

Rare section

FIRST APPENDIX

TO THE

THIRD REPORT

FROM THE

SELECT COMMITTEE OF THE HOUSE OF COMMONS,

AND

MINUTES OF EVIDENCE

ON THE

AFFAIRS OF THE EAST-INDIA COMPANY.

17th FEBRUARY to 6th OCTOBER 1831.

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I.

R E V E N U E.

10 FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.
No. 1.

Appendix—

ESTIMATE of the REVENUES and CHARGES of India, under the several Heads, of the Company's present Term; with a Statement of the

REVENUES:					
	BENGAL.	MADRAS.	BOMBAY.	PENANG, MALACCA, & SINGAPORE.	TOTAL.
	£.	£.	£.	£.	£.
Mints	431,250	80,895	53,930	—	566,075
Post-Office ..					
Stamps					
Judicial					
Land Revenue ..	6,785,000	3,127,931	1,501,047	39,639	11,453,617
Customs	697,910	458,403	334,365	—	1,490,678
Ceded Territory (including the Burmese Cessions) ..	479,167	—	—	—	479,167
Salt	1,820,832	314,590	16,705	—	2,152,127
Opium	1,427,917	—	—	—	1,427,917
Marine	29,709	5,877	15,280	—	50,866
Subsidies	—	308,579	—	—	308,579
Bank Profits ..	—	7,191	—	—	7,191
	£. 11,671,785	4,303,466	1,921,327	39,639	
TOTAL ESTIMATED REVENUES IN INDIA					£ 17,936,217

The grounds on which the preceding Estimate is framed are fully detailed in the prospective Estimate laid before the Select Committee of the House of Commons in March last.

The Rate of Exchange observed in this Account is 1s. 11d. the Sicca rupee.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 11

I.
REVENUE
ACCOUNTS.

—No. 1.

No. 1.

whether payable in India or in England, as they will probably stand at the expiration grounds upon which such Estimate is in each case formed.

CHARGES.					
	BENGAL,	MADRAS.	BOMBAY.	PENANG, MALACCA, & SINGAPORE.	TOTAL.
	£.	£.	£.	£.	£.
Civil Charges (including Provincial Battalions, &c.)	687,846	246,442	406,440	93,798	1,434,526
Mints					
Post-Office	145,592	45,876	32,268	—	223,736
Stamps					
Judicial	855,906	281,135	213,226	—	1,350,267
Land Revenue					
Customs	1,331,145	339,428	486,620	—	2,657,193
Ceded Territory (including Burmese Cessions)	103,500	—	—	—	103,500
Salt	730,360	64,901	—	—	795,261
Opium	560,587	—	—	—	560,587
Marine	72,525	14,120	145,885	—	232,530
Buildings, &c.	327,922	62,170	99,701	—	489,793
Military	3,258,536	2,249,012	1,274,719	14,583	6,796,850
Amount, which it is estimated will be annually set apart to meet the Claims upon the Tanjore Revenues	—	57,500	—	—	57,500
£.	8,073,919	3,860,584	2,658,859	108,381	14,701,743
Interest on Debts	1,967,066	177,086	18,054	—	2,162,206
£.	10,040,985	4,037,670	2,676,913	108,381	
TOTAL ESTIMATED CHARGES in INDIA (carried forward) ..					£. 16,863,949

(continued on next page.)

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I .
REVENUE
ACCOUNTS.
—
No. 1.

Appendix, No. 1—continued.

Account from preceding page—continued.

Total Estimated Charges in India (brought forward)	..	£ 16,863,949
Expense of ST. HELENA	.. ..	90,054
POLITICAL CHARGES incurred in ENGLAND, including		
Invoice Amount of Stores consigned to India	..	1,720,405
Cost of remitting Funds from India to meet the Territorial <i>Advances</i> in England, being the difference between 1s. 11d. per Sicca rupee, the rate which it is here supposed the Remittances would realize, and the average rate at which the <i>Advances</i> in England are made	.. .. .	89,109
<i>(N.B.—These advances are estimated at £1,000,000 per annum, and are exclusive of the Political Charges defrayed in England.)</i>		
GRAND TOTAL of CHARGES	.. ..	18,763,517
Deduct REVENUES	.. ..	17,936,217
ESTIMATED EXCESS of CHARGE	.. ..	£827,300

The following are the proportions of the above Charges, which may be payable in England, viz.

	£.	£.
Interest on debts, part of the £2,162,206 stated under that head	..	875,000
Expense of St. Helena	.. ..	90,054
Political charges incurred in England	.. ..	1,720,405
		<u>2,685,459</u>

East-India House,
22d July 1831.

(Errors excepted)

JAMES C. MELVILL,
Aud. Indian Accts.

Appendix, No. 2.

I.
REVENUE
ACCOUNTS.
No. 2.

An ESTIMATE of the ACCOUNT (alluded to by Mr. MELVILL, in his Examination before the East-India Committee, 7th June 1830, in answer to Question No. 5671) between the TERRITORIAL and COMMERCIAL BRANCHES of the EAST-INDIA COMPANY, framed upon the principles of Separation now observed and laid down in a Plan agreed upon between the Board of Control and the Court of Directors, and presented to Parliament in 1816; (i. e. for the Period prior to 1st May 1814.)

THE Account above referred to, so far as regards the period terminating with the year 1780, is founded upon a Report made to the House of Commons on the 12th March 1783, by a Committee to whose consideration a petition from the East-India Company, praying for relief in several respects, had been referred on the 5th of March preceding.

The Committee, amongst the other particulars contained in their Report,* state:—

The Expenses sustained by the Company from their trading stock in England, on account of the hostilities in India, which ended in the cession of the territories therein mentioned, viz. the Dewannee of the provinces of Bengal, Bahar, and Orissa, and the five Northern Circars, to have amounted, from March 1751 to March 1766, to the sum of £5,069,684

The payments to Government under the agreements entered into between the Public and the Company for a participation in the profits of the before-mentioned territorial acquisitions and revenues, from 1st February 1767 to 5th July 1772, when the payments ceased, to have been £2,169,398 18s. 2¼d.

They then add:

“It also appeared that the Company have received and realized in England, from the territories and revenues in India, no more than the sum of £3,622,969, from which, deducting the said sum of £2,169,398 18s. 2¼d. paid to Government as before-mentioned, the sum remaining for the Company amounted to no more than the sum of £1,453,570 1s. 9¾d., which was appropriated in the reduction of the Company’s Bond Debt; and the said sum of £1,453,570 1s. 9¾d. being deducted from the said sum of £5,069,684, leaves the Company in disburse upon account of the wars by which the territories were acquired, to the amount of £3,616,113 18s. 2¼d., besides interest.”

“It also appeared that the Company’s English Bond Debt in part arose from their military expenses in India; and that those expenses during the wars prevented the Company from discharging the whole of their Bond Debt out of their ordinary profits.”

The Accounts from which the figured results above quoted were drawn, were afterwards, by order of the House, laid before them on the 26th May 1783, being parts of the Series Nos. 1 to 20, presented by the East-India Company on that day. Copies of these Accounts† are subjoined; but they do not exhibit the amount of the charge entailed upon the Company, in consequence of the creation and continuance of the Home Bond Debt for the purposes stated by the Committee.

The amount defrayed by the Company for interest on this debt, from 1st March 1766 (when the expense on account of the wars is taken to have terminated) to the 1st March 1780 (the period to which the Statements reviewed by the Committee, and afterwards submitted to the House, extend) was £1,185,810; which forms no part of the sum of £3,616,113 18s. 2¼d. before mentioned.

* Journals House Commons 1783, pp. 291 to 293.

† Nos. 1, 2, 4 and 5. (See pages 15 to 19.)

14 FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.
No. 2.

An Estimate* is annexed of the Balance of Supplies between India and England from 1780 to 1793, from which it appears, that in that period India returned to England short of the funds sent thither, and of the amount of payments made at home on account of the territory (calculated as nearly as can be done according to the plan of accounts agreed upon in 1814) the sum of £6,829,557, this result being also exclusive of a charge for interest.

An Estimate,† upon a similar principle, continued from 1793 to 1st May 1814, and principally drawn from Statements exhibited to Committees of both Houses of Parliament in 1813, shows a further short return from India (being as in the two previous instances exclusive of interest) of £1,599,377.

Amount previous to 1780 brought down £3,616,113 18s. 2½d., say	3,616,000
Ditto from 1780 to 1793	6,829,557
Ditto from 1793 to 1st May 1814	1,599,377
Total Sum in which Commerce was in advance on account of the Territory } (exclusive of Interest) on 1st May 1814	12,044,934

The Interest on the Home Bond Debt defrayed by the Company subsequent to the termination of the wars by which the Territories were acquired, up to the year 1780‡ amounted, as before stated, to } 1,185,810

As the Amount in which Commerce has been in advance on account of the territory since 1780 has constantly exceeded the capital of the Bond Debt, the charge incurred on account of this debt since that time must be considered as referable to the causes alleged by the Committee of 1783, in respect of the Bond Debt then existing.

Amount paid on this account from 1780 to 1793	1,127,145
Ditto .. ditto 1793 to 1814	3,111,941

Charge for Interest on the Bond Debt actually incurred by the Company in consequence of the Expenditure for Territorial purposes prior to the 1st May 1814, forming an addition to the sum of £12,044,934 as above stated, of } 5,424,896

(A.) See page 20.

† (B.) See page 22.

‡ (C.) See page 26.

East-India House,
24th August 1831.

(Errors excepted)

THOS. S. CABELL.
Dep. Acct. Gen.

Appendix, No. 2—continued.

(No. 1.)—STATEMENT to show the EXPENSES of the WARS and HOSTILITIES in India, sustained out of the Company's Trading Stock, previous to the obtaining the Grants of the Dewannee of Bengal, Bahar, and Orissa, and the five Northern Circars, in the Year 1765.—(Referred to in p. 13.)

A STATEMENT of the Cost of the Goods and Stores exported from England & of the Military Charges, &c. paid at home; of the Bills of Exchange drawn on the Directors from abroad; and of the Profits arising on the Sale of Europe Goods and Stores in India and China, from 1730 to 1745, contrasted with the Invoice Cost of the returning Cargoes for the corresponding Years, in order to show what the Returns fell short of the above Sums disbursed from hence, at a period prior to any of those disputes or disturbances in India with the Native Princes, and when the East-India Company's concerns in India were confined solely to Commerce.

		£.
From Sept. 1730 to Sept. 1745.	} To the Cost in England of the goods, stores and bullion exported to India and China, the amount paid for Bills of Exchange drawn on the Directors, and the charges paid for raising recruits; &c. in the course of the fifteen years, together with the profit (amounting to about £850,000) arising from the sale of Europe goods and stores abroad ..	13,152,968
		From March 1732 to March 1747.
		} By the Amount of Investments imported into England from India and China in the fifteen years, reckoning from the arrivals in 1732 down to those that came home in 1746; these according to the invoices, came to
		11,334,528
		} By Balance, being the amount which India and China returned to England short of the sums furnished and disbursed by England for the support of the several settlements, including the profits on the Outward Trade, amounting to
		1,818,440
		£ 13,152,968

Note.—The £1,818,440, the balance above, shows the amount expended in the space of fifteen years for the maintenance of the Company's Settlements in India more than the revenues collected in the several Presidencies produced during that term, equal, on the general average, to £121,229 a year.

(continued on next page.)

Appendix, No. 2—*continued.*

I.
REVENUE
ACCOUNTS.
No. 2.

(No. 2.)—An ACCOUNT of the MONIES paid GOVERNMENT in consequence of AGREEMENTS with the Company concerning the Territorial Possessions in India.—(Referred to in Page 13.)

		£. s. d.		
1768:	24th March ..	Being the 1st half-yearly payment per agreement	200,000	0 0
—	28th September	— 2d .. ditto	200,000	0 0
1769:	23d March ..	— 3d .. ditto	200,000	0 0
—	28th September	— 4th .. ditto	200,000	0 0
1770:	24th March ..	Being the 1st half-yearly payment per further agreement	200,000	0 0
—	28th September	— 2d .. ditto	200,000	0 0
1771:	23d March ..	— 3d .. ditto	200,000	0 0
—	28th September	— 4th .. ditto	200,000	0 0
1772:	24th March ..	— 5th .. ditto	200,000	0 0
1773:	— ..	Paid in Exchequer Bills, out of loan of £1,400,000, per Act of Parliament, which was payable 29th September 1772	200,000	0 0
—	— ..	Ditto, being part of the last payment per agreement, payable 25th March 1773	53,779	3 5½
1773:	13th January ..	Being the remainder of the last payment per agreement, and which was payable 25th March 1773	115,619	14 9
			£ 2,169,398 18 2½	

East-India House,
16th May 1783.

(Errors excepted)
(Signed)

SAMUEL NICOLL,
Accomptant.

East-India House.
24th August 1831.

A true Copy :

THOS. S. CABELL,
Dep. Acct. Gen.

Appendix, No. 2.—continued.

(No. 4).—A STATEMENT to show the Amount realized in England from the Territories and Revenues obtained in India.—
(Referred to in page 14.)

<p>From Sept. 1764 to Sept. 1778, 14 years.</p>	<p>To the Cost in England of the goods, stores and bullion sent to India and China, with the expense of raising and transporting troops for the defence of the territories with other charges not relating to Commerce, paid here, from the season 1764 to the season 1777, both included, these several heads came to . . . £9,990,439</p> <p>The bills of exchange drawn from India and China on the Directors, from the season 1765 to the season 1778, both inclusive . . . 6,996,618</p> <p>The profits arising in 14 years from the sale of Europe goods and stores abroad; the last year by estimate; and applied to purchase of the investments for Europe . . . 1,140,424</p> <p>Balance, being what the above articles are short of the amount of the investments, and is therefore the sum realized in England from the revenues . . . 3,622,969</p> <p style="text-align: right;"><u>£21,749,847</u></p>	<p>From March 1766 to March 1780, 14 years.</p>	<p>By the Amount returned in England from India and China in the space of 14 years, reckoning from the arrivals in 1766 to the arrivals in 1779, both included; these investments, according to their invoices, cost the sum of . . . £21,721,654</p> <p>Received in the season 1775 of Government on account of the Man- hilla's . . . 28,193</p> <p style="text-align: right;"><u>21,749,847</u></p> <p style="text-align: right;"><u>£21,749,847</u></p>
---	--	---	---

N.B.—The sum of £3,622,969, realized from the Revenues in the fourteen years and a half, is nearly equal to $7\frac{1}{8}$ per cent. per annum on the Capital.

The above fourteen years' imports were brought to market and sold in fourteen years and a half, or to their full amount.

	£.	s.	d.
Amount expended, as per No. 1, in carrying on the wars in India up to the year 1766	5,069,684	0	0
Amount realized in England from the territories and revenues obtained in India between 1766 and 1780 (as per No. 4)	3,622,969	0	0
Less Amount paid to Government within the same period, in consequence of agreements with the Company concerning the territorial possessions in India (as per No. 2)	2,169,398	18	2½
Amount remaining for the Company of the above remittances from the territorial revenues applied to the discharge of their Bond Debt (as per No. 5)	1,453,570	1	9½
Amount of the Expenditure on account of the wars above-mentioned not repaid to the Company by remittances from the revenues, exclusive of interest, agreeing with the amount stated upon the Journals of the House of Commons, 12th March 1783, as the net sum disbursed by the Company on this account	3,616,113	18	2½

East-India House, 16th May 1783. (Signed) SAMUEL NICOLL, Accountant.

A true Copy: East-India House, 24th August 1831.

THOS. S. CABELL, Dep. Acct. Gen.

18. FIRST APPENDIX TO THE THIRD REPORT OF THE

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 19

Appendix, No. 2.—*continued*!

I.
REVENUE
ACCOUNTS.
—
No. 2.

(No. 5.)—An Account of the Sums paid to the East-India Company to discharge their BOND DEBT, between 31st May 1766 and 31st January 1781.—(Referred to in page 13.)

		£.
In 1766	Paid	100
1774	ditto	100
1776	ditto	300
1777	ditto	571,445
1778	ditto	808,862
1779	ditto	2,638
1780 to 31st January 1781,	ditto	3,425
		£1,386,870

Memorandum, in addition to this Account :

	£.	s.	d.
Paid as before-mentioned to 31st January 1781	1,386,870	0	0
Paid since the 1st May 1783	2,412	10	0
Remains undemanded, advertised to be paid off	11,942	0	0
Balance applied towards the payment of the Old Bullion } Debt to the Bank	52,344	10	0
TOTAL, being the whole Sum received by the Com- } pany from the Territorial Revenues in India .. }	1,453,569	0	0

(Errors excepted)

East-India House,
16th May 1783.

(Signed)

SAMUEL NICOLL,
Accomptant.

A true Copy:

East-India House,
24th August 1831.

THOS. S. CABELL,
Dep. Acct. Gen.

Appendix—

(A.)—AN ESTIMATE of the BALANCE of SUPPLIES between India and England from the Year 1779-80 to

SEASONS OUTWARD, September to September.	EXPORTS: Goods, Stores, and Bullion, Invoice Amount, deducting Cargoes lost, (Including St. Helena.)	SEASONS HOMEWARD, September to September.	Bills of Exchange, September to September, (Including St. Helena.)	PROFIT on EXPORTS.	LOSS on EXPORTS
	£.		£.	£.	£.
1779-80 ..	340,202	1780-81	430,085	118,585	—
1780-81 .	283,806	1781-82	803,857	3,974	—
1781-82 .	524,915	1782-83	1,723,725	1,145	—
1782-83 ..	470,241	1783-84	1,256,530	101,975	—
1783-84 ..	313,852	1784-85	1,318,163	18,219	—
1784-85 ..	258,734	1785-86	280,234	46,301	—
1785-86 ..	299,477	1786-87	1,420,291	28,880	—
1786-87 ..	391,466	1787-88	275,831	28,657	—
1787-88 ..	459,084	1788-89	1,068,977	42,898	—
1788-89 ..	428,033	1789-90	507,722	6,594	—
1789-90 ..	557,380	1790-91	686,228	—	12,473
1790-91 ..	961,241	1791-92	891,806	1,045	—
1791-92 ..	498,038	1792-93	614,080	959	—
£	5,786,509		11,277,529	399,232	12,473

Mem.—The valuation of the Indian Coins is as follows:—For imports, Bengal current rupee, 2s., pagoda, 8s., Bombay rupee, 2s., 3d., Spanish dollar, 5s.; for bills of exchange, the rates at which the bills were severally drawn.

East-India House,
24th August 1831.

(Errors excepted)

THOS. S. CABELL,
Dep. Acct. Gen.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 21

—No. 2.—continued.

1791-92 England, corresponding with the Year 1780-81 to 1792-93 India.—(Referred to in page 14.)

TOTAL Amount of SUPPLIES.	Consignments from India whether arrived or lost at Sea: (Invoice Amount.)	Commercial Charges in India, not added to the Invoices.	TOTAL IMPORTS.	IMPORTS MORE.	IMPORTS LESS.
£.	£.	£.	£.	£.	£.
888,872	1,144,429	100,799	1,245,228	356,356	—
1,091,637	149,174	98,893	248,067	—	843,570
2,249,785	839,202	108,490	947,692	—	1,302,093
1,828,746	2,184,521	95,015	2,279,536	450,790	—
1,650,274	1,257,836	106,173	1,364,009	—	286,265
585,269	768,603	112,779	881,382	296,113	—
1,748,648	961,382	113,895	1,075,277	—	673,371
695,954	794,046	93,978	888,024	196,070	—
1,570,959	1,000,606	111,766	1,112,372	—	458,587
942,349	1,127,847	106,734	1,234,581	292,232	—
1,231,135	1,090,487	90,300	1,180,787	—	50,348
1,854,092	1,148,738	105,625	1,254,363	—	599,729
1,113,077	1,301,780	135,346	1,437,126	324,049	—
17,450,797	13,768,651	1,379,793	15,148,444	1,911,610	4,213,963
				Deduct Imports more ..	1,911,610
				Balance against India ..	2,302,353
				Add other Payments in England on account of India in the above Period: ..	£.
				Paid into the Exchequer in 1781-82 and 1787-88 (per agreement) ..	400,000
				Paid to Government for Expenses of His Majesty's Troops and Fleet, serving in India in 1789-90 and 1790-91 ..	500,000
				Interest paid on India Debt Bills (the payments of which had been postponed) to the 1st March 1793 ..	332,231
				Deposit in the Court of Admiralty on account of a suit depending in the Court regarding the capture of Chinsurah ..	67,483
				Territorial Charges General, paid in England in 1780-81 to 1792-93 (13 years), the charges appertaining both to Territory and Commerce being divided as nearly as possible, according to the plan agreed upon in 1814 by the Board of Controol and the Court of Directors for such Division ..	1,166,728
				Passage of Military, and Supplies to them on voyage, 1780-81 to 1792-93 (13 years) ..	889,450
				Political Charges included in Accounts of Freight and Demorage, calculated according to the proportion which the charge on this Account, as ascertained subsequently to 1814, upon the principles laid down in the plan of accounts, bears to the charge incurred for Passage of Military since that period ..	*2,014,410
				(* No Specific allowance is included in the above amount in respect of the Extraordinary Payments for Freight and Demorage, from 1781 to 1785, exhibited in the Account No. 13, presented to the House of Commons in May 1783.) ..	5,370,302
				Deduct, Balance of Supplies from India to China, 1780-81 to 1792-93 ..	£ 1,227,580
				Sundry payments in India, recoverable in England, advances to owners of ships, &c. &c. ..	134,516
					1,362,096
					4,008,206
				Add Decrease of Commercial Property in India, between 1780 and 1793:	
				Amount of Commercial Property in India, 1780 ..	2,061,006
				Ditto .. ditto .. ditto, 1793 ..	1,542,008
					6,310,559
					518,968
				Balance against India, 1780-81 to 1792-93 ..	£ 6,829,557

22 FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.
No. 2.

Appendix—

(B.)—AN ESTIMATE of the BALANCE of SUPPLIES between India and England,
Year 1793-94 to the 1st May 1814

SEASONS OUTWARD, September to September.	EXPORTS: Goods, Stores, and Bullion, Invoice Amount, deducting Cargoes lost, (exclusive of St. Helena).	SEASONS HOMEWARD, September to September.	BILLS OF EXCHANGE, September to September, (exclusive of St. Helena).	PROFIT on EXPORTS.	LOSS on EXPORTS.
	£.		£.	£.	£.
1792-93 ..	283,323	1793-94 ..	866,993	11,042	—
1793-94 ..	477,342	1794-95 ..	1,002,078	31,928	—
1794-95 ..	406,599	1795-96 ..	931,461	29,650	—
1795-96 ..	652,065	1796-97 ..	737,379	71,372	—
1796-97 ..	631,118	1797-98 ..	345,040	76,277	—
1797-98 ..	850,560	1798-99 ..	825,018	20,429	—
1798-99 ..	1,326,769	1799-1800 ..	1,033,614	14,560	—
1799-1800 ..	848,777	1800-01 ..	585,409	4,662	—
1800-01 ..	1,361,171	1801-02 ..	711,592	—	4,076
1801-02 ..	1,527,807	1802-03 ..	539,783	—	503
1802-03 ..	2,121,382	1803-04 ..	612,582	—	20,363
1803-04 ..	1,475,401	1804-05 ..	569,106	15,554	—
1804-05 ..	2,463,526	1805-06 ..	629,502	—	2,771
1805-06 ..	1,252,743	1806-07 ..	1,093,752	28,822	—
1806-07 ..	1,196,130	1807-08 ..	1,706,439	—	11,161
1807-08 ..	1,168,017	1808-09 ..	3,241,411	44,885	—
1808-09 ..	943,681	1809-10 ..	4,216,808	41,236	—
1809-10 ..	908,128	1810-11 ..	3,334,124	37,803	—
1810-11 ..	1,069,548	1811-12 ..	2,010,685	52,414	—
1811-12 ..	1,109,794	1812-13 ..	789,246	40,598	—
1812-13 ..	1,021,617	1813-14 } to 1st May }	375,586	52,642	—
1813-14 { Military Stores re- ceived in India be- fore 1st May 1814 }	32,416				
	£ 23,037,914		£ 26,157,608	573,874	38,874

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 23

—No. 2—continued.

from the Year 1792-93 to the 1st May 1814 England, corresponding with the India.—(Referred to in page 14.)

I.
REVENUE
ACCOUNTS
No. 2.

TOTAL AMOUNT of SUPPLIES.	Consignments from India, whether arrived, or lost at Sea, (Invoice Amount).	Commercial Charges in India, not added to the Invoices.	TOTAL IMPORTS.	IMPORTS MORE.	IMPORTS LESS.
£.	£.	£.	£.	£.	£.
1,161,358	1,580,561	145,904	1,725,565	564,207	—
1,511,348	1,945,302	192,991	2,138,293	626,945	—
1,367,710	1,817,950	199,437	2,017,387	649,677	—
1,460,816	1,736,057	152,901	1,888,958	428,142	—
1,052,435	2,307,022	159,543	2,466,565	1,414,230	—
1,696,007	1,409,155	155,567	1,564,722	—	131,285
2,374,943	1,471,955	202,753	1,674,708	—	700,235
1,438,848	1,277,916	165,082	1,442,998	4,150	—
2,068,687	1,056,140	157,013	1,213,153	—	855,534
2,067,087	1,834,582	164,936	1,999,518	—	67,569
2,713,601	1,371,983	173,278	1,545,261	—	1,168,340
2,960,061	1,964,385	219,060	2,183,445	123,384	—
3,090,257	778,349	171,051	949,400	—	2,140,857
2,375,317	977,107	186,186	1,163,293	—	1,212,024
2,891,408	1,420,000	173,207	1,593,207	—	1,298,201
4,404,313	1,183,804	165,839	1,349,643	—	3,104,670
5,201,725	1,116,698	157,673	1,274,371	—	3,927,354
4,280,055	1,543,338	177,640	1,720,978	—	2,559,077
3,132,647	1,973,455	175,060	2,148,515	—	984,132
1,849,638	3,448,254	178,288	3,626,542	1,776,904	—
1,482,261	1,782,639	185,600	1,968,239	485,978	—
49,730,522	33,996,652	3,658,169	37,654,761	6,073,527	18,149,278

Deduct £ 6,073,517

Balance against India, carried over .. £ 12,075,761

(continued on next page.)

24 FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.

No. 2.

(continued from preceding page.)

BALANCE against India brought over	£12,075,761
Add, Passage of Military to India, and Supplies to them on the voyage, 1st March 1793 to 1st May 1814	£1,563,393
Political Charges, General	4,402,576
Political Charges included in the Accounts of Freight and Demorage	*769,138.
Officers on Furlough	2,043,443
Amount paid to Government for participation, and for Troops serving in India	600,000 .
Ditto ditto for Seamen, and for the hire of Ships taken up in India for the Public Service	75,290.
Bonds of the Rajah of Tanjore and Nabobs of Arcot, and Pay- ments under the adjudications of the Carnatic Commissioners ..	589,316
Interest and Sinking Fund on the Loan from the Public in 1812 ..	488,927
Charges of St. Helena, defrayed in England, from 1793-94 to 1st May 1814	1,431,830
	11,963,913
Balance against India, carried forward ..	£24,039,674

* The amount included above as the Charge for Political Freight and Demorage in this period is made up principally from Returns laid before Parliament on several occasions prior to 1814, when the principle for ascertaining this charge at present adopted was laid down as part of the plan for keeping the Home Accounts; according to this plan, it is estimated that this charge would have amounted, by the mode of calculation adopted in Account (A.) to £3,540,743.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 25

I.
REVENUE
ACCOUNTS
No. 2.

BALANCE against India brought forward	£24,039,674
Deduct, Bills of Exchange drawn from India in favour of the Company, and Payments made in India on account of England, 1793-94 to 1813-14	£2,415,931
Received of His Majesty's Government, for Disbursements made in India for the Public Service	7,879,909
Loan from the Public in 1812	2,500,000
Sale of Ships built in India	169,986
Balance of Supplies from India to China, 1793-4 to 1813-14 ..	6,414,282
Supplies from India received at the Cape of Good Hope, from 1793-4 to 1813-14	170,226
Bills of Exchange re-invested and sent back to India	999,103
	20,549,437
The Balance against India, as above ..	3,490,237
Deduct increase of Commercial Property in India, between 30th April 1793 and 30th April 1814 :	
Amount of Commercial Property in India, 30th April 1814 ..	£3,432,868
Ditto .. ditto .. 30th April 1793 ..	1,542,008
	1,890,860
BALANCE against India, 1793-94 to 1813-14 ..	£1,599,377

Memorandum.—The valuation of the Indian coins is as follows : for Imports, Bengal Current Rupee, 2s. ; Pagoda, 8s. ; Bombay Rupee, 2s. 3d. ; Spanish Dollar, 5s. ; for Bills of Exchange, the rates at which the bills were severally drawn.

East-India House,
24th August 1831.

(Errors excepted)

THOS. S. CABELL,
Dep. Acct. Gen.

I.
REVENUE
ACCOUNTS.
No. 3.

Appendix, No. 2.—continued.

(C.)—AMOUNT paid for INTEREST on HOME BOND DEBT, from 1st March 1766 to 30th April 1814.
(Referred to in page 14).

1st March 1766 to 1st March 1780:	£.	£.		£.
1766-67	101,329			
1767-68	86,853			
1768-69	86,853			
1769-70	86,853			
1770-71	86,853			
1771-72	86,853			
1772-73	86,853			
1773-74	86,853			
1774-75	86,853			
1775-76	86,850			
1776-77	90,087			
1777-78	83,736			
1778-79	69,104			
1779-80	59,880			
		1,185,810		
1st March 1780 to 1st May 1793:				
1780-81	60,484			
1781-82	59,806			
1782-83	51,997			
1783-84	62,588			
1784-85	45,287			
1785-86	93,041			
1786-87	104,670			
1787-88	87,156			
1788-89	68,942			
1789-90	116,227			
1790-91	122,239			
1791-92	127,495			
1792-93	127,213			
		1,127,145		
		Carried forward £2,312,955		
			Brought forward	2,312,955
			1st March 1793 to 1st May 1814:	£.
			1793-94	122,346
			1794-95	83,013
			1795-96	78,466
			1796-97	53,793
			1797-98	49,234
			1798-99	69,701
			1799-1800	78,635
			1800-01	86,958
			1801-02	76,255
			1802-03	72,524
			1803-04	80,885
			1804-05	80,665
			1805-06	126,458
			1806-07	142,748
			1807-08	*153,201
			1808-09	*233,353
			1809-10	*272,482
			1810-11	*269,153
			1811-12	*267,196
			1812-13	*338,884
			1813-14	*376,001
				3,111,
				£5,424,

* Including Property Tax paid by the Company.

East-India House,
24th August 1831.

(Errors excepted)

THOS. S. CABELL,
Dep. Acct. Gen

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 27

Appendix, No. 3.

PROSPECTIVE ESTIMATE of the TERRITORIAL DEBT of India at the close of the Company's present Term, calculating the Sicca Rupee at 1s. 11d. instead of the Rates of Exchange fixed by the Board of Commissioners for the Affairs of India.

I.
REVENUE
ACCOUNTS.
No. 3.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.
Debts at 4 per cent.	208,275	28,359	92,220	328,854
Ditto 5 ditto	28,453,287	2,446,420	—	30,899,707
Ditto 6 ditto	8,621,874	273,090	182,951	9,077,915
Ditto 8 ditto	44,237	377,508	170,881	592,626
Ditto 10 ditto	1,773	—	—	1,773
Treasury Notes	125,858	—	—	125,858
Total Debts bearing Interest, .. £	37,455,304	3,125,377	446,052	41,026,733
Debts not bearing Interest, .. £	5,321,933	831,236	429,102	6,582,271
TOTAL TERRITORIAL DEBT, £	42,777,237	3,956,613	875,154	47,609,004

East-India House,
29th August 1831.

(Errors excepted)

JAMES C. MELVILL,
Aud. India Accts.

Appendix, No. 4.

