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EAST INDIA (CONSTITUTIONAL REFORMS)

REPORT
of the
Indian States Enquiry Committee
(Financial)
1932

*Presented by the Secretary of State for India
to Parliament by Command of His Majesty
July, 1932*

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Map of India showing places visited by Committee.	Frontispiece
Map of India, illustrating position of ports owned by Indian States, with special reference to India's railway system.	At end of Report

INDIAN STATES ENQUIRY COMMITTEE (FINANCIAL.)

LIST OF MEMBERS.

- The Right Hon. J. C. C. Davidson, C.H., C.B., M.P., *Chairman.*
Sir Reginald Glancy, K.C.I.E., C.S.I., *Deputy Chairman.*
The Lord Hastings.
Major-General Sir Robert Hutchison, K.C.M.G., C.B., D.S.O., M.P.
(now Lord Hutchison of Montrose).
Sir Maurice Gwyer, K.C.B., K.C.
Sir Charles Stuart-Williams.
Mr. J. R. Martin, C.I.E.

APPENDICES.

APPENDIX I.

Extract from Report of Federal Finance Sub-Committee of Federal Structure Committee of Indian Round Table Conference, September-December, 1931.

16. *Provincial Contributions.*—We have, subject to certain reservations, proposed the allocation to the Provinces of the proceeds of taxes on Income, without, so far, any corresponding reinforcement for the Federal Government. If the Expert Committee unexpectedly found that Federal resources were such as to give a secure prospect of recurring revenues sufficient to meet this loss immediately (and also a loss in respect of the heads dealt with in paragraph 17 below), many difficulties would, of course, be removed. But, on the provisional basis set out in paragraph 4, we are bound to assume that there may be a substantial Federal deficit, due to the allocation of Income-tax to the Provinces. The deficit, in so far as it arises from the above cause, should, we suggest, be met by Contributions from the Provinces, to be divided between them either on the basis of their respective revenues or of population, or according to some other defined method. The Expert Committee should consider what is the most appropriate basis. This basis need not necessarily be the same as that on which the Income-tax proceeds are distributed. Differentiation between the two methods might be used as a means of partially adjusting the burden on Provinces which are specially hard hit by the existing distribution of resources between them.

We further propose that, not merely should it be the declared object of the Federal Government, as its position improves, to reduce and ultimately extinguish these Contributions, but the constitution should specifically provide for their extinction by the Federal Government by annual stages over a definite period, say, ten or fifteen years.

17. *States' Contributions.*—In the scheme proposed above, the Federal burdens will be spread over all the Units of the Federation in a precisely similar manner except for:—

- (a) The above-mentioned Contributions from the Provinces, until such time as they are finally abolished;
- (b) such direct or indirect contributions as are, or have been, made by certain States, of a kind which have no counterpart in British India; and
- (c) varying measures of immunity in respect of Customs and Salt enjoyed by certain States.

We now turn to consider what the States' contributions are, or may be; but, at the outset, we would lay down the general principle that, subject to certain exceptions specified below, the direct or indirect contributions from the States referred to at (b) should be wiped out *pari passu* with the Provincial Contributions mentioned in the preceding paragraph.

18. *Cash Contributions from States and Ceded Territories.*—The direct or indirect contributions from the States just referred to may arise, or are alleged to arise, under the following heads:—

- (i) cash contributions;
- (ii) value of ceded territories;* and
- (iii) contributions in kind for Defence by the maintenance of State Forces.

(i) Cash contributions from States (till recently known as tributes) have arisen in many different ways, and it has been impossible for us to examine the cases of individual States. Nevertheless, we think that there is, generally speaking, no place for contributions of a feudal nature under the new Federal Constitution; and only the probability of a lack of Federal resources at the outset prevents our recommending their immediate abolition. We definitely

* This term does not include the leased territory of Berar.

APPENDIX I—*continued.*

propose that they should be wiped out *pari passu* with the Provincial Contributions discussed in paragraph 16 above. Meanwhile, there seem to us to be certain cases in which real hardship is inflicted by the relative magnitude of the burden of the cash contributions; and we suggest that it might be possible, without excessive loss being thrown on the Federal Government, to remit at once that part of any contribution which is in excess of 5 per cent. of the total revenues of a State. Apart from this, the circumstances under which the contributions have been levied vary so much that it is necessary for the Expert Committee to undertake (what it has been impossible for us to execute) a detailed examination of each individual case, and, with the above general principles in mind, to express an opinion as to what would be equitable treatment for each of the States in question.

(ii) Without the necessary statistics, we are unable to investigate in detail the claim of the States that, through having ceded territory, some of them will be liquidating a liability in respect of Federal burdens. Here again we propose that the Expert Committee should examine the whole question, and pronounce an opinion as to the equities in each individual case.

19. *State Forces.*—(iii) Any attempt to assess the financial value to the Federation of the State Forces would raise many intricate problems into which it has been impossible for us to enter. Close consultation with the Military Authorities and with individual States would be necessary before any solution of this problem could be found. The maintenance and availability of these Forces is at present optional for the States concerned; and we think it likely that, before any credit was given to a State on account of the Force which it maintains, the Federal Authorities would, at all events, wish to prescribe:—

(a) That the Forces should be efficient according to a standard of which the Military Authorities should be the judge, and should also be required for purposes connected with the general Defence scheme of India; and

(b) that these Forces should, by some permanent arrangement, be made available for services to be determined by the competent Military Authorities.

In any case, we regard this as a separate question which should be taken up between the Military and Financial Authorities of the Federal Government on the one hand, and the individual States on the other. We further think that any financial adjustment should be a matter of bargaining between the parties concerned, and should be treated as a separate matter—not on the lines of (a) and (b) of paragraph 17.

20. *Maritime States and Kashmir.*—These States, being on the frontiers of India, are in a special position as regards the question of external Customs duties. Here again, we feel that it is impossible to deprive States of revenue of which they are already in possession. One principle which we would lay down is that, in all cases, the Import tariff at the States' Ports should be not less than that at Ports in the rest of India. The question whether Maritime States should agree to the administration of Customs at their Ports being taken over by the Federal Department is obviously one of great importance, but hardly comes within the sphere of our enquiry.

Our general conception of the problem is that the Treaties or agreements which vary widely in the different cases, must be taken as they stand, and that any decision as to what are the existing rights of a State, in those instances in which they are now in dispute, should be determined separately, with the least possible delay, and not by the Expert Committee. We think, however, that the latter should investigate the position in each State on its ascertained existing rights, and should express an opinion as to what commutation it would be worth while for the Federal Government to offer to the State for the extinction of any special privilege which it now enjoys. In doing so, the Committee might allow for any contributions of special value which a

APPENDIX I—*continued.*

State may be making to the Federal resources. With this opinion before them, we think it should be left to the Federal Authorities, if they think fit, to negotiate with each State for the surrender of existing rights. The Expert Committee should also attempt to determine what, in the absence of any such surrender, would be the amount which Federal revenues lost owing to the existence of the special right of the State ; and this valuation should be taken into account by the Federal Government whenever any question arose, as suggested in paragraph 14 above, of the Federation's distributing surplus revenue over the Federal Units.

APPENDIX II.

Memorandum to all local political authorities for distribution at their discretion to all Darbars interested in financial questions falling within the terms of reference of the States Enquiry Committee.

It is essential that all Darbars interested in the Committee's activities should read (a) the Report of the Federal Finance Sub-Committee of the Round Table Conference, 1931 (copies of which, it is understood, are being distributed by the Reforms Office of the Government of India) and (b) the first of the two letters addressed by the Prime Minister to the Committee's Chairman on 16th December, 1931. This letter contains the Committee's terms of reference. It was published in the Press throughout India on 14th January, and it is understood that copies have since been circulated by the Government of India.

2. The matters thus committed to the Committee for examination fall into two main heads :—

(a) Certain privileges or immunities at present enjoyed by certain States. These mainly relate to sea customs and salt, but there are others in connection with Posts and Telegraphs. For instance, several maritime States collect and appropriate sea customs at their own ports, Cochin and Travancore obtain a share of the collections at the British port of Cochin, and Kashmir, under a special treaty, obtains a refund of sea customs duty on goods imported into the State in bond. As regards salt, some States supply their inhabitants from local sources of manufacture, others obtain a free grant of salt or a cash compensation in consideration of their having suppressed, or made over to the Government of India, local sources of supply. In the matter of posts and telegraphs many states enjoy privileges not enjoyed by local governments of British Indian provinces inasmuch as they possess agreements entitling them to the free carriage of their official correspondence or to a free grant of service stamps.

(b) Certain contributions of a special character which many States are now making or have made in the past to the resources of the Government of India. These consist in the main of (1) cash contributions or "tributes" and (2) value of territories ceded in the past in return for guarantees of protection. It may further be held that the forces maintained by certain States also constitute a contribution of this kind in cases where they possess a definite all-India as opposed to a local value and have assigned to them service of this character.

3. In regard to the privileges and immunities referred to in paragraph 1 (a) above, the Committee desire to have the fullest information to enable them to judge of their value to the States and the probable amount which would be diverted from what are *prima facie* the legitimate revenues of the new Federal Government in the event of their continuation under federation. In the case of customs it is particularly desirable to collect the fullest and most accurate statistics of collections or recoveries in recent years and any information bearing on future prospects in regard to the development or deterioration of trade at the ports concerned. In the case of salt and Posts and Telegraphs, the presentation of the necessary information should be a matter of little difficulty.

APPENDIX II—*continued.*

4. On the assumption that the States concerned will naturally desire the continuation of these privileges and immunities to the utmost possible extent, Darbars are invited to set forth in detail their arguments in support of this proposition and refuting, in so far as they desire to do so, the contrary proposition that the Federal Government ought to be in a position to absorb all revenues from federal subjects and that all federating units should, so far as possible, bear these burdens on a uniform equal basis. It will be borne in mind that this latter proposition is the main basis for the suggestion that the special contributions (tributes, etc.) payable by certain States should not be allowed to continue under a Federal Government.

5. The information which the Committee desire to receive in regard to these special contributions is as follows. As regards *cash contributions or tributes*, they desire to receive from each State concerned a statement showing

- (a) The amount paid (in British rupees).
- (b) To whom it is paid (*i.e.*, to the Government of India or to another state).
- (c) A brief account of the origin and purposes of the payment.
- (d) The proportion which the contribution bears to the total normal revenue of the state concerned.
- (e) Any arguments which the state may desire to put forward to support a request for remission.

6. *As regards ceded territories* the Government of India have already arranged in practically all such cases for a detailed examination with a view to identify the areas in question and to estimate their present value. The results of these enquiries which have been carried out in consultation with the States concerned, are expected to be available very shortly and will be supplied to the Darbars who are requested to forward to the Committee any comments or criticisms which they may have to offer as to their accuracy and also, if they so desire, their views as to the kind of action which might be taken to rectify any grievances or features in this connection which appear to them to be inconsistent with an equitable system of federal finance.

7. In the case of any cessions which are considered to come within the scope of the Committee's terms of reference, but in regard to which information has not yet been collected by the special committee appointed by the Government of India, the Darbars concerned are requested to forward full details of the areas in question the circumstances of their cession and any available information bearing on the question of their present value.

8. In the last paragraph of the Prime Minister's letter to the Chairman it has been left open to the Committee to take into account any existing facts in the financial or contractual relations between states and the British Government in India which are not specifically mentioned in the terms of reference but which seem to have a close bearing on the financial position of states in a federal India.

While it is conceivable that financial grievances may be brought to the notice of the committee the rectification of which may seem to them a reasonable requirement as part of the terms on which a State would adhere to the federation, it should be assumed that the Committee's interpretation of its terms of reference will ordinarily be narrow rather than broad.

9. It is hoped that all States interested in any of the above matters will make every effort to ensure that the material required, as indicated above, shall reach the Committee in good time before any oral discussions take place.

There is no objection to such material being forwarded direct, to save time, to the Secretary of the States Enquiry Committee, Camp, India, but copies should be simultaneously supplied to the Political authority or local Government concerned. If these latter have any comments to offer thereon, they are requested kindly to communicate them to the Committee as soon as possible.

APPENDIX III.

CASH CONTRIBUTIONS.

SCHEDULE A.

Contributions imposed or negotiated by British Government:—

- (1) in acknowledgment of suzerainty, including obligations to aid and protect on the one side, and to give subordinate co-operation on the other;
- (2) in commutation of obligations for the provision of a State "contingent force" or other form of military assistance;
- (3) for maintenance of a British "subsidiary force;"
- (4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory);
- (5) for special or local purposes, such as the maintenance of local corps, police, etc.

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government:—

- (6) by conquest or lapse of the original recipient;
- (7) by assignment from the original recipient.

APPENDIX III.

SCHEDULE A.

Contributions imposed or negotiated by British Government:—

- (1) in acknowledgment of suzerainty, including obligations to aid and protect on the one side, and to give subordinate co-operation on the other.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
135.	Bundi	40,000	Tribute payable under Treaty of 1818, article 6, as "Chauth" (or one fourth of revenue) of Bundi and other places. Article 2 promised Bundi the protection of the British Government.
141.	Jaipur	4,00,000	Tribute payable under Treaty of 1871, whereby stipulation in Treaty of 1818, in which protection accorded to Jaipur, for a tribute of Rs.8 lakhs, was amended.

APPENDIX III.—(contd.).

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(1) in acknowledgment of suzerainty, including obligations to aid and protect on the one side, and to give subordinate co-operation on the other.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Rajputana Agency—(contd.).</i>			
150.	Sirohi	6,881	Sum to which tribute of Rs.13,763, fixed under Treaty of 1823 according protection, was reduced in recognition of Mutiny services. (The original tribute was by the treaty to be determined three years after its conclusion, subject to its not exceeding three-eighths of the State's revenue.)
148.	Udaipur	2,00,000	By the Treaty of 1818 according protection the tribute was fixed at one-fourth of the State's revenue for five years and thereafter three-eighths in perpetuity. In 1826 the amount payable was limited to Rs.3 lakhs and in 1846 was reduced on account of the financial embarrassment of the State to Rs.2 lakhs, at which figure it has remained.
130.	Kotah	1,31,250	By Treaty of December, 1817, Kotah accepted the protection of the British Government and agreed to pay tribute at the rate formerly paid to the Mahrattas. At the time this amounted to about Rs.2,70,000 and was shared between the Peshwa, Scindia, Holkar and Dhar. By the Treaty of November, 1817, with Scindia it had however been separately agreed that Scindia's shares of the Kotah tribute (Rs.94,217 and Rs.9,252) should be assigned by him for maintenance of the Gwalior Contingent. These amounts, therefore, though included in the total paid by Kotah, have been separately shown as assigned tributes (see Class (7) of this Appendix).

APPENDIX III.—(contd.).

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(1) in acknowledgment of suzerainty, including obligations to aid and protect on the one side, and to give subordinate co-operation on the other.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Rajpuana Agency—(contd.).</i>			
130. <i>(contd.).</i>	Kotah <i>(contd.).</i>		The portion of the Kotah tribute originally paid to the Peshwa was later remitted, and Rs.80,000 was transferred to be paid by Jhalawar when created out of Kotah in 1838 as a separate State. Subsequently, Rs.50,000 was retransferred to be paid by Kotah in 1899, when a portion of Jhalawar was again attached to Kotah (see Class (5) of this Appendix), leaving the amount shown to be paid by Kotah.
<i>Madras States Agency.</i>			
119.	Cochin..	.. 1,00,000	Treaty of 1791, article 4, promised assistance in recovering possessions in occupation of Tipu Sultan in return for tribute and guaranteed protection.
<i>Mysore.</i>			
124.	Mysore	.. 24,50,000	Treaty of 1799, article 2, promised protection by a military force to Hindu dynasty restored on fall of Seringapatam in return for annual payment of 7 lakhs of Star Pagodas (Rs. 24½ lakhs). Treaty of 1807 stipulated for upkeep by Mysore of 4,000 horse as a contingent force in lieu of pecuniary liabilities under the former treaty. Instrument of Transfer, 1881, on transfer to Maharaja of management of administration, fixed total contribution at Rs. 35 lakhs and relieved him of obligation of maintaining contingent force. Same provisions in Treaty of 1913. With effect from 1st April, 1923, the contribution was reduced from Rs. 35 lakhs to its original figure of Rs. 24½ lakhs.

APPENDIX III.—(contd.).

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(1) in acknowledgment of suzerainty, including obligations to aid and protect on the one side, and to give subordinate co-operation on the other.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Western India States Agency.</i>			
409.	Porbandar ..	15,000	By Agreement of 1809, article 1, Porbandar ceded half its port to the British Government with full participation in the rights thereof, and, by article 4, was assured British protection, for which purpose a British detachment was to be stationed at the port. Subsequently the British Government leased to Porbandar for Rs.26,000 a year its rights in the port, and in 1853 withdrew the detachment, but reduced the payment to Rs.15,000, at which it still stands.

(2) in commutation of obligations for the provision of a State "contingent force" or other form of military assistance.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Central India Agency.</i>			
13.	Bhopal ..	1,61,290	By Treaty of 1818, article 6, Bhopal agreed to furnish a contingent of 600 horse and 400 infantry. This by Supplementary Article of 1849 was converted into a cash contribution to British Government for expenses of upkeep of the contingent, which since the Mutiny has been disbanded and its duties transferred to the regular British forces.

APPENDIX III.—(contd.).

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(2) in commutation of obligations for the provision of a State "contingent force" or other form of military assistance.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Central India Agency—contd.</i>			
27.	Indore ..	Nil. (1,11,214)	Treaty of 1818, article 11, stipulated for retention of not less than 3,000 horse to co-operate with British Government. In virtue of this stipulation a contingent was formed by the British Government, and subsequently concentrated at Mahidpur, to which Indore, Jaora, and Dewas (q.v.) supplied forces. In 1841 the supply of troops in each case was commuted into a cash contribution, capitalized in 1865 for Rs. 23,81,520 to include as well an annual contribution of Rs. 7,862 towards the Malwa Bhil Corps—see Class (5)—the duties of the contingent, which mutinied in 1858, having been taken over by the regular British forces.
80.	Jaora ..	1,37,127	Treaty with Indore, 1818, article 12, whereby State of Jaora was created, stipulated for maintenance of 600 horse, subject to augmentation, in constant readiness for service. In 1823 the force was fixed at 500 horse and 500 foot with 4 guns. The force was used to form the Mahidpur Contingent and the obligation to furnish troops was commuted in 1842 into a money payment.
56. 60.	Dewas, Senior and Junior.	28,475	Treaty of 1818, article 2, stipulated for maintenance of 50 horse and 50 foot, augmented in 1827 to 75 horse and 200 foot, which were used for the Mahidpur Contingent. In 1842 the obligation was converted into a cash contribution of which each State pays a moiety.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(3) for maintenance of a British " subsidiary force."

