would be found more advantageous than the present arrangement.

“Out of the body of such executive engineers thus constantly employed there would be gradually raised a school of really experienced men upon whom Government could depend, and from amongst whom, as vacancies occurred, a selection would be made from time to time of the most experienced to rise to the office of civil (divisional) engineers. We might thus hope, by keeping a larger body in constant training, to be ever ready to fill up those most important posts with men of undoubted qualifications; a thing which at present it is of the utmost difficulty to effect at any sacrifice, and which it is quite impossible to combine with the necessary regard to the fair and equitable claims of the commissioned officers themselves to higher employment in other branches; and through their instrumentality an amount of superior practical knowledge would be diffused through the native subordinate agency, of vast importance to the community generally.

"The number of collectorates in this Presidency being 19, the number of effective engineer officers necessary to be employed in the civil establishment on the system I propose, would be 19 executive engineers, and allowing a civil engineer to every two or three collectorates, probably a total of 28 always on duty. If an allowance of one-fifth be made for absentees, we should require a body of 34 officers for the revenue branch of employment, exclusively of the exigencies of the military branch.

"I have thought it my duty to enter into the above brief calculation, because from the remark made by the Honourable Court upon this subject, it would seem to be understood by them that all the necessary wants of the Revenue Department in engineer officers would be fully satisfied were 16 set apart for appointment to the eight divisions; whereas I am of opinion that the experiment is not fairly tried until a proper and efficient system is established and fully brought into action, and that to attain this a larger number of officers will be necessary than the Honourable Court originally contemplated."

19. Should the proposition here made, for giving each collectorate an intelligent civil executive engineer, permanently attached to the district, and competent to instruct and raise up a body of good native workmen be carried out, more would, in my opinion, be done for the department than by any of the recommendations of the Commission.

20. I may here point out, by an example which has lately come before the Government, my view. The Neilgherry Barracks, now under construction, were necessarily planned for a lower story alone, though not recommended as the best for that climate by the military authorities. It has been resolved that they shall now be an upper-storied building. This has only become practicable since skilled builders, brickmakers, &c., have been obtained from the European regiments. Till their practical skill was obtained, the officers of engineers have never, during the last thirty years, made, nor could they ever procure, either a really good solid brick or tile on the Neilgherries. They were indeed of opinion that clay of the requisite quality could not be found, and they have been compelled in consequence, for years, to build with very inferior materials, for they did not themselves possess the practical knowledge to remedy the evil.

21. This want in the Civil Engineers Department, viz., superior practical knowledge, cannot be supplied by adding to the corps itself. The scientific young officers who join it will be no more qualified to direct or superintend the native maistry or workman in his business than the present intelligent officers now serving, and the department will not benefit by the addition of any number of such officers, as it would by the introduction of a superior and practical executive civil engineer, such as proposed in the foregoing minute. It is this class which I think to be so greatly required, and without which the department will always be most defective.

Para. 34.

22. I observe in the paragraphs (34-6) under consideration, which refer to the civil engineers and their duties, the same inconsistency before commented upon. The civil engineer of a division, it is pointed out, has an extent of charge and duties averaging "16,000 square miles," and "10,000 works," with other routine calls upon his time, which it is justly observed he is "unequal to." At the same time the Commission would have us infer that the shortcomings and defects in particular cases, when noticed by Government, have no existence. The two statements cannot stand together, and there can be no doubt that this branch of the department has been very inefficient, from the paucity of officers and their practical inexperience. And it should have been added also, in some cases, from neglect or indolence on the part of engineer officers,* so that the public works have been neglected or ill executed.

23. Such an addition to the corps of engineers is, I think, required, as may always leave an engineer officer with two assistants in each division. This addition, with an executive civil engineer permanently attached to each collectorate,

* The recent communications from the Board of Revenue, as respects the officers lately in charge of the second and fifth divisions; show their neglect and inefficiency, as well as the inefficiency of the Board as a controlling authority.

torate, would supply the ordinary wants of the department, and I would limit any increase to this extent.

24. An additional number will still be required for other duties of the corps, such as to provide for the corps of Sappers and Miners, the military divisions at Hyderabad and Kamptee, &c., but to what extent I am not prepared, nor is it necessary to offer an opinion.

25. On the further points discussed in this section (II),* The subordinate agency of the department, the revenue surveyors, the European overseers, and the native maistries, I have only to record my agreement in every point with the Commission, and especially as to the importance at the present time of the European subordinates. The testimony borne to the value of the trained European workman, and the saving arising therefrom, fully confirms the remarks offered by the late President in 1846, quoted above.

26. We see that in one instance (Report, p. 48) the work of a properly, qualified foreman, even when compared with other European overseers, produced a saving of 15 per cent., and was better work at the same time. The Commission thus state the fact:—"In all the foregoing cases the estimates appear to have been made at the usual rates, and it is unlikely that there would have been much to spare from them under the common superintendence. It may be asked, then, to what cause is the saving to be ascribed; is there really this amount of cheating under ordinary circumstances? We believe not; cheating and peculation to a certain extent are no doubt practised in maramut works, but a large part of the saving effected by means of European superintendence is ascribable to other causes, besides the mere prevention of direct fraud. The skill of all classes of workpeople in this country is at a low point, and their tools are bad; again, all of them are much disposed to loiter over their work, and especially when they are working in large bodies. Now an active intelligent overseer will correct all this, and to this cause we believe a great part of the result of their employment is due. Thus Captain Best, speaking of bridges built by one of his overseers (Brown), states that by good workmanship and good management every cubic yard of masonry built by him consumed much less chunam and employed considerably less labour than the work even of other overseers, so that there was a saving of 15 per cent. in the cost of the work (even compared with that of other overseers), while the work was much better, because the joints were closer." Nothing could more forcibly point out the advantage of the practical knowledge of a civil engineer well trained.

27. I also most fully participate with the Commission in the regret they express, that the European overseer has been deprived for a long period in this Presidency of advantages possessed by others of his class in the other Presidencies, but I do not doubt but that this will be remedied when the whole subject comes before the Government of India. I would urge this point the more, as it is scarcely possible to overrate the importance of giving due encouragement to this class of men. I am convinced, with the Commission, that the remedy for nearly all the evils in the details of the department is to be found at this time solely in the larger employment of this class, when superintended by well educated civil engineers.

28. It is also, I think, chiefly through them, by their influence and example, and by his associating with them, that the native workman or maistry will rise in efficiency and in character. I most cordially concur therefore in their recommendation and remarks on this head, paras. 43-64.

29. There cannot also, I think, be any doubt as to the value of the further recommendations, in paras. 75 to 89, for the improvement of the class of native Maramut superintendents or maistries. I would hold out, as the Commission propose, every inducement to this class to improve, and I would advance them both in pay and position to the utmost whenever found qualified.

30. I shall not enter at length upon the questions discussed in paras. 93 to 108. The real point at issue is, whether it is the best and wisest policy at the present juncture, when the department is under-supplied with officers, that they should be employed each year in going hastily over the whole extent of their too extensive charge, and doing nothing thoroughly for want of time; or

whether, as the Government suggested, they should give their time in alternate years more exclusively to one district of their charge, and thus be enabled to overlook, with a care and efficiency now impossible, large and costly works executed under very imperfect supervision. I should not agree in the view the Commission take of the proposed rules in the existing state of the department. And I should have been glad if this Government had before them not only the opinions of the Commission, but those of the civil officers, as well as of the engineers in the provinces. I much doubt if they would concur with the Commission.

Section III.—*Trunk Roads.*

* Para. 132, Section III.

31. I am quite unable to agree in either the statements, or in the views in this section. The representation here given of the intentions and orders of Government in constituting the department of the superintendent of trunk roads, and of the instructions issued for the conduct of the department, appear to me rather a laboured perversion than a correct exposition of the facts of the case. Equally incorrect do I consider the statement,* more than once repeated in this section, that the department has been a "complete failure." The reverse can, I think, be proved. I am also of opinion that it can be shown that the orders and proceedings of Government, from 1845 to 1848, commented upon by the Commission, were practical and judicious.

32. For what were those orders, suggested in part, as the Commission observe, (para. 132), by Captain Best himself. The orders of Government, as I understand them, were to this effect: That one uniform system should be enforced in the Road Department; that to this end all trunk lines should be placed under one officer, not removable for other duty, thus securing individual responsibility and practical experience for the department, and constant attention to the state of the roads, providing thereby for their timely and perfect repair. That the lines should be constructed and the department enlarged gradually. That the lines and works were to be undertaken as the superintendent and his subordinates could properly supervise them, and consequently that he should confine himself and the department, in the first instance, to three great lines.

33. There does not seem to have been any difficulty on the part of the Honourable Court, in apprehending the views of the President, which are thus given in their despatch approving the scheme, and I am at a loss to understand why the Commission should have so mis-stated them.

Despatch dated 23 September, No. 38 of 1845.

"We approve of the suggestions for that purpose offered in your President's minute of the 21st of January last. Lord Tweeddale proposes that an experienced officer of engineers, with an assistant attached to him, should be entrusted with the control and management of the great trunk roads, and that the collectors and district engineers should have charge of the branch roads. His Lordship also proposes that a sufficient number of overseers for the constant superintendence of road repairs should be placed under the several engineer officers.

"The lines of road of chief importance are stated by the chief engineer to be the following :

"1st. The western road to Mysore to be completed, and provision made for keeping it in thorough and permanent repair.

"2d. The southern road to Trichinopoly, ditto.

"3d. The northern road, with the connecting line to Cuddapah and Bellary, thus opening up a more direct communication with those large fields of cotton and indigo."

* Captain Best named 15 years for the construction of the nine trunk lines. † See para. 649, page 257.

34. Yet these orders for the gradual progress* of the trunk lines, and for placing the whole of the lines under one head and system, and for carrying them on under efficient and *bonâ fide* superintendence, are represented by the Commission,† first, as impracticable, inasmuch as they gave a charge of some hundreds of miles of road to one head, and so overwhelmed him with duty, overlooking the fact that if there was to be one uniform system, that there must be one head, and forgetting at the same time that it was proposed that time should be given for the work, and that the whole department was to be gradually extended and enlarged. Again, it is on the other hand alleged, that the instructions so limited and crippled the superintendent, that the department was rendered almost useless, its agency being confined to so few roads; forgetting

ting equally, that if the work in the department was to be thoroughly done, and experience acquired to warrant its enlargement, it must be by a gradual progress; and that this was the precise object of the orders of Government in limiting the superintendent's field of labours in the early stages of the department.

35. The course prescribed is, in my view, the proper course to be followed; and anything but unwise and impracticable. The Commissioners themselves, if they were called upon to lay down a system for the improvement of the harbours of this coast, as adverted to by them in para. 426 of their Report, would no doubt propose this identical course. Of commencing upon some one or two in the first instance, training assistants, and gaining experience, and so carrying on the work gradually; whilst they would probably, at the same time, propose that some one officer, best qualified for the task, should have the general charge of the whole.

36. I confess I am unable, therefore, to perceive either the justice or the force of their remarks throughout this section. They would, I think, apply to, and condemn, every large scheme intended to be carried to completion systematically and gradually.

37. But to advert now to the facts. The Commission themselves have fully admitted that, prior to the date of the appointment of the superintendent of roads, and of the formation of this separate department,—that is, so long as the roads were under the charge of the Board of Revenue, Department of Public Works, and of the Civil Engineers,—nothing had been done through a long series of years, and that at that time the whole country* was without a good road in any direction. What are now the facts? Though the Road Department has been constituted but a few years, and it early lost the assistant engineer appointed to it, through illness, and some time back the superintendent, Captain Best; and although, necessarily, much time was at first given to the mere organisation of the department, yet these are, at this hour, the results, taken from the latest Report laid before the Government, dated 28 June 1853.*

* Appendix D.

38. In the seven years from 1 May 1846 to 30 April 1853, the estimates sanctioned by Government for this one class of roads amounted to Rupees 23 lacs, and upwards; † and the superintendent reports, that satisfactory progress has been made in all the works in hand under the department. He thus speaks (para. 6) of the condition of Trunk Road No. 1, the most important line, and the extracts show the great advantage of systematic attention, and of the experience gained by placing these most important works under a separate and independent charge.

See Superintendent's Report, para. 48.
† 23,33,809 rupees.

“Probably the best criterion of its improvement may be formed from the trifling extent of damage it sustained during the late very severe monsoon, compared with former years, as mentioned by Captain Best, in his general report of the department, to the 1st October 1848. The gradual improvement may be dated from the monsoon of 1846, during which no fewer than 11 bridges were destroyed; these having been substantially rebuilt, all the smaller tunnels and culverts carefully strengthened, others added to admit of the passage of water where necessary, and proper attention, as before stated, having been paid to the side slopes and drainage, I feel sanguine that, with the additional metal now being laid on, the present annual allowance of 39,178 rupees will be found sufficient to keep the surface of the road in good order for some years to come.”

39. It will be further seen that the Government, notwithstanding the great difficulty experienced in finding qualified assistants, has lately strengthened the department. ‡

40. These statements, and the report throughout, § entirely disprove, in my opinion, the reiterated assertion of the Commission, that the department has been a total “failure,” as well as the prior assertion, that the Government have never recognised the value of roads. I cannot view these allegations but as a misapprehension

§ Appendix D.

‡ The superintendent thus gives the facts: “The establishment for European superintendence, which, on my first joining the department, consisted of one superintendent, three assistants, one assistant supervisor, and 14 assistant overseers, in all 19, has now been increased to one superintendent, five assistants, one second assistant, one assistant supervisor, 21 overseers; in all 29.”—*Superintendent's Report, para. 52, Appendix D.*

prehension of the facts; and I should consider the abolition of the department, or any alteration, except to strengthen its executive, as calculated to retard, if not put a stop to, the effective progress now making in this branch of the Public Works. I will refer for a further statement of my views to the minute recorded in March 1852,* on the proposition then made by the Commission, to transfer this department to the existing Board of Revenue, even though they declare that Board "utterly unequal" to its actual duties; and although they were fully aware that, under it, nothing had ever been permanently done for the roads of this Presidency.

Section IV.—*Military Board.*

41. I have very few remarks to offer upon this section. I have known, and I may add, have carefully observed the proceedings of the Military Board for several years past, and it has always appeared to me as peculiarly inefficient. The most ordinary and trifling matters take weeks for their disposal; and delay, with ineffective supervision, are, so far as I can form a judgment, the marked characteristics of this Board.

42. Its composition seems to me essentially defective. The official members, who have a voice on all questions equally with the stipendiary members, have other important duties. Those in the Board may be secondary in their estimation; they feel, therefore, that they are not responsible for the acts of the Board, nor does their public character depend in the least on the efficiency of the Board. On the other hand, the stipendiary members, not having the sole direction, they are not responsible; and in point of fact, the Government has not the power to fix responsibility upon any one; consequently it can neither stimulate the exertion nor secure an effective performance of duty.

43. This division of the Board into official and stipendiary members, leading also to continual changes, is, I believe, in itself a source of delay; independently of the fact, that the commandant of artillery, the senior member, resides of necessity at St. Thomas' Mount, and there is nothing in his former service which qualifies him to take the lead, nor any part in the despatch of nine-tenths of the business devolving upon the Board; and even the stipendiary members, unless they are officers who have been its secretaries, have ordinarily no special knowledge or qualification to fit them for the duties. I see no prospect of improvement in this department of the Public Works, but by the abolition of the Board, and by placing its several departments under officers conversant with the duties entrusted to them; upon whom actual and individual responsibility will rest, with whom the Government therefore can deal if the department is inefficient.

44. I should not consider it at all probable that any modified arrangements in detail, such as those suggested by the Commission, would effect anything of moment so long as the Board exists, or is constituted as at present.

45. I do not now, therefore, enter upon the consideration of these details, nor upon the statement made (para. 196) of the chief engineer's position and duties. It is manifest that the chief engineer can have no time for his special duties so long as he has more important duties in the Revenue Board, Department Public Works, and in the Military Board, confided to him. The sooner he is relieved from some of these multifarious duties, and they are entrusted to officers who can be made responsible for them, the better, I believe, for the public interests. But arrangements to this effect can only be made when the Military Board is abolished, which I should strongly advise at the earliest date. It is the more practicable at this moment, as only one stipendiary member is now in the Board.

Section V.—*Proposal for constituting a new Board of Public Works.*

46. We now come to perhaps the most important part of the Commissioners' Report: their view of the best means of remedying the defects which exist in the administration of the Department of Public Works. They propose a new and distinct Board, to consist of three members: two officers of engineers and one revenue officer, aided by the chief engineer, to have the charge and control of all Public Works throughout the Presidency.

47. I cannot concur in this proposal, and I am decidedly opposed to the formation of any new Board for Public Works. A Board at once puts an end to individual responsibility, which I look upon as essential to efficiency in this department. I am unable also to see any necessity for a Board. It is only when

when large, or new untried projects are brought forward, that the sifting and the matured elaborate opinions, which are the results of the deliberations of a Board, can be needed. In the case of Public Works this is, I think, best obtained by a committee of engineer officers examining such projects on the spot. In all other cases, where there is nothing new or difficult—that is, in the great mass of the business of the department—an early decision and prompt disposal of the matter, without the delay which a Board is sure to interpose, is of more value than any little improvement of a plan, such as a Board sitting at the Presidency might suggest.

48. I am not also prepared to admit that an engineer officer or officers at the Presidency, who may not know the localities of works, are better judges of them, and of the expediency of their construction, than the local divisional officer, who has not only a perfect knowledge of all the circumstances of the district, but, who must have the concurrence of the collector in his view of any project he may propose.

49. A Board will be found as heretofore, I should fear, a cumbrous and expensive machinery. It will not only create delays, but overload the Government—if there are to be three members, or even two, and a duly qualified secretary—with elaborate communications; whilst the subordinate officers will be burdened with additional correspondence and calls for information, as they will have to satisfy the various views of the several minds sitting at a Board. I should deprecate therefore the establishment of any such Board.

50. But in lieu of it, and of the present system, I would strongly advocate local superintendence and control, under a single responsible head. I would propose therefore to divide the Presidency into four divisions, or into any other more advisable number, and give to each a separate general superintendent, who should communicate immediately with the Government. He should not be a fixture at any one place, but move, when necessary, into any part of the division, and he should confer in person with the district officers under him, who should remain, as at present, in charge of two districts. The general superintendent should recommend important projects to Government, only after conference with the local officers and personal examination, certifying therefore from personal inquiry that they were sound in principle, and well and economically planned, and could be carried out without difficulty at the cost estimated.

51. It is the personal control and responsibility, under the immediate eye of Government, extended over not too large a charge, which will, I think, chiefly infuse vigour, and give efficiency to the department, and thus secure the due and early execution of works. Such superintendent would have an advantage which a Board never would possess. He would thoroughly know the wants and peculiarities of his division; and considering how diverse are the provinces of this Presidency, *e. g.*, Malabar, Tanjore, Ganjam, Bellary, this full local knowledge I look upon to be of the highest importance. Again, each division of the Presidency would, under this system, be equally well looked after and cared for, and the Government would know where to fix responsibility, and be able to apply a remedy if the Public Works in any district or division were neglected or ill executed. This system of divisional superintending engineers would also, I think, be found less expensive, and yet in my opinion be far more effective and conducive to the public interests than a Board.

52. I may further add, that I do not see why a collector in his own district is not as capable of judging of projects proposed for its improvement, as the single revenue member of the proposed Board, who may really know little or nothing personally of the district. I should certainly prefer the opinion of the local officer, if he was one who had been any length of time in his district, to the judgment of the member of the Board. In whatever light therefore it is viewed, the Board proposed does not seem to be an advisable agency for the Public Works Department, but the contrary.

53. I think it also Utopian to expect and to propose a Board, on the ground that the two best men in the service will be always, and under all circumstances, selected for the Board. A Board opens the door for the employment of a second-rate man, with one superior man; and it is in the nature of things, therefore, that such second-rate man with interest, or a popular man, will find

entrance into the Board, and remain there, whatever might be the advantage to the public interests by his supersession.

Section VI.—*On Works of Irrigation.*

54. I agree to so great an extent with the Commission, as to the value and importance of such works in this Presidency, that it is not necessary for me to follow them into the details by which they seek to establish this point. It is almost sufficient to advert to the known facts, that the Carnatic with the Northern Circars, embracing a large portion of this Presidency, depend upon the annual fall of rain from the north-east monsoon; and that this monsoon is always variable and uncertain, often scanty, and not infrequently fails.

55. The advantage, therefore, it may even be said the duty, of providing supplies of water to meet the deficiency of this monsoon, from the never-failing south-west monsoon, can need no arguments; and I shall but add here the opinion I have already expressed in a minute on the projected Palar Anicut, in further support of the Commissioners' views: "I should have wished that, in lieu of this general statement, the Government had been furnished with well-ascertained data, that in years such as 1823-24, 1832-33, the seasons of our severest droughts, the Palar would have then supplied the tanks.

"It is in such seasons chiefly that these works are so invaluable, and repay the heaviest outlay; as they then preserve the lives of the agricultural labourers, and save the stock of a district."

56. Still, all-important as are works for irrigation, they have, I believe, if the interests of the producers or ryots are to be considered, their limit, unless they are executed gradually to admit of population increasing, and the demand for additional produce being thus augmented simultaneously with their execution. I think it would be an error to continue annually a very large expenditure upon new works of this description, when once the great object had been attained, of bringing such a breadth of land under certain irrigable culture, as shall secure the people against the famines consequent upon the failure of the north-east monsoon.

57. After this object has been secured the chief want of this Presidency is not so much, it appears to me, the execution of new extensive works of irrigation, such as the Commission urge, for the production of large additional quantities of grain, but roads and other facilities for the distribution of the produce of the land.

58. The low range of prices in all ordinary seasons shows that, at present, the supply is fully equal, and more than equal to the local demand; and in abundant years, the prices of grain fall so largely, that it is very doubtful if they are remunerative to the ryot, at the present rate of assessment upon his land.

59. I may adduce, as illustrating this point, the following statement, not selected, but taken from papers at this time in circulation. In the Government review of the North Arcot annual settlement, they observe, "In consequence of the increased extent of cultivation in so propitious a season, the price of grain underwent a great decline, as compared with the rates obtaining in the preceding year. The prices in the principal and subdivision were, respectively, 15 and 21 per cent. below those of Fusly 1280, 1850-51, and 31 and 38 per cent. below the commutation rates."

60. So again, the price of paddy the produce of irrigated land. That produce, which the Commission propose so largely to augment, is stated by the Board of Revenue, in their proceedings on the Bellary settlement, 1261 (at this time also under review), to have been gradually diminishing for years: "taking," they say (para. 3, Board's Proceedings, 10th July 1853, on the Bellary settlement), "the last 40 years in even periods of 10 years, the price of paddy has fallen gradually from 115 to 84 rupees the garce."

61. We here observe the steady reduction of price, and its great extent, largely enhancing, as the Board notice, the assessment upon the ryot, for his tax is a permanent money rent per acre, payable within the year, let prices be what they may. The Board thus state the case: "It is of great importance to be able to compare the prices at the time the settlement was made, with those now prevailing,

vailing, in order to judge how the assessment bears upon the ryot. It was supposed to be about 45 per cent. of the gross produce, when the settlement was made; but having been converted into a money payment, the prosperity of the ryots must always greatly depend on the price they can obtain for their produce, and the share virtually taken by Government will increase in proportion to the decrease in the price of grain. The average price of paddy during the first four years of the Company's Government was, it will be seen, as high as 152 rupees a garce; but the last two appear to have been years of great scarcity. During the next period of four years, the price of only one year (Fusly 1260) is given, when it was 104 rupees per garce. Taking the last 40 years in even periods of 10 years, the average price has been

		Rupees.	
From Fusly 1222 to Fusly 1231	- -	115	per garce.
" 1232 "	1241	101	"
" 1242 "	1251	103	"
" 1252 "	1261	84	"

or 1851

Had the assessment remained unaltered, therefore, the average share of the produce taken by Government during the past 10 years would have been 61 per cent., assuming it to have been 45 per cent. when paddy was at 115 rupees per garce. But the general remissions of 25 per cent. and 33 per cent. made in 1820, were considered to have reduced the share of Government to 33 per cent., in accordance with what Colonel Munro, in his plan for a permanent ryotwar settlement, considered it ought to be, and the share of Government would now appear to have risen again, through the operation of low prices, to 46 per cent. of the gross produce, or about what it was previous to the general remissions." See also note as regards the district of Nellore.*

62. My

* Extract from the Proceedings of the Board of Revenue, dated 22 August 1853; reviewing the Annual Settlement of Nellore, 1851-52.

Para. 4. The prices of grain continue in a very depressed state. From the marginal statement given in para 9 of the Collector's Report, it is seen that they are considerably below the average of the last 10 years, and less even than in the year immediately preceding, while, as compared with the commutation price, there is a falling off of 22½ per cent. in the price of paddy, and no less than 40 per cent. in that of dry grains.

Extract from a Report from D. White, Esq., Collector of Nellore, dated 18 February 1853, No. 17.

Para. 9. The grain market continued during the year under review, depressed as before. Compared with Fusly 1260, there was no improvement in the prices. On the contrary, the average rate for wet grains was less; that for dry produce being nearly on a par, but they were respectively 22½ and 40 per cent. below the commutation standard.

Fuslies.	Fine Paddy.	Coarse Paddy.	Jonnaloo.	Natcheny.	Varegalon.	Prices.
	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. s. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	
1251	17 1 10	14 15 3	17 2 4	15 13 2	13 1 2	
1252	16 4 9	14 4 2	15 6 1	14 8 11	11 14 4	
1253	15 15 8	13 5 8	14 3 7	13 8 5	11 12 9	
1254	18 4 8	15 13 4	19 3 5	16 15 6	15 11 3	
1255	27 6 7	24 6 10	33 12 6	29 7 3	23 11 2	
1256	23 3 11	20 5 4	29 13 6	25 11 3	21 15 5	
1257	21 9 1	18 6 3	28 3 1	24 8 -	20 8 6	
1258	19 11 5	16 15 -	21 11 11	19 7 6	16 15 1	
1259	18 - 4	15 9 5	19 8 -	16 14 5	16 9 9	
1260	17 8 -	15 9 5	20 5 2	17 10 8	16 10 8	
Total -	195 2 3	169 10 8	218 5 7	194 3 1	168 14 1	
Average -	19 8 2½	16 15 5½	21 13 4½	19 6 8½	16 14 2½	
Fusly 1261 -	16 5 -	14 11 4	19 11 3	17 9 2	16 10 1	
Wet average	- - -	15 8 2	Dry average	- - -	17 15 6	
Commutation	- - -	20 - -	Commutation	- - -	30 - -	
Decrease -	- - -	4 7 10 22½ per cent.	Decrease -	- - -	14 - 6 40 per cent.	

62. My view, therefore, is, and I am not aware that it differs widely from that of the Commission, though in some passages in this section they would appear to controvert it, that to give new or additional works of irrigation, if at all extensive, their due value, they must be combined, with opening up, by roads, canals, &c., new and additional markets; and that, simultaneously with the execution of the works. That if this is not done, and there is no new market, but only the old local market, then such works must be carried on gradually, to allow of a population growing up to consume the large additional produce annually raised. Without this, prices must continue to fall, to the ruin of the ryots, or the Government must lower its rate of assessment. Or, to use the language of an authority quoted by the Commission, para. 281, "The decrease of price must be followed by a corresponding decrease in the commutation at which the assessment is rated, whereby both grower and consumer will be directly benefited, and the Government repaid by the extension of cultivation and the improved means of the people." This is no doubt true in the end; but it is not the view the Commission would seem to take; as they calculate on an increase of revenue at the present rates on the land, and do not apparently allow that there can be an excess of production beyond the remunerative demand. They appear to me to overlook the necessary consequence of raising within a limited period, large additional quantities of ordinary grain by means of an expenditure of Government capital; that if there is no co-incident extension of the market, the result of these works must be to diminish the money value of the produce of every acre previously under cultivation, and so to raise the assessment on the ryots generally.

63. The Commission would seem indeed to recognise this partially, in paras. 303, 304-307, as they there state, that "the intimate relation between the extent under cultivation and the (lower) range of price is very observable," but they afterwards argue against the plain and obvious deduction from their own statement; and their views generally in this respect, and in this section, seem to me somewhat confused and contradictory, and I cannot fully subscribe to them.

64. I may adduce in support of the foregoing remarks, the following observations, already offered in the minute referred to in para. 55: "A glance at the map will, I think, show that the local demand for home consumption can never take off the enormous additional produce which the ancients of the Godavery and the Kistna, and I should add, that of the Palar, will bring almost immediately into existence. And without, therefore, some permanent extension of the market,* co-incident and corresponding with this instant or early extension of production, a great fall of price must in a short time ensue, if rice is chiefly raised. This fall may indeed enable Rajahmundry (especially as the ryot is there aided by grants of Uccavey) and Masulpatam to export largely, and probably to under-sell the rice of Ganjam and Vizagapatam, where there is no such Government outlay on works of irrigation. But this may not so much benefit the state as raise, in time, one class of ryots at the expense of another." On this point the following statement will be found in a letter from the collector of Rajahmundry, enclosed in the Board's letter of 9th August 1853, just circulated.

"I conceive that the export will go on increasing, because hitherto the trade has been vigorously carried on in competition with the ports of Vizagapatam and Ganjam,

* Not depending, as at present, on the large mass of well-paid labourers congregated on the works.

This commutation rate was fixed, it will be seen from the following extract,† on an average of 55 per-centage of the gross produce, after deducting village fees. The present low range of price therefore raises the assessment very largely, i. e., 75 per cent. on the dry grain lands, and 67 per cent. on the wet, and must be most oppressive, if not ruinous to the ryots. It is not easy to see what advantage would result, under these circumstances, from new works of irrigation, the additional supplies of produce still further lowering prices and ruinously enhancing the assessment if new markets are not created simultaneously, or the assessment lowered.

† Para. 243, Minute of Board of Revenue, 5 January 1818.

243. Having ascertained the average gross produce of each goontah of land, "from information obtained by the survey, as well as what is admitted by the inhabitants," Mr. Travers proceeded to assess it as follows: He first deducted from the gross produce six and a half per cent. for bandooloo, the admitted fees of the curnuma, village artificers, servants, &c.; the remainder was then, in supposition, divided between Government and the ryot, in the proportion of 11 in 20, or 55 per cent., to the former, and nine in 20, or 45 per cent., to the latter, and the Government share of 11 in 20, or 55 per cent., was finally converted into money at the rate of seven Madras pagodas for dry grain, and five Madras pagodas for paddy per pooty.

Ganjam, where rice is produced at a very cheap rate, as the wages of labour are very low."—Para. 2, Collector's letter, 14th May 1853.

65. In further examining the section, I cannot also agree in the views contained in paras. 295, and I might add 296-7 and 301; they seem to me to a great extent unsound. And I am not aware of any facts to sanction the statement in para. 316.

66. I will only advert, in conclusion, to the opinion expressed in para. 320: the great importance of the introduction of some agricultural product, not a common article of food in the country. Upon this point I entertain a strong opinion. This Presidency cannot, I believe, make any great advance in wealth till its produce finds its way largely into, and commands the great European or foreign market. So long as it is limited to a home demand and local markets, the returns from the land will be small, and the people continue poor. But I much doubt if exportable produce of articles of a quality, and of a kind to compete with those of other tropical countries, can be, or will be largely raised, except by a modification of the assessment, by holding out, by that means, inducement to the ryot to produce for the foreign market, and enabling him also to do so by lessening the tax on his land. For if a crop of sugar-cane, for example, is not only liable, as at present, to the highest tax of a single crop, but to an additional tax, that of double crop lands, because it requires more water than a crop of rice, I doubt if this country can, under such a system of taxation, compete with the rich untaxed soils of the Mississippi or Brazil.

67. I will not pursue this subject, as it would lead to a long digression; but I will state my opinion briefly, that I consider the present rules for assessing the land, as laid down by the Honourable Court, to be often injurious; and that I believe it to be a fallacy, to view the land tax of this country as identical with rent in England. I will only observe, that in England the whole produce of the land is readily consumed in the home market; that there is no land there pure waste, to be had for asking; whilst in this Presidency there are tens of thousands of acres of as good soil waste, to be had by any applicant, as there is under the plough, and as near the market too; that it requires no more labour nor capital to raise additional crops when food is wanted, than on land previously under the plough; that when land is irrigated by Government works, large areas are at once made as fertile as the land previously irrigated; and neither has the Government nor the occupant expended more capital or labour on this additional area, to make it equally productive with the old land.

68. I do not see, therefore, the applicability of the theory of rent at the present hour to this Presidency; and I look upon the assessment upon the land at this time as essentially, with but limited exceptions, a tax, and not rent; that a high assessment does, therefore, now operate precisely as a heavy tax. It may shut out the produce of the land from all but the home market, as it so raises the cost of production, that it cannot compete with the products from other countries, or in distant markets; and I am strongly of opinion that some modification of the existing system of assessment is necessary, whenever the land tax forms a large element in the cost of production, to attain the object the Commission so strongly press, and in the importance of which I so fully agree with them.*

Section

* The following Minute, recorded on the 12th January last, will further explain my views upon this point:

MINUTE.

Letter from the Board of Revenue, 9 December 1852, on the Survey and Revision of Assessment in South Arcot.

As this experimental survey and assessment will form the basis of a more general measure, it is of the first importance that sound principles should be laid down; I am induced therefore to call attention to what appears to me an error in these orders.

In para. 4 the Board direct "that such articles as require water for more than six months, as betel, sugar-cane, &c., should be declared liable to the assessment for two crops."

2. The principle here laid down is, to subject articles of produce, however essentially different in their character, and in the circumstances which confer value upon them,—that is, in their ability to bear a tax,—to one and the same rate of tax or assessment, and two products entirely dissimilar are put on the same level, though the one, betel, can bear the highest possible tax,—and even if over-taxed, it would be but little detriment to the country,—whilst the other, sugar-cane, if too heavily taxed, must cease to be grown, and the district will then be deprived of a most important source of wealth, at present a valuable article of export extensively produced.

Section VII.—*The Roads of the Presidency.*

69. The observations already made upon this head in Section II. render it unnecessary for me to do more than to state my entire concurrence with the Commission on the importance which they attach to good roads in every district of the Presidency. As I have before stated, roads, or facilities of communication, are the chief want of the present hour in this Presidency, whether the rail, or tramroad, or ordinary road, as the means of distributing the produce of the land, and of giving it, and the fruits of all productive industry, more extensive markets and an increased value.

70. The outlay of Government capital upon roads has one special advantage over other outlays; for, however large it may be, it interferes with no capital previously laid out; and it does not, like an expenditure upon works of irrigation, specially aid one particular class, and increase production without reference to demand; but the expenditure on roads benefits alike all interests and all classes; its only result is to give additional value to the products of all industry equally, and the largest outlay, if judiciously made, will certainly repay the State in the increased wealth of the people.

71. Upon the further question discussed in this section, whether the more or (as advocated by Captain Best) the less perfect road should be now constructed, it appears to me that each case must stand on its own merits; that it must depend upon the extent of traffic, the density of population, and whether the road will open up rich or poor tracts, and limited or extensive markets; and also upon the relative cost of the more perfect road. No one rule can, it seems to me, be laid down universally, and I should think it therefore an error to adopt one course, as the Commission appear to recommend,* and in all cases make the most perfect, that is, the most costly road.

* Para. 420.

72. I am not aware that I can add anything to the remarks of the Commission upon the harbours of this Presidency, para. 426. I only wish that it was in my power to bring home the conviction to the mind of others, as it rests on my own mind—as an eye-witness of so many wrecks, and of such deplorable loss of

3. If we take the two articles named by the Board, and apply to them the great first principle of all sound taxation, that the tax be imposed so as to check or interfere as little as possible with future production, we shall, I think, at once see how entirely the Board's orders in the case of South Arcot are opposed to this principle; betel is there an article of pure luxury; it is consumed individually in very small quantities, so that a high price but little affects its sale; it is so perishable and incapable of transport, that it is not open to the competition even of a neighbouring district, and is wholly an article for home consumption, and for the home market.

4. Sugar-cane, on the other hand, in South Arcot, is largely grown for the foreign market. It is exposed, therefore, in the market of Europe, to the competition of the whole world; and so far from being in daily demand, at almost any price, like betel, if the price is not kept low, so that the manufacturer can continue to manufacture with a profit, all demand for it must cease, and it will cease to be grown; or, if the tax or assessment is not so heavy as to produce this result, the extension of the cultivation may be most seriously impeded.

5. I should not agree, therefore, with the Board in placing these articles in the same category; though I am aware of the grounds upon which this is done, that land of like capability shall bear the same tax, whatever its produce. This will be correct and sound in the case of all ordinary grains for the home market,—that is, as regards seven-eighths of the land under the plough in this country,—but is a questionable rule, and I cannot but think likely to prove highly detrimental, when applied, as the Board here propose, to products like sugar-cane, grown for the supply of manufactories already established in the district.

6. I should, therefore, request the Board to modify their instructions, and in lieu of now fixing one and the same high rate for the betel-vine and sugar-cane, &c., to direct the collector carefully to ascertain whether sugar cane can easily bear this two crop rate of tax, and to authorise him, if he found that the two crop assessment would interfere with, or in any material degree check the growth and extension of the cane, to lower the rate to one crop. This measure of encouragement I should think just, both to the ryots and to the manufacturers who have sunk their capital in sugar-works; and I cannot doubt its subserving the interest of the district. It is of secondary importance, but I should see no objection also, at this date, now that the town and inland duty on betel have been abolished, greatly to increase the rates of assessment on betel-vine land, in accordance with the old native usages in this district, which seems to me sound in policy. I annex a memorandum, drawn up some years back by the head sberistadar of South Arcot, bearing on this point. The Board might be asked (if there is no objection), with a reference hereafter to the Honourable Court, whether the rates on betel-vine land might not be increased, and a higher revenue drawn from an article so legitimately a source of revenue.

12 January 1873.

(signed) J. F. Thomas.

of life in the storms at Madras—of the absolute necessity of a pier at the port; as noticed by the Commissioners, para. 448. If a return were made from the master attendant's office of the loss of life during the last five years, I do not think that there would be any hesitation in ordering the construction of a pile pier, such as that projected and proposed by Messrs. Mitchell & Son, patentees of the screw pile, at the cost of six lacs of rupees. I believe it possible that a boat might live in the sea, and carry aid, which could not by any effort cross the surf, and a pier running out beyond the surf line would then afford means of preservation for life and property which nothing else could.

73. There can be no question that a pier would at the same time confer a vast benefit on the trade of the place, and amply repay the cost of construction by tolls; whilst it must be remembered that Madras is the great mart and port of the Presidency, and will be still more exclusively so when the rail is completed. It seems to me that it may prove a short-sighted policy to promote the construction of a railroad to bring the commerce of the country to the beach, and then to have no better means of transport to the shipping than the rude Masulla boat. I should therefore urge the construction of a pier at Madras, whether by a guaranteed loan or out of the revenues, at the earliest possible date; and I regret that the Commission have not brought this work more prominently under consideration as one of the first—next to a railroad, the very first want of the Presidency.

Section VIII.—*Proposed Scheme of Expenditure on Works of Irrigation and Communication.*

74. Having stated my full concurrence in the views of this Government, as recorded in 1848, which the Commission here, in effect, merely reiterate or expand, I need not swell this paper by many remarks upon this section. The actual fact of the unimproved condition of far the greater part of this Presidency, the comparatively small amount of capital yet laid out on improvements of any kind, except in two or three districts, leave in my mind no room to doubt that the largest outlays on roads, canals, and similar works for communication, and for the general improvement of the country, will amply repay their cost; and I am satisfied that a large expenditure, as compared with past outlays, is absolutely necessary to develop the resources of the Presidency and to augment its finances, even though there should not be "a surplus revenue," as observed by the Government in 1848.

75. I hold the same opinion, to a great extent, as to expenditure upon works of irrigation; but the course to be pursued as respects them, when once the magnificent works of the Godavery and Kistnah, and the Palar are carried out, should, I think, be by a gradual improvement of existing works, as seen in Tinnevely.

76. The Commission thus state the facts as regards that district under Captain Horsley's charge, and it will be seen, though they are probably exaggerated by the Commission, that the results obtained by his judicious plans are more important, and I believe more certain and at less annual cost for repairs, than the returns obtained from new works and projects: "We think we are fully justified in ascribing this large and progressive increase in the revenue to the improvement of the works of irrigation, since it is spread over far too long a term to be attributable to a series of good seasons, and we have already remarked that the last 15 years contain two decidedly bad seasons; we have then an increase of outlay to the amount of 3,23,419 rupees, producing a direct return in revenue of 19,74,820 rupees, or about six for one, besides an addition of 30 lacs to the income of the people.

"We have already observed, that by far the greater part of the gain in Tinnevely was obtained by the efficient repair of existing works, and a very large part of it by rendering supplies of water comparatively certain, which before were precarious. This is a most important species of improvement." Paras. 241, 243.

77. Under these views, I would not push outlays on new irrigation works to an unlimited extent, nor require such outlays to be annually large specified sums; neither

neither would I limit the expenditure, unless it was to secure for the local Government the power to disburse a given per-centage of the revenue upon public works.

78. What is required, in my opinion, is, authority for the local Government, not to expend large specified sums, but authority to lay out any amount upon well-considered and well-sifted plans and projects, without reference to immediate returns; that they should be permitted, therefore, to sanction upon their own responsibility, all projects which they can carry out with the means at their command. The means this Government possesses of executing even the necessary public works must for some time be limited, and if, therefore, only ordinary care and consideration are exercised in sanctioning the projects submitted to them, there can be no doubt that the annual outlay will not be very large, and that it will be long before even the necessary works are all completed.

79. I am not aware, therefore, that anything can be gained by specifying the sums to be expended, as the Commission have done, unless it is also clearly shown that these sums can be now laid out judiciously and economically, and that there will be no fruitless schemes nor waste, like the large expenditure some years back on the abortive breakwater at Madras, and upon the Red-hill railroad, or like that upon the roads under the civil engineers, which were never completed nor duly repaired. Of these works nothing remains at the present hour except enough to warn the Government not to pursue a similar course, nor to entertain similar crude projects.

Sections IX. and X.—*On providing Officers for the Public Works Department.*

80. The subject in Section IX. having been considered in paras. 15–21 of this minute, I confine myself to a brief remark on the statement in para. 529, which I think erroneous.

81. The civil engineer for each collectrate proposed by the Marquis of Tweeddale, was a well-qualified executive engineer, trained as a civil engineer in England or in America, in the practical part of the profession; and it is an error to assume, as the Commission would seem to do (para. 541, &c.), that his place could be supplied by a junior officer of the Engineer corps. This proposal of the Commission will not secure the permanent employment of an officer in one district. The civil district engineers, such as they propose, may be called away at any time to other duties, and the works of the district put into new hands, whilst the native subordinate agency will continually have new masters; nor can they be instructed or properly trained by an officer of engineers, himself without real practical skill and knowledge. This is not the view of the Marquis of Tweeddale, and the objects he deemed necessary will never be attained by the proposed arrangement. The same view is expressed by an experienced officer of engineers, quoted by the Commission, Appendix I., page XLIII. Major H. C. Cotton thus states the results of his experience.*

82. This leads immediately to the consideration of the views of the Commission in paras. 569, &c., Section X, in which they pronounce against the introduction

* Extract from Report, page XLIII. Appendix.

Then an efficient corps of European Civil Engineers, as a permanent arm of Government, should be established,† and the native portion, of which alone I intend to treat in this letter, would be formed into one of the most suitable and useful branches of the public service.

† Not a corps whose services are dependent upon the external relations of the country, as those of a military corps must be, but one exclusively set apart for works of civil engineering; a corps of covenanted servants educated before leaving England as civil engineers, and quite distinct from military corps. This corps might be formed at first by volunteers from the English corps, and a few practical and experienced civil engineers from England. There could not be a better time than the present for drafting officers from the engineer corps for the purpose, because nearly all the first lieutenants being brevet captains, it is evident that the younger branches who would be promoted to supply vacancies are fully qualified for it by time of service and experience, and the military corps would rather be improved than injured by it. It would not be necessary to set aside the service of the military engineer officers in the time of peace; employment would be found for them in the extended improvements for which peace would afford opportunity, and to which, during peace, the attention of Government would more especially be called.

duction of purely civil engineers, and advocate the strengthening of the existing corps, a military arm, as the most expedient course for improving the Public Works Department.

83. Unless there is a political object in keeping up a large corps of military engineers, I should not agree with the Commission; such a corps is necessarily formed of men who as youths may be good draughtsmen or mathematicians, and of superior scientific attainments, but they may all on entering the corps be entirely without practical knowledge of any art, and may never have the opportunity of acquiring it under competent instructors. This is of little consequence in a military engineer, but all-important in the purely civil engineer's duties in this country, where contractors and foremen well skilled in all details of execution are not to be found. The proposal of the Commission, if carried out, will exclude from the Government service the superior practical intelligent civil engineer, for he would be restricted to the lower grades, and placed under a junior military engineer; consequently there would never be seen, in the Department of Public Works in this country that class of engineers which has done more for Europe than any other class, the men who have raised themselves through all the grades of workman, foreman, mechanic, to the highest post of civil engineers. I should regret to see a system adopted in this country which would effectually shut out all such men, and all superior intelligence combined with practical skill and scientific acquirement, and keep the Department of Public Works as inefficient as at present in the requisite practical knowledge, as well as solely a seniority corps, as other military corps in this country.

84. How far this want of knowledge as civil engineers might be obviated in part by a college, like Roorkee, as the Commission propose, experience can only determine. I must be permitted to question if first-rate civil engineering skill will be attained, and retained in the Government service, unless the advantages of promotion and of rank are provided, so that the civil engineer shall not always be subordinate to military juniors. I should therefore, notwithstanding the institution of a college, advocate the introduction into the Public Works Department of men from all departments, or wherever they might be found with the requisite qualifications of civil engineers, and advance such men, as Lord Tweeddale proposes, to the higher posts and duties in the civil department.

Section XI.

85. The Commission in this section give an analysis of their Report, and sum up their recommendations. I propose to follow the same course, and to state in a few words upon each separate head, my agreement or disagreement with them.

Section II.—Present Condition and Defects of the Department of Public Works.

86. I agree with them entirely in considering the present system most defective, that the Revenue Board Department of Public Works, the controlling authority, is wholly unequal to the duties of the department, and that it should be abolished.

87. I agree also in the opinion that the civil engineers in the provinces are too few, and consequently unequal to the duties, and that their number should be increased, and the department generally strengthened also in all its subordinate branches; but with this proviso, that the additional strength and efficiency will best be found in attaching well-trained civil engineers permanently to each collectorate, and not by appointing the junior officers of the engineer corps to the charge of a district.

Section III.—Trunk Road Department.

88. I dissent altogether from the views the Commission here set forth on the Road Department, whilst the records and facts disprove, in my opinion, their statement. I look upon their recommendation that the separate Trunk Road Department should be abolished, as calculated to be highly detrimental to the public interests, until all the trunk roads of the Presidency have been completed.

RETURNS RELATING TO PUBLIC WORKS, INDIA.

Section IV.—The Military Board.

89. I consider the views of the Commission on this branch of their inquiry to be superficial, and that the root of the existing evils is left untouched, that their suggestions are in consequence of little practical value; the true and only remedy being the abolition of the Board and the transfer of their duties, in regard to public works, into the hands of officers with individual responsibility.

Section V.—The New Board.

90. I differ wholly with the Commission in this recommendation, as it will perpetuate the existing evils—delay and imperfect supervision. A Board will, I think, be a cumbrous and expensive machinery, but is above all objectionable, as it excludes individual responsibility. In lieu of a new Board I would advocate the division of the Presidency into four divisions, each with a general superintendent, as far more effective, as he would have full personal knowledge, and exercise actual personal supervision over the officers and the department in his division, and be himself individually responsible.

Sections VI. and VII.—Works of Irrigation and Communication.

91. I agree in the value and importance the Commission attach to the execution of such works, especially of roads, canals, and facilities for internal communication, so to create new markets, and to give increased value to the products of all industry. I should modify in part the views expressed by the Commission as to the vast additional revenue to be obtained from new works of irrigation, and consider it advisable, with the exception of the works on the Godavery and the Kistnah, that irrigation works should be carried out gradually; whilst I would push forward immediately to the utmost extent railroads, roads, canals, piers, improvement of the harbours, and all means for facilitating the external and internal commerce of the Presidency.

Section VIII.—The Expenditure on Public Works and the Extent of the Agency.

92. I do not see the use of specifying any particular sums to be annually laid out on public works, and so far I differ from the Commission. But I most fully concur with them that a large expenditure, even if there is no surplus revenue and the funds must be borrowed, on roads and other works for internal communication, and on works of irrigation to a large extent, is most necessary and advisable. This expenditure to be incurred on the responsibility and at the discretion of the local Government.

Sections IX. and X.—On the proper Means of enlarging the Establishment for Public Works and providing duly qualified Officers.

93. I should fully agree with the opinion given, that the Civil Engineer Department should be greatly enlarged in all its grades; but I should not agree in the opinion, that an addition exclusively to the corps of engineers, a military corps, is the best means of strengthening the department. I would introduce for civil engineer's duties, well-trained civil engineers, and raise them to high positions as the best, if not the only means of perfecting the department. I agree in considering a college similar to Roorkee as most desirable, but not in itself sufficient to place the department upon the most effective footing.

94. I may close these notes with the observation, that I think much credit to be due to the Commissioners for the ample and detailed review of all branches of the Department of Public Works, presented in their Report, and for the ability with which they have discussed the numerous important questions examined by them. I regret that the Report should have been drawn out to so great a length, and that it should be disfigured by an exaggeration not creditable to the members of the Commission, and by mis-statement and by a misrepresentation of the views and proceedings of Government. For they could scarcely be ignorant of the main causes which have compelled the local Government in past years to withhold expenditure from valuable improvements, the prohibition

prohibition by superior authority against all disbursements not absolutely necessary, and by the impossibility of finding agency to superintend important works. These facts were patent before them on the records, as will be seen in the Appendix (A.) annexed.

95. I trust, however, that large and extensive improvements will ere long be sanctioned, and that the Public Works Department of this Presidency will receive that attention from the controlling authorities which its great importance demands; and that there will be no prohibition, and no limit even prescribed by them to the largest expenditure upon well-considered projects, in all branches of the department. Unless experience shall show that the expenditure sanctioned by the local Government has afforded no adequate return, and has not been followed by a corresponding improvement of the finances, and of the general condition of the country.

23 August 1853.

J. F. Thomas.

A P P E N D I X.

Appendix (A.)

1. HAVING referred in my minute of the 12th April last, to the letter to the Government of India from this Government, dated 3d January 1848, as in itself a complete refutation of the misrepresentations of the Commission, I deem it right to annex that letter in full, with a few of the passages from the Report to which I object. I consider it unnecessary to enter into particular cases; this has been sufficiently done in the Honourable Mr. Elliott's minute.

2. I also annex the following letters from the Government of India, of 1846, 1850, 1851, which will further demonstrate the error into which the Commission have fallen, in ascribing to this Government a systematic neglect of the Public Works. The course pursued by the Government of late years, it will be seen, has been forced upon them by the supreme authority, under the pressure of financial difficulties.

LETTERS FROM THE GOVERNMENT OF INDIA.

EXTRACT FROM A Letter from the Secretary to the Government of India, dated 30 October 1846.

5. THE special attention of the Most Noble the Governor in Council is requested to the observations contained in paras. 111 to 114 and para. 329 of the Honourable Court's despatch, in which the Court desire that no important measure, tending either to diminish the public resources or to augment the public expenditure, shall be carried out without their previous concurrence, except under circumstances of clear and urgent necessity, and that the Governments in India shall co-operate in strenuous efforts to effect every practicable improvement of the resources, and the reduction of every expense that can be effected, without detriment to the public service.

18. Concurring in the views of the Honourable Court, that it is most incumbent on the Government of India to spare no exertion to bring the public expenses down to the level with the public income, the Honourable the President in Council would urge upon the Most Noble the Governor in Council the absolute necessity which exists for the adoption of the utmost economy in all branches of the administration. It may be that no effectual relief can be afforded but by a large diminution of military expenditure and the exercise of rigid economy in those branches of civil expenditure on which the well-being of the people and the general improvement of the country mainly depend, cannot be contemplated without pain and regret; yet still, it will be a duty to control expenditure of every kind till the time shall arrive when a more favourable posture of the Indian finances will enable the Government to indulge more liberally in those great measures of public utility which are so much required for the moral and physical advancement of India.

No. 1740, dated 6th December 1850.

To the Secretary to the Government of Fort St. George.

Sir,

I AM directed by the Honourable the President in Council to transmit to you, for the information and guidance of the Right Honourable the Governor in Council, the annexed copies of paras. 3 and 4 of a despatch from the Honourable the Court of Directors, No. 39

213.

K

of

of 1850, dated the 9th October; and, with referencē to the instructions therein conveyed, to impress on you the absolute necessity of enforcing every possible economy in the management of the public resources.

I have, &c.
(signed) *J. Dorn,*
Secretary to the Government of India.

Fort William, 6 December 1850.

Letter from, dated
7 November 1850,
No. 7.

EXTRACT from a Despatch from the Honourable the Court of Directors, addressed to the Government of India in the Financial Department, No. 39 of 1850, dated the 9th October.

Forward Reports on the Tabular Statements of increase and decrease of charge on account of salaries and establishments submitted in the months of November and December 1848, and January and February 1849

3. WHILE we are not unmindful of the fact that a portion of this augmentation represents additional establishments which have been required for the purpose of developing the receipts from opium, salt, and other branches of revenue, and that against that portion may therefore fairly be placed the increase gained by means thereof to the income of the State, yet, in the present position of your finances, we must remind you, not only of the importance of closely watching all augmentation of expenditure, but of the indispensable duty of adopting effectual measures for the equalisation of income and charge. To this most essential object we must, therefore, direct your immediate and unremitting attention, and it is very important that the same consideration should be impressed forcibly upon the attention of the subordinate governments.

4. You will not fail to give us information of the progress that is made from time to time in the reduction of your expenditure, and we hope to learn that the prospect may be confidently entertained of its equalisation with your revenues at no distant period.

(A true copy.)

(signed) *J. Dorn,*
Secretary to the Government of India.

No. 50.—Home Department.

From *G. A. Bushby, Esq.,* Secretary to the Government of India, to *J. F. Thomas, Esq.,* Chief Secretary to the Government of Fort St. George, dated the 17th January 1846.

Sir,
I AM directed to acknowledge the receipt of your letter, No. 287, dated the 16th ultimo, submitting, with the recommendation of the Most Noble the Governor in Council in favour of the measure, a survey and sketch plan of a proposed canal, to connect the Ellatoor Back-water with the Calicut River, in the province of Malabar, a distance of six miles, at an estimated cost of Rs. 16,202. 2. 6.

2. In reply, I am desired to state, that the President in Council regrets being obliged to discourage useful works of this nature, but he is of opinion, that it will be advisable for the present to suspend any outlay for purposes, however advantageous, which can be postponed without detriment.

3. The original enclosures of your letter are returned.

I have, &c.
(signed) *G. A. Bushby,*
Secretary to the Government of India.

Fort William, 17 January 1846.

No. 367.

EXTRACT from the Proceedings of the Honourable the President of the Council of India in Council, in the Financial Department, under date the 14th March 1851.

READ a communication from the Home Department, No. 512, dated the 20th December last, forwarding for consideration and orders, a despatch from the Government of Fort St. George, No. 1150, dated the 7th idem, with enclosures, soliciting sanction to the expenditure of Rs. 31,475. 15. 11. for the construction of an annicut or dam across the Cheyaur River, and for the excavation of a channel, to supply water from it to certain tanks in the Trivatoor and Wandivash talooks of the district of North Arcot.

Resolution.—The President in Council is of opinion, that in the present position of the Indian finances, the consideration of the question of constructing works on the Cheyaur River had better be postponed.

* * *
Secretary to Government.

These letters are but a few of several of like character.

OBJECTIONABLE Statements of the Commission.

Para. 225. * * * * "Hitherto, indeed, though the ruling authorities have admitted, in general terms, the importance of promoting improvements, yet the view practically acted on has been, that all expenditure is an evil, and that it is the duty of the controlling authorities to check it, with but little reference to the valuable return to be obtained. But if this view is abandoned, and if it comes to be cordially recognised that such improvements are desirable, &c."

Para. 462. * * * * "The splendid instances which we have quoted are only exceptional; the general tone of feeling in the Government is still narrow; there is still the same confined view of the field of operations; still the same feeling clearly apparent, though not avowed, that every outlay is an evil, no matter what and how great is the benefit to be so secured; still there is the narrowest and strictest economy in refusing trifling outgoings from the Treasury, combined with the same practical disbelief as of old, in those general truths which point to the sure means of vastly augmenting the income."

Para. 713. "With respect to the value of the property which will be under the charge of the road establishments, if we take the money value of the works of communication now existing, it will be found to be extremely small; simply because the vast importance of roads has been hitherto so lamentably overlooked by our Government. But we earnestly trust that the time has at last come when their value is more justly appreciated."

These statements, it will be seen from the following letters, are wholly without foundation.

LETTER to the Government of India, 3d January 1848.

No. 3.

To J. Dorin, Esq., Secretary to the Government of India.

Sir,—Para. 1. Adverting to the observations of the Honourable Court on the military charges of this Presidency, referred to in paras. 12 and 13 of your letter, No. 1739, dated 30th October 1846, I am directed to forward copy of a letter* on the subject from the military auditor-general, together with the statements which accompanied it; and also two statements prepared in the Military Department of the Government Secretariat.

*Dated 10 May 1847.
Abstract Memorandum.

2. From these statements it appears, that taking the whole military charges of this Presidency, including the commissariat, from 1836-37 to 1845-46, and deducting charges involving increased expenditure on account of augmentations ordered by the Honourable Court of Directors, or by the Government of India, as well as extra charges on account of the employment of Madras troops in the other Presidencies, over which the Madras Government have of course had no control whatever; there has been, during this period, an increase, originating with the Government of Fort St. George, amounting to Rs. 12,393. 8. 6. and a decrease, also originating with the Government of Fort St. George, amounting to Rs. 16,62,220. 9. 6.

Military charges.
Ditto, ditto, Commissariat charges.

3. As far therefore as the Government of Fort St. George is properly responsible, the military accounts from 1836 to 1846 show a decrease of expenditure of very nearly 16½ lacks of rupees, instead of the large increase attributed to it in the Honourable Court's financial despatch of the 19th August, No. 22, of 1846.

4. The Government would also observe, with reference to the Court's observations (in paras. 217 to 220 of their despatch) upon the increase of expenditure in the Post Office Department, that it must be borne in mind, that there has been in recent years a very large increase of public and private correspondence, and that the usefulness of this department has been greatly extended.

Post Office,

5. It will be seen from the three memorandums accompanying, that the Post Office is now the instrument for distributing a correspondence, far greater in proportion to the expenditure than at any former period; and that, although from the absence of sufficient data, the actual proportion cannot be stated, there is no room to doubt that the State has derived more than a compensating advantage from the additional outlay.

6. The letters of all descriptions posted during the year 1845-46 are estimated as follows: sent

Through the General Post Office	- - - -	11,10,985
Through the Provincial Post Offices	- - - -	25,05,032
Through the Talook Tappals	- - - -	6,26,567

7. Whereas, so recently as 1838-39, through the Talook Tappals none were sent.

Through the General Post Office, the actual number was	-	4,69,269
And through the Provincial Post Offices	- - - -	9,42,662

TOTAL - - - - 14,11,931

or 14 lacks, 11,000 in 1838-39; against a total of 42 lacks, 42,000 in 1845-46. An augmentation of treble the former extent of correspondence within a period of eight years, or less than one-half of that to which the Honourable Court's remarks apply.

76 RETURNS RELATING TO PUBLIC WORKS, INDIA.

8. It is not therefore, the Government believe, too much to say that whilst the charge of the Post Office Department, as shown by the Honourable Court, including in it the loss of surplus revenue, has not been doubled from 1823-24, the service rendered has been at the lowest estimate quadrupled. In other words, that in 1823-24, one fourth or but one fifth of the present amount of correspondence was then distributed, at a charge equal to one half of the existing expense. The Government will continue to watch over this item of charge and revenue, but it appears to them one that must be always viewed rather with reference to its general public advantage and its indirect benefits, than financially, as a source of direct revenue, and they regard the extension of its usefulness as a matter of much importance, such as to merit some slight sacrifice of revenue.

Land Revenue.

9. In the 223d, 224th, and 225th paragraphs of their despatch, the Honourable Court direct attention to the decline of the land revenue of this Presidency, and observe that in their despatch of 30th August 1837, they instructed this Government "to institute inquiries with a view of ascertaining the causes which operated to produce so serious a falling off in the receipts." Prior to the receipt of the communication from the Government of India forwarding the foregoing despatch from the Honourable Court, this Government which had in view the examination of the state of the land revenue in each province, had, at the requisition of the President, called upon the several collectors to furnish a statement of land revenue collections for the 30 years from 1815 to 1845. These returns have been received from all the districts but North Arcot.

10. It will be seen from them that it would be an error to assume, as the Honourable Court's remark* would appear to imply, that the land revenue has been declining for a series of years throughout this Presidency, and that there was cause therefore for alarm, as regards this vital and all-important source of its financial prosperity.

11. Instead of a decline, there has been in the larger number, and those the most important districts of the Presidency, an advancing and in others a stationary land revenue within the last 30 years. This is apparent in the returns from the following districts: Canara, Malabar, Madura, Tanjore, Tinnevely, South Arcot, Vizagapatam.

These returns show an increasing land revenue, as seen in the annexed statement.

Years.	Canara.		Malabar.		Tanjore.		Tinnevely.		Madura.		South Arcot.		Vizagapatam.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
1825	15,95,350	3 9	15,51,490	2 4	33,51,552	2 10			14,93,948	11 8	18,89,492	12 -		
1826	15,99,649	14 7	17,12,346	13 5	33,35,047	4 7	14,42,028	10 6	14,58,848	15 9	18,38,688	15 4	11,81,297	5 -
1827	16,98,886	13 2	16,85,461	9 4	32,60,685	6 -	15,11,522	5 11	14,48,690	11 -	18,79,443	9 9	11,60,971	3 3
1828	16,43,895	12 7	16,81,928	10 5	31,02,204	4 5	14,47,685	12 3	14,69,802	- 9	18,68,120	15 6	11,79,220	9 3
1829	16,74,983	15 7	17,48,161	10 2	31,06,399	1 10	14,99,092	10 9	14,42,809	7 5	18,65,224	15 10	11,79,998	3 8
1830	16,87,489	12 11	16,79,732	4 -	31,71,171	4 2	15,97,457	2 5	14,20,022	7 10	18,68,623	7 7	11,81,014	- -
1831	15,97,953	5 2	17,47,208	3 10	30,69,278	6 2	15,89,802	2 1	14,51,379	6 11	17,93,957	- 7	11,80,741	10 6
1832	16,16,361	11 3	16,46,817	9 1	32,95,168	7 11	17,41,925	11 5	15,77,915	12 7	20,43,815	13 3	11,80,923	3 6
1833	16,04,869	- 3	16,98,016	9 11	41,41,249	14 3	16,50,659	5 6	13,95,273	4 5	14,96,561	12 3	11,81,741	10 1
1834	16,07,483	4 7	17,48,539	- 6	40,68,109	6 8	16,08,753	2 10	16,02,831	5 4	18,36,111	1 8	11,81,943	10 9
1835	15,86,640	- 4	16,47,917	11 5	35,59,050	3 9	16,41,032	4 4	16,33,930	3 11	20,07,025	13 2	11,82,365	13 2
1836	15,69,219	10 10	15,88,820	12 8	30,04,302	11 5	15,47,624	2 4	16,75,494	15 7	20,78,955	3 11	11,81,906	9 2
1837	16,84,977	- 9	15,60,963	- 7	28,07,213	5 11	13,91,325	10 11	15,81,005	10 5	18,41,317	12 8	11,48,549	1 0
1838	16,83,141	12 2	16,91,005	9 2	28,58,329	12 1	14,91,952	9 1	15,18,918	10 8	17,85,555	7 3	11,23,152	- 8
1839	15,49,924	15 10	15,98,979	5 2	33,21,667	15 3	14,42,018	5 2	15,17,823	- 6	16,67,984	4 -	11,76,731	2 4
1840	18,55,431	4 6	13,56,562	14 8	33,86,802	13 4	14,03,158	2 4	13,81,910	10 9	18,88,962	5 2	11,66,434	15 2
1841	15,18,295	8 11	14,33,331	- 10	34,91,768	- 6	10,25,348	4 5	14,21,167	10 4	16,81,327	10 8	11,73,311	11 3
1842	14,16,882	3 2	17,77,060	15 6	37,76,703	3 -	13,85,161	13 9	15,86,394	2 4	13,94,957	9 2	11,61,748	13 5
1843	15,73,829	3 5	16,97,564	- 10	38,86,613	7 7	15,81,567	12 8	13,95,607	2 6	16,15,152	3 7	12,45,864	3 -
1844	15,56,278	4 8	16,16,310	1 4	36,36,833	3 4	16,20,690	11 5	16,28,861	12 7	19,79,617	10 4	12,34,204	7 11
1845	16,70,890	1 10	16,43,345	9 5	34,29,547	5 10	15,88,171	6 10	17,47,469	9 -	19,74,857	13 2	12,38,099	- 3
1846	16,89,336	13 6	16,11,322	9 10	36,57,972	13 11	16,38,008	10 -	14,60,652	10 8	18,88,370	- 2	11,94,250	- 7
1847	16,96,273	9 9	16,10,757	4 1	36,89,451	15 2	16,38,949	- 2	15,30,346	14 10	20,29,324	5 5	12,39,971	13 4
1848	17,01,628	5 8	16,34,134	2 5	37,55,353	14 3	16,05,289	2 -	17,33,993	- 2	21,35,894	15 10	11,67,664	- 9
1849	17,13,908	13 9	16,32,510	15 -	36,02,851	14 7	19,23,362	13 11	17,73,834	5 5	23,57,654	1 10	12,49,643	14 7
1850	17,25,789	14 -	16,37,004	7 7	36,16,899	10 5	17,37,373	15 3	17,37,822	6 -	23,13,609	8 5	12,12,107	3 10
1851	17,33,775	2 -	16,56,539	9 4	33,66,138	8 8	16,36,498	1 8	16,14,618	12 1	20,87,925	12 -	12,15,618	9 4
1852	17,37,038	12 1	16,40,301	6 9	40,06,231	- 2	15,94,595	10 10	17,91,359	7 7	18,56,240	13 10	12,32,696	9 7
1853	17,45,909	15 4	16,28,673	3 1	37,51,749	13 3	16,65,533	9 4	17,66,037	12 1	19,83,143	8 1	12,01,944	11 2
1854	17,48,072	12 4	16,40,089	14 3	36,01,717	6 -	17,70,430	1 7	17,11,756	8 1	19,45,991	10 8	11,61,633	9 4
1855	17,34,308	- 7			42,17,698	2 6	19,80,531	7 4	17,41,619	7 3			9,73,571	7 6

Year.	Rs.	a.	p.
1815	15,95,350	3	9
1850	15,66,982	12	11
1825	16,88,640	-	4
1850	18,55,431	4	6
1835	16,70,820	1	10
1840	17,25,789	14	-
1845	17,34,308	-	7

12. When the revenue in any particular year in these districts is much below the ordinary amount realised, and affects the Court's average, it will be found that it is owing entirely to extraneous causes, and not indicative of any decay of the sources of wealth. Thus the average of the series taken by the Honourable Court from 1829 to 1834 in Canara, is affected by the receipts of the year 1830-31 falling to 13 lacs. This was caused solely by the insurrection in the year 1830, and had nothing whatever to do with the capability of Canara, to afford its quota of revenue. Upon the whole, the revenue of Canara has been steadily advancing throughout the entire period examined.

* Para. 232. "We now come to the important heads of 'Land Revenue' at Madras, the declension in which for so long a period has occasioned us much anxiety." Extract from a letter from the Honourable the Court of Directors addressed to the Government of India in the Financial Department, under date the 19th August, No 22, of 1843.

RETURNS RELATING TO PUBLIC WORKS, INDIA.

77

examined by the Court, after deducting the revenue* arising from the annexation of a portion of Coorg to the collectorate. *About 70,000 rupees.

13. In the following districts the revenue has been stationary, or nearly so.

FUSLIES.	SALEM.		COIMBATORE.		NELLORE.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
1225	18,05,633	15 10	20,62,609	11 8	13,50,697	10 6
1230	17,49,225	4 2	21,28,110	1 8	12,76,924	2 10
1235	17,86,814	3 7	22,99,054	7 6	11,98,647	1 10
1240	17,11,348	10 5	22,55,355	2 7	12,81,531	3
1245	16,38,957	7 5	20,76,305	1 1	13,11,991	2
1250	17,61,621	10 1	20,20,757	10 3	12,51,951	13 8
1254	17,15,238	15 10	22,17,962	10 9	12,91,523	11 2

14. It is also to be borne in mind that subsequent to the date on which the Honourable Court have commenced their comparison,* the rents in some districts have been reduced by the orders of Government, on the express ground that the revenue drawn, which forms the basis of the Court's first series of averages, was beyond the capabilities of the province, and was itself one cause, and an important one, of the following decline. * viz. 1810.

15. Thus in Bellary and Cuddapah the Government in 1821 reduced the land revenue 25 per cent. at once, on the recommendation of Sir Thomas Munro, upon the acknowledged ground that the land revenue taken was too high. This consideration greatly affects the conclusion to which the Honourable Court have arrived, and goes to show that no just inference could be drawn as respects these and other districts, similarly circumstanced, by commencing with the average in the Court's despatch.

16. The actual decrease of land revenue noticed by the Court will be found, therefore, this Government believe, greatly below the amount stated by the Honourable Court, viz., 40 lacs, and the positive diminution of revenue to have been caused chiefly and almost entirely by the severe droughts and famine, which afflicted part of the Northern Circars, and extended partially to other districts in 1831-32, 1832-33, and which involving in its consequence an enormous destruction of stock and agricultural capital, those districts could not rapidly recover. There was also a previous low state of prices, induced, it is probable, by the increase of lands under cultivation for ordinary grains.

17. The augmented collections and the more flourishing state of the revenue of later years, reducing, as the Honourable Court observe, the diminution from 40 to 8 lacs from the standard assumed of 1815-16, is to be ascribed almost entirely to more propitious seasons; and neither has the falling off nor the augmentation been, in the opinion of this Government, influenced in any great degree by any other cause. Prices of grain, at one time extremely low, have rallied, and if in addition to the relief afforded by the abolition of the transit duties the land is applied more largely to the raising of cotton, sugar, and other articles for a foreign market, they will not, it is expected, very greatly fall.†

18. From these observations the Government of India will gather that this Government do not view the subject in the same light as the Honourable Court have done, and the detailed statements forwarded will, they trust, bear out the opinion they hold, that the financial resources of this Presidency are in as healthy and sound a condition, and perhaps more so, than they have been at any period in the 30 years reviewed by the Honourable Court.

19. The point to which this Government would desire to attract the attention of the Supreme Government is, that the returns submitted show an almost stationary or very slowly advancing land revenue during the last 30 years. This may be deemed unsatisfactory, considering the general security and the peace which has prevailed in Southern India

† Extract from Remarks of Acting Collector on Statement of Land Revenue in the District of Chingleput.

* The defects inherent in both the renting and many systems led to a decline in the revenues, which did not recover their former height, until the survey held assessment was finally introduced into all the Government villages in fuslies 1243 and 1249.

† Extract from a Letter from the Honourable the Court of Directors, addressed to the Government of India in the Financial Department, under date the 19th August, No. 22, of 1846.

* Para. 224. From the above view, it appears that the greatest decline occurred in the five years from 1820-30 to 1833-34, which was in the alarming rate of between 30 and 40 lacs per annum, as compared with the preceding 15 years. In the five years from 1834-35 to 1838-39, there was an amelioration of 13 lacs per annum, as compared with the five years immediately preceding; and in the last five years from 1839-40 to 1843-44, there was a further amelioration of 13 lacs per annum. The present deficiency is, therefore, reduced in amount to 8 lacs per annum, as compared with the am. realised from land 30 years ago."

India for years past. It is no doubt in a great measure to be ascribed to the peculiar circumstances of this Presidency, which labours under the disadvantage of the want of navigable rivers, and of roads, and means of interior communication. These deficiencies cramp and even preclude a development of its sources of prosperity, and forbid the increase of the revenue. They limit the products of the soil to the common grains and other articles for home consumption alone; and whatever natural capability there may be for raising cotton, sugar, &c., or other raw produce for the British market, this Presidency is in a great degree disabled by these disadvantages from competing with other countries in the markets of Europe.

20. The remedy is plain, and is in the hands of the controlling authorities themselves. They have only to sanction and provide efficiently for the early construction of good and permanent communications from the inland districts to the coasts, and throughout the country, and to encourage the influx of European skill and capital, applied to the improvement of the indigenous cotton or sugar cane, &c., or to the raising a foreign and better species, by judicious and well-considered leases, to *bonâ fide* capitalists on favourable terms, similar to that granted to Messrs. Arbuthnot & Co. in Vizagapatam, and to Mr. Hudson in Malabar, and by perfecting the works of irrigation on the Godavery, and constructing similar ones on the Kistnah, inducing at the same time the influx of British capital and its outlay in such projects as the Arcot Railway, which would indicate a desire on the part of the Government for improvement, and the Presidency will prosper. By these means, which would not require a very large annual outlay, for the progress of the works must be gradual, the country will at an early date advance steadily, if not rapidly, and it is not easy to understand why measures of this nature, involving comparatively so small an annual expenditure, should be postponed.

21. The Government of India, in closing their letter, state their concurrence in the views expressed by the Honourable Court, and urge upon this Government the duty "of sparing no exertion to bring the public expenses down to the level with the public income, and the absolute necessity which exists for the adoption of the utmost economy in all branches of the Administration."*

22. The returns now submitted will, the Government hope, go far to remove the impression entertained, and it will be perhaps recognized that the views as quoted above have been founded upon an erroneous estimate of the expenditure and resources of this Presidency by the Government of India.

23. First, as regards the military expenditure. If from the excess of expenditure in the six years, 1837-38 to 1842-43, assumed by them at nearly 30 lacs per annum, the amount of military disbursement not properly chargeable on this Government, as shown in the return from the Military Auditor-General, and from the statements prepared in the Military Department of this office, be deducted, it will be manifest that instead of alleged increase there has been, so far as the Government of Fort St. George is concerned, a decrease in military charges of not less than 16½ lacs within the last 10 years, from 1836 to 1846, and that the *bonâ fide* military expenditure of this Presidency at this date, 1846-47, is not larger than in 1836.

