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INDIAN FINANCE
IN THE DAYS OF THE COMPANY

BY THE SAME AUTHOR.

1. A STUDY OF INDIAN ECONOMICS.
Fourth Edition, 1928.
2. PUBLIC ADMINISTRATION IN ANCIENT INDIA.
3. FISCAL POLICY IN INDIA.
4. A HISTORY OF INDIAN TAXATION.
(In the Press.)

INDIAN FINANCE

In the Days of the Company

BY

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"PUBLIC ADMINISTRATION IN ANCIENT INDIA"

"FISCAL POLICY IN INDIA," ETC.

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मातृस्वसृदेवीर श्रोचरणीद्विशे

PREFACE

A CONNECTED account of the financial system of India in the days of the East India Company is not, so far as the author is aware, to be found in any published work. In the present volume an attempt has been made to deal with the most important aspects of Indian public finance of the period 1765 to 1858. The subject has been treated mainly from the historical point of view. Stress has been laid not merely on revenue and expenditure but also on financial policy. In order not to overburden the body of the work with statistical details, some of these have been relegated to the foot-notes and the appendices.

The author has tried to avail himself of the most reliable sources of information. Parliamentary Papers, Reports of Committees, and other official publications have furnished him with the bulk of his material for the work. Further, he has utilised the information available in some of the Manuscript Records preserved by the Governments of India and Bengal. He has also consulted the more important among the books which deal with this period of Indian history.

The author desires to express his thankfulness to the Keepers of the Records of the Governments of India and Bengal and their staffs for the facilities offered by them, and to the authors of the books from which he has gathered any information. His thanks are also due to Mr. Sudhirkumar Lahiri, Mr. Pramatharanjan Datta, and Mr. Prabodhchandra Ghosh who have helped him in seeing the book through the press.

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APPENDIX A.

MEMORANDUM OF SURPLUS OR DEFICIT IN THE REVENUES AND CHARGES OF INDIA (INCLUDING HOME CHARGES) FROM 1814-15 TO 1857-58.

Year.	Surplus.	Deficit.	Remarks.
1814-15	£	102,902	Nepal and Mahratta Wars.
1815-16	—	1,035,546	
1816-17	—	369,005	
1817-18	—	792,865	
1818-19	—	1,380,059	
1819-20	—	1,761,664	
1820-21	117,262	—	First Burmese War and the Siege of Bhurtpoor.
1821-22	610,699	—	
1822-23	1,743,139	—	
1823-24	—	847,091	
1824-25	—	2,961,147	
1825-26	—	4,953,918	
1826-27	—	2,396,320	
1827-28	—	3,151,144	
1828-29	—	927,629	
1829-30	1,070,534	—	
1830-31	109,199	—	Afghan, Scind and Gwalior Wars.
1831-32	—	207,581	
1832-33	—	264,332	
1833-34	49,398	—	
1834-35	—	194,477	
1835-36	1,441,513	—	
1836-37	1,248,224	—	
1837-38	780,318	—	
1838-39	—	381,787	
1839-40	—	2,138,713	
1840-41	—	1,754,825	First Sikh War.
1841-42	—	1,771,603	
1842-43	—	1,346,911	
1843-44	—	1,440,259	
1844-45	—	743,893	
1845-46	—	1,496,865	
1846-47	—	971,322	Second Sikh War.
1847-48	—	1,911,986	
1848-49	—	1,473,225	Second Burmese War.
1849-50	354,187	—	
1850-51	415,443	—	
1851-52	531,265	—	
1852-53	424,257	—	
1853-54	—	2,044,117	
1854-55	—	1,707,364	
1855-56	—	972,791	
1856-57	—	143,597	
1857-58	—	7,864,222	

APPENDIX B.