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Madras States Agency.</i>			
120.	Cochin..	.. 1,00,000	Treaty of 1809, article 2; for expense of one battalion of native infantry.
121.	Travancore	.. 3,81,456	Treaty of 1795, article 3; for expense of three battalions of sepoy, a company of European artillery and two companies of lascars.
122.	Do.	.. 4,01,655	Treaty of 1805, article 3; for expense of one battalion of native infantry in addition to contribution under Treaty of 1795, and in quittance of obligation to supply a contingent force in time of war.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Rajputana Agency.</i>			
137.	Jhalawar	.. 30,000	On its creation in 1838 Jhalawar was charged with a tribute of Rs. 80,000, the tribute of Kotah out of which it was formed being correspondingly reduced. In 1899, when the direct line of the original Ruling House had become extinct, the State was regranted in a diminished form to the father of the present Ruler, the rest of its former territory reverting to Kotah, which became charged with Rs. 50,000 of the tribute originally fixed, leaving a balance of Rs. 30,000 to be paid by Jhalawar.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Rajputana Agency—contd.</i>			
142.	Lawa ..	225	Created as a separate Chiefship in 1867 out of the State of Tonk, to which the Chief had paid a tribute of Rs. 3,000 per annum. This tribute was held to have accrued to the British Government, but was kept in abeyance to enable debts to be cleared off until 1883 when the present tribute was fixed.
<i>Central India Agency.</i>			
21.	Ajaigarh ..	7,014	Paid in respect of the taluqas of Ghora and Bichaun, which were granted to the Ruler of Ajaigarh, on restoration of his State after usurpation between 1792 and 1803 by the Peshwa's forces and subsequently by one Lachman Singh. These taluqas appear to have been held by Lachman Singh on lease and not in sovereignty and were so transferred to Ajaigarh; but they have in practice apparently since their grant been treated as if held under sovereignty like the remainder of the State.
22.	Bihat	1,400	Paid in respect of the district of Lohargaon, for which in 1829 the Ruler was granted a perpetual lease on his being unable to establish a title to this portion of the State, in which he had been confirmed in 1807 on the British occupation of Bundelkhand. In practice since the grant the Ruler has apparently exercised sovereignty in the district.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Central India Agency—contd.</i>			
23.	Charkhari ..	8,584	Paid in respect of the pargana of Chandla and taluqa of Bhina which were leased to the Ruler of Charkhari in 1811 and 1809 respectively by the British Government, having been found in occupation by others when in 1803 the British on entering Bundelkhand restored the State to the Ruling Family of Charkhari. In practice since their grant the Ruler has apparently exercised sovereignty in these districts.
25.	Panna ..	9,955	For districts of Sheorajpur and Aktohan, found in occupation of Lachman Singh and others in 1803, and granted in perpetual lease to the Ruler of Panna in 1811 and 1835 respectively. They have apparently in practice been held in sovereignty.
28.	Indore ..	5,285	Annual payment on account of excess of land made over to Indore in territorial exchanges of 1861.
<i>Western India States Agency.</i>			
229.	Cutch	82,253	By Treaty of 1816, article 10, Cutch agreed <i>inter alia</i> to cede to the British Government the town and district of Anjar "as a friendly return for the essential services then agreed to be performed," viz., restoration of possessions and aid of a force to reform and settle a disturbed district. In a Treaty of 1819 the State agreed to receive a British subsidiary force to remain until the British Government considered it could be withdrawn with safety. This force was to be paid from Cutch revenues.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Western India States Agency—contd.</i>			
229. (contd.)	Cutch (contd.)		In 1822 Anjar was retroceded to Cutch on condition of the annual payment of a pecuniary equivalent of Rs.82,253. By a Treaty of 1832 the State agreed to defray the cost of the subsidiary force up to a maximum of Rs.2 lakhs (Ahmedabad Sicca) inclusive of the Anjar equivalent, and in the event of its reduction or withdrawal to continue a minimum annual contribution of the amount of this equivalent. The subsidiary force was completely withdrawn by 1911. The contribution still being made thus represents a cash commutation for the retroceded town and district.
192.	Bhavnagar ..	52,000	Payment known as Bhavnagar Jama made to British Government under Settlement of 1860 for villages in districts of Dhanduka, Gogho and Ranpore in which Bhavnagar was tacitly permitted to continue to exercise sovereign rights after their cession by the Peshwa to the British Government under the Treaty of Bassein, 1802.
<i>Assam.</i>			
515.	Manipur ..	5,000 (50,000)	A tribute of Rs.50,000 was imposed on the State in accordance with the terms of the Sanad of 1891 whereby it was regranted to its present Ruler after suppression of the rebellion in which five British officers were murdered. Previously no tribute had been paid. The payment was stated at the time to be in order to meet extra expenditure incurred on the State's behalf "as well as to admit its complete subordination". Among the items of expenditure incurred on the State's behalf are the maintenance of a battalion of the Assam Rifles and of a road in its territory.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Assam—contd.</i>			
515. (contd).	Manipur (contd).		The tribute was reduced from 1920–21 for ten years, since extended to 1932–33, to its present amount on condition that the balance is spent on the improvement of the administration of the hill areas inhabited by primitive peoples.
<i>Bengal.</i>			
516.	Cooch Behar..	67,701	Cooch Behar agreed by Treaty of 1773 to acknowledge subjection to the East India Company, to be annexed to Bengal and to pay a tribute of half its revenues, on being granted protection against Bhutan which had made its Ruler prisoner and taken possession of his territory. The tribute was stabilized in 1780 at its present figure. In 1816 the British Government agreed that interference in the affairs of the State should be limited to advice, so long as they were properly conducted.
<i>United Provinces.</i>			
723.	Benares	.. 1,90,000	In 1911 certain tracts of land in the United Provinces comprising part of the family domain of the successors of Raja Chet Singh were constituted into the State of Benares, the Maharaja being created a Ruling Prince. It was provided in the Instrument of Transfer, clause 6, that a tribute of Rs.1,90,000 should be paid to the British Government to represent the loss of the surplus revenue from the lands affected. A further payment of Rs.30,387 in respect of loss of revenue on country liquor and opium was imposed in 1912. In 1919 an additional tribute of Rs.29,000 became payable under a Supplementary Instrument of Transfer of further territory to the State.
724.	.. ..	.. 30,387	
725.	.. ..	.. 29,000	

1917.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
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Punjab States Agency.

127. Kapurthala .. Nil
(1,31,000)

The British Government, on obtaining the Jullundur Doab from the Lahore Government in 1846 after the first Sikh War, restored to the Ruler of Kapurthala his territory on the right bank of the Sutlej, subject to an annual payment of Rs.1,38,000. This was reduced in 1847 to Rs.1,31,000 in consideration of the exclusion of the Jagir of Nurmahal from Kapurthala.

The amount of the original contribution appears to have been determined by commuting on a cash basis the obligation of the State to furnish to the Lahore Government a contingent of horse and foot, a sum of Rs.35,000 being deducted from the total in respect of certain former possessions of the Ruler not restored to him.

In 1924 the annual payment of Rs.1,31,000 was remitted in consideration of the efficiency and cost of maintenance of the State Forces on the condition that—

(1) these should be adjudged efficient ;

(2) their cost together with the tribute should exceed 15 per cent. of the State's revenues, and

(3) the remission might be reconsidered by the Government of India if financial or other reasons made this desirable.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Punjab States Agency—contd.</i>			
126.	Chamba ..	2,307	The territories of all three States passed into British possession at the conclusion of the First Sikh War in 1846 and were regranted to their previous holders subject <i>inter alia</i> to an annual cash payment.
128.	Mandi ..	1,00,000	
129.	Suket ..	11,000	
			In the case of Chamba the original contribution of Rs.12,000 has been successively reduced to its present figure as compensation for the acquisition of Dalhousie and various lands required for military purposes.
			In the case of Mandi there is evidence that the State was previously tributary to the Moghuls, also to the Lahore Government which in 1840 demanded Rs.1,35,000.
125.	Bilaspur ..	8,000	The British Government in 1867 regranted to the State the parganas of Basse and Bachetru subject to an annual payment as "nazrana." These lands were originally in the possession of the Ruler but seized in 1819 by Ranjit Singh and alienated to another holder from whom they lapsed to the British Government in 1847.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(4) fixed on the creation or restoration of a State, or on a re-grant or increase of territory (including annual payments for grants of land on perpetual tenure and for equalisation of the value of exchanged territory).

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
<i>Punjab.</i>			
<i>(a) Tributes.</i>			
711.	Bashahr ..	3,945	The Gurkhas having been expelled in 1815 from the territories of the Chiefs of the hill districts between the Sutlej and Jumna rivers which they had overrun and occupied, the British Government granted Sanads to the Chiefs conferring on them for the most part the territory in their possession before the invasion, subject to conditions which usually included either an annual cash contribution or an obligation to furnish labour when required for the service of the British Government. The latter obligation has now in all cases been converted into an annual cash contribution. The original obligation was apparently to provide carriers for military transport. The commutation was assessed on the basis of the monthly wages of the stipulated number of carriers.
715.	Jubbal ..	2,520	
721.	Nalagarh ..	5,000	
718.	Kumharsain ..	2,000	
<i>(b) Payments in commutation of Begar.</i>			
709.	Baghal ..	3,600	The contributions of <i>Bashahr</i> , <i>Jubbal</i> , <i>Kumharsain</i> and <i>Nalagarh</i> are strictly tributes, as distinguished from cash commutation of labour supply. That of <i>Bashahr</i> , originally Rs.15,000 but reduced in 1847 in compensation for abolition of transit duty, is stated to be for defraying the expenses of the British protecting force; those of <i>Nalagarh</i> and <i>Kumharsain</i> were imposed in 1840 and 1866 respectively when the States were regranted after lapse on failure of heirs; that of <i>Jubbal</i> was later substituted for an original obligation to furnish 70 carriers.
710.	Balsan.. ..	1,080	
712.	Bhajji	1,440	
713.	Bija	124	
714.	Dhami.. .. .	720	
718.	Kuthar	1,000	
717.	Kunihar	180	
719.	Mailog	1,440	
720.	Mangal	72	
722.	Taroch	288	

The contributions of *Bashahr*, *Jubbal*, *Kumharsain* and *Nalagarh* are strictly tributes, as distinguished from cash commutation of labour supply. That of *Bashahr*, originally Rs.15,000 but reduced in 1847 in compensation for abolition of transit duty, is stated to be for defraying the expenses of the British protecting force; those of *Nalagarh* and *Kumharsain* were imposed in 1840 and 1866 respectively when the States were regranted after lapse on failure of heirs; that of *Jubbal* was later substituted for an original obligation to furnish 70 carriers.

All these contributions, in cash or in kind, having been imposed by the British Government as part of the conditions of restoration of the dispossessed Rulers to their territories, there appears to be no distinction of substance in their character.

APPENDIX III.—(contd.)

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(5) for special or local purposes, such as the maintenance of local corps, police, etc.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
<i>Rajputana Agency.</i>			
151.	Jodhpur	.. 1,15,000	(A) Towards cost of Mina Corps, stationed at Deoli and Erinpura. Jodhpur was required under Treaty of 1818, article 8, to furnish 1,500 horse for service with the British Government when required. The obligation was in 1835 converted into a cash payment of Rs.1,15,000 to meet the cost of the Jodhpur Legion, an irregular corps which after mutinying in 1857 was disbanded and replaced by the Erinpura Irregular Force, converted in 1904 into the 43rd Erinpura Regiment of the Indian Army, normally stationed at Erinpura in Sirohi. The Mina Corps, formed since the disbandment in 1921 of the 43rd Regiment, is maintained, as were the previous forces, to keep order in the country side and to provide employment for a proportion of the Mina inhabitants. Kotah agreed by Treaty of 1838 to the maintenance of an auxiliary force commanded and paid by British Officers at a cost not exceeding Rs. 3 lakhs per annum. The force was known as the Kotah Contingent. Kotah's contribution to it was in 1844 reduced to Rs.2 lakhs. The troops mutinied in 1857 and from 1897 to 1921 the force was represented by the 42nd Deoli Regiment of the Indian Army, normally stationed at Deoli in Kotah. Since 1921, when the Regiment was disbanded, it has been replaced by the Mina Corps. Tonk has, since the formation of the Mina Corps, contributed, voluntarily, Rs.5,000 to its upkeep. Previously the State paid no contribution towards a local corps.
131.	Kotah	.. 2,00,000	
140.	Tonk ..	.. 5,000	

APPENDIX III.—(contd.).

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(5) for special or local purposes, such as the maintenance of local corps, police, etc.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Rajputana Agency—(contd.).</i>			
149.	Udaipur ..	(66,000)	(B) <i>Towards cost of Mewar Bhil Corps.</i> This corps was raised in 1840 with a view to exercising a civilising influence on the Bhils in Mewar State. It also provides guards for residencies at Mount Abu and Udaipur. It is cantoned in the Bhumat of Mewar at Kherwara and Kotra. Nominally the cost of maintenance is met from the revenues of villages in the Mewar-Merwara district which have remained under British administration since they were occupied and divided between the British Government, Udaipur and Jodhpur in 1819-21. By the terms of an arrangement of 1863 Udaipur is entitled to any surplus available should the receipts of the district exceed Rs. 66,000, which amount was calculated to cover the cost of administration and the maintenance of the Mewar Bhil Corps and Merwara Battalion (another Local Corps since converted into troops of the line). Actually there is a loss on the administration of these villages and the entire cost of the corps is a direct charge on the revenues of India.
<i>Central India Agency.</i>			
29.	Indore ..	Nil. (7,862)	(C) <i>Towards cost of the Malwa Bhil Corps.</i>
104.	Dhar ..	6,602 (18,602)	The corps was embodied in 1839 to provide employment and a civilising influence for the Bhils and to maintain order in the Bhil tract in Central India. It maintains guard duties at the Residency, Indore, (where the corps was transferred from Sardarpur in the Bhil tract in 1907) and in the Manpur Agency. Contributing States can demand detachments if necessary, and the corps has also been used in non-contributing States.
106.	Jhabua ..	1,271	
102.	Barwani ..	3,390	
99.	Ali Rajpur ..	1,271	

APPENDIX III.—(contd.).

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(5) for special or local purposes, such as the maintenance of local corps, police, etc.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Central India Agency —contd.</i>			<p>(C) <i>Towards cost of the Malwa Bhil Corps—(contd.).</i></p> <p>The previous contribution of Gwalior, Rs. 20,000 (in respect of the State of Amjhera incorporated after the Mutiny in its territory), was remitted in 1925.</p> <p>The contribution of Indore, shown in brackets, was capitalised in 1865, together with its contribution towards the Mahidpur Contingent (see Class (2)). That of Dhar represents the balance of Rs. 18,602, of which Rs. 12,000 was capitalised in 1880 by transfer of Government securities of the value of Rs. 3 lakhs.</p>
<i>Bombay States.</i>			
545.	Kolhapur	.. About Rs.96,000 towards Kolhapur Infantry. About Rs.48,000 towards Residency and pay of Resident.	<p>(D) <i>For Kolhapur Infantry, etc.</i></p> <p>In the Agreement of 1862, article 9, it was stipulated that the Ruler should defray, as long as might be considered necessary by Government, the expenses of the Agency including the salaries of the Agent and his establishment. Article 6 stipulated that the Kolhapur infantry should be maintained at its present strength under command of British Officers. The payments fluctuate in accordance with actual expenses.</p>
<i>Baroda.</i>			
1.	Baroda	.. 3,75,000	<p>(E) <i>For Police in Kathiawar, Rewa Kantha and Mahi Kantha.</i></p> <p>Supplement to Treaty of 1817, article 8, stipulated for provision by Baroda of a contingent force of 3,000 cavalry to act with the British subsidiary force. In course of time it came to be used to police the States of Gujerat paying tribute to the British Government and the Gaekwar.</p>

APPENDIX III.—(contd.).

SCHEDULE A.

Contributions imposed or negotiated by British Government :—

(5) for special or local purposes, such as the maintenance of local corps, police, etc.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
	<i>Baroda—(contd.).</i>		(E) <i>For Police in Kathiawar, Rewa Kantha and Mahi Kantha—(contd.).</i> From 1841 Baroda contributed Rs.3 lakhs per annum, in addition to paying for the upkeep of a British irregular force to aid the former force. The second force was disbanded in 1858 and the contribution remitted. From 1881 the Baroda contingent has also been disbanded and the British Government has become solely responsible for policing the tribute-paying States, Baroda having commuted its obligation for the present cash contribution which is deducted from the inter-State tributes collected by the British Government on its behalf. The total cost of the police force is Rs.8,51,234.

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(6) by conquest or lapse of the original recipient.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Madras States Agency.</i> 123.	<i>Travancore ..</i>	13,519	(A) <i>Derived from Nawab of Carnatic.</i> Equivalent of "peshkash" and "nazrana" agreed in 1764 to be paid to Nawab of Carnatic and lapsed to British Government.

APPENDIX III.—(contd.).

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(6) by conquest or lapse of the original recipient.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Rajputana Agency.</i>			
138.	Shahpura ..	10,000	(B) <i>Derived from Scindia.</i> A Chiefship holding lands partly under Udaipur and partly under the British Government, the latter consisting of the pargana of Phulia in Ajmer - Merwara, granted by Aurungzeb to the Chief's ancestor in jagir, for which under a Sanad of 1848 he pays the tribute stated to the British Government.
<i>Central India Agency.</i>			
5.	Paldeo ..	117	(C) <i>Derived from Peshwa.</i> Originally paid to the Jahagirdar of Purwa, a member of the same family, in respect of his share of family property, but accrued to British Government in 1856 on confiscation of Purwa for rebellion.
6.	„ ..	125	
<i>Bombay States.</i>			
<i>Patwardhan Chiefs.</i>			
551.	Sangli ..	24,575	In commutation of obligations to furnish mounted contingents. These obligations derived from the terms of the grant of his lands by the Peshwa to the founder of the Patwardhan family. They became divided between the members of the family in accordance with their shares of land. In 1819, on the overthrow of the Peshwa, the British Government reduced the strength of the contingents to be furnished to one-fourth, and offered the option of assignment of land to produce a contribution at the rate of Rs.300 per annum per mounted man or an annual payment of that amount in lieu of service. Sangli adopted the first alternative (see Chapter IV, paragraph 159 of our Report, where the existing cash contribution is explained); the other States continued the obligation to supply troops until 1848-9, when this was converted into a cash contribution as stated.
546.	Kurundwad, Senior and Junior.	9,619	
544.	Jamkhandi ..	20,841	
547.	Miraj Senior	12,558	
548.	Miraj Junior	6,412	

APPENDIX III.—(contd.)

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(6) by conquest or lapse of the original recipient.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
<i>Bombay States—contd.</i>			
<i>Satara</i>			
<i>Jagirdars.</i>			
			(C) <i>Derived from Peshwa—contd.</i>
693.	Akalkot ..	14,592	The Jagirdars were bound to furnish military services to the Ruler of Satara, which State was recreated by the British Government in 1819 on the fall of the Peshwa, in respect of their grants of land. These obligations accrued to the British Government on the lapse in 1848 of the Satara State, and the specified contingents were at various dates converted into cash contributions representing about two-thirds of the cost of the contingents.
628.	Bhor ..	4,687	<i>Bhor</i> claims that its tribute is Rs. 9,627, the difference between this and the amount actually paid being due to a set-off. The data which would enable us to advise as regards the validity of this claim are not available to us, but the claim merits further consideration.
541.	Jath ..	11,247	<i>Jath's</i> payment includes a tribute of Rs. 4,847 "on account of certain rights inherited from the Raja of Satara and some other similar sums on account of rights in other districts."
692.	Phaltan ..	9,600	
549.	Mudhol ..	2,672	The Chief was under obligation to supply a contingent of horse for the Peshwa's service which was reimposed by the British Government in 1814 and commuted in 1819 into a money payment.
550.	Ramdurg ..	3,089	A payment was imposed on the Ruler in 1762 by the Peshwa for a Jagir originally granted by Savanur. This was reimposed in 1821 by the British Government at a reduced figure, part being demanded from another State since lapsed to the British Government.

APPENDIX III.—(contd.).

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(6) by conquest or lapse of the original recipient.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
<i>Western India States Agency</i>			
—(contd.).			
(C) <i>Derived from Peshwa</i> —(contd.).			
406.	Patdi	3,219	Dharampur and Bansda (against
407.	"	2,682	the last of which there have been
498.	Vanod	1,953	subsequent adjustments reducing the
419.	Rajpur	2,412	actual payment from Rs.7,351 to
180.	Anandpur	715	its present figure of Rs.153) also
490.	Vana	3,715	apparently the tributes of Malpur and
469.	Tavi	313	Ranasan.
258.	Gadhka	643	The Peshwa having leased to the
371.	Mengani	3,412	Gaekwar in 1800 his share of the
500.	Vasavad	766	proceeds of tributes and other re-
457.	Shahpur	464	ceipts included in the "farm of
176.	Bhadwa	1,394	Ahmedabad," an arrangement which
421.	Rajpura	2,922	continued up to 1814, the whole of the
341.	Kotda Pitha	4,850	Mahratta collections in Gujerat during
337.	Khirasra	2,366	this period were for the benefit of
158.	Amreli	1,621	Baroda. The British Government by
480.	Vadali	246	its Treaty of 1802 with the Gaekwar
461.	Sisang Chandli	720	had secured a wide power of control
509.	Vivra	149	over the administration of Baroda, and
307.	Kankasiali	84	took opportunity to mediate, first in
363.	Mahuva	120	Kathiawar in 1807 and later in Mahi
309.	Kanpur Ish- varia.	230	Kantha in 1811-12, arrangements
181.	Bhaldhoi	204	with the tributary Chiefs binding
244.	Dhrafa	3,706	them to pay their dues to the Gaekwar
449.	Satudad	1,466	through the British Government on
157.	Amrapur	511	the average of what had been col-
383.	Mulila Deri	1,279	lected during the ten preceding years,
223.	Chotila	652	with a view to obviating the necessity
224.	"	25	for forcible collection by the Gaek-
373.	Mevasa	445	war's troops.
197.	Bhimora	307	By the Treaty of 1817 the Peshwa
219.	Chobari	154	substituted for his maintenance of a
444.	Sanosra	186	contingent force the cession of further
170.	Bamanbore	76	territory and rights to provide funds
425.	Ramparda	75	for its support. These cessions in-
173.	Bhadli	1,101	cluded the tribute of Kathiawar, then
314.	Kariana	850	estimated, after deducting the ex-
325.	Khambhala	406	pende of collection, at Rs. 4 lakhs. At
278.	Itaria-Ghadala	252	the same time the Peshwa ceded to the
153.	Akadia	129	Gaekwar his remaining share in the
389.	Nilvala	511	revenues of Gujerat, which the
302.	Kamadhia	377	Gaekwar in turn ceded to the British
			Government in a treaty of the same

APPENDIX III.—(contd.).