An ACCOUNT of the Amount of PAYMENTS in England on account of India, in the Three Years past, and the manner in which the REMITTANCES have been made, including SPECIE and BILLS Direct and Indirect; stating the Prime Cost and Expenses, and the Proceeds of Sale of each such Remittance, and the Average Charge or Rate of Remittances, in each of those Three Years, of such Proceeds.

28

FIRST APPENDIX TO THE THIRD REPORT OF THE

	AMOUNT OF PAYMENTS IN ENGLAND ON ACCOUNT OF INDIA — <i>Viz.</i>			TOTAL PAYMENTS in ENGLAND on Account of INDIA.
	TERRITORIAL CHARGES within the View of the 56 Sec. of the 53 Geo. 3, c. 155.	BILLS OF EXCHANGE for Interest of India Debt, and for Principal not provided for from Commercial Surplus, with other Payments to be provided for from Territorial Remittances.	BILLS DRAWN in Discharge of Principal of India Debt, paid from Commercial Surplus.	
	£.	£.	£.	£.
1828-29	2,337,774	647,349	82,065	3,067,188
1829-30	2,102,916	839,517	75,778	3,018,211
1830-31	1,846,353	950,688	—	2,797,041
£	6,287,043	2,437,554	157,843	8,882,440
<i>Mem.</i> —Received unclaimed Prize Money on account of Lord Clive's Fund, operating in reduction of the above Sums, in 1828-29 £1,968 1829-30 408 <hr style="width: 10%; margin-left: 0;"/> £2,376	Manner in which the Remittances have been made (see page 30).	No Remittance called for to meet these Payments.	(*)	

REMITTANCES THROUGH THE COMPANY'S COMMERCE

Under the provisions of the section of the 53 Geo. 3, above mentioned, a Sum is to be issued in India, for the purposes of Investments, equal (with the amount which may have been paid from the Territorial Revenues for the Charges of the Commercial Establishments and all the Commercial Charges in India) to the actual payments which shall have been made from the Commercial Funds at Home on account of Territorial Charges, being those charges, the amount of which, in each of the last three years, is shown above.

In the plan of 1814, for keeping the Home Accounts, the following Rates of Exchange are fixed by the Board of Commissioners for the Affairs of India, for determining the amount to be issued annually in the Currencies of India, with the foregoing view, *viz.*

					<i>s.</i>	<i>d.</i>
2/ per Current	..	..	or per Sicca Rupee	..	2	3·84
8/ per Pagoda	..	..	or per Madras	..	2	3·3-7ths
Per Bombay Rupee	..	..	..	..	2	3

The Territory, therefore, repaying to the Commerce in India the Sums disbursed on its account at Home at those rates, obtains a remittance upon those terms, to the extent of the Charges so defrayed in England.

An Average Rate per Sicca Rupee in each year is found from the proportions which the Sums issued for Investment at the respective Presidencies annually bear to each other, and stated under this column.

AVERAGE RATE OF REMITTANCE realized in this mode by the Territory.			
Per Sicca Rupee.			
		<i>s.</i>	<i>d.</i>
1828-29	.. ..	2	4·012
1829-30	.. ..	2	3-999
1830-31	.. ..	2	3-905
Per Estimate.			

Mem.—Throughout this Statement the Currencies of Madras and Bombay have been converted into that of Bengal (the Sicca Rupee) according to the proportions of Fine Silver respectively contained in them.

(*) Payments on account of the Home Bond Debt are not included in the above Statement.

(Continued on next page)

The preceding Account—*continued.*

MANNER IN WHICH THE REMITTANCES HAVE BEEN MADE:

REMITTANCES on the Direct Account of the Territory, under the 55th Sec. of the 53 Geo. 3, c. 155.

	AMOUNT Paid in India as the Cost of, or equivalent for each Remittance.	NET PROCEEDS in England, of each Remittance.	AVERAGE RATE of each Year's REMITTANCES.
	Sicca Rupees.	£. Sterling.	per Sicca Rupee.
1828-29 :			
Bills drawn by the Court on India	35,836	3,285	} 1 11.610
Ditto drawn from India, principally on the Public Boards, for Supplies furnished to His Majesty's Services in India	6,21,631	61,728	
Received of His Majesty's Government in repay- ment of Advances in India, not covered by Bills of Exchange	82,570	8,597	
Bullion from Bengal and Madras: Cost and Charges in India	63,89,492		
Sale Amount	£634,863		
Charges defrayed in England	7,098		
Net Sale Proceeds		627,765	
		£ 701,375	
1829-30 :			
Bills drawn by the Court on India	29,049	2,643	} 1 11.916
Ditto drawn from India, principally on the Public Boards, for Supplies furnished to His Majesty's Service in India	5,46,668	54,728	
Bill drawn from St. Helena (Accounts kept in Sterling money	—	111	
		£ 57,482	

(Continued on next page)

No. 4—continued.

The preceding Account—continued.

MANNER IN WHICH THE REMITTANCES HAVE BEEN MADE:

REMITTANCES on the Direct Account of the Territory, under the 55th Sec. of the 53 Geo. 3, c. 155.

	AMOUNT Paid in India as the Cost of, or equivalent for each Remittance	NET PROCEEDS in England, of each Remittance.	AVERAGE RATE of each Year's REMITTANCES.
	Sicca Rupees.	£. Sterling.	per Sicca Rupee.
1830-31:			
Bills drawn by the Court on India	76,406	6,634	} s. d. 1 11.143
Ditto drawn from India, principally on the Public Boards, for Supplies furnished to His Majesty's Service in India	3,76,010	37,891	
Advances made in India on the Security of the Goods of Individuals, repaid here, at 1s. 11d. per Sicca Rupee	20,92,407	200,522	
Bullion from Bengal and Madras: Cost and Charges in India	54,43,632		
Sale amount £532,167			
Charges defrayed in England 6,879			
Net Sale Proceeds		525,288	
		£ 770,335	
Bullion received through China: Net Sum realized on account of Remittances arrived, but which having been only partially disposed of prior to 1st May 1831, the Account of the Proceeds will be stated in 1831-32		102,335	
		£ 872,670	
TOTAL of NET PROCEEDS of REMITTANCES under this head, realized in the above Three Years		1,631,527	

Mem.—The Charges here inserted upon Bullion, are the amount actually attaching to each consignment, and will necessarily differ from the Payments stated under the head of "Bullion Imported," in the Annual Accounts presented to Parliament, the Payments in which are stated at the period of their actual occurrence.

According to the provisions contained in the plan for keeping the Home Accounts, the amount in which the Remittances fall short of the Payments under this head is to be provided for by Advances to the Commercial Department in India, at the rates of Exchange at which the Bills are discharged by the Company, with a condition framed with a view to secure the Commerce from Loss in remitting the Sum so advanced to it to England; but no final adjustment of Account has yet been made with reference to this point.

East-India House,
28th Sept. 1831.

(Errors excepted)

THOS. G. LLOYD, Acct. Gen.

Appendix, No. 5.

(A.) An Account showing the Total Amount of CHARGES on the COMMERCE of the EAST-INDIA COMPANY, in England, India, and China, for the Years 1828-29 and 1829-30 :—Also,

An Account explanatory of the Account of PROFIT and LOSS of the EAST-INDIA COMPANY,* showing the Total Amount of Charges therein specified, and the Amount charged on each of the various Heads of the said Account.

* (No. 26.—Appended to Minutes of Evidence, taken in Session 1830-31, Page 300.)

	1828-29.			STATEMENT of the various Branches of Trade to which these Charges are apportioned.	
	TOTAL AMOUNT OF CHARGES.	RECEIPTS not already deducted from Payments, reducing the Charges upon the Company's Commerce.	NET AMOUNT of Charge, after deduction of such Receipts.		
IN ENGLAND.	£.		£.		£.
Freight and Demorage; the Charge applying to the transactions of the year	735,199	Freight on Private Trade Goods: £6,652	728,547	Upon Consignments of Goods } from England to India 1827-28 } Ditto .. China } Ditto .. India to China (exclu- } sive of £13,991 freight, paid in } India) } Upon Imports into England } from India, 1828-29 .. } Ditto .. ditto .. China .. } Upon Consignments from India } and China to the Cape of Good } Hope } Upon Consignments of Teas } from China to Canada .. } Ditto .. ditto .. Halifax .. }	2,025 11,000 75,523 117,441 508,827 832 7,207 5,692
Commercial Charges General, or "Charges Merchandize," the actual payments in the year £467,991		Charges and Duties on Private Trade .. 122,152		Charge of 5 per cent. upon the Sale Amount of Goods from India, 1828-29 } Ditto .. ditto .. China .. } Charged on exports, &c. .. } Apportioned upon Buildings .. }	96,312 164,536 25,483 5,093
Deduct, Payments for China Supra-cargoes' Commission, separately accounted for 63,355		Balance Receipts for Customs on Private Trade .. 1,474		Surplus to credit of Commerce ..	291,424 10,414
					£ 281,010

China Supra-cargoes' Commission paid in England £63,355									
Advances made on account thereof in China adjusted by deductions in England from the gross Amount due, tales 27,486, at 6s. 8d.	9,162								
		72,517	—		72,517				
	£	1,212,352	130,278		1,082,074				
<p>COMMISSION CHARGED:</p> <p>Upon Exports, England to China, } 13,524 1827-28 }</p> <p>Ditto Consignments, India to China.. } 8,912 Ditto Imports from China, 1828-29 .. } 49,361</p> <p>Accounted for in previous and sub- } 71,797 sequent years }</p> <p>£ 72,517</p>									
<p>AppORTIONED UPON CONSIGNMENTS TO ENGLAND, THE NORTH AMERICAN COLONIES, THE CAPE, ST. HELENA, AND FROM PORT TO PORT, &c. CURRENT RUPEES 18,11,190, AT 2s. PER CURRENT RUPEE } 181,819</p> <p>Ditto, Pagodas 96,400, at 8s. per Pag. } 38,560 Ditto, Bombay Rupees 2,20,271, at } 24,781 2s. 3d. per Rupee }</p> <p>Ditto, Tales 180,193, at 6s. 8d. } 60,065 per Tale }</p> <p>£ 305,225</p>									
<p>Bengal: Amount Commercial Charges (East-India Annual Revenue Accounts, No. 19, dated 14th May 1831,) current Rupees 18,82,722, calculated at 2s. per current Rupee } 188,272</p> <p>Madras ditto ditto, Pagodas 73,881, cal- } 29,552 culated at 8s. per Pagoda }</p> <p>Bombay ditto ditto, Bombay Rup. 223,164, } 25,106 calculated at 2s. 3d. per Bombay Rupee }</p> <p>China ditto ditto, Tales 184,491, calcu- } 61,497 lated at 6s. 8d. per Tale }</p> <p>£ 304,427</p>									
<p>Surplus to Credit of Commerce } 798</p> <p>£ 304,427</p>									
<p>Cape of Good Hope: Amount Charges } 2,800</p> <p>Canada ditto } 12,244</p> <p>Halifax ditto } 3,281</p> <p>£ 18,325</p>									
<p>Charged against the proceeds of } 2,800 the Sales }</p> <p>Ditto } 12,244</p> <p>Ditto } 3,281</p> <p>£ 18,325</p>									
<p>TOTAL CHARGES in England, India, China, &c.; valuing that part paid Abroad at the Board's Rates of Exchange .. } 1,404,826</p> <p>£ 1,404,826</p>									

(continued on next page.)

Appendix, No. 5—continued.

The preceding Account—continued.

FIRST APPENDIX TO THE THIRD REPORT OF THE

	1829-30.			STATEMENT of the Various Branches of Trade to which these Charges are apportioned.	
	TOTAL AMOUNT of CHARGES.	RECEIPTS not already deducted from Payments, reducing the Charges upon the Company's Commerce.	NET AMOUNT of Charge, after deduction of such Receipts.		£.
IN ENGLAND:	£.		£.	Upon Consignments of Goods from England to India; 1828-29 ..	5,450
				Ditto .. ditto .. China ..	15,032
				Ditto .. India to China, exclu- sive of £25,145 freight paid in India	71,513
Freight and Demorage: the Charge applying to the trans- actions of the year	698,632	Freight on Private Trade Goods. £10,999	687,633	Upon imports into England from India 1829-30	103,050
				Ditto .. ditto .. China ..	477,142
				Upon Consignments from India and China to the Cape of Good Hope	2,157
				Upon Consignments of Teas from China to Canada	8,340
				Ditto .. Halifax	4,849
					687,633
Commercial Charges General, or "Charges Merchandize," the actual Payments in the year 418,508		Charges and Duties on Pri- vate Trade .. £.		Charge of 5 per cent. upon the Sale Amount of Goods from In- dia, 1829-30	57,592
Deduct, Payments for China Supracargoes' Commission separate- ly accounted for .. 71,616		106,817		Ditto .. ditto .. from China	151,874
		Balance Re- ceipts for Cus- toms on Pri- vate-Trade.. 378		Charged on Exports, &c.	22,627
	346,892	£107,195	239,697	Apportioned upon Buildings ..	10,166
					242,259
				Surplus to Credit of Commerce ..	2,562
					£ 239,697

China Supracargoes' Commission paid in England 71,616			
Advances made on Account thereof in China, adjusted by deductions in England from the gross Amount due, tales 38,544, at 6s. 8d. 12,848			
	84,464	—	84,464
	£ 1,129,988	118,194	1,011,794
Bengal: Estimated Amount Commercial Charges (East-India Annual Revenues, No. 19, dated 14th May 1831), current rupees 19,00,532, at 2s. per current rupee			190,053
Madras: .. ditto .. pagodas 59,050, at 8s. per pagoda			23,620
Bombay: .. ditto .. Bombay rupees 343,502, at 2s. 3d. per Bombay rupee			38,644
China: .. ditto .. tales 209,892, at 6s. 8d. per tale			69,964
			£ 322,081
Cape of Good Hope: Amount Charges			4,431
Canada ditto			11,873
Halifax ditto			2,809
			£ 19,113
TOTAL CHARGES in England, India, China, &c.; valuing the part paid abroad, at the Board's Rates of Exchange			1,353,188

COMMISSION CHARGED:	
Upon Exports from England to China, 1828-29	14,350
Ditto .. India to China	16,421
Ditto Imports into England from China, 1829-30	44,766
	69,537
Accounted for in previous or subsequent years	14,927
	£ 84,464
Chargeable upon the respective Investments	
	322,281
Charges against the proceeds of the	
Sales	4,431
Ditto	11,873
Ditto	2,809
	19,113

East-India House,
28th Sept. 1831.

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

Appendix, No. 6.

(B.)—An ACCOUNT explanatory of the foregoing Amount (Account, referred to in Account A.) specifying how the PROFITS of the EAST-INDIA COMPANY in their China Trade, are diminished in the Sum of £ 254,085, by the adherence to the Board's Rate of Exchange.

THIS Account was framed upon the computation that the Funds realized in China for the provision of Investment are replaced in Europe by the Sale of the Articles two years after the outlay has been incurred for its provision; consequently the Supplies from India realized in China in 1827-28, are the Funds applicable to the purchase of the Goods sold in 1829-30.

Those Supplies in the Year 1827-28, were as under :

SUPPLIES FROM INDIA Received in China in the Year 1827-28.

	Sicca Rupees.	Calculated at the Rates of Exchange established by the Board.	
FROM BENGAL :			
Consignment of Cotton	12,86,559	at 2/ p' C. R.	£. 658,698
Bonds of Commanders of Company's Ships for Cotton supplied them, receivable in China	8,12,757		
Bills drawn by the Supracargoes on the Supreme Government	35,79,122		
S. Rs.	56,78,438		
FROM MADRAS :			
Consignment of Cotton	8,71,776	at 2/3 3/4	104,547
Ditto .. Sandal Wood	43,012		
M. Rs.	9,14,788		

FROM BOMBAY:		Bombay Rupees.		
Consignment of Cotton and Freight payable at Bombay on account of the same		15,81,588		
Bonds of Commanders of Company's Ships for Cotton supplied them ..		5,98,704		
	B. Rs.	21,80,292	at 2/3	245,383
				1,008,528
<p>The above, calculated at a Mercantile Rate of Exchange, as ascertained from the Rates at which Bills were drawn from London on Calcutta, at the times the issues were made in India :</p>				
Bengal (as above)		56,78,438		
Madras .. (ditto) Ms. Rs. 9,14,788; equal, according to the proportion of fine Silver in the several Coins, to		8,57,989	At the Mercantile Rate, as above.	
Bombay (ditto) B. Rs. 21,80,292; equal according to the proportion of fine Silver in the several Coins, to		20,44,919		
	S. Rs.	85,81,346	s. d. at 1 9·10	754,443
<p>Difference, or Amount by which the Cost of the Supplies has been increased, in consequence of the use of the Board's Rates diminishing to that extent the Amount of the Profits</p>				£ 254,085

Mem.—The difference of Exchange, affecting the China Trade by the use of the Rates fixed by the Board, has operation only upon that part of the Cost of the China Investment which has been furnished by the Supplies from India.

East-India House,
28th September 1831.

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

Appendix, No. 7.

(C.)—A similar Account, with the Account (B.) of the Loss of £ 585,940, on the Trade between Europe and India.

The difference by Exchange between the Board's Rates and the Mercantile Rates of Exchange, operates upon that part only of the Investment from India which is furnished in repayment of Territorial Charges defrayed in England. The Account above referred to comprises also the Sale of Investments derived from other sources, the amount of which being deducted, as below, from the Total Cost of the Consignments which enter into the Sales of the Year, there remains the proportion of the Cost which has been provided from issues in India to replace the Disbursements on account of Territorial Charges at home.

COST of IMPORTS from India Sold in 1829-30, calculated at the Board's Rates of Exchange ; viz.

	TOTAL AMOUNT OF IMPORTS Sold in 1829-30.		Received for SALE OF EXPORTS in the Year 1828-29, and applied to the Purchase of the Investment.		NET AMOUNT Furnished in Repayment of Territorial Advances in England. •	
	S. Rs.	£.	S. Rs.	£.	S. Rs.	£.
From Bengal	1,17,32,838 at 2/ per C.R.	1,361,008	5,10,410 at 2/ per C.R.	59,207	1,12,22,428 at 2/ per C.R.	1,301,801
— Madras	M. Rs. 12,03,225 at 2/3 $\frac{1}{2}$..	137,511	M. Rs. 26,641 at 2/3 $\frac{1}{2}$..	3,044	M. Rs. 11,76,584 at 2/3 $\frac{1}{2}$..	134,467
— Bombay	B Rs. 1,24,330 at 2/3 ..	13,987	B. Rs. 1,09,327 at 2/3 ..	12,299	B. Rs. 15,003 at 2/3 ..	1,688
		£ 1,512,506		74,550		1,437,956

The above Amount of Supplies from Territorial Funds, calculated at a Mercantile Rate of Exchange, as ascertained from the Rates at which Bills were drawn from London on Calcutta at the time the Supplies were issued in India, being upon an average 1½ year from their issue in India to the realization of the proceeds of the Goods in England :

	S. Rs.		
From Bengal (as above)	1,12,22,428		
From Madras (do.) Ms. Rs. 11,76,584, equal according to the proportion of fine silver in the several coins, to	11,03,530	At the Mercantile Rate, as above.	
From Bombay (do.) B. Rs. 15,003 do. .. do.	14,072	—	
		<i>s. d.</i>	
	S. Rs. 1,23,40,030	at 1 9·125	1,086,180
Difference, reducing the Loss of £ 585,940 above mentioned, to £ 234,164			£ 351,776

East-India House,
28th September 1831.

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

I.
REVENUE
ACCOUNTS.

No. 8.

Appendix, No. 8.

An ACCOUNT of all SUMS Advanced from the TERRITORIAL or COMMERCIAL TREASURIES to the Commercial Agents in Bengal, on account of the Investment of RAW SILK, in each Year, from the Year 1809-10 to the latest Period to which the same has been received.

							Sicca Rupees.
1809-10	..	..	..	..	..	..	29,65,029
1810-11	..	..	..	..	..	..	22,69,001
1811-12	..	..	..	..	..	..	38,28,078
1812-13	..	..	..	..	..	..	40,82,810
1813-14	..	..	..	..	..	..	37,99,821
1814-15	..	..	..	..	..	..	12,92,876
1815-16	..	..	..	..	..	..	29,22,965
1816-17	..	..	..	..	..	..	37,34,633
1817-18	..	..	..	..	..	..	38,82,777
1818-19	..	..	..	..	..	..	43,02,593
1819-20	..	..	..	..	..	..	52,48,600
1820-21	..	..	..	..	..	..	67,53,985
1821-22	..	..	..	..	..	..	65,93,778
1822-23	..	..	..	..	..	..	59,92,109
1823-24	..	..	..	..	..	..	55,34,072
1824-25	..	..	..	..	..	..	61,84,665
1825-26	..	..	..	..	..	..	68,26,899
1826-27	..	..	..	..	..	..	70,95,450
1827-28	..	..	..	..	..	..	72,21,792
1828-29	..	..	..	..	..	..	70,20,725

S.Rs. 9,75,52,658

The above are the Sums distinctly advanced for the provision of Raw Silk. The Investment of this article is further chargeable with a proportion of the General Commercial Establishments of the Company in India, as well as with a proportion of the Charges of the Factories where the Silk is provided. The amount of such Charges, in consequence of the provision of Silk being conducted jointly with that of other articles, cannot, in the greater number of instances, be ascertained otherwise than by assumption, and is not included in the above Account.

East-India House,
3d October 1831.

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

Appendix, No. 9.

I.
REVENUE
ACCOUNTS.
No. 9.

AN ACCOUNT of all SUMS written off as Losses, and of all OUTSTANDING BALANCES standing in the Books of the several Commercial Agents, from the Year 1809-10 inclusive, to the latest Period to which the same has been received. (On account of the Investment of RAW SILK.)

					LOSSES Written off.			Fines from Contractors for Silk, Sale of Old Materials, Chapum, &c. &c.		
					S.Rs.	f.	p.	S. Rs.	f.	p.
1809-10	..	..	..	..	—			2,816	1	1
1810-11	..	..	..	..	—			8,561	0	11
1811-12	..	..	..	..	—			3,708	4	1
1812-13	..	..	..	..	—			5,650	14	9
1813-14	..	..	..	..	—			8,005	3	3
1814-15	..	..	..	..	32,088	4	0	—		
1815-16	..	..	..	..	—			3,142	8	10
1816-17	..	..	..	..	—			4,675	14	8
1817-18	..	..	..	..	—			1,570	11	10
1818-19	..	..	..	..	—			1,978	10	6
1819-20	..	..	..	..	—			5,987	3	11
1820-21	..	..	..	..	92,437	4	1	—		
1821-22	..	..	..	..	—			11,211	9	6
1822-23	..	..	..	..	—			12,005	4	1
1823-24	..	..	..	..	—			14,272	15	6
1824-25	..	..	..	..	—			5,677	8	4
1825-26	..	..	..	..	—			3,573	13	6
1826-27	..	..	..	..	—			16,053	2	9
1827-28	..	..	..	..	—			6,963	0	8
1828-29	..	..	..	..	6,780	10	7	—		
S. Rs.					1,31,306	2	8	1,15,854	0	1
					Net Loss ..			S.Rs. 15,452 2 7		

Mem :—The above are the Sums written off as Losses or Gains, which have been ascertained to attach exclusively to Raw Silk. In the other items written off in the period, it is not distinguished to what description of goods the several amounts have reference.

In the amount of Outstanding Balances upon the books of the Commercial Agents transmitted to this country, those Balances which may have arisen from Advances made on account of the provision of Silk, cannot be distinguished from Advances on account of other articles of investment provided at the several Commercial Residencies; a Return therefore of the Outstanding Balances of Raw Silk cannot be furnished.

(Errors excepted)

East-India House,
3d October 1831.

THOS. G. LLOYD,
Acct. Gen.

42 FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.
No. 10.

Appendix, No. 10.

- (1.)—A SCHEDULE exhibiting in detail the Name and Designation of the several Taxes, Duties and Imposts, comprehended under the general Heads of Customs, Land Revenue, Sayer, Abkaree, Moturfah, Farms and Licenses, Salt, Opium, Marine Stamps; in the Accounts laid before Parliament:—Also,
- (2.)—A SCHEDULE describing and distinguishing the Provinces or Places in which the different Systems for collecting the Land Revenues at present prevail.

(1.)

CUSTOMS:

Import Duties.	Transit Duties.
Export Duties.	Town Duties.

LAND REVENUE:

Revenue Accounts
1824-25.
No. 1.

Collections from Military Bazars.
Extraordinary Receipts, (namely),
Interest on Arrears of Revenue and Tuckavy advances.
Penalty on Arrears of Revenue agreeably to Regulation XII, of 1824.
Kifayal Batta Fees, Fines and Forfeitures, refunded Charges of former Years.
Sale of Lands, &c. &c.
Fees for Researches and for the Committee of Records.

SAYER.

ABKARRY:

Revenue Accounts
1824-25.
No 11

Duty on Spirituous Liquors.	Duty realized on Licenses granted for the Sale of Opium.
Duty and Sale of Spirits at Sudder Distilleries.	Produce of Opium sold on account of the Akbarray Department.
Duty on Rum under Section 20, Regulation X, of 1813.	Fifteen Days Forfeit on Licenses cancelled.
Duty on Puchoe.	Akbarray Fines.
Duty on Taree.	Opium Fines on account of the Akbarray Department.
Duty on Intoxicating Drugs, exclusive of Opium.	Miscellaneous.

MOTURFAH; Tax on Professions.

FARMS AND LICENSES.

SALT.

OPIMUM.

MARINE STAMPS.

(2.)

I.
REVENUE
ACCOUNTS.

No. 10.

BENGAL DISTRICTS Permanently Settled:

Backergunge.	Mymensing.	Dhurrumpore.
Beerbhoom.	Nuddea.	Midnapore.
Burdwan.	Poorneah.	Behar.
Bullooah.	Rajishahye.	Patna.
Calcutta.	Rajmehal.	Ramghur.
Chittagong.	Rungpore.	Sarun.
Cooch Behar.	N. E. Rungpore.	Shahabad.
Dacca.	Sylhet.	Tirhoot.
Dinagepoor.	Tipperah.	Benares.
Hooghly.	Twenty-four Pergunnahs.	Ghazepore.
Jessore.	Baugulpore.	Juanpore.
Moorshedabad.		

BENGAL DISTRICTS not Permanently Settled:

Agra.	Shahjehanpore.	Kumaon.
Bareilly.	Seharunpore.	Allahabad.
Delhi Tarnbery.	Moozuffurnuggur.	Cawnpore.
Etawah.	Allygurh.	Banda.
Furrukabad.	Boolundshahur.	Calpee.
Moradabad.	Suheswan.	Goruckpore.
N. D. Moradabad.	Saidabad.	Futtehpore.
Meerut.	Pillibheet.	

MADRAS DISTRICTS Permanently Settled:

Ganjam.	Rajahmundry.	Guntoor.
Vizagapatam.	Masulipatam.	

MADRAS DISTRICTS not Permanently Settled, but chiefly under Ryotwar:

Nellore.	Cuddapah.	Madura.
Chingleput.	Salem.	Dindiguli.
Southern Arcot.	Coimbetoor.	Tinnevelly.
Northern Arcot.	Tanjore.	Malabar.
Bellary.	Trichinopoly.	Canara.

BOMBAY DISTRICTS, all of which are under Systems of temporary Revenue Administration:

Bombay.	Broach.	Carnatic.
Southern Concan.	Eastern Zillah; North of	Poonah.
Northern Concan.	Myhee.	Ahmednuggur.
Surat.	Ahmedabad.	Candeish.

East-India House,
18 August 1831.

J. MILL,
Examiner of India Correspondence.

44 . FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.
No. 11.

Appendix—

(No. 1.)—AN ACCOUNT of the AMOUNT of the LAND REVENUE and SAYER and 1800, 1810, 1820, and 1830; distinguishing each Head of Revenue, together with been collected; so far as the same can be made out.

	LAND REVENUES.	Bengal, Behar, and Orissa.	Benates.
1789-1790 ..	Revenues Current	2,56,06,200	36,24,823
	Balances	9,67,989	3,94,241
	Not in Jumma	1,19,021	—
	Miscellaneous	1,42,996	—
		2,68,36,206	40,19,064
1799-1800 ..	Revenues Current	2,33,67,056	32,63,420
	Balances	31,82,947	4,28,287
	Not in Jumma	2,13,569	45,138
	Miscellaneous	38,422	—
		2,68,01,994	37,36,845
	Syer Duties	1,27,021	Nil.
	Abkaree Duties	5,90,686	Nil.
1809-1810 ..	Revenues Current	2,60,82,136	37,44,142
	Balances	11,45,267	1,27,108
	Not in Jumma	39,427	59,271
	Miscellaneous	84,645	—
		2,73,51,275	39,30,521
	Syer Duties	2,98,440	Nil.
	Abkaree Duties	8,19,367	3,23,863

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 45

—No. 11.

ABKAREE DUTIES in BENGAL, BEHAR, ORISSA, and in BENARES, for the Years 1790, the various Items of Charge, and the Rate at which each Branch of Revenue has

I,
REVENUE
ACCOUNTS.
No. 11.

REVENUE CHARGES.	Bengal, Behar, and Orissa.	Benares.	RATE PER CENT.	
			Bengal, &c.	Benares.
Charges Collection	11,54,288	1,07,985		
Zemindaree	2,27,714	3,827		
Hill Rangers	74,503	—		
Extraordinary	5,97,876	17,690		
Revenue Board, and Offices under ditto	5,85,378	—		
Miscellaneous	99,385	—		
	27,39,144	1,29,502	10·21	3·22
Charges Collection	7,74,942	57,254		
Tehsildaree	2,79,552	—		
Sebundy	1,61,846	5,547		
Zemindaree	—	3,827		
Extraordinary	85,313	3,553		
Board of Revenue	3,64,200	—		
Miscellaneous	71,785	—		
	17,37,638	70,181	6·48	1·88
Charge on Account Syer	Not shown.	Nil.		
.. Ditto .. Abkaree	36,454	Nil.	6·17	
Charges Collection	5,73,109	60,193		
Tehsildaree	1,14,337	1,33,384		
Zemindaree	43,308	3,828		
Extraordinary	62,012	44,185		
Board of Revenue	2,59,343	—		
Miscellaneous	56,778	—		
	11,08,887	2,41,590	4·05	6·15
Charge on Account Syer	15,907	Nil.	5·33	
.. Ditto .. Abkaree	62,746	21,575	7·66	6·66

(continued on next page.)

L.
REVENUE
ACCOUNTS.
No. 11.

The preceding Account—continued.

		LAND REVENUES.	Bengal, Behar, and Orissa.	Benares.
1819-20	..	Revenues Current	2,71,99,225	43,80,451
		Balances	22,71,617	36,058
		Not in Jumma	4,37,171	39,207
		Miscellaneous	1,36,059	—
			3,00,44,072	44,55,716
		Syer Duties	5,94,677	8,189
		Abkaree Duties	12,67,557	2,20,589
1828-29	..	Revenues Current	2,66,35,715	44,85,725
		Balances	29,49,358	3,34,296
		Not in Jumma	4,37,411	55,401
		Miscellaneous	8,60,698	1,20,410
(1829)-30	..		3,08,53,182	49,95,832
not received		Syer Duties	6,95,192	Nil.
		Abkaree Duties	18,38,841	4,19,044

East-India House,
18th October 1831.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 47

No. 11—continued.

The preceding Account—continued.

I.
REVENUE
ACCOUNTS.

No. 11.