24. Adverting to the facts, that the land revenue is still increasing rather than diminishing, and that a large saving has been lately made in the civil charges, by the abolition of the provincial courts and of principal collectors, the Government of Fort St. George see no sufficient foundation for the further statement that Madras must be "dependent on external means for support." And whilst this Government would counsel a wise economy in all branches, it is of opinion that a considerable outlay of its revenues at this time on internal improvements, even if there were no surplus would prove in the end a more sound policy and more beneficial to the finances than any other course, and they would deprecate the view of its financial state taken by the Honourable Court and by the Government of India, chiefly from the apprehension that it might lead to restrictions greatly calculated to retard its general and its financial prosperity.†

25. The Board of Revenue have been called upon for information, and for a report on the subject reviewed in para. 246 of the Honourable Court's letter, and on its receipt it will be duly forwarded to the Government of India, but the Government have not thought it

* Extract from a Letter from the Honourable the Court of Directors, addressed to the Government of India, in the Financial Department, under date the 19th August, No. 22, of 1846.

† Para. 265 It is impossible to regard the financial condition of Madras as at all satisfactory while it remains in this state; and as we do not apprehend that the resources, after deducting the transit duties, will average 480 lacs per annum prospectively, we consider that it should be the object of Government to keep the total charges, including interest, &c., within a standard of 430 lacs, an amount which was but little exceeded in the year 1837-38."

† Extract from a Letter from the Honourable the Court of Directors, addressed to the Government of India, in the Financial Department, under date the 19th August, No. 22, of 1846.

"Whenever the local surplus, therefore, falls below this sum, you may feel assured that Madras is dependent on external means for support."

RETURNS RELATING TO PUBLIC WORKS, INDIA.

79

it necessary to delay on that account, submitting the returns in the Military Department and the foregoing observations with the detailed returns of land revenue for the last 30 years.

Fort St. George, 3 January 1848. (signed) J. F. Thomas, Chief Secretary.

Appendix (B.)

DISTRICTS.	Wet Cultivation.	TOTAL CULTIVATION.
	Under Tanks and Nullahs.	Extent of Land in Acres.
	Extent of Land in Acres.	Extent of Land in Acres.
1 Guntoor	21,408	7,19,004
2 Nellore	99,522	3,79,462
3 Bellary	90,690	18,95,717
4 Cuddapah	87,006	12,89,073
5 North Arcot	1,54,883	4,13,638
6 Chingleput	1,73,022	2,41,914
7 South Arcot	1,92,572	6,92,321
8 Salem	51,384	7,11,886
9 Tanjore	6,79,299	8,89,885
10 Trichinopoly	1,26,831	4,26,235
11 Madura	96,558	4,91,126
12 Tinnevely	1,66,565	7,63,987
13 Coimbatore	67,761	14,23,429
14 Kurnool	6,973	4,53,156
15 Ganjam	68,203	*1,12,308
16 Vizagapatam	12,044	*23,106
17 Rajahmundry	1,31,024	4,15,232
18 Masulipatam	38,562	*1,66,721
TOTAL	22,64,307	1,15,08,200

* These, and other districts with low figures, are in a great part of the zemindary where the ryots do not hold directly of the Government, and the only lands entered in this statement are those paying rents directly to the Government officers.

Appendix (C.)

No. 318.—P. W. D.

EXTRACT from the Minutes of Consultation, dated 8 December 1846.

READ the following Minute.

By the Most Noble the President.

(Here enter 25 August 1846, No. 266.)

Para. 1. The Government entirely concur in the views and in the opinions expressed by the Most Noble the President in the Minute recorded above, and think that the suggestions offered for increasing the efficiency of the Department of Public Works in all its branches are well calculated to insure the object contemplated.

2. The principal features of the arrangements comprehended in the Minute are the following:—

Firstly. That the Department of Public Works shall not form, as at present, a subordinate branch of the duties of the Revenue Board, but be constituted a distinct and separate department.

Secondly. That an engineer officer shall be selected, to be one of the two stipendiary members of the Military Board, and shall be nominated to a seat in, and become the working and responsible head of the Board of Public Works.

Thirdly. That the chief engineer will, nevertheless, continue to be an *ex-officio* member of the Board of Public Works, to assist in the discussion of all important questions.

Fourthly. That to each collectorate shall be attached an executive Maramut engineer, who should undertake, on behalf of the collector, and under his orders, all the outlays now made in the Department of Public Works.

No. 18.

No. 19.

3. The subsidiary arrangements do not require particular notice in this place; and if the general principles declared in the Minute of the President are approved by the Honourable Court, these arrangements can be carried out without difficulty. The only point for observation is the expense; and as it is proposed that the Maramut engineers shall receive in some districts 100, and in others 150 rupees each per mensem, the annual charge on this account will be but 28,200 rupees, besides tent allowance, and probably a small establishment for each.

9 at 150 Rs 1,350
10 at 100 " 1,000
Per mensem 2,350
Per annum 28,200

4. Considering that the bulk of the public revenue, and the development of the resources of the country are greatly, if not wholly, dependent on the efficiency of the works of irrigation, and that the system in force for the control and management of this department, generally, is now very defective, as constantly noticed in the correspondence of the Board of Revenue in the Department of Public Works,* the Government are of opinion that the additional expense is a secondary consideration, and agree with his Lordship that "it would be saved, not in the diminution of the outlay upon the Public Works, but in the threefold usefulness derived from them, and in the means of insuring that the large outlays annually made should not, as at present, be too often thrown away."

*See Memorandum annexed.

5. With these observations, the Government resolve to submit the views of the Most Noble the President, and the arrangements proposed in his Lordship's Minute, for the favourable consideration and orders of the Honourable Court of Directors.

The following Minutes by the members of Council, written since the foregoing resolutions were prepared, are ordered to be recorded and brought to the notice of the Honourable Court of Directors.

Minute by the Honourable Mr. Chamier (here enter 26 October 1846, No. 337).

Minute by the Honourable Mr. Dickinson (here enter 6 November 1846, No. 338).

Minute by the Most Noble the President (here enter 21 November 1846, No. 339).

MEMORANDUM.

To the Court of Directors, R., No. 40, 26 September 1844	-	1.	This is a correspondence with the Honourable Court of Directors on the inefficient working of the Board of Public Works.
Ditto, " " 46, 26 October " (p. 9)	-		
Ditto, P. W. 12, 16 December "	-		
From Ditto, Rev. 12, 29 May 1845	-		
Public Works Cons., 3 December 1844, Nos. 11 & 12	-	2.	In these papers there are observations of Government on the defective system of the Board of Public Works.
Ditto, 3 " " " 17 & 18	-		
Ditto, 15 April 1845, " " 1 & 2	-		
Ditto, 5 September " " 24 & 25	-		
Ditto, 23 " " " 5 & 6	-		
Ditto, 6 January 1846, " " 5 & 6	-		
Ditto, 7 April " " 13 & 14	-		
Public Works Cons., 2 January 1844, Nos. 6 & 7	-	3.	In these papers are notices of delay, extra or unauthorised expenditure, works badly executed, or unsatisfactory explanation.
Ditto, 30 " " " 4 & 5	-		
Ditto, 13 February " " 1 & 2	-		
Ditto, 12 March " " 1 to 5	-		
Ditto, 12 April " " 3 & 4	-		
Ditto, 16 " " " 1 to 3	-		
Ditto, 7 May " " 1 & 2	-		
Ditto, 25 " " " 1 to 4	-		
Ditto, 25 " " " 5 & 6	-		
Ditto, 11 June " " 7, 8, 15, 16	-		
Ditto, 18 " " " 1 to 6	-		
Ditto, 30 July " " 3 & 4	-		
Ditto, 3 September " " 15	-		
Ditto, 17 " " " 1 & 2	-		
Ditto, 3 December " " 19 & 20	-		
Ditto, 7 February 1845, " " 2 & 3	-		
Ditto, 7 " " " 17 & 18	-		
Ditto, 25 " " " 1 & 2	-		
Ditto, 15 April " " 12 & 13	-		
Ditto, 6 May " " 2 & 3	-		
Ditto, 1 July " " " " " "	-		
Ditto, 23 September " " 5 & 6	-		
Ditto, 7 October " " " " " "	-		
Ditto, 11 November " " 11 & 12	-		
Ditto, 25 " " " 10 & 11	-		
Ditto, 10 March 1846, " " 13 & 14	-		
Ditto, 23 June " " 3 & 4	-		

Appendix (D.)

GENERAL REPORT of the Road Department, to the 1st May 1853,

1. THE nature of the country chosen for the several trunk roads has so frequently been remarked upon in the late Captain Best's reports to Government, that I purpose in speaking of each line in succession, commencing with the western trunk road, No 1, to detail merely what works were in progress at the time of my assuming charge of the department, those for which estimates have since been sanctioned, the progress made in the same, noticing the large masonry works only, the extent of traffic, and adding some few particulars regarding the increased establishment, which has been found necessary as the operations of the department have been extended.

"No. 1. Trunk Road."

2. Lieutenant Forlong, of the 1st Regiment Native Infantry, the officer in charge of No. 1 trunk road, was engaged in superintending the annual repairs on an estimate of Rs. 39,178. 11. from the Presidency to Vaniembaddy in the 125th mile, and in order to avoid passing through the crowded bazaar street of that town in the alteration of the line on an estimate of Rs. 6,383. 14. from the 125th mile, to join the old road to Bangalore again beyond the Neycoondy river in the 129th mile.

3. Throughout the 125 miles, commencing from the Supreme Court limits, at the Female Asylum in the 4th mile from the Fort (measured from the Wallajah bridge) the average thickness of metal on the road in the month of March 1852 was 3½ inches, and the greatest thickness in any part of it, and that for a distance of 10 miles only, between the 73d and 83d miles, was 5¼ inches, proving, as stated by Captain Best in his general Report to the 1st May 1851 (in which he observes, that in 24½ miles the crust was 6 inches thick, and more in 7¼ miles), that the quantity of material worn off the road, exceeded the quantity replaced.

4. It was evident, therefore, that the annual allowance, which during the last five years had been increased from Rs. 15,610. 10. to Rs. 22,775. 12., and again to Rs. 39,178. 11. was still insufficient to keep the surface in repair in the then rapidly deteriorating state of the road; and I consequently took an early opportunity of submitting to Government an estimate of Rs. 1,16,543. 3., being a revision by Lieutenant Forlong, of one which had been prepared by Captain Best, for placing on it a thickness of six consolidated inches of metal throughout.

5. This estimate received the sanction of Government on the 1st June 1852, and the work commenced by Lieutenant Forlong has since been most actively carried on under the superintendence of Lieutenant Chauncy of the 39th Regiment Native Infantry, who was appointed to succeed that officer on his being ordered to join his regiment on foreign service in Burmah. The expenditure up to the present time has been about 94,000 rupees; those portions of the road which have been completed are now in perfect order, and much attention having been given to the side slopes and drainage, the condition of the road generally is greatly improved.

6. Probably the best criterion of its improvement may be formed from the trifling extent of damage it sustained during the late very severe monsoon, compared with former years, as mentioned by Captain Best in his general report of the department, to the 1st October 1848. The gradual improvement may be dated from the monsoon of 1846, during which no fewer than 11 bridges were destroyed; these having been substantially rebuilt, all the smaller tunnels and culverts carefully strengthened, others added to admit of the passage of water where necessary; and proper attention, as before stated, having been paid to the side slopes and drainage, I feel sanguine, that with the additional metal now being laid on, the present annual allowance of Rs. 39,178. 11. will be found sufficient to keep the surface of the road in good order for some years to come.

7. On the 23d October 1852, an estimate of Rs. 45,009. 12. 6. was sanctioned for improvements from Vaniembaddy to the Mysore frontier beyond Oossoor in the 193d mile, which provides for bridging and tunnelling the numerous rivers and streams, in all 51, which cross the line in this distance, and an effective establishment for superintendence having been organised the works are now progressing rapidly. The expenditure up to the present time has been about 21,000 rupees.

The principal bridges to be constructed on this portion of the line are:—

The Neycoondy of	-	-	-	-	4	arches	of	8	yards	span.
The Kullaur	-	-	-	-	1	"	of	16	ditto.	
The Natrapilly	-	-	-	-	3	"	of	10	ditto.	
The Burgoor Malapady	-	-	-	-	3	"	of	10	ditto.	
The Condacooom	-	-	-	-	3	"	of	5	ditto.	
And Cooroobahully	-	-	-	-	3	"	of	16	ditto.	

8. In addition to the above estimates, two of trifling amounts have been sanctioned, one of Rs. 959. 10. for improving the road over the Begunhully tank bund in the 193d mile, and another

another of Rs. 424. 9., for strengthening the Coom river bank in the 5th mile; the former work has been completed under the superintendence of the Collector of Salem, and the latter is to be undertaken by the civil engineer of the 4th division.

9. A sum of 3,100 rupees was sanctioned on the 23d August 1852 for the formation of direct bandy tracks from 13 of the principal quarries to the main line, between the Presidency and Cauveripauk, which will be of much importance, as at present the road operations are not only frequently stopped during the rains, but the price of stone and gravel is materially increased, by the bandies having to follow long winding tracks to avoid crossing deep channels, or patches of cultivated land. The surveys of these quarry tracks have been completed, and the formation of them commenced.

10. The road now comprises six divisions, averaging $31\frac{1}{2}$ miles in extent, each being under the charge of an assistant overseer. These divisions are again subdivided into districts of six miles, in which, in addition to the head coolies, are employed, according to the amount of work, pygusts and cart conicopolies, other conicopolies are placed in charge of the quarries, and the duties of the department maistries extend over a certain number of districts, to superintend, under the orders of the overseers, either the road or masonry works, or both, according to their qualifications.

11. As new estimates received sanction, Lieutenant Chauncy's charge became so extensive, comprising, as stated in my report for December 1852, 189 miles of trunk road, No. 1, 65 miles of No. 10; the number of masonry works to be constructed between Vanieembaddy and the Mysore frontier, the formation of quarry tracks, and the charge of the several quarries, which require frequent inspection, that I was induced to solicit the sanction of Government to my entertaining an intelligent assistant to travel about with, and relieve him from some portion of his work. For this purpose, Mr. Addis, who had gained considerable experience in road making in the Coimbatore district, and who was otherwise well qualified for the duties, was appointed to the department, and is now employed under the directions of Lieutenant Chauncy.

"No. 2 Trunk Road."

12. Overseer Graham of the sappers was engaged as now, in superintending the construction of the Feringypett bridge of one 15 yard arch, and the annual repairs from Fraserspett, *via* the Sumpajee ghaut to Mangalore, a distance of 105 miles, and reports great improvements to have been effected. The repairs of the branch road from Oopinungady to Poofoor, $7\frac{1}{2}$ miles, have been superintended by the department of the Collector of Canara, and an allowance of 200 rupees for its annual repair was sanctioned on the 23d November 1852. The only additional estimate which has been sanctioned on this road is one of Rs. 1,455. 1. for a bridge over the Huntiaur nullah of one 6 yard arch.

"No. 3 Trunk Road."

13. The operations on this line, on an estimate of 1,150 rupees for maintenance, from the north-western frontier of Mysore, *via* the Munzerabad ghaut to Buntwall, a distance of 46 miles, as well as the construction of bridges in Canara, between the foot of the ghaut and Oopinungady, on an estimate of 9,827 rupees, have been conducted under the orders of the Board of Revenue in the Department of Public Works.

On the former estimate, bills have lately been submitted to Government, amounting to Rs. 1,317. 5., for the years 1849, 1850, 1851; and on the latter, an expenditure to the extent of 9,753 rupees is proposed to be debited to the road funds, as explained in my letter, No. 207, dated 4th May 1853.

The construction of the bridge of one arch of 49 feet span, at a new site over the Conchicar Cootle stream near Buntwall; is to be delayed until the completion of the Feringypett bridge, in which will be tested the value of laterite stones as a building material for arches.

14. The additional estimates which have been sanctioned are:

Rs. 2,506. 15. 4. for making a new line of road at Buntwall from Mangalore, between the 15th and 18th miles.

Rs. 798. 12. 6. for constructing a bridge of one arch of 8 yards' span across a jungle stream at Buntwall, and

Rs. 13,589. 13. 7. for the construction of bridges in the Canara District, the particulars of which have not been furnished to this office.

"No. 4 Trunk Road."

15. Lieutenant Francis, of the 12th Regiment Native Infantry, who was engaged in the construction of the road from the Mysore frontier, *via* the Perianbaddy ghaut to Cannanore, a distance of 68 miles, was, on the works being nearly completed, removed to the southern trunk road, No. 8, leaving assistant overseer Church, of the sappers, in charge, to carry on the annual repairs on an estimate of 3,400 rupees sanctioned in Minutes of Consultation, No. 238, dated 2 December 1850.

16. The only additional estimate which has been sanctioned on this line, is one of Rs. 1,398. 5. for rebuilding the Oorastee Todu bridge, of three arches of eight yards' span, near the foot of

of the ghaat; the cause of the failure of the original structure was explained to Government in my letter, No. 576, dated 14th December 1852. The expenditure during the year has been—
6,000 rupees, and the assistant engineer reports very favourably on the state of the ghaat and road generally.

“No. 5 Trunk Road.”

17. Lieutenant Chauncy now in charge of the western roads, Nos. 1 and 10, was engaged in superintending the repairs between Waiiaur and Pomasry, 70 miles, in the annual repairs of the same. In the construction of the road from Coimbatore to Waiiaur, 16 miles, in placing additional metal on the same. In improvements between Waiiaur and Pomasry, and in building the Nuragumpilly bridge of five arches, 13 yards' span, and Parlakadw bridge of 10 arches of 15 yards' span, both of which have been completed, the former at a cost of Rs. 6,518. 4.; for the latter the bill has not yet been received.

18. The rebuilding of the bridge of 26 arches of 47½ feet span of the Cauvery river at Bowany, on an estimate of Rs. 48,789. 11. has been completed under the orders of the civil engineer of the fifth division, but no bills yet received by this department, and the repairs between Perinderay and Bowany, 12 miles, have been carried on by the civil engineer of the seventh division.

19. The additional estimates which have been sanctioned are:

- Rs. 4,830. 12. for repairs between Coimbatore and Avanshy, 12 miles.
- Rs. 5,204. 5. for additional metal and masonry works between the same.
- Rs. 1,566. 3. for repairs from Coimbatore towards Carumthampatty, 4½ miles.
- Rs. 1,370. 12. for annual repairs between Coimbatore and Waiiaur, 16 miles.
- Rs. 13,066. 10. 4. for construction of the road between Faulghaut and Menjara, 12½ miles.
- Rs. 4,781. 10. 9. for building a bridge of three arches of 10 yards' span, over the Wotapollu stream, in lieu of an old timber one which had gone to decay, and
- Rs. 2,218. 14. 9. for repairs to the Chinaa. Nowkurray bridge, and Muddakaray road dam.

20. These works are being conducted by the departments of the Collector of Coimbatore, and civil engineer of the seventh division; and in consequence of a representation made by the latter officer regarding the want of some assistance in superintendence from the road department, overseer Downes of the Sappers was ordered, in March last, to proceed to Coimbatore for employment on Trunk Road No. 5, in the limits of that district.

“No. 6 Trunk Road.”

21. The works in progress on this road from the Presidency to the Bengal frontier were, annual repairs between Itchapoor and the frontier, 54 miles; repairs between the same, and the construction of a bridge of nine arches of 10 yards' span, over the Bimlipatam river, which has nearly been completed under the superintendence of Lieutenant Rundall, of the Engineers.

The repairs between Goomidipoondy and Ulloor, 102 miles; annual repairs between the same, and construction of the road between Madaveram and Goomidipoondy, 19 miles, under that of Assistant-supervisor Arnold of the Sappers.

22. The additional estimates sanctioned are:

- Rs. 703. 4. 2. for repairs between Senkaram and Aukapilly, 12 miles.
- Rs. 1,408. 1. 3. for repairs between Senkaram and Soobaram, 12 miles.
- Rs. 3,688. 3. 9. for building a bridge of three arches of 10 yards' span, at the approach to the Bimlipatam river bridge.
- Rs. 3,413. 7. 7. for repairs between Yellamanchelly and Cassimcottah, 12 miles.
- Rs. 23. 17. 1. 5. for repairs from Yellamanchelly to Toonee, 25½ miles.
- Rs. 21,136. for the construction of two bridges, each of 10 arches of 10 yards' span, over the Aukapilly and Toonee rivers.
- Rs. 3,600, salary of an officer, at 150 rupees per mensem, for two years.
- Rs. 3,210 for annual repairs from Toonee to Spobaram, 53½ miles.
- Rs. 781. 3. for repairs in the Guntoor district.
- Rs. 952. 14. for construction of the road between Yerukenjaury and Madaveram, 3 miles.
- Rs. 2,974 for annual repairs between Yerukenjaury and Goomidipoondy, 22 miles.
- Rs. 59,268. 5. 9. for alterations and improvements between the 47th and 79th miles.
- Rs. 6,310. 8. 8. for repairing the damage done in October 1852, from the fifth to the 28th miles, and
- Rs. 28,753. 7. for repairing the damage done in November and December 1852, between Tada and Nellore.

In addition to the bridges before named, the following are to be constructed:

- The Pamla Kalva - - - of 5 arches of 10 yards' span.
- Mamsdi Kalva - - - of 5 arches of 12 ditto.
- Kalingee Nuddy - - - of 7 arches of 10 ditto.

and two head sluices, one of one vent of two yards' span to the Ooteo Calva, a channel from the Kumlaiv river, and the other of six vents of 1½ yards' span in the bund of the Wooljelly tank.

23. The first nine of these estimates were prepared by Lieutenant Rundall, and the works on them will be superintended by that officer, in communication with this department, assisted by Lieutenant Magrath, of the 21st Regiment Native Infantry, who arrived in the Vizagapatam district on the 23d April last; those on the last five estimates will be conducted by Ensign Marshall, of the 12th Regiment Native Infantry, who joined the department on the 10th October 1852. Assistant Supervisor Arnold, who has been in charge of the line as far as Nellore for the last five years, was obliged shortly after being relieved, to proceed to the Nelgherry Hills on medical certificate.

24. The inundations of the rivers Corteliaur, Ponairy, and Pennaur and their channels, with the overflowing and bursting of several of the large tanks to the west of the line, again caused a great amount of damage during the last two monsoons. Nor will repairs be of any avail until the river and tank embankments are carefully strengthened, and the supply of water to the river channels properly regulated by head sluices, as represented in my Report for January last.

25. From Yerukenjairy to the Corteliaur river, a distance of 12 miles, the road has been completed, its surface metalled, all the smaller streams crossing it tunnelled, and a bridge of five arches each of eight yards' span, built over the surplus channel from the Red-hill tank, a bridge of nine arches each, of 12 yards' span, is in course of construction across the Ponairy river, and a small one of three arches, of 12 yards' span, has nearly been completed in the 20th mile. *By the end of the year, the metalling, excepting over those portions where the embankments were breached during the last monsoon, will be completed as far as Goomidipoondy, 22 miles.

“ No. 7 Trunk Road.”

26. On this road, which branches off to Hyderabad from No. 6, a little north of Ongole, no estimates for work have yet been submitted.

“ No. 8 Trunk Road.”

27. Captain Heathorn, of the 3d Regiment Native Infantry, who was in charge of the southern Trunk Road No. 8, from the Presidency to Trichinopoly, was obliged shortly after my joining the department, to proceed to sea on medical certificate. On the 26th April 1852, Lieutenant Tireman, of the 4th Regiment Native Infantry, was appointed to succeed him, and on the 29th October 1852, Lieutenant Francis was directed to take charge of the line from Vickravandy to the Oopaur river, near Semiaveram, a distance of 95 miles, Lieutenant Tireman's charge extending from Palaveram to Vickravandy, 80½ miles, and thence to the lower Coleroon anicut, 62½ miles on Trunk Road No. 9, on which latter, beyond the marking out and the preparation of materials for the Wallajah and Vuddavaur bridges, no work had been commenced.

28. On No. 8. The works in progress under Lieutenant Tireman's superintendence were :
 • Completing the construction of the road from Chingleput to Vickravandy, 53 miles,
 • and from Vickravandy to Oolundoorpatt, 30 miles.

The annual repairs between Palaveram and Vickravandy, 80½ miles.

The construction of a causeway across the Oopaur river, near Semiaveram, which has been completed at a cost of Rs. 5,401. - 7. ; of a bridge of 5 arches, of 10 yards' span, over the Chinnaur river, of which the abutments and piers were built before the last monsoon; and the annual repairs and metalling of the road from Vickravandy to Oolundoorpatt. These last three works have now been placed under Lieutenant Francis, and the Chinnaur bridge, which was nearly completed, having unfortunately been destroyed by an unexpected fresh in the month of March, before the centerings had been removed, has to be rebuilt.

29. The works under Major Lawford, civil engineer of the 6th division, were :

The construction of the road between the Coleroon and Cauvery rivers, 2½ miles, and from the Coleroon river to Semiaveram, 5½ miles.

• The construction of a bridge of 32 arches of 15 yards' span, over the Cauvery river, near Trichinopoly.

Of a bridge of 38 arches of 26 yards' span, over the Coleroon river, near Trichinopoly.

And the annual repairs between Semiaveram and Trichinopoly, 8½ miles.

30. The estimates since sanctioned are :

Rs. 42,099. 5. 9. for the reconstruction of 22 arches of the Coleroon bridge.

Rs. 1,937 for annual repairs between Semiaveram and Trichinopoly, 8½ miles.

Rs. 378. 11. for embanking the Oopaur, near Semiaveram.

Rs. 47,667. - 6. for the construction of the road between Oolundoorpatt and the Vellaour river, 29 miles; and of

Rs. 57,263. 10. 4. from the Vellaour to Semiaveram, 36 miles.

Rs. 31,709. 12. for a causeway across the Paular river, near Chingleput, and

Rs. 25,000, for repairs between Moosree and the Salem boundary of these works; the three first have been conducted under the orders of Major Lawford; the two second are in progress under the superintendence of Lieutenant Francis, the sixth under that of Lieutenant Tireman, and the last is to be carried on under the directions of the civil engineer of the 5th division.

31. The rebuilding of the Coleroon bridge has been completed, but the bills not yet furnished to this department. The embankments and formation of the line generally from Oolundoorpett to the Oopaur river, are progressing rapidly under Lieutenant Francis, and by the end of the present year, the greater number of the smaller masonry works, with the abutments and piers of the larger bridges, will be completed. The principal bridges on this portion of the line are:

The Yeringee	- - - - -	8	arches of 10 yards' span.
Chepankum	- - - - -	7	" of 10 ditto.
Ooringoor	- - - - -	1	" of 7 ditto.
Vapoor	- - - - -	1	" of 8 ditto.
Chinnaur	- - - - -	5	" of 10 ditto.
Jungle stream	- - - - -	1	" of 5 ditto.
Ditto	- - - - -	1	" of 6 ditto.
Agarum	- - - - -	1	" of 12 ditto.
Jungle stream	- - - - -	1	" of 5 ditto.
Ditto	- - - - -	1	" of 6 ditto.
Ootatoor	- - - - -	1	" of 12 ditto.

and the Vickravandy bridge, of five arches of eight yards' span, particulars regarding the destruction of which, during the last monsoon, were submitted to Government in my letter, No. 189, dated 21 April 1853, has to be rebuilt.

"Trunk Road No. 9,"

32. Which branches from No. 8 in the 94th mile, near Vickravandy, follows a direction nearly due south, and crossing over the Vellaur and Coleroon rivers at the sites of their anicuts, is continued on to Combaconum, a distance of 75½ miles, where it joins the high road from Trichinopoly, to the coast road from Negapatam to the Presidency.

33. The construction of a bridge of 19 arches of 31 feet span, over the Vellaur anicut, under the superintendance of Captain Heathorn, was completed previous to my joining the department, and Major Lawford is about to submit a plan, which, in connexion with other improvements to the Coleroon anicut, will provide for bridging it. Of the Vellaur Bridge, four of the arches at the north end fell in March last, the portion of the anicut under them, having been destroyed during the floods in that month. Arrangements are being made for restoring the anicut, and if the work is completed sufficiently early in the season, I shall hope to get the piers rebuilt before the monsoon, leaving the arches to be turned next year.

34. The construction of the road from the Lower Coleroon anicut to Combaconum, 13 miles, of two ferry boats for crossing the Coleroon river, and of a head sluice to the North Rajah Voikal, to provide a roadway at a cost of 4,000 rupees to the department, have also been conducted under the orders of Major Lawford. An annual allowance of Rs. 300. 8. was sanctioned in Minutes of Consultation, No. 118, dated 27 March 1852, for the maintenance of the ferry boats, for which bills are furnished by the Collector of Tanjore.

35. The marking out of the line between Vickravandy and the Lower Coleroon anicut, a distance of 62½ miles, was completed on my joining the department, and the preparation of materials was in progress for the construction of a bridge, of one arch of 60 feet span, over the Vuddavaur channel, and of one of five arches of 10 yards' span over the surplus channel from the Wallajah tank.

36. The estimates since sanctioned are:

Rs. 3,240. for repairs between the Lower Coleroon anicut and Combaconum, 13 miles.

Rs. 49,150. 8. 6. for the construction of the road from the Geddalum river to the Lower Coleroon anicut, 43 miles; and of

Rs. 48,094. 12. 4, from Pauprumpett to the Geddalum river, 19½ miles.

The works on the first of these estimates are in progress under the superintendance of Major Lawford, and on the two latter of that of Lieutenant Tireman. The abutments of the Vuddavaur bridge, and abutments and piers of the Wallajah bridge, were completed before the last monsoon, and the turning of the arches, with the construction of all the smaller masonry works, as well as the embankments throughout, will be completed by the end of this season.

37. The principal bridges on the line, of which the abutments and piers only will be built before the monsoon, are the—

Pumby	- - - - -	of 2	arches of 10 yards' span.
Aullungaul	- - - - -	4	" 3 ditto.
Mullataur	- - - - -	2	" 10 ditto.
Comaramungalum	- - - - -	1	" 5 ditto.
Poolavanoor	- - - - -	1	" 5 ditto.
Wallajah	- - - - -	5	" 10 ditto.
Old Vuddavaur	- - - - -	2	" 5 ditto.

The expenditure during the year has been Rs. 27,850. 11. 11.

"Trunk Road No. 10."

38. Branches from No. 1 in the 71st mile, and crossing the Poinay River at Trivellum, continues on by Chittoor, the Moogly ghaut, and Palmanair, to the Mysore frontier, where it joins the high road from Nungly to Colar, a distance of 65 miles.

39. The construction of this road was conducted under the personal directions of Captain Best, the works on the death of that officer being carried on by Lieutenant Forlong, under whose superintendence the Palmanair bridge of five arches of 12 yards, the Eroowarum bridge near Chittoor of five arches of eight yards' span, since destroyed by the floods in March 1853, as reported in my letter No. 180, dated 18 April 1853, and the other masonry works were completed. On the departure of Lieutenant Forlong to Bunnah the charge of the line was made over to Lieutenant Chauncy, who is now engaged in completing the works on the original estimates, amounting to Rs. 74,042. 5. 5, in superintending the annual repairs on an estimate of 6,813 rupees, and in rebuilding the Eroowarum Bridge.

40. From Arcot to Chittoor, 27 miles, bridges over the Poinay river at Trivellum and the Eroowarum near Chittoor, being the only two wanting on the whole line from the Presidency to Bangalore, the road is in excellent order; between Chittoor and the foot of the Moogly ghaut, 14 miles, some few portions require to be improved, for which funds are available, but the work has necessarily been postponed till the rains set in. The Moogly ghaut and road from its summit to the frontier, 24 miles, are also in very good order, and I have no doubt that by the end of the present year the whole line, with the exception of the two bridges before mentioned, will be perfectly completed.

"No. 11 Trunk Road."

41. This trunk road, in the late superintendent's reports, has been spoken of as the one from Madras to Bellary, *via* Sholingurh, Damulcherro ghaut, Goorumcoonda, and Hundy Amutapoor; but the estimates and accounts for the Goolcherroo ghaut, and improvements of the road from Bankrapett having been numbered the same, I have thought it better to define the road from Madras to Cuddapah as No. 11, more particularly as by the order of Government, contained in extract from Minutes of Consultation, No. 392, dated 6 December 1852, the construction of the line to Bellary is to remain for future consideration, in consequence of the projected railway to that station.

42. Eventually, on the railway being extended from Méuit to Trivellum, it may be considered advisable to continue the road from Damulcherroo as far as Chittoor only, to join No. 10, as proposed in my letter, No. 190, dated 22 April 1853, in which case No. 11 will be comprised between Chittoor and Cuddapah, its continuation being by No. 10 from Chittoor to Raneepett, and thence by No. 1 to Madras.

On my assuming charge of the department, the only work in operation was the improvement of the Goolcherroo ghaut, under the superintendence of Lieutenant Hemery, of the Engineers, on an estimate of Rs. 14,592. 11., and the expenditure, up to the present time, has been Rs. 14,732. 8. 6.*

43. The estimates since sanctioned are:

Rs. 600 for the annual repairs of the Goolcherroo Ghaut.

Rs. 11,881. 7. 10. for improvements between Damulcherroo and Kulloor, including the Ghaut; and,

Rs. 16,903. 1. for the construction of the road from Bankrapett to Cuddapah.

On the first of these the repairs were carried on up to March 1852, by Lieutenant Hemery, since which a small establishment has been kept up to attend to the side drains, avenue trees, and other trifling works, and Assistant-overseer Dameram, of the Road Department, has now been sent to Cuddapah, to construct the road from that town to Bankrapett, and to continue the repairs of the Ghaut.

44. On the improvements to Trunk Road No. 1, on the estimate of Rs. 1,16,543. 3. being completed, Mr. Addie's services will be available for carrying out the second of these estimates, and I shall hope in the course of next year to see the work well advanced. In addition to the above, a sum of 15,000 rupees was sanctioned on the 14th August 1852, for clearing jungle and removing impediments to the common cart traffic on the Chitwail Valley road to Cuddapah; the work to be superintended by the departments of the civil engineers of the second and fourth divisions.

45. In carrying on the several works of the Road Department much valuable assistance in superintendence has been received from the departments of the collectors of Canara, Coimbatore and Salem, and of the civil engineers of the 1st, 3d, 6th and 7th divisions, and I cannot speak too highly of the services of my assistants, Lieutenants Tireman, Chauncy, Francis and Marshall; my opinion of the abilities of Captain Heathorn and Lieutenant Forlong was made known to Government on those officers being withdrawn for a time from the department.

46. I have

* The excess of Rs. 189. 18. 6. was received by the sale of unserviceable tools, and the expenditure received the sanction of Government in M. C. No. 311, dated 21 September 1852.

46. I have also every reason to be satisfied with the conduct generally of all the overseers, but more especially of Sergeant Arnold, Corporals Graham, Brown, Jolliffe, Church, Hopkins and Goodchap, Ordnance Artificer Dameram, and of Assistant Overseers Wakefield, Sheppard and Bamanjooloo; Assistant Overseers Booth, Beveridge, McCarthy and Lawrence, who have lately joined the department from the artillery, also promote well.

47. Accompanying this report are maps of the several trunk roads, on a scale of four miles to an inch, shewing the positions of all the towns, villages and large bridges, of which mention has been made, one map on a scale of 20½ miles to an inch, showing the relative positions of the roads, statements of the estimates sanctioned, advances drawn, balances of estimates, bills sanctioned and ready for sanction, and of the outstanding balances, from the first formation of the department to the 1st May 1853, with a general summary of the same, a prospective statement of expenditure for the year 1853, 54, a statement of traffic, and one of the marches I have made from December 1851 to May 1853.

48. It will be observed, by comparing the general summary contained in statement No. 14 with that submitted to Government to the 1st May 1852, that the estimates sanctioned during the past official year amount to Rs. 5,38,980. 1. 8., the advances drawn to Rs. 4,13,468. 1., and the bills sanctioned to Rs. 4,54,115. 11. 8.; of the expenditure no exact account can be given until bills for the several works executed are received, but the advances may be taken as an approximate amount.

49. I have been endeavouring to procure correct returns of traffic on the several trunk lines, a comparison of which, with the periodical reports furnished to my office on the condition of each mile of road, will in the course of time enable me to judge correctly of the annual amount of outlay required for repairs. This at present I am unable to do, partly on account of the traffic returns hitherto furnished at irregular intervals being very incomplete, and partly from not having as yet received a sufficient number of reports from which to form an opinion as to whether the roads generally are properly maintained.

50. From January 1852 to May 1853 surveys on a scale of eight inches to one mile, extending over a distance of nearly 400 miles, have been completed, each mile occupying a separate sheet, according to the arrangement of the late superintendent, on which are shown an extract from the field book of the surveyor, and elevations of the several masonry works, large and small. A very intelligent mistry, by name Annasawmy, has been employed exclusively on this duty, and the surveys, carefully made, have been plotted by him with a great degree of neatness and exactness.

51. The establishment for European superintendence which, on my first joining the department, consisted of 1 superintendent, 3 assistants, 1 assistant supervisor, and 14 assistant overseers, in all 19, has now been increased to 1 superintendent, 5 assistants, 1 second assistant, 1 assistant supervisor, 2 overseers and 19 assistant overseers; in all 29.

C. C. Johnston, Captain,
Superintendent of Roads.

Superintendent of Roads' Office, Camp,
Auzumbek, 28 June 1853.

Appendix (E.)

MINUTE.

LETTER from the Commission on Public Works, 21st November 1851; Extract from the Proceedings of the Board of Revenue, reporting upon the same, 15th January 1852.

1. THE Commissioners propose, in the above communication, that the Government should at once abolish the separate Road Department, established under the orders of the Honourable Court, by their despatch of 23d September 1845, and revert to the former system, by again placing the whole of the Presidency roads under the charge of the Board of Revenue, Department of Public Works, and of the civil engineers of the districts.

2. I concur entirely in the opinion recorded by the Right Honourable the President and the Honourable Mr. Elliott, that the proposed change is open to the most serious objection in principle, and that it is not calculated to further the public interests. It is obvious to remark, that so long as the roads were under the charge of the Board of Revenue and of the civil engineers, little or no attention was paid to them, and, in fact, year after year passed, and nothing whatever permanent or effectual was done. The condition of the roads of this Presidency when the superintendent took charge of them is thus stated in the Honourable Mr. Chamber's minute of the 5th February 1845: "The state of the roads in the interior, with the exception of the Great Western Road, is discreditable to the Government, and detrimental to the best interests of the country; and the detention and difficulties to which troops marching are liable, are highly embarrassing to the public service."

3. Large sums of money had indeed at times been laid out by one civil engineer or another upon the roads, for instance, in the northern division; but whether through the neglect of the Board, or that one engineer did not take the same view of their importance,

or of the line selected, or of the mode of construction as his predecessor; the result was that, under the Board and the civil engineer, the money expended was wasted, and the Presidency was without a really good road.* No systematic attempt indeed appears to have been ever made, through a series of years, to form great lines of good road, and I see no reason to suppose that it will be otherwise in future, if the control is vested again in the Board of Revenue, Department of Public Works, and the civil engineers.

4. The only line of trunk road made prior to 1845 was, as Mr. Chamier noticed, the great western line, running to Bangalore; and this was done by taking this road out of the charge of the Board and of the civil engineers, and placing it under the exclusive control of officers responsible for it; at one time of the chief engineer, and afterwards of a separate officer (Captain Worster).

5. The Honourable Mr. Chamier also observed, and as it seems to me justly, in the same minute, para. 4, that there is nothing in the education of the officers of engineers "which particularly qualifies them for road-making;" there would not appear, therefore, to be any necessity for placing the roads under them, and it may be questioned whether practical experience in this particular department of work is not as necessary as mere scientific acquirements.

6. I can scarcely myself doubt, looking at the extent of the duties imposed upon a civil engineer, that if the great western road and the great southern line, two roads of primary importance, and both, for a long distance, within the same division, had depended for their execution upon the engineers of the division, they would not have been done at this hour; and if they are now to be left to be kept up by that officer, it will be at the cost of other important works; but if this be not the case, and his general duties are attended to, the Government will then constantly have, as heretofore, the just excuse offered for all omission and waste of funds, that it was not practicable for him to be responsible for those roads, as other works, which did not admit of delay, called him away at the moment when he should have been on the road, supervising the work going forward under his subordinates. Whilst the Board, it is certain, will deem that plea all-sufficient to exonerate the officer from responsibility; and the past irresponsible and defective system, if it can be called a system, would resume its full force.

7. Concurring also fully in the view taken by the late President (see Marquis of Tweeddale's minute, 21st January 1845, para. 4†), of the duties of the superintendent, it is, I think, evident that if these duties are to be well and ably performed, it can only be by an officer who has this one separate and exclusive charge, and who will be content to take in hand at one time no more than he can thoroughly perform. These details never can be properly worked out, I believe, by the engineers of the divisions, who are not permanently attached to any one division, and whose hands are already more than full.

8. The very first instance adduced by the Board of Revenue, Department of Public Works, of improvements effected on the roads by the civil engineers of divisions, irrespective of the road department, viz., the Parumbaddy ghât, appears to me to disprove their view. This ghât was only made by withdrawing the officer entirely from his duties as a divisional officer, and by restricting him exclusively to the road department, showing, as I think, clearly that the divisional duties of an engineer are incompatible with the special duties required on large and important roads.

9. Again, in the case of the Coleroon bridge, also cited by the Board, it was only because the chief calls upon the civil engineer happened to lie in the immediate proximity of the site of the bridge, that he was enabled to undertake the charge. This exceptional case further demonstrates, therefore, that the civil engineer cannot ordinarily take the supervision of important road work and attend at the same time to his proper duties, and that the trunk roads must and ought, as a general rule, to be a separate charge.

10. I consider the Board to be in a great degree in error in their estimate of the work performed and the progress made by the late superintendent of roads. It was of course necessary, in the early stage of his duty, that he should prepare his way rather than undertake, with the limited number of subordinate officers in his department, at the same time, several lines of road in various parts of the country. His error was, in my view, in attempting too much in this way. But the rules prepared by Captain Best, drawn in part from his own experience, and in part from communications with the officers in charge of roads at the other Presidencies, and his numerous reports, show the mass of preparatory work performed; and much of this, it may be safely stated, the Board of Revenue had neither the time nor were in circumstances ever to accomplish; and I much question,
looking

* Salem is an exception; but here the roads were formed by the Collector and his assistants, and not by the civil engineer—nor under the Board's supervision,—but even, I take it, without their cognizance.

† "So that it may be seen nothing is proposed to be undertaken without every detail and particular connected with it having been ascertained. To secure this, the foundation of the proposed line must be examined; the levels taken; the quality of the material tested of which it is to be made; plans for the site and construction of bridges prepared; the best mode of under-drainage explained, and determined on; and every part connected with its formation, or the material to be used in its construction, should be specified in writing, accompanied by plans regularly executed in accordance with the specifications."

looking at Captain Johnstone's late report,* whether there has not been fully as much done by the Road Department as could be expected, or was anticipated; for it will be seen, on reference to Lord Tweeddale's minute,† para. 20, that he limited the department, in the first instance, to three main roads.

* Founded on Capt. Best's papers, &c.

† 21 January 1845.

11. It may be as well to notice here, that the Commissioners in assigning as the grounds of their proposal the altered character of the Road Department, "under recent orders," are but imperfectly acquainted with the subject on which they treat. They observe in para. 2 of their letter: "The great defect in the constitution of the Road Department was, that it was required to be not simply projecting and controlling, but executive also; and this with very inadequate agency; and thus there was laid on the superintendent an accumulation of duties, beyond the powers of any individual whatever to discharge in a satisfactory manner. The practical evils found to result from this system, led the present Government in October 1850, to direct Captain Best to confine his movements, and give his best attention to the three roads of limited extent, and comprised within a comparatively small compass, which roads it was considered, would occupy the full time and attention of himself and his assistants. These orders were reiterated in January 1851, with the addition, that Captain Best should confine himself to the execution and completion of such great lines of road only as he could personally and efficiently inspect; and that no portion of any of the trunk roads on which workmen were engaged, should be for any period beyond a few days left without a personal supervision of the superintendent of roads or one of his assistants, these assistants being only two in number." And the Commissioners add, para. 2; "These orders totally changed the character of the Road Department; it ceased entirely to be what was intended at its creation."

12. These statements appear to me inaccurate, and at variance with the records. In one of the earliest orders of Government, 2 April 1846, para. 1, it was remarked, when refusing the superintendent a large office establishment, "Independently of the heavy charge it would create, a large establishment of this nature is open to exception, as tending to take the superintendent from his more direct and immediate duties, the constant personal supervision of the works under his care; and to constitute him rather the head of a fixed office establishment, when he would be superintending the routine office duties of an establishment. This would not meet the views of Government, as it is the object of his Lordship in Council to keep the Road Department a practical working department, rendered efficient by undertaking no more at one period than can be readily and thoroughly superintended, and by securing for all works, the constant personal supervision of the European heads of the department; and he is of opinion, therefore, that the establishment should be such as can move without difficulty under the superintendent." I can see no difference between these early orders and the recent instructions of Government referred to by the Commission, who would appear not to have read the records.

13. On their further proposal that the Government should at once nominate an assistant to the Secretary to the Board of Revenue Department of Public Works, they have grounded it almost entirely upon the supposition that the superintendent of roads would, or could be immediately abolished by the Government without a reference to the Honourable Court. If this should not be the case, there are clearly no funds available for the salary of the assistant secretary, and the proposition of the Commissioners necessarily falls to the ground.

14. I should, however, under any circumstances, consider it better to await their full report on the department before any change is made; but as I have no doubt that the secretary is now overburdened, some aid might perhaps be given in attaching an efficient uncovenanted assistant to the department, and this may be even eventually a better course than the withdrawing a young officer of engineers from the active duties of his profession, at a time when the services of such officers are greatly needed in the provinces.

6 March 1852.

(signed) J. F. Thomas.

Appendix (F.)

The facts of the case, as stated by the Board, are as follow:

No. 570.

EXTRACT from the Proceedings of the Board of Revenue in the Department of Public Works; under date the 3d August 1848.

1. IN the first of the papers above recorded, the Board of Revenue are required to call upon Captains Ditmas, Bell, and Birdwood, the three officers engaged in planning and building the bridge over the Cavery at Bhowani, to submit such explanations as they may have to offer in reply to the statements made in Lieutenant-Colonel Lowe's report. These explanations the Board are further required to lay before Government, with their own opinion on the subject; and at the same time to furnish an estimate for rebuilding the bridge in the manner proposed by the chief engineer.

213.

M

2. The

2. The explanations received from the three officers above mentioned are contained in the four papers next recorded. Captain Ditmas, who is represented when acting as civil engineer in the division "for a short time to have drawn out an incorrect section of the river, it having been measured in a loose and careless manner," states in his first letter, that though he considered the sections taken by him "to be nearly correct, he never should have permitted them to be made use of without being verified and tested previous to their adoption;" and again, that "he made them merely to enable him to judge somewhat regarding the cost of bridges, should they hereafter be proposed." These, however, were not the views of the Board, to whose instructions Captain Ditmas does not appear to have adverted in framing his reply. In the letter despatched from this office on the 18th April 1844, he was requested to prepare plans and estimates for the bridges, and to forward them to Captain Bell for transmission, and it was added, "that the difficulty of obtaining memoranda regarding the sections of rivers, and the practicability of bridging them made it very desirable that the data should be recorded with care." The Board not deeming the first explanation satisfactory, referred a second time to Captain Ditmas, who, however, did not consider it advisable to make any change in his original statement, and adduced additional reasons to show that his section could not be considered in any other light than the one in which he had described it.

From Capt. Bell to
Capt. Best, 6 July
1844.

3. Upon these sections, such as they were, Captain Bell prepared the plans and estimates of the two bridges. In his reply to the requisition of the Board now under consideration, he observes, "that in submitting them (*i. e.* the original plans and estimates) to the Board he distinctly stated that they had been prepared by him upon the sections and rough designs sent to him by Captain Ditmas;" and again, that he had "never had an opportunity of examining the (Cavery) river when accurate observations could be taken." He however did repair to Bhowani, and made such observations on the locale as circumstances permitted. The only point for determination between him and Captain Ditmas is, whether the sections and drawings transmitted by the latter officer were in such a state as to justify the preparation of working plans and estimates upon them without further surveys and measurements of the site, a point which can only be satisfactorily settled by professional men. Captain Ditmas' letter of 30 May 1844, certainly conveys the impression that his operations had been interrupted before he had been able to bring them to a satisfactory conclusion. Captain Bell, however, has observed that "the sections of both rivers" in Captain Ditmas' plans being "drawn on the same scale for heights and distances, the line of rock clearly traced, and the elevations of the bridges shown in pencil outline," he concluded that Captain Ditmas' remarks referred only to the incomplete condition of the drawings, not to the actual observations on the rivers, which he must have been aware could not have been repeated for a twelvemonth. It is due to Captain Bell to state that this Board appear to have viewed the matter in the same light, and with the concurrence of their late professional colleague, in whose sagacity, judgment and scientific knowledge long experience had taught them to place the highest value, to have submitted them to Government without a suspicion of their insufficiency. It may be added, that the bridge across the Bhowani was constructed on these very plans, and the success of the undertaking may be learned from the chief engineer's recent report to Government, in which it is stated "to have been finished, of a good height, and handsome appearance."

Para. 1.

4. The remarks of Colonel Lawe, as applicable to Captain Birdwood, refer,

1. To his having deviated from the sanctioned plan on his own responsibility.
2. To his having failed to report his proceedings regularly, so as to allow of their being checked and rectified in the progress of the work.
3. To his having adopted faulty expedients and erroneous methods of construction in the instances in which he departed from the approved plan.

To Governor in
Council, 1 August
1844.

5. With regard to the first point, it must be explained that the project was first submitted to Government exactly as received from Captain Bell, but the consideration of it was deferred pending the receipt of certain information regarding the general expenditure on public works which the Board have previously been desired to furnish. This plan, as approved by the Board, provided for the construction of 24 arches in the Cavery, and nine in the Bhowani bridge, the piers for all of which, it was supposed, would, with a single exception, rest on a rocky foundation. When, however, the subject was again brought forward after the interval of a twelvemonth, a second plan and estimate prepared in the Board's office for the Cavery bridge was likewise submitted, which, by allowing 11 arches of 62 feet, would, it was supposed, obviate the difficulty occasioned by the interruption in the supposed series of rocks to be employed as foundations. Both it was added were laid before the Governor in Council "in order that the design which hereafter might be found most easy of execution might be then adopted. In other respects it is not of much consequence which may be preferred, as there is no doubt that the large and small arches may be built with equal success under proper superintendence." Allowance was likewise made in the revised estimate for strengthening the piers of both bridges at the recommendation of the chief engineer, but the Board considered that discretion still remained with the civil engineer to act upon the suggestion or otherwise, according to circumstances. When Captain Birdwood came to carry the project into execution, he found that the bed of the river was not

To Governor in
Council, 4 August
1845.

not correctly represented in the plan, and that it was not only of greater breadth, but that there was no continuous line of rock to serve for foundations, the section, as explained by Captain Ditmas, not having apparently been carried across in a straight line. He therefore found himself compelled, as he has shown, to adopt one of the sanctioned plans, by some modifications to the altered circumstances of the case. These consisted in the addition of two arches to the original design, and of 18 inches to the span of each arch, the piers being left of the dimensions originally approved. The additional strength to the piers to correspond with this slight increase to the span of the arches would have been, according to Captain Birdwood's statement, 2½ inches, which being in his opinion quite insignificant, no allowance was made for it. He also made use of that description of structure which to his judgment appeared best calculated to afford a secure basis for the piers.

From Capt. Ditmas,
19 April 1848.

MINUTE by the Right Honourable Sir H. Pottinger, Bart., G.C.B., Governor and President in Council.

Section I.

1. THE Commission, of whose proceedings the ample volume on which I am about to remark forms the First Report, was constituted in February 1851, in conformity with instructions from the Honourable the Court of Directors.

2. The members nominated to it by the Madras Government, were Mr. Bourdillon, of the Civil Service, Collector of North Arcot; Brevet-major F. C. Cotton, of the Engineers, Civil Engineer of the 7th Division, and Brevet-major George Balfour of the Artillery, Stipendiary Member of the Military Board.

3. I think it proper to specify the names and stations of these officers, with reference to observations which I have made already, and shall have to make on their Report. They were directed to include in their inquiries, "The whole subject of the superintendence and execution of Public Works," and as they state that they began those inquiries in March 1851, and their Report was handed up to Government in December 1852, it is observable that they were occupied a year and three quarters in its compilation and arrangement, a fact which may possibly, in some small degree, account for what I am forced to pronounce its perplexing and inconvenient verbosity; and which I conceive might have been advantageously avoided by compressing all the matter that is really useful in the Report into, at the outside, one third of the space it occupies.

4. The Report has been divided by the Commissioners into sections and paragraphs, and I shall endeavour to follow a similar course, with the object of ensuring perspicuity, as well as easy reference, as far as relates to the limited criticisms I design to make upon it. I use the term limited, partly with advertence to the extremely elaborate form which the Commissioners have thought it expedient to adopt in their proceedings; and of which I have above expressed my opinion; but chiefly with due regard to the very able and careful examination of these proceedings, into which my honourable colleagues, the civil members of the Madras Government, have minutely entered, and whose minutes I have had the advantage and privilege of reading, whilst placing my own final sentiments on record.

5. It is almost superfluous for me to say that the perusal of those minutes has been both highly interesting as well as satisfactory to me. It has given me a share of the benefit of the great local experience and knowledge of the honourable writers of those documents, who have necessarily, in the course of their long service in the Madras Presidency, gradually acquired a matured measure of information on every question connected with the past and present administration of its affairs; to which, notwithstanding the most earnest and sedulous application of my time and energies, since I have been at the head of the Madras Government, I am sensible I cannot pretend. I gladly avail myself of this opportunity to avow the obligation I feel, in this respect, to my honourable colleagues; and although I have incidentally seen cause to dissent from their views, and shall doubtless find like occasion in the course of the present minute, I always have felt, and shall feel, that such differences are merely matters of wholesome diversity of official sentiments, which is well calculated to elicit a sound decision on the points at issue.

6. But to drop this digression. On a copy of the Report of the Commissioners being first sent to me in a printed form, about Christmas 1852, I read it rapidly, though carefully through; making at the time marginal notes, some on points for inquiry, and some regarding points the inaccuracy of which obviously required refutation: Matters remained in this state till April last, when the Report was transmitted to the Home Authorities and the Government of India; and as up to that period I had been prevented, owing to unceasing and heavy calls of business on my time and attention, from even partially placing my individual sentiments in official shape, I deemed it advisable to explain, by a short minute, the circumstances which had led to the delay on my part, and likewise to state in a few words the general impressions which I had formed upon it. This minute will be found in Appendix (A.)

(A.)

7. I have now further to state that in a recent reperusal and careful examination of the Report, which I have just accomplished, I have not discovered the smallest reason to recall or modify those impressions. On the contrary, the more closely I have looked into and studied the tenor and bearing of the Report, the more convinced have I become that its tone is wholly unprecedented and unjustifiable; that it assumes on behalf of the members of the Commission, the unheard-of and unreasonable pretension of weighing and condemning "the actuating motives and real feelings of Government with regard to its measures for the improvement and amelioration of the country;" that that assumption is, in numerous instances, upheld by misrepresentations, as well as by the studied omission of matter that would have demonstrated them to be such; that even where facts are cited and admitted, they are disguised, as far as possible, in garbled and partial extracts and statements; that in no single instance that I can discern, are the arguments on both sides of the question fairly and candidly brought to bear on the topic immediately under discussion; that in what I conceive to be the preposterous tautology of many parts of the Report and its Appendix, the strictures and quotations which the Commissioners evidently fancied to be exclusively calculated to establish their views, besides throwing discredit on Government, are repeated to a tiresome and perfectly useless extent, whilst it cannot, I apprehend, fail to be evident to any one who may take the trouble to read the Report, that the observations and explanations of Government on the opposite side, are entirely eschewed and left out of sight. I therefore unqualifiedly subscribe to a remark, which I see has been made by the Honourable Mr. Thomas, that "it is difficult indeed to understand how, if the Records of Government had been fairly examined by them, the Commissioners could permit themselves to record these statements;" and to this remark I will add, from myself, my personal assurance that a great deal of the Report was devised and got up to serve particular purposes, and not at all framed for the information or enlightenment of Government, who are in various parts of it designated with a degree of contumely and undisguised contempt, for which I can trace no motive but to insult; which I also pronounce, after the experience of a very long public life, to be quite unique, and which I deem to be deserving of the strongest reprehension, and to require to be at once put down, as a baneful example in any public service.

Section II.

6 to 106.

8. I now turn to a consideration of the Report, on which for the reasons I have already stated, and because I see no use in swelling these papers by repetitions, my remarks will be as concise as is consistent with clearness.

9. The second section contains a summary history of the past and present state of the Department of Public Works under the Board of Revenue; and it is self-evident, from the ample details which are offered, that the department urgently demands speedy reform, as well as a very large increase to the officers of all grades and classes who are to be employed in it. I must, however, observe that it occurs to me, that whilst the Commissioners invariably depreciate everything that has been effected of late years, and captiously enlarge on deficiencies and defects, they not only fail to point out, in practical reasoning, how those deficiencies and defects could have been obviated, with the circumscribed means which this Government has had at its disposal, but actually are reduced to contradict their own favoured postulate, by admissions which they are constrained to make as to the want of means, to which I allude.

10. Had

10. Had the Commissioners felt inclined to deal fairly with questions before them, they would, in the first place, have recollected that for some years past, the exigencies of the State rendered it expedient for the highest authorities to restrict the public expenditure to the narrowest scale; but this they not only have esteemed it befitting to overlook, but have taken on themselves to lay the whole blame on Government, whose bounden duty it was to obey the commands of their superiors; have stated in unequivocal language, that expenditure on the roads had almost always been an unwelcome subject with Government, who had discouraged the submission of projects of improvement; an assertion which, as well as that, that the Board of Revenue have frequently urged on Government, with very scanty success, the necessity for giving them more assistance in their office, I distinctly pronounce, so far as I am concerned, to be at variance with the truth.

(B.) and (C.)

11. A great many valuable and requisite hints, relative to the future formation of the establishment of the Mahramut Department of this Presidency, are to be found in the section of the Report on which I am treating. I am myself strongly in favour of a great extension of the European subordinates in that department, as being far more energetic, active, and trustworthy than natives. I am, of course, well aware that the service of Government cannot be carried on in this or any other department without the agency of the latter; but I fully coincide with the Commissioners, that men like the superintendents and maistries, who form a necessary ingredient in the general good management of the important, though minor, duties of the departments to which they are attached, should be better educated, better paid, and better cared for than they now appear to be.

12. I cannot, however, at all approve of the suggestion of the Commissioners, that the overseers ought to have the power of fixing the price of all articles, and providing the materials that are required for works going on under their superintendence. They will, of course, see that no inferior materials are used, and they will pay the people, or at least see that that is properly done, which will secure full and prompt payment to the workmen, and thereby effectually put a stop to the highly objectionable practice which is said to exist, of the civil engineer's retrenching the workmen's wages, even months after the work has been executed.

50.

13. I cannot pass over in total silence the inflated attempt which the Commissioners have got up, when speaking of the European overseers, to establish that they had been unfairly treated, and were therefore in a state of discontent and despondency. The members of the Commission seem to have thought this topic held out too inviting an opportunity to be missed of indulging in their usual invective; but it is to be noted that they must have known, full 18 months before they handed up their proceedings, that the Madras Government had obtained the sanction of the Supreme Government to what was thought to be a proper measure of promotion for the overseers at the time, and yet they allowed their mis-statement to stand in the text of their Report, accompanied by a footnote which rather aggravated their original comment. The fact is, as I have before asserted, they would appear to have begun writing on one exclusive principle, that of vilifying Government, and eventually had not the good sense and right feeling to modify their errors, so that, in this case, what might have been assumed to be a mistake at first, became, in the result, a positive deviation from fact.

45.
53 to 54.

14. I have no means of knowing to a certainty whether the European overseers and other subordinate classes of the Public Works Department, are, in Madras, worse off than similar grades under the Bengal and Bombay Presidencies; but, should it be so, I most unhesitatingly recommend that in the contemplated revision they should be placed on the same footing precisely. In saying this, I beg to add that I do not believe that any promises were ever made to the overseers by Government, who alone had power to either make or fulfil them.

52.

15. I agree with the Commissioners in all they say on the subject of compulsory labour, as well as the causes of it, on which I had occasion to express my strong opinion formerly, and the means of preventing it. I also fully concur in their views respecting the superintendents of Mahramut, the talook maistries, and the excellent plan of apprentices, which appears to have been successfully introduced.

66 to 74.

76 to 90.

duced by Captain Horsley and the late Captain Best, and which ought most certainly to be persevered in until a more enlarged and comprehensive system can be fashioned, and introduced generally for the Madras Presidency. Such a system I trust will be shortly sanctioned by the authorities on whom it rests, in compliance with the urgent advice and solicitation of this Government, which have been long since submitted.

91 to 106. 16. I have given my best consideration to the observations of the Commissioners on the orders and rules promulgated by Government, under date the 31st of January 1851, together with the reply of the Board of Revenue, of the 10th of April following. The Commissioners, as the Honourable Mr. Elliott justly observes, "entirely overlook that those rules were proposed as a temporary provision, to make the most of the existing establishments, until the thorough reform of the Department of Public Works, which had been submitted for the consideration of the Government of India, should be authorised."

17. I will not needlessly swell this Minute by combating the somewhat intricate and very lengthened reasons assigned by the Commissioners for disapproving of those rules; I will content myself by saying, that if, as I am persuaded is correct, they were advisable at the time they were issued, they are still more applicable to the present conjuncture, and therefore I earnestly recommend that they be strictly enforced until a final and better arrangement can be introduced in their stead. It is almost superfluous to observe that this can only be effected by a large and universal augmentation to the existing establishments.

18. In the foregoing paragraphs of the Commissioners' Report, from paragraph 96 to the close of this section, there are instances, in my estimation, of the usual amplification and distortion of the motives and intentions of Government, conveyed in supercilious language; but as I differ altogether from the conclusion at which the members have arrived, I purposely refrain from offering any refutation of the assertions to which I advert.

Section III.—Review of the Condition and Treatment of the Roads in former Times, and of the Working of the Road Department.

107 to 124. 19. The paragraphs of this section numbered in the margin do not appear to demand any particular notice from me; they contain an epitome of the state of the roads in the countries comprehended within the limits of the Madras territory from an early period, and show the attempts that had from time to time been made to form and improve them, including a small experimental cattle railway or tramroad that was sanctioned, from Madras to the Red Hills, and which did not succeed.

20. In the year 1845, the Road Department was, for the first time, formally constituted under the sanction of the Honourable the Court of Directors, at the recommendation of the then Governor, the Marquis of Tweeddale. The sum of four lacs of rupees annually was set apart to be expended on trunk roads only by the Government of Madras, without reference to higher authority, and the orders and instructions which were then issued and laid down for the guidance of the able and excellent officer who was appointed to be the head of the department, were, I have grounds for knowing, through my personal intercourse with him, in a great measure framed at his own suggestions. The great error I saw in them when they first came under my consideration was, that they promised too much at their early introduction; but, with competent establishments and sufficient superintendence, I now hold that they are perfectly practical and the best that can be devised for the duty to be performed; it being my decided opinion, as I observe it is that of the Honourable Mr. Thomas, that the Road Department should be kept distinct from all others, under one officer, who shall have nothing else to think of or attend to.

131. 21. I note that the Commissioners speak of the incongruities which they have described, and assert that they have inevitably led to the total failure of the Road Department. I wholly repudiate this assertion as applicable to present circumstances. I did at one time myself freely admit that it had failed in the high hopes which were at first held out regarding it, but it has been subsequently admitted that the difficulties of introducing it had not been sufficiently foreseen and

and estimated, and that the very commendable willingness and zeal of Captain Best himself had chiefly led to that mistake, from his undertaking what has been demonstrated by experience to have been impracticable. I would likewise here remark that I entirely concur in the opinion offered by the Commissioners, that the employment of the civil engineers of divisions in executive duties on the roads has been a very great evil in every respect, and I am at a loss to understand how they came, with these views, to propose that the trunk roads should be replaced, even as a temporary measure, under those officers. See Appendix (C.)

22. The Road Department has now, I conceive, been placed in good working condition, and should on no account be disturbed or incorporated with any other; the only precaution that seems to be required is to afford the officer at the head of it, who has hitherto given the utmost satisfaction by his efficient proceedings and management, every available assistance he may ask for, whether in assistants or subordinates; and, that being done, I cannot myself perceive any reason to apprehend but that all the expectations that can be fairly indulged regarding it will be gradually and perfectly realised. I therefore am most strongly opposed to the idea of the abolition of the department, as advised by the Commission.

23. I will only reiterate, in closing my remarks on this section, that, adverting to the statements in the last report of the superintendent of roads, of the 1st of May 1853, which, in my estimation, wholly refute the assertion that Government had never recognised the value of roads, and remembering how much has been done, in spite of the unforeseen difficulties and impediments that have occurred to impede the progress of the department, I am forced to denounce this portion of the Report of the Commissioners to be wilfully overstrained and hypercritical, and, consequently, greatly calculated to mislead.

Section IV.—*Engineer Department under the Military Board, with Suggestions, &c.*

24. It is quite unnecessary for me to attempt to follow the Commission through the details of this section which may have their use for such as wish to make themselves acquainted with them; but, after the experience I have necessarily acquired, during the period I have been at the head of the Madras Government, of the working of the Military Board, I beg to state my unqualified opinion, an opinion, I may observe, which will be borne out by reference to innumerable condemnatory remarks which I have had to make on its proceedings, that it has been, and is, not simply inefficient for the duty assigned to it, but that it has invariably been, and is, a clog to public business, and ought accordingly to be forthwith and finally abolished.

25. I was led to fancy, when I first came to Madras, that the chief objects of having such a Board were to expedite and promote the rapid performance of the duties of the officers who are subordinate to its authority, and further, to assist Government by its advice and judgment on every occasion when they might be required, more especially with respect to questions of outlay and expenditure in the Department of Military Works. Instead, however, of these objects being attained through the medium of the Board, I have experienced exactly the reverse; delay and ineffective supervision have been the marked feature of the Military Board's procedure in great as well as in small matters, and in some very important cases it has acted in such a mode as almost to lead me to believe that it was throwing impediments in the way of the orders of Government solely to force them to adopt its recommendations.

26. One very striking instance I think it worth while to note; it is connected with the long delayed and difficult subject of the drainage of Black Town. Government had issued, after years of anxious discussion, their final orders. The Military Board neglected to give effect to them, and when called on for explanation as to the delay, represented that they were about to submit a project which could not fail of success, and which would be far more effectual to the desired end than any other scheme that had been devised. Government waited patiently until the project was sent up by the Military Board, and I then looked into it most carefully, and recorded my opinion upon it. It has since remained in abeyance, and is, I perceive, quoted as a proof of the disinclination

(D.) of Government to sanction outlay. I need scarcely say that this is not correct. I showed my well-considered reasons for differing from the asserted feasibility of the project, as well as from the extraordinary views which the Military Board built upon it, but beyond that I did not oppose it. I am very glad to be able to conclude this topic by recording my sanguine hopes that the desideratum of the drainage of Black Town, so far as it is possible, is likely to be shortly accomplished, not under the auspices of the Military Board, but through the suggestions of the Justices in session, aided by the judicious directions of their officiating assessor and civil engineer.

27. My opinion is that the future duties of the Military Board, as it is now termed, should be confined to the Ordnance Department, under a field officer of artillery, with a secretary and an assistant secretary, should the work be found too much for one person. This I do not however imagine is likely to be the case. The detail of the chief engineer's duties will best be defined by the local Government when the proposed abolition of the Military Board is perfected. In the meantime I cannot help saying that the enumeration of that officer's tasks, in connexion with the Public Works Department, carries with it, in my eyes, an air of ridiculous exaggeration, and tempts me to inquire, if he be relieved from them all, what will be left for him to attend to.*

Section V.—*Proposal of a New Board of Public Works.*

28. Before I had an opportunity of reading the Honourable Mr. Thomas's remarks on this section I had made up my mind to dissent personally to the new Board, which the Commissioners have recommended shall be established, and I was therefore gratified to find that my ideas corresponded with those of that gentleman.

29. I have witnessed so much unnecessary trouble and delay from the existence of Boards since I have been at Madras, as well as elsewhere previous to coming here, that I am strongly opposed to any such arrangement. Even had I been inclined to favour a Central Board to sit at the Presidency, I should certainly have voted against the contemplated third, or civil member, whose nomination to it I should have felt to be not simply useless, but actually pernicious, as introducing into the whole plan an element of constant opposition and strife, nor can I recognise *one compensating motive* for this proposal. The civil member cannot be expected, unless perchance in a few isolated cases, to have the intimate knowledge of the peculiarities of each district, which it is to be presumed will be possessed by the respective Collectors, and in the event of his not agreeing with the recommendations which they support, it follows that Government will have to be referred to, and in all likelihood will, after lengthened delay and much unsatisfactory correspondence, be constrained to decide in opposition to the views either of the local authorities, or those of the very officer whose special duty it would be to advise.

30. I am however, as I have said above, adverse to a Board in any shape, as striking at the root of that most essential point, personal responsibility; and after mature and deep reflection I cordially adopt the suggestion of the Honourable Mr. Thomas, that the Presidency should be divided into four convenient divisions, to each of which an engineer officer of rank and experience should be appointed under the appellation of general superintendent, who should constantly be on the move within his own range, consulting with the officers stationed in the different districts that compose it, and who, having satisfied himself by personal examination of the desirability and advantage of the works that may be pointed out and recommended to his notice by the local functionaries, should thereupon report his sentiments direct to Government, whose province it would then become to sanction their execution, or to call for any additional information or explanation that might seem to be requisite. In highly important projects, which

* Note.—Since this was written, I have observed in paras. 198 and 199, the proposed future duties of the chief engineer. I differ from the 1st, 2d and 3d clauses of para. 198, and from the 4th, 5th and 6th of para. 199. The 1st clause of the former para. strikes me to contain an unprecedented proposal, subverting all rule of authority.

which are certain to involve a very heavy outlay, and respecting which the Government should happen to entertain doubts, it has occurred to me that two, or even more, of the general superintendents might be directed to assemble in committee on the spot to confer together, and to report the result of their deliberations. This expedient should however, I conceive, only be had recourse to in suitable and peculiar instances.

31. Having unconditionally rejected the recommendations, of the Commissioners, relative to a new Board of Public Works, it is perhaps supererogatory to notice the rules for its procedure which they have laid down. I nevertheless deem it worth while to direct attention to them, as exhibiting the extraordinary anomaly of the Government of a country being virtually placed out of sight in considering plans for its control and good management, if we except indeed the irksome duty prudently reserved to the Governor in Council by the 3d rule of the 231st para., of acting as mediator and moderator of the doubtless frequent dissensions and disputes of the members of the ill-digested Board and its co-ordinate partners in authority. It had not escaped my notice that something, very much to the same purpose, is advanced in a foregoing para., attended by the customary misstatement and sneer, in making which it has been entirely overlooked by the Commissioners that Government were the fittest judges of what was proper, and moreover, had sufficient reasons for withholding their ready assent to proposed outlay. Of those reasons one very cogent one will be found in a memorandum which I wrote on the 24th of May 1850, and to which I likewise add other instances. See Appendices (F.) (G.)

231, 232.
219.
(E.)
(F.)
(G.)

Section VI.—*The value of Irrigation to the Revenue, &c.*

32. I concur with my honourable colleagues that this section contains a great deal of matter of the highest importance, but at the same time I am bound to add that that matter has been spun out by a vast quantity of redundant quotations, some of which I conceive to emanate from loose and very questionable authority, interspersed with overstrained and, in many places, erroneous and even contradictory statements, to an extent that greatly deducts from its value, and is in no respect called for in a fair and honest examination. The Commissioners indeed seem to me to have set out, in the composition of this section of their Report, with a predetermination to concoct what might be technically termed a strong case, and this has, I think, led them into wearisome repetition and disquisitions on points on which I can trace no system of opposition to their views.

33. I cannot, for instance, suppose that there is any one who doubts the value, both to the Government and people, of works of irrigation in a country like Southern India, where local and sometimes very extended failures of the periodical rains are of frequent occurrence, attended with much wretchedness, and even dire famine; but whilst I willingly go hand in hand to this extent with the members of the Commission, I advisedly assert that I hold the inference which they try to establish to be altogether erroneous, inasmuch as I distinctly deny that there has been any, however minute, want of due encouragement on behalf of Government of late years towards works of irrigation, where the means of giving effect to well-considered plans were forthcoming, and the recommendations, whether from the Board of Revenue or the executive officers, came up with proper explanation and estimates, for the want of which latter I have, I allow, often personally withheld my support, because I did not choose to take the initiative in what I must always consider a highly objectionable mode of carrying on Public Works, by making advances for purposes on which Government had had no sufficient information. Besides this strong argument, it ought likewise to be borne in mind that throughout the whole period that I have been in my present office this Government had to obtain the sanction of superior authority to any expenditure exceeding a limited sum, and this fact necessitated that it should not merely be assured of the expediency of the proposed outlay, but that it should be enabled to assign reasons to satisfy others.

34. Great weight is very naturally and properly laid by the Commissioners on the admirable results of the improvement and extension of works of irrigation in Tanjore and elsewhere, and no one with common sense would, I should say,

(H.) say, venture to gainsay them. This Government has certainly of late evinced
 (I.) its hearty conviction of their almost incalculable benefits, by its earnest recom-
 (J.) mendation in favour of the construction of anicuts on the Kistnah and Palar
 rivers, as well as by its unlimited encouragement of the "gigantic undertaking,"
 now in progress on the Godavery river. With regard to this latter, whilst I
 unfeignedly trust that it will more than realize all the best anticipations and
 aspirations set forth by the Commissioners and its projectors, I should be acting
 hypocritically did I not confess that I have always had my misgivings of its
 permanent stability and consequent perfect success. I hold it to be an under-
 taking absolutely without parallel in this or any other country on earth, and
 when I recall the almost incredible violence which I have myself witnessed the
 Godavery river exert when in high flood at points possibly a thousand miles
 above where the anicut on it is built, and further reflect that that overwhelming
 force is inevitably increased many many hundred fold before its action reaches
 that magnificent structure, erected on an artificial foundation in a vast plain of
 unstable alluvial soil and sand, my reasoning faculties compel me to doubt if any
 combination of art and science will effectually and safely restrain the physical
 power opposed to it. I however reiterate my very anxious and most sincere hope
 that my apprehensions will prove groundless, though it is due to myself to add
 that recent accounts of damage done by the last inundation in the river have
 rather tended to strengthen them.