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government:—

(6) by conquest or lapse of the original recipient.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
<i>Western India States Agency</i>			
—(contd.).			<i>Derived from Peshwa—(contd.).</i>
413.	Rai Sankli ..	556	year in return for an increase in the subsidiary force, though contracting to pay the Peshwa Rs. 4 lakhs annually for the cession, an obligation which lapsed on the Peshwa's fall the following year. The Peshwa's cessions of 1802 and 1817 were in return for military protection of a specific character. But the obligation to render this lapsed on the fall of the Peshwa in 1818, and the tributes, which now amount in Kathiawar alone to Rs. 5,53,017, ceased to be attached to the provision of military protection. After the fall of the Peshwa, the British Government, who had already acquired his share of the Kathiawar tributes under the Treaty of 1817, concluded in 1820 a convention whereby the Gaekwar would no longer send troops into Kathiawar or Mahi Kantha to collect tributes without the consent of the Company's Government and would prefer only through the Company his claims to such tributes, the Company engaging to collect and pay them to the Gaekwar free of expense. Similar settlements were made in 1820 and succeeding years for the tributes due to Baroda and Idar in Rewa Kantha. The general effect of these engagements has been to make the British Government responsible for the levy in these areas not only of the tributes it had itself acquired from the Peshwa and the Gaekwar, but also of those still paid to the Gaekwar, Junagadh, Idar, etc., by the tributary States. From the Baroda tributes is deducted the amount of Rs. 3½ lakhs
296.	Jhinjhuwada ..	11,073	
250.	Dudhraj ..	1,102	
295.	Jhampodad ..	138	
467.	Talsana ..	913	
385.	Munjpur ..	603	
178.	Bhadvana ..	998	
324.	Kesaria ..	278	
238.	Devalia ..	467	
190.	Bhathan ..	641	
293.	Jhamar ..	464	
180.	Bhalala ..	474	
397.	Palali ..	357	
332.	Kherali ..	678	
482.	Vadod ..	1,252	
272.	Gundiala ..	1,408	
352.	Laliad ..	362	
199.	Bhoika ..	1,759	
200.	" ..	99	
327.	Khambhlay ..	730	
267.	Gedi ..	1,200	
311.	Kantharia ..	1,491	
312.	" ..	89	
230.	Darod ..	366	
280.	Jakhan ..	242	
303.	Kamalpur ..	776	
433.	Sahuka ..	519	
184.	Bhalgamda ..	1,400	
319.	Karol ..	703	
492.	Vanala ..	396	
476.	Untdi ..	493	
163.	Ankevalia ..	1,300	
329.	Khandia ..	806	
330.	" ..	13	
440.	Samia ..	959	
207.	Chanchna ..	318	
212.	Chalala ..	971	
213.	" ..	73	
316.	Karmad ..	140	
317.	" ..	59	
232.	Dasada ..	12,968	
233.	" ..	74	

APPENDIX III.—(contd.)

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(6) by conquest or lapse of the original recipient.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
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Western India States Agency—contd.

			(C) Derived from Peshwa—contd.
399.	Paliad ..	907	for which it became liable (see
369.	Matra Timba ..	290	class (5) of this Appendix) in replacement
188.	Bharejda ..	94	of the contingent force which it
189.	" ..	32	previously maintained, as a contribution
465.	Sudamada- Dhandhalpur	2,381	towards the policing of the smaller States and Estates of these
453.	Sejakpur ..	316	areas of which the administration is under British control. The rest of the cost of administration is met mainly by <i>ad hoc</i> contributions from the States and Estates, which are included in various groups for this purpose, the balance being found from British revenues.

The second of two figures shown against various States in the list of payments are miscellaneous dues (called Sukhdi (sweet-meats), Peshkash, Ghasdana (forage), Saliana Vero (yearly [dues]), which were surrendered by the Peshwa and until 1914 were treated as land revenue of Ahmedabad district into which they were paid. Since that date they have been re-classified as similar to tribute and are therefore now credited to the Government of India instead of as formerly to the Government of Bombay.

States of Bihar and Orissa and Central Provinces.

(a) Fixed.

			(D) Derived from Raja of Nagpur.
517.	Athgarh ..	2,800	Thirty-seven States situated in the
518.	Athmallik ..	480	Province of Bihar and Orissa and the
520.	Baramba ..	1,398	Central Provinces which pay (a) fixed
521.	Baud ..	800	and (b) fluctuating tribute to the
523.	Daspalla ..	661	British Government survive from the
524.	Dhenkanal ..	5,099	States subject to the Bhonsla Raja of Nagpur previous to the Treaty of Deogaon, 1803. Relations with these

APPENDIX III.—(contd.)

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(6) by, conquest or lapse of the original recipient.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.	
<i>States of Bihar and Orissa and Central Provinces—contd.</i>				
(a) <i>Fixed.—contd.</i>				
526.	Hindol ..	551	(D) <i>Derived from Raja of Nagpur—contd.</i> States were established by the British Government at various dates between 1803 and 1855 when the State of Nagpur was finally annexed to British India. All the States paying fixed tributes were separated from the suzerainty of Nagpur after the Treaty of Deogaon ; of the remainder some remained under the nominal suzerainty of Nagpur until 1855, though in practice from 1819, when the State was regranted after the rebellion of its Ruler in concert with the Peshwa, its relations with its feudatories had been mediated through British Officers. All those tributes which originated under the Nagpur Government have been classed as acquired by conquest or lapse. But the terms of the Sanads granted to the Chiefs by the British Government might render equally appropriate the classification of their tributes under Class (5) of this Appendix. The basis on which the "fluctuating" tributes were assessed, after Sir R. Temple's enquiry in 1863, appears to have been that the tribute should be the balance of revenue available after allowing a reasonable amount for the cost of administration and maintenance of the Ruler. In a subsequent revision in 1837 the tributes were generally assessed at 10 per cent. of the gross revenue. But Kawardha, Khairagarh, Nandgaon and Chhuikhadan, States created by the Bhonsla Raja, were assessed at 33½ per cent. In the revision of 1907-8 the percentage basis was abandoned in favour of that adopted in 1863.	
528.	Keonjhar ..	1,710		
529.	Khandpara ..	4,212		
530.	Mayurbhanj ..	1,068		
531.	Narsingpur ..	1,456		
532.	Nayagarh ..	5,525		
533.	Nilgiri ..	3,900		
534.	Pal Lahra ..	267		
	(through Keonjhar)			
536.	Ranpur ..	1,401		
539.	Talcher ..	1,040		
540.	Tigiria ..	882		
(b) <i>Fluctuating. Nagpur Group.</i>				
696.	Bastar ..	18,000		
698.	Chhuikhadan ..	12,000		
527.	Kalahandi ..	16,000		
700.	Kawardha ..	30,000		
701.	Khairagarh ..	80,000		
703.	Nandgaon ..	80,000		
<i>Chhota Nagpur Group.</i>				
522.	Bonai ..	2,700		
697.	Changbhakar ..	150		
525.	Gangpur ..	10,000		
699.	Jashpur ..	2,000		
702.	Korea ..	750		
707.	Surguja ..	3,500		
708.	Udaipur ..	1,200		
<i>Sambhalpur Group.</i>				
519.	Bamra ..	7,500		
706.	Sarangarh ..	4,500		
535.	Patna ..	13,500		
704.	Raigarh ..	5,500		
537.	Rairakhhol ..	2,000		
705.	Sakti ..	1,500		
538.	Sonpur ..	12,000		

APPENDIX III.—(contd.)

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(7) by assignment from the original recipient.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
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(A) *Cessions by Baroda.*

For a detailed examination of the cash, as opposed to territorial, cessions by Baroda in return for a subsidiary force, under the Treaties of 1802, 1805, 1808 and 1817, see Supplementary Report of Special Committee, 1932, Chapters XI and XII and Appendix IV. The only payments on this account now realised in the form of tribute appear to be the following :—

Bombay States.

633.	Balasinor ..	9,766	Tribute to Peshwa, settled by Major Ballantine in 1812 and included in "farm of Ahmedabad," which was granted by the Peshwa to the Gaekwar and ceded by the latter to the British Government under Schedule B attached to Article 3 of the Supplemental Treaty of 1817.
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Western India States Agency.

194.	Bhavnagar ..	75,657	Tribute to Gaekwar, assigned by him <i>inter alia</i> under the Memorandum of 1808 to make up deficiencies in the actual realizations from the assignments under the Treaty of 1805. (The original assignment of Rs.74,500 Sicca Rupees is now equivalent to Rs.75,907. But of this sum Rs.250 is paid by the British Government to certain other parties under the terms of a Sanad granted by the Gaekwar in 1784).
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APPENDIX III.—(contd.)

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(7) by assignment from the original recipient.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>(B) Cessions by Gwalior.</i>			
For a detailed examination of the cash, as opposed to territorial, cessions by Gwalior, in return for a subsidiary force, under the Treaty of 1844, as modified by the Treaty of 1860, see Supplementary Report of Special Committee, 1932, Chapter XV. The payments on this account now realised in the form of tribute appear to be the following :—			
<i>Rajputana Agency.</i>			
132.	Kotah ..	94,218	Present value of assignments by Gwalior under Treaty of 1844 in respect of Kotah and certain districts named Kotris dependent on Kotah—see Chapter IV, para. 143 of our Report.
133.	„ ..	9,252	
152.	Jodhpur ..	(1,08,000) 98,000	Present value of recovery from Jodhpur under assignment in Treaty of 1844. The amount assigned from Jodhpur was Rs.1,08,000, but in consideration of the cession by Jodhpur to the British Government of the district and fort of Umarkot the payment has been reduced by Rs.10,000.
136.	Bundi ..	80,000	Scindia assigned to the British Government in 1817 towards maintenance of its contingent his two-thirds share of Keshorai Patan, at one time part of Bundi territory, the other one-third being held by Indore. The cession was renewed in 1844. It was agreed in 1847 with the consent of the Gwalior Durbar that the district should be made over to Bundi in perpetuity on a payment to the British Government of Rs.80,000 to be credited to Gwalior. In 1860 the sovereignty of the district was ceded by Scindia to the British Government who in 1924 conveyed the sovereignty to Bundi while maintaining the annual payment.

APPENDIX III.—(contd.)

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(7) by assignment from the original recipient.

Serial number in Appendix IV.	Name of State.	Amount. Rs.	Remarks.
<i>Central India Agency</i>			
88.	Ratlam ..	42,000	(B) <i>Cessions by Gwalior</i> —contd. These tributes, of which the amounts were fixed in 1819 by the mediation of Sir J. Malcolm, were assigned by Scindia to the British Government in 1821, and again in the Treaties of 1844 and 1860, in liquidation of debts for the maintenance of the Gwalior contingent subsequently replaced by the British subsidiary force.
90.	Sailana ..	21,000	
15.	Khilchipur ..	11,134	The tribute, paid since 1793, was assigned by Scindia to the British Government in 1844 for the maintenance of the Gwalior contingent. It is not specifically mentioned in the Schedule of assignments attached to the treaty of 1860 but appears to have been credited at the time through the payment made by the farmer of Ratangarh pargana, though not to have been retroceded to Gwalior together with that pargana as a result of the exchanges of 1860.
117.	Amjhera (Gwalior)	34,019	Tribute originally paid by the Amjhera State to Dhar but later to Gwalior, with whom an agreement fixing the amount was negotiated by Sir J. Malcolm in 1820. Ceded for payment of the Gwalior contingent in 1844, it continued to be paid to the British Government, but by Gwalior direct, the State of Amjhera having been confiscated and incorporated in Gwalior as a result of rebellion in 1857.
<i>Bombay States.</i>			
657.	Lunawada ..	9,230	Tributes to Scindia fixed in 1812 by the mediation of the British Government and apparently ceded by Scindia under the Treaties of 1844 and 1860. (These tributes are not specified in the Schedule attached to the Treaty of 1860.)
676.	Sant ..	5,385	

APPENDIX III.—(contd.)

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(7) by assignment from the original recipient.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
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(C) *Cessions by Indore.*

Under the Mandesaur Treaty of 1818, article 4, Holkar ceded to the British Government "all claims of tribute and revenues of every description which he has or may have had upon the Rajpoot Princes, such as the Rajahs of Oodeypor, Jeypore, Jaudhpur, Kotah, Bhondie, Karawlie, etc." Some of the agreements made at this time by the British Government with the Rajputana States provide for payment of contributions. But these contributions are in the majority of cases entirely distinct from any previous levy made by Indore and are stated to be for purposes of mutual defence. It has therefore seemed more appropriate to show them in Class (1) of this Appendix (*q.v.*)

Rajputana Agency.

147. Partabgarh .. (36,500)

An exception is the contribution of Partabgarh (Rs.36,350), the equivalent of 72,700 Salim Shahi Rupees previously paid to Holkar, which the Raja engaged by Treaties of 1804 and 1818 to pay to the British Government. As Partabgarh had not been included in the list of tributary States in article 4 of the Mandesaur Treaty of 1818, Holkar endeavoured to assert his claims to this tribute by an expeditionary force, and the British Government arranged that in return for transfer of his rights over Partabgarh he should receive the amount of the tribute. This at the time of settlement was convertible at Rs.57,874-3-2 and is therefore paid to Indore at that rate, although only Rs.36,350 is recovered from Partabgarh. The payment thus ranks rather as an inter-State tribute.

SCHEDULE B.

Contributions originally paid to another State, but subsequently acquired by the British Government :—

(7) by assignment from the original recipient.

<i>Serial number in Appendix IV.</i>	<i>Name of State.</i>	<i>Amount. Rs.</i>	<i>Remarks.</i>
<i>Central India Agency.</i> 30.	Indore ..	660	(C) <i>Cessions by Indore</i> —continued. Tribute (Tanka) originally paid by Indore to Chiefs of Sailana and Bakhtgarh and assigned by them to British Government. (Details as to date and circumstance of cession not traceable.)
<i>Rajputana Agency.</i> 143.	Banswara ..	17,500	(D) <i>Cessions by Dhar.</i> Tributes found to be paid to Dhar when in 1818 this State was taken under the protection of the British Government on the conquest of Malwa. Dhar agreed to cede the first two tributes to the British Government in return for the recovery by British assistance of territories which it had lost. The tribute from Ali Rajpur was fixed by mediation of the British Government as commutation for customs duties previously collected by Dhar in that State. It was ceded to the British Government by Dhar in 1821, together with the Pargana of Bairsia (now part of Bhopal), in return for an annual cash payment of Rs.1,10,000. This payment was discontinued after the Mutiny except the amount of the tribute from Ali Rajpur, which is still collected by the British Government and remitted to the Dhar Darbar and is therefore rather in the nature of an inter-State Tribute.
144.	Dungarpur ..	17,500	
<i>Central India Agency.</i> 100.	Ali Rajpur ..	(8,475)	

APPENDIX IV.

Summarised Statement of Cash Contributions from Indian States* to British Government (with Inter-State Contributions) and of the effect of Committee's recommendations in Chapter III for Immediate Remission.

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
1	BARODA	—	—	—	5,82,765	3,75,000	A (5)	2,49,00,000	1.5	See Chapter III, paras. 74-75.
	CENTRAL INDIA STATES.									
	Baghelkhand Agency.									
2	Bhaisaunda ..	Pahra ..	111	—	1,115	—	—	20,000	—	—
3	Pahra (Chaube) ..	Bhaisaunda ..	59	—	392	—	—	19,000	—	—
4	" ..	Taraon ..	85	—	—	—	—	—	—	—
5	Paldeo	—	—	—	81	117	B (6)	50,000	.5	—

11511	7	..	..	..	<i>Bhaisaunda</i>	975	—	—	—	—	—	—	—	—
	8	..	..	..	<i>Pahra</i> ..	200	—	—	—	—	—	—	—	—
	9	..	..	..	<i>Taraon</i> ..	200	—	—	—	—	—	—	—	—
	10	Taraon	..	..	<i>Paldeo</i> ..	81	—	284	—	—	21,000	—	—	—
	11	..	..	..	<i>Pahra</i> ..	81	—	—	—	—	—	—	—	—
	12	..	..	..	<i>Bhaisaunda</i>	81	—	—	—	—	—	—	—	—
					<i>Bhopal Agency.</i>									
	13	Bhopal	..	..	—	—	—	—	1,61,290	A (2)	62,10,000	2·6	—	—
	14	Khilchipur	..	..	<i>Kotah</i> ..	867	—	—	—	—	2,92,000	—	—	—
	15	..	..	..	<i>Gwalior</i> ..	—	11,134	—	—	—	—	—	—	See Chapter II paras. 82-83.
	16	Kurwai	..	..	<i>Unknown</i>	220	—	—	—	—	2,64,000	—	—	—
	17	Narsingarh	..	..	<i>Indore</i> ..	58,577	—	—	4,108	—	9,90,000	—	—	—
	18	Rajgarh	..	..	<i>Gwalior</i> ..	61,719	—	—	6,508	—	11,50,000	—	—	—
	19	..	..	..	<i>Jhalawar</i> ..	902	—	—	—	—	—	—	—	—
	20	Ramgarh	..	..	<i>Indore</i> ..	1,000	—	—	—	—	9,000	—	—	—
					<i>Bundelkhand Agency.</i>									
	21	Ajaigarh	..	..	—	—	—	—	7,014	A (4)	5,40,000	1·3	—	See Chapter II para. 71.
	22	Bihat	..	..	—	—	—	—	1,400	A (4)	33,000	4·2	—	See Chapter II para. 71.
	23	Charkhari	..	..	—	—	—	—	8,584	A (4)	6,69,000	1·3	—	See Chapter II para. 71.
	24	Datia	..	..	<i>Gwalior</i> ..	10,000	—	—	—	—	17,00,000	—	—	—
H	25	Panna	..	..	—	—	—	—	210	—	—	—	—	—
									9,955	A (4)	10,19,000	1·0	—	See Chapter II para. 71.

* It has been impossible to exclude from this Statement numerous Cash Contributions paid to States or to one another by Estates, Jagirdars and Feudatories.

APPENDIX IV.—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 8 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
CENTRAL INDIA STATES—(contd.).										
<i>Indore Agency.</i>										
26	Hirapur	—	—	—	2,830	—	—	10,000	—	—
27	Indore	—	—	—	1,25,490	Nil. (1,11,214)	A(2)	1,36,00,000	.04	See Chapter III, para. 86.
28	"	—	—	—	—	5,285	A(4)	—	—	—
29	"	—	—	—	—	Nil. (7,862)	A(5)	—	—	See Chapter III, paras. 73 & 86.
30	"	<i>Sailana and Bakhargarh.</i>	—	660	—	—	—	—	—	See Chapter III, paras. 82-83.
31	"	<i>Bai</i> ..	358	—	—	—	—	—	—	—
32	"	<i>Bardia</i> ..	1,114	—	—	—	—	—	—	—
33	"	<i>Bichhraud</i> ..	85	—	—	—	—	—	—	—
34	"	<i>Bilanda</i> ..	705	—	—	—	—	—	—	—

(1134)

35	"	"	"	Dhabla Dhir	508	—	—	—	—	—	—	—
36	"	"	"	Dhavra- Ganjara.	814	—	—	—	—	—	—	—
37	"	"	"	Hirapur ..	2,830	—	—	—	—	—	—	—
38	"	"	"	Jamnia ..	2,123	—	—	—	—	—	—	—
39	"	"	"	Jawasia ..	272	—	—	—	—	—	—	—
40	"	"	"	Kalu Khira	411	—	—	—	—	—	—	—
41	"	"	"	Lalgarh ..	2,034	—	—	—	—	—	—	—
42	"	"	"	Men ..	508	—	—	—	—	—	—	—
43	"	"	"	Narwar ..	270	—	—	—	—	—	—	—
44	"	"	"	Naulana ..	1,398	—	—	—	—	—	—	—
45	"	"	"	Pathari ..	56	—	—	—	—	—	—	—
46	"	"	"	Piplia ..	336	—	—	—	—	—	—	—
47	"	"	"	Ramgarh ..	1,000	—	—	—	—	—	—	—
48	"	"	"	Sheogarh ..	528	—	—	—	—	—	—	—
49	"	"	"	Tonk ..	96	—	—	—	—	—	—	—
50	Lalgarh	"	"	—	—	—	2,034	—	—	20,000	—	—
51	Naulana	"	"	—	—	—	1,398	—	—	5,000	—	—
52	Tonk	"	"	—	—	—	2,142	—	—	5,000	—	—
<i>Malwa Agency.</i>												
53	Bardia	"	"	—	—	—	1,114	—	—	15,000	—	—
54	Borkhera (Jaora)	"	"	Unknown..	7,360	—	—	—	—	19,000	—	—
55	Borkhera (Dewas)	"	"	" ..	1,064	—	—	—	—	3,000	—	—
56	Dewas Senior	"	"	—	—	—	—	14,238	A(2)	9,49,000	1.5	—
57	"	"	"	Rajgarh ..	2,054	—	—	—	—	—	—	—
58	"	"	"	Narsingarh	2,054	—	—	—	—	—	—	—
59	Jawasia	"	"	Dewas Junior	245	—	1,433	—	—	12,000	—	—
60	Dewas Junior	"	"	—	—	—	245	14,237	A(2)	6,45,000	2.2	—
61	"	"	"	Bichdod ..	41	—	—	—	—	—	—	—
62	"	"	"	Borkhera ..	254	—	—	—	—	—	—	—
63	"	"	"	Dadhkheri	32	—	—	—	—	—	—	—