REVENUE CHARGES.	Bengal, Behar, and Orissa.	Benares.	RATE PER CENT.	
			Bengal, &c.	Benares.
Charges Collection	7,91,110	1,11,778		
Tehsildaree	26,006	52,902		
Zemindaree	61,781	4,428		
Canongoes	86,720	25,630		
Extraordinary	1,10,933	13,871		
Commissioners in Behar and Cuttack	2,07,550	—		
Board of Revenue	2,56,104	—		
Miscellaneous	1,02,929	—		
	16,43,133	2,08,609	5.47	4.68
Charge on account Syer	62,362	4,375	10.48	53.42
.. Ditto .. Abkaree	1,78,726	18,288	14.10	8.29
Charges Collection	9,71,024	1,37,330		
Tehsildaree	6,054	84,756		
Zemindaree	67,892	—		
Canongoes	95,876	37,926		
Committee of Records	21,287	3,693		
Extraordinary	1,50,350	55,804		
Boards of Revenue	5,28,878	—		
Miscellaneous	2,32,280	9,051		
	21,74,641	13,28,560	7.05	6.58
Charge on Account Syer	46,338	Nil.	6.66	
.. Ditto .. Abkaree	2,02,036	33,465	11.	8.

(Errors excepted)

JAMES C. MELVILL,
Aud. of Indian Accts.

I.
REVENUE
ACCOUNTS.
No. 11.

(No. 2.)—An ACCOUNT of the AMOUNT of the LAND REVENUE and SAYER and ABKAREE with the Charges and the Rate of Collection, upon the principle

		LAND REVENUES.	Ceded Provinces.	Conquered Provinces.
1809-10	..	Revenues Current	1,40,27,596	90,83,338
		Balances	14,38,854	10,70,981
		Not in Jumma	41,503	1,02,941
		Miscellaneous	46,704	2,17,582
			1,55,54,657	1,04,74,842
		Syer Duties	48,380	2,80,899
		Abkaree ditto	5,95,651	1,38,657
1819-20	..	Revenues Current	1,82,23,863	1,14,51,287
		Balances	7,22,104	6,21,800
		Not in Jumma	1,84,081	1,37,184
		Miscellaneous	1,31,216	65,738
			1,92,61,264	1,22,76,009

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 49

—No. 11—continued.

DUTIES in the Ceded and Conquered Provinces under the Bengal Government, together adopted in the Account No. 1; so far as the same can be made out.

I.
REVENUE
ACCOUNTS.
—
No. 11.

REVENUE CHARGES.	Ceded Provinces.	Conquered Provinces.	RATE PER CENT.	
			Ceded Provinces.	Conquered Provinces.
Charges Collection	2,26,323	2,50,319		
Tehsildaree	4,97,205	4,25,079		
Canongoes	73,492	38,204		
Zemindaree	32,728	18,660		
Extraordinary	48,229	58,974		
Board of Commissioners	1,27,028	1,27,028		
Miscellaneous	39,840	2,54,347		
	10,44,845	11,72,611	6·72	11·20
Charge on Account Syer	1,329	27,733	2·75	9·87
— Ditto .. Abkaree	39,949	11,139	6·70	8·
Charges Collection	3,41,581	2,17,906		
Tehsildaree	5,32,200	3,47,260		
Zemindaree	91,415	24,754		
Canongoes	91,971	44,925		
Extraordinary	1,80,163	76,010		
Board of Commissioners (1/3)	1,43,386	1,43,386		
Delhi Commissioners	—	1,16,732		
Miscellaneous	48,381	48,341		
	14,29,057	10,19,314	7·42	8·30

H

(continued)

The preceding Account—*continued.*

		LAND REVENUES.	Ceded Provinces.	Conquered Provinces.
1819-20 } <i>continued</i>	..	Syer Duties	89,812	7,14,428
		Abkaree ditto .. .	5,84,679	1,54,911
1828-29 ..		Revenues Current .. .	1,26,12,876	1,58,79,898
		Balances .. .	3,90,807	9,16,868
		Not in Jumma .. .	1,44,712	471,730
		Miscellaneous . . .	76,257	84,771
			1,32,24,652	1,73,53,267
		Sayer Duties .. .	81,698	78,711
		Abkaree ditto .. .	7,76,918	3,48,855

—No. 11—continued.

I.
REVENUE
ACCOUNTS.
No. 11.

The preceding Account—continued.

REVENUE CHARGES.	Ceded Provinces.	Conquered Provinces.	RATE PER CENT.	
			Ceded Provinces.	Conquered Provinces.
Charge on Account Syer	11,548	58,967	12·86	8·25
— Ditto Abkaree	55,100	14,682	9·42	9·48
Charges Collection	3,52,343	5,67,380		
Tehsildaree	4,32,141	5,85,372		
Canongoes	69,680	71,593		
Zemindaree	82,098	39,774		
Committee of Records	16,401	12,490		
Extraordinary	1,60,322	2,41,023		
Members Western Board	2,04,976	68,002		
Miscellaneous	1,50,335	2,04,725		
	14,68,296	17,90,359	11·10	10·32
Charge on Account Syer	12,831	*1,27,376	15·70	
— Ditto Abkaree	69,143	37,017	8·90	10·61

* The large Expenditure incurred in this year, on account Canals, occasioned a considerable Charge in excess of the Sayer Receipts in the Conquered Provinces.

(Errors excepted)

JAMES C. MELVILL,
Aud. of Ind. Accts.

52. FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.

Appendix—

No. 12.

An ACCOUNT of the AMOUNT of the LAND REVENUE, SAYER and ABKAREE DUTIES, the same ; distinguishing each Head of Revenue, and specifying the various Items of 1810, 1820, and 1830.

	R E V E N U E S.					
	Current Revenue.	Arrears of Revenue.	Moturpha.	Abkarry.	Farms and Licenses.	TOTAL REVENUES.
	Pags.	Pags.	Pags.	Pags.	Pags.	Pags.
1790 ..	12,74,477	2,99,625	—	—	2,60,917	18,35,019
1800 ..	15,58,812	5,58,788	—	—	1,16,859	22,34,459
1810 ..	16,29,562	5,01,410	—	—	1,69,740	23,00,712
1820 ..	19,84,857	2,35,024	—	2,21,756	35,576	24,77,213
1830 ..	19,67,513	1,82,184	8,749	1,92,456	37,741	23,88,643

	CHARGES COLLECTING MOTURPHA.				CHARGES COLLECT-	
	Commission to Collectors and Assistants.	Native Establishment.	TOTAL.	Rate per Cent. of Charge.	Commission to Collectors and Assistants.	Native Establishment
	Pags.	Pags.	Pags.	Pags.	Pags.	Pags.
1790 ..	—	not stated	not stated	—	—	not stated
1800 ..	—	ditto	ditto	—	—	ditto
1810 ..	—	ditto	ditto	—	—	ditto
1820 ..	—	ditto	ditto	—	3,378	16,159
1830 ..	568	1,812	2,380	27,234	2,552	6,914

East-India House,
18 October 1831.

(Errors excepted)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 53

—No. 12.

collected in the ancient possessions of Madras, together with the Charges of Collecting Charge of Collection, as far as the same can be made out, for the Years 1790, 1800,

I.
REVENUE
ACCOUNTS.
—
No. 12.

CHARGES COLLECTION OF LAND REVENUES.						
Salary of Collectors and Assistants.	Commission to Collectors and Assistants.	Native Establishment.	Contingent Charges.	TOTAL.	Rate per Cent. of Charge.	
Pags.	Pags.	Pags.	Pags.	Pags.	Pags.	
1,31,635	72,505	—	—	2,04,140	11,125	.. 1790
34,760	52,823	1,16,356	1,12,222	3,16,161	14,149	.. 1800
31,300	13,884	84,287	7,173	86,644	3,766	.. 1810
51,737	8,691	59,715	21,570	1,41,713	6,384	.. 1820
41,990	3,577	90,379	14,280	1,50,226	6,988	.. 1830

-ING ABKARRY.		CHARGES COLLECTING FARMS AND LICENSES.				
TOTAL.	Rate per Cent. of Charge.	Commission to Collectors and Assistants.	Native Establishment.	TOTAL.	Rate per Cent. of Charge.	
Pags.	Pags.	Pags.	Pags.	Pags.	Pags.	
not stated	—	—	not stated	not stated	—	.. 1790
ditto	—	—	ditto	ditto	—	.. 1800
ditto	—	—	ditto	ditto	—	.. 1810
19,537	8,810	47	3,777	3,824	10,749	.. 1820
9,466	4,918	28	400	428	1,134	.. 1830

JAMES C. MELVILL,
Aud. of India Accts.

54 FIRST APPENDIX TO THE THIRD REPORT OF THE

I.
REVENUE
ACCOUNTS.

No. 13.

Appendix—

An ACCOUNT of the AMOUNT of the LAND REVENUE, SAYER and ABKAREE DUTIES Charges of Collecting the same; distinguishing each Head of Revenue, and specifying the Years 1790, 1800, 1810,

	REVENUES.					
	Current Revenue.	Arrears of Revenue.	Moturpha.	Abkarry.	Farms and Licenses.	TOTAL Revenues.
	Pags.	Pags.	Pags.	Pags.	Pags.	Pags.
1790	No Ceded or Conquered Possessions this year					
1800:						
Ceded and Conquered	14,87,902	1,26,920	—	—	22,073	16,36,895
Tanjore	5,38,191	71,738	—	—	—	6,09,569
1810:						
Ceded and Conquered	26,14,347	86,808	—	—	1,62,767	28,63,922
Tanjore	9,39,269	1,08,727	—	—	16,326	10,64,322
Carnatic	25,45,339	3,98,481	—	—	84,955	30,27,775
Countries ceded by } the Nizam .. }	14,94,078	4,548	—	—	71,600	15,70,226
1820:						
Ceded and Conquered	21,46,858	1,43,461	—	48,225	26,623	23,65,167
Tanjore	7,89,784	33,368	—	8,561	7,926	8,39,639
Carnatic	26,47,350	2,63,152	—	68,273	28,529	30,07,304
Countries ceded by } the Nizam .. }	15,37,266	44,984	—	93,355	5,825	16,81,430
1830:						
Ceded and Conquered	20,24,278	51,554	83,929	64,263	25,274	22,49,298
Tanjore	8,21,515	1,38,578	5,338	12,014	5,791	9,83,236
Carnatic	25,57,652	2,16,549	56,546	93,419	7,117	29,31,293
Countries ceded by } the Nizam .. }	11,16,433	16,175	1,23,925	96,030	10,666	13,63,229

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 55

I.
REVENUE
ACCOUNTS.

—No. 13.

collected in the Ceded and Conquered Possessions of Madras; together with the the various Items of Charge of Collection, as far as the same can be made out; for 1820 and 1830.

No. 13.

CHARGES COLLECTION OF LAND REVENUES.					
Salary of Collectors and Assistants.	Commission to Collectors and Assistants	Native Establishment.	Contingent Charges.	TOTAL.	Rate per Cent. of Charge.
Pags.	Pags.	Pags.	Pags.	Pags.	Pags.
—	—	—	—	—	—
31,031		1,98,194	—	2,29,225	14
11,555		25,265	18,807	55,627	9,124
36,716	6,103	1,07,855	35,344	1,86,018	6,495
9,870	7,284	29,965	2,836	49,955	4,694
44,443	8,071	1,23,283	11,310	1,88,907	6,239
12,960	6,903	86,681	7,583	1,14,127	7,268
41,823	3,494	1,24,906	18,646	1,88,869	8,076
10,065	—	32,157	1,308	1,43,530	5,184
56,485	1,104	1,00,125	11,884	1,69,598	5,770
20,125	565	78,178	4,922	98,868	5,880
63,630	3,068	1,77,930	37,790	2,82,418	13,605
17,900	1,484	47,740	23,488	90,615	9,216
86,296	810	2,10,404	13,988	3,11,498	11,228
32,254	292	90,124	13,988	1,36,658	11,953

* continued on next page.

The preceding Account—*continued.*

CHARGES COLLECTING MOTURPHA.				CHARGES COLLECTING ABKARRY.			
Commission to Collectors and Assistants.	Native Establishment	TOTAL.	Rate per Cent. of Charge.	Commission to Collectors and Assistants.	Native Establishment	TOTAL.	Rate per Cent. of Charge.
Pags.	Pags.	Pags.	Pags.	Pags.	Pags.	Pags.	Pags.
—	—	—	—	—	—	—	—
—	not stated	—	—	—	not stated	—	—
—	ditto	—	—	—	ditto	—	—
—	ditto	—	—	—	ditto	—	—
—	ditto	—	—	—	ditto	—	—
—	ditto	—	—	—	ditto	—	—
—	ditto	—	—	—	ditto	—	—
—	ditto	—	—	—	ditto	—	—
—	ditto	—	—	628	1,268	1,896	2'777
—	ditto	—	—	—	—	—	—
972	—	972	1'157	698	—	698	1'086
—	—	—	—	—	—	—	—
844	524	1,368	2'419	1,278	96	1,374	1'470
1,804	—	1,804	1'456	1,046	84	1,130	0'176

* continued from preceding page.

East-India House,
18th October 1831.

(Errors excepted)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 57

—No. 13—continued.

The preceding Account—continued.

I.
REVENUE
ACCOUNTS.
—
No. 13.

CHARGES COLLECTING FARMS AND LICENSES.				
Commission to Collectors and Assistants.	Native Establishment.	TOTAL.	Rate per Cent. of Charge.	
Pags.	Pags.	Pags.	Pags.	
No Ceded or Conquered Possessions this Year.				1790.
—	not stated	—	—	1800 :
—	ditto	—	—	Ceded and Conquered.
—	ditto	—	—	Tanjore.
—	ditto	—	—	1810 :
—	ditto	—	—	Ceded and Conquered.
—	ditto	—	—	Tanjore.
—	ditto	—	—	Carnatic.
—	ditto	—	—	{ Countries ceded by the Nizam.
18	2,851	2,869	10·776	1820 :
—	—	—	—	Ceded and Conquered.
—	—	—	—	Tanjore.
—	—	—	—	Carnatic.
—	—	—	—	{ Countries ceded by the Nizam.
—	8,205	8,205	32·464	1830 :
—	—	—	—	Ceded and Conquered.
—	128	—	1·798	Tanjore.
—	—	—	—	Carnatic.
—	—	—	—	{ Countries ceded by the Nizam.

JAMES C. MELVILL,
Aud. of India Accta.

Appendix, No. 14.

No. 14.

AN ACCOUNT of the AMOUNT of the LAND REVENUE, SAYER and ABKAREE DUTIES, collected in the Ancient Possessions of Bombay, together with the Charges of Collecting the same ; distinguishing each Head of Revenue, and specifying the various Items of Charge of Collection, as far as the same can be made out; for the Years 1789-90, 1799-1800, 1809-10, 1819-20 and 1829-30.

	REVENUES.			CHARGES.				Rate per Cent
	Land Revenue.	Sayer and Abkaree.	TOTAL.	Salaries of Collectors and Assistants.	Salaries of Establish- ments.	Contingencies.	TOTAL.	
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
1789-90 ..	6,54,746		6,54,746	75,704			75,704	11.56
1799-1800 ..	2,70,465	3,64,071	6,34,536	—	89,864	—	89,864	14.16
1809-10 ..	3,96,853	7,68,439	11,65,292	—	1,59,638	—	1,59,638	13.7-
1819-20 ..	3,07,043	6,68,700	9,75,743	—	2,15,929	—	2,15,929	22.1-
1829-30 ..	14,28,249	4,14,544	18,42,793	58,784	1,26,957	63,646	2,49,387	13.5-

Mem.—The Charges of collecting the Sayer, &c. merge in those of collecting the Land Revenue; the various items of which are not shown in the Accounts received from Bombay from 1789-90 to 1819-20.

The apparent difference between the Amount of Revenue derived from the Ancient Possessions in 1819-20 and 1829-30, is occasioned by the Revenues of Surat being stated in the former year partly under the head of Ceded and Conquered, and partly as Ancient Possessions; whilst in the latter year no separation is made in the Accounts sent home; the whole Amount therefore for 1829-30 is stated under Ancient Possessions in the above Account, which necessarily affects the comparative view, and occasions an apparent discrepancy in the Rates of Charges of Collection.

East-India House,
18th October 1831.

(Errors excepted)

JAMES C. MELVILL,
Aud. of India Accts

Appendix, No. 15.

AN ACCOUNT of the AMOUNT of the LAND REVENUE, SAYER and ABKAREE DUTIES, collected in the Ceded and Conquered Possessions of Bombay, together with the Charges of Collecting the same; distinguishing each Head of Revenue, and specifying the various Items of Charge of Collection, as far as the same can be made out; for the Years 1789-90, 1799-1800, 1809-10, 1819-20, and 1829-30.

	REVENUES.			CHARGES.				Rate per cent.
	Land Revenue.	Sayer and Abkaree.	TOTAL.	Salaries of Collectors and Assistants.	Salaries of Establishments.	Contingencies.	TOTAL.	
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
1789-90	No Ceded and Conquered in this year.			No Ceded and Conquered in this year.				
1799-1800 : Ceded Provinces of Malabar	19,06,304	4,413	19,10,817	—	4,49,526	—	4,49,526	23·52
1809-10: Possessions ceded by the Guicowar	11,88,890	2,22,318	14,11,208	—	85,303	—	85,303	6·
Possessions ceded by and conquered from the Mahrattas ..	18,64,120	2,93,918	21,58,038	—	75,503	—	75,503	3·5
1819-20: Possessions ceded by the Guicowar	29,24,393	1,73,736	30,98,129	—	2,03,747	—	2,03,747	6·58
Possessions ceded by and conquered from the Mahrattas ..	61,00,400	7,53,353	1,14,42,109	—	6,11,232	—	9,82,659	8·60
Recently Conquered	45,88,356			Six months charges only; the remainder being mixed up with the general expenditure cannot be shown.	3,71,427			
1829-30: Possessions ceded by the Guicowar	27,51,418		27,51,418	92,795	1,70,749	1,01,942	3,65,486	13·28
Possessions ceded by and conquered from the Mahrattas ..	1,01,29,038	13,94,012	1,15,23,050	4,28,527	9,27,298	1,77,765	15,33,590	13·30

Mem.—The Ceded Province of Malabar was transferred to Madras Presidency, from 1st July 1800. The Charges of collecting the Sayer, &c. merge in those of collecting the Land Revenue, the various Items of which are not shown in the Accounts received from 1789-90 to 1819-20.

East-India House,
18th October 1831.

(Errors excepted)

JAMES C. MELVILL,
Aud. of India Accts.

SELECT COMMITTEE OF THE HOUSE OF COMMONS.

II.

T R A D · E.



Appendix, No. 16.

SUSPENSION OF THE COMPANY'S TRADE.

EXTRACT Canton Secret Consultations, the 6th January 1830.

II.
TRADE.Suspension of
Company's Trade.Canton Secret
Consultations.

Part of a Memorial sent by Governor Le to the Emperor, on the 3d of the 11th moon, (November 28th, 1829.) Copy received January 4th, 1830.

AGAIN, the ships of all foreign nations that come to Canton to trade, first anchor at Macao and Lintin, from whence they proceed by Bocca Tigris to Whampoa, where they moor and commence the delivery of their cargo. This is the old usage. The languages of these foreigners are not understood by each other, and their manners are different. There are the Americans, the Indian merchants, the Spaniards and the Dutch. Though none of them are perfectly tractable and submissive, still these are but a little perverse. But the English foreign merchants are exceedingly fierce and unruly. On referring to old records it appears, that in the thirteenth and nineteenth years of Kea King, and in the first year of the present reign, they repeatedly made a disturbance, and delayed a long time before they opened their hatches to deliver their cargoes. Of late the Hong merchants have been much embarrassed, and frequent failures have taken place. In the seventh year, Tungtae Hong shut up and stopped; in the eighth year, Folung shut up and stopped, and both Hongs were largely indebted to foreigners, who accused them to government, and a decision was given according to law to pay in a certain number of years, as has been clearly reported to your Majesty, and placed on record. These foreigners regard nothing but gain; they were discontented at paying them the principal without interest. During the spring and summer of this year Tunsang Hong became very largely involved in debt to foreigners, who have demanded but not obtained payment. In the sixth moon, the English chief Plowden and others, presented at my court an impeachment against Lew Ching Shoo, the hong merchant of Tunsang Hong, whose native place is in Ganhwery, and who had gradually carried off money thither. They requested that I would send a communication to the government there to bring him back, &c.; after this I did write to that province to take Lew Ching Shoo, and send him to Canton, to be prosecuted according to the facts of the case. Of the said foreign ships there had arrived from the 9th moon to the 6th day of the 10th moon, in all twenty-two sail. One of these had been dismasted in a gale of wind at sea, and went up to Whampoa to refit; all the rest remained outside, anchored in Macao Roads, and deferred entering the port. On the 9th of the 9th moon the said chief Plowden and the others sent a petition containing various propositions, the style and the measuring of which were far from perspicuous. The general purport was, that the Hong merchants having successively shut up and stopped, being involved in debts to foreigners, they pretended they wished to adjust and settle matters, and they earnestly requested that hereafter no security merchants should be employed, nor any compradors, and that at Canton they might themselves hire warehouses, in which to store their foreign goods; all of which requests are very opposite to the regulations heretofore

heretofore fixed, and design'd to prevent natives and foreigners from connexions together. On ten thousand accounts these things should not be granted. But a topic mentioned in the petitions that the customary money levied on foreign ships, being the same on all, whether the ships were great or small, should be altered, and the ships should pay according to their size, seemed worthy of consideration, and some change made to show compassion, still, as that was a regulation which had long been fixed, it was right to wait till the case was reported to the Emperor and deliberated on. I ordered the two Syc to consult on the whole subject, and distinguish between what should be granted and what refused, and to report to me. I examined into the subject, and decided on the several topics, and issued a proclamation in detail. I also commanded the Hong merchants to enjoin my commands on the said chief and others, that they might yield implicit obedience to the orders of government, and not irregularly indulge sinister selfish expectations. But the said foreigners still stared about, and deferred entering the port. Again, on the 26th day of the 10th moon, they presented a petition, in which they dragged in the former propositions, with reiterated whining and insulting disputation. The phraseology was not near common sense and reason; I immediately gave them a severe reply and injunction. I find that of late years it was only in the eighth of Tuon Kwang, that the English ships arrived early, and unloaded during the 9th and 10th moons. In the fifth, sixth and seventh years, during the 11th and 12th moons, they were still arriving in succession in Macao Roads; at this time, if after the injunctions they have received, they indeed see their error and repent, and during the 11th moon enter the port, it will still not be too late to trade, and tranquillity may be preserved as usual; but if, because their wishes are not acceded to, they pertinaciously oppose and make difficulties, spreading reports that they do not wish to trade, but will take their goods home again, their conduct assumes the appearance of contemptuous resistance; and arises from no other than a special design to coerce us, by the circumstance of their paying much duty. How can the Celestial Empire endure their cunning craftiness. If from this all intercourse be cut off, and they be disallowed to trade, it is what the said foreigners have brought upon themselves, and is not treating them with too much severity; when that period arrives I shall report again, and request your Majesty's pleasure, that I may act in obedience thereto. As to the said foreign ships anchored at Macao, I from time to time inquire about and examine concerning them, and find that they are all quiet, but the foreigners' disposition is a huge abyss; it is absolutely necessary to be prepared against them, I have sent secret orders to the Shuri Syc Te-tuh (or port admiral) to order the several military stations in the neighbourhood of Macao and Sheang Shean, to have the military in readiness, and without exciting any noise or appearance, to have every thing perfectly prepared, lest by any possibility the said foreigners should do as they did in the 13th year of Kea King, land troops and endeavour to usurp Macao; if so, I will head the military myself, and joining with the admiral, advance upon them by two ways, and exterminate them. I consider that this business has arisen about trade and money, and is not very serious or very important; but as it relates to outside foreigners, and affects the honour of the country, I have thought it right to write with firm composure, with secret activity and caution, and to declare myself in language just, correct, and stern. I have been careful not to show haste and violence, so as to provoke a rupture, and at the same time was determined not to stoop to foreign feeling, and lose great respectability. I have repeatedly and maturely consulted with Soo the Fooyuen, and our opinions agree. Thus, with profound respect, I have taken the circumstances connected with the English foreign ships not entering the port, and the orders issued to guard against them, and uniting with Soo the Fooyuen of Canton, do according to the facts, secretly report them for your sacred Majesty's inspection; presented with profound respect.

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EXTRACT Canton Secret Consultations, the 25th January 1830.

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The following translation of a document stated to be the Emperor's reply to the Viceroy, has been obtained by Dr. Morrison privately.

ON the 20th of the 12th moon his Majesty's commands were received. What Le-Rungpin has reported is very right, if the said nation gradually becomes sensible and repents, and enters the port, there may be mutual tranquillity and no disturbance; but if they make perverse difficulties because what they desire is not conceded, don't allow them to open their hatches, but expel them with severity.

As to the same due being levied on all the said nation's ships on entering the port, whether great or small, and the request that a difference may be made—this may be done. Let the said Governor deliberate carefully and report. Respect this.

January 23d.

EXTRACT Canton Secret Consultations, the 25th December 1829.

To His Excellency the Hoppo of Canton.

WE, the President and Select Committee, to whom is entrusted the management of all the various interests of the East-India Company, as well as a general superintendence over all British Trade in China, take leave to present to your Excellency our congratulations on your appointment to the important and weighty charge which the Emperor has conferred on you. We confidently trust that your Excellency will examine carefully into the situation of the foreign commerce of Canton, which it is your province to guard and protect, and which cannot flourish or decay without attaching to your Excellency's name honour and credit with his Majesty in the one case, or the heaviest responsibility in the other. We regret that it has become an unpleasant, but a paramount duty in us to declare, and to point out clearly to you, that the foreign trade of China, which has for some years been gradually sinking under the heavy exactions and injurious treatment of your predecessors, has now been almost wholly driven from the port, and that foreign ships which formerly visited Whampoa annually in great numbers, now hover about outside the river, where they carry on their trade free from the vexatious extortions which drove them to this alternative. These ships belong to all nations, but acknowledge the control of none of the authorities, either of their own country or of China; and cannot be driven away or forced by any power which you can employ, except conciliation and compliance with our just and reasonable requisitions. Even we, the Honourable Company's representatives, who hitherto have never suffered those under our orders to deviate from the laws and regulations of the port, or in any manner to defraud the revenue, but regularly came in, and year after year prohibited smuggling, and assisted good government by suppressing disturbances, and carrying on a fair and honourable trade: even we, who having always acted uprightly and justly, had a right to expect justice in return, have been treated only with injustice and contempt, till we can no longer endure such multiplied grievances, and have been forced to remain beyond their reach. We have at this moment twenty large ships, and two of smaller class, anchored in different places, wherever we please, among the islands outside; other ships, moreover, belonging to us, will soon arrive. Those now here contain property to the value of many millions of taels, upon which the imperial duties would amount to many tens of thousands of taels. They are managed and defended by several thousand officers and seamen, whose hearts and hands are guided by our wishes, and restrained by our power. It is evident some very weighty and serious grievance must have forced

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us to the adoption of such a resolution as giving up a trade in which so many men and so much property is engaged, till it can be resumed upon a more secure and honourable basis. Complaints do not emanate from us alone. Scarcely any interest in China, hardly one foreign nation, but has sent again and again petitions on the subject to his Excellency the Viceroy while occupying your vacant seat. It is notorious to every thinking mind that the old system is worn out; even the Viceroy has declared it in a public document to be "sickened and debased," and has expressed his anxiety to repair it in some particulars; but though he has issued repeated edicts and given reiterated orders, no one attends to them, nothing is accomplished, and we have shown him clearly for what reasons. It would be an useless multiplying of words to go over again all the topics we have urged, and the arrangements we have adduced: they are all in the possession of the Viceroy and the Hong merchants. Our exposition of the evil has been clear, our demands just and reasonable; but they have not been conceded. Now, therefore, we are compelled to state to your Excellency respectfully, but firmly and distinctly, that the trade confided to your care must be placed upon a better footing, our reasonable representations attended to, and our demands granted, or it will never return to the usual and legal channel through which it has for many years flowed for the benefit of this country, to the very great advantage of the imperial revenue, and the credit and honour of the office which you now fill. As one part of your Excellency's duty is to collect and remit to his Majesty the revenue arising from this source, to you must the responsibility attach of the almost total and entire failure which has now occurred, unless you can devise some means of restoring it. It is in vain to expect that soothing proclamations alone will restore the trade, and with it the imperial revenue: more vain still to hope that angry words and high-sounding threats can frighten us, or force us to compliance with regulations which have been tolerated and groaned under till they can be borne no longer; and a further perseverance in which may drive us to extremities, which we are most anxious to avoid. Some points which are of most pressing moment, indeed most essentially necessary to be granted, we shortly enumerate.

1. A great addition must be made in the number of mandarin merchants, or we must be allowed to trade freely with whom we please. New men will not offer to join the Hong, unless they have assurance that they may retire at their pleasure. They will not offer so long as they are forced to secure ships, thereby answering for the conduct of people whom they cannot control, and being in consequence exposed to the extortions and indignities of the government officers in the Hoppo department. New men will not come in when they are forced to succeed to a load of previously contracted debts and duties; therefore,

2. The arrears of debts to foreigners must be immediately paid up, and the duties arranged for, satisfactorily to the public. In aid of this regulation we propose,

3. That Lew-Shing-Shoo must immediately be brought back, and be forced to pay off his debts: if his debts are thrown on the others they will break also, and the case be worse.

4. The new Hongs, as also the old, must henceforth be responsible only for their own debts; not for those of any other Hongs. All duties being levied in a few days, as now decided, there can be no accumulation from one Hong failing, which will ruin the others.

5. Foreigners must be allowed to rent warehouses, and have secure places in which their goods may be stowed, as they cannot trust their property in the hands of merchants, some of whom have shown themselves capable of absolute theft.

6. The amount of port charges must be generally and greatly reduced, and it must be proportioned to the size of the ships. The amount paid for measurage alone is

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enough, and more than enough. The enter-port fee or present must be wholly discontinued. If this is not done, ships, both large and small, will hover about the coast, and, besides smuggling, create disturbances.

These propositions must all be granted together, not one picked out and conceded, while the others are refused. They are so connected one with the other, that their force and value depend upon their union. By preserving them entire these difficulties under which the trade suffers may be overcome; by severing and dividing them, little or nothing can be attained.

We have thus long deferred addressing your Excellency, in the hope that so soon as you had examined into the state of the commerce confided to your care, you would have taken such measures as can alone raise it from the abyss of ruin into which it has fallen. If nothing effectual be done, if our representations do not meet the attention they evidently deserve and imperatively call for, we shall immediately lay our complaints before his Majesty the Emperor of China. We have abundant means in our power to make our case known at Peking; we shall at once commence our preparations. We cannot but rely with confidence that the high authority to which we appeal will not suffer us to be further oppressed by the provincial officers; will not calmly submit to the loss of the large revenue derived from our trade; nor will the conduct and management of those officers be shielded from a strict and rigorous investigation.

Our address to his Majesty must detail the causes which have brought destruction to the trade, and consequent ruin to the revenue. The extortions and grievous exactions of the government officers of the Canton province will be placed first and foremost amongst these. The refusal of the Viceroy to receive our petitions, thereby shutting against us the gate of justice, will follow. Then we shall show that the host of ships which are driven from the port by the causes before enumerated cannot be driven from the coast, but remain, in defiance of the government, and trading through the connivance of its officers, an emblem at once of their weakness and their venality. We shall show to his Majesty that his revenue, in lieu of being carried to the imperial treasury, goes, and for years past has gone, to the enrichment of the local officers, who have fattened upon the ruin of a trade it is their duty to protect. We shall show how this mismanagement will throw out of their daily food thousands and tens of thousands of Chinese people, who live only by means of the trade which is now in danger of being lost; and we shall exhibit the reasons why his Majesty's order to make more Hong merchants has not, and will not, be complied with. Other topics we shall add if occasion require their mention. We shall now give your Excellency a fair opportunity of rendering this course, on our part, unnecessary; but we shall by no means desist, in the interim, from making those preparations, which we feel confident will ensure our complaints and grievances reaching the Imperial Throne, and bringing to a just retribution those whom we are most anxious to treat with that deference which their elevated station demands. With the greatest respect we lay this statement before your Excellency, and remain, &c. &c.

(Signed for the President and Select Committee.)