293. 35. The Commission have dwelt, in an enlarged form, on the effects of the
 disastrous famine which occurred in 1833, which fell with peculiar severity on
 the collectorate of Guntoor, and it is impossible to overrate its hapless effects;
 but they seem to me to have been here introduced and expatiated on, with the
 chief object of attempting to establish that it was a consideration of the profit
 and loss of the cost of an anicut on the Kistnah river that influenced the views
 of Government. Nothing was ever more distant from the truth, and the delay
 (H.) which occurred in its commencement, after it was approved of by the Honourable
 Court, was solely caused by the engineer officer at the head of the Godavery
 anicut (Lieutenant-colonel Cotton), declining to spare any of the officers
 employed under him. I stated expressly on this refusal coming before me, that
 I would not attempt to withdraw any of those officers, which would, of course,
 have been made a handle for complaint; but even with this delay, the work was
 in full operation many months before the Commission stated, "with much pain,"
 that it had been indefinitely postponed. I leave those who may peruse these
 remarks to draw their own conclusion from them. It is unnecessary for me to
 designate what it amounts to.

298 to 301. 36. So far as I am informed, I look on the prolix discussion in the paras.
 noted in the margin, as to the fear of a want of a sufficiency of labour, to be quite
 gratuitous, seeing that I had never heard of that fear until I saw it spoken of in
 the Report. For the same reason, I dismiss, unnoted, the remarks of the Com-
 missioners as to the ryots coming forward to cultivate where irrigation is provided,
 (J.) unless prevented by too high an assessment on the land, which I fancy is a truism
 universally admitted; but as to the declaration that the civil engineer had
 experimentally shown the ryots that cotton can be grown successfully on their
 311. nunjah land, it would, if correct, be so gratifying a fact, that I am sorry to say
 I believe it to be a mistake. Major Lewford did himself try certain experi-
 ments in growing cotton by means of irrigation, but the specimens of the
 produce which he sent to the Horticultural Society at Madras were pronounced
 worthless, and I always understood the thing fell to the ground.

316 to 319. 37. I am at a loss to comprehend what the Commissioners had to do with the
 financial questions touching the circulating medium, and the Accountant-
 general's bills on the district treasures, which in no way appertain, so far as
 I can perceive, to the Department of Public Works; and are moreover, long
 ago, and fully provided for. The sudden transition from those extraneous points
 to the culture of rice, cotton and sugar, to the publication of information, and to
 321 and 322. the opening of new roads, seems quite out of place here; and those topics are
 again immediately followed by some dogmatical remarks on the mohurpna tax.
 323. These instances of forward assurance tend, in my estimation, to demonstrate,
 what I have before had cause to observe, that a great deal has been purposely
 put forward in this Report, foreign to the duty assigned to the Commission, and
 introduced

introduced solely as the groundwork of tacit insinuations, that everything demanded their attention and reforming hand.

Section VII.—*Roads of the Presidency and Harbours.*

38. The Commissioners begin this section by assigning their reasons for the details which they propose to give on the subject of it; and whilst I am perfectly willing to admit that there is considerable force in many of the opinions and facts they have collected and brought to bear on the topic, I will only premise that the whole appear to me to be studiously exaggerated; and that assertions are made to uphold that exaggeration, which are not authorised by facts. 324 to 376.

39. I observe, for example, in the very first paragraph of this section, that it is declared that "an effort must be made to put the Madras Presidency more on a footing with the rest of the civilised world in this all-important particular." If this remark is intended to be applied to other portions of India, I deny its fitness, because I believe that at this hour there is as great a proportion of serviceable fair weather roads within the Madras territory, as in any one of the other Presidencies. In recording this belief, partly grounded on personal observation, and partly on information gleaned from inquiry and printed reports, I am far from meaning to dispute that there is a vast field for both extension and improvement on this score; but I must qualify even this admission, by coupling it with the same extenuatory explanation that I propounded in remarking on "Works of Irrigation;" namely, that as much has been of late years effected with regard to roads, as the means at the disposal of Government rendered feasible. 324.

40. In the matter of a road from Samulcottah* to Cocanada, on the refusal to sanction which the Commissioners have largely expatiated, I conceive that Government were perfectly right, as well as respecting that proposed from Russelcondah and Aska. In the former case, the chief objection was the attention of Captain Orr being diverted from the all-important works under his supervision at the Godavery anicut; and in the latter a second-class road appeared to me to be all that was needed; as I take this opportunity, once for all, to assert, in plain contradiction to the opinion of the Commissioners, that trade does end, and has always ended, when the rainy season begins, not merely in the Madras territory, but in every quarter of India where the monsoon prevails. 335. 337.

41. The remarks on the roads of Chingleput seem to me to be penned in the worst taste. It happens that the collector does not come up to the desired mark of the Commission for total condemnation in his Report upon them; and therefore his sentiments are scouted, and occasion is seized to state, that cart drivers are fined if they pass along the gravelled road. When this was alleged, the Commissioners must have known that the road referred to leads to the coast road to Pondicherry and Cuddalore, which it had been decided to abandon, and which was actually superseded by the southern trunk road more inland, and that even admitting the asserted rule to be in force, which I do not. Government had nothing to say to it. 354.

42. It is to be noted, that the assertion made regarding water communication in Malabar is both distorted and incorrect. The civil engineer (the second member of the Commission), had grossly failed in the superintendence of a very important work entrusted to him, and which has not been completed to this day; and I accordingly declined to afford him a pretence for showing additional neglect on more important works. That which is here remarked upon has been since ordered to be carried out. 370.

43. The comparisons which the Commissioners strive to get up in this section, and in other parts of their Report, between the size and extent of districts under this.

* Note.—In a Report just received from the Board of Revenue, it is notified that in consequence of adopting the bank of a canal lately cut, the road originally proposed between Cocanada and Samulcottah, will not now be required, so that if the estimate had been sanctioned when it was laid before Government, the expenditure would have been wholly thrown away. But the Commissioners' own words, as given in para. 275, page 110, of their Report, afford substantial reasons for the course pursued by Government, which in para. 336, page 134, they have inconsistently condemned.

383. this Presidency and the United Kingdom, with the object of drawing inferences from them, are so far fetched and inappropriate, that I hold them to be unworthy of comment; and with reference to the allegations which are so undisguisedly uttered in the 383d para., it seems only expedient I should here observe, that they betoken, in my conception, great meanness of mind, and absence of proper feeling.

44. The distorted and shortsighted arguments of the Commission relative to what they term the "Surplus Ferry Funds," much surprise me; they are described as a valuable means of local improvement, which Government has intercepted, and swept into the Treasury; and yet in no district, except Malabar, are they found to have been nearly equal to the expense incurred on ferries. It is, I see, admitted to be close on 40 years since the Honourable Court authorised the ferry funds to be set apart for building bridges, providing ferry boats, &c., but I look on it to be pretty evident that the outlay was meant to be limited to the receipts, and that the local Government have, consequently, during this long period, exercised a degree of liberality not contemplated by their superiors. At all events, all I can say is, that I now, for the first time, have learned the purport of the Honourable Court's orders.

394. 45. I have recently had cause to look carefully into the present state of Cochrane's Canal; and I heartily coincide in the measures which are in contemplation for its general improvement, as well as extension, though I dissent from some of the details that have been proposed, as will be seen in the Appendix. (K.) The improvements would have been begun upon, in real earnest, long ago, but for the want of a qualified officer to superintend them.

400 to 406. 46. The introduction by the Commissioners of their notions on the salt revenue seem to me to be of a piece with those relative to the circulating medium, Accountant-general's bills, &c., on which I have before animadverted, as being equally obtrusive and useless.

407 to 425. 47. I have no intention of attempting to follow the Commissioners through their very lengthened observations on roads. I have already declared my unqualified acquiescence in the advantages of, and necessity for, their great extension and improvement. I have likewise said that the trunk roads seem to me to be now progressing very favourably, and that I think they could not be under a better system of management. But with regard to the number, length, and description of roads proposed in the "outline of a general system of roads," I hold them to be beyond the bounds of reason, if not of possibility; and I also think that the deductions and calculations arrived at and formed upon them, embracing the dogmatism, that the present classification of roads must be abandoned, and the opinions of Messrs. Boothby and Wight, acted on, though opposed to sense and experience, as to the necessity for roads being rendered equally serviceable throughout the year, are mere idle declamation formed to deceive, and grounded on error and quibble, of which a notable proof is afforded when speaking of the traffic on the Palghat line, which is said to have fallen off in the rainy season, not from rain, but from the "muddy" state of the road, as if there ever had been a road in any part of India that did not become muddy from rain.

Harbours of the Presidency.

431 and 437. 48. The assertion with which this portion of the seventh section opens, viz., that the harbours have been neglected, is doubtless true to a certain extent; and the reasons assigned for that neglect are, in my ideas, shown to have been the want of officers to afford practical information and supervision. It is also quite true that I objected to the trifling expenditure spoken of, as "indispensably necessary to keep the new passage open" at Cocanada, both because I was convinced, from the plan submitted to Government, that it could not have had that effect; and because Captain Orr, the civil engineer, had more duty of high urgency and importance than he could attend to at the Godavery anicut. A Minute which I append, will demonstrate, however, that the delay exclaimed against in this and other instances has been erroneously laid at the door of Government. (L.)

433 to 439. 49. I should be very happy could I join in the flattering anticipation which appears to be entertained, that the Godavery river will be found navigable, and capable of being adapted to purposes of trade, but that I cannot candidly do. I expressed

expressed my doubts, to the same purport, when a plan was two years ago agitated for exploring the river. Even then I declared that I considered the experiment worthy of public support, and proposed that it should be strongly recommended to the Government of India. This recommendation has been since acceded to; and has, in truth, been partly put to the test, but I lament to have to say, that nothing that has yet come before me, either privately or officially, has tended in the least degree to shake my original impression. I will only add, that I warmly trust I shall be proved, eventually, to be in error, though I do not expect such a satisfactory result, judging either from my former or more recent information on this highly interesting topic. The closing observations of the Commission in this paragraph I esteem to be mere superficial conjecture, without an iota of proof to uphold it.

50. The ports of Masulipatam, Negapatam, Cuddalore, Porto Novo, and Cochin are next noticed by the Commission. The mismanagement evinced in the effort made to improve the former some years back, is slurred over very discreditably; and the eventual failure attributed to "subsequent neglect," while it is notorious that nothing was accomplished with the large sum expended; and neglect could not be exhibited towards nothing.

51. My opinions relative to the three ports on the Coromandel coast will be found in the annexed Appendices. I do not mean to adduce them as conclusive on either side of the question, but they will vouch for my habit of judging for myself, and that I do not hastily pass opinions. The Commission should have stated the probable expense of opening up the harbour of Cochin. I have visited that port twice in my life, and have never understood till now that such a scheme was thought possible; I must therefore be permitted to doubt it, notwithstanding Lieutenant Selby's favourable opinion. The bank, which is formed outside that port, seems to be an appendage of every river in India, that disembogues directly into the sea. That off the Indus now extends out of sight of land, though it is well known that vessels of war, as well as merchant ships, used, within the last century, to sail into the river; and several of the largest bunders, or sea ports, which were vast marts of commerce in former times, are now perfectly inaccessible even to boats of the smallest size, except in the very highest floods. Those who talk so glibly of restraining great and unexplained natural causes by dredging machines and other trifling human expedients, would do well to ponder on these facts.

52. With the record of my most cordial concurrence in the opinions of the Honourable Mr. Thomas, as to the desirability of both a pier and a breakwater at Madras, I take leave to say, that I deem the very notion of either one or the other being effected by private enterprise of the people of Madras to be an illusion. One of the earliest steps I took, on assuming charge of this Government, was to recommend and obtain an Act of the Legislative Government for a pier, and the instant it was promulgated, those who had been clamorous and loud regarding the delays of Government, set about discovering some pretence for abandoning the scheme, which was accordingly done. I recommend that, should one or both be attempted again, only professional scientific men of tried talent, from Europe or America, be employed.

Section VIII.—*Proposed Scheme of Expenditure on Works of Irrigation and Communication.*

53. It seems to me that the Honourable Mr. Thomas is quite right in his view, that the Commissioners, in this section, only reiterate and enlarge on the views of the Madras Government, as enunciated in 1848; and as I cannot agree that those views are opposed to what has been practically acted on, I deny, at once, the axiom which is attempted to be established, that "there is the narrowest and strictest economy in refusing trifling outgoings from the Treasury, combined with the same practical disbelief, as of old, in those general truths which point to the sure means of vastly augmenting the income."

54. I have before expressed my sense of the necessity for, as well as benefit that must result from, a greatly increased expenditure on works of irrigation; and I have no objection to offer to the amount indicated by the Commission when "the means of superintendence likely to be available" are realised, and when thereby the money can be expended "under able and judicious direction;"

439-

440 to 445-

440.

Cuddalore (M.)
Negapatam (N)
Porto Novo (O.)
441 to 445. (P.)
440 (Q.)

but I am very apprehensive that both these *desiderata* can only be looked for at a rather distant day. I therefore see no good at present attainable by fixing the amount to be annually laid out, which I think will be best considered and determined upon when "the superintendence likely to be available," and "the able and judicious direction" are forthcoming. I may here anticipate my further remarks on this section, by saying that I fully agree in the opinion, that the amount devoted to Public Works should be (henceforward) at the exclusive disposal of the local Government.

492.

464 and 465.

55. I neither agree with the Commission in their sentiments, as to the item of revenue which they term "The Tank Cess," nor in the forced deduction at which they arrive. It seems, from the explanation offered, to have been wisely abolished, and incorporated with the general land revenue; and were the colouring which is here striven to be given to the transaction correct, it is strange that it should have been lost sight of by successive Governments during a period exceeding half a century. For myself, I never even heard of it till now, and I opine, that it is some obsolete matter, ripped up to cavil upon, since it can scarcely be presumed that it could make any difference in the deliberations of Government at this day.

467 to 471.

56. In the preceding section I have stated my ideas of the overwhelming propositions of the Commission on the subject of roads, as well as on the extraordinary scope of their calculations. I have no intention of analyzing the details, of the latter with regard to the "outlay and saving" to be incurred and effected; but I must observe, that the heedful examination which I have bestowed upon them has absolutely astonished me, as far outvieing anything that I have ever before seen or heard of. For the grounds of this one unqualified assertion, I confidently refer to the 471st paragraph, which talks of a yearly net saving of 960 lacs of rupees in the cost of carriage.

473 and 474.

475 to 477.

480.

482 to 487.

491.

(R.)

(S.)

(T.)

57. There are one or two other points I may notice before I close this section. I do not approve of tolls, unless under very peculiar circumstances, such as on difficult ghauts, or on bridges, over broad rivers; and even there the greatest care must be taken, to prevent their being turned into sources of extortion. I consider the cart tax in Salem to be unobjectionable. I object to this Government attempting local railroads, which, if once allowed, would certainly clash with the general plan under consideration for all India. The opinions stated in para. 480 seem to me to be contradictory, as to the people willingly making village or cross roads. Besides being contradictory, those opinions seem to me to be upheld by arguments of absolute futility and childishness, betraying a total want of knowledge of the general native character and ideas. I am wholly opposed to loans being taken up for Public Works; they will progress, I conceive, quite as fast as is desirable, through the appropriation of the overplus or available revenue. I have doubts whether steam-boats are not prohibited on canals, as being destructive to the banks. This question ought to be carefully inquired into before plans are submitted, or even any theory is built on the use of steam-boats on canals, which, instead of being "the best and cheapest species of communication" would, I suspect, prove the worst and most costly. Their being used on rivers within the Madras territory, unless for very confined local purposes, such as ferries, I hold to be chimerical. I append three important Minutes which it has become my duty to record in connexion with this subject. I leave them without comment to speak for themselves.

Section IX.—*Enlargement of the Public Works Establishment, &c.*

58. Having repeatedly and distinctly, in preceding passages of this Minute, expressed my hearty concurrence in the necessity for a large augmentation of expenditure on works of irrigation and roads, it follows, as a matter of course, that the establishments to give effect to that augmentation must be increased in the like proportion; and to this extent I cordially coincide in the views of the Commissioners.

494.

495 to 510.

59. I cannot, however, say that I have derived either information or edification from what I deem their tedious and intricate dissertation on "superintendence," and of which I am unable to guess the object, unless it be to swell the Report, as I cannot discover anything in it that the most superficial observer can fail to be acquainted with.

60. One or two observations have struck me as worthy of being cited: in para. 497, the Commission say, "the very limited scale of our professional establishments compels the employment of young and inexperienced officers in the projection of works, who, as a necessary consequence, fail to see how the object aimed at may be most cheaply and most effectively attained. In short, our engineers are unavoidably put to actual work while they ought to be only under instruction; and they gradually acquire skill and experience by a succession of errors, of which the State bears the cost." And again, "the Civil Engineer Department is looked to as the means of improving and extending irrigation, and it has already effected not a little, considering the small means placed at its disposal; but everywhere we find statements made of the insufficient strength of the establishment; and as this has been admitted by all concerned, by the civil engineers, by the Board of Revenue, by the Government, under Lord Tweeddale, and by the Honourable Court itself, it would seem hardly necessary for us to write on the subject now; but when we see that what has been universally allowed as an essential want of greater or less extent for the last 15 years, has only been nominally supplied by an addition of six subalterns to the engineer corps, we must take up the subject once again, and treat it as if it had never been understood." 497.

60. Reading the foregoing quotations, and referring to the remark in another paragraph to this effect. "There has been a determined stand made against every suggested increase; and when the want of engineers, or any subordinates of the Engineer Department, has come so prominently forward, that it could not be denied or refused, the addition has been made on a scale too low for thorough efficiency, under the impression that the money spent was to yield no direct return;" it seems to my comprehension, that the Commissioners' notions are a compound of facts and sophistry, which directly go to refute each other; although the very arguments which are adduced, with evident opposite intent, clearly demonstrate, that Government exercised a sound, and in fact, an unavoidable discretion in the measures that are impugned. 513.

61. Instead of the inspecting engineers proposed by the Commissioners, I have already stated in para. 30 of this Minute, that I approve of the Honourable Mr. Thomas's plan of having four general superintendents to an equal number of divisions of the whole Presidency, to be defined by Government, and who would likewise perform the duty of a central Board. To enable the general superintendents to fully carry out their important trusts, I would advise, that there should be a civil engineer and two assistant civil engineers, as soon as they can be provided, in each Collectorate. These three latter officers as well as the general superintendents would belong to the engineer corps, to be augmented accordingly, or at least to the regular military service, if qualified candidates for such employment can be selected from it, and which I see no reason to doubt will be the case.

62. In addition to them, I would further adopt the suggestion of the Marquis of Tweeddale, which I also perceive the Honourable Mr. Thomas supports, of having an executive civil engineer, who had received a practical scientific education in England or elsewhere, and who was perfectly fitted for all the duties comprised in his designation, attached permanently to each collectorate; I would place this latter class of valuable functionaries solely under the general superintendents and collectors; and would make them entirely independent of the civil engineers and their assistants, with respect to the execution and supervision of all works entrusted to their charge and guidance. The rules, to give full effect to these arrangements, would naturally emanate at the proper time from the Governor in Council, and I need therefore here say little further regarding them, except that I entirely dissent from the views of the Commission, that that authority which can only, in my estimation, properly appertain to Government, should be in any degree "reposed in the chief engineer and Board of Works." Such an idea seems to me to amount nearly to laying Government aside altogether; besides which, I have learned nothing during my five years' residence at Madras, that should induce me to favour a proposition, which I esteem to be equally anomalous and open to the very strongest objections. 545 and 546.

63. In paras. 34, 40 and 52 of this Minute, I have offered my views on some of the projects referred to by the Commission in the 537th para. of their Report; 213. N 4 and

(U.)
(V.)
537- and I need not therefore repeat them here; but I beg again, to call particular attention to Appendix (D.), which distinctly and wholly refutes the unconditional assertion, that the questions, as to the sewerage of Madras, and the provision of a sufficient supply of good water for domestic use, "have recently been indefinitely postponed by Government after some inquiry, on the mere ground of expense." I desire, by soliciting special reference to that Appendix, to hold that assertion up to the reprehension it merits, as a glaring misrepresentation. It will be seen, that I took the greatest pains to examine most carefully the scheme to which it refers, and because I did not see cause to concur entirely in it, or in any measure in a quantity of appended extraneous nonsense, the Members of the Commission have forsooth forgotten what was due to honesty of report, and have indulged in the misstatement which I have quoted above, and which I hereby denounce in plain terms.

537- 64 The insinuated threat or warning with which the paragraph I am reviewing closes, strikes me to be the very acme of absurdity. I believe there exists neither "knowledge" nor "public feeling" on any such question amongst the population of Madras; and I further believe, that were it practicable, at this hour, to ask the 700,000 people of whom that population is said to be composed, their opinion, individually, on the project so "important to their health," and "in a measure to their lives," there would not be found five indifferent persons of all classes, who had either ever heard of, or thought of it; nor one man, whose interests are in any way concerned, by its meddling with his grounds, gardens, tanks or wells who would not earnestly vote against its adoption.

65. As I have stated my opinion to be against the establishment of a central Board of Works; and have also pointed out the mode which I would propose for the discharge of the duty of civil assistant, civil and executive civil engineers in the provinces; and as the whole system to be hereafter introduced must necessarily, in a great measure, hinge on the decision that may be come to on those points, it would be quite fruitless for me to enter into any examination of the comprehensive plans of the Commission for subordinate establishments. I must however say, that they occur to me to be both extravagant in allowances, and excessive in number; and did it rest with me, I would strike out the whole of the newly proposed class of sub-engineers, and reduce the overseers and sub-overseers to 50 of each class, for the whole Presidency; paying them on the most liberal scale that may be granted to the same classes in Bengal, the North West Provinces, and Bombay.

(D) 66. I agree not simply with the Honourable Mr. Elliot, that it is not expedient that Government should continue wholly dependent on the corps of military engineers for the supply of officers required for civil engineering; but I go farther, and, as I have said in para. 61 of this Minute, I think that officers from the artillery and line should be employed, in all branches of the Public Work Departments, including irrigation, roads, &c., wherever they can be spared from their corps, and are found by actual practical tests, in contradistinction to theoretical chamber examinations, which I utterly deery, to be possessed of the necessary scientific qualifications. My sentiments on this much-mooted question will be learned from the annexed Appendices connected with my nomination in December 1852, of Captain Greenlaw, of the 46th Regiment, N. I., to be assistant secretary to the Board of Revenue Department of Public Works.

67. Those documents exhibit my conclusions upon the exclusive, and, as I conceive, short-sighted policy which that Board suddenly thought fit to adopt, at direct variance with their original application to Government, which only extended to procuring an uncovenanted assistant to their Secretary. I saw no reason, as the Minutes will explain, to change my views, to conform with those of the Board, and the appointment of Captain Greenlaw took place. The result was, that the officer at the head of the engineer corps (Lieutenant-Colonel Cotton), and several junior officers of that corps, avowedly acting under the instigation of their superior, had recourse to the unprecedented and indefensible step of addressing individual memorials to the Home Authorities, exclaiming against what was arrogantly set forth to be an invasion of their prescriptive rights. For the opinion which I formed, and hold still, on that presumptuous transaction, I request that reference may be made to the annexed Appendices.

CONCLUSION.

Sections X. & XI.

68. A considerable portion of the X. and XI. Sections appears to me to be formed by repetitions of "thrice-told" exhausted topics; and in a good deal of the remainder, I cannot help thinking that the Members of the Commission have wholly gone beyond their proper field and sphere, by intermeddling with subjects with which they had no sort of concern; as well as by advancing opinions on momentous questions, which I hold to be for the special and exclusive consideration of the highest authorities alone; and those opinions, moreover, conveyed in numerous instances in offensive and presumptuous language.

69. I admit it to be true, that some useful hints may be gleaned from even these two sections, and so far they may, perhaps, be tolerated; but I confess I cannot forbear smiling when I see that the Commissioners assume to themselves the right to dictate what augmentation is to be made to the engineer branch of the Madras army: to criticise and correct the established course of education at the Military College at Addiscombe in England; to point out, and provide for the defects of the course of instruction of young officers, on their first arrival in India; and finally, to lay down rules and regulations for the establishment of an institution, on the principles of that at Roorkee in the North Western Provinces, in such terms as might, and certainly would, lead those who were not cognizant of the truth, to fancy that the Government of Madras had never before thought or heard of that institution; and assuredly, not to suspect that they have repeatedly, during the last three years, solicited authority to found a similar one under this Presidency. Indeed, it strikes me that it displays no little evidence of ingenuity in the art of subterfuge and evasion on the part of the Commission, that they should have been able to compose so many high sounding and prolix paragraphs on what they term the outline of a college; without the most distant allusion to the fact I state, and of which the members were perfectly conversant.

C 12 to 627.

70. I beg to conclude this subject by expressing my hope, that whenever such an institution shall be sanctioned at Madras, it may be placed under the guidance and direction of Major Maitland of the Artillery, now Superintendent of the Gun-carriage Manufactory, an officer eminently qualified for the charge; that he may be granted whatever subordinate assistance he may apply for, and that he may not be interfered with by the chief engineer as visitor, or under any other capacity or denomination; such interference being, in my judgment, certain to lead to continual and useless disputations.

71. I cordially adopt the following remark from the 84th para. of the Honourable Mr. Thomas's minute: "I should therefore, notwithstanding the institution of a college, advocate the introduction into the Public Works Department of men from all departments, or wherever they might be found with the requisite qualifications of civil engineers, and advance such men, as Lord Tweeddale proposed, to the highest posts and duties in the Civil Department."

SUMMARY.

72. In section 11 the Commissioners briefly sum up their opinions on the different sections, and I will adopt the same course.

Section II.—*Condition and Wants of the Department of Public Works.*

73. I concur with the Commissioners that the Department of Public Works, in its present footing, is wholly unfit for and unequal to its duties; I therefore recommend that it should be at once set aside, and a large increase made to all branches of a new one, to be fashioned on a plan explained in a subsequent section.

Section III.—*Department of Trunk and other Roads.*

74. I am strongly and unqualifiedly opposed to the recommendation of the Commissioners, that the present Road Department shall be abolished. I have no objection to its being enlarged and strengthened; but beyond this, I must withhold my acquiescence, as to either the correctness or advantage of anything that is advanced by the Commission respecting the existing Road Department.

Section IV.—*The Military Board.*

75. The Military Board ought, in my ideas, to be at once abolished. I speak from my immediate personal observation and experience, as stated in the body of my minute; when I declare it to be worse than useless, and a mere cloak for official neglect, delay, and the avoidance of any shade of personal responsibility.

Section V.—*New Board of Public Works.*

76. A Board, such as the Commissioners advocate, would be, I conceive, merely prolonging the present evil system; I cannot therefore accede to it on any terms whatever. I recommend general superintendents to certain divisions of the country, which would, as I have explained, comprise personal inspection, individual responsibility, and vastly improved efficiency.

Sections VI. and VII.—*Value of Irrigation and of good Roads, Harbours, &c.*

77. I include these two sections under one head, because I have only to observe that I coincide generally with the Commission as to the value of the works to which they refer; but I neither agree in their highly exaggerated estimates for the future, nor in the erroneous deductions respecting the past. The former seem to me to depend almost solely on means that have yet to be created, and which have at no period existed within the Madras Presidency. My ideas as to harbours, rivers, canals, &c., will be fully gathered from the text and appendices, and I have nothing to add to those points.

Section VIII.—*Expenditure on Public Works of Irrigation and Communications.*

78. I can see no object to be gained, or use, in laying down at this time the amount to be expended on the works named at the head of this section. That, I think, will most conveniently and properly be left to be fixed by the local Government when proper supervision is forthcoming; I will only state that I am not myself inclined to recommend that money should be borrowed to carry on Public Works, unless in cases of evident emergency, such as are not likely to happen.

Sections IX. and X.

79. I have nothing to add to the observations which I have offered in the body of my minute on these sections.

80. I am sorry to end this minute as I began it, by observing that I believe it to be an unexampled instance of individuals, in the station of the members of the Commission, failing to acquit themselves of a duty entrusted them, of reporting truthfully and impartially on important public matters referred for their consideration. That I cannot by any means allow they have done: in fact, I affirm that they have not only so failed, but that they have vitiated whatever may be really beneficial in their Report, by mixing it up with low contempt towards their superiors, combined with exaggerations and misstatements; so that in lieu of being perused and studied with that entire confidence which such official documents usually inspire, it will only be examined and read with distrust. I think this is much to be regretted in a public point of view. The Commission had an excellent opportunity of doing great good service, which I conceive they have signally thrown away. They may perhaps, however, gain by their procedure the applause of parties, both in Europe and India, whose standing maxims would appear to be that Government neither ever do that which is right, nor are actuated by wise and proper perceptions and motives. On the other hand, I am much mistaken if they do not lose the favourable opinion and respect of honourable and rightly-thinking men, who judge of others by that high standard that guides their own actions, whether of a public or private nature, through life.

Madras, 29 October 1853.

Henry Pottinger.

APPENDIX.

Appendix (A.)

MINUTE.

THE draft of the letter to the Government of India has just been returned to me, with certain remarks embodied in a minute of the 12th instant by my honourable colleague, Mr. Thomas.

I have not had time to devote to a complete and careful perusal of the First Report of the Commissioners on the system of Public Works, and therefore I passed the draft of the letter above denoted without comment; but as the Hon. Mr. Thomas has since briefly recorded his sentiments,* and as they have just come back to me, and my silence might be interpreted into dissenting from his views, I beg most distinctly to say that I entirely coincide in them, and shall endeavour at some future period to show my reasons for the opinion I have formed, that this First Report of the Commissioners is one-sided; that it misrepresents the actuating motives and real feelings of Government with regard to its measures for the improvement and amelioration of the country; and therefore, that it is not entitled to that confidence, though some facts set forth in it may be well supported, which such a document should command to render it of any general practical use.

* Minute dated 12 April 1852.

(signed) *Henry Pottinger.*

13 April 1853.

Appendix (B.)

ME MORANDUM.

I CONCUR generally in all the remarks of the Hon. Mr. Thomas, which contain many valuable hints, and much information which will be very useful to me when the question comes finally before me.

I am still inclined to press the appointment of an efficient assistant secretary to the Revenue Board D. P. W. I do not see that it need be an engineer officer; one of any branch of the service who is qualified for the important duties that will devolve on him, even as an assistant in that department.

I know of no one myself at this moment, but I should hope some officer might be found. He would require a competent knowledge of engineering, &c., and above all, to be a good man at calculations and with his pen.

(signed) *Henry Pottinger.*

15 March 1852.

Appendix (C.)

MEMORANDUM.

LETTER from the Public Work Commissioners, No. 390, dated the 21st of November 1851; and Extract from the Proceedings of the Board of Revenue D. P. W., No. 20, dated the 15th of January 1852.

THE summary of the proposal of the Mahramut Commissioners, as contained in the first of the above documents, is so clearly given in the Hon. Mr. Elliott's memorandum of the 10th of December last, that I need not repeat it.

I observe that the Board of Revenue, D. P. W., recommend that proposal for adoption, and support their recommendation by quoting various instances in which the plan which it advocates, of placing the trunk roads in charge of the civil engineers of divisions, has worked well.

I am equally satisfied with the Mahramut Commissioners and the Board that a radical reform is urgently required in the Road Department, which I have before been unwillingly forced to declare has, as I conceive, totally failed in the high hopes that were formed of it when it was first organised on its present footing; but when I look to the unceasingly laborious and responsible duties with which the civil engineers are already charged, I cannot,

213.

O 2

after

after much reflection, bring myself to think that it would be for the public good, or even fair towards those functionaries, to heap more duties on them.

Besides the above cogent reason, I see many objections to any change in a temporary form. Changes inevitably bring with them a certain degree of confusion and attendant references and delay; and as I trust we may now soon expect to receive the final report of the Committee which has been so long sitting on the Public Works Department, I strongly advise that that report be waited for, before any orders on the papers now before me are issued.

In the meantime, however, it is impossible not to see that the Secretary to the Board of Revenue D. P. W., has more work to do than he can possibly get through with every exertion; and should my honourable colleagues be of the same opinion, I am ready to apply to the Government of India for sanction to an assistant secretary being added to the Board of Public Works. The vast increase in that department of late years, and which is certain to progress, demonstrates, in my estimation, that something must be done to render it more efficient and equal to the work it has to perform; and whatever final arrangements may be decided upon, it is to me self-evident that the addition I now suggest will be one of the first steps to be taken.

(signed) Henry Pottinger.

27 February 1852

Appendix (D.)

MINUTE.

PRINTED LETTER from the Military Board, No. 723, dated the 20th of April 1853; with a Printed Collection of Documents regarding the Drainage, Waterage, and Sewerage of Black Town, and other parts of Madras, &c, &c.

THE above documents have been with me for some days past, and I had before looked into them, but it is only now that I have had leisure to read them through regularly, and put my sentiments in writing.

Whatever conclusion other persons may come to as to the varied projects which are therein developed, I am constrained to avow that I rise from a careful and unbiassed perusal of these papers under strong personal impressions that the plans they propound are all but impracticable. I conceive that the arguments brought forward in support of those plans are altogether one-sided and partial; that, whilst blinding all the difficulties and obstacles which are inseparable from an examination of this or any similar scheme, they display and extol its facilities and recommendations, and apparently assume, as a matter of course, that its objects and advantages are of certain and easy attainment.

Three lacs.

Although, as I have just stated, I personally entertain very decided ideas of the non-practicability of the whole scheme, yet I am ready to admit that, could it be carried out, it would prove a vast boon to Madras. This admission, however, leads me to add, that I do not believe that, admitting there are no insuperable obstacles, and under the most favourable circumstances, so great an undertaking could be completed under a less cost than six, or possibly eight times the amount of the comparatively trifling sum spoken of in the chief engineer's memorandum; and therefore, before any step is taken in connexion with the matter, I deem it to be imperative that it should be submitted for the information and orders of the Honourable Court; and further, that should they be pleased to approve and authorise its consideration, the most minute surveys and estimates of every part of the work to be performed, be made and prepared by the officer who may be selected to superintend it, and who will accordingly, fully and perfectly understand, that he will be held personally responsible for their accuracy; and will not in the event of failure, whether complete or partial, be allowed to exculpate, or screen himself under the opinions and views of any other individuals.

It seems hardly necessary, with advertence to the foregoing observations, that I should enter into any details or analysis of the grounds of them, but to show that my views are not based on a mere superficial examination of the question, I will, as briefly as possible, state certain points that have occurred to me to be open to considerable doubt, and which will hereafter require to be minutely looked into.

1st. I believe that the area of the proposed tank, or reservoir, comprises a large portion of the lands of several villagers, who must be compensated for it, before it is appropriated.

2d. I have no sketch or plan of the locality to refer to, but my impression is, from having once or twice ridden over it on horseback, that the site of the intended reservoir lies on the southern and western side of the Adyar, or that at the best, that river runs along one edge of it, and I cannot at all comprehend how any bund or embankment can be formed in such a position, to overcome and resist the violence of what is frequently swelled to an irresistible and tumultuous flood.

3d. Supposing

3d. Supposing it, however, possible as a very heavy outlay to restrain the water within the area of the tank or reservoir, how is it to be raised to the top of the northern and eastern bank of the Adyar, which at the point opposite the tank, where I presume the mouth or inlet to the canal is to be fixed, cannot, I should roughly guess, be less than 100 to 150 feet high.

4th. No provision is made that I can see, for either a total or partial failure of the periodical rains, or even for what might be termed a very dry hot season, in which during the, comparatively speaking, few years I have been at Madras, both the rivers Adyar and Cooum have oftentimes ceased to flow in the least degree, and have been consequently formed into stagnant pools. In such cases, I would inquire what is to be done for water to supply the great reservoir and its appendages?

5th. Granting, however, that the difficulties which have appeared to me as above described shall be surmounted, excepting of course, those proceeding from natural causes, like the want of rain, I have the greatest misgivings as to the practical working of the chief canal; the detailed distribution of the water to the variety of purposes to which it is to be applied; the provision of ground in the thickly inhabited and populous quarters of Madras, for the beds of the multiplicity of minor channels, locks, sluices, reservoirs and cisterns; and I hold it to be quite certain, that the owners of the extensive lands, all of which are I fancy "Meerasee," and which are now kept in a permanent state of very high cultivation, by irrigation from the waters of the existing tanks, which the canal is to absorb, will never be contented to forego their immemorial rights and advantages, to meet the far-fetched and questionable project before me.

I have now stated my candid and unprejudiced sentiments, as to the proposition brought forward by Lieut.-Colonel Cotton, and here perhaps I might fitly decline any further remarks; but before closing this Minute, I feel it to be a duty I owe to the public and to Government to express my great surprise at the extraordinary course which the Military Board have seen fit to adopt, by mixing up the original subject of Lieut.-Colonel Cotton's plan with long, and I must add unmeaning, dissertations on the healthiness of Madras, as though the one chiefly depended on the consummation of the other.

In former remarks, which I have had occasion to offer on the general salubrity of Madras, when discussing the long mooted topic of the drainage of Black Town, I have said, that I consider it, looking to its extent, dense population, and natural position, the very healthiest town in India, if not in the world; and I perceive nothing in the dissertation with which we are favoured in this "printed collection," that tends to shake my confidence in that assumption.

I observe no reply from the chief magistrate, to the call made on him for his opinion on the multifarious schemes of the Military Board, in their letter to him of the 8th of November 1852, and I confess, I am inclined to applaud that first-rate public officer for his discrimination and good sense in not attempting to tathom those schemes, many of which appear to my mind to be based on downright theory, without an approach to the smallest practical reasoning.

The article under the head of "Sanitary Report on the 4th District of Madras," occurs to me to be absolutely contradictory. It sets out with stating, that "it is unquestionable that there are many circumstances in the peculiar character of Madras which are at all times predisposing to affect unfavourably the sanitary condition of its inhabitants;" and a little further on it observes, "I consider that the immunity from endemic and epidemic diseases which Madras generally enjoys, is attributable to the dry character of its climate, whereby the unhealthy influences enumerated above, are in some degree negated, but in the event of unusually humid seasons, or under that peculiar constitution* of the general atmosphere which produces the invasion of epidemic cholera, or other disease, there can be no doubt that we possess an alarming degree of the elements likely to favour and to aggravate such visitation."

I ask any impartial person to explain what the above extracts mean. For myself, I not only differ "in toto" from the doctrine which either of them advances, but I unqualifiedly and cordially concur in the opinion laid down some time ago, by the Honourable Mr. Thomas, that there is something in the air, soil, and general features of Madras peculiarly tending to the salubrity of its climate, and consequent healthiness of its redundant population; I will only add, with reference to a remark contained in the same paper, that I am wholly at a loss to comprehend what the clearing of the banks in the bed of the Adyar River, which flows through a quarter celebrated for its healthiness, has to do with the sanitary condition of the 4th Division. I read, with a certain portion of surprise and humiliation, the rapid attempts which are evinced in this printed collection of sensible and well-informed men, to countenance the schemes, which it has been my task to protest against.

(signed) *Henry Pottinger.*

26 May 1853.

Appendix (E.)

* I should like to have this defined for universal information. I have met with no medical man who pretends to such occult knowledge.

† (signed) *H P.*

Appendix (E.)

MEMORANDUM.

THE neglect and total want of system, which have called for this Draft Minutes of Consultation, are so wholly at variance with anything that I have ever been accustomed to, that I am at a loss to express my surprise and reprobation of them. Can it be wondered at, that I hesitate to sanction new estimates and expenditure, when I find that those which have been already authorised are allowed to remain in so unsatisfactory and discreditable (to all concerned) a state? I desire, that the Accountant-general's letter and these papers may be sent to me on return from circulation, that I may consider the proper means of relieving myself personally from any further responsibility in such matters, and may suggest steps for forcing the different revenue and other officers to do their duty to the public.

(signed) *Henry Pottinger*

24 May 1850.

MEMORANDUM OF UNADJUSTED BALANCES.

	<i>Rs.</i>	<i>a.</i>	<i>p.</i>
Rajahmundry - - - - -	1,838	2	4
Masulipatam - - - - -	12,322	7	3
South Arcot - - - - -	20,942	2	9
Tanjore - - - - -	6,172	11	3
Vizagapatam - - - - -	1,344	13	1
Combatore - - - - -	9,098	5	4
Ganjam - - - - -	136	1	7
Madura - - - - -	20,299	15	8
Nellore - - - - -	73	9	-
Malabar - - - - -	12,646	2	5
	84,874	5	6

Appendix (F.)

MEMORANDUM.

I HAVE always declared, and I repeat that declaration, that there is only one mode of having such items settled, and if necessary, recovered. That is, by making a collector when he is first appointed to a district, immediately and personally responsible, and obliging him, as is done under the Bombay Presidency, to give a certificate to his predecessor that he has looked into and understood all the outstanding balances, and is prepared to account for them. Here we find items of charges lying over for 18 years, during which repeated changes have taken place in the Revenue Head of the Collectorate, and now Government are annoyed by lengthy references from which no possible good, that I can see, is to be expected. I recommend that the matter be dropped, or else the present collector be called upon at once to refund the disputed sums.

(signed) *Henry Pottinger.*

15 November 1852.

Appendix (G)

MEMORANDUM.

I DO not agree with the observation in the margin, by the chief secretary. A collector who is resolved to do his work, as it should be done, will always find time to call for, and examine, the balances; and the laxity which pervades this Presidency on the subject of accounts is to me quite surprising. In fact, were matters properly conducted, I do not see how these balances could possibly exist. In my notion, not only should the accounts of every collectorate be finally and perfectly closed at the expiration of each fiscal (showing any unadjusted balances, even to a rupee—in a separate statement), but, that the accounts of each tahseedar should be closed each month.

This

RETURNS RELATING TO PUBLIC WORKS, INDIA.

111,

This is the only remedy to apply to these arrears. Where money is advanced to engineer, or other officers, for particular duties, it should be debited to them personally until completely accounted for. I shall probably have an opportunity of recording these sentiments more formally ere long; and in the meantime I propose that this useless correspondence be ended.

(signed) Henry Pottinger.

30 November 1852.

Appendix (H.)

MINUTE.

CAPTAIN Lake's Project for an Annicut across the Kistnah River, with former Proceedings and Report of the Committee appointed by Minutes of Consultation of the 5th of September 1848.

On first reading Captain Lake's Report, with those of the collectors of Guntoor and Masulpatam, which were submitted to Government with the proceedings of the Board of Revenue of the 7th of August 1848, the impression I imbibed (and of which I made a note at the time) was, that the estimate framed by the former officer was far below the probable expense. This impression has, I see, been fully corroborated by the Report of the Committee, which has calculated the outlay on the annicut alone at (in round numbers) seven and a half lacs of rupees, being, as nearly as possible, seven-eighths ($\frac{7}{8}$) in excess of Captain Lake's first computation.

400,000
750,000
Rs. 350,000

It was not, however, to the annicut alone that my apprehension of the inadequacy of Captain Lake's estimates extended. I fear he has under-rated the cost of all the subsequent improvements, intended to give the annicut "full effect." On reference to his Report, it will be observed, that he allows only 1,000 rupees a mile for making roads, which seems to me far below the mark; and after the charges which I have seen sanctioned for channels, sluices, embankments, &c., in other places, I can place but little confidence in the sums he has put down.

I am aware that the sums detailed in the para. which I have cited, point to ulterior measures; and I find that the Board of Revenue D. P. W., in their proceedings, banding up Captain Lake's Report, say, "probably not more than one lakh (independent of repairs) will be required for the actual distribution of the waters upon the lands, exclusive of the Delta, for some years. Thus the proposed present outlay will be,—" Para. 30.

For Annicut	-	-	-	-	-	402,639
Distribution of water	-	-	-	-	-	100,000
						<u>Rs. 502,639</u>

But this is avowedly only a conjecture, and moreover, does not include the Delta; of the extent of which (in comparison with what it does include) I am necessarily ignorant. With these uncertainties, I confess it appears to me to be impossible to pronounce with any degree of confidence, whether the annicut, when perfected, according to Captain Lake's most enlarged plan, will have cost 20 or 30 lakhs of rupees; and even to render it available, on the modified scale described by the Revenue Board, I do not think we can reckon on a less outlay than one moiety of the first-named sum, viz., 10 lakhs of rupees.

I trust it will not be imagined from the preceding remarks, that I am wishing, or meaning, to throw cold water on the project. On the contrary, no one can be more anxious for its completion, or more alive to the advantages and blessings which it is calculated to diffuse by its operations, than myself; but I feel that it is right not to allow my judgment to be biased by my anxiety to see the project carried out, and therefore I have, after mature and lengthened reflection, candidly stated my opinions; to which I will only add, that laying aside the question of the undoubted benefit that must accrue, in due time, to the State by a great increase of revenue, I esteem it to be a positive duty which the British Government owe to the inhabitants of the districts which the annicut is meant to fertilise, to adopt a measure which, under God's blessing, will for ever avert the horrors of famine, under which they have before so deplorably suffered.

I have only to further state, that from a careful consideration of all that is recorded in the papers before me, I entertain no doubt of the feasibility of Captain Lake's plan; and that I am likewise satisfied, that the point which that officer has selected for the site of the annicut, is the proper (or perhaps I might say only) one. I accordingly recommend that the whole of the documents and plans which are now circulated be transmitted to the

Honourable Court, with the earnest recommendation of this Government in favour of the project; but at the same time accompanied by an intimation that, should it even be fully approved and sanctioned, no steps will be taken for commencing on the work until the Godavery annicut shall not only have been completed, but shall have stood the test of at least one season of floods and inundations.

(signed) *Henry Pottinger.*

18 June 1849.

Appendix (I.)

MINUTE.

LETTER from the Secretary to the Board of Revenue D. P. W., No. 632, dated the 12th of May 1853, with various Inclosures and Plans, submitting a project for an Annicut across the Palaur River near Arcot, at an expense of rupees 7,95,963. 13.

I HAVE read with great attention and interest the above letter and the correspondence with it, and have also minutely examined the map and plans to which they refer.

I consider the project of an annicut across the Palaur river at Arcot to be a very admirable one, and one of which the benefits can scarcely be over-rated.

It is impossible that I can follow the civil engineer of the 4th division through the calculations, plans, and estimates, nor does it appear at all necessary that I should attempt anything of the sort, but I may say, that they appear to me to have been prepared with the greatest care and skill, such as to entitle them to perfect confidence.

The eventual out-turn of this desirable project is shown to be likely to far more than repay the outlay as soon as the ryots shall have the means, and shall have acquired confidence, to avail themselves of the vast facilities which it will afford them to extend and improve their cultivation.

This is undoubtedly a very important object, and one which ought never to be lost sight of in schemes of this nature, but it occurs to me, that a still more momentous desideratum is sure to be attained by the Palaur annicut. I mean that of effectually protecting the districts which it is intended to fertilize from all possibility of scarcity or famine—so far as human means are available to effect that end.

I therefore cordially and unhesitatingly commend and concur in the design, and propose that it be immediately submitted to the Honourable Court, with the strongest recommendation of this Government that it may meet with their early sanction.

(signed) *Henry Pottinger.*

25 May 1853.

Appendix (J.)

MEMORANDUM.

MINUTE by the Honourable Mr. Thomas, dated the 25th of July 1853, on the project for an Annicut across the Palaur River.

I SUPPOSE the above Minute, though placed on record after the Draft Mins. of Cons. was prepared, will require to be forwarded with the rest of the papers on the matter to which it relates; and so far as it rests with me I entirely approve of that being done.

I consider the remarks made by the Honourable Mr. Thomas to be equally sound and well grounded; and it strikes me to be desirable that they should be looked into before the matter goes further.

The chief point to be ascertained appears to me to be the capability of the Palaur river to supply the tanks that are to be fed by means of the annicut with water, in seasons in which the north-east monsoon may wholly or partially fail; as it is self-evident, that such scanty seasons will be those in which the advantages and blessings anticipated from the work will be of the greatest value to the country and people.

I would therefore advise that the Board of revenue be called on to Report, in concert with the civil engineer of the 4th division, on this momentous question to the success of the whole plan.

The

The next point to which the Honourable Mr. Thomas refers is, the possible necessity for a revision of the assessment, so as to assist in retaining prices of grain, when the full effects of the annicut shall have brought a large additional extent of land under cultivation, at such rates as will prove remunerative; and I concur with my honourable colleague in proposing that this point be likewise referred for the mature consideration of the Revenue Board. At the same time I think it right to state, so far as I can judge from my comparatively short experience of the fluctuations of the seasons in this part of India, that I deem it probable that the superabundant produce in one district will often be needed to compensate for deficiency in others; and I also see abundant reason to hope that extension of cultivation under the different annicuts will in due time not be confined to rice and grain, but will embrace a vast increase of sugar, indigo, the manufacture of rum, and other articles adapted to the markets of England, and foreign Europe.

The improvement and extension of roads, to open up the districts to be fertilised by the annicuts, are of the highest moment, and ought to engage early attention. This seems to me to be particularly desirable in the districts through which the waters of the Palaur Annicut are to flow, as there are, I fancy, in them no means of forming canals, such as will partly answer the purpose of roads in Rajahmundry, Masulpatam, and the other northern districts where the face of the country is level, and the supply of water certain and superabundant.

(signed) H. P.

2 August 1853.

Appendix (K.)

MINUTE.

LETTER from the Secretary to the Board of Revenue, D. P. W., No. 917, dated the 18th of July 1853, submitting Estimates for a Lock and Calingula to be constructed at the north end of Cochrane's Canal, and for extending (a Branch of) the same Canal to the Railway Terminals near Clive's Battery, the former amounting to Rs. 15,469. 4. 9, and the latter to Rs. 35,734. 6.

On the 4th of March 1852, the Military Board handed up an estimate amounting to Rs. 1,995. 13. 4. for removing the accumulation of mud and sand from the bed of the Cooum River, agreeable to custom, and in conformity with the sanction of the Honourable Court, who had authorised an annual outlay of 2,000 rupees for that purpose.

In sanctioning this estimate the Government expressed their doubts whether any permanent advantage was gained by this outlay, and directed* the Military Board to obtain the opinion of the chief engineer as to the advisability of continuing it in future; as well as regarding the improvement of the Cooum River, to which the Military Board's particular attention had been previously directed.†

* Mins. of Cons.,
18 March 1852.

† Mins. of Cons.,
23 April 1851.

On the 7th of June last the Military Board, in reply to the above, addressed a letter to Government, accompanied by a memorandum, drawn up by the chief engineer, proposing the construction of a lock at the northern or Ennore end of Cochrane's Canal, as the best means of retaining at all times a large volume of water in the canal, and likewise in the Cooum River, and thereby improving both.

After giving my best consideration to the letter from the Military Board and its enclosure, I stated my personal sentiments, grounded on actual observation, in two memorandums of dates as per margin,‡ and of which I here annex transcripts:—

‡ 24 June 1853.
3 July 1853.

"*Memorandum (A.)*—I have no objection to an application being made to the Government of India for sanction to this expense (12,000 rupees), but must say, that I do not clearly see how the project is to answer the proposed purpose, even so far as keeping the bed of the Cooum River clear and free from noxious smells, I also strongly apprehend that a lock on the Cochrane's Canal at the point indicated (or in fact any other) will interfere most seriously with the free navigation. The passage up and down of boats appears to me, from recent observation, to be almost incessant; and if it is intended that they should all be kept in or outside the lock, till the tide suits for its being opened, I fear loud complaints will be justly made against such a system. I further apprehend that the observation that 'only an insignificant body of water will escape when the lock is opened,' will prove erroneous. The rush of water outwards will be tremendous, and the management of the lock will be, I suspect, attended with much difficulty.

"24 June 1853."

(signed) "H. P."

"*Memorandum (B)*—I see no satisfactory explanation as to the fears I have expressed in my memorandum of the 24th ultimo, regarding the navigation being seriously impeded. If the lock is to be kept open at the fall of the tide, it seems to me that the whole of the water will run out. After heavy floods I believe the lock will be wholly useless.

"3 July 1853."

"H. P."

Whilst the matter was under discussion, his Excellency the Commander-in-chief left the Presidency, and the Honourable Mr. Thomas being also absent, the Members of Council present were reduced to two. The Honourable Mr. Elliott did not appear to share in my doubts, and as the only objection I felt to the scheme arose from my apprehension of its success, and I had fully given my reasons for dissenting, I did not deem it proper, on my single judgment, to oppose it further; and I accordingly concurred in the application made to the Government of India on the 6th of July, for sanction to the required amount (12,000 rupees).

*Rs. 12,000.

The Board of Revenue D. P. W. have now submitted the two estimates, described at the head of this minute. That for the lock and calingula at the northern end of Cochrane's Canal, shows an increase of Rs. 3,469. 4. 9. on the original sum.* The other, for a branch canal to run at right angles from the present one, and parallel to the railway, to Clive's Battery, amounts to Rs. 35,734. 6. 0.

The proposed augmented expense on the lock and calingula at the northern end of Cochrane's Canal is not apparently intended to cause any alteration with regard to those works, beyond the additional outlay; and as I have already stated distinctly my opinion on them, it is not necessary that I should repeat it here. As, however, the letter from the Board of Revenue D. P. W. may be assumed to have re-opened, as it were, the question, I feel it right to declare that my opinion continues unchanged, as will be seen by the annexed copy of a Memorandum (C.) which I made on the Revenue Board's letter when it first came to me:—

"*Memorandum (C.)*—I should wish this letter to be laid before Council; I have seen no reply to the remarks which I made on the letter from the Military Board of the 7th of June, and as I cannot approve of the proposed lock at the mouth of Cochrane's Canal, and am also doubtful of the efficacy of the extension of that canal proposed to Clive's Battery, I want the matter to be further considered before we apply for sanction.

"5 August 1853."

"H. P."

With regard to the contemplated branch to the present canal, to extend to Clive's Battery, I have given it my very best reflection, and have likewise looked at the ground through which it is to be dug. I cannot, I confess, see the object of digging a basin or canal that is to be close to and parallel to the railway, and which must be rendered passable to the public by the erection of not less than five or six bridges, even if that number will suffice. Should the traffic so increase hereafter as to call for additional basin room, the present canal might, I conceive, be advantageously widened and enlarged in close proximity to the bridge by which the railway is to cross "Cochrane's Canal," either above or below it, or on both sides; and an extensive and convenient wharf built along the eastern bank, for landing all goods from boats, with facilities for transferring them to a rail or tramway, instead of transporting them to the beach at Clive's Battery, down the proposed basin or canal, attended with the serious and obvious inconvenience and labour of the boats conveying them, being obliged to pass under half a dozen of bridges in a distance of somewhat less than half a mile.

In conclusion, judging from the local experience I have acquired during my residence at Madras, and also weighing the opinions of those whom I have consulted on the subject, I am bound to say, that I do not think that any expedient that can be hit upon will prevent the bar at the mouth of the Cooum River being naturally opened on each and every recurrence of a high flood from the interior; and on all such cases it is self-evident, that both the lock and calingula at the northern end of Cochrane's Canal, and the newly dug basin, will, for the time, cease to be of any use, however slight. This fact indeed seems to me to be admitted in all the papers; and though it is made as light of as possible, yet it strikes me to be a vital objection to the whole project.

Did I believe that the projects were feasible I should cordially support them, but as I do not think either will answer the desired purposes, owing to natural obstacles that cannot be overcome, I desire to place that opinion on record, and only hope I may prove to be mistaken.

I request that a copy of this minute may be sent with any application that may be decided on, and likewise transmitted to the Honourable Court.

(signed) Henry Poltinger.

29 August 1853.

Appendix (L.)

MINUTE.

LETTER from the Secretary to the Board of Revenue Department Public Works, No. 168, dated the 2d of June, submitting Plans and Estimates for the Improvement of the Ports of Coringa and Cocanada, with a Memorandum by the Chief Engineer.

I HAVE read the above letter, and the papers that are in circulation with it, very carefully.

As the works at Coringa and Cocanada appear to be quite separate, I suppose it is competent for this Government to sanction the aggregate amount* asked for, and I have no objection to that being done; but to any further expenditure on "more extensive improvements," I wish it to be clearly understood that I will not grant my consent without the previous authority and approbation of the Honourable Court, to whom the estimates, &c. will therefore require to be sent. *Rs. 17,687. 13. 4.

Had the Board of Revenue D. P. W. not frequently before committed the same fault, I should have felt some surprise at their handing up, without offering any remarks on it, a paper so full of groundless assertions and errors as the memorandum by Lieutenant-colonel Cotton. That officer broadly asserts, that the River Godavery is navigable for 450 miles, and speaks of the success of Messrs. Palmer & Co.'s enterprises; whilst I happen to know, from my personal knowledge, that they were all utter failures, and abandoned in consequence years before that firm became bankrupt.

I consider a great portion of Lieutenant-colonel Cotton's memorandum to be highly improper and disrespectful in its tone and purport; it attempts to establish as a fact, that the delays of which he complains have been solely caused by the supineness of Government. He, as well as the Board of Revenue D. P. W., seem to have forgotten, that a report on the harbours of Cocanada and Coringa was called for above seven years ago, and that that call was repeated in 1846, a few months after I assumed charge of this government. He and the Board likewise overlook, that by the Minutes of Consultation of the 11th of January 1850, the Government declined to approve of Captain Orr's plans for improving the port of Cocanada, partly, for the reason that that officer's time and thoughts were believed to be fully occupied with the Godavery Anicut, and partly because the plans specifications, and estimates, so long called for, had not then been submitted, nor have they, it is to be noted, been so till this hour.

With these truths staring them in the face, it does strike me to be rather inconsistent and absurd, the Board of Revenue D. P. W. writing in the following terms:—"This work is stated to be urgently required for the communication with the shipping, and the civil engineer hopes it will receive early sanction to admit of its being executed in time for the approaching freshes;" they add, "the works are in conformity with Colonel Cotton's recommendations, are approved by the collector, and appear to be indispensably necessary," whilst the present civil engineer begs "that these estimates may not be detained."

I see that Lieutenant-colonel Cotton expatiates in his memorandum on the manifold and inestimable benefits and advantages that might and would accrue to the country, to the people, and to Government, were the local engineers and authorities vested with the power of expending the public money *ad libitum* in carrying out their own projects without the interference of Government or necessity for its sanction. The Board of Revenue might have known, whatever Lieutenant-colonel Cotton's ignorance may amount to, that such a scheme was at variance with the rules of this or any other service, as well as opposed to the commands of the Honourable Court, who have even been pleased to set a limit to the sums to be expended by the different Governments of India without their previous sanction.

I have said more, perhaps, in reviewing these documents than they at first sight may appear to call for; but as I believe that some of them are written, not for the information of Government, but to serve particular purposes, I do not choose to allow them to pass without exposing their fallaciousness.

(signed) Henry Pottinger.

21 June 1853.

I DESIRE that a copy of this Minute may be sent to the Honourable Court, with the papers to which it relates.

(signed) Henry Pottinger.

21 June 1853.

Appendix (M.)

MINUTE.

LETTER from the Marine Board, No. 2,377, dated the 3d of November 1852, submitting Correspondence respecting the deteriorated state of the Ports of Cuddalore and Porto Novo.

21 December 1850. I THINK it right to offer the brief remarks I have to make on the above letter in the form of a minute, because the Marine Board appear to me to have forgotten or overlooked what they wrote to Government two years ago respecting the port dues of Cuddalore, and now seem to wish to show that the falling off in those dues arose from other "elements tending to so unsatisfactory a result."

11 December 1850. I am not sure that I fully understand what is intended to be conveyed by the remark I have cited; and I am free to confess that I place but slight reliance in any opinion offered by the then collector of South Arcot (Mr. Wroughton), who deceived me in all the communications, both verbal and written, that I had with him on the important question of cotton cultivation; but I do think the report* of the superintendent of sea customs at Cuddalore bears reason and fair argument on the face of it, and that it ought not, therefore, to be hastily set aside to make room for any speculative schemes, such as I look upon those here submitted.

I can discover nothing in these documents to prove that either the port of Cuddalore or of Porto Novo has recently deteriorated. From the description given of them, they appear to partake of the universal feature of all the creeks or mouths of rivers along the eastern coast of the Peninsula, and, so far as I am aware, it yet remains to be tested whether that natural feature can be overcome by art. I have understood that it has been tried at Cocanada or Coringa, and been there a perfect failure. I have also known it to be tried in various native ports of the Gulf of Kutch, where they were open to the full influx and reflux of the sea; and, although they succeeded apparently for a short time, they speedily fell into utter disrepair, and had to be abandoned on account of the expense of keeping them in order, far outbalancing any gain that could be anticipated.

This is exactly the point which it strikes me this Government should keep before it in considering these propositions; and as that lately submitted regarding Negapatam is precisely, so far as I can form a judgment, of a like description, I am strongly disposed to think that nothing should be done at Cuddalore or Porto Novo until the result of the Negapatam projects is ascertained.

I have, however, no objection to the plans and estimates for one or both being called for; and, as I conclude the outlay will exceed what this Government can take on themselves to sanction, I recommend that the whole question be laid before the Honourable Court for their consideration and orders.

(signed) Henry Pottinger.

29 November 1852.

Appendix (N.)

MINUTE.

LETTER from the Secretary to the Board of Revenue D. P. W., No. 322, dated the 25th of April 1853, submitting Projects, accompanied by Plans and Estimates, for Improving the Harbours of Cuddalore and Porto Novo, in South Arcot.

I HAVE read the above letter and its accompaniments with great attention, and have studied and considered the plans most carefully, with a view to master them, which I think I have now done.

I must say that I have the strongest personal misgivings as to the practicability of permanently improving the harbour of Cuddalore at an expense of 15,000 rupees, by altering the current of the two rivers that meet at its mouth. I have had some experience of attempts of this nature, and I have seen how futile they have proved in projects which have promised, at least as favourably as those before me, in controlling adverse natural causes. I cannot, therefore, on my own judgment, support the civil engineer's project, even to the above extent; but, should it be thought worth the trial, I am prepared to join in an application to the Government of India for their sanction to the expenditure, no part of which should, in my idea, be charged to the surplus Chutram Fund.

As to the second scheme for bringing the waters of the Veliaur River by a canal to the harbour of Cuddalore, it is, perhaps, feasible; but it seems to me that it should, under any circumstances,

RETURNS RELATING TO PUBLIC WORKS, INDIA. 117

circumstances, be delayed until the result of the project referred to in the preceding paragraph, should it be sanctioned, is demonstrated. I hold that to bring those waters, admitting its feasibility, whilst the success of the first project is doubtful, would be an ill-advised and premature outlay.

With regard to the third scheme, that of running a pier out into the Bay of Bengal to a distance of 400 yards, I most unqualifiedly record my opinion that would prove an absolute waste of public money. I do not believe that it ever could be effected on any part of the coast of Coromandel, without reference to the cost; and I must hold it to be a chimera which no human power or art could carry out.

I have deemed it right to state my sentiments in the form of a minute in case reference to the Honourable Court or the Government of India should be thought advisable.

14 May 1853.

(signed) *Henry Pottinger.*

Appendix (O.)

MINUTE.

I HAVE no objection to offer to what the Honourable Mr. Elliott proposes in this Minute. I merely should wish my Minute to go with any application that may be made to the Government of India. I have stated my reasons for doubting the success of the proposed plans.

23 May 1853.

(signed) *Henry Pottinger.*

Appendix (P.)

MEMORANDUM.

I RECOMMEND that the Board of Revenue Department of Public Works, and the civil engineer of the 6th division, be referred to the Minutes of Consultations of the 14th ultimo (not yet a month old), and informed that the question has been submitted for the sanction of the Government of India, whose orders this Government do not deem it proper to anticipate. I have frequently had occasion to remark, that when a matter is once referred to supreme authority, I deem it highly objectionable and disrespectful to go farther in it, pending a reply. Had the matter been submitted three months earlier, it might even have been settled one way or another.

12 July 1853.

(signed) *Henry Pottinger.*

Appendix (Q.)

MEMORANDUM (No. 1.)

AFTER the very large sums sanctioned in 1845, for the improvements of the Port of Negapatam, and which were reported by the Board of Revenue under date the 12th of April 1849, to have been attended with complete success, I am surprised at this application, and must decline sanctioning it.

18 July 1850.

(signed) *Henry Pottinger.*

(No. 2.)

I THINK it right to say that I greatly question the stability of the proposed pier, if, as appears to me from the sketch, it extends into the sea, and is wholly exposed to the surf and strong currents. I further think that Government should have some idea of the eventual total expenditure on the Negapatam Harbour, as well as a return of the import and export duties for the last five years. It may be very practicable to improve the harbour at a very heavy outlay. It is the duty of Government to see that it is worth while to incur such an outlay.

13 May 1853.

(signed) *Henry Pottinger.*

(No. 3.)

I SHALL not attempt further to withhold my concurrence to the proposed charge, but I must repeat my doubt of the success of the project. I conceive that any person of common sense and observation, is as capable, or nearly so, of judging of the probable success of such schemes

schemes as any engineer whatever. When a bridge is to be built, or any other work that simply requires science, I am free to coincide with the remarks of the Honourable Mr. Elliott; but when the physical powers of natural obstacles are to be overcome, then I consider my own judgment to be quite as sound as that of any other thinking man, and I am not prepared to put it aside.

With the observations, which I desire may be placed with the correspondence, I withdraw my objection to the outlay.

1 June 1853.

(signed) *Henry Pottinger.*

Appendix (R.)

MINUTE.

LETTER from the Secretary to the Board of Revenue, No. 393, dated the 21st of March 1853, regarding the Dowlaishwarum Foundry.

I STATED my opinion on this question in a Memorandum dated the 11th instant. The papers have again come round to me, with the remarks of my honourable civil colleagues, and having most fully reflected on the matter, I am obliged to adhere to my first view.

I know, of course, nothing of the practice at Roorkee, Casseepoor, or Calcutta, in this respect; but even should it be as the Honourable Mr. Elliott seems to suppose it is, it would not change my ideas; as I consider, with the Honourable Mr. Thomas, that the single result of such a Government establishment, would be that of impeding and interfering with private enterprises, and the outlay of private capital.

I recognise no authority whatever on the part of Government for the promise which is asserted to have been made to Mr. Falkener in favour of the firm which he represents; and the sentiments of the Board of Revenue D. P. W., as expressed in their secretary's letter, strike me to be altogether based on erroneous principles and arguments; inasmuch as they would seem to advance, that Government is bound to incur heavy expense and to keep up establishments to promote the objects, and to purchase, as it were, the interested (for it can be nothing else) advice and assistance of private persons and establishments.

I request that the Memorandum adverted to at the commencement of this Minute may be appended to it.

I have no objection to this question being referred to the Honourable Court, but beyond that I am unable conscientiously to go.

(signed) *Henry Pottinger.*

30 April 1853.

Appendix (S.)

MINUTE.—Dowlaishwarum Foundry.

THE opinions of the Members of Government regarding the Dowlaishwarum foundry being equal, it devolves on me to pronounce the casting vote.

I have again read and considered the whole of the correspondence with great care, and must adhere to the views I have already expressed.

6 September 1852.

30 April 1853.

I consider, that had the orders of Government been carried out as they should have been, ample time has been afforded to the private individuals who urge the foundry being retained, to have made other arrangements; and I have, in a recent Minute, explicitly explained why I am unable to subscribe to the arguments of the Revenue Board D. P. W., on that portion of the question.

In addition to my former remarks, I am now sorry to be compelled to say that I have reason to believe the foundry is, and has been, applied to objects which are unsanctioned by and unknown to Government; and which I conceive call for immediate and full investigation and report.

Not very long ago, a proposal was made through the Board of Revenue D. P. W., to establish a steam ferry on the Godavery River, and the sum of 9,000 rupees was asked for to build a steam ferry-boat. I opposed this scheme, which I looked upon to be altogether premature in a wild and thinly inhabited part of this Presidency, like Rajahmundry, but the proposal led to my making private particular inquiries, in the course of which I was informed, that there were no less than four steam-boats now ready at Dowlaishwarum, and a fifth in a forward

forward state of preparation, besides a very large flotilla of other boats and vessels, to the asserted extent of 1,000 or 1,200 tons.

About the same time I observed it set forth in a petition from the Madras Native Association to Parliament, that permission to survey and examine the Godavery river had been refused by the Madras Government to Lieutenant-colonel Cotton, who had built a steam-boat for the purpose at his own expense. I placed, of course, little or no confidence in this absurd assertion, but I here allude to it as corroborative of the alleged fact of steam-boats being at Dowlashwarum, of which I had no previous personal knowledge from anything that had come officially before me.

I consider it probable, if my information be correct, that some of the steam-boats are employed on the works of the annicut, but I cannot recognise that as the slightest reason that their existence, as well as the cost, manner, and course of their being built, should have been kept a secret from Government.

The sum of 10,000 rupees have been lately applied for, and, at the recommendation of the Madras Government, sanctioned by the Government of India, to meet the expense of exploring the Godavery River, and I have all along supported the project, notwithstanding my personal apprehensions, from my former acquaintance with the failure of similar attempts, that this one will likewise end in disappointment. I however here specially allude to it, for the purpose of observing that should it be intended, as I have heard is the case, that some of the steam-boats above alluded to, are to be employed in the enterprise, I conceive that that fact should be made known to the Supreme Government, as it seems to me to be a pure deception to lead those high authorities to fancy that the expenditure is limited to what they have authorised.

The Military Board recommended, within these few months, that iron railways for the Esplanade, and other places in the vicinity of Madras, should be procured from the Government Foundry at Dowlashwarum. I did not myself at first perceive the drift of the recommendation, but as soon as I discovered that it was meant to set Government up in opposition to all private capitalists in iron, I strongly opposed the plan. I have since been told, that it was one of the various contrivances for finding work for the foundry; or, in other words, supporting it at the expense of checking all private enterprise.

It will be understood, from the general tenor of this Minute, that my unqualified opinion is, that the Government Foundry at Dowlashwarum is a useless, expensive establishment, calculated to do harm, and to repress the outlay and efforts of private capitalists. I therefore advise that its final abolition be proposed to the Honourable Court, and that, pending a reply, the public work done in it shall be confined to the smallest practicable amount, and that none on private account shall be permitted on any pretence.

This Minute, and the whole of the correspondence connected with it, should be sent to the Home authorities by an early opportunity.

(signed) *Henry Pottinger.*

30 May 1853.

Appendix (T.)

MINUTE.

CORRESPONDENCE regarding the Foundry at Dowlashwarum, and the Steam and other Boats on the Godavery River.

I HAVE taken the pains to go regularly through the whole of the papers and correspondence, commencing at the close of the year 1846, and extending up to the present time, on the topics named at the head of this Minute.

Nothing that I have seen in these long and somewhat confused documents has tended to alter my views as to the inadvisability of establishing a steam ferry on the Godavery, or of keeping up a foundry at Dowlashwarum to perform work for private persons as well as for the public; but as I have already assigned, in the Minute and Memorandum of dates noted in the margin, my detailed and fully considered reasons for the views I entertain, it would answer no good purpose to repeat them here.

11 April 1853.
16 " " "
30 " " "
2 May " "
30 " " "

The perusal of the papers referred to above has, however, confirmed the impression I had imbibed, from parts of the more recent correspondence, that neither the establishment of a foundry at Dowlashwarum, nor the building and setting-up of steam-boats at that place, has ever been authorised.

Para. 1.

With respect to what is now designated the "workshop," I see that a "workshop" was sanctioned, and an officer appointed to the charge of it; but from the description of work which is enumerated as proposed to be done in it, it seems to me to be quite clear that nothing like a "foundry" was not only intended by Government, but, as I shall show presently, was expressly prohibited. If, therefore, the "workshop" is to be continued on any footing

Mins. of Cons.
28 April 1846.

as a "foundry," I repeat the sentiments I have already recorded, that that should only be done with the approbation and permission of the Home authorities.

As regards steam-boats, there seems to me to be, if possible, still less grounds or justification for the proceedings of the local authorities.

Mins. of Cons.,
31 July 1846.

Mins. of Cons.,
20 November 1846.

It will be found that application was made by those authorities for permission to construct a steam-boat of five-horse power, as a tug, and that the proposal was disapproved on what I hold to be conclusive grounds; that, subsequently, a reference was made to Calcutta respecting an engine of the requisite power being procured there, and that, failing that, Government resolved, at the recommendation of the Board of Revenue D. P. W., to ask the Honourable Court to send one out from England.

24 December 1846.

Very shortly after this, a further reference was made to the Government of India relative to an iron steam-boat called the "Lotus," which was stated to be for sale for 6,000 rupees, and which Major Cotton had suggested, through the Board of Revenue D. P. W., should be bought. On this boat being, at the request of this and by orders of the Supreme Government, examined by the controller of Government steam-boats and the superintending engineer at Calcutta, those officers stated, that she was ascertained to be "so much out of order (the chimney and fire-bars entirely worn out, and the covering of the boilers also much worn) that it is impossible to get the steam up to try the engines without a considerable repair. The iron hull was also much corroded. Under these circumstances, and having learnt from those who have had opportunities of seeing her under steam, that the "Lotus," even if repaired, would not, from want of power, answer the purpose of Major Cotton, I could not recommend her being purchased by Government."

A copy of the letter of which the above is an extract was furnished to the Department of Public Works, on the 23d of March 1847, with an intimation that an application would be "immediately made to the Honourable Court for the supply of a steam-vessel of the dimensions and construction that had been recommended by Major Cotton" in the specifications forwarded by him, under such and such dates.

Why this intention was not carried out there is nothing in the papers before me to show; but I understand that Major Cotton left his station without leave about this time, and proceeded to Calcutta, where I am told he bought the "Lotus," in the face of the above report declaring her to be useless. I can discover neither any authority for this step, nor what the boat cost in price and repairs. I think, therefore, the Board of Revenue should, even at this late period, be required to explain the matter, and to show from what funds the whole expense was defrayed. I surmise that it was so from the amount afterwards sanctioned for the Godavery Annicut; but surely some record of such a transaction should have been kept, and Government made acquainted with it.

Mins. of Cons.,
31 July 1846.

Touching the steam-boats now on the Godavery, I have said above, that they have not only been built without authority, but in direct disregard of the orders of Government. I cannot but consider that maintaining an establishment like the foundry at Dowlar-hwarum, for such purposes, is altogether at variance with the public interests and the good of the service. Whatever specious reasons may now be advanced to the contrary, I cannot but hold, that all that has been and is being done in this respect is a mere cloak for indulging in personal schemes and predilections, in which the public money is unauthorisedly squandered; and I cannot for an instant doubt but that the Honourable Court and the Supreme Government will learn with surprise, that such extensive and expensive projects have been going on for a long period wholly unknown, so far as I am informed, to the Government of this Presidency. I have before stated, in other words, that I entirely concur in the following observation of the Madras Government. "His Lordship in Council doubts the expediency of Major Cotton engaging in the construction of a five-horse power steam-engine. The time and labour which must be given to this object by Major Cotton and the officers attached to him, may, he is disposed to think, take their attention from more important duties." When it is found that, in defiance of this prohibition, one steam-vessel of 20-horse power has been built, and that several others are completed, or nearly so; that Captain Hutchison, the officer appointed originally to the charge of the workshop, is stated to have been occupying his time and thoughts in constructing a steam-boat on his own behalf; and that Major Cotton, the civil engineer of the Godavery division, has been doing the same, I would calmly inquire, if this is becoming and proper in their positions towards the Government who pays them, as well as what the artificers and people employed on such work must suppose? Whatever colouring may be given to or plea urged for these admitted facts, I am compelled, from the experience I have acquired during a long public life in every part of the world, and especially in India, to think that they (the artificers and people) can have imbibed but one impression, and that the example which has been thus set is, both in theory and practice, most objectionable and improper.