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APPENDIX IV.—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.	Effect of Committee's Recommendations for immediate relief, or other special treatment.				
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
	CENTRAL INDIA STATES—(contd.).									
	Malwa Agency—(contd.).									
64	Dewas Junior—(contd.).	Dhabla-Dhir	16	—	—	—	—	—	—	—
65	" "	Dhabla-Ghosi	16	—	—	—	—	—	—	—
66	" "	Jawasia ..	1,433	—	—	—	—	—	—	—
67	" "	Kalalya ..	739	—	—	—	—	—	—	—
68	" "	Kayaiha ..	724	—	—	—	—	—	—	—
69	" "	Ladawad	12	—	—	—	—	—	—	—
70	" "	Mandawal	69	—	—	—	—	—	—	—

71	"	"	Narsingarh	2,054	—	—	—	—	—	—	—	—
72	"	"	Narwar ..	1,204	—	—	—	—	—	—	—	—
73	"	"	Pathari ..	2,005	—	—	—	—	—	—	—	—
74	"	"	Piploda ..	57	—	—	—	—	—	—	—	—
75	"	"	Raghogar ..	262	—	—	—	—	—	—	—	—
76	"	"	Rajgarh ..	2,054	—	—	—	—	—	—	—	—
77	"	"	Ramgarh ..	16	—	—	—	—	—	—	—	—
78	"	"	Sundirsi ..	60	—	—	—	—	—	—	—	—
79	"	"	Tonh ..	2,142	—	—	—	—	—	—	—	—
80	Jaora	..	—	—	—	14,083	1,37,127	A(2)	12,45,000	11·0	74,877.	—
81	"	..	Piploda ..	500	—	—	—	—	—	—	—	—
82	Kherwasa	..	Unknown	4,000	—	—	—	—	8,000	—	—	—
83	Khojankhera	..	Unknown	1,840	—	—	—	—	7,000	—	—	—
84	Narwar	..	—	—	—	1,204	—	—	19,000	—	—	—
85	Panth Piploda	..	Unknown	24,956	—	—	—	—	2,16,000	—	—	—
86	Pathari	..	Unknown	2,280	—	2,061	—	—	18,000	—	—	—
87	Piploda	..	Jaora ..	14,083	—	57	—	—	1,17,000	—	—	—
88	Ratlam	..	Gwalior ..	—	42,000	6,842	—	—	10,00,000	—	—	See Chapter III, paras. 82-83.
89	"	..	Gwalior ..	800	—	—	—	—	—	—	—	—
90	Sailana	..	Gwalior ..	—	21,000	—	—	—	3,55,000	—	—	See Chapter III, paras. 82-83.
91	"	..	Ratlam ..	6,000	—	—	—	—	—	—	—	—
92	Sarwan	..	Unknown	10,761	—	—	—	—	53,000	—	—	—
93	Shujaota	..	Unknown	2,642	—	—	—	—	18,000	—	—	—
94	Sirsi	..	Unknown	9,840	—	—	—	—	17,000	—	—	—
95	Sitamau	..	Gwalior ..	27,500	—	—	—	—	2,70,000	—	—	—
96	Tal	..	Unknown	2,348	—	—	—	—	20,000	—	—	—
97	Uperwara	..	Unknown	2,882	—	—	—	—	19,000	—	—	—
98	Uplai	..	Unknown	320	—	—	—	—	1,000	—	—	—

APPENDIX IV.—(contd.)

		Inter-State Contributions. (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
	CENTRAL INDIA STATES—contd.									
	<i>Southern States Agency.</i>									
99	Ali Rajpur	—	—	—	—	1,271	A (5)	6,40,000	0·2	See Chapter III, para. 73.
100	„ „	Dhar ..	8,475	—	—	—	—	—	—	—
101	Bakhatgarh	Unknown	13,984	—	—	—	—	74,000	—	—
102	Barwani	—	—	—	—	3,390	A (5)	10,89,000	0·3	See Chapter III, para. 73.
103	Bhaisola (Dotria) ..	Unknown	3,035	—	—	—	—	24,000	—	—
104	Dhar	—	—	—	8,475	6,602 (18,602)	A (5)	17,07,000	1·4	See Chapter III, paras. 73 & 86.
105	Jamnia	Unknown	1,818	—	2,123	—	—	35,000	—	—

106	Jhabua	—	—	—	—	1,271	A (5)	4,40,000	0-3	See Chapter III, para. 73.
107	"	Indore ..	9,039	—	—	—	—	—	—	—
108	Kachhi-Baroda ..	Unknown	3,016	—	—	—	—	66,000	—	—
109	Mota-Barkhera ..	Unknown	3,832	—	—	—	—	62,000	—	—
110	Multhan	Unknown	15,291	—	—	—	—	99,000	—	—
111	Rajgarh	Jhalawar	902	—	—	—	—	20,000	—	—
112	"	Gwalior ..	61,719	—	—	—	—	—	—	—
113	GWALIOR	Datia ..	210	—	1,00,313	—	—	2,10,00,000	—	—
114	"	Narsingarh	960	—	—	—	—	—	—	—
115	"	Rajgarh ..	2,400	—	—	—	—	—	—	—
116	"	Rallam ..	230	—	—	—	—	—	—	—
117	Gwalior (Amjhera)	Gwalior ..	—	34,019	—	—	—	—	—	See Chapter III, paras. 82-83.
118	HYDERABAD ..	Gwalior ..	1,094	—	—	—	—	7,98,57,000	—	—
MADRAS STATES.										
119	Cochin	—	—	—	—	1,00,000	A (1)	82,30,000	2-4	—
120	"	—	—	—	—	1,00,000	A (3)	—	—	—
121	Travancore ..	—	—	—	—	3,81,456	A (3)	2,48,08,000	3-2	—
122	"	—	—	—	—	4,01,655	A (3)	—	—	—
123	"	—	—	—	—	13,519	B (6)	—	—	—
124	MYSORE	—	—	—	—	24,50,000	A (1)	3,46,46,000	7-1	7,17,700

APPENDIX IV.—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.]	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
	PUNJAB STATES AGENCY.									
125	Bilaspur (Kahlur) ..	—	—	—	—	8,000	A (4)	3,00,000	2·7	—
126	Chamba	—	—	—	—	2,307	A (4)	8,37,000	0·3	—
127	Kapurthala ..	—	—	—	—	Nil. (1,31,000)	A (4)	37,00,000	—	See Chapter III, para. 85. 23,050.
128	Mandi	—	—	—	—	1,00,000	A (4)	15,39,000	6·5	
129	Suket	—	—	—	—	11,000	A (4)	2,25,000	4·9	

RAJPUTANA STATES.										
<i>Eastern Rajputana States Agency.</i>										
130	Kotah	—	—	—	—	1,31,250	A (1)	50,88,000	2·6	—
131	"	—	—	—	—	2,00,000	A (5)	—	—	See Chapter III, para. 73.
132	"	Gwalior ..	—	94,218	—	—	—	—	—	See Chapter III, paras. 82-83.
133	"	" ..	—	9,252	—	—	—	—	—	See Chapter III, paras. 82-83.
134	"	Jaipur ..	14,398	—	—	—	—	—	—	—
<i>Haraoti and Tonk Agency.</i>										
135	Bundi	—	—	—	—	40,000	A (1)	13,20,000	3·0	—
136	"	Gwalior ..	—	80,000	—	—	—	—	—	See Chapter III, paras. 82-83.
137	Jhalawar	—	—	—	902	30,000	A (4)	7,89,000	3·8	—
138	Shahpura	—	—	—	—	10,000	B (6)	5,28,000	1·9	—
139	"	Udaipur (Mewar)	3,000	—	—	—	—	—	—	—
140	Tonk	—	—	—	—	5,000	A (5)	22,79,000	0·2	See Chapter III, para. 73.
<i>Jaipur Residency.</i>										
141	Jaipur	—	—	—	14,398	4,00,000	A (1)	1,30,00,000	3·1	—
142	Lawa	—	—	—	—	225	A (4)	50,000	0·5	—

APPENDIX IV.—(contd.)

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
RAJPUTANA STATES—(contd.)										
<i>Southern Rajputana States Agency.</i>										
143	Banswara	Dhar	—	17,500	550	—	—	6,96,000	—	See Chapter III, paras. 82-83. See Chapter III, paras. 82-83. — — See Chapter III, paras. 82-83.
144	Dungarpur .. ..	.. ..	—	17,500	—	—	—	6,61,000	—	
145	Kushalgarh	Banswara	550	—	—	—	—	15,900	—	
146	.. ..	Rattlam	612	—	—	—	—	—	—	
147	Partabgarh	Indore	36,500 (57,874)	—	—	—	—	5,85,000	—	

	<i>Mewar Residency.</i>										
148	Udaipur (Mewar) ..	—	—	—	3,000	2,00,000	A (1)	52,09,000	3·8	—	See Chapter III, para. 73.
149	" " ..	—	—	—	—	(66,000)	A (5)	—	—		
	<i>Rajputana Agency.</i>										
150	Sirohi	—	—	—	—	6,881	A (1)	10,03,000	0·7	—	
	<i>Western Rajputana States Agency.</i>										
151	Jodhpur (Marwar)..	—	—	—	—	1,15,000	A (5)	1,52,24,000	0·8	—	See Chapter III, para. 73.
152	" " ..	<i>Gwalior</i> ..	—	(1,08,000) 98,000	—	—	—	—	—	—	
	WESTERN INDIA STATES.										
153	Akadia	—	—	—	—	129	B (6)	3,000	4·3	—	
154	"	<i>Junagadh</i> ..	25	—	—	—	—	—	—	—	
155	Alampur (Devani)	<i>Baroda</i> ..	1,235	—	—	—	—	6,000	—	—	
156	"	<i>Junagadh</i>	162	—	—	—	—	—	—	—	
157	Amrapur	—	—	—	—	511	B (6)	20,000	2·6	—	
158	Amreli	—	—	—	—	1,621	B (6)	<i>Unknown</i>	—	—	
159	"	<i>Baroda</i> ..	3,974	—	—	—	—	—	—	—	
160	Anandpur	—	—	—	—	715	B (6)	31,000	2·3	—	
161	"	<i>Junagadh</i>	205	—	—	—	—	—	—	—	
162	Anganwada ..	<i>Baroda</i> ..	173	—	—	—	—	500	—	—	
163	Ankevalia	—	—	—	—	1,300	B (6)	22,000	5·9	200	

APPENDIX IV.—(contd.)

		Inter-State Contributions. (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
WESTERN INDIA STATES.—(contd.).										
164	Ankevalia	Junagadh	226	—	—	—	—	—	—	—
165	Arniwada	Baroda ..	22	—	—	—	—	300	—	—
166	Bagasra	" ..	2,554	—	—	—	—	12,20,000	—	—
167	"	Junagadh	1,544	—	—	—	—	—	—	—
168	Bajana	—	—	—	—	7,880	B (6)	3,51,000	2·3	—
169	"	—	—	—	—	58	B (6)	—	—	—
170	Bamanbore ..	—	—	—	—	76	B (6)	4,000	1·9	—
171	Bantwa	—	—	—	—	29,642	B (6)	8,60,000	3·4	—
172	"	Unknown	2,346	—	—	—	—	—	—	—
173	Bhadli	—	—	—	—	1,101	B (6)	62,000	1·8	—
174	"	Junagadh	256	—	—	—	—	—	—	—
175	Bhadramali ..	Baroda ..	39	—	—	—	—	350	—	—
176	Bhadwa	—	—	—	—	1,394	B (6)	15,000	9·3	644
177	"	Junagadh..	238	—	—	—	—	—	—	—

178	Bhadvana	—	—	—	998	B (6)	6,000	16.6	698
179	"	Junagadh	83	—	—	—	—	—	—
180	Bhalala	—	—	—	474	B (6)	1,000	47.4	424
181	Bhalgam Bhaldoi ..	—	—	—	204	B (6)	7,000	2.9	—
182	"	Junagadh..	58	—	—	—	—	—	—
183	"	Baroda ..	96	—	—	—	—	—	—
184	Bhalgamda	—	—	—	1,400	B (6)	10,000	14.0	900
185	"	Junagadh..	105	—	—	—	—	—	—
186	Bhandaria	Baroda ..	307	—	—	—	5,000	—	—
187	"	Junagadh..	15	—	—	—	—	—	—
188	Bharejda	—	—	—	94	B (6)	3,000	4.2	—
189	"	—	—	—	32	B (6)	—	—	—
190	Bhathan	—	—	—	641	B (6)	2,000	32.0	541
191	"	Junagadh..	60	—	—	—	—	—	—
192	Bhavnnagar	—	—	—	52,000	A (4)	1,04,65,000	0.5	—
193	"	—	—	—	153	B (6)	—	—	—
194	"	Baroda ..	—	75,657	—	—	—	—	—
195	"	"	3,581	—	—	—	—	—	—
196	"	Junagadh..	22,858	—	—	—	—	—	—
197	Bhimora	—	—	—	307	B (6)	7,000	4.4	—
198	"	Junagadh..	63	—	—	—	—	—	—
199	Bhoika	—	—	—	1,759	B (6)	24,000	7.7	1,658
200	"	—	—	—	99	B (6)	—	—	—
201	"	Junagadh..	279	—	—	—	—	—	—
202	Bhojavadar	Baroda ..	411	—	—	—	5,000	—	—
203	"	Junagadh..	139	—	—	—	—	—	—
204	Bodanoness	Baroda ..	103	—	—	—	1,000	—	—
205	"	Junagadh..	9	—	—	—	—	—	—
206	Bukoli	Baroda ..	58	—	—	—	300	—	—
207	Chanchna	—	—	—	318	B (6)	3,000	10.6	168
208	Chamardi-Vachhani	Baroda ..	765	—	—	—	10,000	—	—
209	"	Junagadh..	93	—	—	—	—	—	—
210	Charkha	Baroda ..	503	—	—	—	17,000	—	—

See Chapter III,
paras. 82-83.

APPENDIX IV.—(contd.)

		Inter-State Contributions. (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
WESTERN INDIA STATES—(contd.).										
211	Charkha	Junagadh	38	—	—	—	—	—	—	—
212	Chalala	—	—	—	—	971	B (6)	2,000	52.2	944
213	"	—	—	—	—	73	B (6)	—	—	—
214	"	Junagadh	78	—	—	—	—	—	—	—
215	Chiroda	Baroda ..	123	—	—	—	—	Not known	—	—
216	"	Junagadh	12	—	—	—	—	—	—	—
217	Chitravav (Devani)	Baroda ..	491	—	—	—	—	1,000	—	—
218	"	Junagadh	38	—	—	—	—	—	—	—
219	Chobari	—	—	—	—	154	B (6)	5,000	3.1	—
220	"	Junagadh	45	—	—	—	—	—	—	—
221	Chok	Baroda ..	394	—	—	—	—	7,000	—	—
222	"	Junagadh	23	—	—	—	—	—	—	—
223	Chotila	—	—	—	—	652	B (6)	22,000	3.1	—
224	"	—	—	—	—	25	B (6)	—	—	—

225	"	..	..	Junagadh	221	—	—	—	—	—	—	—	—
226	Chuda	..	..	—	—	—	—	6,324	B (6)	1,40,000	4.6	—	—
227	"	..	..	—	—	—	—	143	B (6)	—	—	—	—
228	"	..	..	Junagadh	676	—	—	—	—	—	—	—	—
229	Cutch	..	..	—	—	—	—	82,253	A (4)	32,00,000	2.6	—	—
230	Darod	..	..	—	—	—	—	366	B (6)	1,000	36.6	316	—
231	"	..	..	Junagadh	50	—	—	—	—	—	—	—	—
232	Dasada	..	..	—	—	—	3,000	12,968	B (6)	1,94,000	6.7	3,342	—
233	"	..	..	—	—	—	—	74	B (6)	—	—	—	—
234	Datha	..	..	Baroda ..	5,099	—	—	—	—	23,000	—	—	—
235	"	..	..	Junagadh	299	—	—	—	—	—	—	—	—
236	Dedan	..	..	Baroda ..	2,956	—	—	—	—	38,000	—	—	—
237	Dedarda	..	..	Baroda ..	103	—	—	—	—	4,000	—	—	—
238	Devalia	..	..	—	—	—	—	467	B (6)	7,000	6.7	117	—
239	"	..	..	Junagadh	56	—	—	—	—	—	—	—	—
240	Dhola (Devani)	..	..	Baroda ..	325	—	—	—	—	1,000	—	—	—
241	"	..	..	Junagadh	59	—	—	—	—	—	—	—	—
242	Dholarva	..	..	Baroda ..	103	—	—	—	—	5,000	—	—	—
243	"	..	..	Junagadh	23	—	—	—	—	—	—	—	—
244	Dhrafa	..	..	—	—	—	—	3,706	B (6)	80,000	4.6	—	—
245	"	..	..	Junagadh	1,165	—	—	—	—	—	—	—	—
246	Dhrangadhra	..	..	—	—	—	—	40,671	B (6)	25,00,000	1.6	—	—
247	"	..	..	Junagadh	4,006	—	—	—	—	—	—	—	—
248	Dhrol	..	..	Baroda ..	9,552	—	—	—	—	2,78,000	—	—	—
249	"	..	..	Junagadh	679	—	—	—	—	—	—	—	—
250	Dudhraj	..	..	—	—	—	—	1,102	B (6)	13,000	8.5	452	—
251	"	..	..	Junagadh	97	—	—	—	—	—	—	—	—
252	Gadhali	..	..	Baroda ..	1,699	—	—	—	—	15,000	—	—	—
253	"	..	..	Junagadh	301	—	—	—	—	—	—	—	—
254	Gadhia	..	..	Baroda ..	174	—	—	—	—	3,000	—	—	—
255	"	..	..	Junagadh	21	—	—	—	—	—	—	—	—
256	Gadhka	..	..	—	—	—	—	643	B (6)	28,000	2.3	—	—
257	"	..	..	Junagadh	202	—	—	—	—	—	—	—	—
258	Gadhula	..	..	Baroda ..	168	—	—	—	—	3,000	—	—	—

APPENDIX IV.—(contd.)

		Inter-State Contributions. (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
	WESTERN INDIA STATES—(contd.).									
259	Gadhula	Junagadh..	28	—	—	—	—	—	—	—
260	Gandhol	Baroda ..	103	—	—	—	—	2,000	—	—
261	"	Junagadh ..	8	—	—	—	—	—	—	—
262	Garmali (Moti) ..	Baroda ..	196	—	—	—	—	3,000	—	—
263	"	Junagadh..	24	—	—	—	—	—	—	—
264	Garmali (Nani) ..	Baroda ..	194	—	—	—	—	1,000	—	—
265	Gavridad	—	—	—	—	1,011	B (6)	25,000	4.0	—
266	"	Junagadh..	610	—	—	—	—	—	—	—
267	Gedi	—	—	—	—	1,200	B (6)	4,000	30.0	1,000
268	"	Junagadh..	139	—	—	—	—	—	—	—
269	Gondal	—	—	—	—	49,096	B (6)	50,00,000	1.0	—
270	"	Baroda ..	61,017	—	—	—	—	—	—	—
271	"	Junagadh..	608	—	—	—	—	—	—	—
272	Gundiala	—	—	—	—	1,408	B (6)	16,000	8.8	608

273	Halaria	Baroda ..	102	—	—	—	—	10,000	—	—
274	"	Junagadh ..	77	—	—	—	—	—	—	—
275	Iavej	Baroda ..	232	—	—	—	—	5,000	—	—
276	"	Junagadh	8	—	—	—	—	—	—	—
277	Indirmanā ..	Baroda ..	36	—	—	—	—	400	—	—
278	Itaria	—	—	—	—	252	B (6)	20,000	1.3	—
279	"	Junagadh ..	83	—	—	—	—	—	—	—
280	Jakhan	—	—	—	—	242	B (6)	1,000	24.8	192
281	"	Junagadh ..	46	—	—	—	—	—	—	—
282	Jalia-Devani ..	Baroda ..	1,181	—	—	—	—	30,000	—	—
283	"	Junagadh	370	—	—	—	—	—	—	—
284	Jalia-Kayaji ..	Baroda ..	128	—	—	—	—	2,000	—	—
285	"	Junagadh	8	—	—	—	—	—	—	—
286	Jalia-Manaji ..	Baroda ..	31	—	—	—	—	2,000	—	—
287	Jasdan	—	—	—	—	7,694	B (6)	4,92,000	1.6	—
288	"	Baroda ..	394	—	—	—	—	—	—	—
289	"	Junagadh	2,572	—	—	—	—	—	—	—
290	Jetpur	—	—	—	—	50,262	B (6)	10,47,000	4.8	—
291	"	Baroda ..	1,190	—	—	—	—	—	—	—
292	"	Junagadh	3,796	—	—	—	—	—	—	—
293	Jhamar	—	—	—	—	464	B (6)	3,000	15.5	314
294	Jhamka (Velani) ..	Baroda ..	185	—	—	—	—	4,000	—	—
295	Jhampodad	—	—	—	—	138	B (6)	3,000	4.6	—
296	Jhinjhuwada ..	—	—	—	—	11,073	B (6)	1,02,000	10.9	5,973
297	"	Unknown	654	—	—	—	—	—	—	—
298	Junagadh	—	—	—	92,112	28,394	B (6)	83,63,000	0.3	—
299	"	Baroda ..	37,210	—	—	—	—	—	—	—
300	Junapadar	Baroda ..	42	—	—	—	—	11,000	—	—
301	Kakar	Baroda ..	46	—	—	—	—	700	—	—
302	Kamadhia	—	—	—	—	377	B (6)	10,000	3.8	—
303	Kamalpur	—	—	—	—	776	B (6)	10,000	7.8	276
304	Kamboi	Baroda ..	167	—	—	—	—	1,400	—	—
305	Kaner	Baroda ..	195	—	—	—	—	2,000	—	—
306	Kanjarda	Baroda ..	128	—	—	—	—	3,000	—	—

APPENDIX IV.—(contd.)