Macao, 24th December, 1829.

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EXTRACT Canton Secret Consultations, 6th January 1830.

Hoppo Chung's reply, dated 12^m. 10d. Received 6th January 1830.

CHUNG, Commissioner of Duties, &c. to the Hong merchants, &c.; the English chief Plowden and others have presented a petition, saying,

[Here follows a copy of the Committee's document.]

This coming before me, the Hoppo, I give according to the facts, the following official reply. The said chief and others some time ago repaired to the Governor's, and suggested certain commercial regulations, which the Sze officers were directed to deliberate about, and distinguish what should be granted and what refused. The Governor then ordered the Hong merchants to communicate the commands of government to the said foreigners, that they might obey accordingly. This is on record. Now the said chief, and others, have stated various topics, on carefully examining which, they appear the same as the Governor directed the Sze to deliberate about, and say what should be granted and what refused. Among these there were some that it was proper to report to Court, and request the imperial pleasure. The Hong merchants and custom-houses have already been instructed concerning these affairs, and ordered to obey. I have met with the Governor, and with all our hearts consulted and fixed on the regulations, in the full hope of continuing commercial intercourse with remote foreigners, and stooping to exercise liberality and compassion. The said chief, and others, ought in reason to trade as usual, and quietly wait for the management of government. How can they obstinately persist in their former consultations, and again, and a fourth time state them. The Celestial Empire's harvests are abundant, and her wealth vast; the national treasury is quite full, and does not originally depend on the paltry cargoes of the foreign ships of various nations to supply revenue. But as they have already from remote parts passed over our immense ocean, and come to Canton to trade, I, the Hoppo, will not fail to extend largely to them the imperial benevolence, and stoop and condescend to exercise compassion: but if they desire to change old regulations, scheming after their own convenience and sinister purposes, it will decidedly be impossible to allow them to have the control, inducing irregular, fallacious, and wild expectations. Just as the said chief and others say, that they have at Canton twenty ships and more, all outside the port, &c. This year the Company's ships in the seventh moon arrived at Macao, and up to the present time, a space of four months, have lingered about at sea, deferring to enter the port. The Governor has repeatedly issued pressing and perspicuous commands, but the said foreigners still retain the same mind, and gaze about with expectation, willingly exposing themselves to alarms from the winds and waves. From which it may be seen, that it is by no means the case, that the Celestial Empire does not extend to them tender treatment, but really it appears the said foreigners themselves do not consider trade of importance, but vainly protract the time. Concerning all the topics suggested in the said chief's petition, it is right still to obey the regulations deliberated and settled by the Sze officers, at the command of the Governor, and in every case act upon them. Whilst I accommodate myself to the feelings of foreigners, I will examine carefully, should the said foreign ships go to Whampoa to trade, decidedly will not induce the Hong merchants and custom-houses to confuse in the least degree the newly-fixed regulations. There is no use in the said chief and others making many representations and entreaties. Besides giving publicly this official reply, I command the Hong merchants to communicate these orders to the said chief, &c. that they may act in obedience thereto. Oppose not. A special edict.

Taoukwang, 9th Year, 12th Moon, 10th Day. }
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EXTRACT Canton Secret Consultations, 11th January 1830.

To His Imperial Majesty, the Emperor of China :

WE, the President and Select Committee, appointed by authority to conduct the affairs of the English nation in China, approach with reverence to lay before your Imperial Majesty a statement of wrongs and grievances under which we suffer, from the harsh and unjust treatment of the officers of the Canton government.

Should we appear deficient in that respectful and becoming style of address which custom prescribes in laying our petitions at the feet of your Majesty, we trust that the fault will be attributed to the limited knowledge which our secluded situation induces, not to any, even the slightest deficiency in that respect most due to a sovereign of so much power and dignity, but more particularly to one so renowned for the justice and benevolence which mark his rule.

We are subjects of a mighty King, who governs a great and powerful nation, in peace and amity with all the countries of the earth; a Prince whose parent has endeavoured to cultivate friendly relations with your Imperial Grandfather, by embassies, bearing letters and presents. Our King holds in much regard the commercial prosperity of his own territories and of China. We resort to this country solely for purposes of trade; we have no other objects; we bring from divers and remote countries the products peculiar to each, which we exchange for those grown in the dominions of your Imperial Majesty; from this interchange both parties derive mutual benefit. When either ceases to reap advantage, the other likewise suffers; trade consequently withers, and there is danger of its entire failure. For a long series of years this commerce has been continued, it has annually produced a large amount of duties for supply of the imperial treasury; it has sometimes been thriving, and at others occasionally suffered under the maladministration of provincial officers.

We have always sedulously refrained from any illegal traffic, and have prevented such by our orders. We revere the laws of the empire, and give every aid to the collection from our ships of the imperial revenue; this the government officers are fully aware of.

Intercourse between ourselves and the natives has been restricted to a few mandarin merchants; these have gradually been diminished in number, till they have become too few, and too poor to conduct the extensive concerns of the whole foreign trade. The reduction in number, and the poverty of these men, has arisen from the extortions of the officers entrusted with the government of the province of Canton; the exorbitant demands of these officers are not restrained by reason; they are too far removed from court to fear the examination of superiors; their own rapacity has become their only guide. The mandarin merchants, few in number and terrified into compliance, readily pay all that is required; then by their contrivances under some guise, the burthen falls upon the foreign merchant. By such means our property is consumed, our trade is reduced, and our situation rendered so grievous, that we seriously apprehend the entire extinction of all commercial intercourse. The real imperial duties we do not complain of, we pay them cheerfully, and have never considered it a hardship to do so; but the capricious and arbitrary exactions of the government officers we cannot bear without complaint. They entail certain ruin on all within their influence. We had to thank your Imperial Majesty for issuing a command that more merchants should be added to the remaining few; many months have elapsed since this order was received, and no new merchant has been declared; men will not join the Hong in the certainty of being exposed to so many exactions.

We have on many occasions represented all the circumstances to the Viceroy, he has acknowledged that the old system has become "*sickened and debased*," but has disregarded any means of improvement we suggested. He has now shut the door of justice

justice against us, has forbidden our sending in more petitions, and has threatened to throw them back upon us. Could we have obtained redress from the local officers, we should not have resorted to the present course; but justice is denied to us here, we have no alternative but to lay this statement at the feet of your Imperial Majesty.

The extortions of which we complain have gradually driven from the port many ships of all nations, who remain outside the river, and by connivance of the local officers carry on an illicit trade, greatly adding to their wealth by means of clandestine fees, but injurious to the imperial revenue, to the extent of the whole legal duty. The situations in which these officers are placed for the protection of commerce they turn to its destruction, and compass only their own advantage.

The mandarin merchants, who have been driven to bankruptcy by the causes before enumerated, are still indebted to foreigners in a very large amount. As these merchants were reduced to ruin in a great measure by the government officers, to the government must foreigners look for payment. The debts of bankrupt merchants the others have been ordered to discharge, but many of these have become ruined in succession, till there are three men only remaining who are not reduced to almost absolute indigence; even these will be unable to pay the arrears of duties and the extortions of mandarins also.

Among other difficulties attendant upon the foreign commerce of Canton, is a large amount demanded equally from all ships whether large or small, and bearing the name of "*Present*" or "*Enter-port Present*" money. This is in addition to the legal charge for measurage. As it is not reasonable that large and small ships should pay the same, and as this charge from diminished profits has become too heavy to be easily borne, we entreat the consideration of your Imperial Majesty to order the entire remission of this "*Present*," and thereby retrieve the suffering commerce. Thus the revenue will be rather increased than diminished by the additional number of ships which will come in.

The difficulties we have now enumerated, and many more too minute to detail, but most grievous in their effect, have obliged us this season to continue outside the port, where the whole of our immense fleets have remained beyond the influence of this government for many months, during which time we have in vain sought to obtain justice from the Viceroy. To whom then can we apply, but to your Imperial Majesty, the fountain of justice? To you we look with confidence that our appeal will not be made in vain, and we trust that the valuable and extensive trade which has for so many years flourished to the mutual benefit of two rich and powerful countries, will not be sacrificed to the temporary enrichment of a few government officers, but that it will be raised again to a firm and healthy state, and remain a lasting evidence of the justice, the sound policy, and the paternal regard of the august and renowned monarch under whose dominion it is our good fortune to be placed.

With the highest veneration and respect, we lay this petition before your Imperial Majesty.

(Signed) By the President and Select Committee.

Macao, 11th January 1830.

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EXTRACT Canton Secret Consultations, 11th January 1830.

Address to the Viceroy and Hoppo of Canton.

To be inclosed in a separate letter to each of them, with a sealed copy of our address to the Emperor, in the same envelope.

WE, the President and Select Committee, lay this statement before your Excellency.

As our frequent and urgent remonstrances to the high authorities of the Canton province have produced no effectual remedy for the evils which have been admitted to exist, and which must speedily bring ruin on the foreign trade of the empire, we are driven to the alternative of detailing our grievances to his Imperial Majesty the Emperor of China, in the accompanying petition, which we now beg your Excellency to forward to the Court of Peking. Several other addresses will also be prepared, and these we shall shortly send by other modes of conveyance fully within our power.

As commerce is valuable only when conducted on just and liberal principles, and as justice has been denied to us, we determine to remove our ships from China. So soon as they can be made ready for sea, we shall give orders to them to take up their anchors and sail away. Not only do we order away the ships of the Company from the port, from this day all ships belonging to our nation, from wherever they may come, will be excluded.

We shall without delay transmit a full statement of all the circumstances to our superiors in England, and to the highest authorities of British India, and it will remain for them to demand the adjustment of the claims of British subjects on the mandarin merchants, and for which the provincial government is responsible, as well as to apply for the large property of the East-India Company still remaining in their charge.

We have now done our duty; we have left no means untried to obtain justice, but have not succeeded. We sincerely wish for the restoration of commercial intercourse, but will stoop to no dishonourable compromise. The whole responsibility for whatever consequences must fall, and justly fall on the officers of the Canton government, who have driven us to these extremities.

We take our leave, and are your very humble servants,

(Signed) By Committee.

Macao, 11th January 1830.

EXTRACT Canton Secret Consultations, the 25th January 1830.

The following Edicts have been received from the Viceroy and Hoppo.

Governor Le, to the Hong Merchants, dated 20th January 1830. Received Saturday 23d.

LE, Member of the Military Board, &c. to the Hong Merchants:

On the 24th of the present moon, the English chief Plowden and others presented a statement, saying,

[Here follows the Committee's last letter.]

These have come before me authenticated; on this occasion the English chief Plowden and others, in sending and presenting a petition under cover, have inclosed a sealed memorial, begging me to forward it to the Emperor, but the law contains this regulation, "Foreign nations having business to suggest, and make requests about, must all send a special envoy, and deliver the same to governors and fooyuens, to communicate

municate the same for them." Again, " Foreign nations, in one and all of their affairs, are disallowed to take upon themselves to report abruptly, by a side-path, their affairs in the Imperial presence, &c."

The Celestial Empire's fixed rules are strict and perspicuous ; how dare to confuse or overpass them ! Therefore, all the outside foreign nations' kings, who respectfully introduce memorials, must present them to governors and fooyuens, who must previously report to the Emperor, and request to know whether they may be sent into Court or not, and afterwards obey according to the imperial will : it has never been the case that a nation's king, or any inferior, would abruptly present to the imperial inspection a sealed document.

The said chief and others are ignorant of the Celestial Empire's government, and therefore, in consideration of this, no deep inquiry is instituted ; but it is ordered that the memorial enclosed in the petition be sent to the Hong merchants to return it.

As to what the said chief and others before stated in several particulars, there were some that could be granted, which have been deliberated on and conceded. As that Linching Shoo of Sung Shong Hong, who is indebted to foreigners should be recalled ; I, the Governor, flew to send a despatch to Ganhway to seize and send him, and last month I received the Fooyuen of Ganhway's answer, saying that Linching Shoo's native place was the city Yung, but he had removed from his native place to the region or province of Keangwing. Again, I, the Governor, sent a flying despatch to the governor of the two Keang, that he might order him to be sent on to Canton.

Again, as to making new Hong merchants : I have strictly prohibited the extorting of fees, and there are people who have requested to be made.

Again, as to Hong merchants' debts to foreigners, I have already granted, that they should, meeting together, make up their accounts and claim payment. Again, as to paying duties at the time, I have, after consultation, ordered the Hong merchants to pay with haste, and disallowed going beyond the time appointed. Again, as to the enterport fee, which has heretofore been levied the same as the regular duties, and sent to Court, and not by any means been received by the officers of the local government, which rule has been (obeyed) submitted to for a long time, by all natives, without any request being ever made to diminish it. This the said chief and other requested should be modified, and levied according to the size of the ship ; and I, the Governor, compassionating foreign merchants, immediately reported to the Emperor, and have reverently received his Majesty's commands, saying that this may be consulted about and altered ; and he has directed a cautious (safe) deliberation (consultation) on the subject, and a report to him. Thus an old custom that has existed for more than a hundred years, will in one morning attain a discrimination and diminution, which will really shed on the said chief and others an extraordinary glory and felicity. How grateful should they be to the great Emperor, for his profound graciousness and kindness to persons from remote parts. How is it that they are not yet satisfied !

As to the former petition, which contained topics, to the granting of which there were impediments that could not be overcome ; such as not using security merchants, not using compradors, themselves hiring warehouses, &c., all of which have already been consulted about, and refused ; sincerely, it is because foreign merchants coming to Canton, are not in-language understood. It is absolutely necessary to have Hong merchants to manage the cargoes, and compradors to procure provisions and necessaries, otherwise wrangling altercations with the natives cannot be prevented ; and goods being landed and stored with the Hong merchants, all water, fire, thieves and unanticipated evils fall on the Hong merchant, to guard against which renders unnecessary all anxiety on the part of the foreign merchant. Thus acting, when compared with themselves hiring warehouses, who are the gainers, and who the losers ? Again, as to what has been repeatedly presented in petition, to trade with native merchants at pleasure.

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Since Hong merchants whose capitals are comparatively abundant, incur debts, how can native (or plebeian) merchants, whose capitals are comparatively slender, be trusted! In all the topics that have been refused, there has been a profound thought and remote anxiety to plan and design, so as to preserve all in entire safety. Former official answers have already put the subject in the most intense and luminous point of view, there is no use in reiterated official commands.

But in the petition presented at this time there is the expression, "that the said chief and others sincerely desire to restore the commerce." If the said nation indeed desires commerce, the province of Canton has by no means done any thing towards the said ships to hinder, or show a want of desire for commerce; and since they have desired it, they should, after the reiterated official instructions given by me, clearly have discerned the principles of the concern, and not again still clung to former talk. Then the principles of commerce would not have been lost, and deliberation (or consultation) might have existed, and all have delighted in accommodating, where things could not be changed; in going on together tranquilly, according to old rules, there is no want of desire.

The sage commands of his Majesty have now been received, purporting, that the duties paid by the said nation's merchantmen, which they self-estimate as an extraordinary commodity, that they may dwell upon, whilst they are ignorant that the Celestial Empire views them really as not of the importance of a fibre or a particle of dust. If indeed they gradually become sensible of their error, and repent, and lead their ships into the port, then there may be mutual tranquillity and no disturbance, &c.

In this decision, looking up, may be seen the benevolence of the great Emperor, which equals that of Heaven. If men from remote parts are respectful and obedient, then tranquillize and induce them to come; but by no means calculate on their petty duties. Let the said chief and others value an early knowledge of their condition, and awakening to consideration, so as to trade in proper time. Let them not vainly procrastinate and delay. Beside transcribing this for publication, let an order be issued to the Hong merchants to stick this up at the Foreign Factories, for general information, and take the said foreigners' sealed document and send it back. And at the same time enjoin these orders on the said chief and others, for their obedience to the principles contained therein, and not again procrastinate and delay.—Hasten, hasten. A Special Edict.

Take charge of a copy to be hung up publicly, and of a sealed document.

Taonkwang, 9th year, 12th m. 26th day.
(20th January 1830.)

EXTRACT Canton Secret Consultations, the 25th January, 1830.

From the Hoppo, dated January 21st, 1830.—Received on the 23d.

CHUNG, by Imperial order, Commissioner of Duties, &c. at the port of Canton, to the Hong merchants:

THE English chief Plowden and others have now presented a statement, saying—

[Here follows a copy of the Committee's last letter.]

Beside, they have presented a sealed foreign petition. On these coming before me, I examine into the case, and find that foreign merchants coming to Canton to trade with the Celestial Empire, kindness is shown to those persons from remote parts, and there never is wanting towards them condescension and compassion. On a former occasion

occasion the said chief and others sent in a representation of affairs, and the Hoppo commanded them to examine and conform to the regulations fixed by the governor. I moreover declared, that whilst I accommodated foreign feelings, I would cause a strict examination, and if the said ships should go to Whampoa and trade, I decidedly would not cause the least disorder to be introduced by Hong merchants and custom people, into the newly fixed regulations, &c. I ordered these commands to be enjoined, and obeyed, as is on record.

Now the said chief has again presented a foreign petition, requesting me to forward a sealed report of affairs to the Emperor.

Heretofore the English nation's King, when sending a letter with tribute, it was still necessary to have a translation of the Chinese accompanying it ere it could be forwarded. Yet now the said chief abruptly presents a sealed memorial to the Emperor about commerce: how dare I presume to send it for him?

To all foreign merchants who come over vast oceans to Canton, in search of gain, the great Emperor's benevolence is equal to that of Heaven. He continually compassionates and tenderly treats them. Of late, concerning the duties on foreign ships entering the port, the governor reported, and requested a difference to be made between large and small ships in the duties levied. To this the Emperor's commands have been received, allowing an alteration to be made after consultation and a report to him. By this it may be seen that the benevolence of this sage dynasty covers ten thousand nations, and extends to the most minute affairs. I, the Hoppo, in attending to the levying duties, would look up and imitate the Emperor's benevolence. Since I alighted from my carriage, I have made compassion and tenderness to foreign merchants my first concern. What occasion for the said chief to cherish suspicions, and abruptly annoy with reiterated petitions about these things.

From the 7th moon to the present time, the said foreign ships have anchored out at sea, and delayed several months, where they are exposed to winds and to waves, and a useless waste of provisions.

I, the Hoppo, on every topic have contrived for them, and deeply compassionate them. The said chief and others have heretofore understood the great principles of justice, and have long been pushed forward by all the merchants. On this occasion, after the official instructions that have been given in reply, they should immediately have changed their purpose (or plan) and ordered all the ships to proceed to Whampoa, and trade as usual. I, the Hoppo, will adhere to justice, and will assuredly manifest twofold clemency and compassion. The said chief and others need not harbour many anxieties.

The foreign sealed petition I order to be returned, and beside I form this order to the Hong merchants, requiring them to take immediately my commands in reply, and perspicuously proclaim them to the said chief and others; that they may yield implicit obedience thereto, and as usual carry on the trade. Oppose not. A special edict. A sealed foreign petition is sent back herewith.

Taoukwang, 9th year, 12th moon, 27th day.
(January 21st, 1830).

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EXTRACT Canton Secret Consultations, dated 15th January 1830.

(Secret Department.)

To Captain Hine, Senior Commander, &c. &c.

SIR :

We have to request that you will give directions to the commanders of the Honourable Company's ships to assist in the execution of a particular service, which is entrusted to the management of Captain Haviside, and to furnish such number of men and boats for the same as he may require, with the necessary supply of provisions.

Your orders to this effect being made general, can be used by Captain Haviside discretionally.

We are, &c. &c.

(Signed)

By Committee.

Macao, 15th January, 1830.

To Captain Thomas Haviside.

SIR :

We have appointed Mr. Jackson to convey a letter which we have considered it necessary to address to the Emperor of China, to the city gates of Canton, there to be delivered into the hands of some respectable delegate of the government.

We have now to request that you will assist Mr. Jackson in the execution of this duty. It is our desire that the address to the Emperor be escorted by an honorary guard of not less than five commanders, ten officers, and one hundred seamen of the Honourable Company's ships; and that the command of each twenty seamen be entrusted to a commander and two officers, by which arrangement such an effectual control can be maintained over the whole as will prevent the liability of any indecorous behaviour.

We refer you to Mr. Jackson for any further information that you may require respecting this service, with full confidence in your activity and judgment to carry our wishes into effect, in concert with that gentleman, by the adoption of measures best calculated to ensure their fulfilment.

A general order has been issued by Captain Hine to the commanders of the Honourable Company's ships, requesting their co-operation in performing this duty, according to the arrangements which may be made by you, as well as the assistance of any men or boats that you may require.

We are, &c. &c. &c.

(Signed)

By the Committee.

Macao, 15th January 1830.

EXTRACT Canton Secret Consultations, dated 15th January 1830.

To Captain Whitehead, Commander of Hon. Company's ship Duke of Sussex.

SIR :

I am directed by the President and Select Committee to inform you, that it is their intention to detain the Honourable Company's ship Duke of Sussex, in China, for the service and protection of the Factory, after the despatch of the remainder of the fleet, and that the orders which have been issued relative to their preparing to proceed to sea, are not to be considered applicable to you.

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The President and Select Committee wish you to station your ship near the island of Lintin, for the purpose of serving notices upon the commanders of country vessels arriving in China, of the suspension of the British trade with this port. Upon the appearance of a country ship under the British flag, you will despatch a boat with two officers in charge of this notice, which you will direct them to deliver formally to the commander of the vessel, in the presence of some of the officers or crew. I herewith enclose notices and forms of letter to commanders of country ships, the names of which must be supplied upon their arrival.

As soon as all transactions of a commercial nature between the Duke of Sussex and Bridgewater have been terminated, you will proceed to carry these orders into execution.

I am, &c. &c.

(Signed)

JOHN JACKSON,
Secretary.

Macao, 15th January 1830.

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EXTRACT Canton Secret Consultations, 11th January 1830.

Notice is hereby given,

THAT we, the President and Select Committee of Supracargoes, being duly authorized by Acts of the British Legislature to superintend all the affairs of the English nation in China, do hereby interdict intercourse between merchant vessels trading under the British flag, and the port of Canton; and prohibit all such vessels from proceeding in the channel towards the Bocca Tigris beyond the island Lintin.

We further give warning, that an infraction of this prohibitory notice will render the parties so offending liable to the penalties which have been attached by Acts of Parliament to disobedience of orders of the Representatives of the English East-India Company in China, upon all points connected with the trade to the port of Canton.

(Signed)

By Committee.

Macao, 11th January 1830.

EXTRACT Canton Secret Consultations, dated 16th January 1830.

To Captain Thomas Haviside, Commander of H. C. S. Windsor.

SIR :

I am directed by the President and Select Committee to inform you that they have selected the H. C. S. Windsor, under your command, as one of the ships which they propose to employ in forwarding their representations to the Court of Peking. For the purpose of rendering her voyage more safe and expeditious, you will remove as much of her cotton cargo as you shall see fit; and if you can suggest any other measures, the adoption of which may facilitate the object in view, I am instructed to beg that you will do so. The commanding officer of the Lowther Castle is desired to receive as much cotton as that ship can conveniently stow.

I am, &c. &c. &c.

(Signed)

G. B. ROBINSON,
Acting Secretary.

Macao, 16th January 1830.

A similar letter addressed to Captain Arbuthnot, H. C. S. Hythe.

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EXTRACT Canton Secret Consultations, the 25th January 1830.

To his Excellency the Viceroy of Canton.

WE have to thank your Excellency for your letter of the 20th instant, and for the conciliatory language and sentiments which it contains. We avail ourselves of an early opportunity to reply, that we may not appear in any manner backward in exhibiting a corresponding wish to bring about the re-establishment of commercial intercourse, which unfortunately has been so long interrupted.

We avoid entering upon long details, but proceed briefly to notice a few particulars.

We have always understood that his Imperial Majesty the Emperor of China sanctioned and encouraged representations and petitions being forwarded to him from all who felt injured and sought for justice, therefore we were the less prepared to expect that both your Excellency and the Hoppo would refuse to forward the petitions we lately presented. As we possess other means of sending our addresses to Court, we, in the first place, resorted to that mode which appears to us most regular and most proper. We much regret that this our course is now closed to us, and that the others only remain to be proceeded in.

We are willing to repeat our former assurance that "we sincerely wish for the restoration of commerce." Our object of coming to this country is trade alone; we have no other motive. So long as we have been enabled to conduct our business with security and regularity we have always done so; but since the number of merchants has become so much reduced as to preclude the possibility of continuing a fair and liberal traffic, since some of them have been guilty of frauds upon foreigners, which the others have not aided us in our endeavours to punish, we could not but feel that justice was denied to us; that commerce was on the brink of ruin, and that the respectability of the mandarin merchants was seriously compromised.

Now your Excellency assures us that you have taken active measures to bring back Lew Ching Shoo, and we feel satisfied that by your means he will shortly be brought to Canton; this will afford an evidence to all foreigners that justice may in future be looked for from the provincial government.

Also your Excellency's assurance that there are people who have requested to be made Hong merchants, is most satisfactory; for this we consider a matter of so much importance that it outweighs many other points. As an extended commerce cannot be conducted by the few merchants now remaining, more particularly when they all combine under one head to conceal from us the true prices, and consequently to degrade and ruin trade, the absolute necessity of increasing the number of Hongs is apparent. The imperial benevolence formerly required that there should be at the least twelve or thirteen Hongs, and these were all substantial: now there are only three or four of any property, and really not more than two who are free from difficulties. With such a Cohong it would be impossible to conduct even the old amount of trade; but at present, when the number of ships which annually come to the port is greatly increased, surely it cannot be managed by any less than the originally constituted number of merchants. Though most anxious for a far greater addition to the Hongs, we confidently trust that your Excellency will at the least make up the old and legal number of firm and substantial men; this may be done by nominating at present even seven or eight merchants of property and character. To such men we should feel satisfied in extending the benefits of the Company's trade, and allowing them, according to their means, to participate in its advantages. When such a number of truly respectable men have been appointed and their names introduced to us, we feel assured that it will give great satisfaction to all foreigners; and we can perceive
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nothing which is more certain to restore confidence to all parties, and which will more surely enable us to recommence our commercial intercourse than the adoption of such a course by your Excellency.

Your Excellency's decision respecting the payment of the debts of impoverished merchants is just and conclusive; but the Hong merchants have not acted in obedience to your mandates, and made restitution; their frequent idle prettexts have destroyed all confidence in them. We have shown anxiety on this point, not merely for the recovery of the money, it is the principle for which we have been contending; for if a merchant's debts are not paid and his creditors make many urgent appeals in vain, it becomes impossible that any one can again confide in such persons, nor can they reverence the justice of a government which denies them redress.

Your Excellency's assurance that property stored in a merchant's warehouse shall be safe from every calamity, is highly gratifying to us. We asked for permission to rent warehouses, because we were unable to trust in the mandarin merchants. The reason of this is evident—Manhop allowed a large quantity of goods belonging to an English merchant to be stolen from his warehouse, and made over to a Chinese creditor; repeated representations to recover it were of little avail. Again, Chunqua gave over to tea merchants and others, valuable property which really belonged to his foreign creditors; thus confidence was destroyed by the fraudulent acts of these men. Now, however, your Excellency declares that our property shall in future be safe, we feel confidence in this declaration, and trust that the certainty of our complaints meeting with attention and justice will restrain the conduct of those merchants who are not alive to feelings of honour and probity.

We look up with reverence to the decision of his Majesty the Emperor, that the enter-port fee should attain discrimination and diminution; and we are thankful to your Excellency for having obtained this decision in our favour. We feel assured that this diminution will be liberally settled, and that the amount payable by our large ships as well as by those of various and smaller dimensions will soon be announced to us, and that the reduction will really be so great that we may immediately on learning it be satisfied and content.

We have been preparing our ships to go away, only because we thought that justice was denied to us, and that no hope remained of our differences being accommodated; now we find that your Excellency's letter contains assurances which are calculated to restore confidence, without which trade cannot be continued, with which it may soon recover its former height of prosperity and security.

As so many material points have been favourably considered, we look only for an early announcement that the new merchants have been approved and established, and that an important diminution of the port charges has been ordered. We will only add, that when this is done we shall feel confidence that commerce will be conducted on just and liberal principles, and we shall be most happy to order our ships again to enter the port. We are far from wishing to procrastinate and delay. With these assurances we conclude, and with great respect subscribe ourselves your obedient humble servants,

(Signed) For the President and Select Committee.

Macao, 25th January 1830.

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COPY Letter in the Secret Department from the President of the Select Committee to the Chairman of the Court of Directors, dated 28th January 1830.

HONOURABLE SIR :

1. THE peculiar circumstances in which I am placed in this country as President of the Select Committee, differing entirely in opinion from the other members of the Board, on a subject of vital importance to the Honourable Company's affairs in China, as well immediately as prospectively, have induced me to avail myself of the privilege attached to my station to address myself on this occasion to you, Sir, as Chairman of the Honourable the Court of Directors.

2. I am the more induced to do so from the necessity of observing that my motives, opinions, and line of conduct have not been represented in any consecutive form, or indeed at all, in the various letters which have been written to the Honourable Court, the statements contained therein and the arguments adapted to them differ most materially, if not totally, from my views and knowledge of the subject on which they treat; and as they speak solely the sense of the majority of the Committee, but one statement of the case is brought before the notice of the Honourable Court, further than in the minutes which I have from time to time recorded, in dissenting from measures which I have thought and still continue to think, have caused the most serious detriment to the affairs of the Honourable Company in a commercial, moral, and political point of view.

3. My object, therefore, in addressing you officially, is to give a brief summary of the line of conduct which I have pursued, to give my view of the state of affairs which have brought the interests of the Honourable Company to their present extremity, of the very injudicious measures which have, in my opinion, rather aggravated than remedied an existing evil, and to show how far I considered it safe, equitable, and proper to endeavour to improve the difficulties which existed in the trade, more especially by the diminution in the number of Hong merchants.

4. In the Secret Consultations of the 25th July last, a proposition was made and assented to by the majority of the Committee, to keep the Honourable Company's ships on their arrival outside the port of Canton as stated therein, partially on account of the health of their crews, and partially to attract the notice of the Chinese government to the state of foreign commerce at Canton, as Chunqua's Hong was deemed insolvent, and his bankruptcy might seriously involve the affairs of the other Hong merchants.

5. The President assented to this proposition on the score of the health of the crews at that early season of the year, but objected to the measure as a preliminary step to any future proceedings with the Chinese government.* He conceived it would be more immediate and certain means of attracting the attention of the Canton government to the instability of the credit of the Hong merchants, to address the Viceroy forthwith, and not to place the opening of our correspondence to the hazard and delay of awaiting his attention being drawn by the ships remaining outside the port, and which might in all probability induce him at a future period to receive our addresses without distrust and suspicion.

6. To this course the majority of the Board dissented,* for the reasons specified in the consultation, and were desirous that the Viceroy should open the discussion; but as a period of five weeks elapsed without the expected communication from that officer, it is to be regretted that the President's opinion was not adopted until the 28th August, more especially as he represented on the 25th July† that such silence

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* Secret Consultation, July 25, 1829.

† President's Minutes, Secret Consultation, July 25.

on the part of the Committee was objectionable, as the government could not possibly divine the cause of our complaint; it deprived them, by delay, of the only means of remedying the evil by which the trade was affected, and at all events unnecessarily retard the progress of business, if indeed any alteration whatever was likely to be adopted in the present season.

7. On the 28th August the President again brought before the Committee the necessity of addressing the Viceroy on the commercial disabilities with which the foreign trade was threatened, from the reduced number of Hong merchants;* it was evident that that officer did not feel, or did not choose to express an anxiety on the subject, and would not therefore open a correspondence, which on all accounts ought to be commenced by the Committee; and as the season was now so far advanced that the plea of detaining the ships outside the port on account of the health of the crews, was scarcely any longer available, and as the state of the markets was advantageous for the sale of the Honourable Company's cargoes, the President proposed that the Honourable Company's ships should be ordered to proceed to Whampoa.