STATEMENT EXHIBITING THE AMOUNT OF CASH
BALANCES IN THE INDIAN TREASURIES

On the 30th April,	1834	-	-	-	-	-	£3,441,438
"	"	"	1835	-	-	-	9,745,056
"	"	"	1836	-	-	-	10,838,146
"	"	"	1837	-	-	-	10,514,861
"	"	"	1838	-	-	-	10,622,093
"	"	"	1839	-	-	-	9,518,541
"	"	"	1840	-	-	-	9,465,676
"	"	"	1841	-	-	-	8,979,795
"	"	"	1842	-	-	-	8,430,799
"	"	"	1843	-	-	-	9,831,414
"	"	"	1844	-	-	-	11,021,357
"	"	"	1845	-	-	-	11,537,085
"	"	"	1846	-	-	-	9,554,057
"	"	"	1847	-	-	-	10,691,804
"	"	"	1848	-	-	-	10,037,626
"	"	"	1849	-	-	-	11,042,456
"	"	"	1850	-	-	-	12,433,234
"	"	"	1851	-	-	-	12,982,174
"	"	"	1852	-	-	-	15,032,078
"	"	"	1853	-	-	-	15,439,134
"	"	"	1854	-	-	-	13,778,608
"	"	"	1855	-	-	-	10,049,202
"	"	"	1856	-	-	-	12,846,222
"	"	"	1857	-	-	-	13,611,534
"	"	"	1858	-	-	-	14,411,359

Converted at 2s. the Co.'s Rupee.

APPEN

GENERAL ABSTRACT VIEW OF THE
INCLUDING THE CHARGES DISBURSED

REVENUE AND RECEIPTS.

Ordinary :	
Land Revenue - - - - -	£15,317,337
Tributes and Subsidies from native states - - - - -	544,457
Excise Duties in Calcutta - - - - -	49,751
Sayer Revenue - - - - -	268,360
Abkarry Revenue - - - - -	794,244
Moturpha, Madras - - - - -	107,826
Miscellaneous Receipts in the Revenue Department - - - - -	228,220
Customs - - - - -	2,148,634
Salt (exclusive of Customs Duty on Salt imported) - - - - -	2,131,346
Opium - - - - -	6,804,209
Post Office Collections - - - - -	389,493
Stamp Duties - - - - -	466,363
Mint Receipts - - - - -	363,516
Marine and Pilotage Receipts - - - - -	178,304
Judicial Receipts - - - - -	296,732
Contributions from Native States on account of Contingents - - - - -	36,816
Interest on Debts due by the Nizam and on other accounts - - - - -	62,949
Miscellaneous Receipts in the Civil and Political Departments - - - - -	402,309
Miscellaneous Receipts in the Public Works Department - - - - -	476,910
Miscellaneous Receipts in the Military Department - - - - -	586,800
Total Revenues and Receipts of all the Presidencies of India - - - - -	£31,706,776
Excess of Expenditure over Income - - - - -	7,864,222

£39,570,998

DIX C.

TOTAL REVENUES AND CHARGES OF INDIA,
IN ENGLAND, FOR THE YEAR 1857-58.

EXPENDITURE.

Repayments : Allowances, Refunds and Drawbacks	£63,509
Charges of Collection and other payments in realisation of the Revenues, including cost of Salt and Opium, viz. Land, Sayer, Akkarry, etc.	2,005,044
Customs	149,376
Salt { Cost	301,689
{ Charges	304,191
Opium { Cost	747,335
{ Charges	198,499
Post Office	430,981
Stamps	27,845
Allowances and Assignments payable out of the Revenue in accordance with Treaties, or other Engagements	883,454
Allowances to Districts and village Officers and Enamdars, including Charitable Grants	1,113,912
Total of the direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium	£6,225,835
Charges of the Civil and Political establishments, including contingent charges	4,019,886
Judicial and Police Charges	2,635,133
Buildings, Roads and other Public Works, including Repairs and Military Buildings	3,053,268
Military Charges	15,569,925
Indian Navy and other Marine charges	1,160,486
Charge of the Eastern settlements, exclusive of Charges of Collection and other payments out of Revenue	63,809
Mint Charges	145,514
Interest on Debt	2,196,672
Total Charges in India	£35,078,528
Charges disbursed in England, excluding the value of Stores supplied to India (Account No. 62)	4,492,470
	<u>£39,570,998</u>

APPENDIX D.
GROSS REVENUE AND EXPENDITURE IN INDIA,
1792-93 TO 1857-58.