7 July 1853.

I note that the Board of Revenue D. P. W., in one of their letters, speak of the large profits to be derived from building boats, as well as of the impetus which such a measure would give to trade. If the Board intend by this allusion to recommend that Government should build boats to hire out, and carry on the traffic of the country, I wholly dissent from them. I conceive that all such arrangements can only emanate from private capital and speculation, at the present day, in the districts to which the Board's letter refers, and that

the interference of Government would be premature, and is quite uncalled for. Besides these reasons, I can trace no connexion between such objects and the legitimate duties of the engineer's department in the Godavery and Kistnah Divisions. Should the course of events render it hereafter, at some future distant period, desirable for Government to take steps to promote the transport of commerce on the rivers of the Carnatic, as is now done in the Ganges and Indus, a separate establishment, under a responsible head, must be organised for the proposed end; by which means Government will not only be kept apprised of the proceedings of their servants, engaged in the work, but large sums will be saved which it is my conviction are now literally thrown away in the crude and ill considered designs of speculative and enthusiastic projectors, who are, moreover, irresponsible for their acts.

In conclusion, I hold that that undefined sort of "Imperium in Imperio," which seems always to have obtained in the Godavery Division since it was first formed, and unquestionably does so at the present moment to a great degree, is irreconcilable to proper authority and supervision. I believe, from careful reflection and consideration of all these papers, that Government are only made acquainted with what goes on there in every department, as far as it suits the local and executive officers to communicate their acts; and I hereby record my final and solemn opinion, that the only effectual course to remedy the evils attendant on the so called foundry at Dowlaishwarum, and the unauthorised large outlay to which it has led, and is hourly leading, is to suppress it at once, and, further, peremptorily to prohibit the formation of any more steam-boats, as well as any crews or establishments being longer kept in the public employ to work those that have been already built, contrary to orders.

(signed) *Henry Pottinger.*

4 August 1853.

Appendix (U.)

MINUTE.

LETTER from the Secretary to the Revenue Board D. P. W., No. , dated the 23d of December 1852, regarding the nomination of Captain *Greenlaw*, of the 46th Regiment N. I., to be assistant to the Secretary to the Revenue Board, D. P. W., vice Lieut. *Foord*, going to Europe.

I see nothing in the above letter or its accompaniments that should alter my opinion as to the fitness of Captain *Greenlaw*, of the 46th Regiment N. I., to be assistant to the Secretary to the Revenue Board, D. P. W.

I believe Captain *Greenlaw* to be as well if not much better qualified for the duties which will devolve on him than any available engineer officer, and when I sent the Minute appointing him to the Chief Secretary to Government, to be put in circulation, I wrote a private note to Sir *Henry Montgomery* to point out that Captain *Greenlaw* had proved himself hardworking and zealous, and that I consider him quite equal to taking charge of the office in any temporary absence of the Secretary.

Had I not felt assured that Captain *Greenlaw* was qualified, I certainly should not have appointed him, and I shall as certainly not remove him until it is proved that he is unfit. On the contrary, I consider it highly desirable, that in the present state of the engineer corps of the Madras Presidency, experienced officers, if fully qualified, should be selected to assist in the important duties appertaining to that branch of the service; and that the exclusiveness which the letter before me appears to advocate, should, under present circumstances, be wholly laid aside.

(signed) *Henry Pottinger.*

29 December 1852.

Appendix (V.)

MINUTE.

EXTRACT from the Proceedings of the Board of Revenue, D. P. W., No. 277, dated the 11th July 1853, reporting on Captain *Greenlaw*, &c.

1. As I have been informed that the Memorandum which I made* on the above letter is not in that form that necessarily requires that its purport should be made known to the Board of Revenue D. P. W., or that that document should be submitted for the information of the Honourable Court, and as it is my wish that both should be done, I beg to place this minute on record, reiterating my conviction that Captain *Greenlaw* was much better qualified to fulfil the duties of the situation of assistant secretary to the Board of Revenue D. P. W., than one half of the engineer officers in this Presidency, and, decidedly so, than any one of

the young officers who have been discredibly instigated to address memorials to the Honourable Court connected with that appointment.

2. I say this advisedly, because none of them have had, I believe, one-fourth of his experience, and none of them would have brought to the situation, had they been named to it, that devotion and zeal for the service which Captain Greenlaw would have been glad to have displayed had he been given an opportunity of so doing.

* Captain Greenlaw was appointed, at his own request, paymaster in the ceded Districts.

3. Had it not suited Captain Greenlaw's purpose to be removed* from his late appointment, I should have assuredly required clearer proof of his unfitness for it than anything that is brought forward in this partial report, which I further look upon to be uncalled for and intrusive, after Captain Greenlaw had left the situation.

4. The strongest conclusion as to the accuracy of what I say with respect to Captain Greenlaw's qualifications, is to be found in the fact that the Board of Revenue Department Public Works cannot produce an officer to take his place; and though they now declare that they would rather have no assistant secretary at all than one who is not an engineer, and fully qualified, according to their newly formed and inflated standard, I do not forget that their original application for some assistance to their secretary was limited to an uncovenanted servant, and that it was my personal suggestion that it should be provided for by a commissioned officer being appointed.

See Appendices (B) and (C.)

Since Captain Greenlaw resigned, I have offered the situation of assistant secretary to the Revenue Board D. P. W., to Captain Reilly of the 10th Regiment N. I., now employed on the Jackatalla Barracks, but he has declined it; and I know of no other officer to whom I could confidently entrust the duty, else I would not hesitate an instant to appoint him.

I request that copies of the letter of the Board of Revenue D. P. W., and of this Minute, may be transmitted to the Honourable Court by the next mail, that they may clearly understand that Captain Greenlaw was not removed for any fault or inefficiency, notwithstanding the one-sided sentiments of those who have thought proper to intrude them on Government.

(signed) *Henry Pottinger.*

15 August 1853.

Appendix (W).

MINUTE regarding the Memorials by Junior Engineer Officers to the Honourable Court.

I ENTIRELY concur in the above sentiments of the Honourable Mr. Thomas. I only refrained from offering any remark on the letter proposed to be transmitted to the Honourable Court, from a feeling of delicacy and repugnance to again revive the question of Captain Greenlaw's nomination; but I must say that I felt most strongly that there was a total want of common respect towards their superiors, and an assumption of a right to appeal in the young lieutenants who had done so, and who, I had no doubt, would come under the marked displeasure of the Honourable Court.

I now request that these brief remarks may be sent to the Court with the memorials, should they be forwarded.

(signed) *Henry Pottinger.*

5 April 1853.

Appendix (X).

MINUTE.

DRAFT of a Despatch to the Honourable Court, transmitting a Memorial from Lieutenant-Colonel Cotton, of the Engineers.

I HAD heard by common rumour of Lieutenant-colonel Cotton's proposed memorial, but had not seen it until it came to me two days ago, in circulation with the draft of the despatch which is to accompany it to the Home Authorities, and to which draft I have most readily affixed my initials in token of approval, as I conceive it contains all the explanation which the Honourable Court are likely to require on the topics to which it refers.

I will not condescend to follow Lieutenant-colonel Cotton through his long strain of self-complacency and approbation, contrasted with his depreciation of the merits and claims of others; but in the situation which I have the high honour to fill, I deem that I am called upon to record my well-weighed opinion, that this memorial is a most overbearing and impertinent production; that it is, so far as anything emanating from the author of it can be, a premeditated insult to the Government of which he is a servant; and that when coupled with other memorials which have been recently addressed to the Honourable Court by junior officers of the Engineers, it approaches, in my ideas, very closely to what might be designated

designated mutiny, and, to say the least of it, is a gross and unequivocal breach of subordination.

I must here beg that it may not for one instant be imagined that I offer these strong animadversions from any immediate personal sensitiveness or perception with reference to the memorial of which I am speaking. Had I never been at Madras, or seen or known a single individual named in that document, and had it been submitted to me as a stranger, I should have expressed precisely the same sentiments respecting it, and should have looked on it as a reproach to any officer holding a commission in any well-regulated army.

With respect to the insinuations in which Lieutenant-colonel Cotton has thought it right to indulge, as to the motives that led to the appointments which he has been pleased to denounce, I simply desire to distinctly say that those insinuations are false. In making these appointments I can most solemnly and conscientiously assert, that I exercised the trust reposed in me under a full conviction of their appropriateness, and nothing has to this hour come to my knowledge to cause me to doubt that I was right.

The nomination of Major Atkinson to the situation of superintending engineer, of the Presidency Division, has been already explained to and approved by the Honourable Court.

That of Captain Johnston to be superintendent of roads, I need only declare was given to him entirely unsolicited, and I may here note, that I have never to my knowledge seen or exchanged one word with that officer up to the present hour. It is, however, due to him to add, that he has proved himself most efficient, and has given Government the very highest satisfaction as the head of the very important department which he now controls.

The appointment of assistant secretary to the Revenue Board Department of Public Works I offered (unsolicited) to Captain Greenlaw on Lieutenant Ford's departure, from my conviction of his fitness for it; and I here take occasion to state, that I believe him to possess much higher qualifications as a hardworking, scientific, zealous public servant than any one (I make no exception) of those officers whose names I see are cited by Lieutenant-colonel Cotton, on whose individual judgment of true merit or estimable qualities I am unable to place the smallest reliance.

I must here explain, that I have for a length of time past looked upon Lieutenant-colonel Cotton to be a person who required to be carefully watched and restrained in his ebullitions. I conceive him to be led away by overweening egotistical vanity as to his own qualifications, deserts, and services, which vanity is, I doubt not, pampered by the ill-judged flattery of others. I esteem him to be ready at all times to enter into any new and ill-digested project which crosses his mind, or is suggested to him through the medium of books or men; that were he left to himself he would be absolutely reckless of the public interests on the score of expense, when placed in opposition to his own schemes; and I hold that his attempt, as exemplified in the memorial now before me, to set himself up as a controlling authority above all his compeers and colleagues, and even to throw the necessary and legitimate power of Government behind his back, is an undeniable proof of a want of proper feeling, as well as of how little he is deserving of the confidence he seems to expect.

In closing this Minute I must repeat my earnest request that no syllable of it may be ascribed to any emotion of fancied annoyance as excited by Lieutenant-colonel Cotton's memorial. I am incapable of any such emotion, particularly as regards an individual for whose judgment I feel no respect, and whose criticisms on my conduct, whether official or private, I regard with indifference. I have, in what I have said here, viewed the memorial solely as a point of duty, and stated my sentiments upon it out of respect to the Honourable Court, to whom I wish a copy of this Minute to be forwarded with the despatch.

(signed) *Henry Pottinger*.

Guindy Park, 4 May 1853.

GENERAL APPENDIX.

No. 120.

Public Works Department.

EXTRACT from the Minutes of Consultation under date 13 April 1853.

Read the following Report from the Commissioners appointed to inquire into and report upon Public Works.

(Here enter 23 December 1852.)

Ordered, that five copies of the First Report of the Commissioners upon the Department of Public Works be forwarded to the Government of India, with the following letter.

Ordered also, that the same number of copies be forwarded to the Honourable Court of Directors, with a copy of the letter addressed to the Government of India.

(A true extract.)

(signed) *H. C. Montgomery*,
Chief Secretary.

No. 121.

Public Works Department.

To *J. P. Grant*, Esq., Secretary to the Government of India.

Sir,

1. In obedience to the instructions conveyed in Officiating-Secretary Major Wylie's letter of the 21st December 1850, a committee was appointed at this Presidency to investigate and report on the system of Public Works.

2. The Commission was composed of Mr. Bourdillon, of the Civil Service (Collector of North Arcot), Major Fredk. Cotton, Civil Engineer of the 7th Division, and Major Balfour, of the Artillery, member of the Military Board.

3. These officers assembled at the Presidency, and commenced their labours on the 21st March 1851. Early in January 1853, they laid before the Government their first report, of which I am now directed to forward five printed copies for the use of the Government of India, and to intimate that a similar number has been forwarded by the mail of the 13th instant to the Honourable Court of Directors.

4. The Government of India will perceive, from this very voluminous report, extending to 725 paras., that the Commissioners have entered most minutely into the subject which they were appointed to investigate, and their very lengthened proceedings will in some measure account for the time these inquiries have occupied.

5. It was, I am instructed to state, the intention of the Government to submit the report, with a full view of its contents, but finding it so comprehensive that the review contemplated cannot be accomplished within any definite period, they deem it proper not to detain the report longer, but to forward it for the information of the Government of India and the Honourable Court of Directors respectively, transmitting separately the expression of the views of this Government as soon as the whole subject has undergone the necessary discussion.

6. The present report, it will be seen, is divided into 11 sections, the last of which, as intimated by the Commissioners, is a recapitulation of the contents of the preceding chapters.

7. The first four sections are devoted to the past history and present state of the department in all its branches, and to an exposure of the defects which the Commissioners conceive to exist in it.

8. The Commissioners in the subsequent chapter (V.) proceed to develop the changes which they consider necessary to make the departments thoroughly efficient in every respect.

9. The proposition of the Commissioners for withdrawing from the Revenue and Military Boards and the Superintendent of Roads,* the control now exercised by them, and vesting the sole charge of Public Works in a new Board, composed of one revenue officer from the civil service and two engineer officers, with the chief engineer as an *ex officio* member, requires careful deliberation, and will meet with due consideration from the Government.

10. Passing on to the Executive Department, the Commissioners press on Government the urgent need of a large increase of the Engineer establishment.

11. They recommend that the corps of Engineers, which now consists of two battalions of 46 officers, exclusive of nine supernumeraries, shall be augmented to 112 officers, to be disposed in four battalions, one of which shall be added immediately, and the other gradually in the course of six years.

Vide Appendix DD--EE--FF.

Proposed Establishments.	No.	Charge.
Commissioned - - -	113	5,31,590
European Subordinate - -	204	3,85,201
Native - ditto - - -	725	2,35,560
Office Establishments - -	1,979	2,66,724
College - - - - -	-	50,000
<i>R</i>	-	14,69,075
		5,79,471—Present Establishment.
		8,89,604—Increase.

12. The subordinate European engineer and native professional departments are also proposed to be largely increased with office establishments of a suitable extent. Provision is also made for an Engineer College of Instruction. The recommendations of the Commissioners on the score of establishments thus involve an aggregate charge (in the proportions marginally shown) of Rs. 14,69,075, or Rs. 8,89,604 in excess of the present charge under that head.

13. The

* Under date the 21st November 1851, the Commissioners had proposed that the Road Department should be placed under the existing Board of Revenue Department Public Works, and this proposition was considered by Government, and minutes recorded, copies of which are annexed, under date the 6th April 1852.

13. The Commissioners dwell on the alleged neglect of roads and irrigation works, and calculating the profitable returns, directly and indirectly, from expenditure on such undertakings, they propose that the future outlay on Public Works shall be about 48 lacs annually, or about 29 lacs in excess of the present expenditure; the whole to be at the unfettered disposal of the local Government.

	Present average of 5 years.	Proposed.
Irrigation - - -	10,37,392	22½
Roads, &c. - - -	4,20,762	30
Buildings - - -	4,29,491	4½
About - - -	19	48
	Present.	Proposed.
Outlay - - -	19 lacs	48
Establishment - - -	6 "	15
	25	63

14. The proposition of the Commissioners thus provide that the annual expenditure in the Public Works Department shall be raised from about 25 lacs to 63 lacs, being an increase of about 38 lacs per annum. P. 684.

15. The Right Honourable the Governor in Council will content himself with this brief summary of the suggestions of the Commissioners. The comprehensive nature of their report, the great changes advocated, and the importance of the questions discussed both financially and with regard to the improvement of the country and the welfare of the people, obviously call for careful and mature deliberation.

16. The Right Honourable the Governor in Council will not here notice the comments of the Commissioners on the alleged parsimonious policy of the Government of this Presidency and the Supreme Government in regard to Public Works, further than to observe that they appear to have overlooked the restrictions on expenditure necessarily imposed on Government by the financial condition of India during the late wars. The irrigation works of Tanjore, Trichinopoly, and Tinnevely, the fine ghauts and passes of Malabar and Canara, and the trunk roads leading west and south from Madras, and later, the magnificent works in progress on the Godavery, Kistnah, and Pennar rivers, evince the interest taken in the progress of improvement, and the manner the Government have made use of the means placed at their disposal.

17. I am directed to request the attention of the Government of India to the separate minutes herewith transmitted.

I have, &c.
(signed) H. C. Montgomery,
Chief Secretary.

Ordered that the following minutes be recorded.

MINUTE.

DRAFT LETTER forwarding Report of P. W. Commission.

It is, I think, very desirable that this draft should point out distinctly the misrepresentation of the views of this Government, into which the Commissioners have been led by their ignorance of the records.

In various passages of their report they ascribe to this Government a practical indifference to, and even an unwillingness to sanction any expenditure on works for the improvement of the country, and the Government is represented throughout the report as opposed for a series of years to such outlay. Such appears to me the general tone and character of its statements.

It will be seen from the following extract from a letter to the Government of India in 1848, how entirely this representation is at variance with facts. It was there observed, and proposed to the Government of India, that "whilst this Government would counsel a wise economy in all branches, it is of opinion that a considerable outlay of its revenues at this time on internal improvements, even if there were no surplus (revenue), would prove in the end a more sound policy, and more beneficial to the country."—See also para. 21 of the same letter to Government of India, Financial Department, 3 January 1848.

Like misconception and misrepresentation of the views of Government exist in the statements of the Commission on the Road Department; and as the Commissioners brought this subject under the notice of Government in their letter of the 21st November 1851, that letter, and the views of Government, with the minutes pointing out their error,* should be adverted to in this review of their proceedings.

(signed) J. F. Thomas.

12 April 1853.

MINUTE.

* Para. 11, Minute of 8th March 1852, on letter from the Board, 15th January 1852.

MINUTE.

THE draft of the letter to the Government of India has just been returned to me with certain remarks embodied in a Minute of the 12th instant by my Honourable Colleague, Mr. Thomas.

I have not had time to devote to a complete and careful perusal of the first report of the Commissioners on the system of Public Works, and therefore I passed the draft of the letter above denoted without comment; but as the Honourable Mr. Thomas has since briefly recorded his sentiments,* and as they have just come back to me, and my silence might be interpreted into dissenting from his views, I beg most distinctly to say that I entirely coincide in them, and shall endeavour at some future period to show my reasons for the opinion I have formed, that the first report of the Commissioners is one-sided, that it misrepresents the actuating motives and real feelings of Government with regard to its measures for the improvement and amelioration of the country, and therefore that it is not entitled to that confidence—though some facts set forth in it may be well supported—which such a document should command, to render it of any general practical use.

(signed) *Henry Pottinger.*

13 April 1853.

MINUTE.

DRAFT OF LETTER to the Government of India to be transmitted with the First Report of the Commission on Public Works.

SINCE this Report came to me I have been so engrossed with other important subjects, particularly the Reports of the Special Commissioner on Malabar, that I have not been able to give attention to it, I am therefore unprepared to make any comment upon it. Having now nearly disposed of the business which has so much occupied me, I hope to have leisure to study the Report deliberately, and I shall diligently apply all the time I can spare from the papers passing in circulation to a careful review and digest of it, in order that I may be able, as early as possible, to express my views upon the many important subjects of which it treats so largely and discursively.

(signed) *D. Elliott.*

13 April 1853.

No. 1 of 1853.

No. 122.

Public Works Department.

To *James Cosmo Melville*, Esq., Secretary at the India House.

Sir,

I AM directed by the Right Honourable the Governor in Council to forward, for the purpose of being laid before the Honourable Court of Directors, five printed copies of the first Report furnished by the Commissioners appointed to inquire into and report upon the Department of Public Works, together with a transcript of a letter addressed on the subject to the Government of India.

I have, &c.

(signed) *H. C. Montgomery,*
Chief Secretary.

Fort St. George, 13 April 1853.

* Minute dated the 12th of April 1853.

EXTRACT Public Works Letter from Madras, dated 10 February 1854.

No. 1.

WE have the honour to forward two memorials to your address, from Lieutenant-colonel A. T. Cotton, Chief Engineer, dated 5 January last.

2. In the first of these this officer complains that the Government have printed a book, which has been extensively circulated in Madras, containing minutes of the members of Government on the report of the "Public Works" Commissioners, besides several minutes by the President, most severely reflecting on him, and one of which minutes is that which the President wrote on the memorial addressed by him to your Honourable Court in March 1853, and forwarded with our letter of the 3d June following, No. 4.

* * * * *

4. As connected with the first of the memorials alluded to above, we forward copy of a letter from Lieutenant-colonel Cotton, dated 4 January, applying for permission to print certain public documents, in defence of charges brought against him (as he represents) in the proceedings of Government on the First Report of the Public Works Commission, and likewise take the opportunity of submitting copies of the papers recorded in the Consultations noted in the margin as having reference to the subject of the second memorial.

Rev. Cons.
2 August 1853,
No. 21, 22.
Ditto, 23 August
1853, No. 33 to 39.

5. The Right Honourable the President, and the honourable the members of Council having recorded their views at length upon the subject of each of the communications addressed by Lieutenant-colonel Cotton in minutes of the dates noted in the margin, copies of which also accompany, we do not consider it necessary to do more on the present occasion than to refer your Honourable Court to those documents.

Minutes by the
Right Hon. the
President, dated
19th, 20th and 21st
January 1854.
Ditto, by the Hon.
Mr. Elliott, 21
January 1854.
Ditto, by the Hon.
Mr. Thomas, 24
January 1854.

6. Your Honourable Court will observe from our resolution of this date that we have not considered it open to us to accord to Lieutenant-colonel Cotton the permission solicited by him to print certain documents, pending the orders of the Government of India and your Honourable Court, on the reports of the "Public Works" Commissioners.

7. We beg to acknowledge the receipt of your despatch in the Public Department, 9 November 1853, No. 48, relating to the appointment of Captain Greenlaw, of the 46th Regiment, N. L., to the office of assistant secretary to the Board of Revenue in the Department of Public Works, a subject to which we shall do ourselves the honour to reply separately.

EXTRACT Fort St. George Public Works Diary to Consultation of
14 February 1854.

January 5, received the following letter :

No. 2.

From Lieutenant-colonel A. T. Cotton, Chief Engineer, to the Chief Secretary to Government.

Sir,

It is now a matter of common notoriety that in the book which has been printed, containing the minute of the Right Honourable the President and members of Council on the subject of the Public Works Report, several minutes by the Right Honourable the President are inserted, most severely reflecting on my conduct.

I most respectfully submit, that not having been one of the Public Works Commissioners, I am not connected with that matter, and my case is essentially different from theirs in two respects.

1st. No paper of mine has been published, and therefore in appealing to the public in my case the Government have brought forward only the charges against me, without any papers which could enable that public to form their own judgment in the case.

2d. I understand the two civil members who have recorded their views on the Public Works Report have not given any opinion either on the minutes unadverting on my conduct, or on their publication.

At present I am therefore brought before a tribunal without any opportunity being given me of making my own defence.

I speak of the minutes being made public, though nominally they have not been so, because they have in fact. They are printed; they have been placed in the hands of various individuals, both in the service and out of it, and have been seen and commented on by one, at least, of the editors of the Madras newspapers.

The Honourable the Court of Directors have my papers as well as the minutes before them; and had I been brought before a court-martial, I should of course have been allowed to produce any papers I thought necessary; but I am now brought before the public, both without defenders and without being allowed to make my own defence, as matters stand. I have therefore the honour respectfully to request that I may be permitted to print and circulate to those who have seen the charges brought against me such public documents as may appear to me necessary for my defence.

(signed) *A. T. Cotton*, Lieutenant-colonel,
Chief Engineer's Office, Fort St. George, Chief Engineer.
4 January 1854.

MINUTE by the Right Honourable the President.

LETTER from the Chief Engineer, No. 7, dated the 4th of January 1854, asking for permission to print such documents as may appear necessary for the defence of certain charges, &c.

I HAVE not earlier had time to attend to the above letter, owing to other pressing important matters.

So far as I am personally concerned, I have no objection to the chief engineer's request being now acceded to, as nothing that that officer might point out can possibly affect me; but, viewed as a public question, I do not think that the orders which may be shortly expected, either from the Government of India or the Home authorities, should be anticipated, and I not only conceive that that would be done by granting the chief engineer the permission he applies for, but that a very objectionable precedent would be established.

I am not going to discuss the validity of the chief grounds on which the chief engineer places his application, but it is quite superfluous to remark that although that officer was not a member of the Commission of Public Works, he has been held up by that body as their great oracle and authority, and as such is quoted by the public press, both in India and England.

I repeat that I have personally, in my private capacity, no objection to permission to print what he likes being given to the chief engineer; but that, as the head of the Government, I doubt the propriety of acquiescence.

(signed) *Henry Pottinger*.

19 January 1854.

No. 4.

From Lieutenant-colonel *A. T. Cotton*, Chief Engineer, to the Chief Secretary to Government.

Sir,

I HAVE the honour to forward a memorial in triplicate addressed to the Honourable Court of Directors, and request that you will be so good as to submit the same to the Right Honourable the Governor in Council, with a view to its being forwarded.

(signed) *A. T. Cotton*, Lieutenant-colonel,
Chief Engineer's Office, Fort St. George, Chief Engineer.
5 January 1854.

MINUTE by the Right Honourable the President.

LETTER from Lieutenant-colonel Cotton, Chief Engineer, No. 8, dated 5 January 1854, forwarding a memorial to the Honourable Court.

THE above memorial will of course be sent to the Honourable Court by the next mail.

The only part of it that appears to call for any reply from me, is to explicitly repudiate the idea that Government have made any appeal to the public; I can safely say that such an idea never entered the mind of my honourable colleagues or myself. Government could hardly be expected to sit silent under the load of misrepresentation that had been heaped on it by the First Report of the Commissioners of Public Works, and as that Report had been prematurely forced before the world to suit a particular object, it necessarily appeared to be requisite that the refutation should be equally extensively circulated, and on that account it was printed. It has not, however, been yet made public by authority, and at the last meeting of Council, it was, after due consideration, decided that that should not be done, pending orders from the Government of India or the Honourable Court.

20 January 1854. (signed) *Henry Pottinger*.

No. 3.

From Lieutenant-colonel *A. T. Cotton*, Chief Engineer, to the Chief Secretary to Government.

Sir,

I HAVE the honour to forward a memorial, in triplicate, addressed to the Honourable the Court of Directors, and request that you will be so good as to submit the same to the Right Honourable the Governor in Council, with a view to its being forwarded.

(signed) *A. T. Cotton*, Lieutenant-colonel,
Chief Engineer's Office, Fort St. George, Chief Engineer.
5 January 1854.

To the Honourable the Court of Directors of the East India Company.

The respectful Memorial of Lieutenant-colonel *Arthur Thomas Cotton*, of the Corps of Madras Engineers, holding the appointment of Chief Engineer at Fort St. George,

Humbly sheweth,

Para. 1. THAT in March last your memorialist considered it his duty to transmit a memorial to your Honourable Court, stating his views of the effect upon the corps of which he is in charge, of certain late appointments in it; that no answer to that memorial has yet been communicated to your memorialist; that the Right Honourable the Governor in Council has now printed a book, which

has been extensively circulated in Madras (so that the contents of it are in fact published), containing the minutes of the President and the two civil members of the Council on the Report, of the Public Works Commissioners; that, besides the above minute, several minutes by the President have been printed in the same book, most severely reflecting on your memorialist, though not one of the Commissioners of Public Works, one of which minutes is that which the President wrote on the above memorial.

2. Your memorialist respectfully submits for the consideration of your Honourable Court the following objections to this proceeding :

1st. The matter of the above memorial is before your Honourable Court, and the virtual publication of one of the minutes written on that occasion (and that without the minute of the other members of Council, and other documents), before the decision of your Honourable Court is known, seems to be an appeal to the public, which the circumstances do not justify, so far as your memorialist is concerned.

2d. That not only has no decision yet been received from your Honourable Court, but it seems to your memorialist that he has a right to presume that your view of the case essentially differs from that shown in the President's minute referred to; for it is not to be supposed that the matter would have remained unnoticed for more than six months (it is now 10 months since it was sent in to Government), if your Honourable Court had concluded that it was so objectionable a document as is implied in the minute; it being usual, I believe, in such cases whenever there is even the least room for doubt as to which is in the right, the superior or subordinate, to give the superior the benefit of that doubt.

3d. In the matter of the Public Works Report, both the civil members of Council have recorded at length their views respecting that document; one of them defending it, while in the case of your memorialist, neither of these gentlemen have recorded their views either upon the subject of the minute, or upon the appeal to the public, by its publication in a book primarily on another subject. It is thus, certainly, to be presumed that neither of the civil members concur with the Right Honourable the President in this proceeding; though they have neither said anything in defence of your memorialist, nor protested against your memorialist being thus publicly accused, without an opportunity being given to your memorialist of defending himself by the publication of such documents as your memorialist may consider necessary for that end.

3. As so much time must elapse before your memorialist can hear from your Honourable Court, and the public here are already in possession of these papers, your memorialist has thought it necessary at once to address the Government here in a letter, a copy of which is here appended.

4. Your memorialist respectfully submits :

1st. That no step such as the present, being a public condemnation of a servant of Government on a point which is still in the hands of your Honourable Court by the local authorities, against whom your memorialist has appealed, is justifiable, whether as respects your memorialist on the authority of your Honourable Court; and

2d. That if an appeal to the public is made by the publication of a document condemnatory of any individual, that document ought to be accompanied by every other that that individual may think necessary for his defence.

And your memorialist, as in duty bound, &c.

(signed) *A. Colton*, Lieutenant-colonel,
Chief Engineer's Office, Fort St. George, Chief Engineer.
5 January 1854.

No. 2.

From Lieutenant-colonel *A. T. Cotton*, Chief Engineer, to the Chief Secretary to Government.

Sir,

It is now a matter of common notoriety that in the book which has been printed, containing the minutes of the Right Honourable the President and Members of Council, on the subject of the Public Works Report, several minutes by the Right Honourable the President are inserted, most severely reflecting on my conduct.

I most respectfully submit, that not having been one of the Public Works Commissioners, I am not connected with that matter, and my case is essentially different from theirs in two respects.

1st. No paper of mine has been published, and therefore in appealing to the public in my case the Government have brought forward only the charges against me without any papers which could enable that public to form their own judgment in the case.

2d. I understand the two civil members who have recorded their views on the Public Works Report have not given any opinion either on the minutes animadverting on my conduct or on their publication.

At present I am therefore brought before a tribunal without any opportunity being given me of making my own defence.

I speak of the minutes being made public, though nominally they have not been so, because they have in part; they are printed; they have been placed in the hands of various individuals, both in the service and out of it, and have been seen and commented on by one at least of the editors of the Madras newspapers.

The Honourable Court of Directors have my papers as well as the minutes before them, and had I been brought before a court-martial I should of course have been allowed to produce any papers I thought necessary; but I am now brought before the public, both without defenders and without being allowed to make my own defence, as matters stand. I have therefore the honour respectfully to request that I may be permitted to print and circulate to those who have seen the charges brought against me such public documents as may appear to me necessary for my defence.

I have, &c.
(signed) *A. Cotton*, Lieutenant-colonel,

Chief Engineer's Office, Fort St. George,
4 January 1854.

Chief Engineer.

MINUTE by the Right Honourable the President.

LITTLE from Lieutenant-colonel Cotton, Chief Engineer, No. 9, dated the 5th January 1854, handing up a memorial to the Honourable Court, bringing to notice the proceedings of Government with respect to certain engineer officers who memorialised against being superseded by an officer of the native infantry.

The memorial above referred to will immediately be sent to the Honourable Court.

The Honourable Court having expressed their sentiments in a recent despatch on the alleged supersession of certain officers of engineers by an officer of infantry, of course the prohibition of the promotion of the former who memorialised to a higher grade is at an end.

The despatch from the Honourable Court of the 9th of November 1853 will be disposed of in the usual manner, and when it is replied to in due routine, and the draft comes to me, I shall place a minute on record to accompany the reply.

The Honourable Court's orders will necessarily be strictly obeyed, but as I conceive them to have been grounded on misstatement, and further, as I hold that circumstances have since shown that the view I took of the deficiency of qualified engineer officers was essentially correct, I shall point out the impressions I still retain on that question. I wholly deny the allegations made in the chief engineer's memorial as to its being a common right for officers to communicate with me personally as Governor. Lieutenant Scott had chosen to enter into the combination, and as I looked, and still do so, on such a combination to be equally subversive of proper authority and respect, I marked it by my personal displeasure. No individual at the head of this Government, or any other Government, has, I will venture to assert, ever made himself more accessible to all ranks and classes than I have done, but so far as for admitting it to be "a common right," I distinctly decline to do so. I have exercised, and shall continue to do so, my own pleasure on those points. Lieutenant Scott was told by my orders that I would not communicate with him in person, but that if he had anything to say he might inform my private secretary, or put what he wished to make known on paper. I think I was informed afterwards that he observed that he had come to apply to me to be removed to another station as he had quarrelled with his immediate commanding officer, which I deemed a conclusive proof of the total want of the usual respect which the example of Lieutenant-colonel Cotton has inculcated.

21 January 1854.

(signed) *Henry Pottinger.*

MINUTE by the Honourable Mr. *Elliott.*

THE letters of Lieutenant-colonel Cotton, chief engineer, one, No. 7, dated the 4th instant, and two, Nos. 8 and 9, dated the 5th instant, containing memorials to the Honourable Court of Directors, have reached me on circulation this day.

In the first letter Colonel Cotton requests the permission of Government to print and circulate such public documents as may appear to him necessary for his defence against certain reflections contained in minutes of the Right Honourable the President appended to his minute on the First Report of the Commission on Public Works, printed with the proceedings of Government on that Report.

Letter No. 7. In the second, letter, Colonel Cotton submits a memorial addressed to the Honourable Court of Directors, complaining of the publication of those minutes.

Memorial enclosed in No. 8. In both his letter to Government and in his memorial to the Court of Directors, Colonel Cotton assumes that the Government have appealed to the public in his case, and complains that they have brought forward only the charges against him, without any papers, which could enable that public to form their own judgment. He surmises that the Government printed the papers in question purposely as an appeal to the public, and complains of the civil members of Council not having protested against his being thus publicly accused without an opportunity being given to him of defending himself by the publication of such documents as he might consider necessary for that end.

I deny that an appeal to the public was intended by Government in printing the minutes. The Report of the Commission on Public Works was printed in the first instance for the sake of convenience, and for the same reason the minutes reviewing that Report were likewise printed. These minutes were intended for the consideration of the Government of India, and the Honourable the Court of Directors, and the copies of former minutes appended to some of them were annexed simply for more easy reference to documents already recorded in the proceedings of Government, to which the writers desired to call attention. The Government are not in any way bound to make known to officers, on whose conduct they have found it necessary to animadvert, in communications to the Court of Directors, the tenor of their comments, or to give them an opportunity to discuss them; still less to make known to them, or to give them an opportunity of discussing the opinions of the head, or individual members of the Government,

ment, which have not been adopted by the majority. It is quite contrary to all precedent to do so, pending the judgment of the Court in the representation made to them. It would be detrimental to the public service to admit such discussion. I do not see that there is reason to distinguish between this case and others, merely on the ground that the minutes having been printed, have got into the hands of persons who would not have had an opportunity of seeing them if they had been, as usual, confined to manuscript. This was not authorised nor contemplated by Government, and it has been stated to the Governor-General in Council, that the Government do not feel themselves at liberty to publish the papers that have been printed, while they are under the consideration of that authority and the Court of Directors. Colonel Cotton does not specify what papers he desires to print and circulate; and I have no idea that they are beyond those that have been sent to the Court. I presume that all the papers to which the appended minutes relate will be before the Court, when his memorial to that authority, which is the subject of one of them, is disposed of. His appeal to that only legitimate tribunal will therefore have all the support that the papers in the records of Government can afford, and the opinions that have been expressed regarding his conduct will be weighed by that standard; his proposed appeal to the public I think is inadmissible.

The Honourable Court will judge of the propriety of the memorial which Colonel Cotton has addressed to them on the subject, and I trust that the opportunity will be taken to lay down some rule as to the latitude which is to be allowed to officers in criticising the proceedings of Government in the shape of memorials, as well as upon the right asserted by Colonel Cotton, which of course he does not claim as a peculiar privilege, to vindicate himself from censures, which he understands to have been passed upon him in the course of discussions at the Council table, by appeal to the public, knowing that those censures, and the grounds of them, have been submitted to the judgment of the Honourable Court.

In his third letter, Colonel Cotton has submitted a memorial, addressed by him to the Honourable Court of Directors, not on account of any grievance of his own, but as the champion of certain officers of the corps of engineers under his command, on account of a grievance which he considers them to have suffered. I question the pretension of Colonel Cotton to set himself up as the champion and advocate of these officers; and I cannot but remark that the time was ill chosen for doing so, when a despatch had actually been received from the Honourable Court of Directors, containing their decision, pending which, only the resolution complained of was to have effect. The despatch was received on the 1st January, and Colonel Cotton's memorial is dated the 5th. I do not object to the memorial being transmitted to the Honourable Court, for though it appears to me exceptionable, yet it is for the Court to determine on the correctness of the principle on which it is based. I do not enter into the merits of the case, further than to say that I did not approve of the promotion of the officers in question being suspended because of their having addressed memorials to the Honourable Court.

Minute, dated 15th and 23d August 1853.

While I oppose the claim of Colonel Cotton to be allowed to print and circulate public documents by way of appeal to the public, from censures upon which we may expect a judgment to be pronounced by the Honourable Court of Directors, on a full consideration of his conduct, as manifested in the papers before them, which it would seem must be the papers he desires to publish, I yet would guard myself from being supposed to concur in the censures to which he objects, particularly those expressed in the minute of the Right Honourable the President,* dated 4th May 1853, on the draft of the despatch with which Colonel Cotton's memorial was transmitted to the Honourable Court.

* I subscribe to the despatch, but not to the minute.

21 January 1854.

(signed) *D. Elliott.*

MINUTE by the Honourable Mr. Thomas.

LETTER from Lieutenant-colonel Cotton, 4 January 1854, requesting papers with a view to publication.

213.

s 2

Letters

Letters dated 5 January, with two memorials from the same officer, with minutes by the Right Honourable the President and by the Honourable Mr. Elliott, dated 21st instant.

These papers have reached me this day (24th), and I have little to add to the remarks recorded in the Honourable Mr. Elliott's minute, in which I fully concur.

It should, I think, be pointed out to Lieutenant-colonel Cotton that he is in error in designating the minute, or views of one of the members, as the proceedings of the Government. This error is the more marked in this case, as in the instance to which he especially refers, the minute of the President of the 4th May last, there was but one of the civil members of Government then present. I was not even aware of the existence of his memorial, and of the minute upon it, till long after both had been despatched to England, being then absent on the Neilgherries. So little ground is there for his remarks in the alleged omission to protest against the view taken of his conduct by the President.

As he has now brought this memorial again under notice, I deem it right to state my opinion that I consider that document unjustifiable, as wholly wanting in the respect due to the head of the Government, and subversive of all authority.

Colonel Cotton had no personal grievance of which to complain; and his assumption of a right to comment upon, and pass in review the acts of the head of the Government under the guise of a memorial to the Honourable Court I must entirely condemn, whether in his case or in the more recent one of the Rev. Mr. Taylor, unless the Honourable Court see cause expressly to sanction such appeals to them.

I look upon the memorial now sent in by Lieutenant-colonel Cotton, in which that officer represents the cases of certain junior engineer officers, as open to similar exceptions, particularly as noticed by the Honourable Mr. Elliott, at this date, when the Court's late despatch has removed the ground of complaint.

With reference to Lieutenant-colonel Cotton's application for papers "for the purpose of publication," though I should deprecate the concession in this and similar cases where personal feelings and interests come under discussion, I should be glad to see a discretion given to this Government to publish its proceedings and papers, upon great general questions in which the whole community are interested. Such, for example, as the Minutes and Proceedings of Government and of the Revenue Board on the recent apprehended famine, on the Moliturfas, the salt and other general questions; I cannot myself doubt but that this course would be found highly beneficial, and far better calculated than the existing system to uphold the character of the Government, and to lead to a sound, healthful, and useful public opinion. It is upon this ground that I now advocate the publication of the minutes and the orders of Government on the Report of the Public Works Commissioners.

24 January 1854.

(signed) J. F. Thomas.

No. 62.

RESOLVED, that Lieutenant-colonel Cotton's memorials, enclosed in his letters of the 5th January 1854, Nos. 3 & 4, be forwarded to the Honourable Court of Directors, together with his letter of the 4th January, No. 2, and the Minutes of the Members recorded above, as well as the Papers recorded in the Constitution, noted in the margin, having reference to the application of the Board of Revenue in the Department of Public Works for the promotion of certain engineer officers who had previously memorialized the Honourable Court.

R. D. to Cons.
2 August 1853.
Nos. 21, 22.
Cons. 23 August
1853, No. 31 to 39.

2 Resolved also, that Lieutenant-colonel Cotton be informed with reference to his letter of the 4th January, that pending the orders of the Government of India and the Honourable Court of Directors on the Reports of the Public Works Commissioners,

Commissioners, the Government do not consider that it is open to them to accord to him for the purpose stated the permission he solicits to print certain public documents.

(signed) *H. C. Montgomery,*
 Fort St. George, 10 February 1854. Chief Secretary.

MEMORIAL from the Commissioners of Public Works at *Madras*.

EXTRACT Fort St George Public Works Consultation of 22 November 1853.

Read the following Papers :

From the Commissioners for inquiring into and reporting upon the system of Public Works, to Sir *H. C. Montgomery*, Bart., Chief Secretary to Government, Fort St. George.

Sir,

WE have the honour to forward a memorial in triplicate, addressed to the Honourable the Court of Directors of the East India Company. We beg to request that you will be good enough to lay it before the Right Honourable the Governor in Council, with a view to its being transmitted to the Honourable Court.

(signed) *J. D. Bourdillon,*
G. Balfour, Major,
 Public Works Commissioners.

Public Works Commissioners' Office,
 Fort St. George, 8 November 1853.

Respectful Memorial from *J. D. Bourdillon*, Esq., of the Madras Civil Service, and Major *George Balfour*, Commissioners for inquiring into and reporting on the system of superintending and executing Public Works in the Madras Presidency, to the Honourable the Court of Directors of the East India Company

Your memorialists beg to submit the following circumstances for the consideration of your Honourable Court, and for such orders as you may deem fitting.

In pursuance of your Honourable Court's despatch of the 30th of January 1850, para. 63, your memorialists were on the 18th February 1851 appointed Commissioners, jointly with Major F. Cotton, of the Madras Engineers, for the purposes of inquiring into and reporting on the superintendence and execution of Public Works under this Presidency, and on the 23d December 1852, the Commissioners submitted the first Report on the very complicated and extensive subject committed to them. Your memorialists then proceeded with their inquiries, being deprived of the co-operation of Major Cotton, who was withdrawn for other important duty in the provinces, and on the 1st instant they reported to Government that their second and final Report was completed, with the exception of a small part of the Appendix. On the 8th instant (this day) your memorialists waited on his Excellency the Governor at the public breakfast officially notified, for the purpose of presenting that Report to him in person, and of officially paying their respects to him as the head of the Government on the breaking up of the Commission. Your memorialists put down their names in the proper book in the usual way, for an interview for this purpose; but after breakfast, and before the reception began, the senior aide-de-camp, Captain Hay, delivered to them a message from the Governor to the effect that his Excellency could not grant them an interview, and that it was owing to his (Captain Hay's) mistake that their names had been put down at all, as he had previously received his Excellency's orders that their names should not be on the Government House list.

Your memorialists beg to represent that according to social usages in this country, removal from the lists of those admitted to Government House carries with it various social and public inconveniences and disabilities; and that as applied to gentlemen holding important and responsible offices under Government, such a measure is altogether unprecedented. They feel compelled to ascribe this sentence of exclusion now notified to them, to displeasure felt and recorded by his Excellency at some passages, or at the general tenor of their first Report. They have thus incurred this exclusion solely, as they believe, by their discharge of an important and arduous duty committed to them in pursuance of the orders of your Honourable Court, and which duty they zealously and laboriously endeavoured to perform in an honest and complete manner, in accordance with their duty to your Honourable Court, and to advance the well-being of this country. Your memorialists therefore address your Honourable Court in the confident hope that you will be pleased to grant them redress, and replace them in that position socially and officially, which as men of honour and integrity, and zeal in your service, they have a right to claim.

And your memorialists respectfully subscribe themselves,

(signed) *J. D. Bourdillon,*
G. Balfour, Major,
Public Works Commissioners.

Fort St. George, 8 November 1853.

MINUTE by the Right Honourable the President.

I BEG to propose that the memorial which accompanies this letter be transmitted to the Honourable Court by the first opportunity. The statement therein contained is quite correct, with the addition that I desired my aide-de-camp to say that I declined to have any personal intercourse with any of the members of the Commission. As the head of this Government I feel that I was quite justified in the step I took, equally to protect myself from being intruded upon by persons who had so totally forgotten what was due to me in that position, and also in my private capacity to mark the sense I entertained of their conduct.

(signed) *Henry Pottinger.*

Guindy Park, 10 November 1853.

No. 418.

ORDERED, that the memorial received with the above letter be forwarded to the Honourable the Court of Directors, together with the minute recorded by the Right Honourable the President.

(signed) *H. C. Montgomery,*
Chief Secretary.

Fort St. George, 22 November 1853.

Public Department, 22 March (No. 13) 1854.

Our Governor in Council at Fort St. George.

LETTER (Public Works Department), dated 23 November (No. 19) 1853.

Para. 1. IN this letter you have transmitted to us a memorial from Mr. J. D. Bourdillon and Major G. Balfour, members of the Commission on Public Works, complaining of the manner in which they had been treated by the Governor of your Presidency

2. These gentlemen state that having waited upon Sir Henry Pottinger at the public breakfast, and having put down their names for an interview in order to present

present their second Report, and officially to pay their respects to him as the head of the Government on the breaking up of the Commission, they were informed by the senior aide-de-camp that the Governor could not grant them an interview, and that he had given orders "that their names should not be on the Government House lists."

3. The memorialists state that they feel compelled to ascribe the treatment of which they complain to displeasure felt at some passages, or at the general tenor of their first Report; and this impression is verified by Sir Henry Pottinger in a minute which accompanies the memorial, and in which he states, "As the head of the Government I feel that I was quite justified in the step I took, equally to protect myself from being intruded upon by persons who had so totally forgotten what was due to me in that position, and also in my private capacity, to mark the sense I entertained of their conduct."

4. The blame imputed to the Commissioners in the above minute is stated at greater length and in far stronger terms in the minute recorded by Sir Henry Pottinger, on the first Report of the Commissioners; and on the same occasion the other members of your Government took exception to the tone of the Commissioners' remarks on the Government of your Presidency, with reference to Public Works in past years. Several instances are pointed out by Mr. Elliott, in which their statements, impugning the conduct of your Government, are contradicted by facts; and both he and Mr. Thomas impute to those gentlemen mis-statements in cases where they could scarcely be ignorant of circumstances which ought to have modified their conclusions.

5. We shall not be in a position till we have received the second Report of the Commissioners, and been put in possession of the views of the Government of India on the subject, to go into a full consideration of the substance of the Report already received, and of the minutes recorded by your Government in connexion with it, but we have, nevertheless, thought it right to enter on such an examination of it as would enable us to decide how far the Commissioners may have laid themselves open to these observations on the tone and spirit of their Report, as far as it regards the conduct of your Government.

6. The result is, that whilst we are entirely of opinion that it was the bounden duty of the Commissioners to bring fully before the Government of India all the facts connected with the subject of their inquiry, and the deficiencies which, in their opinion, existed in any part of the service of the Department of Public Works, we think they are liable to animadversion for the tone of several parts of their Report, with reference to the conduct which on different occasions your Government thought it right to pursue. Such a course could not be necessary for a perfect elucidation of the truth, and could not but tend to produce feelings little calculated to promote the important object of a good and harmonious understanding amongst gentlemen employed in the same public service.

7. On the other hand, we cannot but regret the mode which Sir Henry Pottinger thought proper to adopt for expressing his disapprobation of the conduct of the Commissioners when they came, according to the accustomed practice, to seek an interview for the purpose of presenting their second Report, and also the communication made to them by his orders, which we think casts unmerited discredit on public officers of high character and reputation.

8. With regard to the charge of wilful misstatement and misrepresentation, which seems to be implied by Mr. Thomas, we shall reserve our opinion until the Commissioners have had the opportunity of offering an explanation.

(True extracts.)

East India House,
2 May 1854.

T. L. Peacock,
Examiner of India Correspondence.

PUBLIC WORKS (INDIA)

COPIES of Reports of the Commission on Public Works at Bombay, of Special Reports of the Commission on Public Works at Madras, and Memoranda of the Government Members of Council as well as the remarks made at various sittings, together with copies of Minutes in support of the Government proposals, in connection with those Reports, of Public Works in the Provinces on Public Works in the Provinces, and of the Commission's Report on Public Works in the Provinces of the Council, Madras, 1907.

Ordered by the House of Commons to be printed
4 May 1907

[Printed by ...]

REVENUES (INDIA).

REPORT to a Select Committee of His Honourable The House of Commons,
ordered by the House of Commons, May 1854.

AN ACCOUNT, in Pounds Sterling Money, of the Gross and Net REVENUES
of India, distinguished into several Heads, &c., for the Year ended the
30th day of April 1852, showing also the Charges of Collection and other
Payments out of the same. Requires the 5 per Cent. for which the Gross
Revenues were levied, and the Public Expenditure under its several Heads
of Account, both in India and in England, the Amount of the India Debt and of
the Home Bond Debt, and the Interest thereon, and the Cash Balances
of the India and Home Treasuries on the 30th day of April 1852.

East India Company,
May 1854.

JAMES C. MELVILL,
Secretary.

(Sir Charles Wood.)

Printed, by The House of Commons, to be Printed,
at the House of Commons, May 1854.

L I S T.

No of Account.	INCOME OF INDIA.	Page.
1	An Account of the Gross Revenues of India, for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected, converted into Sterling Money at the established rate of Two Stollings per Sicca Rupee	4
2	An Account of the Gross Revenues of the Presidency of Bengal for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues, the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	6
3	An Account of the Gross Revenues of the Eastern Settlements (Prince of Wales Island, Singapore and Malacca), for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	8
4	An Account of the Gross Revenues of the District of Coorg for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	9
5	An Account of the Gross Revenues from Territory ceded by the Burmese, for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rate per Cent. for which the Gross Receipts were collected	9
6	An Account of the Gross Revenues of the North Western Provinces, including the newly acquired Territories, for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	10
7	An Account of the Gross Revenues of the Punjab and Trans-Indus Territory, for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	11
8	An Account of the Gross Revenues of the Presidency of Madras, for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	12
9	An Account of the Gross Revenues of the Presidency of Bombay, for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	13
10 and 11	An Account of the Gross Revenues of Scinde and Sattara, for the Year 1851-52, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected	14
INCOME AND EXPENDITURE OF INDIA.		
12	An Account of the Total Income of the Revenue of India, in the Year ended the 30th April 1852, after deducting the Repayments, Allowances and Drawbacks, together with an Account of the Public Expenditure, including the Allowances, Assignments and other Payments made out of the Revenues in accordance with Treaties or other Engagements, but exclusive of Sums applied to the Reduction of Debt	15
13	An Account of the Net Public Income of India, in the Year ended the 30th April 1852, (after abating the Expenditure thereon defrayed by the several Revenue Departments, and the Allowances, Assignments and other Payments out of those Revenues, made in accordance with Treaties or other Engagements), and of the actual Issues or Payments within the same period; exclusive of the Sums applied to the Reduction of Debt	16
14	Abstract Account of the Balances of Cash in the several Treasuries of India on the 30th April 1851, the Amount of Debt incurred and Debt discharged during the Year 1851-52, the Amount of Advances and Repayments on various Accounts; the Supplies to and from London, and between the several Presidencies, and the Balances in the Indian Treasuries on the 30th April 1852, showing also the Amount of the Cash Balance in England, and the Aggregate of the Cash Balances, both in India and England, at the latter date	17

No. of Account.	APPENDICES.	Page.
15	General Abstract Account of the Receipts under the head of Tributes and Subsidies	18
16	General Abstract of the Charges of Collection, on the Public Income of India for the Year ended the 30th April 1852	18
17	General Abstract of Payments other than Charges of Collection, chargeable against the following Heads of Revenue for the Year ended the 30th April 1852	25
18	General Abstract Account of the Allowances and Assignments paid out of the Revenues in accordance with Treaties or other Engagements in the Year ended the 30th April 1852	27
19	General Abstract Account of the Amount set apart in the Year 1851-52, on account of the Sinking Fund for the redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore, with the Interest and Charges thereon payable out of the Tanjore Revenues	31
20	General Abstract Account of the Allowances to District and Village Officers and Enamdars, including Charitable Grants	31
21	General Abstract Account of the Charges of the Civil and Political Establishments of India, including Contingent Charges for the Year ended 30th April 1852	32
22	General Abstract Account of the Judicial and Police Charges of India (including Contingent Charges) for the Year ended 30th April 1852	36
23	General Abstract Account of the Amount Expended for Buildings, Roads and other Public Works, exclusive of Repairs and of Military Buildings, for the Year ended the 30th April 1852	38
24	General Abstract Account of the Charges of the Eastern Settlements (Prince of Wales Island, Singapore and Malacca), for the Year ended the 30th April 1852	38
25	General Abstract Account of the Military Charges of India for the Year ended 30th April 1852 (including the Charges defrayed in England)	40
26	General Abstract Account of the Marine Charges of India for the Year ended 30th April 1852 (including the Charges defrayed in England)	41
27	General Abstract Account of the Mint Charges of India for the Year ended 30th April 1852	43
28	General Abstract Account of the Sums paid and payable for Interest on India Debt in the Year ended the 30th April 1852, showing also the Amount of the Debt at that date	43
29	General Abstract of the Receipts and Disbursements of the several Presidencies of India, for the Year ended the 30th April 1852, showing the Local Surplus or Deficit at each Presidency	45
30	Account of the Balances of Public Money in the several Treasuries of India on the 30th April 1851, the Amount of Debt incurred and Debt discharged during the Year 1851-52, the Amount of Advances and Repayments on various accounts; the Supplies to and from London and between the several Presidencies, and the Balances in the Indian Treasuries on the 30th April 1852	46
31	General Abstract Account of the Sums paid and payable for interest on the Home Bond Debt for the Year ended the 30th April 1852, showing also the Amount of the Debt at that date	48
32	General Abstract Account of the Charges for Transport of Troops and Stores, deducting the Amount of Freight charged in Invoices, in the Year ended the 30th April 1852	48
33	General Abstract Account of the particulars comprised under the head of "Charges General" in the Statement of the Home Expenditure (Nos 12 and 13), in the Year ended the 30th April 1852	49
34	General Abstract Account of Stores exported to India in the Year ended the 30th April 1852	50

East India House,
26 May 1854.

James C. Melvill,
Secretary

No. 1.

AN ACCOUNT of the GROSS REVENUES of India for the Year 1851-52, with the CHARGES of COLLECTION Rates per Cent. for which the Gross Receipts were collected, converted into

HEADS OF REVENUE	1. GROSS RECEIPTS.	2. Repayments. Allowances, Refunds and Drawbacks.	3. Net Receipt within the Year, after deducting Repayments
	£.	£.	£.
ORDINARY REVENUES:			
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, and Mo- turpha and small Farms, and Licences at Madras:			
Land Revenue	£. 15,025,763		
Tributes and Subsidies (See Account, No. 15)	601,856		
Excise Duties in Calcutta	26,826		
Sayer and Abkarry, including the Moturpha and small Farms, and Licences at Madras	1,251,424		
Miscellaneous Receipts in the Revenue Department	95,283		
	17,001,171	18,811	16,982,360
Customs	1,661,813	63,881	1,598,132
Salt:			
Sale of Salt	£. 1,301,240		
Duties levied	1,326,126		
Produce of Salt Mines in the Punjab	125,739		
TOTAL RECEIPTS from Salt	£. 2,753,105		
Deduct,—			
Customs on Salt imported into Calcutta (included with the Customs Revenue in Indian Statements)	£. 658,654		
Produce of Salt Mines in the Punjab (included with the Sayer in Indian Statements)	125,739		
	784,393		
	1,968,712		1,968,712
Opium	3,993,542		3,993,542
Tobacco Sales at Madras	84,073		84,073
Post-office Collections	192,115	1,004	191,111
Stamp Duties	472,027	11,564	460,463
Mint Receipts	121,011		121,011
Marine and Pilotage Receipt	108,103		108,103
Judicial Fees and Fines	153,826	1,648	152,178
Revenues of Prince of Wales Island, Singapore and Malacca (See Ac- count, No. 3)	60,686		60,686
Revenues and Receipts from the District of Coorg (See Account, No. 4)	17,552		17,552
Sale of Presents	15,872		15,872
Miscellaneous Receipts in the Civil and Political Departments	28,124		28,124
Interest on Arrears of Revenue, and on other Accounts	58,541		58,541
TOTAL of Ordinary Revenues	£. 25,937,168	66,710	25,840,458
OTHER RESOURCES:			
On account Net Proceeds of Estates administered to by the late Regis- trar of the Supreme Court, section 1 of the Act of the Government of India, No. 5 of 1851	47,773		47,773
On account Sale Proceeds of Assets of the late Government in the Punjab	14,917		14,917
	25,999,758	66,710	25,903,011
Gain by Exchange with reference to the fixed rate of 24. the Sicca Rupee on Remittance Transactions between India and London	189,870		189,870
TOTAL REVENUE RECEIPTS of all the Presidencies of India	£. 26,189,428	66,710	26,092,718

Note.—The "Charges of Collection" necessarily include Salaries and Expenses of Offices charged with

No. 1.

and other Payments out of those Revenues, the NET RECEIPTS into the several Government Treasuries, and the Sterling Money at the established Rate of Two Shillings per Sicca Rupee.

PAYMENTS OUT OF THE INCOME						60.	11.
4.	5.	6.	7.	8.	9.	Net Receipts into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was collected.
Charges of Collection, including Cost and Charges of Salt, Opium and Tobacco. See Account, No. 16.	Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements. See Account, No. 18.	Sinking Fund for the Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore, and Interest thereon (payable out of the Tanjore Revenues). See Account, No. 19.	Allowances to District and Village Officers and Esamdars, including Charitable Grants. See Account, No. 20.	Other Payments. See Account, No. 17.	Total Payments out of the Income.		
£.	£.	£.	£.	£.	£.	£.	
1,623,576	1,278,469	46,482	1,109,120	256,324	4,313,971	13,668,389	9.549
189,343	-	-	-	1,356	199,699	1,407,433	11.393
388,054	-	-	-	-	388,054	1,580,058	19.711
1,050,498	-	-	-	-	1,050,498	2,943,044	26.205
22,557	-	-	-	-	22,557	61,516	26.830
207,865	-	-	-	6,329	214,184	Excess of Payments, 23,073	6.964
23,178	-	-	-	-	23,178	437,281	4.910
-	-	-	-	-	-	121,011	-
-	-	-	-	-	-	108,103	-
-	-	-	-	-	-	152,180	-
4,035	5,574	-	-	-	9,609	51,077	-
2,396	7,020	-	-	5,700	16,016	1,636	13.651
-	-	-	-	-	-	16,872	-
-	-	-	-	-	-	28,124	-
-	-	-	-	-	-	38,541	-
3,511,492	1,291,963	46,482	1,109,120	269,709	6,228,766	19,611,692	-
-	-	-	-	31,418	81,418	16,355	-
-	-	-	-	5,038	5,038	9,779	-
3,511,492	1,291,963	46,482	1,109,120	306,165	6,265,222	19,637,826	-
-	-	-	-	-	-	189,670	-
3,511,492	1,291,963	46,482	1,109,120	306,165	6,265,222	19,827,496	-

Duties of internal Administration, as well as with the collection of the Revenues.

No. 2.

AN ACCOUNT of the GROSS REVENUES of the Presidency of Bengal for the Year 1851-52, with the CHARGES Treasuries, and the Rates per Cent. for

	1.	2.	3.
	GROSS RECEIPTS.	Repayments: Allowances, Refunds and Drawbacks.	Net Receipt within the Year, after deducting Repayments.
	£.	£.	£.
ORDINARY REVENUES:			
Land Revenue, including Tributes and Subsidy from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues:			
Land Revenue - - - - -	£. 3,327,428		
Tributes from the Nizam, Rajpoot and other States (Account, No. 15) - - - - -	123,660		
Subsidy from the Nagpore Government (Account, No. 15) - - - - -	75,000		
	3,525,988		
Excise Duties in Calcutta - - - - -	26,826		
Sayer and Abkarry - - - - -	279,244		
Miscellaneous Receipts in the Revenue Department - - - - -	7,080		
	3,839,138	6,959	3,832,179
Customs:			
	Gross Receipts.	Drawback and Refunds of Duty	Net Receipt.
	£.	£.	*£.
On Goods Imported - - - - -	312,616	10,522	302,094
Ditto - Exported - - - - -	123,319	1,312	122,007
	435,935	11,834	424,101
On Salt - - - - -	658,654	13,211	645,443
	1,094,589	25,045	1,069,544
Sale of Salt - - - - -	848,026	-	848,026
Sale of Opium - - - - -	2,925,089	-	2,925,089
Post-office Collectious - - - - -	46,139	-	46,139
Stamp Duties - - - - -	201,830	834	200,996
Mint Receipts - - - - -	82,978	-	82,978
Marine and Pilotage Receipts - - - - -	85,056	-	85,056
Judicial Fees and Fines - - - - -	100,831	-	100,831
Revenues of Prince of Wales Island, Singapore and Malacca (See Account, No. 3) - - - - -	60,686	-	60,686
Revenues and Receipts from the District of Coorg (See Account, No. 4) - - - - -	17,552	-	17,552
Sale of Durbar Presents - - - - -	14,342	-	14,342
Receipts from Territory ceded by the Burmese (See Account, No. 5) - - - - -	235,427	-	235,427
Interest on Arrears of Revenue, and on other Accounts - - - - -	7,231	-	7,231
Miscellaneous Receipts in the Civil and Political Departments - - - - -	21,671	-	21,671
TOTAL Ordinary Revenues - - - £.	9,580,585	32,838	9,547,747
OTHER RESOURCES:			
On account Net Proceeds of Estates administered to by the late Registrar of the Supreme Court (Section 1 of the Act of the Government of India, No. 5 of 1851) - - - - -	47,773	-	47,773
	9,628,358	32,838	9,595,520
Gain by Exchange with reference to the fixed rate of 2s. the Sicca Rupee on Remittance Transactions between Bengal and London - - - - -	161,454	-	161,454
TOTAL Bengal Presidency - - - £.	9,789,812	32,838	9,756,974

No. 2.

of COLLECTION and other Payments out of those Revenues, the NET RECEIPTS into the several Government which the Gross Receipts were collected.

PAYMENTS OUT OF THE INCOME.				8.	9.
4.	5.	6.	7.	Net Receipts	Rate per Cent.
Charges of Collection, including Cost and Charges of Salt and Opium.	Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements.	Other Payments.	Total Payments out of the Income.	into the several Government Treasuries.	for which the Gross Receipt was collected.
£.	£.	£.	£.	£.	
335,756	240,880	34,457	611,043	3,221,136	9.745
46,871	-	-	46,871	1,022,673	4.282
303,574	-	-	303,574	544,452	35.796
1,039,623	-	-	1,039,623	1,885,466	35.542
51,469	-	-	51,469	Excess of Payments,	
10,077	-	-	10,077	5,330	1.992
-	-	-	-	190,919	
-	-	-	-	82,978	
-	-	-	-	85,056	
-	-	-	-	100,831	
4,035	5,574	-	9,609	51,077	
3,396	7,920	5,700	16,016	1,536	13.651
51,705	-	1,184	52,889	14,342	
-	-	-	-	162,568	
-	-	-	-	7,331	
-	-	-	-	21,871	
1,845,506	254,324	41,291	2,141,121	7,406,626	
-	-	31,418	31,418	16,355	
1,845,506	254,324	72,709	2,172,539	7,422,981	
-	-	-	-	161,454	
1,845,506	254,324	72,700	2,172,539	7,584,435	

AN ACCOUNT of the GROSS REVENUES of the Eastern Settlements for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those Revenues, the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES :	1. RECEIPTS.	PAYMENTS OUT OF THE INCOME.			5. Net Receipts into the several Government Treasuries.	6. Rate per Cent. for which the Gross Receipt was collected.
		2. Charges of Collection.	3. Allowances and Assignments payable out of the Revenues	4. Total Payments out of the Income.		
<i>Prince of Wales Island :</i>	£.	£.	£.	£.	£.	
Opium Farms	4,898					
Arrack, Serec, Toddy, Baung and Market Farms	5,398					
Quit and Ground Rents, Sale of waste and unoccupied Lands, Fees, &c.	4,668					
	14,964	1,768	2,206	3,974	10,990	11.815
Post-office Collections	29	105		105	Excess of Payments 76	
Marine Receipts (Fees)	39				39	
Judicial Fees and Fines	2,077				2,077	
	17,109	1,873	2,206	4,079	18,080	
<i>Singapore :</i>						
Opium Farms	15,680					
Arrack, Serec, Toddy, Baung and Market Farms	11,072					
Quit and Ground Rents, Sale of Lands, Pawnbrokers' Licences, Fees, &c.	3,707					
	31,009	843	1,791	2,634	28,375	2.718
Post-office Collections	747	819		819	Excess of Payments, 72	
Marine Receipts, Fees, &c.	112				112	
Judicial Fees and Fines	2,434				2,434	
	34,602	1,662	1,791	3,453	30,849	
<i>Malacca .</i>						
Opium Farms	2,894					
Arrack, Serec, Toddy, Baung and Market Farms	2,004					
Renter of the Tin of Malacca	2,894					
Land Revenue, Rents, Pawnbrokers' Licences, &c.	835					
	8,627	500	1,577	2,077	6,550	5.796
Post-office Collections	11				11	
Judicial Fees and Fines	637				637	
	9,275	500	1,577	2,077	7,198	
TOTAL, Eastern Settlements	£. 60,686	4,035	5,574	8,609	51,077	
ABSTRACT ACCOUNT of the REVENUES of the EASTERN SETTLEMENTS :						
Farms, Rents, Licences, Fees, &c.	54,600	3,111	5,674	8,685	45,915	5.698
Post-office Collections	787	924		924	Excess of Payments, 137	
Marine Receipts	151				151	
Judicial Fees and Fines	5,148				5,148	
	60,686	4,035	5,574	8,609	51,077	

No. 4.

AN ACCOUNT of the GROSS REVENUES of the District of Coorg for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those Revenues, the NET RECEIPTS into the Commissioner's Treasury, and the Rate per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME.				6. Net Receipts.	7. Rate per Cent. for which the Gross Receipt was collected.
		2. Charges of Collection.	3. Allowances and Assignments payable out of the Revenues.	4. Other Payments.	5. Total Payments out of the Income.		
HEADS of REVENUE:							
Land Revenue -	£. 12,742	£.	£.	£.	£.	£.	
Abkarry and Rent of Farms -	2,138						
Sale of Cardamums and Sandal Wood -	2,322						
Fees, Fines and Miscellaneous Receipts -	350						
Carried to Accounts, Nos. 1 and 2 -	£. 17,552	2,506	7,920	5,700	16,016	1,536	13-651

No. 5.

AN ACCOUNT of the GROSS REVENUES from Territory ceded by the Burmese, for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those Revenues, the NET RECEIPTS into the several Government Treasuries, and the Rate per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME.				6. Net Receipts.	7. Rate per Cent. for which the Gross Receipt was collected.
		2. Charges of Collection.	3. Allowances and Assignments payable out of the Revenues.	4. Other Payments.	5. Total Payments out of the Income.		
HEADS of REVENUE:							
Land Revenue -	£. 210,187	£.	£.	£.	£.	£.	
Sayer and Abkarry -	20,299						
Judicial Fees and Fines -	230,468	51,705	- - -	1,134	52,839	177,627	22-434
Stamps -	8,919	- - -	- - -	- - -	- - -	8,919	
	1,042	- - -	- - -	- - -	- - -	1,042	
Carried to Account, No. 2 -	£. 235,427	51,705	- - -	1,134	52,839	182,588	

SHOWING THE PUBLIC EXPENDITURE UNDER ITS SEVERAL HEADS.

No. 6.

AN ACCOUNT of the GROSS REVENUES of the *North-Western Provinces*, including the newly-acquired Territories, for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those Revenues, the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1.	2.	3.	PAYMENTS OUT OF THE INCOME.				8.	9.
				4.	5.	6.	7.		
	GROSS RECEIPTS.	Repayments: Allowances, Refunds and Drawbacks.	Net Receipt within the Year, after deducting Repayments.	Charges of Collection.	Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements.	Other Payments.	Total Payments out of the Income.	Net Receipts into the several Government Treasuries.	Rate per Cent for which the Gross Receipt was collected.
ORDINARY REVENUES:									
Land, Sayer and Abkarry Revenues:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - - -	4,676,813								
Sayer and Abkarry Revenue - - - - -	308,762								
Miscellaneous Receipts in the Revenue Department - - - - -	51,718								
	5,036,293	4,514	5,030,779	422,694	425,241	25,597	873,532	4,157,247	83.04
Customs:									
On Goods imported - - - - -	2,00,088								
Ditto - exported - - - - -	65,440								
Transit Duties at Ajmere - - - - -	6,384								
	181,910	20,811	111,099	81,297	- - -	- - -	81,297	29,802	61.630
Receipts from Salt (Duties) - - - - -	441,862	- - -	441,862	10,044	- - -	- - -	10,044	431,818	2.278
Post-office Collections - - - - -	64,460	892	63,568	63,049	- - -	- - -	63,049	519	97.811
Stamp Duties - - - - -	146,529	6,384	140,195	4,449	- - -	- - -	4,449	135,746	3.036
Judicial Fees and Fines - - - - -	21,443	1,537	19,906	- - -	- - -	- - -	- - -	19,906	
Sale of Presents - - - - -	521	- - -	521	- - -	- - -	- - -	- - -	521	
Interest on Arrears of Revenue, and on other Accounts -	3,045	- - -	3,045	- - -	- - -	- - -	- - -	3,045	
TOTAL North-Western Provinces, including the Cis- and Trans-Sutlej States - - - - -	£. 5,845,063	34,088	5,810,975	581,533	425,241	25,597	1,032,371	4,778,604	
Add.—Punjab and Trans-Indus Territory, per separate Statement, No. 7 - - - - -	1,139,514	2,339	1,137,176	147,766	85,213	12,086	245,065	892,111	
TOTAL North-Western Provinces, including the newly-acquired Territories - - - - -	6,984,577	36,427	6,948,153	729,299	510,454	37,683	1,277,436	5,670,717	

10 ACCOUNT OF THE GROSS AND NET REVENUES OF INDIA FOR THE YEAR 1852.

12. AN ACCOUNT OF THE GROSS REVENUES of the *Punjab* and *Trans-Indus* Territory for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those Revenues, the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1.	2.	3.	PAYMENTS OUT OF THE INCOME.				8.	9.
				4.	5.	6.	7.		
	GROSS RECEIPTS.	Repayments: Allowances, Refunds and Drawbacks.	Net Receipt within the Year, after deducting Repayments.	Charges of Collection.	Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements.	Other Payments.	Total Payments out of the Income.	Net Receipts into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was collected.
ORDINARY REVENUES:									
Land, Sayer and Abkarry Revenues:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - - -	£. 906,759								
Sayer and Abkarry - - - - -	55,491								
Produce of Salt Mines (Sayer) - - - - -	125,739								
Miscellaneous Receipts in the Revenue Department - - - - -	4,171								
	1,092,160	1,842	1,090,318	136,955	85,213	7,049	229,216	861,102	12.540
Post-Office Collections - - - - -	14,525	112	14,413	10,413	-	-	10,413	4,000	71.690
Stamp Duties - - - - -	12,611	384	12,227	398	-	-	398	11,829	3.166
Judicial Fees and Fines - - - - -	4,392	-	4,392	-	-	-	-	4,392	
Sale of Presents - - - - -	1,009	-	1,009	-	-	-	-	1,009	
	£. 1,124,607	2,338	1,122,269	147,776	85,213	7,048	240,027	882,382	
OTHER RESOURCES:									
Sale Proceeds of Assets of the late Government of the Punjab - - - - -	14,817	-	14,817	-	-	-	5,038 (Arrears of Establishment of the late Lahore Government.)	9,779	
TOTAL, Punjab and Trans-Indus Territory, carried to Account, No. 6 - - - - -	£. 1,139,424	2,338	1,137,081	147,776	85,213	12,086	245,065	892,111	

SHOWING THE PUBLIC EXPENDITURE UNDER ITS SEVERAL HEADS.