8. The majority of the Board assented to the proposition of the President to address the Viceroy, but would not permit the Honourable Company's ships to leave the anchorage at Toonkoo.† It is to be observed that the address to the Viceroy was for the creation of an additional number of Hong merchants, exposing the actual condition of Chunqua's Hong, but did not advance other propositions.

9. The Committee received a reply from the Viceroy on the 8th September;‡ in which he states that our address of the 28th ultimo was not sufficiently explicit, and requests that we should come to the point of fact in perspicuous language. To this we replied§ by again urging the return of Chunqua with money, and specified the magnitude of port charges, and the ratio in which they were levied, as evils which pressed heavily on the trade.

10. A continuation of correspondence was preserved from the 8th September, as recorded on the Secret Consultations, principally on the subject of Chunqua's return to Canton, in that of the port charges, and on the reduced number of Hong merchants. The return of Chunqua may certainly be expected, although it is doubtful how far the circumstances alleged against him may counterbalance his own disinclination to revisit Canton in the present state of his Hong, the interest which he is known to possess amongst official persons, and the distance of his residence from the province of Canton. The port charges are declared to be now an imperial duty, which cannot be diminished or removed without an order from Pekin; and the Viceroy certainly expressed considerable anxiety for the creation of new Hongs.

11. On the 5th October a letter in conformity with the consultation of the 2d instant,|| was transmitted to the merchants to be presented to the Viceroy. It specified a variety of propositions which were deemed likely to benefit foreign trade, to prevent the evils attendant upon the expected failure of Chunqua; and the probable effects of his bankruptcy on the remaining Hongs. These speculative propositions involved a material alteration in our commercial relations with China, and appeared to demand things which might be partially conceded, but certainly they were not of a nature to compensate for much sacrifice of time or property on the part of the Company, nor could they be expected to be obtained in full from a government so cautious and peculiar in its connection with foreigners, as that of China.

12. With this view of the propositions, and with no idea of making their concessions a *sine qua non*, for the resumption of our commerce, the President did not object to

* President's Minutes, Secret Consultation, August 28. † Secret Cons. August 28.
 ‡ Secret Cons. September 8. § Secret Cons. Letter to Viceroy, September 8.
 || Secret Cons. October 2. Letter to Viceroy, October 5.

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to the transmission of the letter in question ; he did not expect that the government would or could concede them all at our request, yet he thought that some advantage might accrue from a partial alteration in the commercial system of Canton, and he was prepared to await the reply of the Viceroy, that the Committee might avail themselves of any concessions tending to improve the state of the Hong, and to lead to the creation of an additional number of merchants.

13. Although the President entertained an opinion that but three or four of the Hong merchants were in affluent circumstances, and the others possessed of but little property, yet he never entered into the idea that the merchants generally were in a state of bankruptcy, or that they merited those sweeping assertions of their embarrassments and want of faith, which pervades the consultations up to the middle of November ; when referring to them in the case of Mowqua, the President has expressed his opinion,* nor can he admit that unfounded reports often created by interested persons, give a public sanction for ruining the reputation of a merchant ; with the exception of Chunqua, the other Hong, remained in very much the same state as they were during the last season, and as capable of transacting their usual business with foreigners.

14. On the 16th November the President placed before the Committee† the reply from the Viceroy to our Address of the 5th of October, it contained much which he considered of beneficial tendency to our trade ; and as being the united opinion of the Viceroy, Judge, and Treasurer, it came under the sanction of the principal officers of the Canton government. After a deliberation of more than five weeks, those propositions, which did not affect the commercial regulations and institutions of the empire, were conceded or promised, and those which were at variance with such laws and customs were pronounced inadmissible.

15. The elder Chunqua was ordered to Canton, the measurage duty and enter-port fee was referred to Peking for a reduction or modification, the comprador's fees were reduced to one-half of the previous amount, and the Viceroy abolished, during his administration of the office of Hoppo, all the fees and exactions which were usually charged on the creation of a new Hong, which we had stated as preventive causes against any further addition to the existing Hong.‡

16. In the opinion of the President,§ an opening was here presented for an arrangement, which might have produced an almost immediate termination to the existing non-intercourse ; and such a reply might have been returned to the Viceroy, as, while it gave him credit for those concessions which had been made, would have given him the option of substituting as a temporary remedy for the reduced number of Hong, a permission for us to adopt the system granted to the Americans in 1828, of trading through the Hong of security merchants with any Chinese whom we might deem worthy of our confidence ; and in the event of this request being refused, that we might urge the continued exertions of the Canton government for the creation of new Hong, and proceed to Canton to trade with those merchants who were conducting their usual commerce with foreigners. The President would not contend further against such authority as conducted the last letter from the Canton government for the abolition of the security system, or for the imposition of our other demands, which appeared so unlikely to meet with concession.

17. Independent of the actual concession from the Viceroy, we had attracted his attention to a scrutiny of affairs of the Hong merchants, and he evinced an anxiety almost

* Secret Consultation, November 23. † Secret Cons. Nov. 16. President's Minute, Nov. 16.

‡ Secret Cons. Nov. 16, Viceroy's Letter. § President's Minute, Nov. 16.

almost equal to our own, for the attainment of an additional number. If we ceased to dictate the minor objects contained in our propositions of the 5th October, and to remove them from a competition with the two desirable points, of a reduction in the enter-port fee and of additional Hong merchants, the more probability would there be of obtaining these solid advantages.

18. The majority of the Committee dissented from the line of conduct proposed by the President, and in lieu of such an address as he wished to present to the Viceroy, a reply was framed* entirely at variance with the opinion of the President, and one which completely changed the nature of our communications with that officer; a tone of contemptuous observation, a dictatorial and minatory spirit pervaded the document in question, and in the opinion of the President placed the Committee in the position of the aggressing party, and neglecting to admit those concessions which our correspondence hitherto had attained, it evinced an irritating and unaccommodating disposition, conveyed at times in language in accordance with such feelings.

19. Another measure was at this time enacted by the majority of the Board, which in the President's opinion was of a most prejudicial tendency to the character and interests of the East-India Company, and one altogether subversive of that system of order, regularity, and adherence to the laws of commerce and of nations, which had hitherto been maintained by their representatives in this country.† The President alludes to the permission granted to the commanders and officers of the Honourable Company's ships to dispose of their investments outside the port any way they might devise, or in other words it authorized and proposed an illicit traffic. This reprehensible measure in a two-fold degree altered our relative position in these discussions.

20. From these two points the President dissented most decidedly, and as the measures subsequently carried into effect, and the letters subsequently addressed to the officers of government were adapted to them, and at variance with the line of reason, moderation and justice, which ought to pervade the conduct of the Select Committee in China, the President could not but dissent fully and frequently from the various propositions, which from time to time were placed before the Board by the majority of the Committee.

21. The President is desirous of drawing your attention to the particular circumstances in which he differed from the majority of the Board; and it is not to be supposed, that because he continued to act in unison with them, while their proceedings were adapted to the benefit of the Company, that he should continue to support them when their correspondence and measures were in direct opposition to his views, and in every way calculated to retard the adjustment of existing differences, and to injure vitally their best interests in this quarter. The President at this point will only add, that as his difference of opinion with the majority of the Board on these subjects, is objected to him with personality by them at various future junctures, he has laid greater stress on the causes by which he was actuated, than he should otherwise have deemed it necessary to explain.

22. A proposition was laid before the Board, and assented to by the majority, on the 23d November,‡ to prepare part of the cargo of a ship to be despatched for England, through the agency of Messrs. Magniac and Co. of Canton, who were authorized to purchase tonnage on board a country ship at Whampoa, and to obtain from Howqua a portion of the Honourable Company's winter teas, to be transmitted to the anchorage at Toonkoo; and in the event of difficulties arising in the delivery

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* Committee's Letter to Viceroy, Nov. 16, 1629.

† Secret Consultation, ditto. President's Minute, ditto. ‡ Secret Cons. November 23.

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delivery of the teas in question, that firm was authorized to purchase from 5,000 to 6,000 chests of congo tea in the market. To this proceeding the President entered his dissent, on the grounds of the irregularity and impropriety of the principle on which the Committee were acting; as adapted to prove to the Chinese government their inability to prevent an illegal traffic, the measure could be but of little avail, it must be immaterial to them whether the tea is laden on board a Company's ship at Whampoa, or on board a country ship, since the duties on the goods and the benefits derived by the Chinese are in both cases similar; and there can be no doubt of the feasibility of a ship procuring her cargo by remaining outside a port, and paying freight to another vessel which brings a cargo from that port to her, the sacrifice in this case being solely on the part of the Company.

23. The President likewise recorded his unqualified dissent to an offer of a similar tendency made by Captain Whitehead, to purchase the Honourable Company's cotton, imported per Bridgewater, at the rate of 9. 5. per pecul, being one tale per pecul under the market price at Canton, the value of the sale of cotton to be met by a provision of congo tea to be delivered at Toonkoo; the same argument as applicable to the former transaction may be quoted in this, with the additional remark, that cotton bearing the Company's mark would be received in Canton, and perfectly disclose the nature of the proceeding to the Chinese, who would willingly receive the import and ship the export cargo of the vessel, which in conducting this extraordinary traffic, would have to perform repeated trips to and from Whampoa, and to pay to government each time, additional measurage and present duty.

24. On the 30th November, the President placed before the Board his opinion as to the reply which he designed to address to the Viceroy;* he was desirous of representing to that officer, that since the laws of China disallowed foreign trade to be conducted otherwise than by security-merchants, we hoped that he would speedily restore it to a healthy condition, by appointing men of credit and character to enter the Hong, to acknowledge the desire he had evinced to create more merchants by removing all the fees in his power; but that as Chunqua had not returned, and the measures to improve the trade not yet carried into effect, we must remain on the reserve ere we commenced commercial transactions.

25. The President consented to some further delay in the Honourable Company's ships remaining outside the port,† in the hope that the late urgent edict of the Viceroy to the merchants to create new Hongs, and the expected approach of the Hoppo to Canton, might bring about this desirable object; but he expressed to the Board, that in the event of disappointment in fully obtaining this object, he should shortly again recommend that the ships be ordered to Whampoa, and that in order to conduct the commerce with security, he should request from the Viceroy a guarantee for the safe guard of the Company's teas, until they should be shipped.

26. This mode of security was the best that could be adopted under the existing circumstances,‡ it would relieve the Honourable Company from the greater evil, the heavy loss which is daily accruing to them under the protracted suspension of their trade, and the serious embarrassments which our continued non-intercourse must cause to their affairs, it would also afford time for reference to the Honourable Court, should they think fit in another season to prosecute the measures now in action.

27. The novel system of trade in which the Committee are engaged, is detrimental solely to the interests of the Company, as independent of the payment of duties on imports and exports, the measurage and present of a small ship entering the port twice or thrice to tranship cargo to one of the Honourable Company's ships, is more advantageous

* Secret Consultation, November 30. † Ditto ditto.

‡ President's Minute, Secret Consultation, November 30.

advantageous to the government; and as our teas pass through the usual channel, with the exception of the Company appearing in the transaction, it is as entirely at their cost as though their ships were engaged in carrying it on.

28. It cannot be questioned that if we send, or indirectly pay for ships, to fetch and carry cargo between the Cap-Singmoon anchorage and Whampoa, that the ships of the season might, at an enormous sacrifice of time, money, and our commercial character, be hereafter laden; and where other commercial men find responsible merchants to purchase these and other cargoes, and have pursued their commercial transactions throughout the season, with their usual regularity, we ought to be, and are as well qualified, to make satisfactory arrangements towards carrying on our customary business.*

29. The President proposed, after these observations, that Dr. Morrison should be requested to draft a letter to the Viceroy,† embodying the sentiments contained in the 24th paragraph; to this the majority of the Board dissented, and adopted the address recorded, which was far from meeting the views of the President, particularly in requesting the removal of the Honourable Company's teas in Chinese vessels to our ships while remaining outside the port, and the renewed application for the payment of all foreign debts, none of which are due to the Company.

30. Two propositions were circulated for adoption by the Board on the 1st December, to which the President was under the necessity of dissenting; the first was, that two of the Company's ships should take up their station to the westward of two islands called the Brothers, that a tent should be pitched on shore for the convenience of the officers, men, and artificers; that the place might be useful as a signal station, and that the Company's tents should be lent for this purpose.

31. The nature of this proposition seemed to the President to comprehend objects of a description differing from commercial;‡ he conceived that the landing and residence of a party of our seamen on any islands in the vicinity of the anchorage of our shipping, which in many places is very populous, was calculated to attract notice, and might probably lead to the hostility of the Chinese; nor was it evident to him how the rendezvous of our people on shore would promote the views of the majority of the Board in establishing a trade with the Company's ships outside the port.

32. The second proposition was to detach six of the Honourable Company's ships from the fleet to an anchorage at Hong Kong, to attach two members of the Factory to the respective divisions for the purpose of conducting the contraband trade, and to communicate with junks passing and repassing the anchorages. The President objected strongly to this proposition for the reasons which he has specified in the early part of these illicit proceedings, and although the majority of the Board have negatived his desire to receive official reports of the progress of the Company's commercial transactions at Hong Kong, he has received from undoubted authority information that the advantages expected from the traffic in question have not been derived, as scarcely any sales have been effected, and the Chinese have evinced disinclination to hold any commercial intercourse with the ships.

33. As the President considered the service upon which Messrs. Lindsay and Clarke were delegated to be one of delicacy and consequence, he is desirous, without here interrupting the narrative of more important subjects, to draw your attention to the minutes which appear recorded under the dates mentioned in the margin,§ as the occasion of his requiring to receive official reports of these gentlemen's proceedings.

34. In aid of the purpose expressed in paragraph 32, it was further proposed to print,

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* President's Minute, Secret Consultation, November 30.

† Reply to Viceroy. Secret Consultation, November 30. ‡ Secret Consultation, December 1.

§ Secret Consultations, January 4, and January 31.

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print, at the Company's press at Macao, a notification, addressed to the Chinese inhabiting the towns and villages in the vicinity of the shipping. The objections recorded by the President on this occasion were, that although the motive was in itself harmless, it could not but be expected that the Chinese must view it with suspicion, and that, however much intended for conciliation, it might very naturally be otherwise construed by the Chinese under their present feelings, excited as they must be by the unusual lingering of the Company's ships about the coasts, and our differences with the government. The President further observed, that he was perfectly confident the Honourable Court would never approve their printing-office, which was designed for other purposes, being made the medium of such communications with the native peasantry of China.

35. An address was received on the 9th December from the Viceroy, in reply to that from the Committee of the 30th November; the reasoning was of the same tenor as that contained in the preceding documents received from him, and evinced his purpose to make no further concessions: it concludes by observing that he would receive no more petitions on this subject. The President has here to observe, that although the tone and temper displayed in the Committee's address to the Viceroy of the 16th November did not cause him to retaliate in similar language, but that he replied to it in the same dignified and composed manner which has pervaded his correspondence; nevertheless it is not to be imagined but that the contemptuous and menacing strain then adopted by the address of the Committee must materially influence his opinion of our objects and intentions; must naturally indispose him to receive otherwise than with caution and distrust any further propositions and advances; to excite a feeling in himself, and the other officers of government, very prejudicial to the interests of the Honourable Company.

36. In the interval that elapsed between the Viceroy's last address and the 25th December, the new Hoppo arrived at Canton, and on the 13th instant assumed the charge of his official duties. Much hope was entertained that this event would afford an opening for the accommodation of the existing differences, and that this officer might address us in such terms as would enable us to resume commercial intercourse. In this respect, however, we were disappointed, the newly-arrived Hoppo maintained a total silence on the subject of the Company's suspension of trade.

37. On the 25th December, our address to the Hoppo was submitted to the Board for their adoption, which the President considered was in every way ill calculated to serve the interests of the East-India Company, and highly improper to be addressed to any officer of the Chinese government; its tendency was to irritate, and such a style of correspondence would, in the President's opinion, fully justify the officers of the government to the Emperor of China for any offensive or hostile acts they might deem it necessary to adopt. This address was replete with reasoning unsupported by any act of the Chinese government, and at variance with the tenor of the Viceroy's replies to the various representations of the Committee.

38. The President regretted that the temper and caution adopted by the Viceroy had not been reciprocated in our proceedings, and that we had assumed, and were then using the weapons usually employed by the Chinese themselves, as in fact "the angry words and high-sounding threats" had been throughout displayed in our letters, where they were least to be expected, and would be worse supported. Entertaining these sentiments, the President was so far from consenting to become a party to this address, that he drew up another which he begged might be substituted in lieu of it, which he considered more likely to bring about an accommodation, and to afford the Hoppo an opening for encouraging the resumption of our commerce.*

39. In

* Letter to Hoppo proposed by the President, and appended to his Minute, December 25.

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39. In recording his remarks upon the letter which the majority of the Committee determined to transmit to the Hoppo, the President drew the attention of the Committee to the heavy loss which the Honourable Company were enduring, and the little chance which appeared to him to exist of their forcing the Chinese government to accede to their demands by a perseverance in their measures. He was unwilling to advert to subjects which had so frequently received his dissent in the progress of the negotiation; whether his opinions had been well or ill founded, it was not the object of his present minute to ascertain; he wished to advert exclusively to the great, and, in his opinion, unnecessary losses which were hourly accruing to the Company, and for which no compensation could be afforded, even by the attainment of those objects for which the Committee were contending in such continued and costly measures.

40. The President urged upon the Board the numerous considerations which ought to be contemplated beyond the evils of the present hour; the heavy demurrage now in action was a charge of great magnitude upon the trade, and not easily to be counter-balanced; beyond this was the difficulty which must necessarily ensue in procuring the tea investment for the succeeding season; the present irregularities of our commerce rendered it a matter of great improbability that the tea merchants, who, under ordinary circumstances, would soon be returning from Canton to the tea country, would be either able or willing to bring down the supplies for next season, while they must either leave Canton with their property unsold, or they must remain so long in the south as to be unable to attend to the cultivation of the tea crops for the ensuing season; this of itself was a matter of the greatest importance.

41. As another source of detriment to the Honourable Company's affairs, the President could not pass unobserved the circumstances of their financial arrangements in China. The impolicy of continuing our treasury closed at a period when large shipments of specie might with advantage have been attended to, was alluded to in the President's minutes, noted in the margin.* He by no means undervalued the advantages to be obtained by an additional number of Hong's, for the creation of which the Canton government has evinced an anxiety almost equal to our own, and we have evidence on record of the 25th July last, that this subject had at that period been referred to the Emperor, and replied to by him; beyond those points that had been conceded, there remained but little which can compensate for the enormous sacrifices already made at the expense of the Honourable Company, were the evils likely to ensue from the result of the present non-intercourse removed from contemplation.

42. The Viceroy had expressed already, in conjunction with the Judge and Treasurer, his conviction that the propositions which were made by the Committee for an alteration in our commercial relations with the Chinese were inadmissible; those which were in his power to concede were granted: were the Hoppo even willing to gratify us by a nominal concession against such authorities, his power to carry them into effect would be more than questionable.

43. The property and best interests of the Honourable Company were at stake for the purpose of enforcing on the Chinese government a commercial code of our own creation, which they had now frequently informed us was at variance with their laws and institutions: were the Committee warranted by the Honourable Court of Directors to place at hazard, with the certainty of enormous loss, the valuable commerce between Great Britain and China, for objects of such minor consideration, or for the creation of additional Hong's, even if that were dependant upon the issue of their negotiations, there was nothing in the orders of the Honourable Court of Directors to sanction the ships being detained outside the port; much less could they con-
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* President's Minutes, November 15 and 18, and December 25.

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template that upwards of four months should have been passed in commercial inactivity, and that a trade so valuable as this should have been kept dormant under circumstances of a self-imposed non-intercourse.

44. This negotiation had already evinced that there are points in their internal government and their foreign relations, which the Canton authorities will not deviate from for the advantages derived from a commerce, while by an over estimate of its relative importance to the East-India Company and to the Chinese, the former were labouring under an enormous sacrifice, which was felt with but trifling inconvenience by the latter.

45. The commerce of the present season at Canton had been carried on as usual, as well by our country trade as by foreigners in general, and the credit of the Hong merchants had certainly received no detriment; on the contrary, the President had been informed that they had fulfilled their mercantile transactions with good faith and punctuality, and as their trade had hitherto been extensive, they had not felt in a manner to injure them seriously the abrogation of our commerce, more especially as they could not but be aware that our import and export investment must, under whatever guise it appears, flow through the usual channel, while the fact of the Company's cargoes being detained out of the market had, as a matter of course, been of great service to the merchants and agents in the disposal of their cargoes, so great a portion of the foreign trade being kept out of the market; and surely it was in the power of the Committee to exercise the same vigilance and precaution, in the sale of the property entrusted to them, that the private agents had effected.

46. The Committee were aware, though perhaps the Viceroy was not, that the Hong merchants are not indebted a fraction to the Honourable Company; nor in fact, with the exception of Chunqua, the affairs of whose Hong are still in abeyance, was there any merchant indebted to the foreign trade, whose debts we had been advocating; the arrangement of the settlement of Manhopp's affairs had not been infringed upon; the demand therefore for the payment of foreign debts, appeared more for the purpose of creating discussion than founded on a solid basis, more especially as foreigners, particularly agents, had never discontinued their business with the Hong merchants.

47. The President did not mean to propound that the foreign trade with Canton was not fraught with many exactions (and in what country is commerce free from them?); but in China they are principally capricious on the part of the Canton government and the subordinate officers, and are not such as can be contended against, further than with a temporary effect, in a despotic government, and one professing to hold commerce in minor estimation; it should be remembered, therefore, that our sacrifices were for the imposition of a system, which can only be effected by an alteration in the genius and character of the people; we were in fact proposing it as a mitigation of the irregular transactions between the official mandarin and the Hong merchant; but it should be recollected, in this arbitrary and despotic government, the mandarin can with as much facility exact irregularly from the merchants engaged in foreign commerce under one system as he could under another: indeed, the united interests of the Hong merchants were likely to present a more considerable barrier to numerous exactions than could be affected by an individual Chinese merchant, who could merely rely upon his own influence, which under so enlarged a division of the foreign trade as would ensue supposing it were thrown open, could not be of any consideration.

48. The only complaints of exorbitant demands regularly charged upon the commerce have been, first, that which is usually called the "present," which the Viceroy has consented to have proposed to be modified, although in the case of the Company's ships not reduced; and secondly, of the Comprador's fees, which have been greatly diminished.

diminished. By the Committee's demonstration, it does not appear that there is any novel source of complaint, as the former has been charged for upwards of a century, and the latter has been of long standing,

49. We have hinted at irregular exactions; the only one clearly specified, namely, the exorbitant charge made by the Canton government in the creation of the new Hong, has been for the present at least abolished: although the Committee are aware that there are others charged at different periods, they have not been able to specify them, and even were they, it is a business between the mandarin and the merchant, which we have no authority to scrutinize, more especially when both parties are agreed in keeping them in obscurity. Be the exactions what they may, the British trade has flourished under them, and there is nothing of recent creation either to militate against the continuation of their advantages, nor to authorize so great a sacrifice for the amelioration of the commerce, as it is now suffering under.

50. The government of China is in all its branches a perfect despotism; to engraft in its commercial institutions the system and regularity of our own country would of course be out of the question; we must not therefore hope permanently to abolish those irregularities which form part of the system of government in all its ramifications; and as the specified and regular exactions are so few in number, the Honourable Company are becoming involved in incalculable difficulties by the Committee endeavouring to enforce a system to remedy evils which in fact form a regular portion of an irregular administration of a despotic government.

51. The President considered that the only way to check evils in this country was to resist the imposition of any new exaction, or of any specific one which presses hard upon our commerce; but it was natural to suppose, not only that the government of China, but of any country in the world, would contend against the imposition of a commercial code by foreigners.

52. In the foregoing minute, which the President has nearly transcribed verbatim, the Committee entered their several minutes in reply; * and to which, as professing not to understand his sentiments and line of conduct, in the existing state of affairs, he felt obliged to record some further observations in answer, under the same date. †

53. On the 12th December, a letter was received by the Committee from the Hong merchants, expressing in simple but feeling terms the distresses they were exposed to by reason of the non-fulfilment of their tea contracts on the part of the Company, the due performance of which the President conceived to be a point of the utmost consequence, both as it affected the situation of the Hong merchants and the hitherto unimpeached character of the Honourable Company. The answer to this letter, adopted by the majority of the Board, compelled the President to place his sentiments on record. ‡ He considered it to contain opinions at variance with the real state of the case, as accusing the Chinese government with being the cause of misfortunes likely to accrue from the suspension of the Honourable Company's trade, induced by ourselves; and that certainly no blame whatever could be attached to the Hong merchants, who could not with any degree of justice be supposed to have caused the distresses of which they complained, and which the President conceived were entitled to more sympathy and consideration than they had received in the letter adopted by the majority of the Committee.

54. A reply was received on the 6th of January from the Hoppa to the Committee's address of the 25th ultimo: it supported the arguments and decisions of the Viceroy; it

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* Secret Consultations, December 25. † President's Second Minute, ditto, ditto.
‡ President's Minute, December 31.

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it adhered temperately but firmly to those concessions already granted, without holding forth the prospect of any change in the commercial institutions of the country; it stated that the non-intercourse was voluntary on the part of the Committee, and not attributable to any act of the Chinese government. And furthermore, the Hoppo assured them, that if the Honourable Company's ships proceeded to Whampoa, and traded according to established regulations, he would carefully protect them from all exactions.

55. Considering the very deep interests which the Honourable Company had at stake, and the crisis to which their affairs had now unfortunately arrived, the President was willing to avail himself of the opening granted by the Hoppo, as the only one which might occur, for the resumption of our commerce until the following season; and with reference to the intentions expressed in his minute of the 30th November last, the President proposed to the Board that the Honourable Company's ships should be ordered up to Whampoa.

56. This proposition was met by a course of proceedings emanating from the majority of the Board, recorded under date the 11th of January.* They embraced an order for the Honourable Company's ships to quit China; an address to the Emperor of China, criminating the officers of government in Canton; a despatch to the Right Honourable the Governor General of India, requesting him to forward a letter to the same high authority by the way of Nepal into China, and requiring a force of frigates to be sent to this country: these two latter points being in contradiction of positive orders from the Honourable Court of Directors on both subjects.

57. The President being willing to obviate the necessity of these resolutions being carried into effect by the majority of the Board, entreated their sanction to the measure of his being allowed to order the ships up to Whampoa on his own responsibility, being alive to the difficulties attendant upon a change of opinion on the part of the majority of the Committee.

58. To the Court of Directors, and to the Chinese government, the President would express himself in such terms, that the consistency of the majority of the Board could not be questioned; and as the President would not have changed his sentiments, he was willing to make the address from the Viceroy, of the 16th November, the basis of his proceedings, and he would be amenable to the Court of Directors for them, acting upon his own responsibility.

59. This proposition was negatived by the majority of the Board, and the course of proceedings recorded under date the 11th January put into action.

60. The President, in protesting against the proceedings above alluded to, deprecated them in the strongest manner; they held forth no prospect of advantage, no chance of effecting any change in the condition of our commerce, and gave a death-blow to an adjustment of our differences at the port of Canton, for months at least, if they did not become the means of effecting the ruin of the interests of the East-India Company in this quarter; it was highly improbable that a letter addressed to the Emperor by foreigners not recognized as a political body, criminating the highest officers of government in Canton, with their united interests to contend against, could effect any favourable object.

61. The observations of the Committee would attract attention towards the British nation by representations unaided by official dignity, so necessary to support a cause addressed to the highest authority in China, in which are impeached those persons especially appointed to carry into execution the very commercial laws which the
Committee

* Secret Consultations, January 11, 1830.

Committee are endeavouring to abrogate, and to substitute in their stead a code of their own creation.

62. Dissenting from the arguments conveyed in the consultation and in the despatch to the Governor General above alluded to, unwilling to implicate the East-India Company by his sanction to measures which he deems totally uncalled for and in every way reprehensible, conceiving that there is no act of the Chinese government, either commercial or political, to authorize such proceedings, the President gave his strongest and most unqualified dissent to them, as pregnant with manifold injuries, and incapable of presenting any advantages to the affairs of the Honourable East-India Company.

63. On the 15th January, the Committee assembled for the purpose of arranging the best mode of carrying into effect the measure of sending their letters to the Emperor, enclosed to the Viceroy and Hoppo of Canton, which it was proposed and agreed by the majority of the Board should be carried to the city gates by Mr. Jackson, attended by a party of 100 seamen, armed with cutlasses, under the directions of five commanders and ten officers:

64. The President having dissented from all the proceedings of the Committee, of which this measure formed a part, in their meeting on the 11th instant, objected particularly to the mode of delivering the address now about to be adopted by the majority of the Board, and proposed in lieu thereof that it should be given to the merchants for presentation in the usual way, so that if it were necessary for Mr. Jackson to be accompanied by a party of officers and men, that the party should not proceed on such a mission with arms, that it should be less numerous, and that it should consist of commanders and officers, and a few steady men, the whole not exceeding (50) fifty persons. The President considered this mode would be attended with better effect, and would have a more orderly and less tumultuous and hostile appearance, in carrying to the city gate a document of this description: but both these proposals were negatived, and the mode arranged by the majority of the Board was carried and adopted.

65. On the 1st of December last the President placed on record, that under the existing state of affairs in China, he could not consistently with his duty avail himself of the permission of the Honourable Court to return to England; he was induced to remain in the hope that he might be enabled to check the course of proceeding then in action by the majority of the Board, which he viewed as most detrimental, not only to the interests of the East-India Company, but even calculated to defeat the very objects for the success of which it was designed.

66. From time to time the President has contended against measures of such import, although he regrets to say ineffectually; he has been engaged in a constant, and to him most harassing opposition, in the hope of warding off the extremity to which the Honourable Company's affairs have now been carried; he has remained in his station until the final blow was struck, until orders were passed for the departure of the Honourable Company's ships, until the agency of force has been required from the Bengal Government, to compel the Viceroy of Canton to admit the imposition of the commercial code contained in the propositions of the Committee.

67. It is almost needless for the President to observe, that his view of the state of affairs in China, and the line of conduct which he advocated, have been rendered unavailing by the opposite opinions of the majority of the Committee; and as their measures have attained their ultimate result, as nothing further can now be transacted which the President could successfully oppose or advance, as the functions of his office

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necessitate him to be the medium of enforcing measures at entire variance with his views of the interest of the Honourable Company, and even fatal to them, and as so far from being able to avert their progress, the sanction of his name attends them; and as he feels, that under the circumstances of the case, he can no longer maintain with honour to himself that position which as President he ought to enjoy, and that the influence of his station can no longer serve the interests of the Honourable Company; he has determined to quit China this season, and to avail himself of the permission of the Honourable Court to that effect.

68. The President begs to apologize to you, Sir, for the length with which this letter has attained; he has carefully abstained from introducing any arguments or observations which have not appeared on his various minutes, in the secret consultations; nor should he have placed his sentiments in the form of a letter, but for the purpose of making them appear in a consistent and consecutive form; and he trusts that the line of conduct which his sense of duty, of reason, and his knowledge of the affairs of China, have induced him to adopt, will meet with your approval, and with that of the Honourable Court of Directors.

69. The President had purposed to conclude this address on the 18th instant; but in consequence of a reply having been received from the Viceroy on the 23d instant, the President is desirous to state the circumstances which have emanated from it, as a sequel to the measures he has previously narrated.

70. The letter from the Viceroy was accompanied by one from the Hoppo, each containing unopened the address to the Emperor, which was forwarded to Canton for transmission to Peking; both these officers declined, for the reasons specified in their letters, which form Nos. in the packet of our secret despatch to the Honourable Court under date January 28th, to become parties in forwarding our despatch to the Imperial Court.