		Inter-State Contributions. (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
WESTERN INDIA STATES—(contd.)										
307	Kankasiali	—	—	—	—	84	B (6)	2,000	4.2	—
308	"	Junagadh	27	—	—	—	—	—	—	—
309	Kanpur-Ishvaria	—	—	—	—	230	B (6)	14,000	1.6	—
310	"	Junagadh	117	—	—	—	—	—	—	—
311	Kantharia	—	—	—	—	1,491	B (6)	12,000	13.2	980
312	"	—	—	—	—	89	B (6)	—	—	—
313	"	Junagadh	208	—	—	—	—	—	—	—
314	Kariana	—	—	—	—	850	B (6)	40,000	2.1	—
315	"	Junagadh	307	—	—	—	—	—	—	—
316	Karmad	—	—	—	—	140	B (6)	6,000	3.3	—
317	"	—	—	—	—	59	B (6)	—	—	—
318	"	Junagadh	32	—	—	—	—	—	—	—
319	Karol	—	—	—	—	703	B (6)	12,000	5.9	103
320	"	Junagadh	93	—	—	—	—	—	—	—

321	Katodia (Vachhani)	Baroda ..	193	—	—	—	—	2,000	—	—
322	"	Junagadh	28	—	—	—	—	—	—	—
323	Kathrota	Baroda ..	52	—	—	—	—	1,000	—	—
324	Kesaria	—	—	—	—	278	B (6)	1,000	27.8	228
325	Khambhala	—	—	—	—	406	B (6)	12,000	3.4	—
326	"	Junagadh	118	—	—	—	—	—	—	—
327	Khambhlav	—	—	—	—	730	B (6)	1,000	73.0	680
328	"	Junagadh	139	—	—	—	—	—	—	—
329	Khandia	—	—	—	—	806	B (6)	5,000	16.4	569
330	"	—	—	—	—	13	B (6)	—	—	—
331	"	Junagadh	81	—	—	—	—	—	—	—
332	Kherali	—	—	—	—	678	B (6)	17,000	4.0	—
333	Khijadia-Najani ..	Baroda ..	52	—	—	—	—	2,000	—	—
334	Khijadia-Dosaji ..	Baroda ..	330	—	—	—	—	2,400	—	—
335	"	Junagadh	47	—	—	—	—	—	—	—
336	Khimana	Baroda ..	45	—	—	—	—	800	—	—
337	Khirasra	—	—	—	—	2,366	B (6)	60,000	3.9	—
338	"	Junagadh	350	—	—	—	—	—	—	—
339	Kotda-Nayani	Baroda ..	542	—	—	—	—	9,000	—	—
340	"	Junagadh	145	—	—	—	—	—	—	—
341	Kotda-Pitha	—	—	—	—	4,850	B (6)	80,000	6.1	850
342	"	Junagadh	728	—	—	—	—	—	—	—
343	Kotda-Sangani	—	—	—	—	10,189	B (6)	1,54,000	6.6	2,489
344	"	Junagadh	1,427	—	—	—	—	—	—	—
345	Kotharia	—	—	—	—	948	B (6)	40,000	2.4	—
346	"	Junagadh	298	—	—	—	—	—	—	—
347	Lakhapadar	Baroda ..	154	—	—	—	—	2,000	—	—
348	"	Junagadh	24	—	—	—	—	—	—	—
249	Lakhtar	—	—	—	—	6,763	B (6)	3,55,000	1.9	—
350	"	—	—	—	—	124	B (6)	—	—	—
351	"	Junagadh	464	—	—	—	—	—	—	—
352	Laliad	—	—	—	—	362	B (6)	6,000	6.0	62
353	Lathi	Baroda ..	711	—	—	—	—	2,12,000	—	—
354	"	Junagadh	1,146	—	—	—	—	—	—	—

APPENDIX IV.—(contd.)

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contributing State.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
WESTERN INDIA STATES—(contd.).										
355	Limbda	Baroda ..	934	—	—	—	—	30,000	—	—
356	"	Junagadh ..	278	—	—	—	—	—	—	—
357	Limbdi	—	—	—	—	44,128	B (6)	7,00,000	5.3	9,171.
358	"	—	—	—	—	43	B (6)	—	—	—
359	"	Junagadh ..	1,390	—	—	—	—	—	—	—
360	Lodhika	—	—	—	—	1,287	B (6)	72,000	1.8	—
361	"	Junagadh ..	405	—	—	—	—	—	—	—
362	Lunpur	Baroda ..	182	—	—	—	—	1,300	—	—
363	Mahuva (Mowa) ..	—	—	—	—	120	B (6)	2,000	6.0	20.
364	"	Junagadh ..	38	—	—	—	—	—	—	—
365	Malia	Baroda ..	1,182	—	—	—	—	1,68,000	—	—
366	"	Junagadh ..	185	—	—	—	—	—	—	—
367	Manavav	Baroda ..	149	—	—	—	—	3,000	—	—
368	"	Junagadh	23	—	—	—	—	—	—	—

369	Matra-Timba ..	—	—	—	—	290	B (6)	2,000	1.5	—
370	" ..	Junagadh..	72	—	—	—	—	—	—	—
371	Mengani ..	—	—	—	—	3,412	B (6)	23,000	14.8	2,262
372	" ..	Unknown..	457	—	—	—	—	—	—	—
373	Mevasa ..	—	—	—	—	445	B (6)	5,000	8.9	195
374	" ..	Junagadh..	114	—	—	—	—	—	—	—
375	Monvel ..	Baroda ..	313	—	—	—	—	22,000	—	—
376	Morchopna ..	" ..	154	—	—	—	—	1,000	—	—
377	" ..	Junagadh..	9	—	—	—	—	—	—	—
378	Morvi ..	—	—	—	—	9,263	B (6)	40,00,000	0.2	—
379	" ..	Baroda ..	49,208	—	—	—	—	—	—	—
380	" ..	Junagadh..	3,088	—	—	—	—	—	—	—
381	Muli ..	—	—	—	—	7,501	B (6)	2,11,000	3.6	—
382	" ..	Junagadh	1,853	—	—	—	—	—	—	—
383	Mulila-Deri..	—	—	—	—	1,279	B (6)	16,000	8.0	479
384	" ..	Junagadh..	175	—	—	—	—	—	—	—
385	Munjpur ..	—	—	—	—	603	B (6)	2,000	30.2	503
386	Nawanagar ..	—	—	—	—	50,312	B (6)	1,12,59,000	0.4	—
387	" ..	Baroda ..	64,924	—	—	—	—	—	—	—
388	" ..	Junagadh..	4,857	—	—	—	—	—	—	—
389	Nilvala ..	—	—	—	—	511	B (6)	4,000	12.8	311
390	" ..	Junagadh	154	—	—	—	—	—	—	—
391	Pachhegam ..	Baroda ..	2,123	—	—	—	—	38,000	—	—
	(Devani)	—	—	—	—	—	—	—	—	—
392	" ..	Junagadh	679	—	—	—	—	—	—	—
393	Pah ..	Baroda ..	307	—	—	—	—	3,000	—	—
394	" ..	Junagadh	12	—	—	—	—	—	—	—
395	Pal ..	—	—	—	—	1,253	B (6)	19,000	6.6	303
396	" ..	Junagadh	94	—	—	—	—	—	—	—
397	Palali ..	—	—	—	—	357	B (6)	1,000	35.7	307
398	" ..	Junagadh	46	—	—	—	—	—	—	—
399	Paliad ..	—	—	—	—	907	B (6)	60,000	1.5	—
400	" ..	Junagadh	306	—	—	—	—	—	—	—
401	Palanpur ..	Baroda ..	39,753	—	—	—	—	10,90,000	—	—

APPENDIX IV.—(contd.)

		Inter-State Contributions. (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
WESTERN INDIA STATES—(contd.)										
402	Palitana	Baroda ..	7,874	—	—	—	—	10,67,000	—	—
403	"	Junagadh	2,490	—	—	—	—	—	—	—
404	Panchavda (Vachhani)	Baroda ..	204	—	—	—	—	1,000	—	—
405	"	Junagadh	37	—	—	—	—	—	—	—
406	Patdi	—	—	—	—	3,219	B (6)	97,000	6.1	1,051
407	"	—	—	—	—	2,682	B (6)	—	—	—
408	"	Dasada ..	3,000	—	—	—	—	—	—	—
409	Porbandar ..	—	—	—	—	15,000	A (1)	22,25,000	1.6	—
410	"	—	—	—	—	21,202	B (6)	—	—	—
411	"	Baroda ..	7,196	—	—	—	—	—	—	—
412	"	Junagadh	5,106	—	—	—	—	—	—	—
413	Rai Sankli ..	—	—	—	—	556	B (6)	29,000	1.9	—
414	"	Baroda ..	382	—	—	—	—	—	—	—

415	Rajkot	—	—	—	—	18,991	B (6)	10,00,000	1.9	—
416	"	Junagadh	2,330	—	—	—	—	—	—	—
417	Rajpara	Baroda ..	256	—	—	—	—	3,000	—	—
418	"	Junagadh	18	—	—	—	—	—	—	—
419	Rajpur	—	—	—	—	2,412	B (6)	65,000	3.7	—
420	"	Junagadh	186	—	—	—	—	—	—	—
421	Rajpura (Halar) ..	—	—	—	—	2,922	B (6)	21,000	13.9	1,872
422	"	Junagadh	241	—	—	—	—	—	—	—
423	Ramanka	Baroda ..	574	—	—	—	—	3,000	—	—
424	"	Junagadh	98	—	—	—	—	—	—	—
425	Ramparda	—	—	—	—	75	B (6)	1,000	7.6	25
426	Ranekpur	Baroda ..	128	—	—	—	—	2,200	—	—
427	Raner	"	329	—	—	—	—	1,000	—	—
428	Ranigam	"	714	—	—	—	—	15,000	—	—
429	Ratanpur-Dhamanka	"	750	—	—	—	—	6,000	—	—
430	"	Junagadh	153	—	—	—	—	—	—	—
431	Rohisala	Baroda ..	103	—	—	—	—	3,000	—	—
432	"	Junagadh	8	—	—	—	—	—	—	—
433	Sahuka	—	—	—	—	519	B (6)	12,000	4.3	—
434	"	Junagadh	65	—	—	—	—	—	—	—
435	Samadhiala (Chok)	Baroda ..	510	—	—	—	—	8,000	—	—
436	"	Junagadh	8	—	—	—	—	—	—	—
437	Samadhiala- Chhabhadia	Baroda ..	1,891	—	—	—	—	6,000	—	—
438	"	Junagadh	389	—	—	—	—	—	—	—
439	Samau	Baroda ..	298	—	—	—	—	3,700	—	—
440	Samla	—	—	—	—	959	B (6)	10,000	9.6	459
441	"	Junagadh	104	—	—	—	—	—	—	—
442	Sanala	Baroda ..	307	—	—	—	—	3,000	—	—
443	"	Junagadh	15	—	—	—	—	—	—	—
444	Sanosra	—	—	—	—	186	B (6)	6,000	3.1	—
445	"	Junagadh	51	—	—	—	—	—	—	—
446	Sardarpur	Baroda ..	35	—	—	—	—	400	—	—
447	Sata-no-ness	"	103	—	—	—	—	1,000	—	—

APPENDIX IV,—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contributing State.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
WESTERN INDIA STATES—(contd.).										
448	Sata-no-ness ..	Junagadh	6	—	—	—	—	—	—	—
449	Satudadvavdi ..	—	—	—	—	1,466	B (6)	11,000	13·3	916
450	..	Junagadh	461	—	—	—	—	—	—	—
451	Sayla " ..	—	—	—	—	15,001	B (6)	2,97,000	5·1	151
452	..	Junagadh	510	—	—	—	—	—	—	—
453	Sejakpur ..	—	—	—	—	316	B (6)	5,000	6·3	66
454	..	Junagadh	116	—	—	—	—	—	—	—
455	Sebdi-vadar ..	Baroda ..	52	—	—	—	—	1,000	—	—
456	..	Junagadh	8	—	—	—	—	—	—	—
457	Shahpur ..	—	—	—	—	464	B (6)	14,000	3·3	—
458	..	Junagadh	146	—	—	—	—	—	—	—
459	Silana ..	Baroda ..	102	—	—	—	—	2,000	—	—
460	Sihori ..	Baroda ..	142	—	—	—	—	800	—	—
461	Sisang-Chandli ..	—	—	—	—	720	B (6)	8,000	9·0	320

462	Sisang-Chandli ..	Junagadh..	226	—	—	—	—	—	—	—
463	Songadh (Vachhani)	Baroda ..	503	—	—	—	—	2,000	—	—
464	" ..	Junagadh..	69	—	—	—	—	—	—	—
465	Sudamada- Dhandhalpur.	—	—	—	—	2,381	B (6)	40,000	6.0	381
466	" ..	Junagadh..	743	—	—	—	—	—	—	—
467	Talsana	—	—	—	—	913	B (6)	9,000	10.1	463
468	"	Junagadh..	139	—	—	—	—	—	—	—
469	Tavi	—	—	—	—	310	B (6)	5,000	6.2	60
470	"	Junagadh..	25	—	—	—	—	—	—	—
471	Thara	Baroda ..	3,615	—	—	—	—	36,000	—	—
472	Toda-Vachhani ..	Baroda ..	147	—	—	—	—	4,000	—	—
473	"	Junagadh..	28	—	—	—	—	—	—	—
474	Umbari	Baroda ..	361	—	—	—	—	1,200	—	—
475	Una	Baroda ..	614	—	—	—	—	6,000	—	—
476	Untdi	—	—	—	—	493	B (6)	2,000	24.7	393
477	"	Junagadh..	46	—	—	—	—	—	—	—
478	Vada	Baroda ..	91	—	—	—	—	7,000	—	—
479	Vadal-Bhandaria ..	Baroda ..	154	—	—	—	—	3,000	—	—
480	Vadali	—	—	—	—	246	B (6)	3,000	8.2	96
481	"	Junagadh..	78	—	—	—	—	—	—	—
482	Vadod (Devani) ..	—	—	—	—	1,252	B (6)	3,000	41.7	1,102
483	"	Baroda ..	940	—	—	—	—	—	—	—
484	"	Junagadh..	162	—	—	—	—	—	—	—
485	Vadod (Jhalawad) ..	Junagadh..	278	—	—	—	—	16,000	—	—
486	Vaghavadi	Baroda ..	135	—	—	—	—	1,000	—	—
	(Vaghvori)	—	—	—	—	—	—	—	—	—
487	"	Junagadh..	19	—	—	—	—	—	—	—
488	Vala.. ..	Baroda ..	6,854	—	—	—	—	3,42,000	—	—
489	"	Junagadh..	2,348	—	—	—	—	—	—	—
490	Vana	—	—	—	—	3,715	B (6)	21,000	17.7	2,665
491	"	Junagadh..	278	—	—	—	—	—	—	—
492	Vanala	—	—	—	—	396	B (6)	2,000	19.8	296
493	"	Unknown..	278	—	—	—	—	—	—	—

APPENDIX IV.—(contd.)

		Inter-State Contributions. (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
WESTERN INDIA STATES—(contd.)										
494	Vāngadhra	Baroda ..	79	—	—	—	—	2,000	—	—
495	"	Junagadh	25	—	—	—	—	—	—	—
496	Vankaner	—	—	—	—	17,422	B (6)	7,43,000	2.3	—
497	"	Junagadh	1,457	—	—	—	—	—	—	—
498	Vanod	—	—	—	—	1,953	B (6)	1,00,000	2.0	—
499	"	Radhanpur	454	—	—	—	—	—	—	—
500	Vasavad	—	—	—	—	766	B (6)	51,000	1.5	—
501	Vavdi-Dharvala ..	Baroda ..	1,296	—	—	—	—	10,000	—	—
502	"	Junagadh	234	—	—	—	—	—	—	—
503	Vavdi-Vachhani ..	Baroda ..	298	—	—	—	—	3,000	—	—
504	"	Junagadh	56	—	—	—	—	—	—	—
505	Vekaria	Baroda ..	55	—	—	—	—	4,000	—	—
506	Vejanoness	Baroda ..	31	—	—	—	—	500	—	—
507	Virpur	—	—	—	—	3,418	B (6)	1,38,000	2.5	—

508	Virpur	Junagadh	696	—	—	—	—	—	—	—	—
509	Vivra	—	—	—	—	149	B (6)	1,000	14.9	—	99
510	"	Junagadh	44	—	—	—	—	—	—	—	—
511	Wadhwan	—	—	—	—	25,922	B (6)	6,77,000	3.8	—	—
512	"	—	—	—	—	87	B (6)	—	—	—	—
513	"	Junagadh	2,682	—	—	—	—	—	—	—	—
514	Zabadia	Baroda ..	118	—	—	—	—	600	—	—	—
ASSAM STATES.											
515	Manipur	—	—	—	—	5,000 (50,000)	A (4)	7,46,000	0.7	—	See Chapter III, para. 85.
BENGAL STATES.											
516	Cooch Behar ..	—	—	—	—	67,701	A (4)	41,52,000	1.6	—	—
BIHAR & ORISSA STATES.											
517	Athgarh	—	—	—	—	2,800	B (6)	1,71,000	1.6	—	—
518	Athmallik	—	—	—	—	480	B (6)	2,00,000	0.2	—	—
519	Bamra	—	—	—	—	7,500	B (6)	5,91,000	1.3	—	—
520	Baramba	—	—	—	—	1,398	B (6)	1,08,000	1.3	—	—
521	Baud	—	—	—	—	800	B (6)	2,82,000	0.3	—	—
522	Bonai	—	—	—	—	2,700	B (6)	2,36,000	1.1	—	—
523	Daspalla	—	—	—	—	661	B (6)	1,51,000	0.4	—	—
524	Dhenkanal	—	—	—	—	5,099	B (6)	5,09,000	1.0	—	—
525	Gangpur	—	—	—	—	10,000	B (6)	6,55,000	1.6	—	—

APPENDIX IV.—(contd.)