AN ACCOUNT of the GROSS REVENUES of the Presidency of Madras for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those Revenues, the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

12 ACCOUNT OF THE GROSS AND NET REVENUES OF INDIA FOR THE YEAR 1852.

	1. GROSS RECEIPTS.	2. Repayments, Allowances, Refunds and Drawbacks.	3. Net Receipt within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.						10. Net Receipts into the several Government Treasuries.	11. Rate per Cent. for which the Gross Receipt was collected.
				4. Charges of Collection, including Cost and Charges of Salt and Tobacco.	5. Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements.	6. Charitable Grants in lieu of Resumed Lands, Privileges and Offices, &c.	7. Sinking Fund for the Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore, and Interest thereon (payable out of the Tanjore Revenues).	8. Other Payments.	9. Total Payments out of the Revenues.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
ORDINARY REVENUES:											
Land Revenue, including Subsidies from Native States, Abkarry and Moturpha Revenues, &c.:											
Land Revenue - - - - -	3,367,162										
Subsidies from Mysore, Travancore and Cochin (Account, No. 16) - - -	323,103										
Abkarry - - - - -	202,973										
Small Farms and Licences - - -	23,814										
Moturpha - - - - -	113,730										
Miscellaneous Receipts in the Revenue Department	27,753										
	4,078,535	4,175	4,074,360	390,755	389,760	82,920	46,482	147,216	1,087,133	3,017,227	9.580
Customs -											
Land Customs - - - - -	20,846										
Sea - - - - -	89,867	1,262	108,451	19,367					19,367	89,084	17.652
	100,713	1,262	108,451	19,367					19,367	89,084	17.652
Sale of Tobacco - - - - -	84,073		84,073	22,557					22,557	61,516	
Ditto Salt - - - - -	453,214		453,214	57,514					57,514	395,700	
Post-office Collections - - - - -	39,217		39,217	40,324					40,324	395,700	
Stamp Duties - - - - -	60,786	4,016	46,770	5,213					5,213	41,557	10.264
Min ^r Receipts - - - - -	7,684		7,684							7,684	
Marine ditto - - - - -	6,624		6,624							6,624	
Judicial Fees and Fines - - - - -	12,082		12,082							12,082	
Interest on Arrears of Revenue and on other Accounts - - - - -	45,600		45,600							45,600	
Miscellaneous Civil Receipts - - -	2,265		2,265							2,265	
	4,880,793	9,453	4,880,340	535,730	389,760	82,920	46,482	147,216	1,202,108	3,678,232	
Gain by Exchange with reference to the fixed rate of 2s the Sicca Rupee on Remittance Transactions between Madras and London	25,816		25,816							25,816	
TOTAL Madras Presidency - - - - -	4,915,609	9,453	4,906,156	535,730	389,760	82,920	46,482	147,216	1,202,108	3,704,048	

Including Cost of Tobacco and Salt - See Account No 16, 20-500
 Excluding Cost of Tobacco and Salt - See Account No 16, 6-144
 12-690 4-732

AN ACCOUNT of the GROSS REVENUES of the Presidency of *Bombay* for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those REVENUES, the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	PAYMENTS OUT OF THE INCOME.									
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	GROSS RECEIPTS.	Repayments: Allowances, Refunds and Drawbacks.	Net Receipt within the Year, after deducting Repayments.	Charges of Collection.	Allowances and Assignments payable out of the Revenue in accordance with Treaties or other Engagements.	Allowances to District and Village Officers, and Examdars, including Charitable Grants.	Other Payments.	Total Payments out of the Income.	Net Receipts into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was collected.
ORDINARY REVENUES:										
Land and Sayer Revenue, including Tributes and Subsidies from Native States:	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	2,086,362									
Tributes and Subsidies (Account, No. 15)	80,192									
Sayer	91,429									
Miscellaneous Receipts in the Revenue Department	4,661									
	2,262,644	1,239	2,261,305	237,424	86,651	672,654	40,872	1,237,701	1,023,604	10.498
Customs:										
At Bombay: On Goods imported	216,899									
On Goods exported	17,946									
Excise Duties on Spirituous Liquors and Tobacco (included with the Customs Receipts in Indian States)	24,728									
Toll and Ferry Collections, Tonnage Duty, and Miscellaneous Receipts in the Customs Department	4,461									
	264,044									
At Subordinates: Land Customs	3,156									
Sea Customs	39,889									
	42,725									
Receipts from Salt Excise Duty	306,769	16,397	290,372	39,002			1,256	40,658	250,014	12.718
	225,610		225,610	16,922				16,922	208,688	7.500
Receipts from Salt Excise Duty										
Sale of Opium Passes and Opium:										
Opium Passes	1,059,637									
Retail Sale of Opium	6,816									
	1,066,453		1,066,453	10,875				10,875	1,057,578	1.018
Post-office Collections	24,083		24,083	37,821				37,821	Excess of Payments, 13,748	
Stamp Duties	57,268		57,268	2,802				2,802	54,466	4.892
Mint Receipts	30,349		30,349						30,349	
Marina and Dock Dues	16,314		16,314						16,314	
Judicial Fees and Fines	6,899		6,899						6,899	
Interest on Arrears of Revenue, and on other Accounts	2,665		2,665						2,665	
Miscellaneous Civil Receipts	1,273		1,273						1,273	
Receipts of the Province of Scinde (See No. 10)	225,213	294	224,919	39,737	19,564	684	6,328	66,314	158,605	
Ditto - Sattara State (See No. 11)	270,688	68	270,620	16,364	31,310	152,662		200,336	70,284	
	4,497,030	17,993	4,479,037	400,957	137,425	1,026,300	48,557	1,613,139	2,866,898	
Gain by Exchange with reference to the fixed rate of Two Shillings the Sicca Rupee on Remittance Transactions between Bombay and London	2,400		2,400						2,400	
TOTAL, Bombay Presidency	4,499,430	17,993	4,481,437	400,957	137,425	1,026,300	48,557	1,613,139	2,868,298	

SHOWING THE PUBLIC EXPENDITURE UNDER ITS SEVERAL HEADS.

Nos. 10 and 11.

AN ACCOUNT of the GROSS REVENUES of *Scinde* and *Sattarah* for the Year 1851-52, with the CHARGES of COLLECTION and other Payments out of those REVENUES, the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. Repayments, Allowances, Refunds, and Drawbacks.	3. Net Receipt within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.					9. Net Receipts into the several Government Treasuries.	10. Rate per Cent. for which the Gross Receipt was collected.
				4. Charges of Collection.	5. Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements.	6. Compensation Allowances to Enamdars, &c in lieu of certain Cesses abolished.	7. Other Payments.	8. Total Payments out of the Income.		
<i>Pronvince of Scinde:</i>										
Land and Sayer Revenues:										
Land Revenue - - - - -	£. 188,275									
Sayer ditto - - - - -	16,262									
	199,537	82	199,455	32,478	19,564	684	- -	52,726	146,729	16.277
Customs:										
Land - - - - -	£. 9,578									
Sea - - - - -	4,015									
Ferry Collections - - - -	898									
	14,491	166	14,325	2,490	- - -	- - -	- -	2,490	11,835	17.183
Post-office Collections - - - - -	3,691	- - -	3,691	4,769	- - -	- - -	- -	6,320	11,098	} Excess of Payments 7,407
Marine Receipts. Light-house Fees, Anchorage and Pilotage Dues - - - -	1,112	- - -	1,112	- - -	- - -	- - -	- -	- -	- -	
Judicial Fees and Fines - - - - -	3,467	46	3,421	- - -	- - -	- - -	- -	- -	- -	1,112
Miscellaneous Receipts: Garden and House-rents, Receipts by Ranger of Forests, &c. -	2,915	- - -	2,915	- - -	- - -	- - -	- -	- -	- -	3,421
TOTAL, Scinde (Carried to Account, No. 9) } - £.	235,218	294	224,919	89,737	19,564	684	6,329	66,814	158,605	
<i>Sattarah State.</i>										
Land and Sayer Revenues:										
Land Revenue - - - - -	£. 247,817									
Sayer ditto - - - - -	15,681									
	263,498	- - -	263,498	15,809	31,310	152,662	- -	199,761	63,717	6.
Customs - - - - -	4,341	- - -	4,341	316	- - -	- - -	- -	316	4,025	7.279
Stamp Duties - - - - -	1,901	- - -	1,901	239	- - -	- - -	- -	239	1,722	12.187
Judicial Fees and Fines - - - - -	883	63	820	- - -	- - -	- - -	- -	- -	820	
TOTAL, Sattarah (Carried to Account, No. 9) } - £.	370,883	63	270,620	16,864	31,310	152,662	- -	200,336	70,284	

AN ACCOUNT of the TOTAL INCOME of the REVENUE of India, in the Year ended the 30th April 1852, after deducting the REPAYMENTS, ALLOWANCES and DRAWBACKS; together with an Account of the PUBLIC EXPENDITURE, including the Allowances, Assignments, and other Payments made out of the Revenues in accordance with Treaties or other Engagements, but exclusive of Sums applied to the Reduction of Debt.

272.

84

HEADS OF REVENUE AND RECEIPTS.		Net Receipt, as stated in Column 3 of the Account of Income, No. 1.	£.	No. of Account.	EXPENDITURE.		£.
ORDINARY:					PAYMENTS in the REALISATION of the REVENUE:		
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues; and Moturpha and Small Farms, and Licences at Madras	£.	16,828,380		16	Charges of Collection	£ 2,811,492	
Customs	1,588,132			17	Other Payments	206,166	
Salt (exclusive of Customs on Salt imported into Calcutta, included with the Customs Receipts)	1,968,713				TOTAL Payments in the realisation of the Revenue, including Cost of Salt and Opium	£ 3,017,657	3,017,657
Opium	3,998,542			18	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	1,261,868	
Tobacco Sales at Madras	84,078			19	thereon, payable out of the Majors Revenues	46,482	
Post-office Collections	191,111			20	Allowances to District and Village Officers and Khansdars, including Charitable Grants	1,195,130	
Stamp Duties	460,459				TOTAL of the direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium	£ 6,005,322	6,005,322
Mint Receipts	121,011				CHARGES in INDIA:		
Marine and Pilotage Receipts	108,103			21	Charges of the Civil and Political Establishments, including Contingent Charges	1,759,737	
Judicial Fees and Fines	162,180			22	Judicial and Police Charges	2,280,895	
Revenues of Princes of Wales Island, Singapore and Malacca	60,686			23	Buildings, Roads, and other Public Works, exclusive of Repairs, and of Military Buildings	296,664	
Revenues and Receipts from the District of Coorg	17,852			24	Military Charges	£ 2,470,955	
Sale of Presents	16,872			25	Buildings	216,628	
Miscellaneous Receipts in the Civil and Political Departments	28,124					8,675,438	
Interest on Arrears of Revenue, and on other Accounts	58,541			26	Indian Navy, and other Marine Charges	886,764	
		25,840,458		27	Charges of Princes of Wales Island, Singapore, and Malacca (exclusive of Charges of Collection and other Payments out of the Revenues of the Eastern Settlements)	51,626	
				28	Mint Charges	23,245	
OTHER RECEIPTS:				29	Interest on Debt	£ 14,676,415	
On account Net Proceeds of Estates administered to by the late Registrar of the Supreme Court at Calcutta (Section 1 of the Act of the Government of India, No. 5 of 1851)	47,773					2,184,459	16,786,864
On account Sale Proceeds of Assets of the late Government in the Punjab	14,817				CHARGES in ENGLAND:		
Gain by Exchange with reference to the fixed rate of 2 s. per Sicca Rupee on Remittance Transactions between India and London	189,670			31	Dividends to Proprietors of East India Stock	£ 624,088	
		252,260			Interest on the Home Bond Debt	121,022	
	£.	26,092,718			Steam Communication with India, Costs for Depots, and various Expenses defrayed, deducting the sum of £ 50,000 chargeable to Her Majesty's Government	21,451	
				32	The Amount payable under Contract between Her Majesty's Government and the Peninsular and Oriental Steam Navigation Company, for an extended Communication between India and China	70,000	
					Transport of Troops and Stores, deducting Freight charged in Invoices	12,884	
					Furlough and Retired Pay to Military Officers, including Off- reckonings	621,830	
					Doitto - - - - - to Marine Officers	26,443	
					Her Majesty's Paymaster-General, on account of Her Majesty's Troops serving in India	203,000	
					Retired Pay to Her Majesty's Troops, Act 4 Geo. 4, c. 71	80,000	
					Charges General	490,214	
					Absentees Allowances to Civil Servants of the Indian Establishments	21,567	
					Annuitants of the Madras Civil Fund of 1816, borne by the Company	12,726	
					Retired Pay and Pensions of Persons of the late St. Helena Establishment not chargeable to the Crown	3,033	
					Her Majesty's Mission to the Court of Ferns, portion payable by the Company	12,000	
						£ 2,916,409	
					Invoice Value of Stores consigned to India	188,168	3,104,577
							25,871,433
							631,269
							26,502,718

SHOWING THE PUBLIC EXPENDITURE UNDER ITS SEVERAL HEADS.

15

No. 13.

AN ACCOUNT of the NET PUBLIC INCOME of India in the Year ended the 30th of April 1852 (after abating the Expenditure thereout defrayed by the several Revenue Departments, and the Allowances, Assignments and other Payments out of those Revenues, made in accordance with Treaties or other Engagements), and of the actual ISSUES or PAYMENTS within the same Period, exclusive of the Sums applied to the Reduction of Debt.

HEADS OF REVENUE AND RECEIPTS:		No of Account.	CHARGES IN INDIA:	£.	£.
ORDINARY.					
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkary Revenues, and Mohturpha and small Farms and Licences at Madras	£. 12,688,389	21	Charges of the Civil and Political Establishments, including Contingent Charges	1,759,787	
Customs	1,407,433	22	Judicial and Police Charges	2,280,895	
Salt (exclusive of Customs on Salt imported into Calcutta, included with the Customs Receipts)	1,580,658	23	Buildings, Roads and other Public Works, exclusive of Repairs and of Military Buildings	398,654	
Opium	2,943,044	25	Military Charges	£. 9,459,855	
Tobacco Sales at Madras	61,516		" Buildings	215,628	
Post-office Collections, Excess of Charge 23,073 <i>l.</i>	—	26	Indian Navy and other Marine Charges	9,675,483	
Stamp Duties	437,281	24	Charges of Prince of Wales' Island, Singapore and Malacca	385,764	
Mint Receipts	121,011	27	Mint Charges	51,636	
Marine and Pilotage Receipts	108,103			53,246	
Judicial Fees and Fines	152,180	28	Interest on Debt	14,603,415	
Revenues of Prince of Wales' Island, Singapore and Malacca	51,077			2,184,439	
Revenues and Receipts from the District of Coorg	1,536			16,769,354	
Sale of Presents	15,872		CHARGES IN ENGLAND:	£.	
Miscellaneous Receipts in the Civil and Political Departments	28,124	31	Dividends to Proprietors of East India Stock	628,059	
Interest on Arrears of Revenue and on other Accounts	58,541		Interest on the Home Bond Debt	121,922	
	19,634,765		Steam Communication with India, Coals for Depôts, and various Expenses defrayed, deducting the sum of 50,000 <i>l.</i> chargeable to Her Majesty's Government	21,451	
Post-office, Excess of Charge	23,073		Her Majesty's Government, on account of the proportion agreed to be borne by the Company of the amount payable under contract between Her Majesty's Government and the Peninsular and Oriental Steam Navigation Company, for an extended Communication between India and China	70,000	
	19,611,692	32	Transport of Troops and Stores, deducting Freight charged in Invoices	13,895	
Other RECEIPTS.			Furlough and Retired Pay to Military Officers, including Off-reckonings	631,820	
On account Net Proceeds of Estates administered to by the late Registrar of the Supreme Court at Calcutta (s. 1 of the Act of the Government of India, No. 5 of 1851)	16,355		Ditto - ditto - to Marine Officers	26,433	
On account Sale Proceeds of Assets of the late Government in the Punaub	9,779		Her Majesty's Paymaster-General, on account of Her Majesty's Troops serving in India	200,000	
Gain by Exchange with reference to the fixed rate of 2 <i>s.</i> per Sicca Rupee on Remittance Transactions between India and London	189,670		Retiring Pay to Her Majesty's Troops, Act 4 Geo. 4, c. 71	60,000	
	215,804	33	Charges General	490,914	
	£. 19,827,496		Absentee Allowances to Civil Servants of the Indian Establishments	27,567	
			Annuities of the Madras Civil Fund of 1818, borne by the Company	13,725	
			Retired Pay and Pensions of Persons of the late St. Helena Establishment not chargeable to the Crown	5,033	
			Her Majesty's Mission to the Court of Persia, portion payable by the Company	12,000	
		34	Invoice Value of Stores consigned to India	2,318,209	
				188,168	
				2,506,377	
			Excess of Income over Expenditure		19,296,931
					531,265
				£.	19,827,496

16 ACCOUNT OF THE GROSS AND NET REVENUES OF INDIA FOR THE YEAR 1852.

ABSTRACT ACCOUNT of the BALANCES of CASH in the several TREASURIES of India on the 30th April 1851; the Amount of DEBT incurred and DEBT discharged during the Year 1851-52; the Amount of ADVANCES and REPAYMENTS on various accounts; the Supplies to and from London, and between the several Presidencies, and the BALANCES in the Indian Treasuries on the 30th April 1852; showing also the Amount of the Cash Balance in England, and the Aggregate of the Cash Balances both in India and England at the latter Date.

No. of Account.	£.	No. of Account.	£.
30	Aggregate of Balances in the several Indian Treasuries on the 30th April 1851 - - - - -	30	Debt discharged:
	12,067,098		Subscriptions to 5 per cent. Loan of 30th June 1841, refunded - - - - - £. 1,312
"	Debt incurred:		Promissory Notes of 5 per cent. Loan of 1822-23 - - - - - 3,500
	Subscriptions to India Loans:		Treasury Notes - - - - - 168,892
	4 per cent. Loan of 1st February 1843 - £. 63,232		178,704
	5 per cent. Loan of 30th June 1841 - 187		
	53,409		Supplies to London:
	Treasury Notes issued - - - - - 117,481		Court's Bills discharged, and Miscellaneous Remittances and Payments on account of London - - - - - 3,193,358
	Bills outstanding - - - - - 374,348		
	Civil, Military and other Service Funds - - - - - 187,651		Less, Bills drawn on the Court of Directors; Payments in England for Interest on Loan Property, and Receipts in repayment of Advances made in England to Service Funds, &c. - - - - - 1,045,606
	Miscellaneous Deposits - - - - - 152,708		2,147,662
	Gwalior Contingent, under Treaty of 13th January 1844 - £. 168,494		
	Payments thereout - - - - - 141,833		Balance of Supplies between the different Presidencies (on unadjusted Accounts) - - - - - 550,794
	20,661		Balances of Cash in the Treasuries in India on the 30th April 1852 - 13,670,697
	Sinking Fund (and Interest thereon) for Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore - - - - - 37,637		£. 16,542,797
	37,637		
	950,155		
"	Advances made by Government, repaid; including Tuccavee Advances:		
	Repayments - - - - - 2,258,791		
	Advances - - - - - 1,770,889		
	487,902		
29	Local Indian Surplus - - - - - 3,087,642		
	£. 10,542,797		

CASH BALANCES in the TREASURIES in India on the 30th April 1852 :

Bengal - - - - -	£. 3,634,826	£.
North-Western Provinces, &c. - - - - -	3,379,880	
Madras - - - - -	2,951,488	
Bombay - - - - -	3,712,003	
	13,670,697	
Balance remaining in the Treasury in England on the same day, per page 4 of the Home Accounts of the East India Company, presented to Parliament, and ordered by the House of Commons to be printed, 10th June 1852 - - - - -	£. 2,365,849	
Stock in the Public Funds standing in the Company's name, valued at the Market Prices, on the 30th of April 1852 - - - - -	1,007,611	
	3,373,460	
TOTAL CASH BALANCES in India and at Home, on 30th April 1852, including Value of Stock in the Public Funds on that day - - - - -	£. 17,044,157	

No. 15.

GENERAL ABSTRACT ACCOUNT of the RECEIPTS under the HEAD of TRIBUTES and SUBSIDIES.

	£.	£.
<i>Bengal :</i>		
Tributes from the under-mentioned States :		
Kotah - - - - -	8,000	
Odeypore - - - - -	15,661	
Boondee - - - - -	2,344	
Mundy - - - - -	9,375	
Doongurpore - - - - -	2,508	
Jeypore - - - - -	37,500	
Joudpore - - - - -	10,856	
Serohee - - - - -	1,248	
Jhalawar - - - - -	18,750	
Banswarra - - - - -	2,567	
Various Petty States - - - - -	3,699	
Nizam's Government, on account of Mahratta Chouté - - - - -	10,026	
	123,500	
Subsidy from the Rajah of Nagpore - - - - -	75,000	198,500
<i>Madras :</i>		
Peshcush and Subsidy :		
Mysore Government - - - - -	220,687	
Travancore ditto - - - - -	74,666	
Cochin - ditto - - - - -	18,750	
		323,103
<i>Bombay :</i>		
Subsidy from the Cutch Government - - - - -	18,792	
Kattywar Tribute - - - - -	50,023	
Various Petty States - - - - -	2,377	
		80,192
	£.	601,855

No. 16.

GENERAL ABSTRACT of the CHARGES of COLLECTION on the PUBLIC INCOME of India, for the Year ended 30th April 1852.

	£.	£.
CHARGES COLLECTION of the Land, Sayer, Abkarry and Moturpha Revenues, in the Year 1851-52.		
<i>Bengal :</i>		
Board of Revenue: comprising proportion of Salaries of the Members; Salaries, Establishments and Contingent Charges of the Secretary's Office, Superintendent and Remembrancer of Legal Affairs, and Commissioner, under Regulation 3 of 1828 - - - - -	£.20,307	
Local Commissioners: Salaries, Establishments and Contingent Charges - - - - -	28,850	
Collectors of Revenue - - ditto - - ditto - - - - -	233,268	
Establishments for collecting the Sayer, Abkarry and Excise Duties in Calcutta, including Contingent Charges - - - - -	46,963	
Miscellaneous, Law Charges, Charges of Remittance, Charitable Allowances and Service Pensions - - - - -	6,368	
		385,756
<i>Burmese Cessions .</i>		
Local Commissioners: Salaries, Establishments and Contingent Charges - - - - -	£.4,493	
Collectors - - ditto - - ditto - - - - -	43,879	
Establishment for collecting the Sayer and Abkarry Revenues - - - ditto - - ditto - - - - -	1,211	
Miscellaneous Charges - - - - -	719	
		51,705
TOTAL Bengal, including the } Burmese Cessions - - - } - Carried forward - £.		387,461

No. 18.—ABSTRACT of Charges of Collection, &c for the Year ended 30 April 1862—continued.

			Rs. £.	£.	
Brought forward - - -			897,461		
<i>North-Western Provinces, including the Cis- and Trans-Sutlej States, and the Punjab and Trans-Indus Territory:</i>					
	North-Western Provinces, including Cis- and Trans-Sutlej States.	Punjab and Trans-Indus Territory.	TOTAL.		
	£.	£.	£.		
Board of Administration in the Punjab: Proportion of the Salaries of the President, Members and Secretary chargeable to the Revenue Department; Establishment and Contingent Charges - - -	-	10,087	10,087		
Charges of the Sudder Board, North Western Provinces: Salaries, Establishments and Contingent Charges	18,330	-	18,330		
Commissioners of Revenue - ditto -	21,745	8,997	30,742		
Collectors of Revenue - - -	844,423	81,778	426,201		
Charges: Collection of the Salt Mines in the Punjab - - -	-	18,590	18,590		
Settlement Charges - - -	26,966	15,311	44,377		
Law Charges, Pensions and Miscellaneous - - - - -	9,230	2,192	11,422		
£.	422,694	136,055	-	559,649	
<i>Madras:</i>					
Board of Revenue. Salaries of the Members and Secretaries of the Board, Secretary's Office Establishment and Contingent Charges - - - - -			£. 25,252		
Collectors of Revenue: Salaries and Commission, Establishment and Contingent Charges - - - - -			359,359		
Service Pensions, Law Charges and Miscellaneous - - - - -			6,144	800,755	
<i>Bombay:</i>					
Commissioners of Revenue: Salaries, Establishment and Contingent Charges - - - - -			£. 12,617		
Collectors of Revenue - - ditto - - ditto - - - - -			232,911		
Pensions and Charitable Allowances, and Miscellaneous - - - - -			1,899	£. 237,424	
<i>Scinde:</i>					
Collectors of Kurrachee, Hyderabad, Shikarpore, and Thur and Parkur: Salaries, Establishments and Contingent Charges - - - - -			£. 32,478		
<i>Sattarah:</i>					
Charges collecting Revenues: Establishment and Contingent Charges - - - - -			£. 15,809	286,711	
TOTAL CHARGES, Collection of the Land, Sayer, Abkarry and Moturpha Revenues - - - - -				1,623,576	
CHARGES collecting the Customs:					
<i>Bengal:</i>					
Proportion of Salaries of the Members of the Board of Customs, Salt and Opium, chargeable to the Customs Department - -			£. 1,784		
Ditto - - ditto - - of the Secretary's Office, Establishment and Contingent Charges - - - - -			4,303		
Collectors of Customs: Salaries, Establishment, Contingent Charges and Service Pensions - - - - -			43,504		
Go-down Rent received - - - - -			£. 46,650	46,871	
			2,778		
Carried forward - - - £.			46,871	1,623,576	

No. 16.—ABSTRACT of Charges of Collection, &c. for the Year ended 30 April 1852—continued.

	£.	£.
Brought forward - - -	46,871	1,823,676
<i>CHARGES collecting the Customs—continued.</i>		
<i>North-Western Provinces :</i>		
Salaries of Commissioner and Collectors - - - -	£. 5,721	
Ditto of Uncovenanted Deputy Collectors : Establishments and Contingent Charges - - - -	61,273	
Service Pensions and Law Charges - - - -	452	
Sutledge Preventive Line : Establishment and Contingent Charges - - - -	15,455	
	£. 82,902	
Fees, Fines, Confiscations, &c. operating in reduction of the Charge of Collection - - - -	1,605	
		81,297
<i>Madras :</i>		
Collector of Sea Customs at the Presidency :		
Salaries, Establishment and Contingent Charges - - -	£. 10,502	
Establishments of various Collectorates chargeable to the Customs Department - " - - - -	8,865	
		19,367
<i>Bombay :</i>		
Salaries of the Collector and Deputy Collector of the Presidency, Establishment and Contingencies - - - -	£. 22,300	
Ditto - ditto - - at Guzerat and Contoan - - - -	19,829	
Toll and Ferry Charges - - - -	142	
	£. 42,271	
Fees, Fines, Warehouse Rent, &c. operating in reduction of the Charges of Collection - - - -	3,269	
	£. 39,002	
<i>Scinde :</i>		
Charges Collection at Kurrachee and Hydrabad - - -	2,490	
<i>Sattarah :</i>		
Charges Collection at Sattarah - - - -	316	
		41,808
TOTAL Charges Collection of the Customs - - -		180,343
SALT: CHARGES Collection, including Cost of Salt :		
<i>Bengal :</i>		
Proportion of Salaries of the Members of the Board of Customs, Salt and Opium chargeable to the Salt Revenue - -	£. 1,784	
Ditto - ditto - - of the Secretary, Deputy Secretary and Head Assistant, including Establishment and Contingent Charges of the Secretary's Office - -	4,452	
Superintendents of the Golahs at Sulkea : Salaries, Establishments and Contingent Charges - - - -	6,969	
Salary of the Commissioner at Cuttack - - - -	1,094	
Salt Agents : Salaries, Establishments and Contingent Charges - -	41,616	
Superintendent of Salt Chokies - - ditto - - ditto - -	27,895	
Law Charges and Service Pensions - - - -	1,184	
	£. 134,994	
Advances to Manufacturers of Bengal and Cuttack :		
Salt - - - - -	£. 131,240	
Purchase of Salt - - - - -	6,583	
Convention with the French Government : Annual Compensation to that Government in lieu of Salt formerly supplied them - - - -	39,549	
	177,372	
	£. 312,866	
Fees, Fines, Rent, Sale of confiscated Salt, Duty charged on Salt manufactured at European Works, and Miscellaneous Receipts, operating in reduction of the Charges of Collection - - - -	8,792	
	303,574	
Carried forward - - - £.	303,574	1,812,919

No. 16.—ABSTRACT of Charges of Collection, &c. for the Year ended 30 April 1852—continued.

	£.	£.
Brought forward - - -	303,574	1,812,919
SALT: Charges Collection, including Cost of Salt—continued.		
<i>North-Western Provinces:</i>		
Charges for collecting special Salt Duty: Salary of Uncovenanted Deputy Collector at Allahabad - - - -	£. 675	
Establishments at Allahabad and Mirzapore - - - -	9,224	
Contingent Charges - - - -	145	
	10,044	
<i>Madras:</i>		
Establishments and Contingent Charges at the various Revenue Collectorates chargeable upon the Sales of Salt - -	£. 21,446	
Payments to Manufacturers, &c. - - - -	£. 24,014	
Purchase of Salt - - - -	12,054	
	36,068	
	57,514	
<i>Bombay:</i>		
Salaries to Collector and Assistant, Establishment and Contingencies chargeable upon the Duties levied on Salt -	£. 17,163	
Sale of smuggled Salt, and Miscellaneous Receipts operating in reduction of the Charges on the Salt Revenue - -	261	
	16,922	
TOTAL Cost and Charges Collection of the Salt Revenue -		388,054
OPIMUM: CHARGES Collection, including Cost of Opium:		
<i>Bengal:</i>		
Proportion of Salaries of the Members of the Board of Customs, Salt and Opium, chargeable to the Opium Department - - - -	£. 3,366	
Ditto - - ditto - - of the Secretary, Deputy Secretary and Head Assistant, including Establishment and Contingent Charges of the Secretary's Office -	3,962	
Agents for the Provision of Opium; Salaries, Establishment and Contingent Charges:		
In Behar - - - - -	£. 69,771	
In Benares - - - - -	53,946	
	123,717	
Service Pensions and Miscellaneous Charges - - - -	798	
	132,045	
Advances to Manufacturers:		
Behar - - - - -	£. 650,574	
Benares - - - - -	238,726	
	909,300	
	1,041,345	
Sale of old Materials, Fines, and Miscellaneous Receipts, operating in reduction of the Charges of Collection - -	1,722	
	1,039,623	
<i>Bombay:</i>		
Salary to the Opium Agent, Deputy Opium Agent, Establishment and Contingencies:		
At the Presidency - - - - -	£. 2,603	
Indore - - - - -	1,665	
Purchase of Opium - - - - -	6,775	
	11,043	
Sale of confiscated Opium and unserviceable Articles, and Miscellaneous Receipts, operating in reduction of the Charges of Collection - - - -	168	
	10,875	
TOTAL Cost and Charges of Collection of Opium Revenue - - - -		1,050,498
Carried forward - £.		3,251,471

22 ACCOUNT OF THE GROSS AND NET REVENUES OF INDIA FOR THE YEAR 1852,

No. 16.—ABSTRACT of Charges of Collection, &c. for the Year ended 30 April 1852—continued.

	£.	£.
Brought forward - - -	- - -	3,251,471
TOBACCO:		
<i>Madras:</i>		
Establishment and Contingent Charges at the Revenue Collectories of Combatore, Malabar and Canara, chargeable to the Tobacco Re- venue - - - - -	5,838	
Purchase of Tobacco - - - - -	16,719	
TOTAL Cost and Charges of Collection of Tobacco Revenue -	- - -	22,567
POST OFFICE . CHARGES of Collection:		
<i>Bengal:</i>		
At the Presidency: Salaries of the Postmaster-general, De- puty Postmaster, Establishments of the General and Sub- ordinate Post Offices, and Contingent Charges - - -	£. 14,189	
In the Provinces: Salaries, Establishment and Contingent Charges:		
Grand Routes - - - - -	£. 11,511	
Cross Dawks - - - - -	17,965	
Military and Political Dawks - - - - -	7,945	
	37,421	
Service Pensions - - - - -	825	
	52,215	
Fines and Penalties, Fees on Registered Letters, and Mis- cellaneous Receipts, operating in reduction of the Charges of Collection - - - - -	746	
	51,469	
<i>North-Western Provinces, including Punjaub:</i>		
<i>North-Western Provinces:</i>		
Salary of the Postmaster, Office Establishment and Contingent Charges - - - - -	4,563	
Charges incurred by the Government of Bombay for convey- ing the Overland Mails - - - - -	1,215	
Salaries and Establishments of the various District Post Offices - - - - -	38,813	
Mail Cart Charges, including Contracts - - - - -	19,658	
Mofussil Contingencies and Miscellaneous - - - - -	6,874	
	65,923	
Profit on Passenger Traffic, operating in Reduction of the Charges of the Post Office Department.		
Bullock Trains and Van and Palkee Carriage Department:		
Receipts - - - - -	£. 27,013	
Charges - - - - -	24,139	
	2,874	
	63,049	
<i>Punjaub:</i>		
Salaries and Establishments of the Post Office Department - - - - -	£. 7,885	
Mail Cart Charges, including Contracts - - - - -	1,965	
Contingencies - - - - -	876	
	10,526	
Profit on Passenger Traffic, operating in Re- duction of the Charge of the Post Office Department.		
Bullock Trains:		
Receipts - - - - -	£. 260	
Charges - - - - -	147	
	113	
	10,413	
	73,482	
Carried forward - - - £.	124,981	8,274,028

No. 16.—ABSTRACT of Charges of Collection, &c. for the Year ended 30 April 1858—continued.

	£.	£.
Brought forward	124,931	3,274,028
POST OFFICE: Charges of Collection—continued.		
<i>Madras:</i>		
Salary to Postmaster-General and his Deputy, Establishment and Contingent Charges at the Presidency	7,571	
Cross Tappals under the management of the Postmaster	82,293	
Miscellaneous Charges	400	
	40,824	
<i>Bombay (including Scinde):</i>		
<i>Bombay:</i>		
Salary of the Postmaster-General and his Deputy, &c., Establishment and Contingent Charges	3,840	
Establishments	15,239	
Contingencies	4,604	
Mounted Dawk	14,148	
	37,831	
<i>Scinde:</i>		
Establishment and Contingencies	4,769	
	42,600	
TOTAL Charges of Collection of the Post Office Revenue		207,655
STAMPS: Charges of Collection:		
<i>Bengal:</i>		
Salary of the Superintendent of Stamps, Establishment of the Stamp Office at the Presidency, and Contingent Charges	4,403	
Deduct,—Proportion chargeable to the North-Western Provinces and the Punjab	1,867	
	2,536	
Collector of Calcutta Stamps, Salary, Establishment, and Contingent Charges	1,929	
Establishments under the Collectors in the Provinces, including Contingent Charges	7,559	
	12,024	
Fines and Forfeitures, and Miscellaneous Receipts, operating in Reduction of the Charges of Collection	1,947	
	10,077	
<i>North-Western Provinces:</i>		
Establishment under Revenue Collectors	978	
Commission to Vendors	1,641	
Proportion of the Establishment at the Presidency chargeable to the North-Western Provinces	1,710	
Miscellaneous and Contingent Charges	1,168	
	5,490	
Fines and Penalties, operating in Reduction of the Charge of Collection	1,047	
	4,449	
<i>Punjab:</i>		
Commission to Vendors	£. 187	
Proportion of the Establishment at the Presidency chargeable to the Punjab	148	
Contingent Charges	63	
	398	
	4,847	
Carried forward	14,924	3,481,883

No. 16.—ABSTRACT of Charges of Collection, &c. for the Year ended 30 April 1852—continued.

	£.	£.
Brought forward - - -	14,924	3,481,883
STAMPS: Charges of Collection—continued.		
<i>Madras :</i>		
Commission of the Superintendent - - - -	2,061	
Establishment and Contingent Charges - - - -	3,162	
	5,213	
<i>Bombay :</i>		
Establishment and Contingent Charges :		
At Bombay - - - - -	2,802	
At Sattarah - - - - -	239	
	3,041	
TOTAL Charges of Collection of the Stamp Duties - - -		23,178
<i>Eastern Settlements: Charges of Collection of Revenues :</i>		
<i>Prince of Wales Island :</i>		
Collector's and Surveyor's Establishment at Penang and Province Wellesley - - - - -	1,361	
Rent of Market-place, and various Contingent Charges - - - - -	407	
	1,768	
Post Office: Salary of Postmaster and Establishment - - -	105	
	1,873	
<i>Singapore :</i>		
Surveyor's Establishment and Establishment of the Land Office: Contingencies and Repairs - - - - -	843	
Post Office: Establishment and Expenses - - - - -	819	
	1,662	
<i>Malacca :</i>		
Land Office Establishment: Contingencies and Repairs - - -	500	
TOTAL Charges of Collection of the Revenues of the Eastern Settlements - - - - -		4,035
<i>District of Coorg :</i>		
Establishments and Contingent Charges at various Talooks - - -		2,396
TOTAL Charges of Collection of the Revenues, including Cost of Salt, Opium and Tobacco - - - - -	£.	3,511,492

No. 17.

GENERAL ABSTRACT of PAYMENTS other than CHARGES of COLLECTION, chargeable against the following HEADS of REVENUE, for the Year ended 30th April 1852.

LAND, SAYER, ABEARRE, &c. REVENUES :	£.	£.
<i>Bengal :</i>		
Revenue Surveys - - - - -	£. 37,158	
Arrears of Pay of Armed Force of the late Rajah of Sumbul-pore - - - - -	603	
Cost of Books, Maps, &c. - - - - -	287	
Advances written off as irrecoverable - - - - -	2,249	
Compensation for loss of Settlements - - - - -	168	
	<u>£. 40,459</u>	
Received from Rajah of Burdwan on account of Embankments - - - - -	£. 5,374	
Sale of Lands, Trees, &c. - - - - -	628	
	<u>6,002</u>	
<i>Burmese Cessions :</i>	<u>£. 34,457</u>	
Revenue Surveys - - - - -	1,184	
		35,691
<i>North-Western Provinces (including the Punjab) :</i>		
Revenue Surveys - - - - -	£. 11,474	
Compensation to Public Servants for abandoning agricultural operations in the Doon - - - - -	10,270	
Cotton lost by fire in a boat - - - - -	982	
Superintendent of Embankment - - - - -	1,653	
Endowed Public Gardens - - - - -	1,090	
Miscellaneous - - - - -	228	
	<u>£. 25,697</u>	
<i>Punjab :</i>		
Revenue Surveys - - - - -	£. 6,746	
Refunds of Duty and Arrears of the late Customs Establishment - - - - -	302	
(Customs abolished from 1st January 1850)	<u>7,048</u>	
		32,645
<i>Madras :</i>		
Repairs of Tanks - - - - -	£. 116,469	
Proportion of Civil Engineer's Charges, chargeable to the Revenue Department - - - - -	21,424	
Sundry Charges for Batta, &c., incurred in the Military, on account of the Revenue Department - - - - -	2,687	
Purchase of Land - - - - -	4,996	
Allowance for inquiring into and reporting on the Culture of Cotton, Tobacco, &c. - - - - -	985	
Miscellaneous - - - - -	705	
	<u>147,216</u>	
		215,452
Carried forward - - - - -	£.	215,452

No. 17.—ABSTRACT OF PAYMENTS, &c., for the Year ended 30 April 1852—continued.

		£.
Brought forward - - -		216,452
<i>Bombay:</i>		
Revenue Surveys - - - - -	£. 31,064	£.
Charges of Commission for Claims on Transit and Town Duties, and of the Committee for investigating Claims to Enams - - - - -	8,774	
Miscellaneous - - - - -	184	
		40,872
CUSTOMS:		
<i>Bombay:</i>		
Amount paid to the late Farmer of the Tobacco Revenue, indemnification allowed him on account of the loss sustained consequent on the opera- tion of Act No. 24 of 1850 - - - - -		1,356
POST OFFICE:		
<i>Bombay (Scinde):</i>		
Charges on account of the Scinde Steam Communication - - -		6,320
<i>Bengal (District of Coorg):</i>		
Salary of the Commissioner in Coorg - - - - -	1,661	
Establishment and Contingent Charges - - - - -	4,639	5,700
<i>Registrar of Supreme Court:</i>		
Payments to Claimants out of the net proceeds of Estates administered to by the late Registrar of the Supreme Court - - - - -		31,418
<i>North-Western Provinces (including the Punjab):</i>		
<i>Punjab:</i>		
Arrears of Establishment of the late Lahore Government - - -		5,028
		£. 306,165

No. 18.

GENERAL ABSTRACT ACCOUNT of the ALLOWANCES and ASSIGNMENTS paid out of the REVENUES in accordance with Treaties or other Engagements, in the Year ended the 30th of April 1852.

<i>Bengal:</i>	£.	£.
STIPENDS and ALLOWANCES of the Nizamut:		
His Highness the Nawaib Nazim's Personal Allowance -	£. 68,677	
Her Highness Ameroon Nissa Begum - - - -	9,358	
Her Highness Nawab Muneer Begum - - - -	14,108	
Nawab Nujeeboon Nissa Begum - - - -	7,252	
Rajmahal Family - - - -	5,085	
Syed Uzeem Ally Khan, Son of Syed Assudoolah Khan, deceased - - - -	3,960	
Russoo Nissa Begum (Widow of Humayoon Jah) - - - -	5,040	
Syed Sufdar Ally - - - -	2,497	
Allowances to various Chiefs, their Families and Dependents, exceeding Rs. 5,000, and not exceeding Rs. 20,000 per annum, each - - - -	26,468	
Ditto - - ditto - - not exceeding Rs. 5,000 per annum, each - - - -	17,141	
		159,566
"PENSIONS and CHARITABLE ALLOWANCES:"		
Rajah Bhoop Sing (Grandson of Rajah Kulyan Sing) - - - -	2,390	
Aga Mahomed Ishmail Khan (Son of Hajee Khalil Khan) - - - -	3,900	
Shazada Timoor - - - -	2,625	
Mahomed Bhouril Khan (Nawab of Bhowalpore) - - - -	25,782	
Pensions exceeding Rs. 5,000, and not exceeding Rs. 20,000 per annum, each - - - -	16,043	
Ditto - - ditto - - not exceeding Rs. 5,000 per annum, each - - - -	25,040	
		74,860
COMPENSATION for Sayer abolished:		
Compensations exceeding Rs. 5,000 per annum - - - -	2,820	
Ditto - - not exceeding Rs. 5,000 per annum - - - -	3,544	
		6,364
		240,830
<i>District of Coorg:</i>		
Rajah of Coorg and his Family - - - -		7,920
EASTERN SETTLEMENTS:		
<i>Prince of Wales Island:</i>		
Stipend of the Rajah of Quedah - - - -	£. 2,105	
Allowance to the Family of the late Burdarah of Quedah - - - -	101	
		2,206
<i>Singapore:</i>		
Family of His Highness Tamongong - - - -	884	
Other Political Pensions - - - -	907	
		1,791
<i>Malacca:</i>		
Annuities chargeable on Lands - - - -	1,577	
		6,574
TOTAL Bengal, including } Eastern Settlements - - - -		£. 254,824

No. 18.—ABSTRACT of Allowances, &c., for the Year ended 30 April 1852—continued.

	Brought forward	£.
PENSIONS and CHARITABLE ALLOWANCES—continued.		
<i>North-Western Provinces :</i>		
Members of the Royal Family residing at Delhi :		
Stipend of His Majesty the King of Delhi - - - -	£. 89,100	
Allowance to His Majesty in lieu of Land - - - -	3,375	
Ditto - - ditto - - being part of the Stipend of the		
Heir Apparent - - - - -	2,250	
Ditto - - in lieu of Nuzzuranah, prohibited - - -	781	
	95,506	
Members of the Royal Family - - - - -	12,142	
	107,648	
Members of the Royal Family residing at Furruckabad - -	366	
Ditto - - ditto - - at Benares - - - - -	18,164	
	126,178	
His Highness Maha Rajah Benaik Rao - - - - -	65,625	
Alley Bahadoor, Son of the late Zoolficar Alley Khan		
Bahadoor - - - - -	37,500	
Ishreepersaud Naim Sing, Rajah of Benares - - - - -	9,375	
Tujmool Hossein Khan Newaub, Raes of Furruckabad - -	13,946	
Descendants of the late Rajah Anoop Geer Hinmuit - - -	2,369	
Heirs of the late Khoonwar Kanchun Geer, Minister of the		
above Anoop Geer - - - - -	1,997	
Bulwunt Sing, Son of Chet Sing, the deposed Rajah of		
Benares - - - - -	2,250	
Hyder Alley Khan - - - - -	3,544	
Moha Rajah Hurree Rao Hoolkar, being the Net Collections		
of Bheema Bais, Pergunah Kooch, Zillah Humeerpore -	16,125	
Her Highness Baiza Bai, in lieu of Pergunnah Shergurh		
and Koosea of Muttra District - - - - -	18,750	
Wuzeer Mahomed Khan, Newab of Touk, in lieu of Per-		
gunnah Puboal, in the Delhi Territory - - - - -	14,082	
Descendants of the late Hafiz Ruhmut Khan, Rohilla Chief	6,159	
Sons of the late Benaik Rao, chief Minister of the former		
Government of Saugor, - - - - -	3,375	
Es-Rajah of Jeitpore, and to his Widow - - - - -	3,375	
Allowances to Families of Rs. 5,000, and not exceeding		
Rs. 20,000 per annum, each - - - - -	13,925	
Ditto - - ditto - - under Rs. 5,000 per annum,		
each - - - - -	14,668	
Pensions under Rs. 5,000 per annum, granted on the re-		
sumption of Maaffee Tenures - - - - -	12,309	
	370,536	
<i>Cis- and Trans-Sutlej Territory :</i>		
Pensions in perpetuity, in lieu of Territory ceded by Maha-		
rajah Golsab Sing to the British Government - - - -	2,476	
Pensions granted on the escheat of the Kythul State - - -	1,875	
Pension to Tara Sing Shajada - - - - -	562	
Pensions under Rs. 5,000 per annum, granted on the resump-		
tion of Maaffee Tenures - - - - -	6,057	
Other Pensions under Rs. 5,000 per annum - - - - -	6,836	
	17,806	
Carried forward - - - £.	388,342	254,324

No. 18.—ABSTRACT of Allowances, &c., for the Year ended 30 April 1852—continued.

	£.	£.	£.
Brought forward - - -	988,842	-	254,324
PENSIONS, &c.—continued.			
<i>North-Western Provinces :</i>			
For Services rendered under the former Governments of Jaloun and Jeitpore -	£. 4,869		
Pensions in lieu of a Jagheer, on resumption of Pergunnah Pulbul; for Services rendered to former Governments of Jeitpore and other States; and for important Services, &c. -	9,378		
“Charitable Allowances,” under Rs. 5,000 per annum each -	3,199		
	<u>17,446</u>		
<i>Cis- and Trans-Sutlej Territory :</i>			
Jasmunt Sing, Ex-Rajah of Noorpoor, and his mother -	£. 956		
Bhopee Sing, Ex-Sirdar of Rooper -	1,899		
Family of the Ex-Raja of Ludwah -	1,802		
“Charitable Allowances,” under Rs. 5,000 each -	1,620		
	<u>5,977</u>		
		23,423	
SAYER COMPENSATION, &c. :			
<i>North-Western Provinces :</i>			
Allowances to Rajahs, proprietors of villages, in lieu of Abkarree, Sayer, Customs and Transit Duties abolished -	£. 8,246		
<i>Cis- and Trans-Sutlej State :</i>			
Allowances to Rajahs, proprietors of villages, in lieu of Abkarree, Sayer, Customs and Transit Duties abolished -	5,230		
	<u>13,476</u>		
		425,241	
<i>Punjaub and Trans-Indus Territory :</i>			
Stipend of his Highness the Maharajah Dulleep Sing -	11,250		
Stipend of Ranees of deceased Maharajah, including allowances to their dependents and adherents -	82,019		
Newab Surfarez Khan, of Mooltan, and relatives -	2,892		
Sirdar Mungul Sing, a principal Jagheerdar, on resumption of his rent-free tenures (22 months' allowance) -	2,062		
Family of Ahmed Shah Dooranee -	1,137		
Pensions in lieu of Territory ceded by Maharajah Goolab Sing to the British Government -	602		
Pensions under Rs. 5,000 per annum, granted on resumption of Maafee Tenures -	4,128		
Other Pensions under Rs. 5,000 per annum -	22,218		
	<u>76,308</u>		
PENSIONS AND CHARITABLE ALLOWANCES :			
Pensions granted to several individuals for important Services in the Punjaub and Trans-Indus Territory -	£. 2,095		
Ditto - for support of Shrines and other religious purposes, &c. -	494		
“Charitable Allowances” under Rs. 5,000 per annum -	6,265		
	<u>8,854</u>		
Sayer Compensation -	51		
		85,213	
			510,454
Carried forward - - -	£.		764,778

No. 18.—ABSTRACT of Allowances, &c., for the Year ended 30 April 1852—continued.

		Brought forward - - -	
<i>Madras :</i>			£.
<i>Carnatic :</i>			
Payment to his Highness the Nawaub of the Carnatic, on account of his one-fifth share of the Revenues - - -	£.100,092		
Pensions to the Families and Dependents of the late Nawaubs, &c. - - - - -	34,095		
		134,187	
<i>Tanjore :</i>			
Payment to his Highness the Rajah of Tanjore, on account of his annual Allowance and Share of the Tanjore Revenues -	93,952		
Allowances to the Family of the late Rajah Ameer Singh -	4,691		
		98,643	
<i>Masulpatam :</i>			
Stipends to the Nawaab of Masulpatam and Family - - - -		5,237	
<i>Ceded Districts :</i>			
Appropriated by the Treaty of Mysore for the maintenance of the Families of Hyder Ally Khan and Tippoo Sultan - - - -		66,625	
COMPENSATION, PENSIONS AND CHARITABLE ALLOWANCES :			
Compensation in lieu of Resumed Lands, Offices and Privileges - - - - -	£. 54,517		
Pensions and Charitable Allowances - - - - -	7,585		
		62,052	
Malikana, or share of the Revenue of Malabar enjoyed by Native Princes - - - - -		24,016	
		389,760	
<i>Bombay :</i>			
Pensions to the Family of the Nawaub of Bednore - - -	£. 1,688		
The late Paishwa, his Ministers, &c. - - - - -	7,961		
Family and Dependents of the late Nawaub of Surat - - -	8,356		
Jyajeerao Sindy (Collectorate of Ahmednugger) - - -	15,985		
Bulvuntrao Mahdowrow Rastia (ditto) - - - - -	2,175		
Ragoonath Rao Wittul Vinchoorka (ditto) - - - - -	4,544		
Crustnarow Wittul, adopted son of the late Wittul Rao Dewajee, Minister of the Guicowar Government - - -	2,064		
Various other Pensions and Allowances of Rs. 5,000, and under Rs. 20,000 each - - - - -	16,294		
Pensions not exceeding Rs. 5,000 per annum each - - -	26,464		
		86,551	
<i>Scinde :</i>			
Allowances to the Ex-Ameers and others - - - - -		19,564	
<i>Sattarah :</i>			
His Highness's three Rances - - - - -	£. 17,188		
Ex-Rajah's Family - - - - -	1,641		
Guzra Sahib - - - - -	1,350		
Bulvunt Rao Bhoslay - - - - -	1,237		
Other Pensions, not exceeding Rs. 5,000 per annum each -	9,894		
		31,310	
		137,425	
		£. 1,291,968	

No. 19.

GENERAL ABSTRACT ACCOUNT of the Amount set apart in the year 1851-52, on account of the SINKING FUND for the Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore, with the Interest thereon payable out of the Tanjore Revenues.

Amount set apart from the Tanjore Revenues on the 31st July 1851, agreeably to the 10th clause of the Articles of Agreement between the East India Company and the Creditors of the late Ameer Sing, formerly Rajah of Tanjore, dated the 11th February 1824, being five per cent. on the sum of Star Pagodas 18,06,796. 24. 64½, equivalent to Company's Rupees 56,33,788, the aggregate amount of the Tanjore Debt awarded by the Commissioners in England, according to their Final Report, dated the 29th of July 1840, Rs. 2,81,189 - - £.	£.
	28,362
Interest, at the rate of 4 per cent. per annum, on the Bonds issued for admitted Claims on the Tanjore Country, agreeably to the 1st clause of the Articles of Agreement before referred to - - - - -	20,120
	£. 48,482

No. 20.

GENERAL ABSTRACT ACCOUNT of the ALLOWANCES to DISTRICT and VILLAGE OFFICERS and ENAMDARS, including Charitable Grants.

	£.	£.
<i>Madras :</i>		
Allowances paid at the several Collectorates, in lieu of Resumed Lands, Privileges and Offices - - - - -	67,690	
Allowances paid by the several Collectors - - - - -	15,230	82,920
<i>Bombay :</i>		
Enamdars - - - - - £. 311,956		
Allowances to Zemindars, Muzmoodars, Dessaes and other District and Village Officers, including Charitable Grants 529,344		
Compensation to Enamdars and Hukkdars, in lieu of their Huck Allowances 31,554	872,854	
<i>Scinde :</i>		
Compensation Allowance to Enamdars, &c., in lieu of certain cesses abolished - - - - -	684	
<i>Sattarah :</i>		
Enamdars - - - - - £. 1,613		
Allowances to Zemindars, Muzmoodars, Dessaes and other District and Village Officers, including Charitable Grants 151,040	152,653	1,026,200
	£.	1,109,120

No. 21.

GENERAL ABSTRACT ACCOUNT of the CHARGES of the CIVIL and POLITICAL ESTABLISHMENTS of *India*, including Contingent Charges, for the Year ended 30th April 1852.

<i>Bengal</i> :	£	£.
CHARGES on Account of the General Government of India :		
Salaries of the Governor-General and Members of the Supreme Council Secretariat, Foreign, Home, Financial and Military Departments -	66,182	
Loan Office and Promissory Note Press - - - - -	4,011	
Governor-General's Office and Establishment - - - - -	13,261	
Expense of visiting the Upper Provinces - - - - -	88,138	
Presentments made in the name of the Governor-General; Allowances to Vakeels and Natives of Rank, &c. - - - - -	15,240	
Residents, Political Agents, &c., at Foreign Courts, Salaries, Allowances, Establishment, Contingencies, &c. - - - - -	108,420	
Temporary Embassies and Missions - - - - -	418	
Survey and Observatories, including Charges on account of the Great Trigonometrical Survey - - - - -	32,020	
Suppression of Thuggee and Meriah Sacrifices - - - - -	28,382	
Bairseeah Pergunnah; Compensation to Dhar Government on account of Bairseeah, including £.1,182 for Establishment and Contingencies in collection of Revenue - - - - -	10,477	
Compensation to Junkojee Row Holkar, on account Pergunnah Kijssory Paton - - - - -	2,764	
Charges on account Vessels of the Indian Navy employed on the Euphrates, paid at Bombay, and charged in account to Bengal -	3,013	
Ditto - of the Steamer "Semiramis" employed in the Malay Archipelago, ditto - - - - -	3,039	
		383,509
CHARGES on Account of the Government of Bengal :		
Public Offices at the Presidency, comprising Bengal Secretariat, General Treasury and Offices of Account, Audit, &c. - - - - -	88,055	
Allowances to Civil Servants out of employ, and to Junior Civil Servants attached to the College, &c. - - - - -	13,573	
Civil Architects and Superintending Engineers - - - - -	28,238	
Railway Commissioner; Salaries and Establishments of the Commissioner and Consulting Engineer, &c. - - - - -	9,264	
• Ecclesiastical Department: Cathedral and Church Establishments, including Salaries of the Bishop, Archdeacon, Chaplains, &c. - - -	34,687	
Medical Department, including Hospitals and Dispensaries at the Presidency and in the Provinces - - - - -	23,853	
College at Fort William - - - - -	4,662	
Education Department, Grants, &c. - - - - -	36,433	
House Rent and Taxes - - - - -	3,887	
Repairs of Roads, Bridges and Public Buildings - - - - -	69,153	
Donations to Service Funds - - - - -	89,779	
Donations to Charitable, Literary, Scientific and other Institutions * -	5,186	
Petty Establishments and Contingencies - - - - -	13,630	
Stationery purchased - - - - -	3,129	
Provincial Battalions and Nujeebs, including the Calcutta Native Militia - - - - -	55,494	
Pensions and Charitable Allowances - - - - -	10,930	
Miscellaneous Charges - - - - -	1,441	
TOTAL Charges on account of the Government of Bengal - - - £.		480,896
TOTAL, Bengal Presidency (carried forward) - - - £.		863,906

No. 21.—ABSTRACT of Charges, &c., for the Year ended 30 April 1852—continued.

	Brought forward - - -		£.
	£.	£.	863,905
<i>North-Western Provinces, including the newly-acquired Territory:</i>			
<i>North-Western Provinces, including Cis- and Trans-Sutlej States:</i>			
Salary of the Lieutenant-Governor, and Establishment and Expenses of his Household - - - - -	9,112		
Charges of the Political Agencies under the Lieutenant-Governor - - - - -	8,645		
Tour of the Lieutenant-Governor - - - - -	5,028		
Public Offices, comprising the Secretariat, Accountant's Office, Civil Auditor's Office and Oordoo Translation and Assay Office and Bullion Depôt - - - - -	36,763		
Ecclesiastical Establishments - - - - -	18,806		
Botanical Gardens, Tea Nurseries and Plantations - - - - -	7,111		
Grants for General and Special Educational Purposes, and Donations to Village Schools - - - - -	18,559		
Grants to Native Hospitals and Dispensaries - - - - -	8,924		
Repairs to Public Buildings, Roads and Bridges - - - - -	1,899		
Salaries and Establishment of Superintending and Executive Engineers - - - - -	6,894		
Civil Engineers' College at Roorkee - - - - -	3,680		
Stationery - - - - -	2,434		
Printing Charges and Purchase of Books - - - - -	3,805		
Provincial Battalions - - - - - £. 68,420			
Less,—Amount received as Compensation for Services rendered to Foreign States by Corps in British Pay - - - - -	32,694		
	25,726		
Miscellaneous - - - - -	12,899		
		164,285	
<i>Punjab and Trans-Indus Territory:</i>			
Board of Administration; proportion of the Salaries of the President and Members charged to the Civil Department - - - - -	4,654		
Salary of the Deputy Secretary, proportion of Office Establishment and Contingent Charges - - - - -	4,565		
Accountants, Civil Auditors and Civil Pension Paymaster's Offices, Assay Office and Bullion Depôt, Establishments and Contingent Charges - - - - -	6,726		
Ecclesiastical Establishments - - - - -	3,240		
Salaries and Establishment of the Superintending and Executive Engineers - - - - -	10,218		
Repairs to Public Buildings, Roads and Bridges - - - - -	5,457		
Citadel Establishment, and Contingencies - - - - -	477		
Presents made in the name of the Government - - - - -	1,038		
Charges on account of State Prisoners - - - - -	2,062		
Punjab Geological and Meteorological Survey - - - - -	2,674		
Stationery - - - - -	989		
Lunatic Asylum and Dispensary Charges - - - - -	1,010		
Loss by Assay and Re-coinage - - - - -	5,455		
Miscellaneous - - - - -	4,120		
		52,685	
TOTAL, North-Western Provinces, including newly-acquired Territory - - -			216,970
		£.	1,080,875
		Carried forward - - -	

No. 21.—ABSTRACT OF CHARGES, &c., for the Year ended 30 April 1852—*continued*.

	Brought forward - - -	£. 1,080,875
<i>Madras</i>		
		£.
Salaries of the Governor and Members of Council - - - -	23,068	
Governor's Office and Establishment, &c. - - - -	7,362	
Public Offices, comprising the Secretariat, General Treasury, Offices of Account, Audit, &c. - - - -	56,265	
Allowances to Civil Servants out of employ, and to Junior Civil Servants attached to the College - - - -	6,840	
Residents and Agents at Travancore, Tanjore and Pondicherry, &c., Allowances, Establishment and Contingent Charges - - - -	5,593	
Ecclesiastical Department, Church Establishments, including Salary of the Bishop, Archdeacon, Chaplains, &c. - - - -	31,697	
Medical Department, including Hospitals and Dispensaries at the Presidency, and in the Provinces - - - -	12,667	
Public Observatory - - - -	1,325	
Civil Engineers' Charges, Establishment of Civil Surveys - - - -	2,495	
College at Fort St. George - - - -	1,730	
Education Department - - - -	3,915	
House Rent and Taxes - - - -	4,048	
Repairs of Roads, Bridges and Public Buildings - - - -	44,134	
Donations to Service Funds - - - -	78,084	
Donations to Public and Charitable Institutions - - - -	2,654	
Pensions and Charitable Allowances - - - -	11,867	
Batta to Officers of Her Majesty's Squadron - - - -	5,707	
Charges connected with Travellers' Bungalows and Native Choultries in several Districts - - - -	2,692	
Miscellaneous - - - -	10,189	
	£. 311,642	
Less,—Gain by Exchange, principally on the negotiation of Bills on Bengal, Madras, &c. by Resident at Hyderabad - - - -	25,128	
TOTAL, Madras Presidency - - -		286,514
<i>Bombay</i>		
		£.
Salaries of the Governor and Members of Council - - - -	24,435	
Governor's Office and Establishment, &c. - - - -	7,072	
Governor's Tour in the Decan - - - -	2,726	
Residents and Political Agents at Foreign Courts, &c. - - - -	26,170	
Public Offices at the Presidency, comprising the Secretariat, General Treasury, Offices of Account, Audit, &c. - - - -	62,836	
Allowances to Civil Servants out of employ - - - -	3,542	
Charges on Account of the Grand Trigonometrical Survey - - - -	2,680	
Printing Charges - - - -	4,378	
Stationery - - - -	4,166	
Medical Department, including Hospitals, Dispensaries and Medical College - - - -	16,022	
House Rent, Repairs, Taxes and Contributions to the Municipal Fund - - - -	8,428	
Ecclesiastical Establishments - - - -	22,183	
Carried forward - - - £.		1,367,389

No. 21.—ABSTRACT of Charges, &c., for the Year ended 30 April 1852—continued.

		£.
	Brought forward - - -	1,367,389
<i>Bombay—continued.</i>		
Civil Architect, Superintending Engineers, &c. - - -	18,758	
Repairs of Buildings, Roads, Bridges, Tanks, &c. - - -	38,686	
Botanical Garden at Dapooree - - - - -	1,104	
Donations to Service Funds - - - - -	42,601	
Grants for Educational Purposes - - - - -	10,948	
Donations to Charitable Societies and Scientific Institutions	1,158	
Pensions and Charitable Allowances - - - - -	34,541	
Miscellaneous - - - - -	10,592	
	337,956	
<i>Scinde:</i>		
Salary of the Commissioner and Assistant Commissioner of the Province of Scinde, including Establishment and Contingencies - - - - -	2,757	
Salary and Establishment of the Ranger of Forests - - -	1,099	
Salary, Establishment and Contingencies of an Assistant Collector employed as Superintendent of Canal Clearance	3,890	
Ecclesiastical Department - - - - -	1,908	
Medical Department - - - - -	1,825	
Repairs to Buildings, Roads, Tanks, &c. - - - - -	1,818	
	19,792	
Miscellaneous, excess of Credits:		
Receipts - - - - -	£. 1,846	
Payments - - - - -	789	
	1,057	
	18,735	
<i>Sattarah:</i>		
Commissioner's Salary, Establishment and Contingent Charges	6,345	
Miscellaneous, Political Charges (not particularised) - - -	7,438	
Medical and Hospital Department - - - - -	848	
Civil Engineer, Allowance and Establishment - - - - -	3,944	
Education Charges - - - - -	626	
Repairs to Roads, Tanks, Bunds and Buildings - - -	15,608	
District Dawk Establishment - - - - -	958	
	35,657	
	TOTAL, Bombay Presidency - - -	392,348
TOTAL CHARGES of the Civil and Political Establishments, including Contingent Charges		} - - £. 1,759,737

No. 22.

GENERAL ABSTRACT ACCOUNT of the JUDICIAL and POLICE CHARGES of India
(including Contingent Charges), for the Year ended 30th April 1852.

<i>Bengal:</i>	£.	£.	£.
SUPREME COURT and the other LOCAL COURTS within its Jurisdiction:			
Supreme Court of Judicature: Salaries of the Judges, Officers and Establishments under the Supreme Court, including Salaries and Establishment of the Company's Law Officers - - - - -	58,504		
Coroner's Office: Salaries, Establishment and Contingent Charges - - - - -	578		
Justices of the Peace: ditto - ditto, under the Justices of the Peace - - - - -	90,207		
Court of Small Causes: Salaries of the Judges, Establishment and Contingent Charges - - - - -	10,955		
Pensions - - - - -	488		
		100,782	
SUDDER, PROVINCIAL and ZILLAH COURTS, including PROVINCIAL POLICE:			
Sudder Dewanny and Nizamut Adawluts: Salaries of the Judges, Establishments and Contingencies - - - - -	39,710		
Provincial, City and District Courts - - - - -	385,006		
Provincial Police - - - - -	96,692		
Pensions - - - - -	5,554		
		526,961	
BURMESE CHARGES:			
Local Commissioners: Salaries, Establishment and Contingent Charges - - - - -	4,486		
Civil and Criminal Courts, ditto - - - - -	52,368		
Police - - - - -	18,915		
Pensions - - - - -	673		
		76,442	
TOTAL, Bengal - - -			704,136
NORTH-WESTERN PROVINCES, including the newly-acquired Territory:			
<i>North-Western Provinces:</i>			
Sudder Dewanny and Nizamut Adawluts: Salaries of the Judges, Establishments and Contingencies - - - - -	22,995		
Commissioners of Circuit, ditto - - - - -	21,702		
Civil and Criminal Courts, ditto - - - - -	298,297		
Inspector of Prisons, ditto - - - - -	3,797		
Charges on account of Prisoners: Diet, Clothing, Medicines, &c. - - - - -	39,029		
Police - - - - -	159,319		
Pensions - - - - -	3,175		
		548,314	
<i>Punjab and Trans-Indus:</i>			
Proportion of Salaries of the President and Members of the Board of Administration: Secretary's Office, Establishment and Contingencies charged to the Judicial Department - - - - -	10,088		
Commissioners of Circuit: Salaries, Establishment and Contingent Charges - - - - -	9,123		
Criminal Courts, ditto - ditto - - - - -	60,588		
Charges on account of Prisoners: Diet, Clothing, Medicines, &c. - - - - -	15,293		
Civil and Military Police - - - - -	268,239		
		363,211	
TOTAL, North-Western Provinces, including the newly-acquired Territory - - -			911,625
Carried forward - - - £.			1,615,660

No. 22.—ACCOUNT of the Judicial and Police Charges of *India, &c.*—continued.

	Brought forward		£.
<i>Madras :</i>			1,615,660
SUPREME COURT and the other LOCAL COURTS within its Jurisdiction :	£.	£.	
Supreme Court of Judicature: Salaries, Establishments and Contingencies, including Salaries and Establishments, &c., of the Company's Law Officers - - - -	21,560		
Coroner's Office - - - - -	640		
Sheriff's Office - - - - -	1,663		
Court of Small Causes - - - - -	6,864		
Police Charges at the Presidency - - - - -	12,650	43,377	
SUDDER, PROVINCIAL and ZILLAH COURTS, including PROVINCIAL POLICE:			
Court of Sudder and Foudary Adawint - - - - -	24,272		
Provincial Courts - - - - -	165,186		
Provincial Police - - - - -	81,178		
Pensions - - - - -	2,661	273,297	
		TOTAL, Madras - - - -	
<i>Bombay :</i>			
SUPREME COURT and the other LOCAL COURTS within its Jurisdiction :			
Supreme Court of Judicature: Salaries of the Judges, Establishments and Contingencies, including Salaries and Establishment, &c., of the Company's Law Officers - -	30,207		
Coroner's Office, ditto - ditto - - - - -	682		
Court of Small Causes and Court of Requests, ditto - -	1,578		
Sheriff's Office - - - - -	1,859		
Police Charges at the Presidency - - - - -	18,673	52,999	
Provincial Courts: Salaries, Establishment and Contingent Charges (including Police Charges not particularised in the Indian Statements) - - - - -		189,414	
		242,413	
<i>Scinde :</i>			
Salary to the Judicial Assistant Commisioner, Establishment and Contingent Charges - - - - -	1,619		
Charges on account of the Police Corps, Khoza Horse, Soda Kalladars and Footmen, Magisterial Gaol Establishments, Contingencies, &c. - - - - -	58,299	59,918	
<i>Sattarah :</i>			
Country Courts: Salaries, Establishments and Contingencies - - - -		46,230	
		TOTAL, Bombay, &c. - - - -	348,561
		£.	2,280,895

No 23.

GENERAL ABSTRACT ACCOUNT of the Amount expended for BUILDINGS, ROADS, and other PUBLIC WORKS, exclusive of Repairs and of Military Buildings, for the Year ended the 30th April 1852.

	£.	£.
<i>Bengal :</i>		
Advances to Railway Commissioners for the purchase of Land, &c. -	7,222	
Expenses connected with the Construction of the Electric Telegraph -	4,306	
On account Construction of various Buildings, Roads, &c. -	9,176	20,704
<i>North-Western Provinces, including the newly-acquired Territory :</i>		
<i>North-Western Provinces :</i>		
Canals : North-Western Provinces - - - - - £. 132,844		
On account Construction of various Buildings, Roads, &c. -	116,857	248,201
<i>Punjab :</i>		
Canals - - - - - £. 13,125		
On account Construction of various Buildings, Roads, &c. -	9,470	22,595
TOTAL North-Western Provinces and Punjab - - - £.		270,799
<i>Madras.</i>		
On account Construction of new Public Roads in various Districts -	8,712	
On account Construction of various Buildings and Works (exclusive of the Sums expended in Repairs of Tanks, amounting to 116,469 L., stated in Account, No. 17) - - - - -	10,136	18,848
<i>Bombay :</i>		
Compensation paid to Individuals on account of Land and Property taken for Railway Purposes, and other Railway Charges borne by the Company - £. 42,189		
On account Construction of various Buildings, Roads, &c. -	19,005	61,194
<i>Scinde :</i>		
Canal Clearances - - - - - £. 16,562		
On account Construction of Travellers' Bungalows, Roads, and various Buildings and Works - - - - -	10,453	27,017
<i>Sattarah :</i>		
On account Construction of Buildings - - - - -	95	
TOTAL Bombay, including Scinde and Sattarah - - - £		68,309
	£.	498,654

No. 24.

GENERAL ABSTRACT ACCOUNT of the Charges of the EASTERN SETTLEMENTS (*Prince of Wales' Island, Singapore and Malacca*), for the Year ended 30th April 1852.

	£.	£.
<i>Prince of Wales' Island :</i>		
Salaries of the Resident Councillor, Assistant Resident and Superintendent of Province Wellesley, Establishment and Contingencies -	6,215	
Ecclesiastical Establishment: Salary of the Chaplain, Church Establishment and Contingencies - - - - -	1,063	
Schools: Allowances - - - - -	445	
Medical Department: Salary and Establishment of the Assistant Surgeon, Hospital Charges, &c. - - - - -	806	
Judicial and Police Charges:		
Salaries of the Recorder and Registrar - - - - - £. 5,153		
Establishment of the Offices of the Recorder, Registrar, Sheriff, Coroner, &c. - - - - -	2,724	
Superintendent of Convicts, Charges on account of Convicts and Prisoners, Police and Contingent Charges -	2,260	
Repairs - - - - -	269	10,415
Carried forward - - - £.	10,004	

No. 24.—CHARGES of the Eastern Settlements (*Prince of Wales' Island, &c.*)—continued.

	£.	£.
Brought forward - - -	19,004	
Marine Charges: Salary of the Harbour-master, Establishment and Contingent Charges - - -	718	
Military Charges: Command Allowances, Repairs and Assessment of Military Buildings, &c. - - -	563	
Suppression of Piracy in the Straits: Charges incurred at Penang - - -	506	
Local Pensions - - - - -	785	21,571
<i>Singapore:</i>		
Salary of the Governor of the Straits' Settlements - - -	£. 2,351	
Salary of the Resident Councillor and Assistant Resident, Establishment and Contingencies - - -	4,839	
Repairs and Assessment of Buildings - - - - -	365	
	7,585	
Ecclesiastical Department: Salary of the Chaplain, Church Establishment and Contingencies - - - - -	1,188	
Schools: Allowances - - - - -	489	
Medical Department: Salary and Establishment of the Surgeon and Assistant Surgeon, Hospital Charges, &c. - - -	1,773	
Judicial and Police Charges:		
Establishment of the Court of Judicature, Sheriff, Coroner, Court of Requests, &c. - - -	£. 3,279	
Superintendent of Convicts, Charges on account of Convicts and Prisoners, Police, and contingent Charges - - -	8,203	
Repairs - - - - -	95	
	6,576	
Marine Charges: Establishment and Contingencies of the Master Attendant's Office - - - - -	850	
Military Charges: Repairs to Military Buildings and Miscellaneous - - -	210	
Suppression of Piracy in the Straits: Charges incurred at Singapore - - -	3,869	
Local Pensions - - - - -	465	22,945
<i>Malacca:</i>		
Salaries of the Resident Councillor, Assistant Resident, Establishment and Contingencies - - - - -	2,183	
Ecclesiastical Establishment: Salary of the Chaplain, Church Establishment and Contingencies - - - - -	443	
Schools: Allowances - - - - -	365	
Medical Department: Salary of the Assistant Surgeon, Establishment and Contingencies - - - - -	527	
Judicial and Police Charges:		
Establishment of the Court of Judicature, Sheriff, Coroner, Court of Requests, &c. - - -	£. 1,282	
Sitting Magistrate, Superintendent of Police, Charges on account of Convicts, Police and Contingent Charges - - -	926	
	2,208	
Marine Charges: Establishment and Contingencies - - - - -	167	
Military Charges: Repairs of Buildings and Miscellaneous - - -	332	
Suppression of Piracy in the Straits: Charges incurred at Malacca - - -	604	
Local Pensions - - - - -	281	7,120
TOTAL Charges of the Eastern Settlements (exclusive of the Charges of Collection of the Revenues and of Payments of Political Pensions, exhibited in Account, No. 16)	£.	51,636

No. 25.

GENERAL ABSTRACT ACCOUNT of the MILITARY CHARGES of India for the Year ended 30th April 1852 (including Charges defrayed in England)

	£.	£.
<i>Bengal:</i>		
Her Majesty's Troops:		
Pay, Allowances, Commissariat and Contingent Charges - -	854,577	
East India Company's Troops:		
Pay and Allowances of Regular Troops - - - - - £.2,198,290		
Ditto - - of Irregular Cavalry, and Local Infantry Battalions - - - - - 530,501		
	2,728,841	
General Staff and Staff attached to Army Divisions and Stations, including the Adjutant-General's, Quartermaster-General's, Judge Advocate General's, &c. Departments - - - - -	131,047	
Commissariat Department and Charges - - - - -	450,491	
Repairs of Fortifications and Buildings - - - - -	52,523	
Garrison and Recruiting Depôts; Medical, Clothing, Pay and Stud Departments, Gun Foundries, Gunpowder Agencies and Miscellaneous Pensions - - - - -	489,746	
	246,503	
WAR CHARGES.	4,048,729	
Amount brought to account upon the Bengal Statements of 1851-52 under the description of War Charges:--		
Expedition against Burmah - - - - - £.25,913		
Armies of the Punjab, Sutlej, Reserve and Indus - - - - - 37,175		
	63,088	5,011,818
<i>North-Western Provinces, &c.:</i>		
Punjab: Punjab Irregular Force of Cavalry, Infantry and Light Field Battery, including Guide Corps, Scinde Camel Corps, and extra armed Force temporarily employed - - - - -		256,330
<i>Madras:</i>		
Her Majesty's Troops:		
Pay and Allowances - - - - - £.165,454		
East India Company's Troops:		
Pay and Allowances - - - - - 1,482,840		
	1,648,294	
General Division, Garrison and Cantonment Staff, including Military Offices and Establishments - - - - -	119,643	
Commissariat Department and Charges - - - - -	206,482	
Ordnance Department - - - - -	41,320	
Batta to Troops employed in the Eastern Settlements - - - - -	36,658	
Repairs of Fortifications and Buildings - - - - -	10,980	
Medical, Camp Equipage, and Clothing Departments; Miscellaneous and Contingent Charges - - - - -	212,826	
Stores - - - - -	35,223	
Pensions - - - - -	188,015	
	1,888,015	2,409,441
<i>Bombay:</i>		
Her Majesty's Troops:		
Pay, Allowances, Commissariat and Contingent Charges, £.268,052		
East India Company's Troops:		
Pay and Allowance of Regular Troops - - - - - £.883,460		
Pay and Allowances, Commissariat and Contingent Charges of Irregular Local Corps - - - - - 144,505		
	827,965	
General, Division and Garrison Staff - - - - -	108,544	
Commissariat, Barrack Departments and Ordnance Charges - - - - -	126,086	
Repairs of Fortifications and Buildings - - - - -	11,556	
Medical, Gun Carriage, Gunpowder and Clothing Departments, and Miscellaneous and Contingent Charges - - - - -	40,061	
Stores - - - - -	13,269	
Pensions - - - - -	94,940	
	1,480,442	
<i>Scinde:</i>		
Her Majesty's Troops:		
Pay and Allowances - - - - - £.11,190		
East India Company's Troops:		
Pay and Allowances of Regular Troops - - - - - £.89,589		
Ditto - - - - Irregular Troops - - - - - 101,007		
	190,596	
	201,786	1,692,228
Carried forward - - - - -	£.	8,469,855

No. 25.—ACCOUNT of the Military Charges of India for the Year ended 30 April 1852—contd.