71. The reply from the Viceroy has induced the Committee again to address that officer, and to recommence a negociation which had to all appearances been closed by our last addresses to the Viceroy and Hoppo; and although the nature of the concessions and the spirit of the letter from the Viceroy are in no way dissimilar from the various edicts we have received from him since the 16th November, nevertheless a very evident change has been wrought in the state of correspondence now assumed by the Committee; it is in perfect accordance with the views which the President has throughout entertained on the subject, and he does not doubt that the tone of conciliation now adopted by the Committee, the abstraction of the propositions which the President conceives have militated against the attainment of the creation of new Hong's; and the contraction of our demands to that specific object, will be the means of shortly producing the resumption of our commerce.

72. The President begs leave to transmit, accompanying this despatch, the minute which he has recorded in consequence of the address to the Viceroy above alluded to; the measures which had partially caused his intended return to England are however in progress, nor in fact does there appear any certainty, even under the circumstances of the resumption of our commerce, that two ships are not destined to proceed still to the north with addresses to the Court of Peking; that the four frigates required through the medium of the supreme Government in India are not still to be expected; or that the train of circumstances dependent upon our address to the Governor-general of the 11th instant, have been in any way cancelled; and although our recent address to the Viceroy breathes a tone of conciliation which will doubtless lead to the material object of the resumption of our commerce, yet the injurious effects attendant

attendant upon an adherence to the objectionable measure still unrevoked cannot but be expected; and the President does not therefore see any cause to swerve from his determination of proceeding immediately to England.

I have the honour to be, with the greatest respect, Honourable Sir,

Your most faithful humble servant,

(Signed) W. H. C. PLOWDEN.

Macao, 23th January, 1830.

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Appendix, No. 17.

COPY of an EDICT issued by the Viceroy and Hoppo of CANTON, announcing the Commands of the Emperor, in reply to their MEMORIAL relative to the SUSPENSION of the COMPANY'S TRADE in 1829-30; received by the Select Committee on the 26th January 1830.

It does not appear that any Edict was received from the Viceroy and Hoppo of Canton the 26th January 1830, but there was an edict received that day from the Governor and Foo-yuen of Canton, which is recorded on the China Secret Consultations of the 27th January 1830, and which is as follows:

Edict by the
Viceroy and Hoppo.

From the Governor and Foo-yuen, received January 26th, 1830.

LE, Governor of Canton and Kwang Se, and Loo, Foo-yuen of Canton, hereby in obedience to orders received, make known the following concerns:

WE the Governor and Foo-yuen on the 28th of the 10th moon, of the 9th year of Taou Kwang, having met together, joined in a memorial to the Emperor concerning the English foreign ships not entering the port, and on the means of controlling these English foreign ships.

On the 24th of the 12th moon (January 18th, 1830), we received an express from the Military Board, containing a letter from the great Council of War, to the governor of Canton Le, and to Loo the Foo-yuen, saying,

On the 5th of the 12th moon (December 30th, 1829) of the 9th year of Taou Kwang, we reverently received his Majesty's commands as follow:

Le has reported that the English foreign ships procrastinate, and do not enter the port, that he has ordered every precaution to be taken against them, &c. What he has reported is very right, of all the foreign nations that come to Canton to trade, the English foreign merchants are most domineering and proud.

On this occasion the said nation's chief supracargo and others, in consequence of the Hong merchants having, during successive years, shut up and stopped, being indebted to foreigners, repeatedly petitioned against them, and presented a series of propositions, which were examined and decided on. The said governor sent an official despatch, to bring back a merchant and prosecute him. He also ordered the Sze officers to deliberate carefully on the propositions, and ordered the Hong merchants

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to communicate his commands, to be implicitly obeyed. But the said foreign ships still staid about, and remained anchored off Macao, procrastinating and not entering the port; at last they presumed to drag in again the former propositions with whining and insulting disputation, in language not humble.

The merchant ships of that nation pay in duties, at the port of Canton, annually about 600,000 or 700,000 taels, which these foreigners estimate as an extraordinary commodity, which they may dwell upon, and seem utterly ignorant that the Celestial Empire really looks upon it as not of the least importance,

Besides, these foreign ships smuggle opium, smoke and dirt into the port, and sell it by stealth in the interior, whilst government money goes abroad, so that for the outside foreigners' rotten filth, they craftily obtain large gain, and the essential comforts of the interior are gradually squandered and wasted. We obtain little and lose much. It is impossible to express the injury that is done. It is absolutely necessary to make real exertions, and to examine strictly into the business.

On this occasion the said governor issued severe injunctions, in reply to the petition sent in. If these people do indeed become sensible of their error, repent and lead the ships into the port, then mutual tranquillity may be still preserved; but if, because what they desire is not granted, they perversely make difficulties, it is hereby ordered to disallow forthwith their (opening their hatches) *commencing* trade, and to expel them with severity. If for one or two years we receive less the duties on this nation's goods, it will be but a trifling injury to the national treasury; and since the foreign smoke (opium) will not come in nor government money go out, there will be really a great saving.

As to the said foreign ships being anchored off Macao, and foreigners' dispositions being a huge abyss, that precautions are indispensable, that the said governor has already made secret communications to Syeung Keal (the admiral) to order all the military stations, without making any noise or appearance, to be fully prepared and on their guard. In managing thus he has done very rightly. This affair, having a reference to outside foreigners, affects the honour of the country. The said governor must be steady and still, cautiously on his guard, in language stern, and in principles correct, to break their domineering and proud spirit, and to eradicate their exactions and deceitful schemes. He must not in the least degree pass over to compliance, so as to lose great respectability.

As to what is contained in the said foreigners' petition about the fee levied without distinction on all ships whether large or small, and concerning which it is earnestly requested a distinction should be made, this may be deliberated on, and a change made. The said governor is hereby ordered to deliberate and report to me. Take these commands, and cause them to be made known. Respect this.

In obedience to the Imperial will, we (the Military Board) send forward this letter.

Coming to us the Governor and Foo-yuen, we forthwith inform by letter the proper officer, that he may immediately meet with the judge, and all concerned act in obedience thereto. Oppose not. One letter to the Pooching Sze, and a communication to the Hoppo.

P. AUBER, Secretary.

Appendix, No. 18.

COPY of the recent REPRESENTATION of the HONG MERCHANTS to the Chairman of the EAST INDIA COMPANY, on the probable Consequences of Terminating the COMPANY'S EXCLUSIVE TRADE to China.

COPY of an EDICT lately issued by the Viceroy of Canton on the same subject.

DESPATCH of the Chief and Supracargoes transmitting the above, as far as relates thereto.

Copy of a LETTER from the Hong Merchants of Canton to the Chairman of the East-India Company.

Representation
of the
Hong Merchants.

All the Canton Hong merchants present a Letter at the feet of the Honourable Superintendent (or Chairman) of the English Honourable Company.

A respectful notification :

Heretofore have been received protection and countenance, for which gratitude is engraven on our hearts to an inexpressible degree. Dwelling far away, our special prayer is, and consolation will be, that the honourable superintendent may, whether rising or at rest, enjoy a pleasing tranquillity, and a hundred forms of social felicity.

We junior brethren, have for a long time received the management of the Honourable Company's commercial affairs, and on both sides truth and justice have been reciprocally united. Scores of years have been as one day; for the trade of your honourable nation which comes to Canton has been all under the control of the Honourable Company's one hand, and for a long period there have been appointed to Canton a chief, second, third, and fourth, for general management of the commerce. Moreover, the Company's captains are all experienced gentlemen, selected and appointed by the honourable Court to come to Canton. Even the sailors of all the ships are selected and hired by the honourable Court (or Company); hence for a long period, those who have come to Canton have traded in mutual tranquillity. Even if any disturbance did occur, there were the Honourable Company's chief and the ships' captains to exercise control; a state of things different from that of other nations, who had no company. Therefore in our commercial dealings with the Honourable Company we have heretofore had fixed regulations, mutual confidence, and mutual tranquillity. Not only indeed in commerce, but even in public (or political) affairs, having the Company's concentrated responsibility, matters were easily managed.

But we have heard that the Honourable Company is limited to three years; that after three years the term will be completed, and then there will be a dissolution of the associated body. On hearing this we were exceedingly grieved. Why? For the following reasons :

The Honourable Company have annually not fewer than twenty, and more ships, all of them large ones, which come to Canton; traders and sailors not under several thousands. The captains of all the ships are old and long-experienced men, selected and appointed by the Company to sail and manage the ship and cargo; and for the sailors who come to Canton, there is the Company's chief at Canton to keep up a general

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control over them. Of these sailors there a great many whose tempers and habits are untractable, and whose natural dispositions are unyielding and fierce, fond of creating a disturbance, but having the ship captains and chief to exercise a control over them, and be responsible, heretofore there has never been any very great business fermented to completion.

Matters being thus, not only is the trade of the Honourable Company which comes to Canton easily done, but public (or political) affairs also are easily managed.

If after three years, the term of the Honourable Company be completed, and it be dispersed, then individuals of your honourable nation will every one produce capital and hire ships to come to Canton to trade. We imagine there will be scores of them. At that time the captains who come will all be hired by individuals: not like the Honourable Company's captains, all old and experienced gentlemen, selected to fill the situation. Beside traders and sailors, not fewer than several thousands, will not be men selected and employed by the Company, but good and bad will be mixed. Moreover, the men of your honourable nation are many of them by habit and nature unyielding and vehement (or fiery); if there be no Company's chiefs, nor Company's captains to exercise control over them, there will assuredly be constant disturbances; and it is possible some grand affray may be produced; and at that time there will be no Honourable Company to grasp it with a master's hand. Not only will the public affairs be pushed aside, and difficult to manage, but it is apprehended that the trade of your honourable country will be in danger.

It is not so well to find a remedy when the evil occurs, as previously to guard against it. We again, and a fourth time, have considered the subject, and only wish that after the Honourable Company's three years are completed, it will, as of old, be re-established; and that all affairs will still be managed according to the old regulations, that you and we may enjoy mutual tranquillity, and that there may be no mishap. Not only will commercial affairs be easily transacted, but should it occur that political questions arise, still, as heretofore, there will be the Honourable Company to grasp them with a master's hand, and there will be a concentrated responsibility. This is what is expedient for both parties; but the greatest advantage will be for your honourable nation's commercial intercourse with Canton.

Now, a change having taken place, and Mr. Marjoribanks, a man very intelligent and profoundly understanding what is just and reasonable, having come to Canton to fill the place of chief, we are very much rejoiced and consoled. From this, you and we shall reciprocally be more tranquil; and the Honourable Company's trade, as well as public affairs, will both be more prosperous. We write especially to communicate the above sentiments, and respectfully compliment the honourable chairman, wishing him every good which we do not narrate.

(Signed)

All the Hong Merchants:

HOWQUA.
MOWQUA.
PUANKHEQUA.
GOQUA,
KINQUA.

FATQUA.
CHUNG WO.
HENG THIE.
SHUN THIE.
YUN WO.

Taou kwang, 10th year, 12th moon, 11th day.
(24 January 1831.)

Copy of an Edict from the Viceroy of Canton.

Governor Le, in reply to the Hong Merchants, who anticipate the dissolution of the Company, dated January 16th, (received 19th) 1831.

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Viceroy.

LE, Member of the Cabinet, Vice-President of the Military Board, Governor of Canton, &c., to the Hong Merchants, &c.

It is now authenticated, that the said Hong merchants have presented the following statement :

“ WE humbly examine and find, that the ships of all the foreign nations which come to Canton to trade, every one provides funds, and buys and sells individually. But the English have established what is called a Kungpanya (an equitable managing court) or company, and the trade of the whole nation (with China) is placed under the control of its one hand. Of the trade at Canton, and the ships which come thither, that nation's are also the largest. It sends annually in regular succession twenty, or more than twenty ships.

“ The said Kungszę (which is another term to denote the Company) deposes also a chief, second, third, and fourth, constituted persons, who come to Canton for the general superintendance of the Company's commerce; and all foreign merchants belonging to that nation are made to listen to the chief's restrictions. As to the regions of India which are subject to the government of England, all Indian foreign merchants coming to Canton to trade, are subject to the authority of the English Company's chief. If they make any disturbance, or cause any irregularity, they also are controlled by the said chief. It is in consequence of all affairs thus reverting to his one responsibility, that for a long period of time there has been mutual tranquillity.

“ We the Hong merchants have now heard, that the existence of the said nation's Company is limited to three years more. This limit corresponds to the 13th year of Taou Kwang. When that period is completed, it will be dispersed. After the 13th year, no more Company's ships will come to Canton.

“ But the said nation's coming to Canton is solely for the purpose of trade; and when the Company is dispersed, the foreigners of that country will be compelled by circumstances to advance funds individually, to hire small ships, and come to Canton to trade themselves. If they trade individually affairs will not be subject to one control, and if affairs be not subject to one control, responsibility will be no where.

“ During one year there are not fewer than fifty or sixty ships from England and India; and of foreign merchants and sailors there are not less than several thousands. These sailors are by disposition and habit intractable; they are naturally unyielding and fierce, and unless they be under the government and restraint of some individual, there is a great probability of opposition to, and violation of government orders; in which case, although the reprimands of government may be received, and the proceeding be carried even as far as the cutting off of the trade, where will be the advantage to public affairs?

“ We the merchants, providing against the evil, do not dare to go on in a careless and trifling manner; neither do we dare to conceal the business from higher authority; therefore we feel it incumbent on us to look up and entreat the governor
to

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to look graciously down and consider the commerce between Chinese and foreigners, that it may be preserved in mutual tranquillity without disturbance.

“ At present, the last division of the said nation's Company's ships is about to leave the port and return home ; we, prostrate, beg that you will condescend to confer an edict, enjoining the said nation's chief, Marjoribanks, early to send a letter home, to communicate it to the said nation's King ; that if hereafter the said nation's Company be dissolved, will there, as heretofore, be appointed a chief to come to Canton, to have the general management of the affairs of the said nation's foreign merchants and ships which come to Canton ? If no such chief come to Canton, there will be no concentrated responsibility ; and since, if the said nation's country ships and foreign merchants come to Canton to trade, the ships being many, and the men not few, in the event of any silly, foolish, ignorant opposition to and violation of the commands of Government, after all, who will be responsible ?

“ The Celestial Empire's laws and regulations are awfully strict, and will not admit of the least infraction. The said nation must be ordered to make previous and safe arrangements ; then hereafter public affairs will have a head to revert to, and responsibility will not fall upon bystanders. Thus it may be hoped the commerce of the foreign merchants may go on tranquilly, and when the time comes to act, excuses be prevented.

“ Whether our simple obscure views be right or not, we, prostrate, submit and wait till they be examined, the request granted, and orders given to be obeyed. This is really both just and expedient. Should we have to give thanks for the favour of compliance, we, the merchants, will wait till we receive the important commands, and forthwith respectfully transcribe them, and communicate the orders, &c.”

This coming before me, the Governor, according to the proof it affords, I have examined, and thus decide.

The English nation has heretofore appointed a chief to come to Canton for the general management of commercial dealings. If, indeed, after the 13th year, the time of the Company be fulfilled, and it be dispersed, the said nation no doubt ought, as before, to appoint a chief to come to Canton to manage. But what is said in the present statement about separation or dissolution of the Company, is merely report heard by the said merchants. Whether it be really true or not still remains uncertain. However, that which is stated arises from public motives concerning the future, and it is incumbent to make previous arrangements.

As the above-named statement has been presented, I unite the circumstances, and hereby issue an order to the said (Hong) merchants, that they may forthwith enjoin my commands on the said nation's chief, early to send a letter home, that if, indeed, after the 13th year of Taou Kwang the Company be dissolved, it will, as heretofore, be incumbent to deliberate, and appoint a chief who understands the business to come to Canton for the general management of the commercial dealings, by which means affairs may be prevented from going to confusion, and benefits remain to commerce. Oppose not ! Hasten, hasten !

These are the commands.

Taou Kwang, 10th year, 12th moon, 3d day.
 (January 16, 1831.)

Extract LETTER from the Select Committee at Canton to the Court of Directors, dated 26th January 1831.

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Para. 2. We avail ourselves of this the latest despatch of the season, a season the early conclusion of which is, we believe, without a precedent, to offer to your Honourable Court some observations in reference to the general system on which your affairs in this country are conducted. Previously to doing so, we beg to acknowledge the receipt of your separate instructions, under date the 26th of May, by the Honourable Company's chartered ship Ann and Amelia, to express our acknowledgments for the confidence which you have been pleased to repose in us, and to assure you that no endeavour on our part shall be wanting to prove that that confidence has not been misplaced.

3. On our accession to the situation which we now fill, an impression was evidently made on the mind of the Chinese government, and very generally existed in Canton, that as the conduct of our predecessors in the past season was characterized by an opposition to its inclination, the course which we pursued would be marked by an implicit obedience to its will. In the intercourse which we have had with the Canton authorities, it became therefore most desirable to evince to them that such was neither our own disposition, nor consistent with the commands of those whom we represented.

4. We have already stated to your Honourable Court, that it will remain our anxious endeavour to preserve in uninterrupted tranquillity our relations with the Chinese government; and that we believe this important end will be best attained by a conduct temperate, yet firm and decided. We feel that we cannot too often repeat, that our national credit and commercial interest are, in China, so strictly and closely allied, that no injury can be inflicted on the one, without immediate reaction on the other. We feel satisfied that this union has been maintained by the existence of your exclusive privileges, and that the high name and reputation of the East-India Company have enabled its representatives, in defiance of the threats of despotism, and in opposition to the oppressions of corrupt government, to preserve an independence of character, which without such representation British mercantile interests in China could never have enjoyed.

5. We mention this in no tone of exultation, for we are too ready to admit that our country, whether in the person of its ambassador, or in that of any other representative, has never yet received that consideration from the Chinese government to which it is entitled; but we mention it as an admission due to truth, when we contrast our present condition with what it would have been, had British commercial interests been distracted by individual competition, and the preservation of national character been abandoned to persons whose undivided object was the profits arising from their trade.

6. We feel convinced that this never can be the sole object of your Honourable Court, or of your servants in this country. We never will sacrifice important interests to the attainment of inferior ends; but we never will sacrifice a strict adherence to principle for the attainment of any ends whatever. In adopting such a course of conduct, we believe we shall only discharge our duty.

7. We feel confident that the general principles which we have laid down for our guidance, will meet the approbation of your Honourable Court. We at the same time admit, that the very peculiar character of this government, and the rigid nature of its institutions, must be borne in remembrance. We believe that its violent and dictatorial proclamations are often a tribute which its authorities are compelled to pay

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to national vanity; they are many of them daily issued and disregarded. But however intemperate they may be in language, nothing is further from our inclination than to enter into such competition with them. In this respect we trust that the Chinese government may long surpass us.

8. We conceive that temperance of expression, as well as just allowance for national prejudices, is perfectly consistent with firmness of conduct; nor will we suffer any proclamations, however irritating, to lead us to imitate what we are ourselves so ready to condemn. In confirmation of the advantage arising from this course, we may quote in example an occurrence of the present season, when the governor of Canton addressed to us a proclamation denouncing punishment, and even death against Mr. Baynes, the late chief of the Factory, claiming a right of interference with the appointment of your servants in China, and containing many other most intemperate expressions.

9. In our reply, we took the liberty of acquainting his excellency, that we presumed he had proceeded on a total misinformation in respect to the English character, which was at all times incapable of being affected by threatening language; that we never could be, under any circumstances, susceptible of such an influence; that we distinctly disclaimed all Chinese right of interference with the nomination of Company's servants; and that the terms which he had used towards Mr. Baynes were to us altogether unintelligible, as applicable to any English authority. We expressed to him at the same time, our wish at all times to address him with the respect due to the eminent situation which he filled. We received a reply from his excellency in very modified terms and temperate language.

10. The experience which your Honourable Court has had of the Chinese character in the history of the past intercourse of your servants with this country, will forcibly suggest how impossible it is to apply to it the principles which regulate the governments of other civilized nations; those which peculiarly belong to it as influencing our situation here, are its exclusive nationality, its corrupt constitution, its anxiety to preserve unimpaired British intercourse with China, and its apprehension of what might be the consequences, were that intercourse, by any act of its own, interrupted.

11. To its nationality must be attributed that tone of haughty dictation which in common with most oriental governments it assumes, which is most conspicuous in official proclamations, issued frequently without any expectation, often without any wish, that they should be attended to. To its corruption much more serious evils must be ascribed, which affect our commercial interests in the continual oppressions of all natives connected with foreign trade: but upon its anxiety to preserve amicable relations, and its apprehension of the consequences were these suspended, we believe we must principally depend for its favourable disposition. It is well aware of the advantages which result to China from British commerce; it is equally convinced of the power and resources of a nation conducting a foreign trade of such important magnitude; while the near approach of the confines of your Indian empire to that of China has excited sensations which will only tend to induce it to draw still closer the restrictions of its exclusive policy.

12. We believe that the existence of a powerful and influential body in your representatives in this country has opposed the only check to the evils and embarrassments to which foreign commerce is continually exposed. We believe that no effectual remedy will be found for them until it suit the purposes or policy of Great Britain to assume in its turn the attitude of dictation, which would readily demonstrate the weakness of this government. We do not hesitate to express this opinion, though we wish your Honourable Court to believe that the possession of such an opinion can in

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no wise alter our resolution to conduct your affairs in this country in a conciliatory and amicable spirit.

13. It is with much satisfaction that we inform your Honourable Court that we see before us only a prospect of uninterrupted tranquillity, the principal foundation of which is the regularity of system which the concentrated influence of the Company has established, and the advantages of which have lately been distinctly acknowledged by the Chinese government itself, in a public proclamation, which we have the honour to transmit by the present despatch. By this it appears that the Hong merchants had represented to the governor of Canton, that in a few years the East-India Company would be dissolved, and it was reported that some changes might take place in the mode in which English commerce with China had hitherto been conducted.

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14. It would appear that his excellency viewed it in the light of a mere report; but from his observations it is evident that the Chinese government would not consent to acknowledge any other authority than that to which for a long series of years they had been accustomed, which combined a commercial with a political control. It is rarely and reluctantly that the government of China interferes with affairs beyond the precincts of its own dominion; the public proclamation in question may therefore be received as a powerful indication of the interest which it takes in British commerce, and the opposition it would offer to any material change in the system under which it had hitherto been conducted.

15. The wealthy and most respectable Hong merchants express themselves in terms of great apprehension of the confusion and embarrassments which would inevitably be the result, were a number of small ships and the numerous individuals who would necessarily be concerned with them, to be permitted to resort to Canton. The Hong merchants have addressed to your Honourable Court a letter upon this subject, which, accompanied with a translation, we have likewise the honour to forward by the present despatch. We beg distinctly to state that the idea of addressing your Honourable Court originated entirely with themselves.

16. We have seen it asserted that the exclusive privileges of the Company have preserved the monopoly of the Hong merchants, and prevented the trade in Canton from becoming one of free competition. We believe that no assertion was ever more unfounded, and that the power and influence of the Company have presented the only obstacle to the Hong having long ago become a closely restricted government monopoly.

17. It is only within these few days that the Hong merchant Howqua, the most wealthy and intelligent member of the body, stated to us the great advantages which would result to himself and colleagues, from a free trade to this country, could they be secure against the certain embarrassments and confusion which would arise from it. His observation was to this effect: "Do you think that the Hong merchants know so little of their own interest, as not to take advantage of the individual competition of British merchants with each other, and make them pay what prices for teas we thought proper?" That your representatives here are placed in a very different situation, an occurrence which has taken place within the last few days also, is sufficient to demonstrate, when we have been enabled, in fixing the prices of the winter teas, before the most profitable part of the Company's investment, to reduce the rate of appreciation, by which a gain is exhibited, as contrasted with previous years, of upwards of 100,000 taels.

18. We are ready to admit the facilities with which foreign commerce in Canton is conducted, arising in part from the great industry and ingenuity of the people of this country, which is strongly contrasted with the corrupt nature and weakness of its government. But these facilities in great measure arise from the confidence which

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has been established in commercial dealings with the Hong merchants, a confidence which we do not find extending itself to other native institutions, and which we believe has been communicated by the strict principles on which the affairs of the Company have been conducted. The word of your representatives in China is always received without any written acknowledgment, and even in instances where large sums have been owing by the Company, neither bonds nor written engagements of any kind have been required.

19. It would be injustice, while adverting to the advantages which have arisen to British interests from the existence of the East-India Company in China, not to ascribe the merit which is justly due to the naval department of its service, more particularly in a season where its discipline had been put to no ordinary test, by the residence of a hundred and fifty armed men in Canton, as a guard to the Factories. The duty of your representatives here would be of a very different kind, did we not at all times receive from the commanders and officers of the Company's ships the most ready compliance with our instructions, and did they not possess a knowledge, which experience can alone afford, of the character of the Chinese, and of the established routine of duty, so essential to be preserved in the delivery and reception of extensive cargoes.

20. We may here observe, that more embarrassment and inconvenience frequently arises to us from one small chartered ship, than from the whole of the Company's regular fleet together : such is the discipline preserved on board your ships, that notwithstanding the provocations to which the seamen, whose daring and determined character is too well known to require observation, are incessantly exposed, not a single instance of homicide (with the exception of a Chinese accidentally shot by an officer) has occurred for upwards of twenty years ; and scarcely a serious disturbance. We need not point out to your Honourable Court, that no orders of ours could have accomplished this end ; but that we are indebted for it to the character and conduct of the officers by whom your ships are commanded.

21. It becomes our duty to offer our opinion, as to the invaluable nature of so well regulated and respectable a service in this peculiar country. We are aware of its expensive equipment when contrasted with the common run of merchant vessels, but we are satisfied at the same time, of its superior efficiency. We believe that the lives and property embarked on long and distant voyages, are in great comparative safety ; and we are satisfied that nothing has contributed so much to the preservation unimpaired of our intercourse with China, as its regular and well-ordered discipline.

22. We abstain from entering into detail of the numerous arguments which could be adduced in favour of the continuance of the exclusive privileges of the Company in their trade to China. We have been induced to offer the foregoing observations, as suggested by the proclamation of the governor of Canton, and the letter of the Hong merchants. One point, however, which has hitherto escaped attention, but which daily forces itself upon our notice, is, that Canton being a place where no law court exists for the recovery to foreigners of property due by their own countrymen, is likely to become a refuge both from India and Europe of broken and bankrupt merchants, who may reside here in safety beyond the reach of prosecution by their creditors. Such a result would inevitably be the consequence of an unlimited resort of British subjects to Canton ; and we cannot point out in too strong terms, the serious injury both to our national character and commercial interests, which would necessarily arise from the residence here of men bankrupt in property and character.

23. Having lately observed assertions very boldly advanced in evidence before the House of Commons East-India Committee, of the success which had attended a forced trade on the coast of China, we were apprehensive that your Honourable Court must have

have deemed us extremely remiss, in not having brought the circumstance peculiarly to your notice. As much of the information in question was, however, new to us, we have made every inquiry of the agent, a man of most respectable character, who was mentioned as principally concerned in it. The reply which we received from him, and which now lies in writing before us was, that "the evidence is a tissue of inaccuracies." Did this require further confirmation, it might be found in the fact, that such adventures have not been persevered in.

24. Understanding that the ship "Merope" had in this last season proceeded along the coast, we applied to an intelligent British agent who had been interested in the voyage, for any information which he possessed upon the subject. We quote from his reply, which is before us: "The accompanying letter from Captain Parkyns will give you a better idea than I can of his last unsuccessful expedition to the eastward. He sailed on the 6th of July, and returned on the 31st of August, with the loss of all his anchors in a typhoon off Formosa. He had on board 450 chests of opium, of which he sold only about 15,000 or 16,000 dollars' worth, for which he received broken dollars. He had no other traffic besides opium; nor have any of the vessels which have gone to the eastward, been ever able to deal in any other article, unless occasionally in a little saltpetre. No other vessel went to the eastward last year." Captain Parkyns is a Lieutenant in his Majesty's Navy, and a man of intelligence and enterprize, and not a likely person to fail where others had succeeded. His letter above mentioned, which we have before us, is a private one, describing the dangers which he encountered, and the narrow escape which he had from shipwreck; the only allusion to the success of his expedition is the following: "We have only sold a few chests of opium at but indifferent prices: Patna 860 dollars, Benares 870, and Malwa 652."

25. Such has been the result of a trade which we perceive is stated in evidence before a Parliamentary Committee as likely to become one of important magnitude. We confess we were in no small degree startled with the boldness of the assertion, that the viceroy of a Chinese province had paid a visit on board a foreign smuggling vessel on the coast.

26. We have already acquainted your Honourable Court with the greatly increased extent of the opium trade in China, carried on in defiance of official proclamations, under the connivance and frequently by the very instrumentality of the officers of government appointed to put it down. The ships engaged in it now remain anchored at the island of Lintin, and in its neighbourhood, throughout the year, unmolested by the Chinese war vessels. The traffic is not confined to opium, but extends to articles of every description. Reports are regularly made by the native pilots to the governor of Canton of the number of vessels engaged in it. It never can be a recognized trade; but it is now to all intents an established one, and affords one of the most remarkable instances in this, or perhaps in any other country, of the weakness and corruption of a government.

27. The establishment of the trade at Lintin has nearly entirely annihilated that of the Portuguese at Macao; the government of which was, we are informed, lately desirous of declaring it to be a free port, but was prevented from doing so by the interference of the Chinese, who have ever denied any right existing in the Portuguese to the possession of the settlement. It is fast falling to decay, and but for the residence of other foreigners, would be little better than a fishing village, inhabited by a bigotted and impoverished population.

28. It is with much satisfaction that, amidst the decline of other foreign trades to this country, we have to congratulate your Honourable Court upon that of the Com-
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pany maintaining its character unimpaired, and English commerce generally with China being in a prosperous condition.

29. The American trade with China which we have seen with surprise recommended by some persons as a model for English imitation from the principles on which it was conducted, has this season exhibited a most remarkable decline. Since the month of June last only six American vessels* have been at Whampoa, the smallest number of any season within our remembrance. The average size of these vessels is about 400 tons. The importation of bullion, formerly so large a branch of trade in American bottoms, has this season been only to the trifling amount of 56,000 dollars.

30. Of the Dutch trade to China the following description is given by the Netherlands consul, in an address to the governor of Canton last season.

“For many years the trade of Holland with the empire of China was considerable. Many ships annually came, bringing goods from Holland, or its colonies, but the principal object was always to purchase cargoes entirely the productions of China, and I am happy to say that no difficulties have ever existed between the two countries. Formerly our connection was advantageous to both parties; but since the expenses and the duties which are demanded on our ships and our merchandise, whether imports or exports, have considerably increased, the cohong has not preserved the merchants which the government had fixed, from whence it results that commerce has become more limited, and its advantages less, and insensibly that of Holland has so much diminished, that it has become almost nothing.”

31. Such is the picture of the Dutch trade, given last season by the Netherlands consul. The company erected by royal patronage in 1824, has been altogether unsuccessful in its adventures to China, and we are informed from the best authority here, has sustained most serious losses. Only one ship belonging to the company, the “Peter and Karl,” of 300 tons, has come this season to Canton; there have been three other Dutch ships in the river, viz. the “Zeemanshoop,” still at Whampoa, bound for Europe, and the “Charlotte,” of 150 tons, and “Experiment,” of 188 tons, traders between Java and China.

32. The French trade with China is now on too reduced a scale to be regarded as an important branch of national commerce. There have been five vessels here this season under the French flag besides the corvette “La Favorite,” of which the following is a brief description:

“Euphemie,” 614 tons, lost at Lintin; brought cloves from Bourbon.

“Camille,” 400 tons, from Havre; brought 200 bales French broad cloth, of lighter texture than English, but nearly of same quality; received a mixed return of teas and other goods.

“Fletes,” 220 tons, from and to San Blas; brought dollars for purchase of return cargo of silk.

“La Rose,” 390 tons, came in ballast; is now in the river receiving a return cargo of tea, about 3,500 chests, and silks, on account of an American merchant, by whom she is freighted.

“Courier de St. Denis,” 390 tons; brought cloves from Bourbon, received a return cargo of lacquer-ware, &c. to the value of about 20,000 dollars.