Year.	Receipts.	Charges.	Surplus.	Deficiency.
1792-93	£8,225,628	£6,940,833	£1,284,795	—
1793-94	8,276,770	6,593,129	1,683,641	—
1794-95	8,026,193	6,567,808	1,458,385	—
1795-96	7,866,094	6,888,997	977,097	—
1796-97	8,016,171	7,508,038	508,133	—
1797-98	8,059,880	8,015,327	44,553	—
1798-99	8,652,033	9,139,363	—	487,330
1799-1800	9,736,672	9,955,390	—	218,718
1800-01	10,485,059	11,468,185	—	983,126
1801-02	12,163,589	12,410,045	—	246,456
1802-03	13,464,537	12,326,880	1,137,657	—
1803-04	13,271,365	14,395,405	—	1,124,020
1804-05	14,949,395	16,115,183	—	1,165,788
1805-06	15,403,409	17,421,418	—	2,018,009
1806-07	14,535,739	17,508,864	—	2,973,125
1807-08	15,669,905	16,850,290	—	180,385
1808-09	15,525,055	15,392,889	132,166	—
1809-10	15,655,985	15,534,711	121,274	—
1810-11	16,679,197	13,909,981	2,769,216	—
1811-12	16,605,615	13,220,966	3,384,649	—
1812-13	16,336,290	13,515,828	2,820,462	—
1813-14	17,228,711	13,617,725	3,610,986	—
1814-15	17,297,280	15,955,006	1,342,274	—
1815-16	17,237,819	17,059,968	177,851	—
1816-17	18,077,573	17,304,162	773,416	—
1817-18	18,375,820	18,046,194	329,626	—
1818-19	19,459,017	20,396,587	—	937,570
1819-20	19,230,462	19,689,107	—	458,645
1820-21	21,352,241	20,067,252	1,294,989	—
1821-22	21,803,108	19,856,489	1,946,619	—
1822-23	23,171,701	20,083,741	3,087,960	—

APPENDIX D—Continued.

Year.	Receipts.	Charges.	Surplus.	Deficiency.
1823-24	£31,280,384	£20,853,997	£426,387	—
1824-25	20,750,183	22,504,156	—	£1,753,973
1825-26	21,128,388	24,168,013	—	3,039,625
1826-27	22,383,497	23,312,296	71,202	—
1827-28	22,863,263	24,053,837	—	1,190,574
1828-29	22,740,691	21,718,560	1,022,131	—
1829-30	21,695,208	20,568,358	1,126,850	—
1830-31	22,019,310	20,233,890	1,785,420	—
1831-32	18,317,237	17,048,173	1,269,064	—
1832-33	18,477,924	17,514,720	963,204	—
1833-34	18,267,368	16,924,332	1,343,036	—
1834-35	26,856,647	16,684,496	10,172,151	—
1835-36	20,148,125	15,994,804	4,153,321	—
1836-37	20,999,130	17,363,368	3,635,762	—
1837-38	20,858,820	17,553,525	3,305,295	—
1838-39	21,158,099	18,690,767	2,467,332	—
1839-40	20,124,038	19,649,045	474,993	—
1840-41	20,851,073	19,920,654	930,419	—
1841-42	21,837,823	20,699,660	1,138,163	—
1842-43	22,616,487	21,430,333	1,186,154	—
1843-44	23,586,573	21,981,298	1,605,275	—
1844-45	23,666,246	21,808,435	1,857,811	—
1845-46	24,270,608	23,618,671	1,651,937	—
1846-47	26,084,681	23,849,553	2,235,128	—
1847-48	24,908,302	23,730,402	1,177,900	—
1848-49	25,396,386	23,753,940	1,642,446	—
1849-50	27,522,344	24,210,051	3,312,293	—
1850-51	27,625,360	24,283,438	3,341,922	—
1851-52	27,832,237	24,592,085	3,240,152	—
1852-53	28,609,109	25,279,247	3,329,862	—
1853-54	28,277,530	26,978,146	1,299,384	—
1854-55	29,133,050	27,741,721	1,391,329	—
1855-56	30,817,528	28,372,901	2,444,627	—
1856-57	31,691,015	28,079,202	3,611,813	—
1857-58	31,706,776	35,078,528	—	3,371,752