	Brought forward	£.
	- - -	9,459,855
MILITARY BUILDINGS and FORTIFICATIONS:		£.
Bengal	- - -	174,084
Madras	- - -	9,399
Bombay	- - -	£. 13,415
Scinde	- - -	18,733
		32,148
		215,628
TOTAL Charges in India (No. 12)	- - -	£. 9,675,483
CHARGES in England:		£.
Furlough and Retired Pay to Military Officers, including Off- reckonings (No. 12)	- - -	681,820
Her Majesty's Paymaster-General, on account of Queen's Troops serving in India (No. 12)	- - -	200,000
Retiring Pay, Pensions, &c. of Her Majesty's Troops serving, or having served, in India, Act 4 Geo. 4, c. 71 (No. 12)	- - -	60,000
Invoice Value of Stores (No. 34)	- - -	163,036
Passage of Troops (No. 32)	- - -	18,394
Passage and Outfit to Commander-in-Chief of Madras and Aides-de- Camp; to Officers in charge of Recruits; Officers in Her Majesty's Service proceeding to join their Regiments; to Chaplains; and to Veterinary Surgeons (No. 33)	- - -	12,725
Charges of the Depot at Warley, and other Recruiting Charges, in- cluding Expenses of Engineer Cadets and of Recruits studying the art of Sapping and Mining at Chatham (No. 33)	- - -	32,172
Military Seminary at Addiscombe; net Charge (No. 33)	- - -	4,778
Pensions under the Regulations of Lord Clive's Fund (No. 33)	- - -	70,290
		1,193,215
TOTAL Military Charges of India	- - -	£. 10,868,698

No. 26.

GENERAL ABSTRACT ACCOUNT of the MARINE CHARGES of India for the Year ended the 30th April 1852 (exclusive of the Charges defrayed in England).

	£.	£.
<i>Bengal:</i>		
Superintendent's Office, Marine Pay Office, and Naval Storekeeper's Department. Salaries, Establishments and Contingencies	10,049	
Master Attendant's - ditto - ditto	6,726	
Registry Office of Merchant Seamen - ditto	1,687	
Lighthouses and Floating Lights, Chain Moorings, Hulks and Re- ceiving Vessels	9,757	
Pilot Schooners, Row Boats and Bhaoleahs	37,596	
Telegraphic Establishment	954	
Marine Charges at Arracan, and in the Tenasserim Provinces, including Charges of the Moulmein Flotilla	14,949	
Dockyard at Kidderpore	12,574	
Marine Surveys and Miscellaneous	3,442	
Repairs of Buildings	1,251	
Stores	12,830	
Steam Navigation		
Controller's Office, Workshops and Coal Depot at Kid- derpore	£. 16,928	
Internal:		
Freight Office, Steam Agents, Native Mari- ners, and Coal and Firewood Depôts	£. 6,452	
Steam Boats, Accommodation Flats, Cargo and Troop Boats	20,538	
	26,990	
External:		
Purchase of Fuel for Steamers, and Charges of Coal Depôts at Moulmein, Akyab and Point de Galle	£. 10,670	
Charges of Steamers	16,222	
	26,901	
	70,819	
Carried forward	- - -	£. 181,627

No. 26. — ACCOUNT of the Marine Charges of *India* for the Year ended 30 April 1852—*continued*.

	£.	£.
<i>Bengal</i> — <i>continued</i> .		
Brought forward - - -	181,627	
Pensions - - - - -	7,152	
	188,779	
Deduct,—Carried to Account in 1851-52 for Expenses of the Steamers "Nemesis," "Phlegethon," and "Pluto," chargeable to Her Majesty's Government, for Services in the China Seas -	19,485	169,294
<i>Madras</i> :		
Marine Board, Salaries, Establishments and Contingencies - - -	933	
Master Attendant's - - ditto - - ditto - - - - -	2,741	
Lighthouse Charges - - - - -	241	
Establishment of the Registrar of Merchant Seamen - - - - -	371	
Establishments at the Outports - - - - -	1,578	
Charges on account of the "Hugh Lindsay" Steamer, including Coals purchased - - - - -	3,385	
Miscellaneous - - - - -	158	
Pensions - - - - -	126	9,628
<i>Bombay</i> :		
Marine Office, Salaries, Establishment and Contingencies - - -	14,719	
Master Attendant's Department, including Charges of Lighthouses and Pilot Establishment - - - - -	8,461	
Controller's Department, including Dock and Steam Engine - - -	6,181	
Conservator of Forests, Salary and Establishment - - - - -	998	
Charges of Cruisers and Vessels - - - - -	26,452	
Charges of Steam Vessels - - - - - £. 68,505		
Deduct,—Received this year for Passage Money - - - - - 22,955		
	45,550	
Stores - - - - -	68,516	
Repairs of Buildings - - - - -	742	
Pay of Officers unattached, Contingent and Miscellaneous Charges in the Marine Department - - - - -	8,779	
Retired Pay and Pensions - - - - -	1,985	
	£. 182,328	
<i>Scinde</i> :		
Pay to Officers and Crews of the several Vessels employed in Scinde -	24,614	206,942
TOTAL Charges in India (No. 12) - - - £.	385,764	
CHARGES in England :		
Furlough and Retired Pay to Marine Officers (Account, No. 12) - -	26,433	
Passage and Outfit, Volunteers for Pilot Service (No. 33) - - -	139	
Invoice Value of Marine Stores (No. 34) - - - - -	33,759	
Coals for Depôts and Miscellaneous Expenses connected with Steam Communication with India, deducting the Sum of 50,000 l. chargeable to Her Majesty's Government on that Account (No. 12) - - -	21,461	
	81,782	
TOTAL Marine Charges - - - £.	467,546	

No. 27.

GENERAL ABSTRACT ACCOUNT of the MINT CHARGES of India for the Year ended the 30th April 1852.

<i>Bengal:</i>	£.
Salaries, Establishments and Contingent Charges of the Mint Master, Assay Master, &c. - - - - -	£. 20,780
Loss of Weight in melting, and Miscellaneous Charges - - - - -	5,855
	26,635
<i>Madras:</i>	
Salaries, Establishment and Contingencies of the Mint Master, Assay Master, &c. ,	10,278
<i>Bombay:</i>	
Salaries, Establishment and Contingencies of the Mint Master, Assay Master, &c. -	16,333
	£. 53,246

No. 28.

GENERAL ABSTRACT ACCOUNT of the Sums paid and payable for INTEREST on India DEBT in the Year ended the 30th April 1852, showing also the Amount of the Debt at that Date.

AMOUNT of INTEREST paid in the Year 1851-52:		£.	£.
<i>Bengal:</i>			
Interest on Loans - - - - -			1,967,359
Treasury Notes - - - - -		20,150	
Deposits on account of Service Funds, Savings Banks, &c. - - - - -		69,908	
			90,058
<i>North-Western Provinces, &c.:</i>			
Interest on temporary Loans - - - - -		2,123	
Interest on Deposits - - - - -		824	
			2,947
<i>Madras:</i>			
Interest on Loans - - - - -		1,509	
Interest on the Fund for the Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore - - - - -		11,335	
Interest on Treasury Notes - - - - -		184	
Interest on Deposits on account of Service Funds, Savings Banks, &c. - - - - -		40,586	
			53,594
<i>Bombay:</i>			
Interest on Treasury Notes - - - - -		91	
Interest on Deposits on account of Service Funds, Savings Banks, &c. - - - - -		70,395	
			70,486
		£.	2,184,439

ABSTRACT PAYMENTS OF INTEREST:

	On Indian Loans.	On Temporary Loans.	Treasury Notes.	On Tanjore Sinking Fund.	On Miscellaneous Deposits.	TOTAL.
	£.	£.	£.	£.	£.	£.
Bengal - - - - -	1,967,359	-	20,160	-	69,908	2,057,412
North-Western Provinces - - - - -	-	2,123	-	-	824	2,947
Madras - - - - -	1,509	-	184	11,335	40,586	53,594
Bombay - - - - -	-	-	91	-	70,395	70,486
	£. 1,968,868	2,123	20,405	11,335	181,708	2,184,439

44 ACCOUNT OF THE GROSS AND NET REVENUES OF INDIA FOR THE YEAR 1852,

Sums paid and payable for Interest on India Debt, in the year ended 30 April 1852—continued.

The AMOUNT of INTEREST payable on the PUBLIC DEBTS outstanding at the several Presidencies of India on the 30th April 1852, was as follows:

	Amount of Debt.	Rate of Interest.	Annual Amount Charged for Interest at the foregoing Rate.
<i>India :</i>			
Registered Debt :			
Loans - - - - -	£. 338,178	6 per cent. - -	£. 20,291
Ditto - - - - -	27,037,734	5 per cent. - -	1,351,887
Ditto - - - - -	14,981,327	4 per cent. - -	597,258
	£. 42,307,239		1,969,431
<i>Bengal :</i>			
Loan transferred from Fort Marlborough -	841	10 per cent. -	84
Treasury Notes - - - - -	768,785	Average 5 per cent.	38,134
Civil and Medical Funds - - - - -	2,035,013	6, 5 and 4 per cent.	121,608
Miscellaneous Deposits - - - - -	84,400	5 and 4 per cent. -	3,373
	£. 45,191,278		2,182,633
<i>North-Western Provinces, including the newly acquired Territory :</i>			
Miscellaneous Deposits - - - - -	18,750	4 per cent. - -	750
Temporary Loans - - - - -	349,960	5 per cent. - -	17,498
	£. 368,710		18,248
<i>Madras :</i>			
Loans - - - - -	14,437	8 per cent. - -	1,155
Ditto - - - - -	7,547	6 per cent. - -	453
Civil, Military and Medical Funds - - -	696,637	6 and 5 per cent. -	39,005
Miscellaneous Deposits - - - - -	63,644	6, 5 and 4 per cent.	2,767
Treasury Notes - - - - -	5,110	4 per cent. - -	205
Funds for the Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore	289,976	4 per cent. - -	11,598
	£. 1,077,351		53,183
<i>Bombay :</i>			
Civil Annuity and other Funds - - - -	547,840	6 per cent. - -	32,871
Civil, Provident and Military Funds - -	743,453	5 per cent. - -	37,173
Miscellaneous Deposits - - - - -	84,101	4 per cent. - -	3,367
Treasury Notes - - - - -	1,406	4 per cent. - -	56
	£. 1,376,800		73,467
	£. 48,014,244		2,279,531

No. 29.

GENERAL ABSTRACT of the RECEIPTS and DISBURSEMENTS of the several Presidencies of India for the Year ended the 30th April 1852, showing the Local Surplus or Deficit at each Presidency.

	Number of Account.	BENGAL.	North-Western Provinces, including the newly acquired Territory.	Total.	MADRAS.	BOMBAY (including Scinde and Sattarah).	Total of India.
		£.	£.	£.	£.	£.	£.
NET REVENUES and RECEIPTS :							
Per Account - - - -	2	7,584,435	- - -	13,255,150	- - -	- - -	19,827,496
Ditto - - - -	6	- - -	5,670,715		- - -	- - -	
Ditto - - - -	8	- - -	- - -		3,704,048	- - -	
Ditto - - - -	9	- - -	- - -		- - -	2,868,298	
TOTAL, Net Receipts - - -	£.	7,584,435	5,670,715	13,255,150	3,704,048	2,868,298	19,827,496
EXPENDITURE :							
Civil and Political Charges -	21	868,905	216,970	1,080,875	266,514	392,348	1,759,737
Judicial and Police Charges -	22	704,135	811,525	1,615,660	316,674	349,561	2,280,895
Buildings, Roads, &c. - - -	23	20,704	270,796	291,500	18,548	68,306	398,654
Military Charges - - - -	25	5,011,816	256,330	5,442,230	2,499,441	1,692,268	9,675,469
Ditto Buildings - - - -	-	174,084	- - -		9,396	32,148	
Indian Navy and Marine and Pilotage Charges - - - -	26	169,294	- - -	169,294	9,528	206,042	385,764
Charges, Prince of Wales' Island, Singapore and Malacca - - -	24	51,636	- - -	51,636	- - -	- - -	51,636
Mint Charges - - - -	27	26,635	- - -	26,635	10,278	16,333	53,246
Interest on Debt (exclusive of Interest on the General Registered Debt of India) - - - -	28	90,053	2,947	93,000	53,594	70,486	217,080
		7,112,262	1,658,668	8,770,880	3,204,273	2,847,392	14,822,495
Local Surplus at Bengal - - -	-	472,173	- - -	- - -	- - -	- - -	- - -
Interest on the General Registered Debt of India, charged in Account to Bengal - - - -	28	1,967,359	- - -	1,967,359	- - -	- - -	1,967,359
TOTAL Expenditure - - - £.	£.	9,079,621	1,658,668	10,738,189	3,204,273	2,847,392	16,789,854
Local Deficit, after charging to Bengal the Interest on the General Registered Debt of India, carried to No. 30 - - - -	-	1,496,186	- - -	- - -	✓	✓	- - -
Local Surplus, carried to No. 30 - - -	-	- - -	4,012,147	2,516,961	499,775	20,906	3,037,642
£.		7,584,435	5,670,715	13,255,150	3,704,048	2,868,298	19,827,496

* Partly chargeable to the North-Western Provinces.

S. Muller

Local Surplus brought down - - - - -	£.	3,037,642
Deducting Charges defrayed in England (per Accounts, Nos. 12 and 13) -	-	2,600,377
Surplus of Income over Expenditure (Accounts, Nos. 12 and 13) - - - £.	£.	531,265

No. 30.

ACCOUNT of the BALANCES of PUBLIC MONEY in the several Treasuries of *India*, on the 30th April 1852, Repayments on various Accounts; the Supplies to and from London and between the

	BENGAL.	North-Western Provinces (including the newly-acquired Territory).	MADRAS.	BOMBAY.	TOTAL
	£.	£.	£.	£.	£.
Cash Balances in the Treasuries on the 30th April 1851	2,107,369	2,414,934	2,769,991	2,774,804	12,007,098
DEBT incurred:					
Indian Loans, at 4 and 5 per Cent.	53,409	—	—	—	
Treasury Notes	114,715	—	2,625	141	
Bills outstanding	1,792,728	341,776	1,079	—	
Received on account of Civil, Military and other Service Funds	608,417	—	252,724	191,715	
Miscellaneous Deposits	1,204,963	2,235,377	442,957	361,511	
Gwalior Contingent, under Treaty of 13th January 1844	168,494	—	—	—	
Sinking Fund (and Interest thereon) for Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore	—	—	27,697	—	
TOTAL Debt incurred	3,942,726	2,577,153	737,082	553,367	7,810,328
Advances made by Government repaid, including Tuccavee Advances	208,089	1,297,532	490,465	162,705	2,258,791
SUPPLIES from LONDON:					
Bills on the Court for Interest of India Debt	51,862	—	12,192	9,264	
Ditto for Interest on Claims on the late Rajah of Tanjore	—	—	3,476	—	
Other Bills on the Court	9,150	—	6,095	7,654	
Advances made in England repaid	333,635	—	173,376	126,594	
Miscellaneous, including Credits to Her Majesty's Government	63,386	—	9,496	4,658	
Dividends on Stock of the 5 per Cent. Transfer Loan, paid in England	430,896	—	—	—	
Invoice Value of Copper for Coinage	33,825	—	4,492	—	
Receipts on account of Indian Railways, under Deeds of Contract with the respective Railway Companies	22,006	—	—	37,609	
TOTAL Supplies from London	656,760	—	209,127	185,809	1,045,696
ACCOUNTS CURRENT between the PRESIDENCIES:					
Bills drawn, Remittances of Treasure, and Advances and Disbursements (Excess Credits to other Presidencies at Bengal and Bombay)	3,586,514	—	—	769,687	4,356,201
£.	11,595,459	7,289,619	4,206,865	4,440,372	27,538,315
Excess of Income over Expenditure (Account, No. 29)	—	4,012,147	499,775	20,906	4,532,828
£.	11,595,458	11,301,766	4,706,440	4,467,278	32,070,942

No. 30.

the Amount of Debt incurred and Debt discharged during the Year 1851-52; the Amount of Advances and several Presidencies, and the Balances in the Indian Treasuries on the 30th April 1852.

	BENGAL.	North-Western Provinces (including the newly-acquired Territory).	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.
DEBT DISCHARGED:					
Loans at 5 per Cent. - - - - -	4,812	—	—	—	—
Treasury Notes - - - - -	167,016	—	938	938	—
Payments on account of Civil, Military and other Service Funds - - - - -	527,136	—	182,865	155,504	—
Miscellaneous Deposits - - - - -	1,206,848	2,145,965	440,581	298,756	—
Gwalior Contingent, under Treaty of 13th January 1844 - - - - -	141,838	—	—	—	—
Bills outstanding - - - - -	1,452,204	287,685	21,346	—	—
TOTAL Debt discharged - - - £.	3,499,849	2,433,650	645,180	455,198	7,033,877
Advances repayable, including Tuccavee Advances - - - - -	211,187	1,269,277	95,805	194,620	1,770,889
* SUPPLIES TO LONDON:					
Bills drawn by the Court discharged - -	2,207,591	—	294,704	20,821	—
Payments on account Indian Railways, under Deeds of Contract with the respective Railway Companies - - - - -	147,579	—	—	59,809	—
Bills on Her Majesty's Government transmitted - - - - -	48,573	—	—	—	—
Supplies to Her Majesty's Government, including Charges on account of the Expedition to China, repayable in England -	173,059	—	3,236	—	—
Miscellaneous, including net Gain by exchange operations with reference to the fixed rate of 2 s. the Sicca Rupee - -	178,108	—	35,052	25,827	—
TOTAL Supplies to London - - £.	2,754,910	—	332,991	105,457	3,193,358
ACCOUNTS CURRENT BETWEEN THE PRESIDENCIES:					
Bills paid, Remittances of Treasure, and Advances and Disbursements (Excess Debits to other Presidencies at the North-Western Provinces and Madras) - - - - -	—	4,225,959	680,076	—	4,906,035
£.	6,466,946	7,928,886	1,754,952	755,275	16,805,059
Excess of Expenditure over Income (Account, No. 29) - - - - -	1,495,186	—	—	—	1,495,186
Cash Balances in the several Treasuries on 30th April 1852 - - - - -	3,634,326	3,372,880	2,951,488	3,712,003	13,670,697
£.	11,595,458	11,801,766	4,706,440	4,467,278	32,070,942

No. 31.

GENERAL ABSTRACT ACCOUNT of the Sums paid and payable for Interest on the HOME BOND DEBT for the Year ended 30th April 1852, showing also the Amount of the Debt at that Date.

	£.	s.	d.
Amount of Capital of the Home Bond Debt on the 30th April 1851 and on the 30th April 1852 - - - - -	£. 3,899,500		
Interest thereon at the rate of £. 3. 10. per cent. per annum, from the 31st of March to the 7th of June 1851 - - - - -	62,067	-	10
Interest thereon at the rate of £. 3. per cent. per annum, from the 7th of June 1851 to the 30th of September 1851 - - - - -			
Interest thereon at the rate of £. 3. per cent. per annum, from the 1st of October 1851 to the 31st of March 1852 - - - - -	58,492	10	-
	£.	120,559	10 10
Amount actually paid in the period (including Arrears not previously demanded) - - - - -	£.	121,021	16 1

Note.—The Interest on the Bond Debt is payable half-yearly; viz., on the 1st of April and 1st of October in each year.

No. 32.

GENERAL ABSTRACT ACCOUNT of the Charges for TRANSPORT of TROOPS and STORES, deducting the Amount of Freight charged in Invoices, in the Year ended the 30th April 1852.

	£.	£.
Proportion paid in England of the Freight of Stores consigned to India	2,524	
Ditto - - - - of the Passage-money of Troops to India -	7,177	
Preserved Provisions, Grocery, Bedding and other Supplies for the use of the Troops on the Voyage - - - - -	2,914	
Proportion paid in England of the Passage-money of Troops homeward (Invalids) - - - - -	6,801	
Medical Attendance upon Troops on Homeward Voyage (payable in England) - - - - -	899	
Freight of various articles consigned to England - - - - -	17	
Expenses connected with the examination of Troop and Store Ships, and the embarkation of Troops proceeding to India-- - - - -	490	
	£.	20,822
Sale Produce of unexpended Stores from Troop Ships engaged in India - - - - -	377	
		20,445
Troops - - - - -	£. 18,394	
Stores - - - - -	2,051	
		20,445
Deduct.—The Amount of Freight payable upon the Consignments of Stores, charged in the Invoices per Account, No. 34 - - - - -		6,560
	£.	13,885

No. 33.

GENERAL ABSTRACT ACCOUNT of the Particulars comprised under the Head of CHARGES GENERAL, in the Statement of the Home Expenditure (Nos. 12 & 13), in the Year ended the 30th April 1852.

Board of Commissioners for the Affairs of India: Salaries of the President and Officers of the Board; and Superannuation Allowances granted by Warrant of the Crown, under Act 53 Geo. 3, c. 155, s. 91	£.	28,886
Salaries of the Court of Directors of the East India Company		7,530
Contingent Expenses of the Courts of Directors and Proprietors, consisting of Repairs to the East India House, Taxes, Rates and Tithes; Coals, Candles, Printing, Stationery, Bookbinding, Stamps, Postage, and various Petty Charges		26,776
Salaries and Allowances of the Secretaries and Officers of the Court of Directors, deducting 2,693 L., the Amount applied from the Fee Fund in part payment thereof		94,413
Annuity and Pensioners: Annuities and Pensions for Civil, Judicial, Military and Maritime Services, including Compensation Annuities to late Commercial Servants, granted under the Act 3 & 4 Will. 4, c. 85		200,431
Haileybury College:		
Charge	£. 19,171	
Received from Students	7,181	
Net Charge		11,990
Military Seminary at Addiscombe:		
Charge	£. 23,191	
Received from Cadets, &c.	18,413	
Net Charge		4,778
Recruiting Charges, &c.: Pay of Officers and Non-Commissioned Officers of the Depot at Warley and in the Recruiting Districts; Pay of Recruits previous to Embarkation; Bounty, Clothing, Arms, Accoutrements, &c., including Expenses of Engineer Cadets and Recruits studying the Art of Sapping and Mining at Chatham		82,172
Passage and Outfit to Commander-in-Chief of Madras, Member of the Supreme Council of India, Bishop of Bombay, Aides-de-Camp, Chaplains, Officers in charge of Recruits, Officers in Her Majesty's Service proceeding to join their Regiments, Veterinary Surgeons, Volunteers for the Pilot Service, &c.:		
Military	£. 12,725	
Marine	189	
Member of Council of India and Bishop of Bombay	1,700	
		14,584
Charges of the Store Department, Articles for use in the Inspection of Military and other Stores, also Pay of Labourers employed in the Department of the Inspector of Stores, Wharfage, Cartage, &c.		6,090
Lord Clive's Fund: Charge for Pensions, &c., deducting 2,451 L. interest, allowed on the Balance of Unclaimed Prize Money in the Home Treasury, made applicable to that Fund		70,290
Expenses attending the Exhibition of the Industry of all Nations, deducting 1,276 L., the proceeds of Articles sold in the Year 1851-52		2,886
Law Charges		5,472
Sundry Expenses incurred in view to the improvement of the Cultivation and Manufacture of Cotton, &c. in India		874
Maintenance of Lunatics		6,312
Balance paid to a Proprietor of Private Trade Goods (late Commercial Affairs of the Company)		264
Miscellaneous: Consisting of Expenses of Overland and Ships' Packets, Maintenance of Natives of India, Donations to the Bengal Civil Fund, and to the Widows' Funds for the Home Service, Donations for Serbites, Relief, &c., and other Contingent Charges		8,690
	£.	621,922
RECEIPTS AND CREDITS at Home taken in Reduction of the Aggregate Amount of Charge under the head of "Charges General."		
Per-centages added to Invoices, for Expenses of Establishments maintained for the provision and examination of Export Stores, per Account, No. 34	£. 7,204	
Profit realised from the Temporary Investments of the Surplus Home Cash Balances, deducting 12,272 L., the Amount of Interest allowed to the Credit of the Poplar Fund on its Balances, and on Amount of Unclaimed Prize Money applicable to Lord Clive's Fund, remaining in the Home Treasury	24,504	
		31,708
	£.	490,214

GENERAL ABSTRACT ACCOUNT of STORES EXPORTED to India in the Year ended 30th April 1852.

	B E N G A L.				M A D R A S.				B O M B A Y				TOTAL Invoice Amount of Stores Exported.
	Cost.	Establishment and Shipping Charges.	Freight.	TOTAL.	Cost.	Establishment and Shipping Charges.	Freight.	TOTAL.	Cost.	Establishment and Shipping Charges.	Freight.	TOTAL.	
CIVIL STORES:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stationery - - - -	16,376	491	230	17,097	7,729	232	114	8,075	4,017	161	90	4,268	29,400
Mint Stores - - - -	25,151	755	700	26,606	-	-	-	-	236	7	86	329	26,944
Miscellaneous ditto - - -	524	16	1	541	435	13	0	454	975	29	46	1,050	2,045
	42,051	1,262	940	44,253	8,164	245	120	8,529	5,228	157	222	5,607	58,389
MILITARY STORES:													
Hospital Stores - - - -	7,927	238	94	8,259	6,768	203	91	7,062	4,649	140	45	4,834	20,150
Miscellaneous ditto - - -	57,017	1,737	1,088	60,737	47,579	1,427	537	49,543	28,307	858	1,541	31,006	141,286
Horses - - - -	1,306	-	294	1,600	-	-	-	-	-	-	-	-	1,600
	67,150	1,975	1,471	70,596	54,342	1,680	628	56,600	33,256	908	1,586	35,840	168,036
Marine Stores - - - -	9,464	984	374	10,122	135	4	6	145	21,630	649	1,213	23,492	33,759
Total Amount of Stores Exported - - - - £.	118,606	3,521	2,785	124,911	62,641	1,879	754	65,274	60,114	1,804	3,021	64,939	255,184

Total Invoice Amount of Stores, as above - - - - -

£.
255,184Deduct Cost of Copper used for Coinage in India, included as Charge upon the Revenues in the Invoice Amount of Mint Stores consigned }
from England, but now deducted as having augmented the Cash Balances in the Indian Treasuries to the extent of the Amount coined - - - - -

67,016

£.
188,168East India House,
26 May 1852.James C. Melville,
Secretary.

REVENUES (INDIA).

AN ACCOUNT exhibiting, in Sterling Money, the
GROSS and NET REVENUES of *India*, distin-
guishing the several Presidencies, &c., for the
Year ended the 30th day of April 1852; &c.

(*Sir Charles Wood.*)

Ordered, by The House of Commons, to be Printed,
26 May 1854.

[*Price 7 d*]

272.

Under 8 oz.

EAST INDIA (MILITARY FORCE).

RETURN to an Order of the Honourable The House of Commons,
dated 4 December 1857 :—*for*

A RETURN "of the actual MILITARY FORCE that was in *India* at the time of the Outbreak of the MUTINY at '*Meerut*;' distinguishing the several Branches of the Service, Cavalry, Artillery, Engineers and Sappers, and Infantry, and distinguishing the Troops of the Queen's Service from those of the East India Company; showing also, as far as can be ascertained from Documents now in the hands of the Government, and of the Board of Control or East India Company, the Stations at which the Troops were at the time of the Outbreak of the Mutiny severally quartered."

East India House,]
8 February 1858.]

JAMES C. MELVILL.

(*Sir Frederick Smith.*)

Ordered, by The House of Commons, to be Printed,
9 February 1858.

GENERAL DISTRIBUTION RETURN of Her Majesty's and the East India Company's Troops, serving in the Presidency of Fort William, showing the Number and Strength of each Station on the 1st of April 1857.

DIVISION.	STATIONS.	CORPS	Commissioned Officers.		European		Native.		Sock of all Ranks.
			European.	Native	Serjeants.	Rank and File.	Hauldars.	Rank and File.	
PRESIDENCY	Fort William	Detail of Foot Artillery	-	1	-	-	3	27	-
		A wing of the Queen's Infantry	16	-	31	479	-	-	34
		Detachments Native Infantry	10	11	-	-	27	678	-
		Calcutta Native Militia	3	20	1	-	50	1,073	30
	All pers	Governor General's Body Guard	4	6	-	-	16	161	10
	Ballygunge	Five Regiments Native Infantry	36	61	9	-	191	3,099	148
	Barrackpore	Detachments Queen's Infantry	2	-	2	52	-	-	-
	Dum Dum	Five Companies of Artillery	9	11	15	77	23	835	55
		A wing of Queen's Infantry	11	-	17	357	-	-	23
		Detachments Native Infantry	-	1	-	-	2	52	-
	Chinsurah	Ditto - ditto	-	1	-	-	2	36	-
	Berhampore	Detail of Foot Artillery	-	1	-	-	2	28	-
		One Regiment of Native Infantry	14	16	2	-	50	892	80
		One Regiment of Irregular Cavalry	4	18	-	-	5	394	-
	Raneegunge	Detachments Native Infantry	2	4	-	-	10	174	-
	Midnapore	Shikawatee Battalion	3	17	-	-	41	831	16
	Chittagong	Detachments Native Infantry	3	5	-	-	17	283	-
	Arracan:								
	Akyab	Arracan Battalion	5	10	1	-	44	437	36
	Khyoo Phyo	Detachments of ditto	1	2	-	-	8	51	-
	Aung Pass	Ditto - ditto	-	2	-	-	9	66	-
	Sandoway	Ditto - ditto	-	1	-	-	4	31	-
	Eastern Frontier:								
	Jelapore	One Regiment of Native Infantry	14	17	2	-	46	848	26
		Detachments Irregular Cavalry	-	1	-	-	-	174	-
	Dacca	Detail of Artillery	-	-	-	-	1	29	-
		Detachments Native Infantry	2	3	-	-	12	210	-
	Cherra Poonyee	Sylhet Light Infantry Battalion	2	10	2	-	30	520	17
	Sylhet	Ditto - ditto	1	4	-	-	7	142	-
	Churgolah	Ditto - ditto	-	1	-	-	1	21	-
	Lungve	Ditto - ditto	-	1	-	-	1	21	-
	Cachar	Ditto - ditto	2	4	-	-	11	168	-
	Debrooghurh	First Assam Light Infantry Battalion	2	9	2	-	27	660	8
	Saikrah	Detachments of ditto	1	4	-	-	6	204	-
	Joypara	Ditto - ditto	-	1	-	-	6	92	-
	Jeebagar	Ditto - ditto	-	2	-	-	3	84	-
	Burpathar	Ditto - ditto	-	1	-	-	1	27	-
	Golaghaut	Ditto - ditto	-	2	-	-	5	102	-
	Gowahatty	Second Assam ditto	2	11	2	-	38	607	6
	Gowalparah	Detachments of ditto	-	2	-	-	6	108	-
	Nowgong	Ditto - ditto	-	1	-	-	3	51	-
	Fesopore	Ditto - ditto	1	-	-	-	3	90	-
	Deochungah	Ditto - ditto	-	1	-	-	2	22	-
	Assaloo	Ditto - ditto	-	2	-	-	1	43	-
	Mungledge	Ditto - ditto	-	1	-	-	1	27	-
Kurreekhatta	Ditto - ditto	-	1	-	-	3	71	-	
Kurreeparah	Ditto - ditto	-	1	-	-	8	50	-	
Dinapore:									
Dinapore	One Company of Artillery	2	1	6	72	2	29	16	
	One Regiment of Queen's Infantry	27	-	50	848	-	50	50	
	Three Regiments of Native Infantry	44	52	5	-	155	2,746	91	
Segowhe	One Regiment of Irregular Cavalry	4	14	-	-	4	411	11	
Rhaugulpore	Hill Rangers	3	7	1	-	20	367	12	
Monghyr	Detachments of Hill Rangers	-	1	-	-	3	58	-	
Titalyah	Ditto - ditto	-	1	-	-	2	27	-	
Buckalee	Ditto - ditto	-	1	-	-	3	53	-	
Parsoah	Ditto - ditto	-	2	-	-	2	77	-	
Darpeeing	Scouty Sappers and Miners	1	4	2	-	10	190	6	
Dorundah	Rangurh Light Infantry Battalion	5	12	2	-	41	721	36	
	Rangurh Irregular Cavalry	1	6	-	-	2	192	2	
Chyebass	Detachments Rangurh Light Infantry Battalion	-	3	-	-	1	94	-	
Purnulia	Ditto - ditto	-	2	-	-	8	171	-	
Sambulpore	Ditto - ditto	-	2	-	-	6	129	-	
Bancoorah	Ditto - ditto	-	4	-	-	4	63	-	
Hassarebaugh	Ditto of Native Infantry	-	8	-	-	24	430	-	
Nepaul	Resident's Escort	1	2	-	-	5	86	2	
Benares	One Company of Artillery	3	1	7	66	2	32	4	
	Two Regiments of Native Infantry	45	40	4	-	120	2,011	33	
	Regiment of Loodianah	4	15	2	-	41	712	24	
Sultanpore	One Regiment of Irregular Cavalry	4	18	-	-	6	561	17	
Jaunpore	Detachments Regiment of Loodianah	1	4	-	-	9	156	-	
Ghazepore	One Regiment of Native Infantry	14	20	2	-	60	1,052	71	
Chunar	European Invalid Battalion	89	-	26	178	-	-	-	
	European Veteran Company	-	3	-	20	-	-	-	
	Detachments Regiment of Ferozapore	-	3	-	-	9	161	-	
Mirzapore	Regiment of Ferozapore	4	17	3	-	41	689	14	

THE TIME OF THE OUTBREAK OF THE MUTINY AT MEERUT.

3

DIVISIONS.	STATIONS.	CORPS.	Commissioned Officers.		European.		Native.		Sick of all ranks.	
			European.	Native.	Serjants.	Rank and File.	Headquaters.	Rank and File.		
DINAPORE—CONS.	Azmgarh	Detail of Foot Artillery	-	1	-	-	-	9	99	-
		One regiment of Native Infantry	13	17	2	-	-	46	819	25
	Gorakhpore	Detachment of Native Infantry	2	5	-	-	-	14	261	-
		Detachment of Irregular Cavalry	-	4	-	-	-	2	150	-
	Recently disturbed Districts:									
	Boosee	One regiment of Native Infantry	11	11	1	-	-	33	554	26
		Detachment of Irregular Cavalry	-	1	-	-	-	-	-	-
	Barhaat	Detachment of Native Infantry	3	4	-	-	-	12	198	-
	Sugrampore	Ditto - - - ditto	1	3	-	-	-	9	160	-
	Deogurh	Ditto - - - ditto	1	2	-	-	-	6	107	-
Rohtak	One regiment of Irregular Cavalry	4	18	-	-	-	5	549	15	
CANNONPORE	Cawnpore	Three companies of Artillery	5	4	12	71	9	138	11	
		One regiment of Light Cavalry	19	12	2	-	27	465	22	
		Detachment of Queen's Infantry	3	-	8	78	-	-	13	
		Three regiments of Native Infantry	40	45	6	-	182	2,608	119	
	Futtehgurh	Detail of Native Artillery	-	1	-	-	-	-	26	
		One regiment of Native Infantry	14	21	2	-	60	1,073	8	
	Humeerpore	Detachment of Native Infantry	-	1	-	-	4	70	-	
	Coraat	Ditto - - - ditto	-	4	-	-	12	216	-	
	Bundah	Ditto - - - ditto	2	6	-	-	12	242	-	
	Etawah	Ditto - - - ditto	2	5	-	-	12	231	-	
Mynpoore	Ditto - - - ditto	2	4	-	-	12	247	-		
CANNONPORE	Lucknow	Two companies of Artillery	7	3	7	72	10	178	8	
		One regiment of Light Cavalry	13	12	2	-	27	448	6	
		One regiment of Queen's Infantry	31	-	44	665	-	-	31	
		Three regiments of Native Infantry	44	60	6	-	180	3,323	54	
		Detachment of Irregular Cavalry	-	1	-	-	-	-	36	
	Fyzabad	One company of Artillery	3	3	2	-	0	129	6	
		One regiment of Native Infantry	12	19	2	-	54	976	13	
		Detachment of Irregular Cavalry	-	3	-	-	1	90	-	
	Ajooda	Detachment of Native Infantry	2	1	-	-	6	102	-	
	Setapore	One regiment of Native Infantry	14	16	2	-	54	985	10	
	A wing of Irregular Cavalry	1	7	-	-	3	239	-		
Mullaon	Detachment of Native Infantry	2	2	-	-	6	95	-		
Sultanpore	A wing of Irregular Cavalry	3	8	-	-	2	196	6		
Allahabad	One company of Artillery	1	1	-	-	4	62	2		
	Two regiments of Native Infantry	32	37	3	-	117	1,643	140		
	Detachment of Native Infantry	3	11	-	-	19	343	-		
Futtehpore	Ditto - - - ditto	-	1	-	-	3	53	-		
Nowgung	One company of Artillery	2	3	-	-	6	94	2		
	A wing of Native Infantry	5	10	1	-	31	542	31		
	A wing of Irregular Cavalry	-	1	-	-	3	269	-		
Jhansi	Detail of Artillery	-	1	-	-	2	25	-		
	A wing of Native Infantry	5	9	1	-	29	484	-		
	A wing of Irregular Cavalry	5	8	-	-	3	295	16		
SAUGOR DISTRICT	Saugor	One company of Artillery	3	1	9	66	2	93	5	
		Two regiments of Native Infantry	26	33	5	-	106	1,937	94	
		One regiment of Irregular Cavalry	8	19	-	-	6	561	28	
	Damoh	Detachment of Native Infantry	2	3	-	-	12	192	-	
	Jubbulpore	One regiment of Native Infantry	17	30	2	-	60	1,077	17	
	Mhow	One company of Artillery	3	-	9	79	3	83	12	
		A wing of Light Cavalry	12	8	1	-	17	248	9	
		One regiment of Native Infantry	14	21	2	-	60	1,060	38	
	Nagode	Ditto - - - ditto	12	17	2	-	60	1,047	46	
	Neemach	One troop of Artillery	4	2	2	-	7	128	6	
	A wing of Light Cavalry	5	4	1	-	10	217	-		
	One regiment of Native Infantry	12	20	2	-	60	1,077	20		
Nuseerabad	One company of Artillery	3	4	2	-	7	150	3		
	Two regiments of Native Infantry	24	35	4	-	108	1,907	68		
Jeypore	Detachment of Native Infantry	1	2	-	-	5	93	-		
Amwere	Ditto - - - ditto	1	2	-	-	6	102	-		
MEERUT	Meerut	One troop of Artillery	9	-	16	100	1	27	5	
		One company of Artillery	10	-	12	80	4	90	8	
		One regiment of Queen's Dragoons	35	-	48	587	-	-	65	
		One regiment of Light Cavalry	17	12	2	-	26	449	10	
		Detachment of Light Cavalry	-	1	-	-	-	-	13	
		One regiment of Queen's Infantry	29	-	31	831	-	-	46	
		Two regiments of Native Infantry	32	39	4	-	119	2,131	63	
	North Western Provinces	Detachment of Light Cavalry	-	1	-	-	-	14	-	
	Almohammudgarh	Detachment of Native Infantry	-	2	-	-	3	53	-	
	Roorkee	Head Quarters, Sappers and Miners	16	19	18	62	40	1,044	39	
Dubi	One company of Artillery	3	3	2	-	8	149	3		
	Three regiments of Native Infantry	48	56	4	-	176	3,144	49		
Goorgan	Detachment of Native Infantry	-	1	-	-	2	32	-		
Rohtak	Ditto - - - ditto	-	1	-	-	4	32	-		
Allypore	One regiment of Native Infantry	11	9	1	-	34	557	14		
Bulandshahr	Detachment of Native Infantry	-	1	-	-	2	49	-		
Dayrah	Burnoor Battalion	3	16	2	-	29	670	26		
Agra	One company of Artillery	3	-	8	71	1	37	19		
	3d European Regiment	29	-	57	775	-	-	63		
	Two regiments of Native Infantry	26	30	5	-	95	1,667	49		
	Detachment of Irregular Cavalry	-	2	-	-	-	-	37		

RETURN OF THE ACTUAL FORCE THAT WAS IN INDIA AT

DIVISION.	STATIONS.	CORPS.	Commissioned Officers.		European.		Native.		Sick of all Ranks.	
			European.	Native.	Sergeants	Rank and File	Havildars.	Drum and Fk		
MIRAPUR—contd	Muttra	Detachments of Native Infantry	1	2	-	-	6	128	-	
	Robilkund	-	-	-	-	-	-	-	-	
	Bareilly	One Company of Artillery	2	2	2	-	5	103	-	
		Two Regiments of Native Infantry	24	40	4	-	118	2,139	32	
		One Regiment of Irregular Cavalry	3	17	-	-	6	524	20	
	Moradabad	Detm of Foot Artillery	1	1	-	-	3	46	-	
		One Regiment of Native Infantry	14	19	2	-	56	1,603	43	
	Seharunpore	Detachment of - - ditto	-	1	-	-	4	77	-	
	Shahjehanpore	Detail of Foot Artillery	-	1	-	-	2	25	-	
		One Regiment of Native Infantry	14	20	2	-	58	1,623	11	
	Budaon	Detachment of - - ditto	-	1	-	-	2	47	-	
	Almora	One Company of Artillery	2	3	-	-	6	91	5	
		One Regiment of Native Infantry	12	13	2	-	38	629	22	
		Detachment of the Simoor Battalion	-	6	-	-	-	15	335	-
	Lohoghaut	Ditto - Native Infantry	3	18	2	-	32	564	11	
	Bewar	Mharwarah Battalion	-	3	-	-	-	5	92	-
Ajmere	Detachment of ditto	-	11	-	-	-	21	-		
Todgarh	Ditto - ditto	-	1	-	-	-	13	-		
Kot Kurona	Ditto - ditto	-	1	-	-	-	13	-		
Sarout	Ditto - ditto	-	1	-	-	-	13	-		
SIRHIND	Umballah	Two Troops of Artillery	12	-	10	207	2	54	15	
		One Regiment of Queen's Dragoons	24	-	49	563	-	25	421	
		One Regiment of Light Cavalry	14	11	2	-	25	421	20	
		Two Regiments of Native Infantry	29	40	4	-	117	2,116	43	
		Detachment of Irregular Cavalry	-	3	-	-	1	89	-	
	Kurawal	Detachment of Native Infantry	-	1	-	-	3	49	-	
	Hansi	Hurriannah Light Infantry Battalion	4	13	2	-	30	639	52	
	Sirsa	One Regiment of Irregular Cavalry	4	12	-	-	4	507	11	
		Detachment Hurriannah Light Infantry Battalion	-	3	-	-	8	136	-	
	Hissar	Detachment of Irregular Cavalry	-	5	-	-	1	172	-	
		Detachment Hurriannah Light Infantry Battalion	-	2	-	-	5	71	-	
		Detachment of Irregular Cavalry	-	2	-	-	1	82	-	
	Loodhannah	Detachment of Light Cavalry	-	1	-	-	2	42	-	
		Ditto - Native Infantry	1	2	-	-	2	256	-	
		Ditto - Irregular Cavalry	1	6	-	-	40	721	20	
	Jutogh	Nonese Battalion	4	16	2	-	40	721	20	
	Fussah	1st European Bengal Fusiliers	25	-	60	821	-	-	61	
	Kussowlee	One Regiment of Queen's Infantry	32	-	62	885	-	-	58	
	Subathoo	2d European Bengal Fusiliers	25	-	66	794	-	-	38	
	Jullundur	One Troop of Artillery	4	-	7	96	1	27	10	
		Staff 1st Battalion Artillery	3	-	5	2	-	-	-	
		One Regiment of Light Cavalry	14	12	2	-	27	494	30	
		One Regiment of Queen's Infantry	34	-	52	836	-	-	33	
	Two Regiments of Native Infantry	29	39	4	-	120	2,116	49		
	Detachment of Irregular Cavalry	-	1	-	-	1	33	-		
Phillour	One Regiment of Native Infantry	12	18	1	-	53	984	21		
	One Troop of Artillery	4	2	2	-	7	123	3		
Hosheypore	One Regiment of Native Infantry	15	20	2	-	60	1,077	12		
	One Regiment of Irregular Cavalry	3	10	-	-	3	284	16		
LAHORE	Lahore	Two Troops of Artillery	12	-	18	185	2	54	11	
		Four Companies of Artillery	10	4	35	237	8	151	28	
		One Regiment of Light Cavalry	12	2	-	-	27	459	5	
		One Regiment of Queen's Infantry	35	-	52	794	-	-	54	
		Three Regiments of Native Infantry	41	57	6	-	173	2,949	121	
	Gongaira	Detachment of - - ditto	-	1	-	-	2	34	-	
	Jhang	Ditto - - ditto	-	1	-	-	5	13	-	
	Umritsar	One Company of Artillery	3	3	2	-	9	154	3	
		One Regiment of Native Infantry	15	19	2	-	57	1,031	12	
	Govindgarh	One Regiment of Native Infantry	1	1	6	65	2	53	7	
	Ferozapore	Two Companies of Artillery	8	1	19	124	6	123	11	
		One Regiment of Light Cavalry	14	12	2	-	27	463	38	
		One Regiment of Queen's Infantry	37	-	52	893	-	-	56	
		Two Regiments of Native Infantry	32	40	4	-	120	2,357	70	
	Goordaspore	Detachment of Light Cavalry	6	3	1	-	8	103	-	
		Ditto - Native Infantry	-	1	-	-	3	44	-	
		One Regiment of Irregular Cavalry	4	19	7	-	38	635	13	
	Sealkote	One Troop of Artillery	4	-	7	96	1	27	7	
		One Company of Artillery	6	-	10	70	7	91	4	
		One Regiment of Light Cavalry	12	8	1	-	16	277	7	
		One Regiment of Queen's Infantry	31	-	53	818	-	-	73	
		Two Regiments of Native Infantry	23	32	4	-	100	1,829	80	
	Shahpore	Detachment of - - ditto	1	4	-	-	12	115	-	
Gojranwallah	Ditto - - ditto	-	1	-	-	2	31	-		
Gojrat	Ditto - - ditto	-	4	-	-	6	84	-		
Noorpore	One Company of Artillery	1	2	-	-	3	27	3		
	A wing of Native Infantry	12	10	1	-	30	511	16		
Kangra	Detail of Foot Artillery	-	1	-	-	1	44	-		
	A wing of Native Infantry	7	10	-	-	30	262	-		
Mooltan	One Troop of Artillery	1	2	2	-	7	123	4		
	One Company of Artillery	1	1	7	71	2	34	15		
	Two Regiments of Native Infantry	32	38	4	-	120	2,314	78		
	One Regiment of Irregular Cavalry	4	19	-	-	3	26	3		

THE TIME OF THE OUTBREAK OF THE MUTINY AT MEERUT.

5

DIVISION.	STATIONS.	CORPS.	Commissioned Officers.		European.		Native.		Sick of all Ranks
			European.	Native.	Serjeants.	Rank and File.	Havildars.	Rank and File.	
PESHAWR	Peshawar	Two troops of Artillery	7	-	14	197	2	54	12
		Five companies of Artillery	10	3	40	376	14	279	45
		One company of Sappers and Miners	1	2	3	2	4	109	-
		One regiment of Light Cavalry	14	10	2	-	25	422	9
		Detachment of - - ditto	-	1	-	-	1	9	-
		Two regiments of Queen's Infantry	59	-	101	1,598	-	-	101
		Five regiments of Native Infantry	69	95	9	-	288	4,561	94
	Two regiments of Irregular Cavalry	8	35	-	-	10	1,099	358	
	Fort Barrah	Ditto - - - ditto	1	2	-	-	-	-	-
	Fort Mackeson	Ditto - - - ditto	-	1	-	-	-	6	108
	In the district	Ditto - - - ditto	-	2	-	-	-	1	33
	Abazae	Detachment of Kelati Ghuzes	1	6	1	-	14	70	323
		Ditto - of Irregular Cavalry	-	2	-	-	-	-	111
	Attock	One company of Artillery	1	1	-	-	4	74	2
		One company of Sappers and Miners	1	2	3	2	4	97	-
		Detachment of Kennaon Battalion	1	7	-	-	15	347	-
	Shumshabad	One regiment of Irregular Cavalry	4	20	-	-	6	560	4
	Shubkudder	Detachment of Light Cavalry	-	1	-	-	2	33	-
		Regiment of Kelati Ghuzes	5	10	1	-	39	507	37
	Michnes	Detachment regiment of ditto	5	4	-	-	6	180	-
	Nowshera	One regiment of Queen's Infantry	32	-	53	984	-	-	84
		One regiment of Native Infantry	13	19	1	-	57	1,015	37
		One regiment of Irregular Cavalry	4	17	-	-	6	430	14
	Khyrabad	One regiment of Native Infantry	-	1	-	-	3	35	-
Rawal-Pandee	One troop of Artillery	4	2	2	-	7	121	1	
	Detail of Artillery	-	1	-	-	2	10	-	
	One regiment of Queen's Infantry	31	-	52	900	-	-	81	
	One regiment of Native Infantry	16	20	2	-	60	1,010	49	
	Kennaon Battalion	3	9	-	-	25	333	31	
	One regiment of Irregular Cavalry	4	19	-	-	6	542	21	
Jhelum	One company of Artillery	3	3	2	-	9	154	4	
	Two regiments of Native Infantry	27	40	3	-	120	2,078	57	
PEGU	Thyatnow	One company of Artillery	2	-	7	78	4	82	33
		One regiment of Queen's Infantry	22	-	45	710	-	-	41
	Maundoon	Detail of Foot Artillery	-	-	-	-	2	20	-
	Mecaday	Detachment of Queen's Infantry	4	-	7	139	-	-	-
	Moulman	A wing of Queen's Infantry	21	-	25	335	-	-	20
	Rangoon	Detachment of ditto	5	-	7	141	-	-	-
	Sheway Gyzen	A wing of - ditto	7	-	13	192	-	-	36
Jacobabad, in Scinde	One regiment of Irregular Cavalry	3	18	-	-	6	560	27	
	TOTAL	2,271	2,325	1,602	18,815	5,821	1,10,517	4,784	

N.B.—Gun lascars and oxc drivers are included in the Artillery; farriers, macebcs, trumpeters, and drummers, in rank and file. S & riding-masters, not being commissioned officers, two deputy, five assistant, and two deputy assistant commissaries, are not included in this Return, there being no column for those grades.

Adjutant-General's Office,
Head Quarters, Calcutta, 30 September 1857.

(signed) W. Mayhew, Major,
Deputy Adjutant-General of the Army.

DIVISIONAL ABSTRACT OF THE BENGAL ARMY.

	COMMISSIONED OFFICERS.		EUROPEANS.		NATIVES.		Sick of all Ranks.
	European.	Native	Serjeants.	Rank and File	Havildars.	Rank and File.	
Presidency	170	270*	89	965	724	12,982	447
Dinapore	289	301	124	1,184	709	14,053	436
Cawnpore	88	103	30	149	301	3,321	173
Qude Field Force	186	222	70	737	569	10,538	380
Saugor District	141	196	41	145	529	9,902	46
Meerut	346	355	244	2,506	915	17,087	627
Sirhind	293	219	320	4,177	524	10,306	509
Lahore	375	304	290	3,383	796	14,839	678
Peshawar	219	337	290	4,004	742	14,837	1,021
Pegu	64	18	104	1,595	12	682	107
	2,271	2,325	1,602	18,815	5,821	1,10,517	4,784

Adjutant-General's Office,
Head Quarters, Calcutta, 30 September 1857.

(signed) W. Mayhew, Major,
Deputy Adjutant-General of the Army.

THE TIME OF THE OUTBREAK OF THE MUTINY AT MEEBUT,

7.

DIVISIONS of THE ARMY.	CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.			TOTAL of the Corps.			Date of March of Corps to the respective Stations.
	STATIONS.	CORPS.	European Officers. European Non-Commissioned and Rank and File. Native Commissioned, Non- Commissioned, and Rank and File.	European Officers. European Non-Commissioned and Rank and File. Native Commissioned, Non- Commissioned, and Rank and File.	European Officers. European Non-Commissioned and Rank and File. Native Commissioned, Non- Commissioned, and Rank and File.	STATIONS.	European Officers. European Non-Commissioned and Rank and File. Native Commissioned, Non- Commissioned, and Rank and File.	European Non-Commissioned and Rank and File. Native Commissioned, Non- Commissioned, and Rank and File.	European Non-Commissioned and Rank and File. Native Commissioned, Non- Commissioned, and Rank and File.	
MYSORE DIVISION	Bangalore	Horse Brigade	11 97 107	3 5 4	111 99 101	Mount Trichinopoly Kamptee Secunderabad	25	421	210	October 1858.
		Her Majesty's 12th Lancers.	23 279	13 328		Bombay	98	605		Dec. 1857
		8th Light Cavalry	12 3 370	15 616	15	Body Guard Madras	12 3	385		En route. Feb. 1855
		Her Majesty's 43d Light Infantry.	16 476		16	Ossoor	14 2	767		En route.
		19th Regt. Native Infantry	14 2 791				9 2	682		ditto.
	50th - ditto	9 2 682				9 2	682		ditto.	
	French Rocks	20th - ditto	14 2 618		48 85	Hoonoor Mysore	14 2	749		ditto.
		35th - ditto	12 2 592	2	132 28	Sirree Bangalore	14 2	747		Dec. 1854.
	Mercara	52d - ditto	10 2 662				10 2	668		En route.
	MALABAR and CANARA	Cannanore	3d Regt. Light Infantry.	6 2 616	4 1	188 6	Calicut Bangalore	11 2	804	Dec. 1856.
11th Regt. Native Infantry.			9 2 646	1 1	58 94 6	Mannatoddy Telcherry Bangalore	12 2	804	En route.	
Mangalore		16th - ditto	8 2 622	1 1	82 60 6	Honore Sedeshaghur Bangalore	11 2	798	April 1855.	
NORTHERN DIVISION	Masulpatam	7th - ditto	11 2 756				11 2	756	En route	
	Samsutrah	9th - ditto	7 2 353		32 111 67	Cocanada Rajahmundry Ragapore	12 2	730	Dec. 1854.	
					78 62	Eltoe Condapilly				
					7	Secunderabad				
	Ranleondah	23d - ditto	18 2 769	1	6	Secunderabad	14 2	775	En route.	
	Vizianagram	31st - ditto	7 2 388	4 1	397 6	Kimedy Secunderabad	12 2	786	ditto.	
	Berhampore	5th - ditto	7 2 382	3 1	295 34 6	Cuttack Chutterpore Bangalore	11 2	717	April 1854.	
	Visagapatam	43d - ditto	8 2 418	1 1	34 39 6	Palasondah Cuttack Secunderabad	12 2	758	March 1855.	
						211				Chisole
Cuttack	40th Regt. Native Infantry.	8 2 800		130 39	Palaveram Fort St George	3 279		Since its for- mation.		
Dowlashewan	Sappers and Miners	7 24 317		10 46 2 2 1	Public Works De- partment Civil Engineers Pannumb Secunderabad Madras	19 89	1,177	March 1855.		
					79 119 119				Besowarah Rangoon	
					1 1 109				Thayotmyo	
					1 1 52				Palangmyo	
					1 1 115 7 187 122				Tongloe Jackatalla Kimedy Persa	

RETURN OF THE ACTUAL FORCE THAT WAS IN INDIA AT

DIVISIONS of THE ARMY.	CAMPS, GARRISONS, OR CANTONMENTS.				ON DETACHMENT.				TOTAL of the Corps			Date of March of Corps to the respective Stations							
	STATIONS.	CORPS.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non- Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non- Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non- Commissioned, and Rank and File.								
SOUTHERN DI- VISION.	Trichinopoly-	1st Light Cavalry	10	3	351	-	1	16	Body Guard	10	3	367	Oct. 1856						
		35th Regt. Native Infantry.	6	2	374	1	94	74	Negapatam Tranquebar Combaconum Tanjore Bangalore	13	2	788	ditto.						
		34th ditto Light Infantry.	11	2	822	1	6	6	Secunderabad	12	2	828	En route.						
		51st ditto Native Infantry.	7	2	478	1	89	89	Tranquebar Negapatam Tanjore Madura Trichinopoly Ramanad Bangalore	18	2	803	ditto						
		Fallamcottah	4th - ditto	5	2	321	1	69	Ramanad Bangalore Antinkerry	13	2	818	Dec. 1856.						
		Paalghant	21st - ditto	6	2	576	1	119	83 52 6	Combatore Trichore Dindigal Bangalore	10	2	836	Nov. 1856.					
		Quilon	2nd - ditto	9	2	671	2	175	48 6	Cochin Tremendrum Bangalore	13	2	788	Nov. 1854					
		Jackgalla	H. M. 74th High- landers.	17	414	-	8	317	3	106 130 5	Cannanore Calcutt Mallapooram Bangalore	34	972	March 1854.					
	CENTRAL DIS- TRICTS.	Bellary-	3rd Light Cavalry	7	3	365	-	-	13	Body Guard	7	3	378	En route.					
			47th Regt Native Infantry.	17	2	824	1	6	6	Bangalore	18	2	830	Dec. 1856					
		Cuddapah	30th - ditto	9	2	605	1	110	118 6	Cumbrum Ghoozy Secunderabad	13	2	829	Oct. 1856.					
		Karnool	49th - ditto	8	2	484	4	335	6	Secunderabad	12	2	819	En route					
Madras Troops, Southern Mah- ratta Country.	Sholapore	2nd Light Cavalry	13	3	375	-	-	15	Body Guard	13	3	388	En route.						
	Secunderabad	7th - ditto	13	3	385	-	-	15	Body Guard	13	3	400	March 1855						
HYDERABAD SUBSIDIARY FORCE.		4th Battalion Ar- tillery	7	167	-	3	44	25	49	25	49	5	5	Rangoon Bassein Bangalore Merrara Mouat	11	358	Oct. 1853		
		Gun Lascars at- tached.	-	-	36	-	-	55	10	25	5	-	-	Rangoon Bassein Bangalore Merrara	-	-	131	ditto.	
		3rd Madras Euro- pean Regt.	18	966	-	-	-	-	-	-	-	-	-	-	-	18	966	March 1853	
		1st Regt. Native Infantry.	10	2	825	-	-	-	-	-	-	-	-	-	-	11	2	825	En route.
		22nd - ditto	12	2	838	-	-	-	-	-	-	-	-	-	-	12	2	838	ditto.
		24th - ditto	14	2	884	-	-	-	-	-	-	-	-	-	-	14	2	884	ditto
		41st - ditto	16	2	939	-	-	-	-	-	-	-	-	-	-	16	2	939	ditto
		42nd - ditto	12	2	500	-	-	-	-	-	-	-	-	-	-	12	2	790	ditto
		Jaulnah	6th Light Cavalry	15	3	877	-	-	-	-	-	-	-	-	-	15	3	882	ditto.

THE TIME OF THE OUTBREAK OF THE MUTINY AT MERRUT.

9

DIVISIONS of THE ARMY.	CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.				Total of the Corps.		Date of March of Corps to the respective Stations.			
	STATIONS.	CORPS.	European Officers.	European Non-Commissioned and Rank and File.	European Non-Commissioned Officers.	European Non-Commissioned Native Commissioned, and Rank and File.	STATIONS.	European Officers.	European Non-Commissioned, Native Commissioned, and Rank and File.				
NAGPORE FORCE.	Kamptee	4th Light Cavalry	11	3	372	2	15	Body Guard Trichinopoly Palamcottah	11	3	387	En route.	
		2d Battalion Ar- tillery.	4	96	1	26	1	Tonghoo Shway Gheen Hong Kong Penang Mount	11	97	1	ditto.	
		Gun Lancers at- tached.			96			Trichinopoly Palamcottah Tonghoo			129	ditto.	
		26th Regt. Native Infantry.	13	2	107	1	2	Shway Gheen Hong Kong Mount Secunderabad	14	2	613	ditto.	
		32d - ditto	10	2	90	1	2	Nurnagpore Secunderabad	13	2	828	ditto.	
		33d - ditto	11	2	92	1	2	Batool Sonee	14	2	820	Dec. 1856.	
		Hoosungabad	10	2	638	2	1	6 Secunderabad Nurnagpore	12	2	830	ditto.	
	PEGU DIVISION.	Rangoon	3d Battalion Ar- tillery.	8	228		2	84	Kamptee Secunderabad Mount	10	330		
			Gun Lancers at- tached.			96			30 Kamptee			126	
			Her Majesty's 84th Regiment	29	792		2	80	Bassein Poonamulla Jackatalla	31	916		Feb. 1854.
		6th Regt. Native Infantry.	10	2	637			13 Bangalore	10	2	820	En route.	
		10th - ditto	13	2	638			20 Elore	13	2	848	March 1855.	
		12th - ditto	6	2	592			336 China Madras Moulmein	15	2	851	En route.	
		15th - ditto	10	2	618			5 Palaveram	10	2	823	ditto.	
		39th - ditto	17	2	719			17 Palaveram	17	2	770	ditto.	
		44th - ditto	14	2	611			23 Vellore Palaveram	14	2	847	ditto.	
		45th - ditto	6	2	370			23 Vellore Palaveram Bassein Pegu	12	2	801	Sept. 1855.	
		Hensadah	9	2	415			16 Elore Manghee	11	2	653	Jan. 1855.	
		Tonghoo	24	839				162 Mount	24	869		March 1856.	
			8th Regt. Native Infantry.	10	2	825			278 Sittang Palamcottah Palaveram	13	2	1,133	April 1855.
		37th Grenadiers	14	2	765			22 Visagapatam Palaveram	14	2	791	En route.	
	Moulmein	13th Regt. Native Infantry.	10	2	793			17 Palaveram Mangus Tavoy	16	2	809	ditto.	
		48th - ditto	9	2	414			73 Tavoy Beeling Kronkkae Vellore	13	2	747	Feb. 1856.	
PENANG and STRAITS of MALACCA.	Singapore	14th Regt. Native Infantry.	13	2	615	3	214	Malacca Bellary Palaveram	16	2	846	En route.	
		38th - ditto	10	2	588	2	2	15 Visagapatam Labuan China	14	2	790	April 1855.	
	Penang	29th - ditto	11	2	561	4	1	27 Masulpatam Palaveram China	15	2	796	Feb. 1855.	
	Perwan Gulf	1st Madras Fus- iliers.	26	790		62		Mount	26	852		En route.	

GENERAL ABSTRACT.

DIVISIONS OF THE ARMY.	DRAGOONS		LIGHT CAVALRY.		HORSE ARTILLERY.		FOOT ARTILLERY.			SAPPERS AND MINERS.		EUROPEAN INFANTRY.		NATIVE INFANTRY.			VETERAN BATTALIONS AND COMPANIES.			TOTAL.						
	European Commissioned Officers.	European Non-Commissioned and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Lascars.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	Europeans.	Natives.	Total.				
	Centre Division	-	-	12	5	460	3	111	12	264	229	90	-	1	15	808	48	8	3,076	14	173	2,766	1,560	6,430	8,010	
Mysore Division	38	379	12	3	370	11	97	107	2	74	26	33	-	16	476	75	10	3,898	1	-	71	1,082	4,504	5,589		
Malabar and Canara	-	-	-	-	-	-	-	1	-	60	13	-	-	52	553	29	6	2,388	-	-	-	604	2,513	2,513		
Northern Division	-	-	-	-	-	-	-	4	-	83	18	10	-	563	-	74	14	5,505	110	-	-	215	6,169	6,374		
Southern Division	-	-	10	2	361	5	96	1	83	31	-	-	7	17	423	76	19	5,053	-	-	271	726	5,718	6,444		
Ceded Districts	-	-	7	3	265	-	-	1	81	33	-	-	-	-	-	37	6	2,131	-	-	-	135	2,619	2,654		
Madras Troops, Southern Mahratta Country	-	-	3	3	375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	375	391		
Nagpore	-	-	11	3	372	3	101	6	182	60	-	-	-	-	-	49	6	3,067	-	-	-	369	3,505	3,874		
Saugor Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Hyderabad Subadary Force	-	-	28	6	762	4	6	103	7	180	36	2	-	18	996	65	10	4,126	-	-	-	1,322	5,027	6,349		
On service in Persia	-	-	-	-	-	-	-	-	-	-	2	4	122	26	790	-	-	-	-	-	-	822	122	944		
On service in Bombay	13	326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	339	-	339		
Penang and Straits of Malacca	-	-	-	-	-	-	-	4	-	177	40	-	-	-	-	39	6	2,113	-	-	-	49	2,113	2,330		
On service in China	-	-	-	-	-	-	-	2	32	-	23	-	-	-	-	16	-	565	-	-	-	49	588	637		
Madras Troops, Pegu Division	-	-	-	-	-	-	-	18	521	82	266	6	-	445	55	1,711	145	24	9,361	-	-	-	2,880	10,154	13,034	
TOTAL	36	605	93	26	3,055	26	498	210	57	1,417	793	643	19	7	1,189	164	3,755	652	104	41,288	18	263	2,918	10,194	49,737	59,981

(signed) W G Woods, Lieut.-Colonel,
Adjutant-General of the Army.

(signed) Palk. Grant, Lieut.-General,
Commander-in-Chief.

DISTRIBUTION RETURN of Her Majesty's and the East India Company's Troops serving under the Presidency of Bombay on the 1st of April 1857.

Divisions of the Army.	CAMPS, GARRISONS OR CANTONMENTS.				ON DETACHMENT.				Total of the Corps.			Date of March of Corps to the respective Stations.	REMARKS.			
	STATIONS.	CORPS.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.	STATIONS.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.	European Officers. European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File.					
Presidency Garrison.	Bombay	2d Battalion Artillery, with Gun, Lance and Sycce Drivers attached	3	77	34	4	111	72	Mohamra Ahmednuggur Bushire Ahmednuggur Bushire	7	448	215	25 Feb. 1830.			
		A. Company, 3d Battalion Madras Artillery	4	74	76	-	-	-	-	-	4	74	76	1 Jan. 1857.	(4)	
		Her Majesty's 80th Regiment	15	487	-	15	450	-	-	Aden	80	937	-	17 Dec. 1855.		
		5th Regiment Native Light Infantry	12	-	797	-	-	-	-	-	12	-	797	1 Nov. 1855.		
		10th Regiment Native Infantry	12	1	882	-	-	-	-	-	12	1	882	16 Feb. 1857.	En route for Nusserabad.	
		11th Regiment Native Infantry	7	-	780	-	-	-	-	-	7	-	780	19 Dec. 1855.		
		Marine Battalion	4	-	380	-	-	95 37 9 108 280	Mootnu Flat Bushire Bussorah Bussadore Marine Duty	4	-	908	-	-	Permanent Head Quarters, Bombay.	
		15th Regiment Native Infantry	14	1	784	-	-	-	-	-	14	1	784	16 Apr. 1857.	Under orders from Bombay.	
		3/1 Artillery, No. 1 Light Field Battery	-	-	74	73	-	-	-	-	-	-	-	-	-	
		Belgaum	Depôt Her Majesty's 84th Regiment	4	181	-	-	-	-	-	-	-	-	-	-	
Depôt 20th Regiment Native Infantry	1	1	92	-	-	-	-	-	-	-	-	-	-			
29th Regiment Native Infantry	7	1	787	2	-	156	Vingorla	9	1	893	-	10 Dec. 1853.				
6th Company 4th Battalion Artillery	1	-	80	-	-	-	-	-	-	-	-	-	-			
2d Regiment Madras Light Cavalry	12	2	389	-	-	-	-	-	-	12	2	389	-			
Sholapore	3d Regiment Native Infantry	5	1	725	-	-	13 13 13 13 7 7 7	Indes Hyperge Moodebath Mungolu Churchase Almela Toombghes	5	1	798	-	7 Mar. 1854.			
Dharwar	28th Regiment Native Infantry	12	1	728	-	-	28 28	Budarme Bagulcote	12	1	784	-	7 Dec. 1855.			
Kolapore	27th Regiment Native Infantry	10	1	684	2	-	228	Batnagherry	12	1	912	-	10 Apr. 1854.			

DISTRIBUTION RETURN of Her Majesty's and the East India Company's Troops serving under the Presidency of Bombay on 1 April 1857—continued

Division of the Army.	CAMPS, GARRISONS OR CANTONMENTS.				ON DETACHMENT.				TOTAL of the Corps		Date of March of Corps to the respective Stations.	REMARKS.							
	STATIONS.	CORPS.	European Officers.		European Officers.		STATIONS.	European Officers.											
			European Non-commissioned and Rank and File	Native Commissioned, Non-commissioned, and Rank and File.	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.		European Non-commissioned and Rank and File	Native Commissioned, Non-commissioned, and Rank and File.										
Poona Division Head Quarters, Poona.	Poona	1st Troop Horse Artillery, with 4 Gun Lascars attached	5	119	24	-	-	-	-	5	119	24	17 Nov. 1854.	Was under order for Poona from Ahmedabad; since ordered to Poona.					
		Depôt Her Majesty's 78th Highlanders	1	105	-	-	-	-	-	-	-	-	-						
		3d Bombay European Regiment	15	861	-	-	-	-	-	-	15	861	-						
		Depôt Sappers and Miners	1	3	233	-	-	-	-	-	-	-	-		-				
		6th Regiment Native Infantry	9	-	858	-	-	-	-	-	9	-	858		22 Oct. 1855.				
	Kirkee	25th Regiment Native Infantry	9	-	782	-	-	-	-	-	9	-	782		-				
		Depôt 4th Rifles	1	-	54	-	-	-	-	-	-	-	54		-				
		Depôt 26th Native Infantry	1	-	30	-	-	-	-	-	-	-	30		-				
		Left Wing Her Majesty's 12th Lancers	14	326	-	-	-	-	-	-	14	326	-		-				
		Depôt Her Majesty's 14th Light Dragoon	1	40	-	-	-	-	-	-	-	-	40		-				
	Ahmednuggur	1st Battalion Artillery, with Gun Lascars and Syc Drivers attached	4	127	5	11	207	186	Persian Gulf -	4	87	30	24		73	19	495	274	11 Jan. 1829
		2d Company 2d Battalion Artillery	-	49	16	-	-	-	Belgaum -	-	-	-	-		-	-	-	-	-
		4th Company 2d Battalion, No. 4 Light Field Battery	1	95	73	-	-	-	-	-	-	-	-		-	-	-	-	-
		4th Battalion Artillery, with Gun Lascars and Syc Drivers attached	3	3	267	-	-	28	Malgau -	2	1	119	-		-	10	5	720	25 Jan. 1858.
		24th Regiment Native Infantry	10	-	692	1	-	172	Persian Gulf -	2	-	103	-		-	2	1	113	Hydrabad -
Detachment 4th Battalion Artillery		-	-	28	-	-	-	Sholapoor -	1	-	90	-	-	-	-	-	-		
19th Regiment Native Infantry		8	1	548	3	-	331	Sattara -	11	-	-	-	-	11	-	864	5 Jan 1855.		
6th Company 3d Battalion Artillery		1	-	88	-	-	-	Dhodia -	10	1	-	-	-	10	1	879	17 Feb 1857.		
22d Regiment Native Infantry		5	-	768	-	-	-	-	5	-	-	-	-	5	-	768	6 Mar. 1857		
Detachment South ern Mahratta Horse		2	-	433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Concan Depoole	Native Veteran Battalion	9	-	376	-	-	-	Bhewady -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Chiploom -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Hurnee -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Kheer -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Beacote -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Goohagbur -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Sawardia -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Khareputan -	10	-	-	-	-	10	-	895	-	-	
	-	-	-	-	-	-	-	Sangumeshwar -	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	Mholpound -	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	Lanjah -	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	Kunkawlee -	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	Ryghar -	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	Mharr -	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	Tulla -	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	Penn -	-	-	-	-	-	-	-	-	-	-		

Permanent Head Quarters at Depoole.

DISTRIBUTION RETURN of Her Majesty's and the East India Company's Troops serving under the Presidency of Bombay on 1 April 1857—continued.