	Tons.		Tons.
* Ship Alert. f	397	Ship Panama	465
Brig Delight	230	— Franklin	395
Ship New Jersey ..	514	— Walter	475

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33. The Spanish trade with China is now almost too insignificant to make mention of, being confined to the traffic in vessels of very small burthen between Manilla and Macao. The Spaniards possess the nominal privilege of trading with Amoy, in the province of Fokien, but when attempted have been so subjected to the oppressive exactions of the government, that they have been compelled to abandon it. Within these few weeks the principal Spanish authority in China has publicly advertised the bankruptcy of the firm with which he was connected.

34. We have entered into these few particulars of the trade as now carried on by other foreign nations with China, being anxious to place your Honourable Court in possession of its present condition. The American commerce will probably again revive, but the depression under which it suffers is attended with most serious losses to Chinese merchants who had speculated on its continuance. As far as a tea investment is concerned, good teas would never be brought from the provinces where they are produced, to meet so fluctuating a demand. We believe it has been of late years only the regular demand of the Company which has ensured a corresponding regular supply; we mean of teas of a sound and good quality.

East-India House,
29th August, 1831.

WILLIAM CARTER,
Assistant Secretary.

Appendix, No. 19.

COPIES OF EXTRACTS of all DESPATCHES sent to India by the Court of Directors since the passing of the Act 53 Geo. III. c. 155, relating to the REDUCTION of the CUSTOMS and INLAND DUTIES in India, and of the Proceedings had thereupon.

BENGAL :—SEPARATE DEPARTMENT OF CUSTOMS.

Our Governor-General in Council, at Fort William, in Bengal.

29 July 1814.

Para. 1. IN consequence of the 25th, 98th, and 99th sections of the Act 53 Geo. III. c. 155, we have been lately occupied in revising the existing regulations respecting the customs and duties payable on importation, exportation and transit, for the purpose of equalizing the public burthens, and giving every possible facility to the trade of India. In conveying to you our instructions on this important subject, we shall confine ourselves, on the present occasion, to the trade between India and this country, as it may be carried on under the late Acts of Parliament.

2. The duties on the foreign trade, as well as the rules by which that trade is governed, are to remain on the present footing until all the arrangements consequent upon the treaties of peace shall have been completed.

3. With respect to exports from the United Kingdom to India, in British registered ships, or India-built ships trading under the provisions of the 30th section of the Act 53 Geo.

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53 Geo. III. c. 155, and the subsequent acts containing those provisions, we direct, with a view to encourage the export of the staples and marine stores of Great Britain, that the import duties now payable in India on the importation of the under-mentioned articles shall be abolished, if the articles be imported from Great Britain or Ireland in British ships or Indian-built ships, as aforesaid.

On woollens, including cloths of sorts, blankets, hose, Guernsey shirts, caps, and every article manufactured from woollens or worsted, thread or yarn.

On metals, whether copper, tin, iron, steel, or lead, the produce of the United Kingdom.

On canvass, cordage, and other marine stores, the produce or manufacture of the United Kingdom.

4. But the articles above mentioned, if imported otherwise than according to the provisions of the acts regulating the direct and circuitous trade between the United Kingdom and India, are to pay the present duties.

5. Other exports from the United Kingdom to Bengal, of articles the produce or manufacture of the United Kingdom, to pay a duty of $2\frac{1}{2}$ (two and a half) per cent. only: but all articles being the produce or manufacture of foreign Europe, to pay a duty of 5 (five) per cent.

6. As an exception, however, to the foregoing rule, we deem it expedient that wines and spirits shall continue to pay the present rates of duty.

The duties directed to be levied in the preceding paragraphs having been paid at any one port, the articles so paying to be exempt from any further duty upon transit from port to port.

7. With respect to duties on exports, the produce of Bengal, in British and Indian ships, to the United Kingdom and to foreign ports, we think it expedient to prescribe the following modifications.

8. Indigo, the produce and manufacture of our own territories, to be allowed a drawback on exportation in British-built or Indian-built ships trading with this country, directly or circuitously, under the late acts, equal to the whole amount of the duty previously paid.

9. Indigo, the produce of the territory of any native prince, is to be allowed the same drawback only as the produce of our own provinces, although the duty paid may have been higher.

10. We desire it may be clearly understood that the drawbacks are to attach only to exports by sea to the United Kingdom, and are by no means to be granted on the carriage of indigo to any foreign settlement in Asia.

11. A drawback of the whole duty to be also allowed on cotton-wool, hemp, and sunn, the produce of any part of India, upon exportation to the United Kingdom.

12. On all other articles of export, including saltpetre, such a drawback to be allowed on export as will leave a duty upon the export, in no case exceeding $2\frac{1}{2}$ (two and a half) per cent.

13. Nothing in our present orders is to be construed to affect the inland and transit duties, payable under Bengal Regulation IX, 1810, and Regulation I, 1812, except in regard to cotton-wool, the duty on which must be reduced, so as not to exceed 5 per cent. upon the value.

14. You are requested to state for our own information on what footing the ships and vessels belonging to native powers, Asiatic or African, stand in regard to the payment of duties on imports and exports; whether in this respect they are on the footing

footing of British or foreign European bottoms, and whether any distinction is made between the different Asiatic and African flags.

15. We direct that no higher duties shall be levied at Madras on India produce exported, or European produce imported, than those which we have already prescribed for Bengal; and that the same principle should be applied to the internal transit duty upon cotton.

16. The perplexity in the Regulations to which we called the attention of the Governor in Council at Fort St. George, in our commercial letter of the 9th February last, is necessarily occasioned, in part, by the mixture of the inland and sea duties, and by the different rates established at the presidency and at the out-ports. This defect, however, may be remedied, in some degree, by the formation of tables of duties and drawbacks, to be annexed to the Madras Custom Regulations, similar to those annexed to Bengal Regulation III, 1811.

17. Clause 3*, Section XIV., of Madras Regulation I, 1812, is obscurely worded; but if it was thereby intended to exempt the Company's commerce from the payment of duties, it must be rescinded, as incompatible with the provision contained in the 24th section of the Act 53 Geo. III, c. 155.

18. Section VIII. of Madras Regulation IV. of 1812, must likewise be repealed, in conformity with the orders conveyed in the 63d paragraph of our political despatch, dated 23d February, 1813.

19. We have been surprised and greatly displeased to find that the orders contained in our separate letter, dated the 3d August, 1808, enjoining the imposition on the trade of foreigners of double the amount of duty payable by British subjects, never have been carried into effect by the government of Bombay. A Resolution, indeed, stands recorded on the Public Consultations of the Governor in Council at that Presidency, ordering the custom-master to draft and submit, without delay, a specific Regulation in conformity with our instructions; but no such Regulation has ever been transmitted; you will, therefore, desire the Governor in Council at Bombay forthwith to repair this omission, and to explain the reasons why our former orders have been disregarded.

20. The general instructions we have already given respecting the rates of duties at Madras, are to be considered as equally applicable to Bombay; but it is to be distinctly understood in both cases, that these instructions are not to be construed as authorizing the *increase* of any existing duty, whatever may be its present relative proportion to that which is established at Fort William, but that the Bengal rate is to be a maximum which is not on any account to be exceeded at a subordinate Presidency.

21. Copies of this despatch will be forwarded to the governments of Fort St. George and Bombay respectively; but you will not fail to make such communications to the other Presidencies, as may appear conducive to the proper execution of our instructions; and when the Regulations for the subordinate Presidencies shall be framed, with reference to the principles above laid down, and the observations already made, they must be transmitted for your consideration; and you are hereby directed to communicate whatever remarks upon them you may deem advisable, and what modifications you may think fit. These suggestions must be taken into consideration, and such amendments made in consequence as may appear to the subordinate governments

* "Articles of European imports sold at the Company's sales shall pass free on the production of a certificate to that effect; also goods, the property of the honourable Company, on a certificate from the proper officer."

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ments to be right, and should they see grounds of objection to any modification suggested by you, they must state the objection for your farther deliberation.

22. Our orders, in regard to the reduction of duties and allowances of drawbacks, are to be forthwith carried into effect by the authorities in India, without further reference to us; but any modification or regulation not specifically authorized in this despatch, must be submitted to us previously to its promulgation in India.

We are your affectionate friends,

(Signed)	W. F. ELPHINSTONE.	D. SCOTT.
	J. INGLIS.	A. ALLAN.
	J. JACKSON.	S. TOONE.
	J. B. TAYLOR.	C. MARJORIBANKS.
	S. DAVIS.	J. HUDLESTON.
	J. DANIELL.	R. C. FLOWDEN.
	J. A. BANNERMAN.	

London, 29 July, 1814.

REVENUE.

Letter from
Bengal.

Revenue Depart-
ment, Bengal, &c.
Customs.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

Honourable Sirs :

26th August 1815.

WE have the honour to transmit to you (eight) copies of a Regulation* this day passed by us, for the purpose of carrying into effect the instructions contained in your honourable Court's letter of the 29th July 1814, respecting a modification, in certain instances, of the duties hitherto established on imports and exports.

2. On the 10th February 1815, shortly after the receipt of the above-mentioned letter, we directed the Board of Revenue to prepare for our consideration the draft of a Regulation for modifying the duties of customs, on the principles prescribed by your honourable Court; the draft of the Regulation required was brought under our consideration at the meeting of Council, holden on the date specified in the margin,† when we requested the governments of Fort St. George and Bombay to communicate to us the rules which they might think should be adopted in pursuance of the instructions above noticed; copies of the letter and of its enclosures, from the Board of Revenue, submitting that Regulation, and of the letter which we in consequence addressed to the governments of Fort St. George and Bombay, are enclosed for the information of your honourable Court.

3. On the 5th of April we received a letter from the government of Bombay, informing us that they had, immediately on the receipt of your instructions, reduced the former rates to the prescribed standard, although they had not deemed it advisable to alter the existing Regulations, until they should be furnished with our sentiments on the draft transmitted by them for that purpose.

4. A copy of the correspondence which has passed between that government and us, is enclosed, for the information of your honourable Court.

5. The government of Fort St. George has, we understand, followed the same, or nearly the same course, but we have not yet received any official communication from them on the subject.

6. Copies of two letters addressed by us to the government of Fort St. George, on the 5th instant and the present date, are enclosed for the information of your honourable Court.

7. Not

* Regulation IV. 1815.

† 25 March 1815.

7. Not deeming ourselves warranted, under the circumstances above detailed, to suspend any longer the establishment of the rates of duty prescribed by your honourable Court, we have this day passed, as already noticed, the Regulation, of which the enclosed are copies, for the purpose of giving effect to your instructions.

8. In pursuing the course described in a preceding part of this despatch, we conceived it to have been your intention that the different governments in India should form in concert an uniform and consistent plan for the collection of the Customs on the principles prescribed by your honourable Court, and that Regulations should then be passed simultaneously at the different presidencies for the purpose of giving effect to your instructions. It will appear from the above recital, that we proceeded in the discharge of the duty committed to us as fast as the ordinary forms of office would permit; and we confess that we never could persuade ourselves of the necessity of accomplishing the object in view otherwise than in the ordinary form of a legislative enactment, after mature deliberation and an unreserved interchange of sentiments on this important subject. The governments of Fort St. George and Bombay having, however, taken a different view of the subject, it will of course rest with your honourable Court to judge whether they or ourselves have put the right interpretation on your instructions.

9. As immediately connected with the subject of this despatch, we enclose copies of four letters addressed to us by some of the merchants of Calcutta, soliciting that the Regulation which might be eventually passed should have a retrospective operation, and of the replies which we deemed it proper to make to those letters. This correspondence appears to merit the particular notice of your honourable Court.

10. With reference to the 14th paragraph of your Honourable Court's letter on the subject of the footing on which the ships and vessels belonging to native powers, Asiatic or African, stand in regard to the payment of duties on imports and exports, we beg leave to refer your honourable Court to our despatch of the 9th of August 1811,* in which it is stated, that the ships and vessels above alluded to are on the same footing with British ships, and pay the same duties on imports and exports; and that no distinction exists in that respect between Asiatic and African Flags.

11. The accompanying Regulation contains some rules of minor importance, for the conduct of the duties of the Custom-house, not connected with the instructions of your honourable Court, but founded on suggestions received from time to time from the Board of Revenue.

We have the honour to be, honourable Sirs,

Your most faithful humble servants,

(Signed)

N. B. EDMONSTONE.

ARCHIBALD SETON.

G. DOWDESWELL.

Fort William, 26th August 1815.

* Paragraphs 5 and 6.

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A. D. 1815.—REGULATION IV.

A REGULATION for modifying some of the Provisions at present in force for the collection of Customs on certain articles of commerce, in the territories immediately dependent on the Presidency of Fort William: passed by the Vice-President in Council, on the 26th August 1815; corresponding with the 12th Bhaddoon, 1222, Bengal era; the 7th Bhaddoon, 1222, Fussily; the 13th Bhaddoon, 1222, Willaity; the 6th Bhaddoon, 1872, Sumbut; and the 20th Ramzan, 1230, Hijree.

Preamble:—WHEREAS it has been considered expedient, with a view to encourage the exportation of the staples and marine stores of Great Britain, that the import duties now payable at this presidency on sundry articles should be abolished, provided that the articles be imported from Great Britain or Ireland, on British registered ships, or Indian-built ships, trading under the provisions of the 30th section of the Act 53 Geo. III. c. 155, and other subsequent Acts; and that the duties on other articles, being the produce or manufacture of the United Kingdom of Great Britain and Ireland, should be modified; and whereas it has further been deemed expedient to modify and alter the duties now levied on goods, being the produce of the British territories under this presidency, on their exportation to the United Kingdom of Great Britain and Ireland on British and Indian-built ships, and to make certain other alterations in the Regulations for the collection of the customs; the following Rules have therefore been enacted, to be in force throughout the territories immediately subject to the presidency of Fort William from the date of the enactment of this Regulation.

IMPORTS.

II. Woollens, including cloths of sorts, blankets, hose, Guernsey shirts, caps, and generally all articles manufactured from wool or worsted, thread or yarn, which may be imported from the United Kingdom of Great Britain and Ireland on British registered ships, or Indian-built ships, trading under the provisions of the 30th section of the Act 53 Geo. III. c. 155, and other Acts containing similar provisions, shall be exempt from duty, anything contained in any former Regulation to the contrary notwithstanding.

III. Copper, tin, iron, steel, lead, and all other metals in an unmanufactured state, being the produce of the United Kingdom, if imported in the manner specified in the preceding section, shall also be exempt from duties.

IV. Canvas, cordage, and other marine stores, being the produce or manufacture of the United Kingdom, if imported in the manner specified in section 2, shall be exempt from duties.

V. First. All articles, the produce or manufacture of the United Kingdom, not specified in the preceding sections (with the exception hereafter stated), on importation at the ports of Calcutta, Balasore or Chittagong, shall be charged with a duty of ($2\frac{1}{2}$) two and a half per cent., to be adjusted according to the provisions established by Regulation IX, 1810, or any other Regulation in force.

Second. All articles, the produce or manufacture of foreign Europe (with the exception of wines and spirits), on importation at the ports of Calcutta, Chittagong or Balasore, on British registered ships, or India-built ships, trading under the provisions of the 30th section of the Act 53 Geo. III. c. 155, and other subsequent Acts, shall be subject to a duty of five per cent.

Third. Wines and spirits of every description, imported from Great Britain or Ireland, shall continue subject to the same rate of duty with which they are chargeable under Regulation IX of 1810, and any other existing Regulations.

VI. It

VI. It is to be clearly understood, that the articles specified in the preceding sections, if imported otherwise than according to the provisions of the Acts of Parliament regulating the direct and circuitous trade between the United Kingdom and India, shall continue subject to the payment of the duties now in force under the existing Regulations.

VII. If the established duties on goods specified in the preceding sections shall have been paid at any port in the territories subject to the British Government in India, no further duty shall be levied upon their transit from port to port, within the same territories. A regular certificate of such payment, under the signature of the principal officer of the custom-house at which such duties may have been levied, shall be furnished to the collector of customs, or other proper officer, at every port to which such goods may be brought after the first payment of duties.

EXPORTS.

VIII. First. Indigo, the produce and manufacture of the territories immediately dependant on the presidency of Fort William, shall be allowed a drawback on exportation on British registered ships, or on Indian-built ships trading with the United Kingdom of Great Britain and Ireland, directly or circuitously, under the provisions of the Act of the 53 Geo. III., and subsequent Acts, equal to the whole amount of the duty payable under the existing Regulations.

Second. Indigo, the produce and manufacture of the territories of his Highness the Vizier, or of any other native power, shall be allowed a drawback at the same rate only as that article, the produce and manufacture of the British territories, although the duty levied may have been higher.

Third. It is to be clearly understood that the drawbacks mentioned in the two preceding clauses are to be allowed only on indigo exported by sea to the United Kingdom of Great Britain and Ireland, and that no drawback will be allowed on the carriage of indigo to any foreign settlement in Asia.

IX. On cotton-wool, hemp and sunn, the produce of any part of India, a drawback of the whole amount of duty shall be allowed on exportation to the United Kingdom of Great Britain and Ireland.

X. On the exportation to the United Kingdom of all other articles, including saltpetre, which are liable to duty under existing Regulations, such a drawback shall be allowed as may reduce the duty actually receivable by government to $(2\frac{1}{2})$ two and a half per cent.; but no drawback shall be allowed in any instance unless the application for drawback shall be made at the time when the goods are exported.

XI. Section 5, Regulation VI, 1814, is hereby rescinded. It is however declared, that all applications for drawbacks shall be accompanied by the rowannah or rowannahs covering the goods intended to be exported, as provided in Section 20, Regulation I. 1812.

XII. In modification of the rules contained in clause 1st, Section 12, Regulation IX, 1810, and Section 3, Regulation I, 1812, it is hereby declared that the amount of inland or transit duty to be levied on cotton-wool, both in its cleaned and uncleaned state, shall not exceed five per cent. upon the value; under this modification, therefore, the fixed rates of twelve annas per maund in its cleaned state, and four annas in its uncleaned state per maund of ninety-six Calcutta sicca weight, will be reduced to a rate equal to five per cent. on the value, whenever the rates before specified may exceed that amount.

XIII. With the above exceptions, it is hereby declared that nothing contained in the present

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present Regulation is to be construed to affect the inland and transit duties payable under the provisions of Regulation IX, 1810, and Regulations I, and XIX, 1812, and Regulation VI, of 1814.

XIV. First. Nothing contained in this Regulation is intended to apply to the trade conducted on foreign bottoms, the duties on which, as specified in the existing Regulations, as well as the rules by which that trade is governed, are to remain on their present footing until all the arrangements consequent on the treaties of peace shall have been completed.

Second. Neither is anything contained in this Regulation intended to apply to deposits made previously to the date of this Regulation for the payment of duties on goods imported; the accounts of which have not yet been adjusted. All deposits made previous to the date of this Regulation shall be adjusted according to the existing rates of duties.

BENGAL:—SEPARATE DEPARTMENT OF CUSTOMS.

Our Governor-General in Council, at Fort William in Bengal.

28th December 1814.

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Para. 1. IN our separate despatch (department of Customs) of the 29th July last, we conveyed to you our instructions respecting the rates of duties hereafter to be charged on imports and exports.

2. Our attention has since been turned to the mode in which the real value of goods is to be ascertained, with a view to the collection of the *ad valorem* duties; but we are not yet prepared to give you any specific directions on this head; you will therefore carry our former instructions into effect in the manner which shall appear to you best calculated to prevent an evasion of the duties on the one hand, and on the other to occasion the least possible perplexity and vexation to the merchants.

3. In the exercise of the discretion with which you are thus vested, we would merely suggest for your consideration, whether the late method of collecting the *ad valorem* duties in this country might not be adopted by you with advantage. By that method the merchant was called upon to declare his own valuation of the goods entered at the Custom-house, and the collector was authorized, in cases where he was of opinion that the goods were undervalued, to take them on paying an advance of £10 per cent. on the valuation. It is possible, however, that you may find an adherence to the mode hitherto in use in India, of adding a certain per-centage to the invoice price, preferable to any other. But on this subject we desire to have a particular communication of your sentiments.

4. In any case in which you may find it more convenient to apportion the duty to weight or quantity than to value, you are at liberty to do so.

5. For the purpose of definitively fixing the rates at which foreign coins or money of account are to be estimated in Indian currency at the Custom-houses in India, in establishing a valuation of goods, and in paying the duties thereon, should it be deemed advisable to adhere to the present mode of making the invoice price the basis of that valuation, you are directed to revise the table of exchanges annexed to section 60, of Regulation IX, 1810; and should you think it expedient to make any alterations therein, you will submit them for our consideration. In the mean time, the payments are to be regulated by the table as it now stands.

6. As it appears that the system of internal duties prevalent within the territories
of

of Fort St. George, is essentially different from that which, after an elaborate investigation, has been introduced in Bengal, particularly in reference to the multiplicity of articles of consumption among the natives, which, in the former, are subjected to duties; we desire that you will, in conjunction with the government of Fort St. George, take into your consideration the propriety of applying to that presidency the principles which you have adopted; and you will, on the earliest occasion, report to us upon the subject.

7. We are extremely desirous that the internal duties should not have the effect of diminishing the consumption, or materially obstructing the free transport of any article among the natives, whether of their own consumption or manufacture, or imported by sea, except such as may be injurious to their health or morals: and we therefore desire that, in any case in which you have reason to apprehend that these effects are produced by the present rate of duty, under either presidency, you will give orders for reducing the duty to such a rate as the article will easily bear. The increased quantity subjected to taxation, owing to the removal of the burthen, will, we trust, in most cases counterbalance the reduction of the rate, so as to prevent any deficiency in the revenue.

We are your affectionate friends,

(Signed)

W. F. ELPHINSTONE,
JOHN INGLIS,
JOHN MORRIS,
JOHN JACKSON,
DAVID SCOTT,
S. TOONE,
C. MARJORIBANKS,

A. ALLAN,
S. DAVIS,
ROBERT CLERK,
H. LINDSAY,
J. A. BANNERMAN,
J. HUDLESTON,
J. PATTISON.

London, 28th December 1814.

BENGAL:—SEPARATE DEPARTMENT OF CUSTOMS.

Our Governor-General in Council, at Fort William in Bengal.

27th November 1816.

Para. 1. WE have received your letter in this department, dated the 26th August 1815, in reply to our despatch of the 29th July 1814, directing the modification, in various instances, of the duties, as then established, on the trade between India and the United Kingdom.

2. You explain to us in your letter the course of proceeding which you adopted in consequence of our instructions, and notify the transmission of copies of a Regulation passed by the Vice-President and Council on the 26th August 1815, for the purpose of carrying such orders into effect.

3. We have received from Fort St. George and Bombay advices upon the same subject, confirming the facts stated in the 3d and 5th paragraphs of your letter, as to the course of proceeding followed by those governments in regard to the prescribed reduction of duties and grants of drawbacks.

4. We have observed with regret and dissatisfaction, the delay which took place before the government of Fort St. George replied to your letter of the 25th March 1815; to this circumstance, probably, may be ascribed the length of time which intervened between the receipt of our despatch and the publication of your Regulation,

5. We

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5. We approve of the substance of the answers which you returned to the letters addressed to you by the merchants of Calcutta, soliciting that the Regulation should have a retrospective effect.

6. We proceed to notice the different sections of the published Regulation which you have transmitted to us, premising that it is by no means so precise and detailed as it ought to have been, and that its omissions and defects appear to us of sufficient importance to require amendment.

7. Upon the preamble we have no observation to make, except that in future references to the Act by which Indian-built ships are partially admitted to the privileges of British registry, you will notice only the Act 55 Geo. III. c. 116.

8. Section II. is conformable with our instructions.

9. Section III. We regret that our instruction on the subject of exempting metals from the payment of import duties was not conveyed to you with sufficient precision. Our intention was, that metals, wrought or unwrought, the produce or manufacture of the United Kingdom, should be exempted from duty on being imported into our ports and settlements in India, in British or Indian registered ships, trading under the provisions of the Act 53 Geo. III. c. 155, and the subsequent Acts regulating the trade between this country and India. The exemption contained in this clause must accordingly be extended to the articles enumerated in the margin.*

10. Section IV. should have contained a list of the articles which, under the denomination of marine stores, are exempted from the payment of duty.

11. The following are the articles enumerated under this head in the Regulation passed by the Bombay Government; and as we see no reason to doubt the accuracy of the list, we desire that, for the sake of uniformity, it be adopted by you :

- | | |
|---|-----------------------------|
| Anchors. | Figure-heads. |
| Blocks of sorts. | Pump hide. |
| Boxes, pump. | Kintledge. |
| Bunting of sorts. | Lanterns. |
| Masts and spars of all sorts. | Lines and twine. |
| Bells for ships. | Scupper leather. |
| Canvass of all sorts. | Sail-needles of sorts. |
| Copper rings. | Spars of sorts. |
| Mooring chains. | Tar and pitch. |
| Channel-work for ships. | Palm irons. |
| Azimuth, hanging, and steering compasses. | Hawse rollers. |
| Cordage of all descriptions. | Rosin. |
| Deals of sorts. | Sheaves and pins of sorts. |
| Capstern furniture. | Speaking trumpets of sorts. |
| Time and binnacle glasses. | Vitry. |
| Grapnels. | Varnish. |

12. Sections

- | | |
|--|--|
| Cutlery. | Wire of iron, brass, steel, silver and gold. |
| Table and kitchen utensils. | Lead in sheets, cast or rolled. |
| Trinkets composed wholly or chiefly of metals. | Copper pumps. |
| Locks, bolts and hinges. | Mathematical instruments. |
| Scales and weights. | Fire engines. |
| Clocks, watches and timekeepers. | Tin ware. |
| Nails of iron and copper. | Shot for fowling. |
| Hatchets, hammers, saws, and ironmongery of all sorts. | Bellows. |
| Sheet copper and sheet iron. | Braziery, and generally all others, coming under the above description of wrought or unwrought metals. |

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12. Sections 5, 6, and 7, are conformably to our instructions. It ought, however, to have been explicitly declared that the rates of duties prescribed in Section 5, Clauses 1 and 2, were not to operate, in any case whatever, as an imposition or increase of duty, but as a reduction of all duties which, at the time, were fixed at a higher rate than $2\frac{1}{2}$ per cent. on the value.

13. Section 8, Clause 1. The drawback, instead of being allowed only on "indigo, the produce and manufacture of the territories immediately dependent on the presidency of Fort William," should have been allowed, conformably with our instructions, "on indigo the produce and manufacture of *our own territories*," thereby including indigo manufactured under the other presidencies, as well as in the territories subject to your government. It is the more unaccountable that you should have committed this error in the first clause, as Clause 2 seems to have been framed on the true construction of the order, *viz.* that the duties to which indigo, the produce or manufacture of British India, was subject, were the same; and, consequently, that the amount of the drawbacks allowed by the new Regulation, on its exportation to the United Kingdom, would likewise be the same under all the three presidencies. If the duties upon indigo were various, a difficulty may arise as to the amount of the drawback to be allowed on indigo, the produce of the native states: at any rate, it would have been more satisfactory if the amount of the drawbacks on indigo of each description had been specified.

14. Clause 3 is correct.

15. Sections 9 and 10 are conformable to our instructions; in reference to the former, however, a doubt which appears to have arisen at Bombay, renders it necessary that we should distinctly apprise you that the articles therein mentioned are to be exported to the United Kingdom, free of all duty, whether internal or external.

16. With reference to Section 11, we have only to express our hope that due precaution may be taken against the occurrence of frauds, as connected with the grant of drawbacks.

17. Sections 12 and 13 are conformable to our instructions.

18. Section 14. It was not intended that the first clause of this section should be embodied in a public Regulation.

19. We desire that, on the receipt of this despatch, you will pass a new or supplementary Regulation, in which you will make such enactments as may be necessary, in consequence of the observations we have made on Section 3. of Regulation IV of 1815 (as to manufactured metals); on Section 5, Clauses 1 and 2 (as to the Regulation in no case operating as an increase of duty), and on Section 8, clause 1 (as to indigo, the produce or manufacture of other British territories).

20. We further direct that the provisions of Section 7 be extended to all goods, whether European or other.

21. A tariff of the duties payable, and the drawbacks allowed, on each article of commerce, should be affixed to the new Regulation; and when you transmit it to us, we desire that it may be accompanied with full explanations, and with tables showing the former as well as the present amount of each duty and drawback, and the Regulation under which it was levied or allowed.

22. The Regulation promulgated by the Bombay government, and that which has been forwarded to us in manuscript by the government of Fort St. George, are, with the exception of a few clauses which have been varied in accommodation to local circumstances, the same in substance, and nearly the same in terms, with the

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Regulation which you have transmitted. We shall, however, communicate directly to both governments our sentiments and instructions upon their respective proceedings.

We are your affectionate friends,

(Signed)

T. REID.	W. WIGRAM.
JOHN BEBB.	R. C. FLOWDEN.
J. BOSANQUET.	J. BANNERMAN.
JOSEPH COTTON.	EDWARD PARRY.
JOHN MORRIS.	J. THORNHILL.
JOHN INGLIS.	RICHARD PARRY.
G. A. ROBINSON.	S. DAVIS.

London, 27th November, 1816.

TERRITORIAL DEPARTMENT:—REVENUE.

10th October 1817,

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

Letter from
Bengal.

HONOURABLE SIRS:

WE have had the honour to receive a letter from you, dated the 27th November 1816.

2. We have now the honour of transmitting to your Honourable Court a copy of the Regulation which we have passed, on consideration of the instructions conveyed to us in the above despatch.

3. We proceed to notice such part of your Honourable Court's letter as appears to call for a distinct reply, and to explain the grounds on which we have judged it proper to deviate in some respects from the strict letter of your Honourable Court's present instructions.

4. It must be unnecessary for us to express the satisfaction we always feel when our proceedings meet with your Honourable Court's approbation. In regard, therefore, to those parts of Regulation IV. of 1815, which has received your sanction and approval, we shall not detain you with any further remark.

5. We shall carefully attend to the injunction contained in the 7th paragraph of your Honourable Court's letter, in which you direct, "that in future references to the Act by which Indian-built ships are partially admitted to the privileges of British registry, you will notice only the Act 55 Geo. III. c. 116."

6. Your Honourable Court will observe that we have, as directed in the 9th paragraph of your letter, extended the exemption contained in Section 3, Regulation 1815, to all articles coming under the denomination of wrought or unwrought metals.

7. We have likewise declared the several articles specified in the 11th paragraph of your Honourable Court's letter, to be naval stores, within the meaning of Section 4 of the above-mentioned Regulation.

8. In the 12th paragraph of your Honourable Court's letter you observe, "it ought, however, to have been explicitly declared, that the rates of duties prescribed in
Section

Section 5, Clauses 1 and 2, were not to operate in any case whatever as an imposition or increase of duty; but as a reduction of all duties which at the time were fixed at a higher rate than two and a half per cent. on the value."

9. We should undoubtedly, had there been any danger of misconstruction, have included such a declaration in the provisions referred to, as being fully sensible that no increase of custom duty could legally be imposed by us, except in the mode prescribed by the Legislature; but, in point of fact, the lowest rate of duty to which any article imported by sea was subject, under the rules in force at this presidency, previously to the enactment of Regulation IV of 1815, being 5 per cent., we hardly deemed it necessary to declare what was abundantly notorious to all parties concerned. We trust that this explanation will justify to your Honourable Court the omission of such a declaratory enactment in the supplementary Regulation now passed by us.

10. We have, under your Honourable Court's instructions, inserted in this Regulation an explanatory clause, notifying that the rule contained in Clause 1, Section 8, Regulation IV, 1815, shall be considered applicable to all indigo, the produce and manufacture of the *British territories*. We must, however, observe that, practically speaking, no inconvenience could well be anticipated from the apparent error in the wording of the above clause, which is noticed by your Honourable Court.

11. No instances we believe are to be found of indigo, the produce of territories subordinate to any of the other presidencies, being imported into Bengal. The article, indeed, still finds a place in the schedule of imports by sea, annexed to Regulation III, 1811, but such importation has, we apprehend, long since entirely ceased.