**GROSS REVENUES OF THE DIFFERENT PROVINCES
OF INDIA, 1800-01 TO 1857-58.**

	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay.
	£	£	£	£	£
1800-01	6,656,334	—	—	3,640,268	286,457
1801-02	7,127,968	—	—	4,729,609	305,992
1802-03	8,390,067	—	—	4,724,904	359,646
1803-04	8,060,993	—	—	4,851,744	558,648
1804-05	9,336,707	—	—	4,897,140	715,648
1805-06	9,542,430	—	—	5,014,493	846,486
1806-07	9,160,149	—	—	4,602,721	772,669
1807-08	9,971,696	—	—	4,927,519	770,691
1808-09	9,816,456	—	—	4,998,321	740,276
1809-10	6,590,680	—	—	5,373,191	691,914
1810-11	10,682,249	—	—	5,238,576	758,372
1811-12	10,706,172	—	—	5,156,717	742,726
1812-13	10,390,257	—	—	5,258,244	687,789
1813-14	11,172,471	—	—	5,297,088	759,132
1814-15	11,155,912	—	—	5,322,164	819,204
1815-16	11,312,896	—	—	5,106,107	818,816
1816-17	11,856,953	—	—	5,360,220	890,405
1817-18	11,692,068	—	—	5,381,307	1,302,445
1818-19	12,437,385	—	—	5,361,432	1,690,200
1819-20	12,245,526	—	—	5,407,004	1,577,932
1820-21	13,547,423	—	—	5,403,506	2,401,312
1821-22	13,390,339	—	—	5,557,029	2,856,740
1822-23	13,312,044	—	—	5,585,210	3,274,447
1823-24	12,992,069	—	—	5,498,765	2,789,550
1824-25	13,524,223	—	—	5,440,743	1,785,217
1825-26	13,151,090	—	—	5,714,915	2,262,393
1826-27	14,812,833	—	—	5,981,681	2,588,993
1827-28	14,973,110	—	—	5,347,828	2,542,325
1828-29	14,833,840	—	—	5,575,049	2,331,902
1829-30	13,858,178	—	—	5,415,687	2,421,443
1830-31	14,119,914	—	—	5,358,260	2,541,136
1831-32	11,748,757	—	—	4,472,137	2,096,343
1832-33	12,244,523	—	—	4,108,061	2,125,340
1833-34	11,616,954	—	—	4,358,207	2,292,207
1834-35	15,290,414	4,899,274	—	4,480,025	2,186,934
1835-36	8,286,287	4,836,133	—	4,599,261	2,424,444
1836-37	8,618,470	5,056,489	—	4,618,209	2,705,862
1837-38	9,081,014	4,369,351	—	4,819,890	2,658,566
1838-39	8,772,796	5,044,756	—	4,953,070	2,387,477
1839-40	7,845,169	4,695,925	—	4,976,615	2,406,329
1840-41	8,435,974	4,632,562	—	4,974,639	2,807,898
1841-42	8,826,143	5,192,383	—	5,015,217	2,804,080
1842-43	9,065,597	5,321,829	—	5,066,759	3,122,302
1843-44	9,641,872	5,364,943	—	5,074,194	3,205,564
1844-45	9,996,689	5,625,609	—	4,996,329	3,146,529
1845-46	10,396,945	5,533,467	—	5,006,048	3,334,148
1846-47	11,526,318	5,932,509	—	5,134,045	3,491,809
1847-48	10,076,141	6,061,438	—	5,210,367	3,670,356
1848-49	10,115,421	5,968,591	—	5,161,453	4,142,921
1849-50	10,909,516	6,214,937	1,289,039	5,006,949	4,102,901
1850-51	10,423,629	6,091,529	1,591,897	5,087,323	4,430,772
1851-52	10,407,442	6,198,372	1,212,966	5,233,233	4,780,292
1852-53	11,216,705	6,124,131	1,238,482	5,315,077	4,711,714
1853-54	11,221,092	6,172,387	1,296,609	4,966,635	4,600,807
1854-55	11,691,344	6,254,268	1,307,745	4,927,346	4,950,347
1855-56	13,019,430	6,260,006	1,297,591	5,287,329	4,853,172
1856-57	14,078,315	6,591,261	1,461,565	5,787,060	4,405,100
1857-58	14,411,771	3,047,925	2,452,206	5,678,275	6,116,499

Vide Parliamentary Paper, No. 201 of 1859 (Sess. 2).

APPENDIX F.

GROSS REVENUE AND EXPENDITURE OF EACH PROVINCE OF BRITISH INDIA, EXCLUSIVE OF EXPENDITURE IN ENGLAND, FOR THE LAST TEN YEARS OF THE COMPANY'S RULE.