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
BIHAR & ORISSA STATES.—(contd.).										
526	Hindol	—	—	—	—	551	B (6)	1,22,000	0·5	—
527	Kalahandi (Karond)	—	—	—	—	16,000	B (6)	6,32,000	2·5	—
528	Keonjhar	—	—	—	—	1,710	B (6)	9,42,000	0·2	—
529	Khandpara	—	—	—	—	4,212	B (6)	1,35,000	3·1	—
530	Mayurbhanj	—	—	—	—	1,068	B (6)	27,37,000	0·04	—
531	Narsingpur	—	—	—	—	1,456	B (6)	1,16,000	1·3	—
532	Nayagarh	—	—	—	—	5,525	B (6)	3,54,000	1·6	—
533	Nilgiri	—	—	—	—	3,900	B (6)	1,93,000	2·0	—
534	Pal Lahara	—	—	—	—	267	B (6)	80,000	0·3	—
535	Patna	—	—	—	—	13,500	B (6)	8,55,000	1·6	—
536	Ranpur	—	—	—	—	1,401	B (6)	66,000	2·1	—
537	Rairakhol	—	—	—	—	2,000	B (6)	87,000	2·3	—

538	Sonpur	—	—	—	—	12,000	B (6)	3,75,000	3-2	—
539	Talcher	—	—	—	—	1,040	B (6)	2,78,000	0-4	—
540	Tigiria	—	—	—	—	882	B (6)	32,000	2-8	—
BOMBAY STATES										
<i>Bijapur Agency.</i>										
541	Jath	—	—	—	—	11,247	B (6)	3,31,000	3-4	—
542	.. ..	<i>Aundh</i> ..	958	—	—	—	—	—	—	—
<i>Kaiva Agency.</i>										
543	Cambay	—	—	—	—	21,924	B (6)	9,95,000	2-2	—
<i>Kolhapur and Southern Mahratta Country Agency.</i>										
544	Jamkhadi ..	—	—	—	—	20,841	B (6)	9,88,000	2-1	—
545	Kolhapur ..	—	—	—	—	1,44,000 (about)	A (5)	1,39,29,000	1-0	See Chapter III, paras. 73 & 88.
546	Kurundwad (Senior and Junior).	—	—	—	—	9,619	B (6)	6,48,000	1-5	—
547	Miraj, Senior ..	—	—	—	—	12,558	B (6)	4,56,000	2-8	—
548	Miraj, Junior ..	—	—	—	—	6,412	B (6)	3,61,000	1-8	—
549	Mudhol	—	—	—	—	2,672	B (6)	5,11,000	.5	—
550	Ramdurg	—	—	—	—	3,089	B (6)	3,41,000	.9	—
551	Sangli	—	—	—	—	24,575	B (6)	13,69,000	1-7	—

APPENDIX IV.—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
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Serial No. of Contribution	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
BOMBAY STATES —(contd.).										
<i>Mahi Kantha Agency</i>										
552	Ambliara	Baroda ..	244	—	53	—	—	93,000	—	—
553	Barmuada	Baroda ..	693	—	—	—	—	Unknown	—	—
554	Bawishi	Baroda ..	33,012	—	—	—	—	"	—	—
555	Bhalusna	Idar ..	1,163	—	—	—	—	4,000	—	—
556	Bolundra	Idar ..	134	—	—	—	—	6,000	—	—
557	Chandap	Idar ..	211	—	—	—	—	Unknown	—	—
558	"	Baroda ..	71	—	—	—	—	—	—	—
559	Dabha	Baroda ..	115	—	—	—	—	13,000	—	—
560	"	Ambliara ..	53	—	—	—	—	—	—	—
561	Dadhalia	Baroda ..	699	—	—	—	—	16,000	—	—
562	"	Idar ..	611	—	—	—	—	—	—	—
563	Danta	Baroda ..	2,371	—	—	—	—	1,76,000	—	—

564	Danta	Idar ..	514	—	—	—	—	—	—	—	—
565	Dedrota	Baroda ..	699	—	—	—	—	10,000	—	—	—
566	"	Idar ..	74	—	—	—	—	—	—	—	—
567	Deloli	Baroda ..	256	—	—	—	—	4,000	—	—	—
568	Derol	Baroda ..	513	—	—	—	—	7,000	—	—	—
569	"	Idar ..	46	—	—	—	—	—	—	—	—
570	Gabat	Idar ..	43	—	—	—	—	10,000	—	—	—
571	Ghodasar	Baroda ..	2,693	—	—	—	—	51,000	—	—	—
572	Gokalpura	Baroda ..	42	—	—	—	—	Unknown	—	—	—
573	Hadol	Baroda ..	113	—	—	—	—	3,000	—	—	—
574	"	Idar ..	41	—	—	—	—	—	—	—	—
575	Hapa	Baroda ..	1,025	—	—	—	—	11,000	—	—	—
576	"	Idar ..	219	—	—	—	—	—	—	—	—
577	Idar	Baroda ..	20,793	—	8,868	—	—	14,17,000	—	—	—
578	Ijpura	Baroda ..	238	—	—	—	—	5,000	—	—	—
579	Ilol	Baroda ..	1,863	—	—	—	—	46,000	—	—	—
580	"	Idar ..	445	—	—	—	—	—	—	—	—
581	Jher-Nirmali	Baroda ..	865	—	—	—	—	Unknown	—	—	—
582	Kadoli	Baroda ..	513	—	—	—	—	12,000	—	—	—
583	"	Idar ..	93	—	—	—	—	—	—	—	—
584	Kasalpura	Baroda ..	48	—	—	—	—	3,000	—	—	—
585	Katosan	Baroda ..	4,893	—	—	—	—	51,000	—	—	—
586	Khadal	Baroda ..	1,597	—	—	—	—	37,000	—	—	—
587	Khedawada	Baroda ..	303	—	—	—	—	14,000	—	—	—
588	"	Idar ..	93	—	—	—	—	—	—	—	—
589	Magodi	Idar ..	93	—	—	—	—	16,000	—	—	—
590	Maguna	Baroda ..	892	—	—	—	—	18,000	—	—	—
591	Malpur	—	—	—	—	430	B (6)	59,000	0.7	—	—
592	"	Baroda ..	280	—	—	—	—	—	—	—	—
593	"	Idar ..	396	—	—	—	—	—	—	—	—
594	Mansa	Baroda ..	11,754	—	—	—	—	1,75,000	—	—	—
595	Mehmadpura	Baroda ..	174	—	—	—	—	2,000	—	—	—
596	Mohanpur	Baroda ..	4,750	—	—	—	—	64,000	—	—	—
597	"	Idar ..	2,252	—	—	—	—	—	—	—	—

APPENDIX IV.—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government,		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
	BOMBAY STATES —(contd.).									
	Mahi Kantha Agency —(contd.).									
598	Mulaji-na-pura ..	Baroda ..	25	—	—	—	—	Unknown	—	—
599	Palaj	Baroda ..	399	—	—	—	—	11,000	—	—
600	Pethapur	Baroda ..	8,910	—	—	—	—	36,000	—	—
601	Prempur	Baroda ..	187	—	—	—	—	12,000	—	—
602	"	Idar ..	46	—	—	—	—	—	—	—
603	Punadra	Baroda ..	288	—	—	—	—	27,000	—	—
604	Ramas	Baroda ..	122	—	—	—	—	10,000	—	—
605	Rampura	Baroda ..	156	—	—	—	—	4,000	—	—
606	Ranasan	—	—	—	—	3	B (6)	32,000	—	—
607	"	Baroda ..	373	—	—	—	—	—	—	—
608	"	Idar ..	949	—	—	—	—	—	—	—

69510

609	Rupal	Baroda ..	1,165	—	—	—	—	14,000	—	—
610	"	Idar ..	362	—	—	—	—	—	—	—
611	Santhal	Baroda ..	1,773	—	—	—	—	Unknown	—	—
612	Sathamba	Baroda ..	308	—	—	—	—	48,000	—	—
613	"	Balasinor ..	561	—	—	—	—	—	—	—
614	"	Lunawada ..	127	—	—	—	—	—	—	—
615	Satlasna	Baroda ..	2,794	—	—	—	—	16,000	—	—
616	Sudasna	Baroda ..	1,036	—	—	—	—	34,000	—	—
617	"	Idar ..	361	—	—	—	—	—	—	—
618	Tajpuri	Baroda ..	699	—	—	—	—	6,000	—	—
619	"	Idar ..	186	—	—	—	—	—	—	—
620	Tejpura	Baroda ..	308	—	—	—	—	3,000	—	—
621	Timba	Idar ..	50	—	—	—	—	6,000	—	—
622	Vaktapur	Baroda ..	1,118	—	—	—	—	9,000	—	—
623	"	Idar ..	488	—	—	—	—	—	—	—
624	Valasna	Baroda ..	280	—	—	—	—	19,000	—	—
625	Varsoda	Baroda ..	1,583	—	—	—	—	36,000	—	—
626	Virasoda	Baroda ..	681	—	—	—	—	4,000	—	—
627	Wasna	Baroda ..	3,109	—	—	—	—	25,000	—	—
<i>Poona Agency.</i>										
628	Bhor	—	—	—	—	4,687	B (6)	5,63,000	0·8	—
<i>Rewa Kantha Agency.</i>										
629	Agar	Baroda ..	143	—	—	—	—	39,000	—	—
630	Alwa	Baroda ..	51	—	—	—	—	14,000	—	—
631	Amrapur	Baroda ..	155	—	—	—	—	800	—	—
632	Angadh	Baroda ..	1,344	—	—	—	—	12,000	—	—
633	Balasinor	Baroda ..	—	9,766	561	—	—	2,50,000	—	—

See Chapter III,
paras. 82-83.

APPENDIX IV.—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
	BOMBAY STATES —(contd.).									
	Rewa Kantha Agency —(contd.).									
634	Balasinor	Baroda ..	3,078	—	—	—	—	—	—	—
635	Bhadarwa	Baroda ..	14,674	—	—	—	—	91,000	—	—
636	Bhilodia	Baroda ..	1,866	—	—	—	—	20,000	—	—
637	Bihora	Baroda ..	39	—	—	—	—	3,000	—	—
638	Chhaliar	Baroda ..	2,616	—	—	—	—	20,000	—	—
639	Chhota Udepur ..	Baroda ..	7,806	—	365	—	—	14,70,000	—	—
640	Chorangla	Baroda ..	73	—	—	—	—	30,000	—	—
641	Chudisar	Baroda ..	239	—	—	—	—	3,000	—	—
642	Damasia (Vanmala)	Baroda ..	102	—	—	—	—	28,000	—	—
643	Dhari	Baroda ..	731	—	—	—	—	7,000	—	—
644	Dodka	Baroda ..	850	—	—	—	—	4,000	—	—

645	Dudhpur	Baroda ..	27	—	—	—	—	700	—	—
646	Gad Bariad	Chhota Udepur	365	—	—	—	—	44,000	—	—
647	Garol	Baroda ..	30	—	—	—	—	Unknown	—	—
648	Gotardi	Baroda ..	327	—	—	—	—	1,000	—	—
649	Gothda (Liter)	Baroda ..	155	—	—	—	—	5,000	—	—
650	Itwad	Baroda ..	462	—	—	—	—	2,000	—	—
651	Jambhugoda	Baroda ..	32	—	—	—	—	1,28,000	—	—
652	Jesar	Baroda ..	116	—	—	—	—	2,000	—	—
653	Jiral Kamsoli	Baroda ..	256	—	—	—	—	9,000	—	—
654	Jumkha	Baroda ..	39	—	—	—	—	1,500	—	—
655	Kanoda	Baroda ..	1,231	—	—	—	—	7,000	—	—
656	Kasla-Pagina- Muvada	Baroda ..	60	—	—	—	—	1,000	—	—
657	Lunawada	Gwalior ..	—	9,230	127	—	—	5,80,000	—	See Chapter III, paras. 82-83.
658	"	Baroda ..	5,001	—	—	—	—	—	—	—
659	Mandwa	Baroda ..	1,704	—	—	—	—	97,000	—	—
660	Mevli	Baroda ..	1,155	—	—	—	—	9,000	—	—
661	Moka-Pagina- Muvada.	Baroda ..	96	—	—	—	—	1,000	—	—
662	Nahara	Baroda ..	19	—	—	—	—	75	—	—
663	Nalia	Baroda ..	28	—	—	—	—	1,000	—	—
664	Nangam	Baroda ..	995	—	—	—	—	4,000	—	—
665	Naswadi	Baroda ..	1,301	—	—	—	—	41,000	—	—
666	Palasani	Baroda ..	1,639	—	—	—	—	24,000	—	—
667	Pandu	Baroda ..	3,462	—	—	—	—	7,000	—	—
668	Pantalavdi	Rajpipla ..	171	—	—	—	—	6,000	—	—
669	Poicha	Baroda ..	1,155	—	—	—	—	3,000	—	—
670	Raika	Baroda ..	443	—	—	—	—	8,000	—	—
671	Rajpipla	Baroda ..	50,000	—	171	—	—	24,00,000	—	—
672	Rajpur	Baroda ..	39	—	—	—	—	1,000	—	—
673	Rampura	Baroda ..	1,094	—	—	—	—	8,000	—	—
674	Rengan	Baroda ..	355	—	—	—	—	5,000	—	—

APPENDIX IV.—(contd.).

1.	2.	Inter-State Contributions.			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
		(The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			6.	7.	8.	9.	10.	
		3.	4.							5.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
	BOMBAY STATES —(contd.).									
	Rewa Kantha Agency —(contd.).									
675	Rund	Baroda ..	10,000	—	—	—	—	Unknown	—	—
676	Sant.. ..	Gwalior ..	—	5,385	—	—	—	5,80,000	—	See Chapter III, paras. 82-83.
677	Shanor	Baroda ..	1,214	—	—	—	—	30,000	—	—
678	Sihora	Baroda ..	3,693	—	—	—	—	34,000	—	—
679	Sindhiapura	Baroda ..	44	—	—	—	—	6,000	—	—
680	Uchad	Baroda ..	679	—	—	—	—	44,000	—	—
681	Umetha	Baroda ..	3,846	—	—	—	—	72,000	—	—
682	Vagiria	Baroda ..	3,851	—	—	—	—	56,000	—	—
683	Vakhtapur	Baroda ..	116	—	—	—	—	2,000	—	—
684	Varnolmal	Baroda ..	65	—	—	—	—	1,000	—	—

(1954)	685	Varnoli Moti ..	Baroda ..	78	—	—	—	—	1,000	—	—
	686	Varnoli Nani ..	Baroda ..	19	—	—	—	—	600	—	—
	687	Vasan Sevada ..	Baroda ..	885	—	—	—	—	9,000	—	—
	688	Vasan Virpur ..	Baroda ..	332	—	—	—	—	43,000	—	—
	689	Virampura (Vadia) ..	Baroda ..	79	—	—	—	—	800	—	—
	690	Vohora ..	Baroda ..	655	—	—	—	—	13,000	—	—
		<i>Satara Agency.</i>									
	691	Aundh ..	—	—	—	958	—	—	4,68,000	—	—
	692	Phaltan ..	—	—	—	—	9,600	B (6)	3,80,000	2-5	—
		<i>Sholapur Agency.</i>									
	693	Akalkot ..	—	—	—	—	14,592	B (6)	7,33,000	2-0	—
		<i>Surat Agency.</i>									
	694	Bansda ..	—	—	—	—	153	B (6)	8,06,000	0-02	—
	695	Dharampur ..	—	—	—	—	(7,351) 9,000	B (6)	12,51,000	0-7	—
		CENTRAL PROVINCES STATES.									
	696	Bastar ..	—	—	—	—	18,000	B (6)	9,59,000	1-9	—
	697	Changbhakar ..	—	—	—	—	150	B (6)	27,000	0-6	—
	698	Chhuikhadan ..	—	—	—	—	12,000	B (6)	1,22,000	9-8	5,900
	699	Jashpur ..	—	—	—	—	2,000	B (6)	3,61,000	0-6	—
	700	Kawardha ..	—	—	—	—	30,000	B (6)	3,92,003	7-7	10,400
	701	Khairagarh..	—	—	—	—	80,000	B (6)	6,26,000	12-8	48,700
	702	Korea ..	—	—	—	—	750	B (6)	2,75,000	0-3	—

APPENDIX IV.—(contd.).

		<i>Inter-State Contributions.</i> (The figures of these contributions (other than those in column 4 (B)) having been obtained from a variety of sources, their completeness and accuracy are doubtful.)			Cash Contributions to British Government.		Effect of Committee's Recommendations for immediate relief, or other special treatment.			
1.	2.	3.	4.		5.	6.	7.	8.	9.	10.
Serial No. of Contribution.	Name of Contributing State.	Name of Creditor State.	Amount of Contribution.		Total of Contributions received from other States (for details see Column 4 (A)).	Amount of Contribution to British Government.	Where classified in Appx. III.	Average Revenue of State for years 1928-30 (see Memorandum on Indian States, 1930).	Percentage borne by Cash Contribution in Column 6 to Revenue in Column 8.	Estimated Amount to be remitted immediately as representing excess over 5 per cent. of Revenue, or other special recommendation.
			(A) Retained by Creditor State.	(B) Ceded by Creditor State to British Government (see Appx. III, Schedule B (7)).						
CENTRAL PROVINCES STATES—(contd.).										
703	Nandgaon	—	—	—	—	80,000	B (6)	6,39,000	12.5	48,050
704	Raigarh	—	—	—	—	5,500	B (6)	6,72,000	0.8	—
705	Sakti	—	—	—	—	1,500	B (6)	1,26,000	1.2	—
706	Sarangarh	—	—	—	—	4,500	B (6)	3,04,000	1.5	—
707	Surguja	—	—	—	—	3,500	B (6)	5,65,000	0.6	—
708	Udaipur	—	—	—	—	1,200	B (6)	2,27,000	0.5	—
PUNJAB.										
<i>Simla Hill States.</i>										
709	Baghal	—	—	—	—	3,600	A (4)	1,04,000	3.5	—
710	Balsan	—	—	—	—	1,080	A (4)	87,000	1.2	—

(1954)	711	Bahahr	—	—	—	—	3,945	A (4)	3,34,000	1.2	—
	712	Bhajji	—	—	—	—	1,440	A (4)	72,000	2.0	—
	713	Bija	—	—	—	—	124	A (4)	11,000	1.1	—
	714	Dhami	—	—	—	—	720	A (4)	46,000	1.6	—
	715	Jubbal	—	—	—	—	2,520	A (4)	6,75,000	0.4	—
	716	Kumharsain	—	—	—	—	2,000	A (4)	1,10,000	1.8	—
	717	Kunihar	—	—	—	—	180	A (4)	18,000	1.0	—
	718	Kuthar	—	—	—	—	1,000	A (4)	38,000	2.6	—
	719	Mallog	—	—	—	—	1,440	A (4)	61,000	2.8	—
	720	Mangal	—	—	—	—	72	A (4)	1,000	7.2	22
	721	Nalagarh (Hindur)	—	—	—	—	5,000	A (4)	2,16,000	2.3	—
	722	Tarooh	—	—	—	—	288	A (4)	1,30,000	0.2	—
		UNITED PROVINCES STATES.									
	723	Benares	—	—	—	—	1,90,000	A (4)	20,09,000	12.4	1,48,937
	724	"	—	—	—	—	30,387	A (4)	—	—	See Chapter III, para. 71.
	725	"	—	—	—	—	29,000	A (4)	—	—	"
		<i>Grand Totals</i>		11,57,071	5,25,321		72,02,016				11,26,030

APPENDIX V.

DISTRIBUTION, NATURE AND VALUE OF ASCERTAINED RIGHTS OF STATES IN RESPECT OF SALT.

(Salt is at present taxed in India at the rate of Rs.1/9 per maund (82 lbs.) but 5 annas, or 25 per cent., of this amount represents a surcharge recently imposed as an emergency measure. For purposes of calculating in cash the immunities which take the form of a supply of duty free salt the present rate of Rs.1/9 has been adopted throughout these Schedules.)

SCHEDULE A.—Agreements anterior to the general settlement inaugurated in 1869 (in chronological order).

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
1	1824	Jhinjhuwada .	The State's rights to manufacture salt were sold to the East India Company for an annual payment of Rs.7,788. The State receives 340½ maunds of duty free salt per annum.	340½ maunds of untaxed salt.	Rs.532
2	1824	Palanpur ..	The State's rights to manufacture salt were surrendered. The State receives 350½ maunds of duty free salt per annum.	350½ maunds of untaxed salt.	Rs.548
3	1824	Patdi ..	The East India Company acquired from the Peshwa his quarter share of the salt works situated in this petty State. These works have been consistently exploited by Government since 1824 when the Patdi share in them was acquired for an annual cash payment of Rs.10,521. They were incorporated in Government's Karagoda salt works in 1873. The State receives 715 maunds of duty free salt per annum.	715 maunds of untaxed salt.	Rs.1,117

4	1840	Radhanpur ..	<p>The East India Company had acquired from the Peshwa a half share of the local salt works. The Agreement of 1840 transferred the other half to the Company in consideration of an annual cash payment of Rs.11,048, almost all of which represents compensation for the Nawab's previous receipts from the pans and from transit duties. The local salt works were closed down in 1875 and have not since been re-opened. The State receives 350 maunds of duty free salt per annum.</p>	350 maunds of untaxed salt.	Rs.547
5	1845	Rampur ..	<p>In 1845 all transit duties were abolished by the Darbar. They are said to have yielded an annual income of Rs.15,000. The compensation given by Government was an annual supply of 5,000 maunds of duty free salt and 20 maunds of duty free opium.</p>	5,000 maunds of untaxed salt.	Rs.7,812
6	1848	Wao ..	<p>The Rana of Wao receives an annual cash payment of Rs.287 for preventing all export or transit of untaxed salt from or through his territory. The subjects of the State are also allowed the untaxed use, under restrictions, of spontaneously generated salt. On a population basis the normal consumption of salt within the State is 3,240 maunds and our information is that, of this quantity, 1,250 maunds of taxed salt are imported, leaving a residue of 1,996 maunds consumed without payment of tax.</p>	1,996 maunds of untaxed salt.	Rs.3,119

APPENDIX V—continued.

SCHEDULE A—continued.

Serial No.	Date of Agreement.	Name of state.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual Value of Immunity at Rs.1/9 per maund.
7	1865	Travancore ..	<p>The right of Travancore to manufacture salt from its own sources has neither been bought out nor restricted by any agreement. The State has of late years extensively developed those sources, in the hope of being able to supply the whole of its population from them. Under the inter-portal convention of 1865 Travancore agreed to adopt the British Indian selling price of salt and received the privilege of importing from British India all the salt required by the State at commercial price without payment of duty.</p>	<p>By virtue of its own production and its right of importing all salt required duty free the State enjoys complete immunity from the payment of British Indian salt tax. The State's population is 5,095,973 (1931) and the Special Committee quotes the rate of consumption for the group to which Travancore belongs at 20·32 lb. per head. Figures presented by the Darbar argue an even higher rate of consumption, but, adopting the rate stated by the Special Committee, the annual consumption of salt within the State is now 12,62,807½ maunds per annum.</p>	Rs. 19,73,136.