Divisions of the Army.	CAMPS, GARRISONS OR CANTONMENTS.				ON DETACHMENT.				Total of the Corps.		Date of March of Corps to the respective Stations.	REMARKS.		
	STATIONS.	CORPS.	European Officers.	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	European Officers.	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	STATIONS.	European Officers.			European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.
Northern Division: Head Quarters, Ahmedabad.	Ahmedabad	3d Battalion Artillery with Gun, Limbers and Scon Drivers attached	8	2	171	1	X	28	Rajcote				En route from Nusserabad	
		2d Grenadier Regiment Native Infantry	10	1	650			33	Surat	11	3	643		
	7th Regiment Native Infantry	11	1	876			69	Baroda						
	3d Company 2d Battalion Artillery	1		89			92	Adeo						
	1st Grenadier Regiment Native Infantry	10	2	756			88	Sattara						
	8th Regiment Native Infantry	5		491	2		143	Perda						
	Detachment 3d Battalion Artillery	1		38			49	Sadra						
	2d Regiment Light Cavalry	13	1	355	1		14	Janjowara						
	Depot 3d Light Cavalry	1		22			20	Patru						
	Depot 3d Native Infantry	1	1	56			14	Jaitulpoor	10	1	796			
	Wing 17th Regiment Native Infantry	4		363			14	Verungsum						
	2d Troop Horse Artillery with Gun Limbers attached	4	90	25			7	Dhulha						
	Detachment 2d Regiment Light Cavalry	1		134			27	Prantij						
	Her Majesty's 83d Regiment Native Infantry	23	830		2	110	7	Morama						
	12th Regiment Native Infantry	10		841			26	Rewa Caunta	10	2	868			
Detachment 3d Battalion Artillery			32			49	Gogo							
9th Regiment Native Infantry	4	1	408	4		28	Kattywar							
17th Regiment Native Infantry	9		503	4		28	Brosah	7		786				
Sind Division Head Quarters, Kurrachee.	Kurrachee	1st Bombay European Regiment Fusiliers	18	823								4 Apr. 1857	En route from Neemuch.	
		Depot 2d European Light Infantry	3	181										
		14th Regiment Native Infantry	7		896									9 Dec. 1856
		31st Regiment Native Infantry	10		867									
		1st Belooch Battalion	6		896			13	Dessa	14	1	503		

DISTRIBUTION RETURN of Her Majesty's and the East India Company's Troops serving under the Presidency of Bombay on 1 April 1857—continued

Divisions of the Army.	CAMPS, GARRISONS OR CANTONMENTS.				ON DETACHMENT.				Total of the Corps		Date of March of Corps to the respective Stations.	REMARKS.	
	STATIONS	CORPS	European Officers.	European Non-Commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File	European Officers	European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File	STATIONS.	European Officers.	European Non-commissioned and Rank and File. Native Commissioned, Non-commissioned, and Rank and File				
Sinde Division—continued.	Hydrabad	5th Company 4th Battalion Artillery, No 7 Light Field Battery - -	2	1	113								
		13th Regiment Native Infantry	11	-	859				11	-	859	26 Dec. 1855.	
		Depôt 2d Belooch Battalion - -	-	-	13								
	Shikarpoor	3d Company 4th Battalion Artillery, No. 9 Light Field Battery - -	2	1	119								
16th Regiment Native Infantry		11	1	714	1	-	110	Sukkur	12	1	824		
Jacobabad	2d Regiment Sinde Irregular Horse - -	5	-	601			104	Kumroo	-	-	802		
	6th Regiment Punjab Irregular Cavalry - -	4	-	585			52 45	Kumroo Hossar Nargberry	3 4	-	602		
Asserghur Contress	Asserghur	Left Wing 6th Infantry Regiment, Sindiah's Contingent - -	1	1	446					1	1	446	
Aden Force	Aden	2d Company 1st Battalion Artillery - -	4	87	30								
		5th Company 3d Battalion Artillery - -	1	-	92								
		Detachment Sappers and Miners	1	-	94								
		Wing, Her Majesty's 86th Regiment - -	15	450	-								
		18th Regiment Native Infantry	10	1	630				10	1	630		
Mysore Field Force, Head Quarters, Nussereabad	Nussereabad	1st Regiment Light Cavalry, Lancers - -	15	1	454			36	Bombay	15	1	490	
		2d Company 7th Battalion Bengal Artillery - -	2	-	154					2	-	154	
		80th Regiment Bengal Native Infantry - -	9	2	947	1	-	100 100	Jaypoor Ajmere	11	2	1,157	
Neemuch	Neemuch	4th Troop 1st Brigade Bengal Horse Artillery	6	2	187					6	2	187	
		7th Regiment Native Infantry, Sindiah's Contingent - -	1	-	446					1	-	446	
		72d Regiment Bengal Native Infantry - -	10	-	964					10	-	964	

DISTRIBUTION RETURN of Her Majesty's and the East India Company's Troops serving under the Presidency of Bombay on 1 April 1857—continued.

Divisions of the Army.	CAMPS, GARRISONS OR CANTONMENTS.				ON DETACHMENT.				Total of the Corps.			REMARKS.		
	STATIONS.	CORPS.	European Officers.		European Officers.		STATIONS.	European Officers.		Date of March of Corps to the respective Stations.				
			European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.		European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.					
Persian Gulf Expeditionary Force	Mohumra	3d Troop Horse Artillery, with Gun. Lascars attached	6	150	25	-	-	-	6	150	25	7 Oct. 1856	Attached to 1st Brigade Artillery, 1st Division.	
		4th Troop Horse Artillery, with Gun. Lascars attached	6	160	25	-	-	-	6	160	25	24 Feb. 1857	Attached to 2d Brigade Artillery, 1st Division.	
		Her Majesty's 14th Light Dragoons	24	616	-	1	40	Karkee	25	656	-	20 Feb. 1857	Attached to 2d Brigade, Cavalry Division.	
		3d Company, 2d Battalion Artillery	-	64	20	-	-	-	-	-	-	-	-	-
		Reserve Artillery	-	52	-	-	-	-	-	-	-	-	-	-
		1st Company 1st Battalion Artillery, No. 3 Light Field Battery	7	107	22	-	-	-	-	-	-	-	-	-
		1st Company 4th Battalion Artillery, No. 5 Light Field Battery	4	100	74	-	-	-	-	-	-	-	-	-
	4th Company, 4th Battalion Artillery	2	-	103	-	-	-	-	-	-	-	-	-	
	Bushire	4th Company 3d Battalion Artillery, No. 8 Light Field Battery	4	1	143	-	-	-	-	-	-	-	-	-
		3d Regiment Light Cavalry	16	1	462	1	-	22	Rajcote	17	1	484	1 Oct. 1856	Attached to 1st Brigade, Cavalry Division.
		Poona Irregular Horse	3	-	400	-	-	139	Sevor	-	-	-	-	-
								130	Candesh	-	-	-	-	-
								36	Poona	4	-	754	17 Oct. 1856	- Ditto.
								38	Ahmednuggur	-	-	-	-	-
								16	Tull Ghaut	-	-	-	-	-
							11	Bombay	-	-	-	-	-	
	1st Regiment Sind Irregular Horse	4	-	802	-	-	-	-	4	-	802	5 Jan. 1857	Attached to 2d Brigade, Cavalry Division.	
	Aden Troop Sind Horse	1	-	86	-	-	-	-	1	-	86	26 Jan. 1857	Unattached.	
	Southern Mahratta Irregular Horse	1	-	60	-	-	81	Belgaum	-	-	-	-	-	
							87	Dharwar	-	-	-	-	-	
							79	Kolapur	8	-	786	7 Feb. 1857	- Ditto.	
							76	Kulladighee	-	-	-	-	-	
							439	Sattara	-	-	-	-	-	
	Sappers and Miners	4	11	338	1	1	84	Aden	0	14	565	25 Oct. 1856	Attached to the Engineer Department.	
							233	Poona	-	-	-	-	-	

DISTRIBUTION RETURN OF Her Majesty's and the East India Company's Troops serving under the Presidency of Bombay on 1 April 1857—continued

Divisions of the Army.	CAMPS, GARRISONS OR CANTONMENTS.				ON DETACHMENT				TOTAL of the Corps.			Date of March of Corps to the respective Stations.	REMARKS.		
	STATIONS.	CORPS	European Officers	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File	European Officers	European Non-commissioned and Rank and File.	Native Commissioned, Non-commissioned, and Rank and File.	STATIONS.	European Officers.	European Non-commissioned and Rank and File			Native Commissioned, Non-commissioned, and Rank and File	
Persian Gulf Expeditionary Force—continued	Bushire -	2 Company Madras Sappers and Miners	6	4	120	-	-	-	-	6	4	120	- - -	Attached to Engineer Department	
	Mohumra -	1st Company 2nd Battalion Artillery, No 2 Light Field Battery	4	111	72	-	-	-	-	-	-	-	-	-	-
		Her Majesty's 64th Regiment	19	677	-	6	280	4	131	Bushire Belgaum	29	1085	-	25 Oct 1856	Attached to 1st Brigade Infantry 1st Division
	Bushire -	Her Majesty's 78th Highlanders	24	569	-	5	260	1	105	Bushire Poona	30	954	-	7 Jan. 1857	Attached to 1st Brigade Infantry 1st Division.
		2nd European Regiment Light Infantry	28	957	-	3	181	-	-	Kurrachee	31	1138	-	14 Oct. 1857	Attached to 2d Brigade Infantry 1st Division.
	Bushire -	4th Regiment N. Infantry Rifles	17	1	867	1	-	64	Poona	18	1	921	3 Nov. 1856	- Ditto.	
	Mohumra -	20th Regiment N. Infantry	16	-	782	1	1	92	Belgaum	17	1	874	4 Oct. 1856	Attached to 1st Brigade Infantry, 1st Division.	
		23rd Regiment Native Light Infantry	15	1	803	1	1	56	Rajcoote	16	2	859	5 Jan. 1857	Attached to 2d Brigade Infantry 2d Division.	
	Bushire -	26th Regiment N Infantry	15	1	827	1	-	30	Poona	16	1	857	26 Dec 1856	Attached to 1st Brigade Infantry 2d Division.	
		Light Battalion	36	-	918	-	-	-	-	-	36	-	918	3 Feb. 1857	Attached to 2d Brigade Infantry 2d Division.
	Bushire -	2nd Bebooch Battalion	5	-	768	1	-	112	Karrack Hydrabad	6	-	893	24 Sept. 1856	Attached to 2d Brigade Infantry 1st Division.	

EAST INDIA (MILITARY FORCE).

**RETURN of the actual MILITARY FORCE that
was in *India* at the Time of the Outbreak
the MUTINY at *Mecrut*; &c.**

(Sir Frederick S

*Ordered, by The House of Commons, to be Printed,
9 February 1858.*

56.

Under 3 oz.

EAST INDIA (REVENUES, &c.)

RETURN to so much of an Order of the Honourable The House of Commons,
dated 13 April 1858,—as calls for :

- STATEMENT “ of the Number of MILITARY and MARINE OFFICERS on the RETIRED LIST of each of the Three Presidencies in January 1858 :”
- “ Of the Number of OFFICERS of each of the ARMIES of *Bengal, Madras, and Bombay* on FURLOUGH on the 30th day of April 1851, and in January 1858 :”
- “ Of the Number of OFFICERS of each ARMY employed in 1851 and in 1857 on DETACHED SERVICE, Civil and Political, and Military, respectively, distinguishing their Ranks :”
- “ Of the Number of OFFICERS of the RETIRED LIST and on FURLOUGH who have actually served Ten Years in *India* :”
- “ ACCOUNT of the MILITARY FORCE employed under each PRESIDENCY in *British India* in each Year from 1850–51 to the latest Period, distinguishing the Royal Troops from the East India Company's, and the Cavalry from the Infantry, and the Artillery, the European from the Native Troops, and the Regular Corps from the Irregular :”
- “ STATEMENTS of the DISTRIBUTION of the ARMY in *India*, according to the latest Returns :”
- “ Of the Number of Effective OFFICERS and MEN of HER MAJESTY'S and the EAST INDIA COMPANY'S ARMIES in *India*, in CAVALRY, ARTILLERY, and INFANTRY, by the latest Returns :”
- “ Returns of the Number of DRAFTS of ADDITIONAL CORPS sent out since the Date of the above Returns :”
- “ Of the Number of RECRUITS for the COMPANY'S ARMY now in *England* :”
- “ MEMORANDUM of the manner in which RECRUITS for the EAST INDIA COMPANY'S SERVICE have been and are obtained :”
- “ Of the Number RECRUITED for the EAST INDIA COMPANY'S SERVICE in the last Five Years :”
- “ Of the Amount of BOUNTY, and of ADVANTAGES offered on ENLISTMENT, as compared with the Bounty and other Advantages in Her Majesty's Service.”

East India House, }
15 April 1858. }

J. D. DICKINSON,
Secretary.

(Mr. Henry Baillie)

Ordered, by The House of Commons, to be Printed,
16 April 1858.

RETURN of the Number of MILITARY and MARINE OFFICERS on the RETIRED LIST of each of the Three Presidencies, in January 1858.

	MILITARY.	MARINE.
Bengal - - - - -	699	—
Madras - - - - -	519	—
Bombay - - - - -	274	58
	1,492*	58

* This number includes military and medical officers.

Military Department; East India House,
April 1858. }

Philip Melvill,
Sec. Mil. Dept.

RETURN showing the Number of OFFICERS of each of the Armies of Bengal, Madras, and Bombay on Furlough on the 30th April 1851, and in January 1858.

	BENGAL.		MADRAS.		BOMBAY		TOTAL.
	Private Affairs.	Sick Certificate.	Private Affairs.	Sick Certificate.	Private Affairs.	Sick Certificate.	
1851:							
Military - - -	62	171	44	228	40	148	688
Medical - - -	11	20	6	36	1	37	111
1858:							
Military - - -	-	160	1	160	-	88	418
Medical - - -	-	80	1	15	-	16	62

Note.—This Return does not include colonels of regiments.

East India House,
12 April 1858. }

Philip Melvill,
Sec. Mil. Dept.

NUMBER of Officers of each ARMY employed in 1851 and 1857 on DETACHED SERVICE, Civil and Political, and Military, respectively.

	BENGAL.		MADRAS.		BOMBAY.	
	Civil and Political.	Military	Civil and Political.	Military	Civil and Political.	Military.
1851 - - - - -	151	430	44	208	42	165
1857 - - - - -	145	348	90	341	99	205

Note.—The above Return does not include the officers of Engineers.

AN ACCOUNT of the MILITARY FORCE Employed under each PRESIDENCY in *British India* in each Year from 1852 to the latest Period, distinguishing the Royal Troops from the Native Troops; and the

	ROYAL TROOPS.										COMPANY'S TROOPS.																								
	DRAGONS.			INFANTRY.			Total.	ENGINEERS AND SADDLERS.			ARTILLERY.						NATIVE																		
	Number of Regiments.	Officers.	Non-Commissioned and Rank and File.	Number of Regiments.	Officers.	Non-Commissioned and Rank and File.		European Officers.	European Non-Commissioned.	Native Commissioned, Non-Commissioned, and Rank and File.	Total.	HORSE.						EUROPEAN FOOT.			NATIVE FOOT.			REGULAR.											
							Number of Regiments.					Officers.	Non-Commissioned and Rank and File.	Number of Regiments.	Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Total.	Number of Regiments.	Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Gun Lancers.	Number of Battalions.	Officers.	Non-Commissioned and Rank and File.	Gun Lancers.	Ordnance Drivers.	Number of Battalions.	European Officers.	European Non-Commissioned.	Native Commissioned, Non-Commissioned, and Rank and File.	Gun Lancers.	Ordnance Drivers.	Total.
1852	3	80	2,108	16	540	14,830	17,562	88	85	1,107	1,289	1	1	3	91	1,037	459	351	6	104	2,344	801	674	3	72	25	1,880	—	593	7,370	10	152	30	4,983	5,145
Bengal	1	28	673	4	113	3,960	4,803	68	61	825	966	1	1	3	33	481	216	—	4	86	1,767	528	755	1	20	3	672	136	134	4,830	3	123	26	3,320	3,469
Madras	1	29	674	—	179	5,077	5,959	38	32	442	515	1	1	3	24	472	—	97	2	39	1,062	259	172	2	39	8	1,001	180	216	3,577	3	16	6	1,468	1,520
Bombay	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	3	109	3,460	24	862	23,866	28,324	194	178	2,975	3,747	3	3	9	117	1,999	675	448	12	229	5,173	1,588	1,601	6	131	36	3,556	322	911	16,777	21	301	62	9,771	10,134
1853	2	69	2,302	13	558	14,250	16,259	91	84	1,111	1,486	1	1	3	63	1,085	461	351	6	105	2,473	793	709	3	71	22	1,891	—	512	8,101	10	151	30	4,980	5,131
Bengal	1	23	583	4	150	3,945	4,862	60	58	790	908	1	1	3	26	51	216	—	4	94	1,649	688	760	1	33	3	677	136	121	3,753	3	119	26	3,274	3,416
Madras	1	26	600	5	174	4,854	5,714	48	24	456	522	1	1	3	21	381	—	100	2	38	1,064	257	173	2	41	9	1,050	185	213	3,599	3	47	7	1,453	1,500
Bombay	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	4	118	2,815	24	882	23,019	26,865	199	166	2,557	2,992	3	3	9	116	2,985	677	451	12	237	5,176	1,590	1,642	6	138	34	3,486	321	854	16,743	21	287	63	9,765	10,055
1854	2	67	2,457	16	604	13,720	17,764	95	58	1,094	1,543	1	1	3	69	983	456	250	6	120	2,442	781	801	3	69	21	1,865	—	521	8,472	10	115	30	4,971	5,116
Bengal	1	23	585	4	143	3,952	4,023	60	61	813	981	1	1	3	32	507	225	—	4	87	1,673	538	735	1	24	3	677	130	123	4,766	3	118	26	3,325	3,369
Madras	1	24	614	4	136	3,844	4,618	46	25	447	513	1	1	3	29	487	—	99	2	38	1,056	258	216	2	37	8	987	183	172	3,566	3	49	7	1,450	1,500
Bombay	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	4	114	2,976	24	883	23,522	27,035	202	144	2,651	3,066	3	3	9	115	1,977	631	449	12	245	5,171	1,577	1,752	6	130	32	3,520	324	816	16,738	21	282	63	9,346	9,991
1855	2	66	2,119	16	517	14,373	16,365	120	60	1,071	1,555	1	1	3	80	1,052	459	351	6	105	2,191	777	698	3	73	25	1,852	—	579	8,228	10	112	30	5,031	5,176
Bengal	1	23	585	4	114	3,812	3,926	63	76	882	1,112	1	1	3	32	479	216	—	4	82	1,769	629	634	1	22	3	683	152	186	4,223	3	119	26	3,157	3,302
Madras	1	25	720	4	120	3,844	4,712	48	15	162	222	1	1	3	17	489	—	99	2	46	972	269	215	2	34	6	1,005	190	167	3,455	3	52	7	1,447	1,500
Bombay	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	3	81	2,139	23	751	22,029	25,007	281	151	1,818	2,202	3	3	9	115	2,011	675	450	12	227	4,872	1,666	1,547	6	129	33	3,540	342	932	16,330	21	283	63	9,638	9,981
1856	1	33	695	15	474	14,416	15,638	120	71	1,098	1,511	1	1	3	36	1,018	457	351	6	105	2,109	780	759	3	73	20	1,869	—	599	8,101	10	119	29	5,031	5,179
Bengal	1	3	605	3	86	3,170	3,256	69	81	1,097	1,212	1	1	3	31	478	219	—	4	70	1,595	628	625	1	30	2	686	132	217	4,712	3	116	25	3,146	3,281
Madras	1	24	687	4	109	3,869	4,686	48	9	147	221	1	1	3	17	478	—	100	2	44	1,020	262	211	2	37	8	1,033	188	175	3,577	3	49	6	1,426	1,481
Bombay	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	3	47	1,982	22	669	21,485	23,580	237	161	1,897	2,336	3	3	9	118	1,977	809	451	12	225	4,725	1,670	1,595	6	130	30	3,582	320	901	16,390	21	284	60	9,597	9,941
1857	2	68	2,310	15	473	13,936	15,795	120	88	1,259	1,443	1	1	3	34	999	447	351	6	102	1,890	774	767	3	70	27	1,896	—	466	7,797	10	100	28	5,062	5,136
Bengal	1	3	605	3	102	3,009	3,750	74	7	1,189	1,292	1	1	3	33	997	212	—	4	82	1,511	635	493	1	37	27	801	149	208	4,353	8	121	26	3,065	3,202
Madras	1	25	656	4	118	3,910	4,718	57	16	165	222	1	1	3	28	623	—	98	2	47	980	259	230	2	35	8	990	194	174	3,575	3	67	6	1,479	1,538
Bombay	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	4	115	2,571	23	693	20,884	24,265	261	110	1,495	1,767	3	3	9	119	2,022	659	449	12	281	4,390	1,658	1,489	6	138	37	3,517	343	848	15,907	21	284	30	9,532	9,876

RETURNS RELATING TO THE ARMIES OF INDIA, &c.

STATEMENT showing the Number of MILITARY OFFICERS of each Presidency in CIVIL EMPLOYMENT and on DETACHED DUTY in 1851 and 1857, distinguishing their respective Ranks.

	Colonels.		Lieut.-Colonels.		Majors.		Captains.		Lieutenants.		Corsets or Ensigns.	
	1851.	1857.	1851.	1857.	1851.	1857.	1851.	1857.	1851.	1857.	1851.	1857.
BENGAL :												
Artillery - - - -	3	1	3	4	2	2	18	18	11	22	-	-
Cavalry - - - -	1	1	1	1	1	1	23	19	21	4	-	-
Infantry - - - -	11	5	23	10	29	31	207	216	214	167	22	1
	15	7	27	15	23	24	248	253	246	193	22	1
MADRAS :												
Artillery - - - -	1	1	1	1	1	2	17	19	13	18	-	-
Cavalry - - - -	-	1	1	1	1	2	13	22	6	13	-	-
Infantry - - - -	13	8	7	16	9	9	107	158	60	165	2	4
	14	10	9	18	11	13	127	199	79	196	2	4
BOMBAY :												
Artillery - - - -	1	2	1	5	1	3	9	11	6	6	-	1
Cavalry - - - -	1	-	-	1	1	2	1	7	1	3	-	-
Infantry - - - -	6	4	10	21	12	11	84	117	68	106	5	1
	8	6	11	27	14	16	94	135	75	115	5	2

SUMMARY.

	Colonels.		Lieut.-Colonels.		Majors.		Captains.		Lieutenants.		Corsets or Ensigns.	
	1851.	1857.	1851.	1857.	1851.	1857.	1851.	1857.	1851.	1857.	1851.	1857.
BENGAL - - - -	15	7	27	15	23	24	248	253	246	193	22	1
MADRAS - - - -	14	10	9	18	11	13	127	199	79	196	2	4
BOMBAY - - - -	8	6	11	27	14	16	94	135	75	115	5	2
	37	23	47	60	48	53	479	587	400	504	29	7

Compiled from the latest Returns received, viz. :

Bengal - - - - - East India Register, January 1858.
 Madras - - - - - Army List, December 1857.
 Bombay - - - - - Army List, December 1857.

Philip Melvill,
 Sec. Mil. Dept.

East India House, 12 April 1858.

Number of OFFICERS of the RETIRED LIST who actually served Ten Years in India.

Bengal - - - -	630
Madras - - - -	422
Bombay - - - -	231
	<u>1,283</u>

Number of OFFICERS on FURLOUGH who have actually served Ten Years in India.

Bengal - - - -	138
Madras - - - -	135
Bombay - - - -	61
	<u>334</u>

East India House, }
 12 April 1858. }

Philip Melvill,
 Sec. Mil. Dept.

East India House, }
 20 April 1858. }

Philip Melvill,
 Sec. Mil. Dept.

from the East India Company's; and of the Royal Troops, the Cavalry from the Infantry; and of the Company's, the Cavalry from the Infantry, and the Artillery; the European Regular Corps from the Irregular.

COMPANIES FROM WHICH

CAVALRY.				INFANTRY.										VETERANS.				MEDICAL ESTABLISHMENT.			TOTAL.		GRAND TOTAL.						
IRREGULAR.				EUROPEAN.			NATIVE.																						
Number of Corps.	European Officers.	Native Commissioned, Non-commissioned, and Rank and File.	TOTAL.	Number of Regiments.	Officers.	Non-commissioned and Rank and File.	TOTAL.	REGULAR.				IRREGULAR.			European Officers.	European Natives.	Native Commissioned, Non Commissioned, and Rank and File.	TOTAL.	European Officers.	Apothecaries and Stewards.	Native Doctors.	European Warrant Officers.		Europeans.	Natives.				
								Number of Regiments.	European Officers.	European Non-commissioned.	Native Commissioned, Non-commissioned, and Rank and File.	TOTAL.	Number of Regiments.	European Officers.												European Non-commissioned.	TOTAL.		
24	85	14,300	14,385	2	78	1,949	2,027	74	1,337	146	85,221	86,704	37	116	72	2	38	20,335	101	189	-	293	371	-	301	102	26,089	139,807	165,896
-	-	-	-	2	77	2,041	2,112	52	1,016	104	44,145	45,265	-	-	-	-	-	-	55	258	2,872	3,185	256	297	111	119	11,687	53,714	65,401
9	17	6,892	6,909	2	78	2,099	2,177	20	546	21	26,071	26,641	10	21	3	-	2	8,041	10	-	503	513	202	120	217	88	10,933	45,552	56,485
33	102	21,192	21,291	6	227	6,089	6,316	155	2,899	271	155,440	158,610	47	140	75	3	0	37,490	169	447	3,375	3,991	829	417	629	309	48,709	239,078	287,782
24	92	14,190	14,282	2	81	2,029	2,110	74	1,336	146	84,682	86,164	3	122	65	20	0	20,322	101	189	-	285	352	-	317	117	24,986	139,246	164,232
-	-	-	-	2	77	2,050	2,127	52	1,033	101	43,933	45,067	-	-	-	-	-	-	55	258	2,942	3,248	246	295	105	130	11,687	53,787	65,474
9	16	6,992	6,918	2	79	2,061	2,110	20	544	19	25,812	26,375	10	26	4	2	0	7,955	14	-	466	480	193	121	229	95	10,577	45,312	55,889
33	108	21,092	21,206	6	227	6,119	6,377	155	2,913	266	154,427	157,606	47	146	75	3	0	37,266	171	431	3,408	4,013	791	419	651	342	46,933	238,345	285,278
24	76	14,241	14,317	3	117	2,909	2,917	74	1,286	146	84,286	85,718	37	120	70	26	0	28,877	98	180	-	278	362	-	325	115	26,531	138,674	165,205
-	-	-	-	3	103	2,147	2,255	52	955	104	43,527	44,586	-	-	-	-	-	-	55	226	2,840	3,129	237	305	110	118	11,172	53,254	64,426
9	18	6,890	6,908	3	112	1,988	2,100	20	536	28	25,528	26,092	10	25	3	7	0	7,991	14	-	462	476	203	128	210	95	9,443	44,921	54,364
33	94	21,131	21,225	9	327	6,335	6,672	155	2,777	278	153,341	156,306	47	145	73	36	0	36,758	165	416	3,302	3,883	802	433	645	328	47,146	236,849	283,995
24	86	14,212	14,298	3	115	2,508	2,623	74	1,293	147	84,303	85,803	37	115	75	26	0	29,334	89	205	-	294	374	-	319	138	25,344	139,162	164,506
-	-	-	-	3	101	2,571	2,672	52	947	101	43,124	44,172	-	-	-	-	-	-	61	269	2,854	3,175	228	302	109	122	10,927	53,031	63,958
9	17	6,880	6,897	3	108	2,148	2,356	20	519	15	25,446	25,980	10	26	3	3	0	7,991	17	-	487	504	188	131	219	98	9,822	44,898	54,720
33	103	21,092	21,195	9	324	7,527	7,851	155	2,759	263	152,933	155,955	47	141	73	3	0	37,255	167	405	3,341	3,973	790	433	647	358	46,093	237,091	283,184
24	84	14,209	14,284	3	109	2,632	2,711	74	1,300	135	84,079	85,514	37	102	69	27	0	27,601	87	192	-	279	366	-	320	157	24,594	137,109	161,703
-	-	-	-	3	106	2,717	2,823	52	973	98	43,157	44,228	-	-	-	-	-	-	61	284	2,895	3,240	230	304	108	124	10,352	53,201	63,553
9	16	6,870	6,886	3	106	2,766	2,872	20	498	19	25,302	25,819	10	25	3	3	0	7,990	16	-	574	592	206	130	223	95	10,158	44,911	55,069
33	100	21,070	21,170	9	321	8,115	8,436	155	2,771	252	152,538	155,561	45	139	72	3	0	35,511	165	476	3,469	4,111	802	434	651	376	45,104	235,221	280,325
24	91	14,061	14,152	3	114	2,460	2,574	74	1,276	136	83,163	84,515	37	126	66	27	0	27,533	84	186	-	271	370	-	326	163	24,366	135,767	160,133
-	-	-	-	3	113	2,687	2,809	52	981	104	41,288	42,372	-	-	-	-	-	-	61	292	2,918	3,258	240	306	110	126	10,726	51,244	61,970
9	15	6,880	6,895	3	108	2,956	3,064	20	512	19	25,441	25,972	10	26	7	0	0	7,890	17	-	695	712	204	128	215	96	10,430	45,213	55,643
33	106	20,947	21,047	9	325	8,103	8,438	155	2,769	259	149,832	152,860	45	139	69	3	0	35,112	165	405	3,613	4,241	814	434	651	385	45,522	232,224	277,746

Philip Melville, Secretary Military Department.

BENGAL PRESIDENCY.

DISPOSITION RETURN SHOWING THE BRITISH AND NATIVE ARMED AND DISARMED NATIVE TROOPS THROUGHOUT THE BENGAL PRESIDENCY, EXCLUDING THE LAURENCE DIVISION.

DIVISION	STATION.	CORPS.	British Non-Commissioned Officers and Men.			Native Non-Commissioned Officers and Men. (Armed)	GRAND TOTAL, Non-Commissioned Officers and Men.	Guns	Disarmed Native Troops of all Ranks.	REMARKS.
			Effective.	Sick.	Total.					
PRESIDENCY DIVISION.	Barra and Fort Barra.	Royal Artillery - - -	348	-	348	-	-	-	156 horses attached; one company ordered to Dum Dum.	
		Her Majesty's 6th Regiment	129	-	129	-	-	-		
		Her Majesty's 19th Regiment	951	46	997	-	-	-		
		Her Majesty's 54th Regiment	656	-	656	-	-	-		
		Details of various regiments	15	215	230	-	2,436	-	In Presidency Hospital.	
		Madras Native Infantry Depot	-	-	-	76	-	-	1,809	Depôt at Homrah
		Native details on duty, in fort, Governor-general's Body-guard, and Calcutta Militia.	-	-	-	-	-	-	-	Native details on duty furnished from Barrackpore.
		Detachment of Royal Artillery	7	12	19	-	-	12	236	
		5th Battalion Artillery	26	12	38	-	352	-	61	27 horses.
		Head Quarters, 5th Battalion Artillery.	-	-	-	-	-	-	-	
		Depôt, Her Majesty's and Company's Troops.	242	33	275	-	-	-	-	
		Her Majesty's 35th	663	55	718 ^a	-	-	-	-	^a Under orders for Dinapore.
		Honourable Company's recruits.	7	10	23	-	804	-	-	
		Detachment of Indian Navy	55	8	63	-	-	6 ^b	2,379	^b 6-pounder Bullock Battery.
		2d, 3d, 12d, 34th, and 43d Native Infantry.	-	-	-	-	-	-	-	
		Depôt, Her Majesty's troops	78	-	78	-	78	-	-	
		Her Majesty's 35th Regiment	190	9	199	-	-	4 ^c	25	^c 9-pounders.
		Detachment of 3d Company's 5th Battalion Artillery.	-	-	-	-	199	-	1,115	
		11th Irregular Cavalry, and 6th Native Infantry.	-	-	-	-	-	-	-	
		1st Buffs Infantry - - -	-	-	-	838	838	-	-	
	Her Majesty's 54th	314	-	314 ^d	-	314	2 ^e	-	^d Has arrived in Calcutta. ^e Post guns.	
	Assam Local Artillery	-	-	-	164	679	-	-		
	1st Assam Light Infantry	-	-	-	525	-	-	-		
	2d Assam Light Infantry	-	-	-	372	356	-	-		
	3rd Assam Light Infantry	-	-	-	356	-	-	-		
	Assam Local Battalion	-	-	-	471	471	-	-		
	5th Voltigeurs	-	-	-	145	872	-	-		
	Shikharjer Battalion -	-	-	-	727	-	-	-		
	10th Light Infantry - -	362	-	362 ^f	-	-	-	-	^f To remain at Benares.	
	20th Foot - - -	591	-	591 ^g	-	1,348	-	-	^g 515 have since arrived at Albbabad.	
	Detachment of Her Majesty's 11th	174	-	174 ^h	-	-	-	-	^h To relieve detachment of 97th, at Sasseram.	
	Madras Rifles, Madras Rifles	-	-	-	221	-	-	-	ⁱ Escorting convey to Benares.	
	11th Irregular Cavalry and 20th Muzumbar Rangers.	-	-	-	-	-	-	311		
	Detachment of Her Majesty's 11th	46	2	48	-	148	-	-	At Titallya; went in pursuit of mutineers, 11th Irregular Cavalry.	
	11th	100	-	100	-	-	-	-		
	11th	200	-	200	-	200	-	-	100 at each place.	
	11th	-	-	-	-	-	-	-		
	11th	208	13	221	-	221	-	-		
	11th	24	3	27	-	-	2 ^j	-	^j Nine-pounders.	
	Her Majesty's 37th	317	31	348	-	-	-	-		
	Her Majesty's 82d	115	11	126	-	516	-	-	^k Under orders to Fatcheguch.	
	11th Irregular Cavalry, 7th, 8th, and 4th Native Infantry.	-	-	-	-	-	-	153		
	Christian Drummers -	-	-	-	45	-	-	-		
	Her Majesty's 82d - - -	57	3	60	-	153	-	-	Ditto.	
	Bengal Police Battalion	-	-	-	93	-	-	-		
	Detachment of Bengal Police Battalion.	-	-	-	91	488	-	-		
	Regiment of Goorkas -	-	-	-	397	-	-	-		

PRESIDENCY DIVISION.

DISARMS DIVISION.

RETURNS RELATING TO THE ARMIES OF INDIA, &c.

7

DIVISION.	STATION.	CORPS.	British Non-Commissioned Officers and Men.			Native Non-Commissioned Officers and Men (Armed)	GRAND TOTAL Non-Commissioned Officers and Men.	Guns.	Disarmed Native Troops of all Ranks.	REMARKS.
			Effective.	Sick.	Total.					
DINAPOOR DIVISION.	Between Goruckpoor and the River Gogra.	Naval Brigade	220	12	242	-	-	-	-	* 12-pounder howitzers; two are mountain-train, under Lieutenant-colonel Rowcroft.
		Detachment of Bengal Police Battalion.	-	-	-	56	-	-	-	
		Goorkah Regiment Ditto	-	-	-	512 554	-	-	-	
	Buxar	Seamen from Jumna Detachment of Bengal Police Battalion.	37	3	40	-	-	53	-	
	Gya	Seamen Detachment of Bengal Police Battalion.	100	-	100	-	35	135	-	
	Hazarcebagh	Detachment of Madras Rifles	-	-	-	177 ^b	-	-	-	* 52 men on service for Palamow were furnished by Hazarcebagh.
		Bengal Police Battalion	-	-	-	227	-	-	-	
	Doranda	Madras Artillery	-	-	-	26	-	-	2 ^c	* Six-pounders. * Four men, Madras Rifles, included. * 60 of these at Sumbulpore. * 75 on service towards Lohardugga.
		27th Madras Native Infantry	-	-	-	193 ^d	-	-	-	
		Ramgurr Light Infantry Battalion. Ramgurr Irregular Cavalry	-	-	-	167 ^e 111 ^f	-	497	-	
	On service towards Palamow.	Detachment of Madras Rifles Detachment of 27th Native Infantry. Ramgurr Lt. Infantry Batt.	-	-	-	57 69 61	-	187	-	
	Arrah	Bengal Police Battalion, Cavalry. Bengal Police Battalion, Infantry.	-	-	-	- 513 ^g	-	609	-	* Includes 44 men at Dehroo, and 28 at Chupra.
	Sasaram	Detachment of Royal Artillery.	20	-	20	-	-	-	2 ^h	* Nine-pounders.
		Detachment of Her Majesty's 97th. Loodiana Regiment, Detachment.	132	-	132	-	22	174	-	
	Ghazespore	4th Company of 5th Battalion of Artillery Her Majesty's 37th 65th Native Infantry	22	1	23	-	-	289	2 ⁱ	* Nine-pounders.
	Darjeeling	European Depot	-	148	148	-	-	148	-	864
	Benares	8th Company, 2d Battalion Royal Artillery	34	2	36	-	-	-	2 ^j	* Ordered by Government on Foreign Service. * Invalid Depot. * Six-pounders; 14 guns are in position in entrenchment, named, partly, by some of the Royal Artillery.
		Her Majesty's 97th	97	45	142	-	-	-	-	
		Her Majesty's 20th	95	16	111	-	-	-	-	
		European Depot	3	91	94	-	-	438	-	
		25th, 37th, and 50th Native Infantry, and Detachments of 5th, 12th, and 13th Irregular Cavalry. Regiment of Loodiana	-	-	-	55	-	-	565	
	Chunar	European Invalid Battalion - Her Majesty's 37th, Detachment.	112	3	115	-	-	172	-	
	Mrzapore	47th Native Infantry	-	-	-	-	-	-	580	
	Fort of Jounpore	Detachment of Royal Artillery.	25	-	25	-	-	-	2 ^k	* Nine-pounders
		Goorkahs	-	-	-	-	274	299	-	
	Left column, under Brigadier - general Franks, at Badshapore.	Royal Artillery	23	-	23	-	-	-	2 ^l	* Nine-pounders. * Have since joined Regimental Head Quarters. Erroneously entered. * The 132 men at Sasaram are under orders to join Regimental Head Quarters. * Nine-pounders. * Nine pounders. * Includes 322 men of 10th, en route from Chupra.
		Royal Horse Artillery	80	-	80	-	-	-	6	
		Madras Artillery	33	1	35	-	29	-	2	
Goorkah Artillery		-	-	-	-	37	-	2		
2d Dragoon Guards		186	-	186 ^m	-	-	1,864	-		
Right Column at Mahoul.	Her Majesty's 97th Goorkahs	453	35	488 ⁿ	-	985	-	-		
	4th Company, 5th Battalion Artillery.	80	1	81	31	-	-	2 ^o		
	Madras Artillery Her Majesty's 10th Regiment 17th Madras Native Infantry Goorkah force	33 685 18 -	- 18 -	33 703 ^p -	22 119 946	-	1,875	-	2 ^q	
Centre Column at Peelikutchia.	Royal Artillery	79	14	93	-	-	-	6 ^r	* Nine-pounders.	
	Her Majesty's 20th Regiment Goorkah	630	41	671	-	903	1,667	-		
Goscegungh	Regiment of Loodiana	-	-	-	109	109	-	-		
Phoolapore	Regiment of Ferozpoor	-	-	-	60	-	-	-	* 54 non-effective of these.	
	13th Irregular Cavalry	-	-	-	64	-	124	-		
Jhoosee	Regiment of Ferozpoor	-	-	-	197 ^s	197	-	-		

RETURNS RELATING TO THE ARMIES OF INDIA, &c.

DIVISION.	STATION.	CORPS.	British Non-Commissioned Officers and Men.			Native Non-Commissioned Officers and Men (Armed)	GRAND TOTAL Non-Commissioned Officers and Men.	Guns.	Disarmed Native Troops of all Ranks.	REMARKS	
			Effective.	Sick.	TOTAL.						
CAWNPUR DIVISION.	Allahabad	Her Majesty's 80th Regiment	545	-	545	-	-	6 ^a	-	Six 9-pounders, one Light Field Battery, equipped.	
		Royal Artillery	131	-	131	-	-	-	-		
		7th Hussars	62	16	78	-	-	-	-		
		Her Majesty's 13th Light Infantry.	358	31	389	-	-	-	-		
		Convalescents and different Corps.	12	-	12	-	-	-	-		-
		13th Irregular Cavalry	-	-	-	64	2,286	-	-		-
		Convalescents and Invalid Depot.	368 ^b	358	526	-	-	-	-		-
		Regiment of Loodiana	-	-	-	109	-	-	-		-
		Garrison Service Company	-	-	-	67	-	-	-		-
		2d Dragon Guards	60	29	89	-	-	-	-		-
	Regiment of Ferozpoor	-	-	-	276	-	-	-	-		
	Bhaurampoor	Regiment of Ferozpoor	-	-	-	63	63	-	-	^b Includes 22 boys unable to bear arms.	
	Khaga	Regiment of Ferozpoor	-	-	-	97	97	-	-		
	Fatehpour	E. Troop Madras Horse Artillery.	-	-	-	42	-	2 ^c	-		Six-pounders.
		2d Company 5th Battalion Bengal Artillery.	18	1	19	-	654	2 ^d	-		Nine-pounders in progress to Cawnpoor
		C. Company 5th Battalion Madras Artillery.	-	-	-	42	-	4 ^e	-		Three 6-pounders, one 12 pounder howitzer.
	Pandoo Mudde	17th Madras, N. L.	-	-	-	551	-	-	-		-
		Madras Rifles	-	-	-	200	200	-	-		-
	Ukburpore	Bengal Artillery, 3d Company 1st Battalion.	50	-	50	-	-	2 ^f	-		Nine-pounders.
		Her Majesty's 68th Regiment 2d Punjab Cavalry	758	-	758	100	908	-	-		-
	En route to Allahabad from Cawnpoor	Lahore Light Horse	110	-	110	-	-	210	-		Eurasians.
		Pathan Horse	-	-	-	100	-	-	-	-	
	Cawnpoor	6th Company 9th Battalion Bengal Artillery	-	-	-	23	-	-	-	In entrenchment.	
		Bengal Artillery Recruits	290	30	290	-	-	-	-	-	
		Naval Brigade	86	7	93	-	-	-	-	-	
		Her Majesty's 32d Regiment	420	33	453	-	-	-	-	-	
		Detachments of Battalions	564	79	643	-	-	-	-	-	
		Depôts of Regiments	226	137	363	-	2,806	-	-	-	
		Hodson's Horse	-	-	-	103 ^g	-	-	-	-	At Bilhour, watching the ferries.
		Recruits	152	-	152	-	-	-	-	-	Chiefly of 3d European Regiment.
		Native details	-	-	-	252	-	-	-	-	The greater part belong to the old Lucknow garrison
		Her Majesty's 75th Regiment	407	27	434	-	-	-	-	-	Proceeding from Allahabad to Cawnpoor.
	Attached to the Commander-in-Chief's force, Brigadier Napier, C. B., Chief Engineer	Royal Engineers	132	-	132	-	-	-	-	-	
Bengal Sappers		-	-	-	218	-	-	-	-		
Punjab ditto		-	-	-	669	1,974	-	-	-		
Pioneers		-	-	-	950	-	-	-	-		
Madras Sappers	-	-	-	115	-	-	-	-	-		
Artillery Division, Sir A. Wilson, commanding	E. Troop Royal Horse Artillery	154	-	154	-	-	6 ^h	-	Four 6-pounders, and two 12-pounder howitzers.		
	F. ditto ditto	180	-	180	-	-	-	-	En route to Cawnpoor from Allahabad		
	1st Troop 1st Brigade Bengal Horse Artillery.	96	12	108	-	-	6 ⁱ	-	Five 9-pounders, one 24 pounder howitzer.		
	2d Troop 1st Brigade ditto	104	-	104	-	-	6 ^j	-	See below "en route to join," Five 6-pounders, one 12-pounder howitzer		
	2d Troop 3d Brigade, ditto	114	-	114	-	-	5 ^k	-	Four 6-pounders, one 12 pounder howitzer		
	3d Troop 3d Brigade, ditto	101	7	108	-	-	6 ^l	-	Five 9-pounders, one 24 pounder howitzer.		
	3d Company 14th Battalion Royal Artillery.	118	4	122	-	1,767	-	-	Reserve Company.		
	2d Company 3d Battalion Bengal Artillery.	106	4	110	-	-	6 ^m	-	Five 9-pounders, one 24 pounder howitzer at Allahabad.		
	3d Company 8th Battalion Royal Artillery.	196	4	200	-	-	6 ⁿ	-	Four 9-pounders, one 24 pounder howitzer at Allahabad.		
	6th Co. 11th Batt., ditto	50	1	51	-	-	-	-	-		
	5th Co. 12th Batt., ditto	84	-	84	-	-	-	-	-		
	5th Co. 13th Batt., ditto	55	22	75	-	-	-	-	-		
	4th Co. 1st Bengal Artillery	42	1	43	-	-	-	3	-		
	1st Co. 5th ditto	62	4	66	-	-	-	8	-		
	3d Co. 5th ditto	60	-	60	-	-	-	-	-		
2d Co. 8th ditto	-	-	-	41	-	-	-	-	Reserve Companies Allahabad.		
Bengal Artillery Recruits	150	-	150	-	-	-	-	-	-		

UNDER HIS EXCELLENCY THE COMMANDER-IN-CHIEF OPERATING AGAINST LUCKNOW.

DIVISION.	STATION.	CORPS.	British Non-Commissioned Officers and Men.			Native Non-Commissioned Officers and Men (Armed)	GRAND TOTAL Non-Commissioned Officers and Men.	Guns.	Disarmed Native Troops of all Ranks.	REMARKS.	
			Effective.	Sick.	TOTAL.						
UNDER HIS EXCELLENCY THE COMMANDER-IN-CHIEF OPERATING AGAINST LUCKNOW.	Attached to Artillery Division.	Naval Brigade - - -	321	10	331	-	331	13 ^a	-	^a Four 68-pounders, six 24-pounders, one 18-pounder, and two 8-inch howitzers.	
	Cavalry Division under Brigadier-general Hope Grant :	1st Brigade - - -	Her Majesty's 9th Lancers - - -	424	14	438	-	-	-	-	-
			2d Battalion Military Train - - -	185	22	207	-	-	-	-	-
			2d Punjab Cavalry - - -	-	-	-	128 ^b	-	-	-	-
			5th ditto - ditto - - -	-	-	-	92	-	-	-	-
			Wale's Horse - - -	-	-	-	300 ^c	-	-	-	-
		2d Brigade - - -	2d Dragoon Guards - - -	409	-	409 ^d	-	-	2,961	-	-
			7th Hussars - - -	378	27	405	-	-	-	-	^e En route to Cawnpoor from Allahabad.
			Volunteer Cavalry - - -	54	5	59	-	-	-	-	-
			1st Punjab Cavalry - - -	-	-	-	124	-	-	-	-
			Hodson's Horse - - -	-	-	-	799	-	-	-	-
		1st Infantry Division, Major-general Outram :									
		1st Brigade - - -	Her Majesty's 5th Fusiliers - - -	495	32	527	-	-	-	-	-
			Ditto 84th - - -	683	29	712	-	-	-	-	-
			1st Madras Fusiliers - - -	439	37	476	-	-	-	-	-
		2d Brigade - - -	Her Majesty's 78th - - -	482	18	500	-	-	-	-	-
			Ditto - 90th - - -	685	33	718	-	-	-	-	-
			Regiment of Perozpoor - - -	-	-	-	314	-	-	-	-
	2d Infantry Division :										
	3d Brigade - - -	Her Majesty's 34th - - -	492	20	512	-	-	-	-	-	
		Ditto - 38th - - -	642	18	660	-	-	-	-	-	
		Ditto - 53d - - -	662	45	707	-	-	-	-	-	
	4th Brigade - - -	Ditto - 42d - - -	777	31	808	-	-	-	-	-	
		Ditto - 93d - - -	854	46	900	-	-	11,934	-	-	
		4th Punjab Rifles - - -	-	-	-	632	-	-	-	-	
	3d Infantry Division, Brigadier-general Walpole :										
	5th Brigade - - -	Her Majesty's 23d - - -	793	35	828	-	-	-	-	-	
		Ditto - 79th - - -	864	28	892	-	-	-	-	-	
		1st Bengal Fusiliers - - -	530	49	579 ^e	-	-	-	-	-	
	6th Brigade - - -	2d Battalion Rifle Brigade - - -	718	42	760	-	-	-	-	-	
		3d ditto - ditto - - -	968	19	987	-	-	-	-	-	
		2d Punjab Infantry - - -	-	-	-	622	-	-	-	-	
	At the Bunnee Bridge	Madras Artillery - - -	-	-	-	31	-	27	-	-	
		Her Majesty's 34th Regiment - - -	-	-	-	453	-	484	-	-	
		27th Madras Native Infantry - - -	-	-	-	-	-	-	-	^f 9-pounders. See 3d Brigade of Infantry.	
	En route to join Headquarters.	2d Troop 1st Brigade Horse Artillery - - -	-	-	-	-	-	-	-	-	
		3d Sikh Cavalry - - -	-	-	-	234	-	604	-	-	
		2d Punjab Cavalry - - -	-	-	-	370	-	-	-	-	
	Meerutke Serai	7th Punjab Infantry - - -	-	-	-	456	-	450	-	-	
	Fatehgarh ^g - - -	7th Company 14th Battalion Royal Artillery - - -	109	-	109	-	-	4 ^h	-	-	
		Her Majesty's 82d - - -	504	61	565	-	-	739	-	-	
		3d Company Sikh Artillery - - -	-	-	-	65	-	3 ⁱ	-	-	
	Mynpoory - - -	Her Majesty's 8th Regiment Alexander's Horse - - -	458	-	458	-	-	-	-	-	
		7th Company 14th Battalion Royal Artillery - - -	50	-	-	250	-	758	-	-	
	Etawah - - -	Alexander's Horse - - -	-	-	-	150	-	150	-	-	
	Allygurh - - -	1st Company 5th Battalion Artillery - - -	18	-	18	-	-	-	-	-	
		3d European Regiment - - -	164	-	164	-	-	299	-	-	
		4th Sikh Infantry - - -	-	-	-	117	-	-	-	-	
	Agra - - -	2d Company 5th Battalion Artillery - - -	50	-	50	-	-	-	-	-	
		3d European Regiment - - -	301	-	301	-	-	351	-	-	
		Disarmed Native Corps - - -	-	-	-	-	-	-	45	-	

^a The garrison is further to be increased by a Native levy being raised, and a detail of Irregular Horse.

DIVISION.	STATION	CORPS.	British Non-Commissioned Officers and Men.			Native Non-Commissioned Officers and Men (armed)	GRAND TOTAL Non-Commissioned Officers and Men.	Guns.	Disarmed Native Troops of all Ranks.	REMARKS.		
			Effective	Sick	TOTAL							
MEERUT DIVISION.	Meerut	Head-quarters, and 3d Company 3d Battalion Bombay Artillery	161	-	161	-	-	6 ^a	-	^a Five 9-pounders and one 24-pounder howitzer.		
		Depôt of Recruits	151	-	151	-	-	-	-			
		Sikh Artillery	-	-	-	36	-	-	-	-		
		Her Majesty's 6th Dragoon Guards	485	70	555	-	-	-	-	-	Includes 127 men returning from Futtegarh, and 96 on duty in the district	
		Detachment of 3d Regiment Light Cavalry.	-	-	-	-	2,791	-	43	-		
		Her Majesty's 60th Rifles	505	68	573	-	-	-	-	-		
		1st Punjab Infantry	-	-	-	325	-	-	-	-		
		Left wing, 1st Belooch Battalion.	-	-	-	392	-	-	-	-		
	Her Majesty's 64th Regiment	598	-	598	-	-	-	-	-	At Boolandshahr.		
	Delhi	Detachment of Horse Artillery	105	15	120	-	-	-	6 ^b	-	^b Five 6-pounders, one 12-pounder howitzer, 3d troop, 1st brigade	
		4th Battalion Artillery	193	15	208	-	-	-	-	-	} Reserve companies.	
		4th Company 6th Battalion Artillery.	75	7	82	-	-	-	-	-		
		Detachment Artillery recruits	28	6	34	-	-	-	-	-		
		Sikh Artillery	-	-	-	80	2,849	-	-	-	-	
		Her Majesty's 61st Regiment	323	68	391	-	-	-	-	-		
		2d European B. Fusiliers	437	82	519	-	-	-	-	-		
		Sirmoor Battalion	-	-	-	398	-	-	-	-		
		4th Sikh Infantry	-	-	-	909	-	-	-	-		
		4th Irregular Cavalry	-	-	-	108	-	-	-	-		
		2d Troop, 2d Brigade Horse Artillery.	101	-	101	-	-	101	6 ^c	-	^c Five 6-pounders, and one 12-pounder howitzer.	
Landour		Convalescents, Her Majesty's Troops.	-	323	323	-	-	-	-	-		
	Landour Rangers	-	-	-	305	-	653	-	-			
	Sirmoor Battalion	-	-	-	20	-	-	-	-			
Deyrah	Depôt, Sirmoor Battalion	-	-	-	-	214	214	-	-			
Ballabgarh	Detachment, 1st Punjab Infantry.	-	-	-	-	320	320	-	-			
Roorkee	Sappers and Miners	-	-	-	83	-	113	-	-			
	Thomason College	30	-	30	-	-	-	-	-			
Scharnupore	Nusseree Battalion	-	-	-	508	-	568	-	-			
	1st Punjab Infantry	-	-	-	60	-	-	-	-			
Moozuffurnuggur	Detachment of Nusseree Battalion	-	-	-	42	42	-	-				
Munglone	Detachment of Nusseree Battalion.	-	-	-	71	-	137	-	-			
	Sikh Detachment	-	-	-	116	-	-	-	-			
Jumalpoore	Artillery	39	-	39	-	-	826	-	-			
	1st Punjab Cavalry	-	-	-	257	-	-	-	-			
	Irregular Horse	-	-	-	30	-	-	-	-			
Jaolee	Sappers and Miners	-	-	-	101	-	296	-	-			
	Artillery	40	-	40	-	-	-	-	-			
	1st Punjab Infantry	-	-	-	84	-	-	-	-			
	Detachment of Nusseree Battalion.	-	-	-	71	-	-	-	-			
Almorah	66th Goorka Regiment	-	-	-	982	-	1,506 ^d	-	-	^d Formed at the foot of the hills at Huldwassee.		
	1st Extra Goorka Regiment	-	-	-	234	-	-	-	-			
	Nepal Goorka Contingent	-	-	-	290	-	-	-	-			
Hansi	Irregular Levies	-	-	-	528	-	1,254	-	-	Horse and foot		
	23d Punjab Infantry	-	-	-	66	-	-	-	-			
	Raja Jowahr Singh's Troops	-	-	-	660	-	-	-	-			
Kahnool	Punjab Mounted Police	-	-	-	109	-	1,031	4 ^e	-	^e Six-pounders.		
	Artillery	-	-	-	97	-	-	-	-			
	23d Punjab Infantry	-	-	-	825	-	-	-	-			
In the Goorgoon District	Kemaon Battalion	-	-	-	627	-	702	-	-			
	4th Irregular Cavalry	-	-	-	75	-	-	-	-			
SIRHIND DIVISION.	Umballa	1st Company 7th Battalion Artillery.	-	-	-	78	-	6 ^f	-	^f Five 6-pounders, one 12-pounder howitzer, temporary bullock battery.		
		Her Majesty's 9th Lancers	41	-	41	-	-	-	-			
		4th Light Cavalry	-	-	-	53	-	-	-			
		Convalescent Depôt	295	67	362	-	-	-	-			
		Her Majesty's 75th	206	-	206	-	-	-	-			
		13th Punjab Infantry	-	-	-	687	3,775	-	-			
		5th Regiment, N. I.	-	-	-	-	-	-	17			
		Wing, 1st Sikh Infantry	-	-	-	554	-	-	-	} Arrived from Punjab for field service the 5th Punjab Infantry has since come on to Meerut.		
	5th Punjab Infantry	-	-	-	900	-	-	-				
	17th Punjab Infantry	-	-	-	994	-	-	-				

RETURNS RELATING TO THE ARMIES OF INDIA, &c.

11

DIVISION	STATION.	CORPS.	British Non-Commissioned Officers and Men.			Native Non-Commissioned Officers and Men (Armed).	GRAND TOTAL, Non-Commissioned Officers and Men.	Guns.	Disarmed Native Troops of all Ranks.	REMARKS.
			Effective	Sick.	TOTAL					
SIRHIND DIVISION.	Kusowhe	Her Majesty's 75th Regiment	53	-	53	-	53			
	Jittooh	Nussereh Battalion	-	-	-	105	105			
	Dugahale	Depôt European Infantry	67	19	76	-	76			
	Subathoo	2d European Bengal Fusiliers.	33	15	48	-	48			
	Phulour	2d Company 2d Battalion Artillery.	23	-	23	-	-			
		Hassara Mountain Train Detachment of Her Majesty's 52d Regiment.	75	6	81	10	114			
		3d Regiment Native Infantry	-	-	-	-	-		101	
	Jullundur	1st Troop 3d Brigade Horse Artillery.	94	-	94	-	-	6		
		6th Light Cavalry	-	-	-	-	-	-	14	
		Her Majesty's 32d Regiment 35d, 36th, and 63d Native Infantry.	702	-	702	-	1,487	-	951	
	22d Punjab Infantry	-	-	-	691	-	-	-		
	Hosheerpore	Left wing Native Infantry	-	-	-	-	-	236		
The Disposition Return of the Lahore Division not having been received, cannot be inserted.										
PESHAWUR DIVISION.	Meerree	Her Majesty's 27th Regiment Peshawur Mountain Train	-	14	14	46	60			
	Rawul Pindce	4th Troop 2d Brigade Horse Artillery	-	-	-	112	-	6		
		Her Majesty's 24th, depôt	329	11	341	-	-	-		
		Her Majesty's 27th	-	10	10	-	1,235	-		
		Her Majesty's 87th	2	131	133	-	-	-		
		19th Punjab Infantry	-	-	-	639	-	-	561	
		58th Regiment Native Infantry.	-	-	-	-	-	-	-	
	Fort Attock	Her Majesty's 87th Regiment	167	-	167	-	167			
	Nowshero	Her Majesty's 27th Regiment Peshawur Mountain Train	563	143	706	-	-	912		
		8th Punjab Infantry	-	-	-	46	-	-		
		64th Native Infantry	-	-	-	160	-	-	870	
	Peshawur	1st Troop 2d Brigade Horse Artillery.	74	4	78	25	-	6		
		1st, 3d, and 4th Companies 2d Battalion of Artillery.	200	29	229	131	-	18		
		Peshawur Light Horse	287	24	311	-	-	-		
		Her Majesty's 70th Regiment	583	63	646	-	-	-		
		Her Majesty's 87th Regiment Eurasian Company	406	54	460	-	-	-		
		7th Irregular Cavalry	-	-	-	64	-	-		
		18th ditto	-	-	-	368	-	4,717		
		9th Punjab Infantry	-	-	-	219	-	-		
		14th ditto	-	-	-	327	-	-		
	18th ditto	-	-	-	126	-	-			
	Kelat 1 Ghilzie Regiment	-	-	-	748	-	-			
	24th and 27th Native Infantry	-	-	-	985	-	-	1,552		
Hote Mardan	Detachment of 2d Punjab Cavalry.	-	-	-	98	-	-			
	16th Punjab Infantry	-	-	-	511	-	609			
Fort Michnef	7th Irregular Cavalry	-	-	-	55	-	-			
	21st Native Infantry	-	-	-	165	-	220			
Fort Shebkuddur	7th Irregular Cavalry	-	-	-	35	-	-			
	21st Native Infantry	-	-	-	377	-	412			
Fort Abessie	18th Irregular Cavalry	-	-	-	-	-	-	116		
	21st Native Infantry	-	-	-	320	-	320			
On escort duty	18th Irregular Cavalry	-	-	-	54	-	-			
	8th Punjab Infantry	-	-	-	9	-	-			
	9th ditto	-	-	-	14	-	156			
	19th ditto	-	-	-	74	-	-			
	21st Native Infantry	-	-	-	5	-	-			
GRAND TOTAL			39,863		39,042	73,905	216	12,604		

Quartermaster-General's Office, Head Quarters, Camp, Caspore, 12 February 1858.

G. Allgood, Captain, Officiating Assistant Quartermaster-General of the Army

PRESIDENCY OF FORT ST. GEORGE.

DISTRIBUTION RETURN of Her Majesty's and the Honourable Company's Troops serving under the Presidency of Fort St. George, on the 1st October 1857.

CENTRE DIVISION.

Major General P. E. Craigie, C.B., Commands.
 Captain G. I. Condy, Deputy Assistant Adjutant-General.
 Lieutenant A. Drury, Deputy Assistant Quartermaster-General (Europe).
 Lieutenant R. H. Bolton, Acting - - ditto.

Captain F. A. Champion, Aide-de-Camp.
 Major W. H. Wapshare, Deputy Judge Advocate-General.
 Surgeon W. Barrell, Superintending Surgeon.

CAMPS, GARRISONS, OR CANTONMENTS.					ON DETACHMENT.					TOTAL of the Corps.			Date of March of Corps to the respective Stations.
STATIONS.	CORPS.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	STATIONS.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.		
Fort St. George	Body Guard - - -	3	2	125	-	-	-	-	3	2	125	S-pt. 1857. March "	
	25th Regt Native Infantry -	15	2	788	-	-	-	-	15	2	788		
	36th - ditto - - -	16	1	766	3	1	16	Bengal - - -	19	2	882		
	1st Native Veteran Battalion	13	2	1,886	-	-	245	Clutton - - -	13	2	1,527	-	
							116	Chingleput - - -					
							280	Salem - - -					
	Madras Sapper Militia	3	2	324	-	-	-	-	3	2	424	Since its formation.	
	1 Battalion Artillery		14	112		1	56	-	Bellary - - -	19	369		April 1857.
					2	73	-	Rangoon - - -					
					-	43	-	Moulmein - - -					
		-			39	-	Sittang - - -						
		-			13	-	Vellore - - -						
		1			17	-	Masulipatam - - -						
		1			26	-	Kurool - - -						
		-			-	-	28	Bellary - - -					
		-			-	-	28	Rangoon - - -					
		-			-	-	22	Moulmein - - -					
Guz Lazars attached	-	-	38	-	-	11	Sittang - - -	-	-	128	April "		
						3	Vellore - - -						
						6	Fort St. George - - -						
						2	Kurool - - -						
St. Thomas' Mount		6	2	209		1	40	Penang - - -	21	2	687	Since its formation.	
					1	28	Malacca - - -						
					1	-	Hong Kong - - -						
					1	40	Cannanore - - -						
					1	24	Bangalore - - -						
					1	20	Mysore - - -						
					2	80	Bengal - - -						
					1	47	Vizianagram - - -						
					1	29	Cuttack - - -						
					2	57	Meerday - - -						
	2	75	Singapore - - -										
	1	24	Labuan - - -										
	-	-	14	Masulipatam - - -									
						5	Penang - - -						
						6	Malacca - - -						
						5	Hong Kong - - -						
						8	Cannanore - - -						
						5	Mangalore - - -						
						3	Mysore - - -						
						17	Beogal - - -			124	ditto.		
						12	Vizianagram - - -						
						6	Cuttack - - -						
						16	Meerday - - -						
						15	Singapore - - -						
						14	Labuan - - -						
						3	Masulipatam - - -						
						9	Fort St. George - - -						
8th Regt. Light Cavalry		13	2	345		14	Body Guard - - -	15	3	354	Aug. 1857.		
					2	1	9					Bengal - - -	
Arcot		10	2	1,091		1	337	Nellore - - -	14	2	1,451	July 1852.	
					1	71	Ongole - - -						
					1	429	Guznour - - -						
					-	15	Trapsore - - -						
					1	240	Cuddalore - - -						
					-	141	Poonamallee - - -						
					-	64	Arnee - - -						
					-	72	Royasettah - - -						
Vellore	18th Regt Native Infantry	17	2	787	-	-	-	-	17	2	787	April 1857.	
	8 Extra - ditto - - -	4	2	486	-	-	-	-	4	2	486	Since its formation.	

MYSORE DIVISION.

General M. Beresford, Commands.
 Major D. Hodson, Deputy Assistant Adjutant-General (on other duty).
 Major A. K. C. Kennedy, Acting ditto.
 Major Col. E. H. Atkinson, Deputy Asst. Quartermaster-General (Europe).
 Major J. W. Farrar, Acting ditto.

Lieutenant G. De Beresford, Aide-de-Camp (Europe).
 Ensign H. T. O'Reilly, Acting Aide-de-Camp.
 Major S. G. C. Renaud, Deputy Judge Advocate-General.
 Surgeon R. Cole, Superintending Surgeon (Europe).
 Surgeon J. M'Kenna, Acting Superintending Surgeon.

REGIMENTS.	CORPS.	CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.			TOTAL of the Corps.			Date of March of Corps to the respective Stations.	
		European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.		
Mysore	Horse Brigade of Artillery	8	152	30	3	4	70	Mount Madras Arcot	29	470	218	Oct. 1838.
	H. M's. 12th Lancers	12	187	-	18	261	16	Secunderabad	34	599	-	Dec. 1836.
	3d Regt. Light Cavalry	9	3	337	4	-	36	Kurnool	13	3	389	Sept. 1837.
	H. M's. 43d Regt. Light Infantry	13	606	-	11	466	-	Fort St. George	24	1,072	-	Feb. 1855.
	19th Regt. Native Infantry	14	2	777	-	-	-	-	14	2	777	Feb. 1857.
	30th ditto	15	2	650	1	-	32	Hoonsoor Mysore	16	2	787	Feb. "
35th ditto	13	2	547	4	-	268	Sivree	17	2	815	Dec. 1854.	
32d ditto	16	2	642	2	-	164	Pootoor	18	2	806	April 1857.	

MALABAR AND CANARA.

Brigadier P. Thompson, Commands.
 Major A. G. Young, Major of Brigade (absent).

Captain C. W. Taylor, Acting Major of Brigade.
 Surgeon W. G. Maxwell, M.D., Superintending Surgeon.

Mysore	3d Regt. Light Infantry	12	2	626	4	-	205	Calcut	16	2	831	Dec. 1856.
	11th Regt. Native Infantry	15	1	796	1	-	84	Manantoddy Tellicherry	16	1	838	Jan. 1857.
Mysore	16th ditto	9	1	507	4	1	116	Bengal Honore Sedasheghur	15	2	766	April 1855.

CEDED DISTRICTS.

Major-General D. Macleod, Commands.
 Lieut.-Colonel J. Whistler, Deputy Assistant Adjutant-General.
 Major A. R. Dallas, Deputy Assistant Quartermaster-General.

Major A. R. Dallas, Acting Aide-de-Camp.
 Captain G. P. Sherard, Judge Advocate-General.
 Surgeon E. W. Eyre, Superintending Surgeon.

Mysore	5th Light Cavalry	10	3	268	1	-	14	Body Guard Kurnool	11	3	388	May 1857.
	H. M's. 74th Highlanders	6	153	-	10	31	82	Cannanore Mallapooram Calcut Jackstalla Kurnool	30	967	-	Aug. "
Mysore	47th Regt. Native Infantry	30	2	822	-	-	-	-	20	2	822	Dec. 1856.
	30th ditto	13	2	610	2	-	113	Ghooty Cunnbum Secunderabad	17	2	811	Oct. "
Mysore	49th ditto	10	2	690	3	-	115	Bengal	13	2	805	April 1857.
	50th ditto	9	2	694	-	-	98	Bangalore	9	2	787	June 1857.

NORTHERN DIVISION.

Major-General A. Tulloch, C.B., Commands
 Captain F. J. M. Mason, Deputy Assistant Adjutant-General (absent.)
 Major R. J. Kempt, Acting ditto.
 Captain G. F. Shakespear, Deputy Assistant Quartermaster-General.

Captain C. C. McCallum, Deputy Judge Advocate-General.
 Major G. A. Tulloch, Aide-de-Camp
 Surgeon F. Cooper, Superintending Surgeon.

CAMPS, GARRISONS, OR CANTONMENTS.					ON DETACHMENT.					TOTAL of the Corps.			Date of March of Corps to the respective Stations.						
STATIONS.	CORPS.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	STATIONS.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.								
Berhampore	5th Regt Native Infantry	5	2	412	2	—	116	Bengal	—	—	—	12	2	898	April 1854				
					4	—	304	Cuttack	—	—	—								
					1	—	6	Secunderabad	—	—	—								
Masulipatam	7th ditto	10	2	557	1	—	71	Bezwarrah	—	—	—	14	2	809	March 1855				
	1st extra ditto	4	2	449	1	—	168	Secunderabad	—	—	—								
					2	—	83	Yernagooden	—	—	—					Since its formation			
Samulcottah	9th ditto	10	2	393	—	—	32	Cocanada	—	—	—	16	2	821	Dec. 1854				
					1	—	83	Ellore	—	—	—								
					1	—	83	Rajahmundry	—	—	—								
					2	—	66	Rajapore	—	—	—								
					2	—	228	Masulipatam	—	—	—								
					1	—	6	Secunderabad	—	—	—								
Russelondah	23d Regt Light Infantry	14	2	798	1	—	6	Secunderabad	—	—	—	15	2	904	Feb. 1857				
					2	—	168	Kinledy	—	—	—								
Vizianagram	31st ditto	11	2	559	1	—	84	Paleondah	—	—	—	14	2	817	May 1856				
					1	—	6	Secunderabad	—	—	—								
Cuttack	40th Regt Native Infantry	8	3	632	3	—	168	Sumbulpore	—	—	—	11	2	800	April 1857				
					1	—	204	Chicacole	—	—	—								
Vizagapatam	43d ditto	10	2	525	1	—	110	Berhampore	—	—	—	13	2	845	March 1855				
					1	—	6	Secunderabad	—	—	—								
	European Veterans	4	110	—	—	—	131	Palaveram	—	—	—	4	280						
					—	—	39	Fort St. George	—	—	—								
					—	—	36	Civil Engineer's Department.	—	—	—								
					1	—	90	Pamboran	—	—	—								
					1	—	123	Secunderabad	—	—	—								
					2	—	108	Rangoon	—	—	—								
					1	—	113	Thvetungo	—	—	—								
					1	—	100	Padonagruya	—	—	—	18	55	1,086	March 1855				
					1	—	52	Cannanore	—	—	—								
					1	—	115	Tonghoo	—	—	—								
					—	—	7	Jackatalla	—	—	—								
					—	—	248	Bengal	—	—	—								
					2	—	123	Rajahmundry	—	—	—								

SOUTHERN DIVISION.

Major-General R. Bidd, Commands.
 Major W. L. Walker, Deputy Assistant Adjutant-General (absent.)
 Major R. Taylor, Acting ditto
 Captain E. F. Burton, Deputy Assistant Quartermaster-General.

Captain J. White, Acting Aide-de-Camp
 Captain J. White, Deputy Judge Advocate-General
 Surgeon G. Beeson, Superintending Surgeon.

	1st Regt. Light Cavalry	14	8	872	—	—	15	Body Guard	—	14	3	857	Dec. 1856		
Trichinopoly	21st Regt. Native Infantry	10	2	555	1	—	119	Combatore	—	—	—	14	2	818	August 1855
					1	—	81	Trichore	—	—					
	34th Regt. Light Infantry	7	2	242	—	—	644	Dindigul	—	—	—	16	2	803	April 1857
					1	—	21	Jackatalla	—	—					
					1	—	58	Panighaut	—	—	—				
					1	—	65	Tanjore	—	—	—				
					1	—	89	Tranquebar	—	—	—				
					1	—	74	Combaroom	—	—	—				
					1	—	96	Nagapatam	—	—	—				
					4	—	4	Secunderabad	—	—	—				
					4	—	233	Bengal	—	—	—				
					—	—	—	—	—	—	—	3	2	406	Since its formation
					1	—	61	Madura	—	—	—				
					1	—	97	Ramad	—	—	—	17	2	819	March 1855
					1	—	6	Bangalore	—	—	—				
					—	—	—	—	—	—	—				
					2	—	176	Cochin	—	—	—	13	2	770	Nov 1855
					—	—	45	Trivandrum	—	—	—				
					—	—	—	Bangalore	—	—	—				

HYDERABAD SUBSIDIARY FORCE.

Major-General J. C. Coffin, Commanda.
Major F. Knvett, Assistant Adjutant-General (in Europe).
Major D. Hodson, Acting - ditto.

Captain T. Peyton, Assistant Quartermaster-General.
Major T. Pritchard, Deputy Judge Advocate-General
Surgeon G. Pearce, Superintending Surgeon.

STATIONS.	CORPS.	CAMPS, GARRISONS OR CANTONMENTS.			ON DETACHMENT.			STATIONS.	TOTAL of the Corps.			Date of March of Corps to the respective Stations.
		European Officers	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned and Rank and File.		European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	
Hyderabad	7th Light Cavalry	10	3	385	-	-	14	Body Guard	10	3	399	March 1855.
	4th Battalion Artillery	9	162	-	2	48	-	Rangoon	13	353	-	October 1855
								Bassein				
								Mount Rangoon				
	Gun Lascars, attached	-	-	62	-	-	-	Rangoon	-	-	128	October 1853.
								Bassein				
	3d European Regiment	30	955	-	-	-	-	-	80	955	-	March 1855.
	1st Regiment Native Infantry	9	2	701	3	-	116	Bengal	12	2	817	May 1857.
	22d - ditto	20	2	837	-	-	-	-	20	2	837	Feb. 1857.
	24th - ditto	12	2	746	3	-	116	Bengal	15	2	862	Feb. 1857.
41st - ditto	16	2	839	-	-	-	-	16	2	839	April 1857.	
48d - ditto	14	2	807	-	-	-	-	14	2	807	January 1857.	

NAGPORE FORCE.

Brigadier H. Prior, Commanda.
Captain E. T. Boddam, Assistant Adjutant-General.
Major W. G. P. Jenkins, Assistant Quartermaster-General.

Captain D. Blair, Acting Judge Advocate-General.
Surgeon J. T. Maule, Superintending Surgeon.

Mysore	4th Light Cavalry	12	3	374	-	-	15	Body Guard	12	3	389	Feb. 1857.
	6th - ditto	18	3	375	-	-	15	Body Guard	18	3	390	August 1857.
	2d Battalion Artillery	5	88	-	2	85	-	Trichnopoly	13	365	-	January 1857.
								Tongho				
								Shuay Gheen				
								Mount Singapore				
	Gun Lascars, attached	-	-	38	-	-	-	Trichnopoly	-	-	128	January 1857.
								Tongho				
								Shuay Gheen				
	26th Regiment Native Infantry	9	2	601	2	84	-	Soonee	12	2	758	April 1857.
Mysore												
28th - ditto	7	2	421	3	-	892	Nurangpore	10	2	413	Dec. 1856.	
32d - ditto	14	2	824	-	-	-	-	14	2	824	Feb. 1857.	
33d - ditto	10	2	601	2	148	-	Bastool	13	2	831	March 1857.	
							Soonee					
Irish Troops, Southern Mahatta Country	2d Light Cavalry	15	3	875	-	-	15	Body Guard	15	3	890	Feb. 1857.

PEGU DIVISION.

Major-General J. Bell, Command.
 Captain E. A. Travers, Assistant Adjutant-General
 Captain H. H. O'Connell, Assistant Quartermaster-General.

Lieutenant W. J. Bell, Aide-de-Camp
 Major C. Burton, Deputy Judge Advocate-General.
 Surgeon H. G. Graham, Superintending Surgeon.