Years ended 30th April.	TERRITORIES AND DEPARTMENTS UNDER THE GOVERNMENT OF INDIA.		BENGAL.		NORTH-WEST PROVINCES.		MADRAS.
	Revenue.	Expenditure.	Revenue.	Expenditure.	Revenue.	Expenditure.	Revenue.
	£	£	£	£	£	£	£
1849			10,115,421	12,448,433	5,986,591	2,002,720	5,151,454
1850			10,909,518	12,315,908	6,214,938	1,994,163	5,005,850
1851			10,423,829	11,883,231	6,091,530	2,133,104	5,087,333
1852			10,407,442	12,002,307	6,198,373	2,129,172	5,233,232
1853			11,215,705	12,582,015	6,124,130	2,119,727	5,315,078
1854			11,221,092	13,473,401	6,172,387	2,222,719	4,986,635
1855			11,691,344	13,718,480	6,254,268	2,252,279	4,929,346
1856			13,019,430	13,768,540	6,260,006	2,533,487	5,287,329
1857			13,512,854	13,885,288	6,219,036	2,608,244	5,465,330
1858	2,031,773	13,642,507	12,379,998	4,331,947	3,047,925	2,320,069	5,678,375

Years ended 30th April.	MADRAS.	BOMBAY, INCLUDING SIND.		PUNJAB.		TOTAL.	
	Expenditure.	Revenue.	Expenditure.	Revenue.	Expenditure.	Revenue.	Expenditure.
		£	£	£	£	£	£
1849	4,575,998	4,142,920	4,628,789			25,396,336	23,753,940
1850	4,574,274	4,102,900	4,646,099	1,280,038	679,007	27,523,344	24,210,051
1851	4,547,227	4,430,771	4,795,047	1,591,897	824,829	27,625,360	24,263,438
1852	4,700,140	4,780,201	4,757,900	1,212,989	1,022,566	27,832,237	24,592,065
1853	4,828,522	4,711,713	4,833,207	1,238,463	916,776	28,609,109	25,279,247
1854	5,225,377	4,600,807	4,904,435	1,296,609	1,062,214	28,277,530	26,978,146
1855	5,420,367	4,950,347	4,915,507	1,307,745	1,436,088	28,133,050	27,741,721
1856	5,537,168	4,953,172	5,123,425	1,297,591	1,410,311	30,817,528	28,372,901
1857	5,177,904	5,228,874	5,143,285	1,264,321	1,264,480	31,691,015	28,079,202
1858	5,485,755	5,115,499	6,665,877	2,452,308	1,532,353	31,706,776	26,078,528

* This territory was not acquired until 1849.

APPENDIX G.
DEBT OF THE GOVERNMENT OF INDIA

On the 30th April.	In India.	In London.	Total.	Interest payable.
	£	£	£	£
1834 - -	37,827,715	3,523,237	41,350,952	1,959,594
1835 - -	36,250,297	3,523,237	39,773,534	1,908,716
1836 - -	31,821,118	3,522,925	35,344,043	1,638,589
1837 - -	32,433,329	3,522,825	35,956,154	1,679,401
1838 - -	32,266,553	1,734,300	34,000,853	1,589,112
1839 - -	32,246,573	1,734,300	33,980,873	1,574,762
1840 - -	32,750,696	1,734,300	34,484,996	1,596,631
1841 - -	34,187,827	1,734,300	35,922,127	1,673,795
1842 - -	36,670,173	1,734,300	38,404,473	1,799,824
1843 - -	38,744,340	1,734,300	40,478,640	1,904,863
1844 - -	40,149,150	2,299,600	42,448,750	1,962,855
1845 - -	41,203,150	2,299,600	43,502,750	2,013,688
1846 - -	41,592,249	2,299,600	43,891,849	2,032,391
1847 - -	44,584,626	2,799,600	47,384,226	2,218,438
1848 - -	45,957,614	3,899,500	49,857,114	2,337,529
1849 - -	47,151,019	3,899,500	51,050,519	2,416,888
1850 - -	50,035,268	3,899,500	53,934,768	2,525,111
1851 - -	51,199,815	3,899,500	55,099,315	2,562,811
1852 - -	51,215,193	3,899,500	55,114,693	2,548,485
1853 - -	52,313,094	3,899,500	56,212,594	2,593,031
1854 - -	49,762,876	3,894,500	53,657,376	2,250,183
1855 - -	51,615,927	3,894,400	55,510,327	2,330,551
1856 - -	53,848,927	3,894,400	57,743,327	2,439,058
1857 - -	55,546,652	3,894,400	59,441,052	2,525,375
1858 - -	60,704,084	8,769,400	69,473,484	3,027,701

APPENDIX H.
STATEMENT OF THE ACCOUNT OF HOME
CHARGES IN EACH YEAR FROM 1834-36.