8	1865	Cochin ..	<p>Cochin and Travancore are covered by one and the same agreement. The conditions applicable to Cochin are identical with those of Travancore as stated above, except that Cochin no longer exercises its right to manufacture salt within the State.</p>	<p>The State enjoys complete immunity from payment of British Indian salt tax. The population is 1,205,016 (1931) and the annual consumption of salt on a basis of 20·32 lb. per head is 2,98,609 maunds.</p>	Rs.4,66,576.
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APPENDIX V—continued.

SCHEDULE B (1).—Agreements concluded as part of the general settlement with States in Rajputana and Central India, and Bahawalpur (1869-79).

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs. 1/9 per maund.
1	1869 and 1879	Jaipur ..	<p>The Sambhar salt lake is the joint property of the Jaipur and Jodhpur States. The Jaipur share of the lake was leased to the Government of India under agreement of 1869 whereby the Darbar received compensation for the surrender of commercial assets to the amount of Rs. 2,75,000 per annum, together with a royalty on production when it exceeded a specified limit, and in addition a grant of 1,72,000 maunds of duty free salt with a further 7,000 maunds of duty free salt for the use of the Darbar. A second agreement was executed in 1879, under which secondary salt works in Jaipur State were suppressed by the Maharaja or transferred to Government and the grant of 1,72,000 maunds commuted into an annual cash compensation of Rs. 4,00,000.</p> <p>A close study not only of the relevant treaties and agreements but also of the correspondence in the possession of the Government of India which led up to the commutation referred to leaves no doubt that the Rs.4,00,000 and 7,000 maunds granted to the Darbar constitute immunities enjoyed by the State and that all other payments received by it are for commercial considerations.</p>	Cash payment of Rs.4,00,000 and 7,000 maunds of untaxed salt.	Rs.4,10,937

2	1870 and 1879	Jodhpur ..	<p>Under two agreements concluded in 1870 the Maharaja leased to the British Government his salt rights at, and in the vicinity of, the Sambhar lake. The annual rentals for these leases amount to Rs.4,25,000. There was also, as in the case of Jaipur, provision for the payment of royalty. Further, each of these agreements provided for the supply of 7,000 maunds of salt, free of all charges, for the use of the Jodhpur Darbar. By a subsequent treaty concluded in 1879 the Maharaja (a) leased to the British Government four other salt sources at a total rental of Rs.3,76,000 and (b) agreed to prevent the manufacture of salt anywhere within his State except at sources administered by the British Government, to exclude salt not taxed by that Government and to abstain from the levy of export or transit duties on salt. In return for these undertakings, and also in order to provide compensation for the vested interests of third parties and for the cost of preventive establishments, further annual payments totalling Rs.1,60,392 are made.</p> <p>In addition to these payments of a rental and commercial nature the Treaty of 1879 provided for the annual supply of duty free salt up to a maximum of 2,25,000 maunds " for the use of the people of the Jodhpur State " and an additional supply of 10,000 maunds, free of all charges, for the use of H.H. the Maharaja. In actual practice it has been found that the needs of the people</p>	(1) Supply of duty free salt for consumption within the State, and (2) supply of 24,000 maunds of salt, free of all charges. Having regard to the average indents actually made for duty free salt the immunity consists of the duty on 2,22,300 + 24,000 maunds of salt, i.e. 2,46,300 maunds.	Rs.3,84,844
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APPENDIX V—*continued.*
SCHEDULE B (1)—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
2— (<i>contd.</i>)	1870 and 1879	Jodhpur(<i>contd.</i>)	of Jodhpur can be supplied with a lesser amount of salt than the 2,25,000 maunds stipulated in the treaty of 1879. Actual indents during the last 10 years have averaged 2,22,300 maunds.		
3	1879 and 1920	Dholpur ..	<p>In 1879 the Darbar surrendered the right of levying all customs duties as well as undertaking the necessary measures in respect of salt. The compensation given was an annual cash payment of Rs.60,000 plus 300 maunds of free salt.</p> <p>In 1919 the Darbar requested that the agreement be revised so as to admit of their levying customs duties. The request was granted and under a new agreement signed in 1920 the prohibition on customs duties was relaxed and the compensation reduced to Rs.25,788. Of this sum Rs.3,000 is payable by the Darbar to one of the State's feudatories and a small allowance has to be made for the fact that the compensation also covered the suppression of saccharine production.</p>	Cash compensation for loss of duty at Rs.2/8 on an estimated production of 10,000 maunds less Rs.3,000 paid to a State feudatory, plus 300 maunds of duty free salt.	Rs.22,469

4

1879

Bahawalpur..

The Nawab of Bahawalpur agreed (1) to suppress and prohibit the local manufacture of salt, (2) to abolish all customs and transit duties, (3) to exclude untaxed salt, and (4) to prohibit the export of intoxicating drugs and liquor.

In consideration of the due and effectual observance of all the above stipulations the British Government agreed to pay His Highness Rs.80,000 per annum.

From the correspondence preceding the conclusion of the agreement it is clear that the total net customs revenue of the State at that time was about 2 lakhs of rupees, out of which salt accounted for Rs.2,300 only and sugar Rs.24,500. About Rs.40,000 represented octroi and ferry collections which it was not proposed to abolish, so the total net State revenue proposed for extinction was Rs.1,60,000. It was decided that half this loss should be borne by the British Government—hence the fixation of the compensation at Rs.80,000. The State was at the time under minority administration and it was considered that the boon to the people resulting from the abolition of the Customs Department would be so great as to justify substantial sacrifice of revenue.

Full consideration compels the conclusion that no immunity arises in respect of the payment of Rs.80,000, except for Rs.2,300 allotted for extinction of salt revenue. Of this, only a moiety can be dealt with, as Government pays only a moiety of the loss sustained, and of this moiety only so small a portion can be regarded as purchase money for tax transferred that we propose to disregard it.

Nil.

APPENDIX V—*continued.*

SCHEDULE B (1)—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
5	1879	Bharatpur ..	<p>The important salt works of this State were rendered economically unproductive by the development of the Sambhar lake salt works. The Maharaja closed his works and declined to accept compensation for so doing but in the agreement of 1879 compensation of Rs.1,50,000 per annum was awarded in return for undertakings additional to the closing of salt works, together with a composition of Rs.2,26,000 to local salt manufacturers for loss of business and an annual grant of 1,000 maunds of duty free salt to the Maharaja.</p>	<p>Receipt of 1,000 maunds of free salt per annum.</p>	<p>Rs.1,562</p>
6	1879 1882 1884	Sirohi ..	<p>By the agreement of 1879 the Darbar engaged (1) to prohibit salt manufacture, (2) to exclude untaxed salt, and (3) to abolish transit duties on salt.</p> <p>In return the British Government undertook to pay annually (2) Rs.900 for charges incurred in preventing manufacture or illicit import and (b) Rs.900 for abolition of transit duties. Further the Darbar were permitted to purchase 13,000 maunds of salt at half duty rates for local consumption.</p>	<p>The Darbar receive an annual cash payment representing half the duty (1884) on 18,000 maunds.</p>	<p>Rs.9,000</p>

			<p>In 1882 the quantity for purchase at privileged rates was raised from 13,000 to 18,000 maunds. In 1884 a cash payment of Rs.9,000 was substituted for the supply of salt at privileged rates subject to the stipulation that the Darbars should free the salt trade in the State from all imposts of every description. This cash payment was calculated on the basis of the salt duty then in force (Rs.2 per maund).</p>		
7	1879 and 1930	Alwar ..	<p>Under the agreement of 1879 the Maharaja undertook to suppress all salt manufacture and to prevent the importation of untaxed salt. He also agreed to discontinue the levy of export, import or transit duties of any kind.</p> <p>In return for these concessions he was to receive an annual payment of Rs.1,25,000 and 1,000 maunds of salt, free of cost and duty. In 1923 the Darbar asked for a revision of this agreement with a view to authorise the reimposition of export and import duties. The Government of India agreed to this request and revised the compensatory payment in accordance with "the estimated amount of profit which would at present be accruing to themselves if compensation on the existing scale were not being paid from consumption of Government taxed salt in Alwar." After a careful consideration of the available statistics they calculated this amount at approximately Rs.85,000 per annum. This calculation was based on a duty at Rs.1-4-0 per maund and the compensation is</p>	<p>The cash compensation has been calculated on the basis of the annual value of the right to tax salt in Alwar at the prevailing rate of duty and this variable figure represents the extent of the immunity enjoyed by the State, to which must be added 1,000 maunds of duty free salt also received.</p>	Rs.1,09,374

APPENDIX V.—*continued.*

SCHEDULE B (1).—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
7— <i>contd.</i>	1879 and 1930	Alwar (<i>contd.</i>)	<p>now liable to be enhanced or reduced proportionately to the rate of duty. At the prevailing rate of Rs.1/9 it amounts to Rs.1,07,812. The new agreement of 1930 provides for (1) Rs.85,000 salt compensation, with enhancement or reduction as indicated above (2) 1,000 maunds of free salt, and (3) Rs.3,300 compensation for abolition of transit duties. This latter payment appears to have no relation to salt.</p> <p>The agreement also binds the Maharaja to prohibit the export of hemp drugs, opium, liquor, etc., into British territory.</p>		
8	1879	Lawa ..	<p>The Thakur of Lawa agreed (1) to suppress all local manufacture, (2) to prohibit the import of untaxed salt, and (3) to abolish all customs duties. In return he receives annually Rs.750 and 10 maunds of free salt.</p>	<p>Immunity assessed at one-third of the total cash compensation together with 10 maunds of untaxed salt.</p>	Rs.266

9	1879	Kishengarh ..	<p>The Maharaja of Kishengarh surrendered the right of levying all customs duties as well as undertaking the necessary measures in respect of salt. He also promised to prohibit, if required by the British Government, the export of intoxicating drugs and liquor.</p> <p>In return he receives an annual payment of Rs.25,000 and 50 maunds of free salt.</p> <p>The assessment of the compensatory payment was arrived at on a consideration of the following facts :—</p> <p>(1) that the salt production of the State was only about 6,300 maunds of very inferior earth salt ;</p> <p>(2) that the Maharaja was giving up revenue amounting to over Rs.30,000 per annum—most of which was derived from customs and transit dues on articles other than salt, but that not more than Rs.25,000 could be expected to be derived from subjecting the State to salt taxation.</p>	<p>Duty value of potential local production, viz., 6,300 maunds, plus 50 maunds of untaxed salt.</p>	Rs.9,922
10	1879 and 1913	Bikaner ..	<p>The Maharaja agreed in 1879 (1) to suppress all local salt sources except two where the maximum annual out-turn was to be restricted to 30,000 maunds, (2) to exclude all untaxed salt, (3) to abolish transit duties on taxed salt and (4) to prohibit the export of intoxicating drugs and liquor. In consideration for (1) and (2) and for the charges incurred in preventing the illicit manufacture and export of salt he receives Rs.6,000 per annum. The Maharaja was also authorised to purchase annually from British salt works, for local consumption, 20,000 maunds of salt on which British duty would be levied at half rate only.</p>	<p>The Darbar enjoy the privilege of obtaining 76,000 maunds on payment of half the prevailing duty, the remaining half accruing to the State.</p>	Rs.59,375

APPENDIX V—*continued.*
SCHEDULE B (1)—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
10— <i>contd.</i>	1879 and 1913.	Bikaner ..	<p>By a second agreement concluded in 1913 the limited right of local production was cancelled and the compensation of Rs.6,000 was made applicable to "the charges which may be incurred by His Highness" in respect of all the obligations accepted by him. The quantity of salt on which only half duty was to be levied was raised from 20,000 to 76,000 maunds and the Darbar are entitled to ask for a further revision if in the future this quantity is found to be insufficient for the ordinary requirements of the State. The Darbar complained that there has occasionally been failure on the part of the British Indian Salt Department in complying fully with their indents for salt up to the prescribed maximum of 76,000 maunds. We have enquired into this and ascertained that it was due to administrative difficulties and is not likely to recur.</p>		
11	1879	Udaipur (Mewar)	<p>The Maharana agreed (1) to suppress and prohibit local manufacture, (2) to exclude untaxed salt, (3) to abolish transit duties on taxed salt. In consideration for (1) and (2) Rs.2,900 was payable annually to certain landholders and Rs.10,000 to the Darbar for charges which may</p>	<p>The Darbar receive an annual cash payment representing half the duty (1879) on their estimated salt requirements, and 1,000 maunds of untaxed salt.</p>	Rs.1,57,812

12	1879	Jaisalmer ..	<p>be incurred in preventing the re-opening of suppressed works. In consideration for (3) and "having regard to the probable diminution of the Maharana's present revenue from transit duties upon salt" the British Government engaged to pay to His Highness Rs.35,000 per annum.</p> <p>The Darbar were further permitted to purchase annually 1,25,000 maunds of salt at half duty rates, with permissive increase if this quantity was subsequently found to be materially insufficient, and 1,000 maunds were to be delivered free of all charges for the use of His Highness.</p> <p>At the request of the Darbar the purchase privilege was commuted in the same year to an annual cash payment of Rs.1,56,250 which was calculated upon a duty of Rs.2/8 per maund.</p> <p>This Darbar possesses its own salt works and continues to operate them. In 1879 the Darbar engaged to restrict local salt manufacture to an output of 15,000 maunds per annum, to prohibit its export and to abolish export or transit duties on salt upon which duty had been levied by the British Government. They also undertook to tax their own salt at a rate of Rs.1 per maund. This was in order to prevent it being so cheap as to encourage smuggling out of the State. These undertakings did not call for compensation, Jaisalmer being left free to supply all its population with salt of local production.</p>	<p>Assuming that no British taxed salt enters Jaisalmer, in respect of which no information has been obtainable, the State enjoys complete immunity from British Indian salt tax. On the basis of population (76,255 in 1931) and a consumption of salt at 10.99 lbs. per head (Special Committee) the annual consumption is 10,222 maunds.</p>	Rs.15,972
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APPENDIX V.—*continued.*

SCHEDULE B (1)—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
13	1879	Datia ..	<p>The Maharaja agreed (1) to restrict local manufacture to certain specified works with a maximum annual out-turn of 16,480 maunds; (2) to prohibit the export of locally manufactured salt or the import of untaxed salt; (3) to levy no taxation on salt which had paid duty to the British Government, and (4) to prohibit the export of intoxicating drugs and liquor.</p> <p>In return he receives an annual payment of Rs.10,000. This was calculated at 8 annas per maund on an estimated consumption of 20,000 maunds, it having been ascertained that this rate of duty had hitherto been imposed by the Darbar on imported superior salt.</p> <p>The Darbar now report that all local salt manufacture was closed down about 15 years ago.</p>	<p>Full consideration compels the conclusion that no immunity arises in respect of the payment of Rs.10,000 and, in view of the closure of local salt works since the date of the agreement, no immunity arises in this particular either.</p>	Nil.
14	1879 and 1884	Samthar ..	<p>In 1879 the Maharaja agreed (1) to prohibit manufacture of salt except at saltpetre works where 1,500 maunds of edible salt might be produced; (2) to exclude untaxed salt; (3) to levy no taxation on salt which had paid duty to the British Government, and (4) to prohibit the</p>	<p>The immunity in this case is limited to the local production which, in the absence of other information, is taken at the 1,500 maunds permitted under the agreement.</p>	Rs.1,344

15	1879	Gwalior ..	<p>export of intoxicating drugs and liquor. In return he receives 500 maunds of free salt.</p> <p>In 1884 a cash payment of Rs.1,450 was substituted for the 500 maunds of free salt.</p> <p>The Maharaja agreed (1) to limit salt manufacture to certain specified places where the total annual out-turn was not to exceed 54,000 maunds; (2) to prevent the export of salt thus manufactured or the import of any salt other than that taxed by the British Government; (3) to levy no State taxation on salt which had paid the British duty and (4) to prohibit the export of intoxicating drugs and liquor.</p> <p>In return for these undertakings the British Government engaged to pay to His Highness Rs.3,12,500 per annum. This sum was calculated at half duty rates (1879) on the basis of the Darbar's additional requirements, viz., 2,50,000 maunds. The Darbar had for many years been taxing imported salt at the rate of Rs.1/4 per maund and it was felt that they were entitled to continue to enjoy that revenue. This compensation is intended to cover all the concessions made by the Darbar under the agreement. It was specifically decided not to fix any separate sum to compensate the Darbar for the cost of preventive and supervisory arrangements because "Scindia is too big to need or receive a small sum," and it was considered unlikely, having regard to the administrative arrangements already in force, that it would be necessary for him to maintain any extra or special establishment.</p>	<p>Full consideration compels the conclusion that no immunity arises in respect of the annual compensation of Rs.3,12,500. The immunity is thus limited to the local production of salt, stated to be 2,000 maunds only.</p>	Rs.3,125
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APPENDIX V.—*continued.*

SCHEDULE B (1)—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
15— <i>contd.</i>	1879	Gwalior ..	The Gwalior Darbar state that local production has averaged only 2,000 maunds as opposed to the 54,000 maunds permissible under the agreement and they further point out that the existing compensation of Rs.3,12,500 was admittedly intended to cover other considerations than those connected with the valuation of their salt rights, e.g. the abolition of transit duties on salt and the prohibition of export of liquor and drugs.		

SCHEDULE B (2).—Further Agreements concluded with Rajputana States (1882).

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
1	1882	Kotah ..	<p>The Maharao undertook (1) to suppress and prevent all local manufacture of salt, except for a few sources, where " Khari " salt for industrial purposes might be produced up to a maximum of 2,000 maunds per annum, (2) to abolish all tolls, taxes and transit duties on salt, and (3) to exclude untaxed salt.</p> <p>The British Government agreed to pay to His Highness Rs.16,000 per annum " in lieu of import, export, transit and every other charge on salt." It was also subsequently arranged that the compensation should be increased by the annual supply of 300 maunds of free salt for the personal use of His Highness.</p>	<p>Assuming the continuance of local production, the State is able to tax 2,000 maunds of its own salt as well as the 300 maunds which it receives free of duty.</p>	Rs.3,594
2	1882 1899	Jhalawar ..	<p>The Maharaj Rana undertook in 1882 (1) to suppress and prevent all local manufacture of salt, (2) to abolish all tolls, taxes and transit duties on salt, and (3) to exclude untaxed salt.</p> <p>The British Government undertook to pay to His Highness " in lieu of import, export, transit and every other charge on salt," the sum of Rs. 7,000 annually. This sum was reduced to Rs.2,500 when the State was reconstituted in 1899.</p>	No immunity arises ..	Nil.

APPENDIX V—*continued.*
SCHEDULE B (2)—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of Immunity.	Annual value of immunity at Rs.1/9 per maund.
3	1882	Bundi ..	<p>The undertakings were similar to those given by Jhalawar, except that there was provision for the continuance of saltpetre works.</p> <p>The compensation is Rs.8,000 per annum, and was stated to be for "suppression of 'Khari' salt works" in addition to the abolition of taxation on salt.</p>	<p>An immunity arises in respect of the suppressed works, the taxation of whose production was transferred to Government on compensation. This is taken at two-fifths of the whole, on the analogy of Tonk and Shahpura.</p>	Rs.3,200
4	1882	Tonk ..	<p>The undertakings given by this State are similar to those given by Bundi. The compensation is Rs.12,000 "in lieu of import, export, transit, sale and every other charge on salt," and Rs.8,000 for the suppression of the 'Khari' salt works throughout the State.</p>	<p><i>See above.</i></p>	Rs.8,000
5	1882	Shahpura ..	<p>The undertakings are precisely the same as those given by Bundi and Tonk. The compensation is Rs.3,000 "in lieu of import, export, transit and every other charge on salt" and Rs.2,000 for the suppression of all the 'Khari' salt works in the State.</p>	<p><i>Vide</i> remarks in respect of Bundi and Tonk.</p>	Rs.2,000
6	1882	Karauli ..	<p>The undertakings are identical with those given by Jhalawar.</p> <p>The compensation consists of (1) Rs.5,000 "in lieu of import, export, transit and every other charge on salt" and (2) 50 maunds of free salt for the personal use of the Maharaja.</p>	<p>Fifty maunds of untaxed salt.</p>	Rs.78

SCHEDULE B (3).—Agreements concluded with States in Central India with a view to the abolition of Transit Duties only (1882).

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
1	1882	Indore ..	The Maharaja undertook to abolish all transit duties of whatever description on all salt passing through the Indore State. In return he was to receive annually 45,000 maunds of salt at privileged rates. This compensation was, however, almost immediately converted into a cash payment of Rs.61,875 per annum.	Compensation payable for the abolition of transit duties cannot be regarded as constituting an immunity from the incidence of the salt tax.	Nil.
2	1882	Ratlam ..	The undertaking was precisely the same as that given by Indore. The compensation is Rs.1,000.	Do.	Nil.
3	1882	Jaora ..	The undertaking was precisely the same as that given by Indore. The compensation is Rs. 2,500.	Do.	Nil.
4	1882	Sitamau ..	The undertaking was precisely the same as that given by Indore. The compensation is Rs.2,000.	Do.	Nil.
5	1882	Bhopal ..	The undertaking was precisely the same as that given by Indore. The compensation is Rs.10,000.	Do.	Nil.