STATIONS.	CORPS.	CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.			STATIONS.	TOTAL of the Corps.			Date of March of Corps to the respective Stations.
		European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.		European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	
Rangoon	3d Battalion Artillery	3	58	-	3	73	-	Benares	11	378	-	May 1857.
					3	79	-	Tongboo				
	Gun Lascars attached	-	-	4	2	79	-	Kamptee	-	-	130	May 1857.
					66	-	-	Thyetungo				
	6th Regiment Native Infantry	6	2	598	3	-	-	Secunderabad	9	2	853	April 1857.
					27	-	-	Mount				
	16th - ditto	15	2	810	-	-	-	Benares	15	2	810	March 1857.
	12th - ditto	4	2	238	7	300	-	Tongboo	14	2	831	April 1857.
	45th - ditto	15	2	766	3	279	-	Kamptee	15	2	804	Sept. 1857.
					9	31	-	Thyetungo				
4th - ditto	12	2	781	-	5	-	Palaveram	12	2	804	May 1857.	
				21	17	-	Vellore					
15th - ditto	9	2	357	-	15	-	Palaveram	18	2	797	March 1857.	
				8	13	-	Vellore					
Thyetungo	39th - ditto	13	2	649	2	221	-	Meerday	13	2	762	May 1857.
					128	13	-	Trichinopoly				
44th - ditto	9	2	355	3	47	-	Palaveram	17	2	801	May 1857.	
				1	47	-	Yanopett					
Tongboo	2d European Light Infantry	14	439	8	422	-	Fort St. George	23	904	-	March 1857.	
				1	76	-	Sunay Gbeen					
Shanay Gleen	37th Grenadiers	9	2	421	17	-	Mount	14	2	740	Jan. 1857.	
					23	93	-					Sannulottah
Moulmein	13th Regiment Native Infantry	13	2	556	1	353	-	Tongboo	17	2	824	March 1857.
					3	8	-	Palaveram				
Henzada	48th - ditto	11	2	676	1	71	-	Tavoy	12	2	772	Feb. 1857.
					23	16	-	Vellore				
Neung, and Straits of Malacca	29th - ditto	10	2	594	2	203	-	Menghies	14	2	801	Feb. 1857.
					12	12	-	Beldary				
In service in Bengal	17th Regiment Native Infantry	16	2	797	2	5	-	Palaveram	16	2	815	July 1857.
					212	68	-	China				
27th - ditto	1st Madras Fusiliers	20	803	-	97	-	Labana	30	203	-	May 1857.	
				2	18	-	Madras					
35th - ditto	17th Regiment Native Infantry	12	2	516	2	41	-	Palaveram	16	2	837	July 1857.
					2	23	-	Vellore				

GENERAL ABSTRACT.

DIVISIONS OF THE ARMY.	DRAGOONS.		LIGHT CAVALRY.		HORSE ARTILLERY.		FOOT ARTILLERY.			SAPPERS AND MINERS.		EUROPEAN INFANTRY.		NATIVE INFANTRY.			VETERAN BATTALIONS AND COMPANIES.			TOTAL.						
	European Commissioned Officers.	European Non-Commissioned and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Lineal.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European.	Natives.	TOTAL.					
	Centre Division	-	-	16	5	470	4	105	-	24	270	209	84	-	-	20	905	55	10	8,258	31	174	2,688	1,617	6,709	8,326
Mysore Division	12	187	9	3	337	6	152	30	3	72	30	32	-	-	18	606	65	8	8,376	-	-	72	1,138	3,857	4,995	
Malabar and Canara	-	-	-	-	-	-	-	-	1	-	64	13	1	-	52	16	549	43	6	2,319	-	-	-	616	2,448	3,064
Northern Division	-	-	-	-	-	-	-	-	2	17	90	21	2	-	128	-	-	98	16	6,049	4	110	-	249	6,293	6,542
Southern Division	-	-	14	3	372	5	102	-	2	85	-	29	-	7	1	66	59	10	3,347	-	-	250	347	4,035	4,382	
Ceded Districts	7	96	15	3	405	2	8	55	2	82	-	30	-	3	352	55	8	3,011	-	-	-	-	627	3,501	4,128	
Madras Troops, Southern Mahratta Country	-	-	15	3	375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	375	393	
Nagpore Force	-	-	30	6	749	3	105	-	7	158	-	68	-	-	-	-	48	-	-	-	-	-	-	865	3,070	4,335
On Service in China	-	-	-	-	-	-	-	-	1	-	23	5	-	-	-	-	13	-	-	-	-	-	-	14	563	577
Hyderabad Subsidiary Force	18	261	10	3	888	4	6	94	9	173	-	62	1	3	125	30	955	72	10	3,970	-	-	1,550	4,636	6,186	
On Service in Bombay	2	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	58
Penang and Straits of Malacca	-	-	-	-	-	-	-	-	7	23	167	55	-	-	-	-	40	6	2,054	-	-	-	76	2,276	2,352	
On Service in Bengal	-	-	-	-	-	3	2	44	5	73	80	49	5	-	248	30	803	58	6	2,279	-	-	985	2,700	3,685	
Pegu Division	-	-	-	-	-	-	-	-	14	491	27	201	6	-	446	14	439	168	26	10,036	-	-	-	1,158	10,749	11,900
TOTAL	34	599	109	26	3,093	50	478	223	77	1,444	716	644	15	8	1,001	127	4,675	614	114	43,384	35	284	3,040	8,818	52,095	60,913

RETURNS RELATING TO THE ARMIES OF INDIA, &c.

NUMERICAL RETURN of the European Commissioned Officers of each Regiment of Light Cavalry, European and Native Infantry, on the Madras Establishment, on the 1st of October 1857.

CORPS.	PRESENT EFFECTIVE.					Withdrawn for Staff or other Detached Employ.					Absent in Europe, on Furlough, or upon Sick Certificate.					Absent on leave on the Hills, or elsewhere in India, to Sea, to the Cape of Good Hope, &c.						
	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.		
	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.	Colonel.	Lieutenant-Colonel.	Major.	Captains.	Lieutenants.		
NATIVE CAVALRY.																						
1st Regiment Light Cavalry	1			2	7	1																
2d - ditto			1	4	6																	
3d - ditto				3	5	1																
4th - ditto				3	6																	
5th - ditto				3	5																	
6th - ditto			1	2	9	1																
7th - ditto			1	2	7	1																
8th - ditto			1	4	8																	
TOTAL	6	3	23	53	4	1		2	22	3		7	1	2	9	13	1		1	1	2	8
EUROPEAN INFANTRY.																						
1st Madras Fusiliers			1	7	15	4		2	1	1	5		2			3	2					
2d European Light Infantry			1	4	13	3		2	1							2	3				2	1
3d Madras European Regiment			2	2	15	3				5	5		1			4	3			1		1
TOTAL	1	4	16	43	13		4	2	6	10		4			10	5			1		2	2
NATIVE INFANTRY.																						
1st Regiment Native Infantry	1		1	3	6	2				3	2		1			1	3	1				
2d - ditto			1	1	7	3		1			4										2	
3d - ditto			1	3	6	3				2	3		1								2	
4th - ditto			1	2	5	4			1								5	2			1	
5th - ditto			1	3	5	2				3	4						1	1				
6th - ditto			1	4	6	3			1								1	1				
7th - ditto			1	4	5	2				2	4						1	1				
8th - ditto			1	3	7	4			1												1	
9th - ditto			1	4	5	1			1								1	3				
10th - ditto			1	3	7	3				3	1						1	3			1	
11th - ditto			1	3	6	3				2	1						2	3			1	
12th - ditto			1	4	6	2			1								2	2			1	
13th - ditto			1	3	8	3				3	2						1	1				
14th - ditto			1	3	7	3				3	2						1	2				
15th - ditto			1	5	5	2		1	1								1	2				
16th - ditto			1	2	5	3				4	1						1	5			1	
17th - ditto			1	4	6	4				1	3						2	1				
18th - ditto			1	4	5	3				2	4						1	2			1	
19th - ditto			1	4	6	2				3	3						1	2				
20th - ditto			1	4	6	2				3	3						1	2				
21st - ditto			1	2	5	3			1		2						3					2
22d - ditto			1	1	5	1		1		2	2											
23d - ditto			1	3	7	3		1		3	2						1	2				
24th - ditto			1	3	7	3				2	2						1	2				
25th - ditto			1	3	7	2				2							2	4				
26th - ditto			1	4	4	3				2	2						1	1				1
27th - ditto			1	7	9	4				1	1											
28th - ditto			1	2	5	1				2	3						2	1				
29th - ditto			1	4	5	3				2	2						1	4				
30th - ditto			1	4	8	3		1			4						1	3				
31st - ditto			1	3	6	3				3	4						1	1				1
32d - ditto			1	2	5	3				4	2						1	5				1
33d - ditto			1	4	8	1				1	3						1	2				
34th - ditto			1	2	8	3		1		3	1						1	1			1	1
35th - ditto			1	4	7	3				3	2							2				
36th - ditto			1	1	3	5				2	3						2	3				
37th - ditto			1	1	4	3				3	2						3	1				
38th - ditto			1	2	8	3				1	3											
39th - ditto			1	3	7	3				1	3											
40th - ditto			1	2	5	3		1			3											
41st - ditto			1	5	8	3				1	3											
42d - ditto			1	1	2	7				1	3											
43d - ditto			1	3	6	2				3	1											
44th - ditto			1	2	5	2		1		3	2											
45th - ditto			1	1	3	7				3	1											
46th - ditto			1	2	7	2				3	4											
47th - ditto			1	1	5	10				1	1											
48th - ditto			1	3	7	2				3	1											
49th - ditto			1	1	6	3				1	3											
50th - ditto			1	3	3	1				1	3											
51st - ditto			1	4	7	1				1	4											
52d - ditto			1	1	3	7				1	3											
TOTAL	26	40	139	332	133	3	11	6	123	126	3	42	7	6	66	101	8	7	8		17	11

W. G Woods, Lieut-Colonel, Adjutant-General of the Army.

Pat. Grant, Lieut General, Commandant-in-Chief.

PRESIDENCY OF BOMBAY.

DISTRIBUTION RETURN of Her Majesty's and the Honourable Company's Troops serving under the Presidency of Bombay, on the 1st July 1857.

PRESIDENCY GARRISON.

Brigadier J. M. Short - - - -	Commanding.	Surgeon A. H. Leith - - - -	European General Hospital.
Colonel H. Lyons - - - -	Town Major.	Surgeon F. Maunsy - - - -	Garrison Surgeon.
Captain M. J. Batty - - - -	Fort Adjutant.	Assistant Surgeon J. Bean - - - -	Assistant Garrison Surgeon.
Captain F. Wemyss - - - -	Acting Garrison Engineer.	Surgeon G. M. S. Seaward - - - -	Medical Storekeeper.
Lieut.-Colonel J. Grant - - - -	Principal Commissary of Ordnance.	Reverend W. K. Fletcher - - - -	Senior Chaplain.
Captain B. K. Finlaymore - - - -	Senior Deputy ditto - - - - ditto.	Reverend F. J. Spring - - - -	Junior ditto.
Captain T. T. Haggard - - - -	Junior Deputy ditto - - - - ditto.	Reverend J. D. Gibson - - - -	Junior ditto.
Lieut. Major H. J. Barr - - - -	Military Paymaster.	Reverend C. H. Leigh Lye - - - -	Acting ditto.
Surgeon J. J. Hamilton - - - -	Superintending Surgeon.		

STATIONS	CORPS.	ON DETACHMENT.					TOTAL of the Corps.			Date of March of Corps to the respective Stations.	REMARKS.	
		European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.			Native Commissioned, Non-Commissioned, and Rank and File.
BOMBAY	2d Battalion with Gun Escars and Syce Drivers attached; Captain Worgan commanding	180	53	4	107	73	Kurrachee	6	464	212	25 Feb. 1850	
				2	98	77	Ahmednuggur					
							Aurungabad					
	Her Majesty's 86th Regiment; Major Stuart commanding	335		13	447		Aden	28	938		17 Dec. 1855	
					5	150	Sarat					
	5th Regiment Native Light Infantry, Lieutenant-Colonel Heath commanding	13	943					18		943	1 Nov. 1855	
10th Regiment Na- tive Infantry; Major Vincent commanding	12	927					12	1	927	16 Feb. 1857		
11th Regiment Native Infantry, Colonel Shepherd com- manding	10	996					10		996	19 Dec. 1855		
Marine Battalion, Captain Barrow commanding	4	387			94 87 8 101 308	Moojee Hat Bushire Bussora Basvadore Marine Duty	4		935		-- Permanent Head Quar- ters at Bom- bay.	

SOUTHERN DIVISION.—HEAD QUARTERS, BELGAUM

Major-General F. P. Lester - - -	Commanding.	Captain H. W. Holland - - -	Deputy Assistant Commissary-General
Lieutenant H. P. Sykes - - -	Acting Aide-de-Camp	Captain U. S. Kandeall - - -	Commanding Artillery
Brevet Lieut.-Colonel H. J. Pelly - - -	Assistant Adjutant-General	Captain T. Biggs - - -	Commissary of Ordnance.
Captain J. J. Pollexfen - - -	Assistant Quartermaster-General	Surgeon F. Mackenzie - - -	Superintending Surgeon.
Captain J. D. Williams - - -	Officiating Deputy Judge Advocate-General.	Surgeon T. Waller - - -	Dputy Medical Storekeeper and St Surgeon.
Captain W. R. Houghton - - -	Executive Engineer.	Reverend J. Churchill - - -	Chaplain.
Captain D. O. T. Compton - - -	Acting Military Paymaster.	Reverend G. A. F. Watson - - -	Junior Chaplain.

CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.					TOTAL of the Corps		Date of March of Corps to the respective Stations.	REMARKS	
STATIONS.	CORPS.	European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File	European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File	STATIONS.	European Officers.			European Non-Commissioned, and Rank and File.
BELGAUM	3d Company, 1st Battalion Artillery, with No. 1 Light Field Battery attached	1	64	74								
	Depôt, Her Majesty's 64th Regiment	2	83	—								
	15th Regiment Native Infantry, Major Wankus commanding	16	1	816	2	—	156	Vingorta	15	1	872	16 April 1857
	Depôt 20th Regiment Native Infantry	2	1	161								
	29th Regiment Native Infantry, Major Lynch commanding	13	1	1,022							1,022	10 Dec. 1853
	6th Company 3d Battalion Artillery	1	—	93								
SHOLAPOOR.	2d Regiment Madras Light Cavalry; Major Sharp commanding	14	2	390					14	2	390	
	3d Regiment Native Infantry, Captain Grant commanding	12	1	916				Judee Hyppura Moodebehall Mungoolee Churckun Ainulla Toombge	12	1	1,019	7 Mar. 1854
	25th Regiment Native Infantry; Lieutenant-Colonel Maclean commanding	14	1	916				Badamce Bugulkote	14	1	971	7 Dec. 1855
	27th Regiment Native Infantry, Major Holland commanding	11	1	710	2	—	220	Rutnagherry	12	1	930	10 April 1854
DHARWAR	25th Regiment Native Infantry; Lieutenant-Colonel Maclean commanding	14	1	916								
	27th Regiment Native Infantry, Major Holland commanding	11	1	710	2	—	220	Rutnagherry	12	1	930	10 April 1854

POONA DIVISION.—HEAD QUARTERS, POONA.

Major-General F Schaler - Commanding.	Captain J. R. Hawkins - Commissary of Ordnance.
Captain C. T. Atkinson - Aide-de-Camp.	Captain H. J. Willoughby - Military Paymaster.
Captain J. Forbes - Acting Deputy-Assistant Adjutant-General.	Major J. B. Ramsay - Assistant Commissary-General.
Captain W. V. Shewell - Acting Dep.-Assistant Quartermaster-General.	Major C. W. Teemenheere - Superintending Engineer.
Major H. Boye - Deputy Judge Advocate-General.	Surgeon C. Morehead - Superintending Surgeon.
Captain W. D. Graham - Active Executive Engineer.	Surgeon T. Leykins - Deputy Medical Storekeeper and Staff Surgeon.

CAMPS, GARRISONS, OR CANTONMENTS.				ON DETACHMENT.				TOTAL of the Corps.			Date of March of Corps to the respective Stations.	REMARKS.				
STATIONS.	CORPS.	European Officers.		European Non-Commissioned, and Rank and File.		Native Commissioned, Non-Commissioned, and Rank and File.		European Officers.	European Non-Commissioned, and Rank and File.				Native Commissioned, Non-Commissioned, and Rank and File.			
		POONA. Brigadier J. Hale - Commanding. Captain J. H. Champion - Brigade Major. Lieutenant G. C. Evesand, Acting Superintendent of Depots and Folds of Penonens. Major W. Reynolds - Chaplain at Kukee. Rev. C. T. Wilson - Senior Chaplain. Rev. G. L. Fenlon - Junior Chaplain. Rev. M. Boys	1st Troop Horse Artillery, with Gun Lascars attached; Lieut. Gibbard commanding	7	159	25	-		-	-	-	7		159	25	17 Nov. 1854
4th Troop Horse Artillery, with Gun Lascars attached; Capt. Sealy commanding	6		148	25	-	-	-	-	6	148	25	24 Feb. 1857	En route from Persia.			
Depôt Her Majesty's 78th Highlanders	1		85	-	-	-	-	-	-	-	-	-	-	-		
3d Bombay European Regiment; Lieut.-Col. Liddell commanding	18		753	-	8	108	-	-	Sattara	21	861	-	14 Mar. 1857			
Depôt Sappers and Miners	4		5	203	-	-	-	-	-	-	-	-	-	-		
Depôt 4th Regiment, Native Infantry Rides	1		-	81	-	-	-	-	-	-	-	-	-	-		
6th Regiment Native Infantry; Colonel Stuart commanding	11		-	939	-	-	-	-	-	-	939	-	22 Oct. 1855			
Depôt 25th Regiment Native Infantry	1		-	221	-	-	-	-	-	-	-	-	-	-		
Depôt 26th Regiment Native Infantry	2		-	84	-	-	-	-	-	-	-	-	-	-		
KIRKEE	Left Wing Her Majesty's 12th Royal Lancers; Lieut. Col. Tyler commanding		14	324	-	-	-	-	-	14	324	-	-	-		
	Her Majesty's 14th Lt. Dragoons, Major Wilmer commanding	11	251	-	10	300	-	-	Aurangabad Sattara	22	661	-	30 Feb. 1857			
SEROOR	Poona Irregular Horse Artillery, Lieut.-Col. Tapp commanding	4	-	484	-	-	-	-	Khandesh Poona Ahmednuggur Tulghaut Bombay	4	-	752	19 Oct. 1856	Head-quarters en route from Persia.		
	1st Battalion Artillery, with Gun Lascars and Syce drivers attached, Lieutenant Barton commanding	6	114	8	8	198	149	87	74	Persia Aden Belgaum	20	458	268	11 Jan. 1829		
AHMEDNUGGER.	2d Company 2d Battalion Artillery	-	79	9	-	-	-	-	-	-	-	-	-	-		
	4th Battalion Artillery, with Gun Lascars and Syce drivers attached, Captain Gage commanding	5	5	363	1	1	24	130	102	98	1	1	1	1	25 Jan. 1853	
	24th Regiment Native Infantry, Major Dancaan commanding	9	-	615	5	-	292	-	Tolsa and Kopergaum	14	-	907	5 Jan. 1855			

POONA DIVISION—continued.

CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.				TOTAL of the Corps.			Date of March of Corps to the respective Stations.	REMARKS		
STATIONS.	CORPS.		European Officers.	European Non-Commissioned, and Rank and File.	Natives Commissioned, Non- Commissioned, and Rank and File.	European Officers	European Non-Commissioned, and Rank and File.	Natives Commissioned, Non- Commissioned, and Rank and File.	STATIONS.			European Officers.	European Non-Commissioned, and Rank and File.
MALLIGAUM.													
Engalser J. S. Down - - - - - Commanding. Captain R. M. Westropp - - - - - Brigade-Major. Rev. R. Baum - - - - - Chaplain	Detachment 4th Bat- talion Artillery - - - - -		1	-	24								
	19th Regiment Na- tive Infantry, Lieut- enant-Colonel Hart commanding - - - - -		10	1	553	2	-	335	Dhoola - - - - -	12	1	888	17 Feb. 1857
SATTARA.													
Lieutenant-Colonel H. Jacob - - - - - Commanding. Captain J. G. Scott - - - - - Lone Adjutant. Surgeon D. A. Carragee - - - - - Staff Surgeon. Rev. P. Anderson - - - - - Chaplain.	6th Company 3d Bat- talion Artillery - - - - -		1	-	89								
	Detachment Her Ma- jesty's 14th Light Dragoons - - - - -		1	70	-								
	Detachment 3d Euro- pean Regiment - - - - -		3	108	-								
	22d Regiment Native Infantry, Lieut.-Co- lonel Jacob com- manding - - - - -		9	-	1,000					9	-	1,000	6 Mar. 1857
	Southern Mahratta Irregular Horse, Lieut.-Colonel Malcolm com- manding - - - - -		4	-	401			148 97 86 95	Belgaum Dharwar - - Kolapoor Kulladghur - -	4	-	816	7 Feb. 1857
CONCAN—DAPPOOLIE.													
Lieutenant Colonel Troward - - - - - Commanding. Captain B. C. Baldwin - - - - - Staff Officer. Lieutenant C. H. Buys - - - - - Paymaster of Penoncers. Rev. H. H. Bredon - - - - - Chaplain	Native Veeran Bat- talion; Lieutenant- Colonel Toward commanding - - - - -		10	-	518			171 67 38 24 7 7 7 7	Bhewdy Chiploon Harnet - - Kher - - Bacote - - Goohagur Sowaria - -				
								7 7 7 12 7 7 4	Kharepatna Sungumbhur Malgoond Lanjah Kankowlee Mhare Tulla Peen Hyghur - -	11	-	694	Permanent head-quar- ters at the poolie.

NORTHERN DIVISION—HEAD QUARTERS, AHMEDABAD.

Major-General H. G. Roberts - - - - -	Commanding.	Lieutenant D. M. Gleig - - - - -	2d Class Commissariat Agent and Superintendent of Bazaars.
Lieutenant J. F. Newall - - - - -	Acting Aide-de-Camp.	Brevet-Major K. Jopp - - - - -	Military Paymaster.
Lieutenant-Colonel W. R. D. Leth - - - - -	Assistant-Adjutant-General.	Colonel W. B. Goodfellow - - - - -	Superintending Engineer.
Captain T. J. Holland - - - - -	Acting Assistant-Quartermaster-General.	Lieutenant R. E. F. Catgrave - - - - -	Acting Executive Surgeon.
Major E. Wrey - - - - -	Commissary of Ordnance.	Surgeon B. White - - - - -	Deputy Medical Storekeeper and Staff Surgeon.
Captain A. W. Lucas - - - - -	Sub-Assistant-Commissary-General.	F. Harrison - - - - -	Deputy Medical Storekeeper and Staff Surgeon.
Captain G. E. Ashbauer - - - - -	Acting Deputy Judge-Advocate-General.	Rev. G. N. Midford - - - - -	Chaplain.
Lieutenant-Colonel C. Lucas - - - - -	Commanding Artillery.		

STATIONS.	CORPS.	ON DETACHMENT.					TOTAL of the Corps.			Date of March of Corps to the respective Stations.	REMARKS.	
		European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.			Native Commissioned, Non-Commissioned, and Rank and File.
AHMEDABAD	3d Battalion Artillery, with Gun Sections and Syce Drivers attached, Lieutenant-Colonel Lucas commanding - - -	3	2	151	1	1	32	13	3	637	2 Feb. 1853	
	3d Grenadier Regiment Native Infantry, Major Graves commanding - - -	12	1	921	1	1	14					
	7th Regiment Native Infantry, Major Andrews commanding - - -	10	1	799	1	1	75					
	Detachment 3d Battalion Artillery - - -	1	-	57	1	1	7					
	6th Regiment Native Infantry, Major Thomas commanding - - -	8	-	561	1	1	26					
	Detachment 3d Battalion Artillery - - -	1	-	84	1	1	268					
	Detachment Her Majesty's 86th Regiment - - -	5	150	-	-	-	-					
	9th Regiment Native Infantry, Major Evans commanding - - -	9	1	924	-	-	-					
	Detachment 3d Battalion Artillery - - -	1	-	33	-	-	-					
	Depôt 3d Regiment Light Cavalry - - -	1	-	33	-	-	-					
RAIKOTE	Left Wing 17th Regiment Native Infantry - - -	4	-	383	-	-	-	9	1	924	13 Jan. 1854	
	Depôt 23d Regiment Native Light Infantry - - -	1	1	57	-	-	-					
	Detachment 3d Battalion Artillery - - -	1	-	33	-	-	-					
	Depôt 23d Regiment Native Light Infantry - - -	1	1	57	-	-	-					
SURAT	Detachment 3d Battalion Artillery - - -	1	-	84	-	-	-	10	-	856	20 Dec. 1855	
	Detachment Her Majesty's 86th Regiment - - -	5	150	-	-	-	-					
	9th Regiment Native Infantry, Major Evans commanding - - -	9	1	924	-	-	-					
	Detachment 3d Battalion Artillery - - -	1	-	33	-	-	-					
	Depôt 3d Regiment Light Cavalry - - -	1	-	33	-	-	-					
	Left Wing 17th Regiment Native Infantry - - -	4	-	383	-	-	-					
	Depôt 23d Regiment Native Light Infantry - - -	1	1	57	-	-	-					
	Detachment 3d Battalion Artillery - - -	1	-	33	-	-	-					
	Depôt 3d Regiment Light Cavalry - - -	1	-	33	-	-	-					
	Left Wing 17th Regiment Native Infantry - - -	4	-	383	-	-	-					
BARODA	Detachment 3d Battalion Artillery - - -	1	-	57	-	-	-	13	3	637	2 Feb. 1853	
	3d Grenadier Regiment Native Infantry, Major Graves commanding - - -	12	1	921	1	1	14					
	7th Regiment Native Infantry, Major Andrews commanding - - -	10	1	799	1	1	75					
	Detachment 3d Battalion Artillery - - -	1	-	57	1	1	7					
	6th Regiment Native Infantry, Major Thomas commanding - - -	8	-	561	1	1	26					
	Detachment 3d Battalion Artillery - - -	1	-	84	1	1	268					
	Detachment Her Majesty's 86th Regiment - - -	5	150	-	-	-	-					
	9th Regiment Native Infantry, Major Evans commanding - - -	9	1	924	-	-	-					
	Detachment 3d Battalion Artillery - - -	1	-	33	-	-	-					
	Depôt 3d Regiment Light Cavalry - - -	1	-	33	-	-	-					
RAJKOTE	Detachment 3d Battalion Artillery - - -	1	-	57	-	-	-	10	1	968	2 Mar. 1857	
	3d Grenadier Regiment Native Infantry, Major Graves commanding - - -	12	1	921	1	1	14					
	7th Regiment Native Infantry, Major Andrews commanding - - -	10	1	799	1	1	75					
	Detachment 3d Battalion Artillery - - -	1	-	57	1	1	7					
	6th Regiment Native Infantry, Major Thomas commanding - - -	8	-	561	1	1	26					
	Detachment 3d Battalion Artillery - - -	1	-	84	1	1	268					
	Detachment Her Majesty's 86th Regiment - - -	5	150	-	-	-	-					
	9th Regiment Native Infantry, Major Evans commanding - - -	9	1	924	-	-	-					
	Detachment 3d Battalion Artillery - - -	1	-	33	-	-	-					
	Depôt 3d Regiment Light Cavalry - - -	1	-	33	-	-	-					

NORTHERN DIVISION—HEAD QUARTERS, AHMEDABAD—continued.

CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.					TOTAL of the Corps.			Date of March of Corps to the respective Stations	REMARKS.	
STATIONS.	CORPS.		European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.			Native Commissioned, Non-Commissioned, and Rank and File.
BROACH	Detachment 3d Battalion Artillery	1	-	34									
	1st Grenadier Regiment Native Infantry, Major Honner commanding	10	1	775				28 49	Kattywar Gogo	10	1	852	16 May 1857
	Detachment 8th Regiment Native Infantry	2	-	268									
	Detachment 2d Regiment Light Cavalry	3	-	124									
	Her Majesty's 83d Regiment, Lieut. Colonel Krishna commanding	16	205	-	2 16	118 503	- -	- -	Aboo Nusseerabad	34	917	-	17 Dec. 1853
	12th Regiment Native Infantry, Lieutenant-colonel Foulerton commanding	7	-	451				12 442	Aboo Nusseerabad	12	-	905	11 Dec. 1855
17th Regiment Native Infantry, Col. Hume commanding	11	-	482	4	-	-	883	Rajkote	15	-	865	8 June 1867	

DEESA.

Brigadier J. Creagh - - - Commanding.
 Captain K. Richards - - - Major of Brigade.
 Captain A. H. Curtis - - - Executive Engineer.
 Captain A. W. Lucas - - - Deputy Commissary-General.
 Rev. G. L. Allen - - - Chaplain.

ASSEERGHUR FORTRESS.

Colonel A. P. Le Messurier - - - Commanding. Lieutenant J. Gordon - - - Fort Adjutant.

ASSEERGHUR	Left Wing 6th Sindia's Contingent, Lieutenant Scott commanding	1	-	448						1	-	448	-
------------	--	---	---	-----	--	--	--	--	--	---	---	-----	---

ADEN FORCE.

Brigadier W. M. Coghlan - - - Commanding. Lieutenant H. St. C. Wilkins - - - Executive Engineer.
 Captain S. Thacker - - - Major of Brigade. Surgeon J. Craig - - - Superintendent Medical Department.
 Lieutenant C. F. Keays - - - Sub-Assistant Commissary-General, and in charge of Bazars. Rev. W. H. Cummins - - - Acting Chaplain.

ADEN	2d Company 1st Battalion Artillery	5	87	32									
	5th Company 3d Battalion Artillery	1	-	95									
	Detachment Sappers and Miners	1	-	96									
	Wing Her Majesty's 86th Regiment	13	447	-									
	18th Regiment Native Infantry, Major Westbrooke commanding	10	-	648						10	-	648	23 Jan. 1856

SINDE DIVISION—HEAD QUARTERS, KURRACHEE.

Major-General J. Scott, c. n.	Commanding.	Major R. C. Wernald	Commissary of Ordnance.
Captain H. Scott	Aide-de-Camp.	Captain J. H. Henderson	Active Military Paymaster.
Lieut.-Colonel R. R. Youngblood	Assistant Adjutant-General.	Lieut.-Colonel G. Hunt, c. s.	Commanding Artillery.
Captain C. Ponsonby	Acting Assistant Quartermaster-General.	Colonel W. Scott	Superintending Engineer.
Major W. B. Salmon	Assistant Commissary-General.	Surgeon C. P. Collier	Superintending Surgeon.
Captain A. B. Church	Acting Deputy Judge-Advocate-General.	Surgeon D. Grierson	Deputy Medical Storekeeper and Staff Surgeon.
		Rev. W. Carr	Assistant Chaplain.

STATIONS.	CORPS.	ON DETACHMENT.					TOTAL of the Corps.			Date of March of Corps to the respective Stations.	REMARKS.		
		European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, and Rank and File.	European Officers.	European Non-Commissioned, and Rank and File.			Native Commissioned, and Rank and File.	
KURRACHEE. Brigadier R. H. Lowth Commanding. Captain G. A. Leckie Brigade-Major. Lieutenant-Colonel R. H. North Executive Engineer. Lieutenant H. P. Bolton Agent and Superintendent of Bazaars.	3d Troop Horse Artillery, with Gun Mascars attached; Major Blake commanding.	5	153	26				5	153	26	17 Oct. 1856		
	1st Company, 2d Battalion Artillery, with No. 2 Light Field Battery attached.	4	107	73									
	Depôt 1st Bombay Fusiliers	1	133										
	2d European Regiment Light Infantry, Lieut.-colonel Stiles commanding.	33	934					33	934			14 Oct. 1856	
	14th Regiment Native Infantry, Major Stewart commanding.	10		915				10		915		9 Dec. 1856	
HYDRABAD. Brigadier J. E. G. Morris, Commanding. Captain A. Carrey Acting Brigade-Major. Captain A. Carrey Sub-assistant Commissary-General (General Commissary of Ordnance). Conductor J. Matheson Deputy Ordnance. Rev. F. Gell Acting Chaplain.	21st Regiment Native Infantry, Major McGregor commanding.	11		850				11		850		18 Mar. 1857	
	Depôt 2d Belooch Battalion			14									
	5th Company, 4th Battalion Artillery, with No 7, Light Field Battery attached.	1	1	120									
	13th Regiment Native Infantry, Colonel Bellasis commanding.	11		859				11		859		20 Oct. 1855	
SHIKARPOOR. Lieut.-colonel N. P. MacDougal Commanding. Lieutenant P. S. Iredell Acting Line Adjutant. Lieutenant Macdonald Executive Engineer. Lieutenant T. F. Brier, Commissary in Agent.	Depôt 1st Belooch Battalion			16									
	2d Company, 4th Battalion Artillery, with No. 9 Light Field Battery attached.	2	1	130									
	16th Regiment Native Infantry; Lieutenant Rees commanding.	10		720	3		108	Sukkur	12		828	24 Nov. 1850	

(continued)

PERSIAN EXPEDITIONARY FIELD FORCE.

Brigadier-General J. Jacob, c.b. - Commanding.

PERSONAL STAFF:

Captain M. S. Green - Military Secretary and Aide-de-Camp.
 Captain L. Pelly - Political Secretary and Persian Interpreter.
 Lieut. C. Clerk - Acting Aide-de-Camp.

HEAD QUARTERS STAFF:

Brevet-Major W. H. R. Green - Assistant Adjutant-General.
 Lieutenant E. King - Deputy Assistant Adjutant-General.
 Captain J. Wray - Deputy Quartermaster-General.
 Captain B. Whisk - Deputy Assistant Quartermaster-General.
 Lieut. J. A. Ballard, c.b. - Assistant Quartermaster-General, Superintendent Intelligence Department.
 Brevet-Major T. T. Christie - Deputy Judge Advocate-General.
 Captain J. T. Annesley - Deputy Paymaster.
 Captain W. F. Gordon - Assistant Commissary-General.
 Lieut. F. P. Magon - Deputy Assistant Commissary-General.
 Lieut. F. G. Stewart - Sub-Assistant Commissary-General.
 Lieut. E. H. Shewell - Ditto ditto.
 Captain C. P. Rugby - Superintendent of Bazaar.
 Lieut. G. B. Mellersh - Deputy Commissary of Ordnance.
 Brevet-Major J. Hill - Commanding Engineer.
 Captain W. R. Dickinson - Field Engineer and commanding Sappers and Miners.
 Lieut. C. J. Merriman - Ditto ditto.
 Lieut. G. M. Duncan - Assistant Field Engineer.
 Lieut. H. Pym - Ditto ditto.
 Lieut. J. Le Messener - Ditto ditto.

HEAD QUARTERS STAFF—continued.

Major W. F. Curtis - Director Land Transport Corps.
 Captain W. W. Taylor - 1st Assistant Director Land Transport Corps.
 Captain W. F. Bowen - 1st Ditto ditto.
 Lieut. Pengelly, Indian Navy - 1st Ditto ditto.
 Lieut. C. E. Hoode - 1st Ditto, and Staff Officer, Bombay.
 Lieut. A. R. Wilson - 2d Assistant Director Land Transport Corps.
 Lieut. D. A. Young - 3d Ditto ditto.
 Lieut. H. C. Collier - 3d Ditto ditto.
 Lieut. R. R. Woodhouse - 3d Ditto ditto.
 Surgeon M. Stovell - Superintending Surgeon.
 Assistant Surgeon W. Davey - Deputy Medical Storekeeper and Staff Surgeon.
 Rev. W. H. Schwaba - Chaplain.

BRIGADE STAFF:

BRIGADE OF ARTELLERY.

Brevet Lieut.-Col. H. W. Trevelyan - Commanding.
 2d Lieut. T. E. Turner - Major of Brigade.
 Surgeon A. Burn - In Medical Charge.

FIRST BRIGADE OF INFANTRY:

Brevet Colonel G. Macan - Commanding.
 Captain J. W. Cottell - Major of Brigade.

SECOND BRIGADE OF INFANTRY:

Brigadier R. W. Honner - Commanding.
 Lieut. W. A. Glasspool - Major of Brigade.

STATIONS.	CORPS.	CAMPS, GARRISONS, OR CANTONMENTS.			ON DETACHMENT.			TOTAL of the Corps.			REMARKS.	
		European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.		
FUSHIRE	1st Company 1st Battalion Artillery, with No. 8 Light Field Battery attached -	4	95	76								
	4th Company 1st Battalion Artillery, with No. 6 Light Field Battery attached -	4	98	75								
	4th Company 3d Battalion Artillery, with No. 8 Light Field Battery attached -	4	1	145								
	4th Company 4th Battalion Artillery -	1		102								
	8d Regiment Light Cavalry, Captain Moore commanding -	77	1	252	1		23	Raykote -	18	1	475	1 Oct. 1856
	1st Regiment Scinde Irregular Horse, Lieut Briggs commanding -	4		778			24	Jacobabad -	4		802	8 Jan. 1857
	Sappers and Miners, Captain Dickinson commanding -	4	6	229	1	5	95	Aden -	9	10	558	25 Oct. 1856
				4	5	203	Deccan, F. F. -					
						Poonah -						
4th Regiment Native Infantry (Rifle), Major Manson commanding -	16	1	635	1		81	Poonah -	17	1	916	3 Nov. 1856	
20th Regiment Native Infantry, Major Boynes commanding -	16		721	2	1	161	Belgaum -	18	1	882	4 Oct. 1856	

PERSIAN EXPEDITIONARY FIELD FORCE—continued.

CAMPS, GARRISONS, OR CANTONMENTS.				ON DETACHMENT				TOTAL of the Corps.			Date of March of Corps to the respective Stations.	REMARKS	
STATIONS.	CORPS.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	STATIONS.	European Officers.	European Non-Commissioned and Rank and File.			Native Commissioned, Non-Commissioned, and Rank and File.
BUSHIRE— continued	23d Regiment Native Light Infantry, Major Trovers commanding - -	15	1	803	1	1	57	Rajcote - -	10	2	800	5 Jan. 1857	
	26th Regiment Native Infantry, Captain De Vitre commanding - -	11	1	819	2	-	64	Poona - -	13	1	903	26 Dec. 1856	
	2d Belooch Battalion, Captain Hough commanding - -	4	-	789	1	-	110	Kharrack Kurrachee - -	5	-	913	24 Sept. 1856	

DECCAN FIELD FORCE.

Major-General A. Woodburr, c. n. Commanding.
 Lieut. S. Y. Howison - - - - Aide-de Camp.
 Brevet-Colonel C. S. Stuart - - - 2d in Command.
 Captain J. C. Coley - - - - Brigade-Major.
 Lieut. J. A. M. Macdonald - - - Deputy-Assistant Quartermaster-General.

Lieut. D. D. Thain - - - - Sub-Assistant Commissary-General.
 Assistant-Surgeon W. J. Stuart - - Staff Surgeon.
 Captain E. O. Mayne - - - - Attached.
 Lieut. J. Somerville - - - - Ditto.

AURUNGBAD -	4th Company 2d Battalion Artillery, with No. 4 Light Field Battery attached -	2	98	77										
	Detachment Her Majesty's 14th Light Dragoons - -	10	300	-										
	Detachment Sappers and Miners - -	-	5	31										
	Madras Sappers and Miners, Major Boleau commanding -	6	4	120						6	4	120	16 June 1857	
	25th Regiment Native Infantry, Major Follett commanding - -	11	-	730	1	-	221	Poona - -	12	-	951	8 June 1857		

The following Corps are on Duty under the Bengal Presidency.—

Her Majesty's 64th Regiment. Her Majesty's 78th Highlanders. 1st Bombay European Regiment Fusiliers. 1st Belooch Battalion.

GENERAL ABSTRACT.

201.

D 4

DIVISIONS of the ARMY.	Lancers, Dragoons.		Light Cavalry.		Horse Artillery.		Foot Artillery.				Sappers and Miners.		European Infantry.		Native Infantry.		Local and Irregular Corps.				Provincial Battalions.			TOTAL.																																			
	European Commissioned Officers.	European Non-Commissioned and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non- Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non- Commissioned, and Rank and File.	European Commissioned Officers.	Native Commissioned, Non- Commissioned, and Rank and File.	Lancers and Sayer Drivers.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non- Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Horse.		Foot.		European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non- Commissioned, and Rank and File.	EUROPEANS.	NATIVES.	TOTAL.																															
																			European Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.																																					
																													European Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.																											
Presidency Garrison	-	-	-	-	40	-	-	-	180	-	53	-	-	10	336	89	1	3,707	-	11	-	-	-	-	-	-	-	-	-	-	-	-	560	3,620	4,386																								
Southern Division	-	-	14	2	390	-	-	2	64	76	91	-	-	2	83	69	0	5,084	-	415	-	-	-	-	-	-	-	-	-	-	-	242	6,056	6,298																									
Poona Division	26	675	-	1	-	13	307	50	11	198	292	111	4	5	203	22	946	61	1	4,814	6	1,142	-	-	-	-	-	-	-	-	-	2,273	6,612	8,887																									
Northern Division	-	-	4	1	147	-	-	-	7	2	262	46	-	-	-	28	564	71	6	5,908	-	-	-	-	-	-	-	-	-	-	-	670	6,263	7,042																									
Asseerghur Fortress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	448	-	-	-	-	-	-	-	1	448	440																										
Aden Force	-	-	-	-	16	-	-	-	6	87	79	48	1	-	95	18	447	10	-	846	-	-	-	-	-	-	-	-	-	-	564	1,070	1,634																										
Sind Division	-	-	-	-	5	153	25	7	109	144	188	-	-	-	34	1,067	44	-	3,546	6	1,412	-	-	20	-	-	-	-	-	1,427	5,344	6,771																											
Rajpootana Field Force	-	-	24	2	800	4	102	23	-	-	-	-	-	-	16	503	5	-	442	-	-	-	-	-	-	-	-	-	-	656	1,263	1,919																											
Persian Field Force	-	-	17	1	452	-	-	-	13	194	162	234	4	6	220	-	-	3	3,178	4	778	5	890	-	-	-	-	-	-	305	5,022	6,237																											
Deccan Field Force	10	300	-	-	-	-	-	2	98	-	77	6	9	151	-	-	11	-	730	-	-	-	-	-	-	-	-	-	-	486	968	1,394																											
TOTAL	36	975	59	5	1,838	22	562	98	48	930	1,015	848	15	20	678	120	3,946	371	16	28,257	20	3,758	6	1,370	-	-	-	-	-	7,151	37,368	45,019																											
Deduct Madras and Bengal Troops	14	324	14	2	390	-	-	-	-	-	-	-	6	4	120	-	-	-	4	586	1	448	-	-	-	-	-	-	-	809	1,644	1,913																											
Deduct Irregular Corps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	3,172	5	928	-	-	-	-	-	-	-	21	4,100	4,121																											
TOTAL	22	651	45	3	1,448	22	562	98	48	930	1,015	848	9	16	558	120	3,946	371	16	28,257	-	-	-	-	-	-	-	-	-	6,791	32,224	38,985																											

N.B.—European Commissioned Officers on Staff employ and leave beyond the limits of the Presidency not included. Native Veterans are included in Native Infantry.

(signed) J. Wray, Major,
Deputy Quartermaster-General.

RETURNS RELATING TO THE ARMIES OF INDIA, &c.

DISTRIBUTION OF THE HEAD QUARTERS OF CORPS.

Description of Troops.	Regiment.	Battalion.	Head Quarters of Corps	Description of Troops.	Regiment.	Battalion.	Head Quarters of Corps
Left Wing Royal Lancers	12th	-	Kirkee.	Hon. Company's Native Infantry	4th	-	Persia.
Her Majesty's Light Dragoons	14th	-	Ditto.	Ditto - ditto	5th	-	Bombay.
Light Cavalry Lancers	1st	-	Nusseerabad.	Ditto - ditto	6th	-	Poona.
Ditto - ditto	2d	-	Ditto	Ditto - ditto	7th	-	Ahmedabad.
Ditto - ditto	3d	-	Persia.	Ditto - ditto	8th	-	Baroda.
Light Cavalry, Madras	2d	-	Sholapoor.	Ditto - ditto	9th	-	Surat.
Punjab Irregular Cavalry	6th	-	Jacobabad.	Ditto - ditto	10th	-	Bombay.
Poona Irregular Horse	-	-	Seroor.	Ditto - ditto	11th	-	Ditto.
Sinde Irregular Horse	1st	-	Persia.	Ditto - ditto	12th	-	Deesa.
Ditto - ditto	2d	-	Jacobabad.	Ditto - ditto	13th	-	Hydrabad.
Southern Mahratta Irregular Horse	-	-	Sattara.	Ditto - ditto	14th	-	Kurrachee.
Horse Brigade Artillery	-	-	Poona.	Ditto - ditto	15th	-	Belgaum.
Foot Artillery	-	1st	Ahmednuggur.	Ditto - ditto	16th	-	Shikarpoor.
Ditto - ditto	-	2d	Bombay.	Ditto - ditto	17th	-	Deesa.
Ditto - ditto	-	3d	Ahmedabad.	Ditto - ditto	18th	-	Aden.
Ditto - ditto	-	4th	Ahmednuggur.	Ditto - ditto	19th	-	Mallegaum.
Sappers and Miners	-	-	Persia.	Ditto - ditto	20th	-	Persia.
C Company Madras Sappers and Miners	-	-	Deccan Field Force	Ditto - ditto	21st	-	Kurrachee.
Her Majesty's European Infantry	64th	-	Bengal Presidency.	Ditto - ditto	22d	-	Sattara.
Ditto - ditto	78th	-	Bengal Presidency.	Ditto - ditto	23d	-	Persia.
Ditto - ditto	83d	-	Deesa.	Ditto - ditto	24th	-	Ahmednuggur.
Ditto - ditto	86th	-	Bombay	Ditto - ditto	25th	-	Deccan Field Force.
Hon. Company's European Infantry	1st	-	Bengal Presidency.	Marine Battalion	26th	-	Persia.
Ditto - ditto	2d	-	Kurrachee.	Native Veteran Battalion	27th	-	Kolapoor.
Ditto - ditto	3d	-	Poona.	Belooch Veteran Battalion	28th	-	Dharwar.
Hon. Company's Native Infantry	1st	-	Broach.	Ditto - ditto	29th	-	Belgaum.
Ditto - ditto	2d	-	Ahmedabad.	Wirg Sindia's Contingent	6th	-	Bombay.
Ditto - ditto	3d	-	Sholapoor.				

(signed)

J. Wray, Major,

Deputy Quartermaster-General.

NUMERICAL RETURN of the European COMMISSIONED OFFICERS of each Troop and Battalion of European and Native Artillery, Regiment of Light Cavalry, European and Native Infantry, on the *Bombay* Establishment.

CORPS.	Present Effective.				Withdrawn* for Staff or other Detached Employ.				Absent in Europe, on Furlough, or upon Sick Certificate.				Absent on Leave to the Hills or elsewhere in India, to Sea, to the Cape of Good Hope, &c. &c.					
	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	2d Lieuts., Cornets, or Ensigns.	Colonels.	Lieutenant-Colonels.	Majors.	Captains.	Lieutenants.	2d Lieuts., Cornets, or Ensigns.	Colonels.	Lieutenant-Colonels.	Majors.	Captains.	Lieutenants.	2d Lieuts., Cornets, or Ensigns.
1st Troop Horse Artillery	-	-	-	1	2	1	1	-	-	-	-	-	-	-	-	-	-	-
2d ditto - ditto	-	-	-	1	2	1	-	-	-	-	-	-	-	-	-	-	-	-
3d ditto - ditto	-	-	-	1	2	1	-	-	-	-	-	-	-	-	-	-	-	-
4th ditto - ditto	-	-	-	1	2	1	-	-	-	-	-	-	-	-	-	-	-	-
1st Battalion Artillery	-	-	-	5	4	10	1	1	1	2	2	1	-	-	-	-	-	-
2d ditto - ditto	-	-	-	2	1	2	-	-	-	-	-	-	-	-	-	-	-	-
3d ditto - ditto	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-	-	-	-
4th ditto - ditto	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-	-	-	-
1st Regiment Light Cavalry	-	-	-	3	6	1	-	-	1	2	2	1	-	-	-	-	-	-
2d ditto - ditto	-	-	-	1	4	3	-	-	1	5	3	1	-	-	-	-	-	-
3d ditto - ditto	-	-	-	1	6	4	-	-	1	5	3	1	-	-	-	-	-	-
4th ditto - ditto	-	-	-	1	6	4	-	-	1	5	3	1	-	-	-	-	-	-
Upper and Miness	-	-	-	1	3	11	-	-	-	-	-	-	-	-	-	-	-	-
1st European Infantry (Fuziliers)	-	-	-	1	1	17	1	1	1	9	10	1	1	1	2	2	2	2
2d ditto - ditto	-	-	-	1	1	17	1	1	1	9	10	1	1	1	2	2	2	2
3d ditto - ditto	-	-	-	1	1	17	1	1	1	9	10	1	1	1	2	2	2	2
4th ditto - ditto	-	-	-	1	1	17	1	1	1	9	10	1	1	1	2	2	2	2
1st Grenadier Regiment Native Infantry	-	-	-	1	3	4	2	1	1	6	4	1	-	-	-	-	-	-
2d ditto - ditto	-	-	-	1	3	4	2	1	1	6	4	1	-	-	-	-	-	-
3d ditto - ditto	-	-	-	1	3	4	2	1	1	6	4	1	-	-	-	-	-	-
4th ditto - ditto	-	-	-	1	3	4	2	1	1	6	4	1	-	-	-	-	-	-
1st Regiment Native Infantry	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
2d ditto - ditto (Rifles)	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
3d ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
4th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
5th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
6th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
7th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
8th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
9th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
10th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
11th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
12th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
13th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
14th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
15th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
16th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
17th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
18th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
19th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
20th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
21st ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
22nd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
23rd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
24th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
25th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
26th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
27th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
28th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
29th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
30th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
31st ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
32nd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
33rd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
34th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
35th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
36th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
37th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
38th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
39th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
40th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
41st ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
42nd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
43rd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
44th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
45th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
46th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
47th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
48th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
49th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
50th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
51st ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
52nd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
53rd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
54th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
55th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
56th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
57th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
58th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
59th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
60th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
61st ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
62nd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
63rd ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
64th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
65th ditto - ditto	-	-	-	1	5	7	3	1	1	3	5	1	-	-	-	-	-	-
66th ditto - ditto	-	-	-	1														

STATEMENT of the Number of EFFECTIVE OFFICERS and MEN of HER MAJESTY'S and the EAST INDIA COMPANY'S ARMIES in India, in CAVALRY, ARTILLERY, and INFANTRY, by the latest Returns.

EUROPEAN TROOPS.

	OFFICERS	MEN.	TOTAL
BENGAL, 1 January 1857 :			
Her Majesty's Cavalry - - - -	58	1,310	
" Infantry - - - -	422	18,966	
Company's Infantry - - - -	74	2,460	
" Artillery, Horse - - - -	57	968	
" Ditto, Foot - - - -	55	1,800	
	661	20,624	21,285
MADRAS, 1 October 1857 :			
Her Majesty's Cavalry - - - -	34	599	
" Infantry - - - -	54	2,039	
Company's Infantry - - - -	83	2,712	
" Artillery, Horse - - - -	29	478	
" Ditto, Foot - - - -	59	1,444	
	259	7,272	7,531
BOMBAY, 1 July 1857 :			
Her Majesty's Cavalry - - - -	26	648	
" Infantry - - - -	132	3,774	
Company's Infantry - - - -	127	2,603	
" Artillery, Horse - - - -	28	530	
" Ditto, Foot - - - -	44	926	
	358	8,781	9,137
Drafts, or additional Corps sent out since the Date of the above Returns			
	OFFICERS.	MEN.	TOTAL
Her Majesty's Cavalry - - - -	191	4,126	
" Infantry - - - -	1,205	31,972	
" Artillery - - - -	151	3,954	
	1,547	40,052	41,599
Company's Cavalry - - - -	2	1,809	
" Infantry - - - -	59	1,638	
" Artillery - - - -	14	1,407	
	75	4,854	4,929
			46,528
			TOTAL - - -
			84,481

Military Department, East India House, }
12 April 1858.

Philip Melvill,
Secretary Military Department.

RETURN of the Number of RECRUITS of the COMPANY'S ARMY now in England.

At the Depôt at Warley, as per last Return, dated 31 March 1858 - - 737

Military Department, East India House, }
12 April 1858.

Philip Melvill,
Secretary Military Department.

MEMORANDUM showing the manner in which Recruits have been raised for the East India Company's Service; the PLACES where they have been principally obtained; and the Cost per Man of Recruiting, from 1842 to 1857 inclusive.

THE Act Geo. 3, c. 27, is the Act under which the Company are permitted to raise recruits for their service.

The men enlisted are subject to the provisions of the Mutiny Acts for Her Majesty's Forces whilst they remain in this country.

The Court appoint their own officers and sergeants to enlist the men. To enable them to do this, the officers hold commissions from the Queen, and the sergeants are enlisted under the Annual Mutiny Act.

The whole of the recruiting is carried on under the provisions of the Annual Mutiny Act, and Articles for War, and under the orders of the authorities of the Horse Guards; the rules laid down for the guidance of recruiting parties being applicable equally to Her Majesty's and the Company's officers, unless the Company's service is specially excepted.

From the year 1842 to 1845 inclusive, the East India Company raised recruits at five stations, viz., London, Liverpool, Dublin, Cork, and Edinburgh. In those years, 4,333 men were finally approved for the service; the London District supplying 52 per cent.; the Liverpool, 12 per cent.; the Irish Districts, 22 per cent.; and the Edinburgh District, 14 per cent.

In 1846, two new stations, viz., Bristol and Newry, were established; and from that date to 1857, inclusive, 22,670 men have been finally approved for the service.

The London District supplied	26½ per cent.		
The English Districts*	23½	"	- - -
Making for England	50	"	
The Irish Districts supplied†	35½	"	- - -
The Scotch	14½	"	

{*	Liverpool	-	14	}	23½
	Bristol	-	9½		
{†	Cork	-	17½	}	35½
	Dublin	-	12		
	Newry	-	5½		

The cost of each recruit enlisted between 1842 and 1845 (exclusive of levy money), was 3 l. 7 s. 11 d. That of those subsequently enlisted (also exclusive of levy money), was 2 l. 15 s. 11 d.

The average cost of men raised, viz., from 1842 to 1857 (also exclusive of levy money), has been 2 l. 17 s. 2 d. per man.

The average amount of levy money for the whole period has been 5 l. 15 s. 6 d., which, added to the average cost of men raised, makes a total cost of 8 l. 12 s. 8 d. for each recruit.

Military Department, East India House,
8 April 1858.

Philip Metcalf,
Secretary Military Department.

RETURN of the NUMBER RECRUITED for the EAST INDIA COMPANY'S SERVICE in the last Five Years.

DATE.	ARTILLERY.	CAVALRY.	INFANTRY.	TOTAL.
1853 - - -	615	- - -	1,750	2,365
1854 - - -	509	- - -	1,855	2,364
1855 - - -	477	- - -	1,375	1,852
1856 - - -	579	- - -	1,521	2,100
1857 - - -	1,148	1,077	1,692	3,917
TOTAL - - -	3,328	1,077	8,198	12,603

Military Department, East India House,
12 April 1858.

Philip Metcalf,
Secretary Military Department.

† This cost includes the pay and allowances of the district recruiting staff officers and sergeants clothing for staff sergeants, travelling charges, and allowance to recruiting officers of 1 l. 1 s. for each recruit finally approved.

COMPARATIVE Statement of the BOUNTY given by the QUEEN and the COMPANY during the Period, viz., from 1842 to 1857, and of the STANDARD required.

		The "Bounty and Levy Money" is the same in both Services, and was		
		From 1842 to 1855.	From 1854/5, 1855/6. Crimean War.	1856 and 1857.
		£. s. d.	£. s. d.	£. s. d.
To the Recruit.	On being attested - - -	- 2 6	- 5 -	- 2 6
	On intermediate approval - -	- 7 6	- 15 -	- 7 6
	On final approval, in cash and necessaries - - - - -	3 10 -	7 - -	(cash) 1 10 -
	Amount of bounty - - - - -	4 - -	6 - -	2 - - (With a complete kit of necessaries.)
To the Superintending Officer.	On intermediate approval, to co- ver expenses of postage, &c. - -	- 5 -	- 5 -	- 5 -
	For attesting - - - - -	- 1 -	- 1 -	- 1 -
	Surgical examination - - -	- 2 6	- 2 6	- 4 -
To Bringers	On intermediate approval - -	- - -	- 7 6	- - -
	On final approval - - - - -	- - -	- 7 6	- - -
To Party	On intermediate approval - -	- 5 -	- 3 -	- 5 -*
	On final approval - - - - -	- 10 -	- 4 6	- 10 -*
For conducting recruits to place of final approval - - - - -		- 2 6	- 2 6	- 2 6
TOTAL Levy Money - - - £.		5 6 -	9 18 6	3 7 6

* 3 s. 6 d. out of the 5 s., and 4 s. out of the 10 s. paid to bringers.

The permanent standard height for the Company's artillery is 5 ft. 8 in.; for the infantry, 5 ft. 6 in.

The standard age for both corps is from 20 to 25 years. On any sudden demand for an increased supply of men, the standard height has been reduced, and men taken up to 30 years of age. The permanent standard height for the Queen's recruits of infantry is believed to be 5 ft. 6 in. This height is also reduced in times of emergent demands for recruits.

The standard age is from 18 to 25 years.

Military Department, East India House,
12 April 1858.

Philip Melvill,
Secretary Military Department.

EAST INDIA (REVENUES, &c.)

R E T U R N S

RELATING TO THE

ARMIES OF INDIA, &c.

(Mr. Henry Baillie)

*Ordered, by The House of Commons, to be Printed,
16 April 1858.*

201.

Under 8 oz.

EAST INDIA (REVENUES, &c.)

RETURN to so much of an Order of the Honourable The House of Commons,
dated 13 April 1858—*as calls for,*

A STATEMENT "of the Number of WRITERSHIPS given by the Court to Sons of CIVIL and MILITARY OFFICERS of the East India Company respectively, as far as the same can be ascertained, from 1851 to 1858."

Y E A R.	To Sons of Civil Officers.	To Sons of Military Officers.
1852 - - - - -	18	4
1853 - - - - -	21	8
1854 - - - - -	10	5
1855 - - - - -	13	6
1856 - - - - -	1	4
1857-58 - - - - -	None	None.

East India House, }
15 April 1858. }

J. D. DICKINSON,
Secretary.

EAST INDIA (REVENUES, &c.)

STATEMENT of the **NUMBER** of **WRITERSHIPS** given by the **Court** to **SONS** of **CIVIL** and **MILITARY OFFICERS** of the **East India Company** respectively, as far as the same can be ascertained, from 1851 to 1858.

(*Mr. Henry Baillie.*)

Ordered, by The House of Commons, to be Printed,
16 April 1858.

EAST INDIA (REVENUES, &c).

RETURN to so much of an Order of the Honourable The House of Commons,
dated 13 April 1858;—as calls for,

STATEMENTS "of the Number of PROPRIETORS of EAST INDIA STOCK entitled to
Vote at the ELECTION of DIRECTORS in April 1857:"

"Of the Number of PROPRIETORS who are or have been in the CIVIL and MILITARY
SERVICE of the Governments in *India*:"

"Of the Number of PROPRIETORS who have more than ONE VOTE:"

And, "of the Total Number of VOTES of PROPRIETORS of EAST INDIA STOCK."

Number of Proprietors of East India Stock entitled to Vote at the Election of Directors in April 1858* - }	1,577
Number of Proprietors who are or have been in the Civil and Military Service of the Governments of <i>India</i> - - - - - }	228
Number of Proprietors who have more than One Vote	{ 2 Votes - - 249 3 - ditto - - 56 4 - ditto - - 36
Total Number of Votes of Proprietors	- - - 2,046

* No election "in April 1857."

East India House,
15 April 1858.

J. D. DICKINSON,
Secretary.

EAST INDIA (REVENUES, &c.)

RETURN of the Number of PROPRIETORS of EAST INDIA STOCK entitled to Vote at the Election of DIRECTORS in April 1858; of the Number of PROPRIETORS who are or have been in the Civil and Military Service of the Governments of India; of the Number of PROPRIETORS who have than ONE VOTE; and of the Total Number of PROPRIETORS.

(Mr. Henry Baillie.)

*Ordered, by The House of Commons, to be Printed,
16 April 1858*

EAST INDIA (REVENUES, &c.)

RETURN to so much of an Order of the Honourable The House of Commons,
dated 13 April 1858; as calls for,—

“ACCOUNT of the VALUE of IMPORTS and EXPORTS between the several
Presidencies of *British India* and the United Kingdom and other
Countries, in each Year from 1850-51 to the latest Period.”

East India House, }
16 April 1858. }

. D. DICKINSON,
Secretary.

(*Mr. Henry Baillie.*)

Ordered, by The House of Commons, to be Printed,
16 April 1858.

ACCOUNT of the VALUE of IMPORTS between the several Presidencies of *British India* and the United Kingdom and other Countries, in each Year from 1850-51 to the latest Period.

YEARS.	M E R C H A N D I S E .					T R E A S U R E .				M E R C H A N D I S E A N D T R E A S U R E .			
	Bengal.	Madras.	Bombay.	TOTAL.	Of which from England	Bengal.	Madras.	Bombay.	TOTAL.	Bengal.	Madras.	Bombay.	TOTAL.
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1850-51 -	6,11,52,014	89,78,281	4,84,87,043	11,56,87,868	8,32,79,929	1,18,54,842	26,01,100	2,36,22,146	8,81,16,088	7,30,46,866	1,15,79,881	6,90,79,789	15,37,05,976
1851-52 -	7,08,74,068	90,64,868	4,84,06,876	12,24,04,902	9,22,67,298	2,30,64,704	29,78,984	2,44,81,902	5,05,20,590	9,39,38,772	1,20,36,842	6,69,48,378	17,29,25,492
1852-53 -	4,99,86,748	84,66,811	4,33,66,557	10,07,08,616	7,23,50,781	3,39,39,870	57,60,546	2,86,08,360	6,83,13,776	8,38,76,818	1,41,73,857	7,09,71,917	16,90,22,392
1853-54 -	5,67,33,664	95,03,776	4,49,29,149	11,12,26,589	8,41,14,005	2,08,59,857	57,74,905	2,20,84,798	4,87,19,560	7,75,93,521	1,53,33,681	6,70,13,947	15,99,46,149
1854-55 -	6,69,94,829	1,08,73,355	5,05,58,520	12,74,26,704	9,76,57,483	64,51,238	19,42,211	1,18,89,133	2,02,82,582	7,24,46,067	1,38,15,566	6,24,47,653	14,77,09,286
1855-56 -	7,85,86,060	1,35,35,490	4,73,54,120	13,94,76,570	10,97,13,581	5,47,98,541	85,24,868	4,96,89,474	11,30,12,883	13,33,85,501	2,20,09,358	9,70,43,594	26,24,89,453
1856-57 -	7,74,39,133	1,40,32,512	5,04,74,232	14,19,46,867	11,40,10,956	6,42,85,730	1,13,74,884	6,84,76,374	14,41,36,988	14,17,24,853	2,54,07,396	11,89,50,008	28,60,82,855

ACCOUNT of the VALUE of EXPORTS between the several Presidencies of *British India* and the United Kingdom and other Countries, in each Year from 1850-51 to the latest Period.

YEARS.	MERCHANDISE.					TREASURE.				MERCHANDISE AND TREASURE.			
	Bengal.	Madras.	Bombay.	TOTAL.	Of which to England	Bengal.	Madras.	Bombay.	TOTAL.	Bengal.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1850-51 -	9,99,75,278	1,56,69,765	6,59,96,453	18,16,41,496	8,10,40,164	27,68,295	10,41,407	16,08,189	64,12,891	10,27,86,578	1,67,11,172	6,76,04,642	18,70,54,387
1851-52 -	10,42,89,706	1,65,88,082	7,79,64,749	19,87,92,537	7,13,88,884	25,05,984	21,57,681	45,37,324	91,90,889	10,67,45,590	1,87,45,768	8,24,92,078	20,79,88,426
1852-53 -	10,73,85,547	2,12,16,139	7,60,44,644	20,46,46,330	8,42,82,974	47,63,760	3,68,828	54,24,726	1,06,62,299	11,31,49,297	2,15,79,962	8,14,69,870	21,61,98,629
1853-54 -	10,13,38,038	1,96,30,200	7,19,88,168	19,29,51,406	7,72,41,734	43,79,127	11,66,570	92,97,265	1,48,32,962	10,57,12,165	2,07,86,770	8,12,66,483	20,77,84,368
1854-55 -	10,65,58,508	1,54,68,477	6,72,43,249	18,92,72,234	7,47,20,612	39,15,863	52,18,141	35,36,542	1,26,70,846	11,04,74,171	2,06,86,618	7,07,81,791	20,19,42,580
1855-56 -	12,93,88,001	1,96,55,091	8,18,69,690	23,03,92,882	16,90,54,976	11,25,365	7,07,304	41,79,100	60,11,769	13,04,99,366	2,03,62,395	8,55,48,690	23,64,04,451
1856-57 -	12,91,45,425	2,32,94,303	10,09,44,303	25,33,84,531	10,63,10,765	52,94,255	7,84,772	64,55,253	1,25,34,280	13,44,99,680	2,40,79,075	10,74,00,056	26,59,18,811

Statistical Office, East India House,
16 April 1868.

M. Hornidge.

EAST INDIA (REVENUES, &c.)

ACCOUNTS of the VALUE of IMPORTS and
EXPORTS between the several Presidencies
of *British India* and the United Kingdom
and other Countries, from the Years 1850-51
to 1856-57.

(*Mr. Henry Baillie.*)

Ordered, by The House of Commons, to be Printed,
16 April 1858.

201—III.

Under 1 oz.

EAST INDIA (REVENUES, &c).

RETURN to so much of an Order of the Honourable The House of Commons,
dated 13 April 1858;—as calls for,

“STATEMENTS of the TARIFF of DUTIES now in force in BRITISH INDIA.”

East India House, }
16 April 1858. }

J. D. DICKINSON,
Secretary.

STATEMENT of the TARIFF of DUTIES now in force in BRITISH INDIA.

ARTICLES.	BENGAL.		MADRAS.		BOMBAY.	
	Import Duty.	Export Duty.	Import Duty.	Export Duty.	Import Duty.	Export Duty.
Alum - - - - -	10 per cent.	- - -	10 per cent.	- - -	10 per cent.	—
Betle nut, boiled - - -	- - -	- - -	10 per cent.	—	—	—
Ditto - raw - - - - -	- - -	- - -	5 per cent.	—	—	—
Books, British - - - - -	Free - - -	- - -	Free - - -	- - -	Free.	—
Ditto, Foreign - - - - -	3 per cent.	- - -	3 per cent.	- - -	3 per cent.	—
Ditto, printed in India, including maps and drawings.	- - -	Free - - -	- - -	Free - - -	- - -	Free.
Bullion and Coin - - - - -	Free - - -	Free - - -	Free - - -	Free - - -	Free - - -	Free.
Camphor - - - - -	10 per cent.	- - -	10 per cent.	- - -	10 per cent.	—
Casae - - - - -	10 per cent.	- - -	10 per cent.	- - -	10 per cent.	—
Cloves - - - - -	10 per cent.	- - -	10 per cent.	- - -	10 per cent.	—
Coal, coke, bricks, chalk, and stone.	Free.	—	—	—	—	—
Ditto - ditto - marble and wrought stones excepted.	- - -	- - -	Free - - -	- - -	Free.	—
Coffee - - - - -	7½ per cent.	- - -	7½ per cent.	- - -	7½ per cent.	—
Coral - - - - -	10 per cent.	- - -	10 per cent.	- - -	10 per cent.	—
Cotton wool - - - - -	- - -	Free	- - - 9 annas per maund.	Free - - -	- - - 9 annas per maund.	Free.
Cotton and silk piece goods of all manufactures of cotton or silk, except thread, twist, and yarn, or of cotton or silk mixed with any other material, British.*	5 per cent.	- - -	5 per cent.	- - -	5 per cent.	—
Ditto - ditto - Foreign	10 per cent.	- - -	10 per cent.	- - -	10 per cent.	—
Cotton, thread, twist, and yarn, British.	3½ per cent.	- - -	3½ per cent.	- - -	3½ per cent.	—
Ditto - ditto - Foreign	7 per cent.	- - -	7 per cent.	- - -	10 per cent.	—
Fuel, Patent - - - - -	Free - - -	- - -	Free - - -	- - -	Free.	—

STATEMENT OF THE TARIFF OF DUTIES NOW IN FORCE IN BRITISH INDIA.

ARTICLES.	BENGAL.		MADRAS.		BOMBAY.	
	Import Duty.	Export Duty.	Import Duty.	Export Duty.	Import Duty.	Export Duty.
Grain and pulse	Free	-- 1 anna per bag of 2 maunds, or $\frac{1}{2}$ anna per maund.	-	-	Free.	-
Ditto, other than rice and paddy.	-	-	Free	-- 1 anna per bag of 2 maunds, or $\frac{1}{2}$ anna per maund.	-	-
Rice and paddy	-	-	-- 2 annas per bag of 2 maunds, or 1 anna per maund.	-- 2 annas per bag of 2 maunds, or 1 anna per maund.	-	-
Horses and other animals	Free	Free	Free	Free	Free.	Free.
Ice	Free	-	Free	-	Free.	-
Indigo	-	-- 3 rupees per maund.	-	-- 3 rupees per maund	-	-
Lac dye, and shell lac	-	4 per cent.	-	-	-	-
Machinery, also plate-iron for hull of steamers.	Free	-	Free	-	Free.	-
Marine stores, British	5 per cent.	-	5 per cent.	-	5 per cent.	-
Ditto, Foreign	10 per cent.	-	10 per cent.	-	10 per cent.	-
Metals, wrought or unwrought, British.	5 per cent.	-	5 per cent.	-	5 per cent.	-
Ditto, ditto, Foreign	10 per cent.	-	10 per cent.	-	10 per cent.	-
Nutmegs and mace	10 per cent.	-	10 per cent.	-	-	-
Opium	-- 24 rupees per seer of 80 tolas.	-	-- 24 rupees per seer of 80 tolas.	Prohibited	-- 24 rupees per seer of 80 tolas.	Prohibited.
Ditto, purchased at Calcutta Government sales.	-	Free.	-	-	-	-
Ditto, covered by a pass	-	-	-	-	Free	Free.
Pepper	10 per cent.	-	10 per cent.	-	10 per cent.	-
Porter, beer, ale, cider, and similar fermented liquors.	5 per cent.	-	5 per cent.	-	5 per cent.	-
Precious stones and pearls	Free	Free	Free	Free	Free	Free.
Rattans	7 $\frac{1}{2}$ per cent.	-	7 $\frac{1}{2}$ per cent.	-	7 $\frac{1}{2}$ per cent.	-
Salt	-- 2 rupees 8 annas per maund of 80 tolas per seer	-	-- 14 annas per maund	-- Free if paid the price fixed on salt declared for exportation	-	(a)

(a) Salt exported to Madras pays $\frac{1}{2}$ anna per maund; also to Malabar, Cochin, and Travancore, 1 anna per maund; and it may be exported free to Foreign or British ports not in India or Ceylon. It has been recommended that the duty should be equal only to difference between selling and cost price. Salt from Bombay is received from shipper at a fixed price, the difference between that price and the price at which the salt is delivered by Government for consumption being the duty realized. Salt exported to Bengal pays Excise duty, but receives credit for amount in adjustment of local duty. The shipper exporting salt to Madras has to give security for payment of full duty, failing to produce certificate from place of import. By Act 80 of 1834, salt imported into any part of Arracan, Pegu, Martaban, and the Tenasserim Provinces, pays a duty of 8 annas per maund.

STATEMENT OF THE TARIFF OF DUTIES NOW IN FORCE IN BRITISH INDIA.

3

ARTICLES.	BENGAL.		MADRAS.		BOMBAY.	
	Import Duty.	Export Duty.	Import Duty.	Export Duty.	Import Duty.	Export Duty.
Salt, not covered by a pass	- - - -	- - - -	- - - -	- - - -	- - 12 annas permaund of 3,200 tolas.	Prohibited.
Ditto, having paid Excise duty of 12 annas per maund.	- - - -	- - - -	- - - -	- - - -	- - - -	Free.
Sand, moulding	Free	- - - -	Free	- - - -	Free.	- -
Silk, Bengal wound	- - - -	- - 3 annas per seer of 80 tolas.	- - - -	- - - -	- - - -	- -
Ditto, raw, filature	- - - -	- - 3½ annas per seer of 80 tolas.	- - - -	- - - -	- - - -	- -
Spirits	- - 1 rupee 8 annas per imp. gall. (b) (c)	- - - -	- - 1 rupee 8 annas per imp. gall. (b)	- - - -	- - 1 rupee 8 annas per imp. gall. (b)	- -
Ditto, of country manufacture, including Ceylon arrac into Bombay.	- - - -	- - - -	- - - -	- - - -	- - 9 annas per gallon.	- -
Sugar	(d)	- - - -	(d)	- - - -	- - - -	- -
Ditto, and rum to British ports	- - - -	Free	- - - -	Free.	- - - -	- -
Ditto, to Foreign ports	- - - -	3 per cent.	- - - -	3 per cent.	- - - -	- -
Sugar and rum	- - - -	- - - -	- - - -	- - - -	- - - -	Free.
Tea	10 per cent.	- - - -	10 per cent.	- - - -	10 per cent.	- -
Tobacco	- - - -	- - 4 annas per maund.	5 per cent.	10 per cent.	- - 1 rupee 8 annas per maund. (e)	- - 1 rupee 8 annas per maund.
Vermillion	10 per cent.	- - - -	10 per cent.	- - - -	10 per cent.	- -
Wines and hqueurs	- - 1 rupee per imp. gall.	- - - -	- - 1 rupee per imp. gall.	- - - -	- - 1 rupee per imp. gall.	- -
Woollens, British	5 per cent.	- - - -	5 per cent.	- - - -	5 per cent.	- -
Ditto, Foreign	10 per cent.	- - - -	10 per cent.	- - - -	10 per cent.	- -
All manufactured articles not named above.	5 per cent.	- - - -	5 per cent.	- - - -	5 per cent.	- -
All other articles not named above	3½ per cent. (f)	- - - -	3½ per cent. (f)	- - - -	- - - -	- -
All country articles not named above, produced or manufactured in the country.	- - - -	3 per cent. (f)	- - - -	3 per cent. (f)	- - - -	3 per cent. (f)

(b) And the duty on spirits shall be rateably increased as the strength exceeds London proof; and when imported in bottles, five quart bottles shall be deemed equal to the imperial gallon

(c) Rum and rum shrub, the produce of any country into which foreign sugar or rum can be legally imported, prohibited

(d) The importation of sugar which is not the "growth of a British possession, into which foreign sugar cannot be legally imported," prohibited.

(e) Which duty shall be the maximum Customs duty levied on raw tobacco, and all preparations thereof, in all the ports of the Bombay Presidency, but if at the rate of five per cent. on the actual value, a higher duty than 1 rupee 8 annas per maund shall be leviable on any preparation of tobacco: the duty shall be levied *ad valorem* at that rate, and the Customs duty laid upon tobacco shall be allowed in settling for the special duty levied on the import of this article into the island of Bombay, which special duty shall be levied at the rate of 7½ rupees per Indian maund.

(f) All port to port trade throughout British India, except in the articles of salt and opium, was rendered free by Act 6 of 1848.

Statistical Office, East India House,
16 April 1858.

M. Hornidge.

EAST INDIA (REVENUES, &c).

STATEMENT of the TARIFF of DUTIES now
in force in BRITISH INDIA.

(*Mr. Henry Baillie.*)

Ordered, by the House of Commons, to be Printed,
16 April 1858.

201—IV,

Under 1 oz.