Year.	Amount.
1834-35 - - - -	£2,344,296
1835-36 - - - -	2,461,402
1836-37 - - - -	2,357,321
1837-38 - - - -	2,358,651
1838-39 - - - -	2,590,061
1839-40 - - - -	2,673,054
1840-41 - - - -	2,689,750
1841-42 - - - -	2,956,303
1842-43 - - - -	2,633,845
1843-44 - - - -	3,035,389
1844-45 - - - -	2,686,931
1845-46 - - - -	3,143,361
1846-47 - - - -	3,199,198
1847-48 - - - -	3,109,896
1848-49 - - - -	3,097,580
1849-50 - - - -	2,806,977
1850-51 - - - -	2,780,989
1851-52 - - - -	2,676,186
1852-53 - - - -	2,864,097
1853-54 - - - -	3,427,976
1854-55 - - - -	3,150,153
1855-56 - - - -	3,559,809
1856-57 - - - -	3,719,131
1857-58 - - - -	4,492,470

These figures are exclusive of the cost of stores purchased in England for India and the extraordinary charges, such as subscriptions to charities, societies, hospitals and schools, presents, special grants, house dinners, and refreshments.

APPENDIX I.
TOTAL ANNUAL EXPENSE OF THE MILITARY
FORCE IN EACH YEAR FROM 1834-35.¹

Year.	Amount.
1834-35 - - - -	£7,041,162
1835-36 - - - -	6,847,096
1836-37 - - - -	6,885,857
1837-38 - - - -	7,141,439
1838-39 - - - -	7,607,514
1839-40 - - - -	8,454,208
1840-41 - - - -	9,006,433
1841-42 - - - -	9,193,745
1842-43 - - - -	9,562,524
1843-44 - - - -	9,558,306
1844-45 - - - -	9,634,985
1845-46 - - - -	10,384,249
1846-47 - - - -	10,598,016
1847-48 - - - -	9,932,209
1848-49 - - - -	10,739,647
1849-50 - - - -	10,098,926
1850-51 - - - -	10,715,145
1851-52 - - - -	10,552,776
1852-53 - - - -	10,963,249
1853-54 - - - -	11,691,465
1854-55 - - - -	10,624,149
1855-56 - - - -	10,653,135
1856-57 - - - -	10,858,963
1857-58 - - - -	14,746,737

¹ This is exclusive of the charges on military buildings, fortifications, etc., and of the expenditure incurred in England for the army in India.

APPENDIX J.

FIRMAUN FROM THE KING SHAH ALUM, GRANTING THE DEWANNEE OF BENGAL, BAHAR AND ORISSA, TO THE COMPANY. DATED AUGUST 12TH, 1765.

At this happy time our royal Firmaun, indispensably requiring obedience, is issued. That whereas in consideration of the attachment and services of the high and mighty, the noblest of exalted nobles, the chief of illustrious warriors, our faithful servants and sincere well-wishers, worthy of our royal favours, the English Company, we have granted them the Dewannee of the provinces of Bengal, Bahar and Orissa, from the beginning of the Fussul Rubby of the Bengal year 1172, as a free gift, and Ultungau, without the association of any other person, and with an exemption from the payment of the customs of the Dewannee, which used to be paid to the court ; it is requisite that the said Company engage to be security for the sum of twenty-six lacks of rupees a year, for our royal revenue, which sum has been appointed from the Nabob Nudjum ul Dowla Bahadur, and regularly remit the same to the royal Sircar ; and in this case, as the said Company are obliged to keep up a large army for the protection of the provinces of Bengal, etc., we have granted to them whatsoever may remain out of the revenues of the said provinces, after remitting the sum of twenty-six lacks of rupees to the royal Sircar, and providing for the expenses of the Nizamut : it is requisite that our royal descendants, the Viziers, the bestowers of dignity, the Omrahs high in rank, the great officers, the Muttasaddes of the Dewannee, the managers of the business of the Sultanut, the Jagheerdars and Croories, as well the future as the present, using their constant endeavours for the

establishment of this our royal command, leave the said office in possession of the said Company, from generation to generation for ever and ever; looking upon them to be insured from dismissal or removal, they must on no account whatsoever give them any interruption, and they must regard them as excused and exempted from the payment of all the customs of the Dewannee, and royal demands. Knowing our orders on the subject to be most strict and positive, let them not deviate therefrom.

Written the 24th of Sophar of the sixth year of the Jaloos (the 12th August, 1765).

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