APPENDIX V—*continued.*SCHEDULE B (3)—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
6	1882	Dewas (Senior)	The undertaking was precisely the same as that given by Indore. The compensation first took the form of the free supply of 100 maunds of salt but was subsequently converted into a cash payment of Rs.412.8.0.	Compensation payable for the abolition of transit duties cannot be regarded as constituting an immunity from the incidence of the salt tax.	Nil.
7	1882	Dewas (Junior)	Do. do.	Do.	Nil.
8	1882	Sailana ..	Do. do.	Do.	Nil.
9	1882	Rajgarh ..	The undertaking was precisely the same as that given by Indore. Compensation was originally fixed at 150 maunds of free salt but was subsequently changed into a cash payment of Rs.618.12.0.	Do.	Nil.
10	1882	Narsingarh ..	Do. do.	Do.	Nil.

SCHEDULE C.—Agreements, Supplementary to the General Settlement inaugurated in 1869, with States other than in Rajputana and Central India.

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
1	1875	Hyderabad ..	<p>Earth salt is produced in the Hyderabad State and in 1873 it was believed that such salt was being smuggled into neighbouring districts of British India. Article 3 of the Commercial Treaty of 1802 provides for the free transit between British and Hyderabad territories of their respective products. On representations being made to the Nizam's Government the latter agreed in 1875, notwithstanding the treaty provision referred to above, to prohibit the export of locally produced salt into British territory. No compensation was offered or asked for.</p>	<p>Production of an annual quantity of 5,000 maunds of edible earth salt, taxation on which does not accrue to the Government of India.</p>	Rs.7,812
2	1879	Mysore ..	<p>Earth salt can be produced in Mysore and the question of restricting or abolishing such production was discussed between 1873 and 1879 during the period of British administration. The action eventually taken was (a) restriction of production and (b) prohibition of export. No compensation was offered or asked for. Information regarding the quantity of salt now produced in Mysore is not available, as revenue is levied on each salt pan, the average annual revenue therefrom during the last three years being Rs.1,563.</p>	<p>In the absence of information respecting production, there is no alternative but to take the realized revenue.</p>	Rs.1,563

APPENDIX V.—*continued.*

SCHEDULE C.—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.																																								
3	1879	Akalkot	<p>The Bombay Government reported in 1879 that the manufacture of earth salt was being extensively carried on in all the States in the Deccan and Southern Maratha country. They proposed that all such manufacture should be absolutely prohibited, compensation being allowed wherever the manufacture was of long standing. The principle of this recommendation was that salt manufacture in this part of India was a monopoly privilege which had been acquired by the British Government from the Peshwa and that therefore no sovereign rights therein were vested in the States concerned.</p> <p>The compassionate compensations thus granted were as follows :—</p> <table> <tr><td>Akalkot</td><td>..</td><td>..</td><td>Rs. 142. 0.10</td></tr> <tr><td>Aundh</td><td>..</td><td>..</td><td>Rs.1,045. 1. 7</td></tr> <tr><td>Jamkhadi</td><td>..</td><td>..</td><td>Rs.1,490.12. 9</td></tr> <tr><td>Jath</td><td>..</td><td>..</td><td>Rs.1,118. 0. 0</td></tr> <tr><td>Kurundwad (Senior)</td><td>..</td><td>..</td><td>Rs.1,193. 9. 3</td></tr> <tr><td>Miraj (Senior)</td><td>..</td><td>..</td><td>Rs. 62. 1. 2</td></tr> <tr><td>Miraj (Junior)</td><td>..</td><td>..</td><td>Rs. 6.12. 0</td></tr> <tr><td>Phaltan</td><td>..</td><td>..</td><td>Rs.2,010. 9. 9</td></tr> <tr><td>Sangli</td><td>..</td><td>..</td><td>Rs. 233.10. 6</td></tr> <tr><td>Savanur</td><td>..</td><td>..</td><td>Rs. 32. 0. 0</td></tr> </table>	Akalkot	Rs. 142. 0.10	Aundh	Rs.1,045. 1. 7	Jamkhadi	Rs.1,490.12. 9	Jath	Rs.1,118. 0. 0	Kurundwad (Senior)	Rs.1,193. 9. 3	Miraj (Senior)	Rs. 62. 1. 2	Miraj (Junior)	Rs. 6.12. 0	Phaltan	Rs.2,010. 9. 9	Sangli	Rs. 233.10. 6	Savanur	Rs. 32. 0. 0	<p>In view of the fact that there was no admission by Government that these States possessed the right to tax their own subjects in respect of salt and that the payments made have no tax relation, no immunities can be held to arise in these cases.</p>	<p>Nil.</p>
Akalkot		Rs. 142. 0.10																																									
Aundh		Rs.1,045. 1. 7																																									
Jamkhadi		Rs.1,490.12. 9																																									
Jath		Rs.1,118. 0. 0																																									
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4	1879	Aundh																																											
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6	1879	Jath																																											
7	1879	Kurundwad (Senior)																																											
8	1879	Miraj (Senior)																																											
9	1879	Miraj (Junior)																																											
10	1879	Phaltan																																											
11	1879	Sangli																																											
12	1879	Savanur																																											

13	1880	Savantwadi ..	<p>In 1880 the British Government concluded a treaty with Portuguese India for taking a 12 years, monopoly of the manufacture of salt in Goa and the Political Agent for Savantwadi, who was responsible for the administration of this State during the minority of the Ruler, was asked to arrange for the suppression of the salt works in Savantwadi, which adjoins Goa. This was accordingly arranged on a basis of a composition of Rs.4,386 to the private owners and an annual compensation of Rs.5,500 to the Darbar for "loss of revenue."</p> <p>Reference to the correspondence leading up to this agreement shows that the State production averaged 3,094 maunds. Allowing for loss of commercial profit, which does not constitute an immunity, we consider it fair to hold that Rs.4,500 represents compensation paid to the Darbar for loss of tax revenues.</p>	<p>Fixed annual payment for transfer of tax revenue on 3,094 maunds of salt from the State to British India.</p>	Rs.4,500
14	1881	Cambay ..	<p>By virtue of rights acquired from the Peshwa the British Government shared equally with the Nawab of Cambay the important salt works situated in that State. The annual output was stated to be about 60,000 maunds, of which 10,000 maunds were locally consumed and 50,000 were exported into British territory to the detriment of British revenue.</p> <p>By the agreement signed in 1881 the Nawab undertook to keep the salt works closed, to suppress and prevent all salt manufacture in his territory, and to prohibit the importation of any salt other than British duty paid salt. In consideration of these undertakings the Nawab's Government receives annually Rs. 40,000 together with 500 maunds of salt free of all charges.</p>	<p>Fixed annual payment for transfer of tax revenue on 10,000 maunds from the State to British India, plus 500 maunds of untaxed salt.</p>	Rs.16,406

APPENDIX V.—*continued.*

SCHEDULE C.—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
15	1881	Banganapalle	The manufacture of earth salt in this State was suppressed in 1881 on payment of an annual compensation of Rs.3,000.	Fixed annual payment for transfer of tax revenue from the State to British India, allowing for deduction for commercial compensation.	Rs.2,000
16	1884	Khairpur ..	Salt production seems to have been carried on in this State on a considerable scale up to 1883 and the revenue of the British provinces of Sind suffered from smuggling of this salt. By the agreement of 1884 the Mir of Khairpur agreed to terminate all local production in return for the right to purchase free of duty as much British Indian salt as might be required for consumption in the State. The population of Khairpur is 227,183, which, on the figures given by the Special Committee, would involve a local consumption of about 28,000 maunds, but indents in recent years have averaged only about 23,000 maunds and we assess the immunity accordingly.	Complete immunity, based on an average consumption of 23,000 maunds per annum.	Rs.35,937

<p>(1931)</p> <p>17</p>	<p>1884 1894</p>	<p>Janjira ..</p>	<p>Arrangements for the suppression of the salt industry in Janjira were included in the general customs agreement concluded with that State in 1884. It was found that about 20,000 maunds of salt were being annually produced, out of which it was estimated that 10,614 maunds should suffice for the needs of the State population. It was believed that the remainder was being smuggled into British India.</p> <p>That section of the agreement which related to salt provided for the annual supply of 10,614 maunds of British Indian salt, free of duty, for local consumption. There was separate provision for an annual payment of Rs.13,000 in consideration of the Nawab's compliance with the necessary administrative requirements in respect of salt and customs.</p> <p>In 1894 there was a revised agreement under which the Nawab is now entitled to purchase, free of duty, for consumption within his State, British Indian salt to an amount calculated to allow 12 lb. for each head of the population as computed at the last preceding census. The population of Janjira (apart from Jafarabad) is 98,274 (1931).</p> <p>The district of Jafarabad, in Kathiawar, belonging to the State of Janjira, manufactures its own salt to the full requirements of its population, which (1931) is 12,083.</p>	<p>Complete immunity for total population both in Janjira and Jafarabad, viz., 110,357, at 12 lb. per head, i.e. 16,150 maunds.</p>	<p>Rs.25,234</p>
<p>18</p>	<p>1887</p>	<p>Pudukkottai.</p>	<p>Before 1887 a large quantity of earth salt was manufactured in this State and much of it was smuggled into Madras districts to the detriment of British Indian revenues. The agreement of 1887 provides for the suppression of all local manufacture in consideration of an annual compensatory payment of Rs.38,000.</p>	<p>After full consideration of relevant circumstances we are of opinion that the compensation was paid for the transfer of taxation rights within the State and is therefore an immunity.</p>	<p>Rs.38,000</p>

APPENDIX V.—*continued.*

SCHEDULE C.—*continued.*

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
19	1870 1875 1884 1931	Mandi ..	<p>This State has been placed last in chronological order because, though its earlier salt agreements were made many years ago, its rights are now determined by an agreement concluded in 1931.</p> <p>The State possesses rock salt mines which produce salt of an inferior quality consumed only by the very poor and by animals. It is estimated (but not admitted by the Darbar) that an annual quantity of 52,000 out of a total production of 1,07,000 maunds is consumed in British India. The remainder is consumed in Mandi and other neighbouring States. Under the agreement signed in 1931, which will expire in 1937, the Darbar collect duty on all salt exported from their mines at 1/5th of the prevailing British Indian rate and pay to the Government of India Rs.6,000 per annum "as a composition for the loss of duty on Mandi salt sold in British territory."</p> <p>It was agreed at the discussion between the Committee and the Darbar's representatives that in the present circumstances Mandi enjoys an immunity from the salt tax to the extent of the amount which would be realized by British India on the quantity produced in the State less the composition (Rs.6,000) paid to British India.</p>	<p>Right to produce and tax salt. Value taken on production of 1,07,000 maunds at 1/5th of the prevailing rate of duty (namely 5 annas) less composition of Rs.6,000.</p>	<p>Rs.27,438</p>
Total of immunities under Schedules A, B and C.					Rs. 38,15,151

SCHEDULE D.—Cutch and Kathiawar.

(1184)

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
1	1885	Cutch ..	The Maharao agreed (1) to prevent the export of Cutch salt to other parts of India, (2) to regulate the export of Cutch salt to foreign ports outside India so as to safeguard against possible smuggling of such salt into India. The agreement left the Cutch Darbar free to make any arrangement which it might consider suitable in regard to the manufacture and taxation of salt for consumption within the State only.	The population of Cutch (514,307 in 1931) consume salt of local production which pays no tax to the Government of India. A consumption at the rate of 12 lb. per head is assumed—viz., 75,264 maunds.	Rs.1,17,600
2	1883	Maritime States of Kathiawar	These Darbars undertook " so to regulate the production of salt in Kathiawar for the consumption of its inhabitants that no salt produced in Kathiawar may be conveyed into British India." Details of the requirements to this end were annexed.		
3	1883	Inland States of Kathiawar, capable of salt production (except Dhrangadhra).	The same undertaking was given by these States but certain requirements suitable only to maritime States were omitted.		

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APPENDIX V—continued.

SCHEDULE D—continued.

Serial No.	Date of Agreement.	Name of State.	Nature and origin of ascertained existing rights.	Nature of immunity.	Annual value of immunity at Rs.1/9 per maund.
4	1883 1900 1931	Dhrangadhra	<p>There is a long and controversial history attached to the agreements with this State with special reference to its right to manufacture that kind of salt which is known as "Baragra." But that history is immaterial to the question of the degree of immunity from the British Indian salt tax which its inhabitants enjoy.</p>		
5	1883	Inland States of Kathiawar incapable of salt production.	<p>These States undertook to make arrangements that their inhabitants should be supplied with salt "licitly obtained from some recognized salt source" and to co-operate in the prevention of the export of salt from Kathiawar by land. Salt was to be sold only by licensed vendors who must obtain their supplies through the Darbar and the stocks in hand were not to exceed local requirements.</p> <p>It will be observed that all the Kathiawar agreements leave the Darbars free to make such arrangements as they consider suitable for obtaining salt for local consumption and for its taxation. Excluding Baroda's Kathiawar possessions, and Jafarabad (included in Schedule C) the population of Kathiawar (1931) is 2,766,538.</p>	<p>The whole of this population is immune from the payment of British Indian salt tax. Consumption at 12 lb. per head amounts to 4,04,859 maunds.</p>	Rs. 6,32,592.

6	1887	Baroda (Kathiawar districts)	The possessions of the Gaekwar of Baroda in Kathiawar were subjected to the same limitations in respect of salt as those accepted by the maritime States of Kathiawar. The population of Baroda's Kathiawar possessions is 178,060 (1931). They enjoy complete immunity and their consumption at 12 lb. per head would be 26,057½ maunds.	Complete immunity.	Rs.40,714
				Total annual value of immunities	Rs. 46,06,057

APPENDIX VI.

Extent of immunity of States from contribution to central customs revenue (1930-31.)

	<i>Rs. lakhs.</i>
Baroda—Port Okha	3·80
Bhavnagar	51·05
Cambay	·09
Cochin	12·57
Cutch	8·0
Janjira : Jafarabad	·45
Other ports	·20
	·65
Junagadh	13·71
Kashmir	25·0
Mangrol	1·18
Morvi	4·63
Nawanagar	44·0
Porbandar	5·06
Savantwadi	·11
Travancore	12·57
	182·42

The above assessment is based on the figures of one year only—1930-31—and, in the nature of the case, cannot be taken to represent permanent immunity values.

The assessment for Cochin and Travancore is arrived at on the assumption that the 1925 agreement had been given effect in 1930-31. Export duties are not included in the assessment, for the reason that they are levied on goods not subject to British Indian export duty.

The assessment for Cutch has no reference to British Indian tariffs and only states the amount collected by the State, both in import and export duty, at its own tariff rates.

The valuation placed on the Kashmir immunity is not based on 1930-31 figures, but is given as the average figure at which we consider it may be fairly assessed.

APPENDIX VII.

DISTRIBUTION, NATURE AND VALUE OF RIGHTS ENJOYED BY STATES IN RESPECT OF POSTS AND TELEGRAPHS.

SCHEDULE A (1).—States which maintain separate Postal systems and have entered into Conventions with the Government of India.

Serial No.	Name of State.	Nature of Right.	Annual Value of Right.
1	Chamba	<p>All these States possess their own postal departments, the relations of which with the Government of India Posts and Telegraphs Department are governed by conventions. These conventions provide, <i>inter alia</i>, for :—</p> <p>(a) mutual exchange of correspondence, parcels and money orders ;</p> <p>(b) establishment of " offices of exchange," which are the media of exchange for certain classes of postal matter and which prefer accounts in connection with money orders ;</p> <p>(c) recognition of postage stamps and the extent to which State stamps may be used ;</p> <p>(d) determination of responsibility for the loss of insured articles ;</p> <p>(e) mutual responsibility for bearing the cost of conveying mails.</p>	<p>For reasons indicated in Chapter VIII it has not been found practicable to assess a cash valuation on these privileges.</p>
2	Gwalior		
3	Jind		
4	Nabha		
5	Patiala		

SCHEDULE A (2).—States which maintain separate Postal systems but, having no Conventions with the Government of India, are in “ postal isolation ”.

Serial No.	Name of State.	Nature of Right.	Annual Value of Right.
1	Charkhari	<p>These States have the monopoly of carrying all mails consigned from one place to another within the limits of their respective territories. In order to safeguard the unity of the Indian postal system and the convenience of the public a certain number of offices are also maintained in their territories by the Government of India's Posts and Telegraphs Department. Correspondence consigned to places outside State limits, unless posted at these latter offices, has to pay both British Indian and State postage fees.</p>	<p>For reasons indicated in Chapter VIII it has not been found practicable to assess a cash valuation on these privileges.</p>
2	Cochin		
3	Hyderabad		
4	Jaipur		
5	Junagadh		
6	Kishengarh		
7	Orchha		
8	Shahpura		
9	Travancore		
10	Udaipur		

SCHEDULE B.—States which receive free annual grants of service stamps.

Serial No.	Name of State.	Annual value of immunity arising from free issue of stamps.	Remarks.	
1	Alwar	Rs. 30,000		
2	Bahawalpur	Rs. 4,000	These stamps are intended for external correspondence only, correspondence within the State being carried free of charge by the Government of India Postal Department—vide Schedule C.	
3	Baroda	Rs. 85,000		
4	Bharatpur	Rs. 12,000		
5	Bhopal	Rs. 8,380		
6	Bikaner	Rs. 35,000	These stamps are intended for external correspondence only. As regards internal correspondence—vide Schedule C.	
7	Bashahr	Rs. 600		
8	Cooch Behar	Rs. 9,000		
9	Datia	Rs. 5,000		
10	Dhar	Rs. 3,000		
11	Faridkot	Rs. 1,000		
12	Gwalior	Rs. 480		
13	Idar	Rs. 550		
				The amount stood at Rs. 3,600 in 1876 but has been gradually reduced since the Gwalior State established its own postal system in 1884-5.

14	Indore	Rs. 35,000
15	Jhalawar	Rs. 2,400
16	Jodhpur	Rs. 39,000
17	Jubbal	Rs. 250
18	Kalsia	Rs. 450
19	Kashmir	Rs. 20,000
20	Kotah	Rs. 15,000
21	Loharu	Rs. 300
22	Malerkotla	Rs. 900
23	Mandi	Rs. 700
24	Panna	Rs. 900
25	Sikkim	Rs. 1,500
26	Sirmur	Rs. 1,275
27	Suket	Rs. 700
		Total Rs.3,12,385

SCHEDULE C.—States whose official correspondence is carried free of charge by the Government of India Postal Department.

Serial No.	Name of State.	Remarks.	Estimated annual value of immunity.
1	Bahawalpur ..	State correspondence is carried free within State limits, a grant of free service stamps up to a total value of Rs. 4,000 per annum (<i>vide</i> Schedule B) being made for external correspondence. It is estimated that, if the articles now carried free within State limits had to bear stamps at British Indian rates, the revenue accruing therefrom to the Posts and Telegraphs Department would be Rs. 41,500 per annum. As a partial set off to this the State contributes Rs. 6,000 per annum.	Rs. 35,500
2	Banganapalle ..	All official articles posted by officials of this State in Imperial offices within the State and intended for delivery within it, and all articles addressed by the officials of the State to the Political Agent, are transmitted free of charge.	Rs. 100
3	Bhopal	<p>The postal department of this State was abolished in 1908 and the terms on which postal unity was achieved now stand as follows :—</p> <p>(a) The Indian Posts and Telegraphs Department conveys the official correspondence of the State within the limits of its territories free of charge, and (b) the State receives a free grant of service stamps (<i>vide</i> Schedule B) for use on letters sent out of the State. The value of (a) at British Indian rates is estimated at Rs. 42,800 per annum.</p>	Rs. 42,800

4	Mysore	<p>Mysore was incorporated in the British Indian postal system in 1888, the price paid for securing unity being the concession that the whole of the official correspondence of the State would be carried, within State limits, free of any cost to the Darbar. Previous to this arrangement Mysore was maintaining its own postal department at an annual loss of about Rs. 65,000. This figure did not, however, contain any credit item in respect of official correspondence and if the carriage of such correspondence had been paid for, the receipts would have risen by 1½ lakhs of rupees, transforming the deficit of Rs. 65,000 into a considerable surplus. It is estimated that if the articles which are now carried free for the State had to be paid for at the British Indian rates, the revenue accruing therefrom to the Posts and Telegraphs Department would be Rs. 5,57,700 per annum.</p>	Rs. 5,57,700
5	Pudukkottai ..	<p>In 1893 postal unity with this State was secured on the same terms as had been granted to Mysore. The cost of conveyance of State correspondence is estimated at Rs. 29,300.</p>	Rs. 29,300
6	Rewa	<p>The State pays annually to the Indian Posts and Telegraphs Department a contribution of Rs. 5,160 and, in consideration of this payment, it enjoys the privilege of free carriage of its correspondence over the mail lines of that Department within the limits of the State. The value of this privilege at British Indian rates is estimated at Rs. 54,400 per annum, from which must be deducted the contribution paid by the State.</p>	Rs. 49,240
Total of estimated immunities under Schedule C			Rs. 7,14,640



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