12. The only indigo, therefore, which is likely in practice to receive the benefit of the rule, as far as our custom-houses are concerned, is that which is the produce of the provinces dependent on this presidency; and as a drawback is allowed on exportation to Great Britain and Ireland on British ships, equal to the whole of the duty payable under the Regulations, it appeared hardly necessary to specify the amount of drawback, which is, in fact, defined in the *rowannah*, on the production of which it is granted.

13. We have, however, taken occasion to correct a slight inaccuracy, which by a too literal adherence to the orders of your Honourable Court, had crept into the second clause of the section referred to. By that section it is declared that indigo, the produce of the *Vizier's territories*, shall be allowed a drawback at the same rate only as that article the produce of the *British territories*. In point of fact, however, the inland or transit duty, on which alone a drawback can properly be granted, is the same on indigo the produce of *Oude*, as on the article the produce of the *British territories*; but the former is liable to an additional export duty of two and a half per cent. on exportation by sea.

14. There is an obvious incongruity, however, in levying an export duty on the same article that is allowed a drawback of a greater per-centage on the same valuation, yet this has hitherto occurred in the practice of the officers of the Custom-house, who naturally look to the letter of the Regulation.

15. They have been used to grant on indigo, the produce of *Oude*, a drawback of 5 per cent., being the whole amount of the inland duty, and to levy an export duty of two and a half per cent., and the same principle has been followed in other cases.

16. To remedy this defect, we have declared the rule which prescribes the demand of an export duty on certain articles, the produce of the *Vizier's* and the *Nepaul territories*, not to be applicable to those articles when exported to the United Kingdom, making a corresponding reduction in the amount of drawbacks hitherto granted on such articles.

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17. Thus on those articles, the produce of Oude and the Nepal territories, which (under the treaties existing with those states) were rendered liable to a transit duty of two and a half per cent. only, no drawback is allowed; and the drawback on indigo, the manufacture of Oude or any foreign state, is limited to half the transit duty, so that the amount retained is reduced to two and a half per cent., being the amount formerly demandable in the shape of an export duty.

18. With reference to the observations contained in the 15th paragraph of your Honourable Court's despatch, we beg permission to state that the rule contained in Section 9, Regulation IV, 1815, has been considered applicable to all duties, internal as well as external.

19. In the 18th paragraph of the despatch now replied to, your Honourable Court observe, that it was not your intention "that the first clause of this section should be embodied in a public Regulation."

20. We beg leave, however, to observe, that the amount of customs demandable on goods imported and exported on foreign bottoms, is professedly regulated in Regulation III, 1811, by the principle of subjecting the foreign trader to a duty double the amount payable by the British trader; and that, consequently, applying this principle to the state of things created by Regulation IV, 1815, foreigners might naturally have assumed that they were entitled to such a reduction in the amount of duty demandable from them as would place them in the same situation as before, considered relatively to the British trader. It appeared to us, therefore, to be proper to anticipate by a distinct enactment, so obvious a pretension. We did not at the same time conceive that any inconvenience would result from the publication of the clause in question.

21. In the 20th paragraph of your despatch your Honourable Court desire "that the provisions of Section 7 be extended to all goods, whether European or others."

22. We conceive, however, that your Honourable Court may not have been aware of the great variety in the rate of duty demandable at the several presidencies on goods imported by sea, otherwise than in the mode specified in Regulation IV, 1815, and that it was only your intention to place goods brought to this presidency circuitously, *i. e.* after having been originally imported at some other British port in India on the same footing as if they had been brought here directly.

23. We have accordingly inserted in the Regulation now submitted to you, a clause providing that the owners of goods so imported into Bengal, shall receive credit here for the amount of the duties which may have been paid and retained at the place of original importation.

24. This rule will, we trust, fulfil your Honourable Court's intentions; whereas a strict adherence to the letter of your instructions would obviously (under the present inequality of duties demandable at the several presidencies) give, in many instances, a very unreasonable advantage to the circuitous trader, which it never could have been in the contemplation of your Honourable Court to afford.

25. We have likewise, your Honourable Court will observe, taken this opportunity of rescinding Section 57, Regulation IX of 1810.

26. This rule provides that "copper and other goods purchased from the warehouses of the Honourable Company at any of the other presidencies shall, on importation at this presidency, pass duty free."

27. The exemption afforded by the above rule will, in almost all cases, come within the more general provision of Section 7, Regulation IV, 1815; and as far as it is calculated to afford any advantage to the commercial branch of the Honourable Company's

Company's concerns, it must be considered void, as being contrary to the Act of 53d. of the King.

28. The section in question appearing thus to be either invalid or superfluous, and at the same time liable to mislead the merchant, we deemed it right to take the earliest opportunity of distinctly rescinding it.

29. In compliance with your Honourable Court's instructions, as conveyed in the 21st paragraph of your present letter, we have annexed to the Regulation now submitted to you, schedules exhibiting the rates of duties payable, and drawbacks allowed on the several articles of commerce, on the importation from, or exportation to the United Kingdom.

30. We likewise transmit enclosed synoptical tables, exhibiting in one view the present and former amount of each duty and drawback levied and allowed on all goods imported and exported at this presidency.

31. With reference to your Honourable Court's desire to be informed of the Regulation under which the amount of each is adjusted, we beg leave to remark that by Regulation IX, 1810, all former rules respecting customs were rescinded or consolidated; and that until the enactment of Regulation IV, 1815, no permanent alteration in the rates of duty demandable on the trade of British ships had taken place since the above-mentioned Regulation was passed, with the exception of an export duty on bullion, which was prescribed by Regulation XII, 1813; a necessary distinction made by Regulation I, of the preceding year, between cotton in its clean and unclean state; and the rules for levying a duty on the importation of horses, which have since been rescinded.

32. The other rules passed in the years 1811 to 1814, in as far as concerned the British trader; referred merely to the valuation of goods and other matters connected with the forms of official procedure.

33. Regulation IV, 1815, first drew a distinction between the general British trade at this presidency and that conducted under the Acts for regulating the direct and circuitous trade between India and Great Britain, but left the rates of custom duty and the amount of drawback applicable to the former to be still regulated (with the trifling exceptions above alluded to) by Regulation IX, 1810.

34. The rules applicable to the trade of foreign merchants are, your Honourable Court are aware, to be found in Regulation III, 1811.

35. The tables now submitted, in which all the cases above specified are distinguished, will, we trust, be found sufficiently explanatory of the general scope of the several rules alluded to. The practical effect of the alteration introduced by the orders of your Honourable Court, as affecting this branch of our revenue, we shall hereafter have an opportunity of laying fully before you.

36. You will not fail to remark how important an alteration has been introduced by Regulation IV, 1815, both as it abolishes and reduces various duties to which British traders were before liable, and still more as it extends the allowance of drawbacks.

37. This Regulation, therefore, would alone have constituted, in our judgment, a sufficient reason for instituting a very full and particular examination of the commerce of India, and the law of customs to which it is subjected, both with the view of giving consistency to the whole system, and of ascertaining in a very distinct manner the effect and influence of the important change introduced by the Regulation in question.

38. We see reason to believe, likewise, that several parts of the existing code of this presidency, particularly that portion which regards the valuation of goods by means of books of rates, and the rules for granting drawbacks, are susceptible of being

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being very greatly improved and simplified. Still more, we believe, it is necessary to modify the rules in force at the other presidencies, in order to frame a consistent system, applicable to India generally.

39. At the present period, too, when the commercial transactions of this country appear likely very greatly to increase, it becomes peculiarly desirable that every part of the system, whether connected with the rates of duty and the valuation of goods, or the detailed rules of practice, according to which the business of the several custom-houses is conducted, should be placed on the best possible footing.

40. Under this impression we have judged it advisable to constitute a committee, for the purpose of revising the general Regulations established for the collection of customs in the provinces immediately dependant on the presidency of Fort William; and, as far as circumstances will permit, the system established for the management of this branch of the public revenue throughout India.

41. We enclose, for the information of your Honourable Court, a copy of the instructions issued to the committee; and we hope that we shall be able to submit, by one of the fleets of the present season, the result of their labours.

42. As we shall then have a much better opportunity of entering fully into the subject, we deem it unnecessary at present to detain your Honourable Court with any further detailed observations.

43. It is proper, however, to notice that the present Regulation has been prepared in communication with the committee; and indeed, if the orders of your Honourable Court had left us any discretion on the subject, we confess we should have been anxious not only to have availed ourselves of their official experience in regulating its details, but likewise to have had the benefit of their opinion on the general expediency of the measure, before we determined to abandon (especially at the present juncture) so considerable a revenue as, under the operation of these rules, must be relinquished.

44. We have already received a Regulation, passed by the government of Bombay, under the orders conveyed in your Honourable Court's despatch to that presidency.

45. The provisions contained in that Regulation do not, we imagine, differ in their general tenor from those which we have enacted, more than the different circumstances of the two presidencies render necessary; and, from the low scale of the duties levied at Bombay, no such practical inconvenience will result from a literal observance of the instructions of your Honourable Court, for the extension of the rule contained in Section 7 of the Regulation of 1815, as would necessarily have resulted from the adoption of a similar measure at this presidency, as explained in a former part of this despatch.

46. We could have wished, however, that the government of Bombay had awaited the receipt of a communication from us, in order that the greatest possible uniformity might have been preserved.

47. In the schedule of duties, also, which has been annexed to the Bombay Regulation, the distinction between articles British and foreign articles, although specified in certain cases, appears to us to be scarcely sufficiently detailed.

48. We observe, too, that the following articles are declared free on importation, viz. *gold and silver lace and ship chandlery*.

49. The former is, we presume, exempted on the principle which exempts all metals, *wrought and unwrought*; but if so, we cannot help thinking that the rule has been in some degree extended beyond the fair meaning of the words; or the intent of your Honourable Court; the question, however, is not likely to be of much practical importance.

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50. An exemption of all goods coming under the denomination of *ship chandlery*, is likely to have a more extensive operation, and would, we believe, embrace a considerable number of articles which could not with any propriety come under the denomination of marine stores, as belonging to which, we presume, ship chandlery has been exempted.

51. This last item, therefore, we have wholly excluded from the list of goods specified in the schedule annexed to the Regulation for this presidency; and we have entered gold and silver lace as subject to the general duty demandable on imports from the United Kingdom.

52. The only other important difference between the two Regulations relates to opium, which under the rules of Regulation XVI of the present year, has of course become subject, on importation at this presidency, to the protecting duty of sicca rupees 24 per seer.

53. A corresponding Regulation respecting opium, will of course be passed by the government of Bombay, on receiving the approval and sanction of your Honourable Court, and the honourable the Board of Control.

54. We design to transmit, both to Fort St. George and Bombay, copies of the present despatch and of its inclosures, for the information of those governments respectively.

55. Although it shall be found at present impracticable to assimilate the rules in force at the several presidencies, yet the information thus afforded may be useful to the committees which (at the recommendation of this government) have been appointed at the two other presidencies, with objects similar to those to which we have directed the labours of the committee which has been constituted here, and from whose labours we anticipate the formation of a solid and consistent system of custom-law throughout India.

We have the honour to be, honourable Sirs,

Your most faithful humble servants,

Fort William,
10 October, 1817.

(Signed) N. B. EDMONSTONE,
G. DOWDRESWELL.

BENGAL:—SEPARATE DEPARTMENT OF CUSTOMS.

Our Governor-General in Council, at Fort William in Bengal.

13th February 1817.

Para. I. FROM the documents accompanying your letter of the 26th August 1815, and others which have been transmitted to us by the government of Fort St. George, we observe that in consequence of the orders which we have given since the passing of the New Charter Act, for reducing the custom duties in India, it is estimated that there will be a defalcation in the produce of the customs under the three presidencies to the amount of about eleven lacs of rupees annually, supposing no increase of trade to take place.

2. As it is expedient that we should be well informed as to the actual effect of the new arrangements, as well upon the commerce of British India as upon the revenue, we desire you to furnish us periodically with accurate statements of the amount of the custom duties at your presidency, distinguishing the produce of the several principal articles, the rate and nature of the duty, and the Regulation under which it is levied, and

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and also distinguishing the imports and exports of the Company, or of their officers, from those of other traders.

3. These accounts are to be made up to the same period as the reports upon external commerce, which are also to be so framed as to distinguish the Company's from the private trade; these reports being in future to be prepared in the Custom-house department, it will be easy to combine in one general statement annually from that department all the accounts which we hereby require, and you will accompany such statement with such observations as may occur to you.

4. We therefore direct that you will transmit to us such other information as may in your opinion enable us to judge of the effects which may be produced by the prescribed reduction and remission of duties upon the trade between India and the United Kingdom, distinguishing between the imports of raw and manufactured articles.

We are your affectionate friends,

(Signed)

T. REID.

J. BEBB.

J. BOSANQUET.

E. PARRY.

J. INGLIS.

J. B. TAYLOR.

W. S. CLARKE.

J. LUMSDEN.

J. BANNERMAN.

S. DAVIS.

R. PARRY.

W. F. ELPHINSTONE.

J. THORNHILL.

H. LINDSAY.

London, 13 February 1817.

BENGAL :—SEPARATE DEPARTMENT OF CUSTOMS.

Our Governor-General in Council, at Fort William in Bengal.

18th June 1817.

Para. 1. OUR last letter from this department was dated the 19th April 1817.

2. We lately received a letter from the Governor in Council, at Fort St. George, dated the 10th May 1816, enclosing a Report from the Board of Trade at that presidency, copies of which we now transmit to you as numbers in the packet.

3. You will perceive from these communications, that the Government of Madras fully partake in the apprehensions entertained by their Board of Trade that the existing high rates of duty on goods exported in foreign bottoms from the ports subject to that presidency, amounting generally to sixteen, and in some instances to twenty per cent., will have the effect of driving the foreign trade from our ports, and of causing ships navigated under foreign flags to resort to foreign settlements in India, where they will be supplied with goods the produce of the Company's territories, " which, under the present Regulations, may be conveyed thither on paying a duty of from eight to ten per cent."

4. We are disposed to think that those apprehensions may be well founded, with reference to the double duties levied upon foreign trade under our orders of the 3d August 1808, in as far as they respect the trade carried on between foreign Europe and America and our ports on the coast of Coromandel, and also that the same effect may be felt, though perhaps in an inferior degree, under the other presidencies.

5. The great change which has taken place, since those orders were issued, in the political relations of this country, and the late restoration to foreign European powers of those settlements in India which the events of the war had placed in our possession, may render expedient a corresponding alteration in our revenue regulations.

6. It

6. It appears to us that the most effectual mode of averting the evil contemplated by the government of Madras, and the injury which would thence ensue to the interests of the Company, would be to reduce the rates of duty now payable on foreign trade, so as to remove the temptation to the ships of other nations to resort to foreign settlements in India in preference to our own. We desire, however, that you will take the subject, in all its bearings, into immediate consideration, and that you will, after communicating thereupon with the governments of Fort St. George and Bombay, adopt such measures as the case may seem to demand.

7. Should you be of opinion that it is advisable to reduce the present rates of duty levied on foreign trade, you will bear in mind that, whilst it is expedient that the duties shall not be so high as to occasion a change in the course of that trade, it is desirable, with a view to the interests of our revenue as well as to guard against a competition unfavourable to British commerce and shipping, that they shall not be reduced to a lower scale than is absolutely necessary to prevent the foreign trade which has been hitherto carried on with our settlements in India from being diverted into other channels.

8. We shall of course expect to be furnished with the result of your deliberations on this important matter; but we confide the general arrangement entirely to your discretion, and authorize you to carry into effect any reduction of duty on the foreign trade which may be finally determined upon, in concert with the governments at the other presidencies, without a previous reference to us.

9. The foregoing observations and instructions are applicable exclusively to the foreign export trade from our settlements in India. The same considerations do not appear to apply to the foreign import trade; on the contrary, it is desirable that the duties levied on goods, the produce of other countries, and particularly on wines imported on foreign bottoms into our settlements in India, should be continued on a high scale, otherwise it is to be apprehended that this branch of trade will pass entirely into the hands of foreigners, under the superior advantages which they possess in carrying it on.

We are your affectionate friends,

(Signed)

J. BEBB.	S. TOONE.
J. PATTISON.	A. ALLAN.
J. COTTON.	J. B. TAYLOR.
W. ASTELL.	S. DAVIS.
J. MORRIS.	W. F. ELPHINSTONE.
H. LINDSAY.	W. WIGRAM.
T. REID.	

London, 18 June 1817.

BENGAL:—SEPARATE DEPARTMENT OF CUSTOMS.

Our Governor-General in Council, at Fort William in Bengal.

7th January 1818.

Para. 1. OUR last letter to you in this department was dated the 18th June last.

2. On the 18th June last we called your attention to a letter addressed to us by the Governor in Council at Fort St. George, under date the 10th May 1816, on the subject of the duties levied upon the trade of foreigners with the Company's possessions in India.

3. On the 26th July we received your letter in this department, dated the 17th
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January 1817, communicating your sentiments upon the letter which was addressed to us by the Governor in Council at Fort St. George, of the date above mentioned, a copy of which was transmitted to you by that government.

4. We have more recently received a letter, dated the 10th April last, from the government of Madras, to whom you had communicated a copy of your letter to us of the 17th January preceding; and we now transmit (a number in the packet) copy of a despatch which we have addressed to the Governor in Council at Fort St. George, in reply to their two communications on the subject of the duties levied on the foreign trade.

5. You will perceive, from the enclosed despatch, that we concur with you in opinion as to the inexpediency of reducing, at present, the rate of duties now levied on the trade of foreigners with the territories subject to your presidency, and that we have referred it to you to consider, in concert with the government of Madras, how far it may be advisable, or otherwise, to lower the scale of duties now payable by the foreign trade, under the presidency of Fort St. George. You will observe also that we have approved the draft of a Regulation which was prepared and transmitted to us by the Madras government, subjecting the trade carried on between the territories under that government and the foreign territories adjacent to them, whether in British or Asiatic vessels, to the same rate of duty as it is now subject to in foreign vessels.

6. We expect to be furnished, at no distant period, with the communication promised in the 26th paragraph of your letter of the 17th January last, "on the subject generally of the laws under which the customs are collected, as well as upon the effects" produced on trade and revenue by "the late provisions for the encouragement of British commerce."

We are your affectionate friends,

(Signed)

J. BEBB.	J. MORRIS.
J. PATTISON.	C. MARJORIBANKS.
J. COTTON.	J. INGLIS.
J. BOSANQUET.	G. SMITH.
S. TOONE.	T. REID.
C. GRANT.	J. JACKSON.
E. PARRY.	J. LUMSDEN.

London, 7th January, 1818.

BENGAL :—SEPARATE DEPARTMENT OF CUSTOMS.

Our Governor-General in Council, at Fort William in Bengal.

11th June, 1823.

Para. 1. Our last letter to you in this department was dated the 6th November last.

2. In your letter of the 20th February 1819, paragraphs 79 and 80, you called our attention to a very considerable decrease which had been experienced in the year 1817-18, "in the duties derived from piece-goods," amounting, as compared with the preceding year, to rupees 4,31,816.

3. We have anxiously expected the result of the reference which you made to the Committee of Revision, as to the expediency of reducing the duties on this article; but

but in default of this information, we have ourselves taken the subject into consideration. From accounts subsequent to 1819, it appears that these duties, as compared with the year 1816-17, continued to decline; and although that year appears to have been a year of extraordinary produce, yet the progressive declension in each subsequent year indicates a very unfavourable situation of the manufacture and export.

4. The reports of external commerce do not give us so complete a view of this situation as we could desire; but there is too much reason to apprehend that the export of piece-goods from India has fallen to comparative insignificance, in consequence of the improved state of machinery in Europe, and the protection which different nations in Europe and the United States of North America are giving to their own manufactures, by heavy duties on foreign goods, or by absolute prohibitions. It is also clear that the imports of British piece-goods into India have increased; and though it has been doubted whether these articles come generally into use among the natives, the circumstance in any point of view furnishes a reason for removing all unnecessary charges from the native manufactures, especially when it is considered that the piece-goods of Great Britain are introduced into India at a rate of duty considerably lower than that to which the native manufactures are liable on transit within India.

5. One natural consequence of the reduction of the trade in piece-goods must be, that many industrious people, in different parts of India, are thence thrown out of employment, and reduced to distress; and every thing which injuriously affects the productive industry of the people, must affect in the same manner the resources of the government.

6. We would not attempt, by arbitrary encouragements, to force a branch of industry which, from a change in the circumstances of the country, may in its nature have ceased to be profitable, but are anxious that no impediment should be interposed by our fiscal regulations in the way of any portion of that prosperity which such branch of industry would otherwise enjoy. We should indeed, be very willing to sacrifice revenue where it would appear materially to check the trade of India, and still more when it could be shown to repress the manufactures in which so great a part of the Indian population is engaged; but in the present case it is not at all certain that the addition made to the revenue by the duties collected immediately from piece-goods, is not more than counterbalanced by the general deterioration of resources to which those duties are conducive.

7. Upon all these considerations we direct that, on receipt of this communication, you do immediately take into your particular consideration the propriety of abolishing all internal duties, under whatever name collected, on piece-goods and on raw cotton, the produce either of our own territories or those of our allies.

8. The principles on which our views are founded appear to us so clear and just, that we can hardly anticipate any possible objections on your part. Unless, therefore, you can show that we are essentially mistaken in the facts from which these views are drawn, we desire that you will immediately proceed to the abolition, and that you will communicate your decision to the other presidencies, and require them to adopt the same line of conduct.

9. Whatever may be your decision, you will furnish us with early and full information upon all matters, whether of fact or opinion, which may have led you to it. We desire to be informed of the total amount of the transit duties collected on piece-goods and cotton respectively, and of the drawback allowed. < We do not understand whether the amount of duty, which is stated to have been in 1820-21, on piece-goods, rupees 11,78,193, and on cotton, rupees 7,35,598, is the gross amount previously to the payment of drawback, or the net amount after deducting the drawback. > We

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also desire to be more particularly informed of the nature of the transactions which come under the head of "Imports by Land." We cannot at present satisfy ourselves whether they consist of the manufactures of our territories imported into Calcutta, or of the manufactures of native states.

10. With respect to raw cotton, you are directed to permit its being exported, free of duty, to the United Kingdom, and also to China, but to all other places you are to impose an export duty, subject to our confirmation, conformably to the 53 Geo. III., c. 155, s. 25, of two and a half per cent. upon the value.

We are your affectionate friends,

(Signed)

W. WIGRAM.
W. ASTELL.
C. GRANT.
GEORGE SMITH.
C. E. PRESCOTT.
JOHN LOCH.
J. BAILLIE.
C. MILLS, JUN.

S. TOONE.
W. F. ELPHINSTONE.
J. DANIEL.
T. REID.
C. MARJORIBANKS.
G. RAIKES.
W. S. CLARKE.

London, 11th June 1823.

TERRITORIAL DEPARTMENT :—CUSTOMS.

To the Court of Directors for Affairs of the Honourable the United Company
of Merchants of England trading to the East-Indies.

HONOURABLE SIRS,

29th May 1823.

Letter from
Bengal.

WE have the honour to transmit, for the immediate information of your Honourable Court, the accompanying copy of a minute recorded by the Governor-General, and to report that, as proposed in that paper, we have, with reference to the present financial circumstances of the government, resolved on the adoption of the two following measures: first, the reduction of the transit duties now levied on piece-goods manufactured within our territories, from seven to two and a half per cent.; at which last rate you are aware goods of this description are already allowed to be imported from the United Kingdom and from Oude: secondly, the appropriation of the town duties, levied at the several principal cities and towns under Regulation X, of 1810, to purposes of local improvement.

2. Both these measures being, we conceive, calculated essentially to promote the prosperity of the country, and greatly to advance the credit of your government, we confidently hope that the arrangement will meet the approval and sanction of your Honourable Court. The prospect of financial prosperity that has enabled us to make the sacrifice of revenue which the measures in question involve, cannot but be highly gratifying to you, and we trust you will at once recognize the soundness of the principles on which they are founded, and admit the force of the considerations which have induced us to carry our views into immediate execution, without first submitting the matter to your judgment.

3. The reduction in the duty charged on piece-goods manufactured by our own subjects, to the rate levied on foreign states, was indeed required on the most obvious principles of justice and policy, which even the pressure of financial want, could scarcely have justified us in disregarding.

4. Scarcely less necessary is it to the credit of government that, with the assurance
of

of a large surplus revenue, no time should be lost in appropriating a portion of the superfluity to works so much needed as those indicated by the Governor-General. The apparent neglect or niggardness of government has often been made matter of blame; and the justice of the plea that the deficiency of the public resources had alone narrowed the application to such beneficial and dignified purposes, could be evinced only by the early adoption, under existing circumstances, of arrangements similar to those for which we have now to solicit your sanction.

5. For full information as to the grounds on which the measures we now report have been adopted, we beg leave to refer you to the minute of the Governor-General.

6. We propose immediately to publish a Regulation to give effect to our determination in regard to the duty on piece-goods. The detail of the arrangements to be adopted by us for securing the due application of the fund appropriated to the improvement of the cities and towns will be reported to you from the judicial department.

7. The important object of public education has not, you will perceive, escaped our attention. But the difficulty of the task, involving not merely, as in other countries, the extension of knowledge already possessed by numerous classes, but the introduction of much that is altogether new to the people, and the gradual correction of much that is erroneous and absurd, yet highly prized, and the danger of mischief from any hasty and inconsiderate attempt, have hitherto prevented us from submitting to you any general and comprehensive scheme.

8. We need scarcely, we trust, assure you of our anxious desire that every practicable means should be adopted of raising the condition and improving the moral character of your subjects. You may equally rely on our care to avoid every thing that would shock their sentiments or alienate their affections.

9. We request your particular attention to the subject discussed in the 63d paragraph of the Governor-General's minute, wherein the expediency is suggested of altogether relinquishing the inland transit duty on piece-goods.

10. Your honourable Court will perceive allusion in the minute to arrangements adopted by us for the reform of the custom law which heretofore prevailed in the Delhi territory. Our report on that subject we designed to incorporate with the general narrative of our proceedings; but as the press of other business has prevented the completion of that narrative to a late date, we deem it right, for your immediate information, to transmit (Nos. in the packet) copies of our correspondence with the board of revenue for the western provinces.*

11. These papers will fully explain the views by which we have been guided in giving to the Delhi territory the benefit of a system, which, whatever may be its defects, has operated essentially to promote the commercial prosperity of our older possessions.

We have the honour to be, &c.

(Signed)

JOHN ADAM,
EDWARD PAGET,
JOHN FENDALL,
J. H. HARRINGTON.

Fort William, 29th May 1823.

(True copy)

(Signed)

HOLT MACKENZIE,
Secretary to Government.

* Consultations, 25 July 1822, No. 5 and 6; and 30 January, No. 7 to 11.

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No. 1.—MINUTE by the Governor-General.

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WHEN considering the measures to be pursued, in the present favourable state of the revenues of India, it appeared that the first step should be the reduction of the charges incurred on account of the public debt. We accordingly determined to appropriate the surplus of our cash balance to the discharge of a portion of the non-remittable loan, and at the same time to adopt arrangements for lowering the interest on the remainder. The measures adopted by us for this purpose have now been fully carried into effect.

2. There will thus accrue a reduction on the charges of this government to the extent of about 33 lacs of rupees, of which about 25 lacs will be immediately realized.

3. The surplus of 1822-23 being estimated to exceed considerably the sum of two crore of rupees, the prospects of the ensuing year, 1823-24, which will have the benefit of the above saving, are in the highest degree satisfactory, and we may venture to assume as certain the realization of an Indian surplus considerably beyond the sum required to meet the home charges.

4. Having effected so considerable a reduction of our debt, one naturally turns to a consideration of the other modes in which a surplus revenue may be disposed of.

5. From making any direct supply to the home treasury, by the remittance of bullion, even if it were thought expedient, the orders of the honourable Court would restrain us; nor, under present circumstances, could it be proposed to purchase bills on England from private merchants. It only remains for us, therefore, in as far as relates to the Company's treasury in England, to prevent any drain upon it from China, by supplying the Canton treasury, and to continue to furnish the required investment from India. For this we are fully prepared.

6. Under these circumstances, we are naturally led to consider how far it may be expedient to reduce or abolish any of the existing taxes, or whether the surplus revenue may be more advantageously employed in increasing or improving our civil or military establishments, in supporting public institutions, or in executing works of extensive public utility.

7. In the first place, however, let us endeavour to estimate the extent of the funds likely to be at our disposal.

8. In the year 1821-22 we had a Bengal surplus of revenue 2,46,00,000; at Madras the surplus was rupees 18,000; at Bombay there was a deficit of about 70,00,000. The Indian surplus was therefore rupees 1,76,00,000.

9. For the year 1822-23 the estimated Bengal surplus is rupees 2,68,00,000; at Madras, the surplus is estimated at rupees 16,00,000; at Bombay they anticipate a deficit of rupees 71,00,000.

10. The estimated Indian surplus amounts therefore, according to these calculations, to rupees 2,13,00,000. The actual result will probably be somewhat more favourable. But, assuming the accuracy of the estimate, we have an aggregate surplus in the two years, 1821-22 and 1822-23, of rupees 3,90,00,000, giving an average for the two years of 1,95,00,000.

11. Now, with the exception of the receipts from salt and opium, it appears to me that a certain increase may be expected in all branches of revenue, as the natural result of the increasing prosperity of the country, and the extension of trade, which, I may

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may observe, the reduction of the rate of interest, and the execution of useful public works, must greatly promote.

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	Rupees.
12. The net revenue derived from the salt monopoly amounted in 1821-22, to	1,25,11,000
It is estimated for 1822-23 at	1,37,20,000
	<u>2,62,00,000</u>
Giving an average of	<u>1,31,00,000</u>

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13. As it is not, however, desirable that prices should be kept up at rates so high as have prevailed in the past year, I do not think we should look for a greater receipt from this source than rupees 1,25,00,000, at least until it shall be shown that a revenue in excess of this sum can be secured, notwithstanding a considerable reduction in the price of the article, through an enlarged consumption.

14. Under this head, therefore, we may allow a deduction of seven lacs of rupees.	
The opium yielded in 1821-22	Rupees 88,60,000
In 1822-23 (by estimate)	1,11,20,000
	<u>2) 1,99,80,000</u>
Average	<u>99,90,000</u>

15. Under this head it would not be safe to calculate on a net receipt exceeding 70 lacs, being 30 lacs in reduction * of the average of the past.

16. In the other items of revenue, especially in the resources of our new territories, I might probably, without risk of error, calculate on such an increase as would go far to counterbalance the deficit above contemplated; but desiring to keep decidedly within the mark, I shall content myself with assuming the additional income likely to accrue from these sources as sufficient to meet the additional charges, which we cannot now contemplate.

17. On the same principle of caution, I shall assume that the relinquishment of the Delhi customs will occasion a loss of five lacs of rupees, though my persuasion is strong that the effects of the measure will be very different, and though the growth of this branch of our revenue is, I apprehend, quite certain.

18. Deducting then forty-two lacs † from the average surplus of the past and present years, and there remains a surplus of rupees 1,53,00,000.

19. The

* This, as well as the reduction in the salt revenue above anticipated, is not, however, likely to occur within the year 1823-24; for the salt sold at the two first sales has fetched more than 400 rupees per 100 maunds; and fifty lacs of maunds are to be sold, and the proceeds of the Malwa opium to be sold at Calcutta, which has been already paid for, will be realized within the period. The excess of receipts on these accounts we may, however, consider as part of the funds whence the four crore of debt is to be liquidated; and the interest on the treasury notes which will be issued for a part of the amount, is to be discharged.

† Salt	7,00,000
Opium	30,00,000
Delhi	5,00,000
	<u>42,00,000</u>

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19. The average charge on account of the interest of our Bengal debt is sicca rupees 1,52,25,000.

20. The amount of the interest chargeable on the non-remittable debt, has been artificially swelled by the terms of the loan of May 1821, which rendering the interest payable in March and September, instead of July and December, threw into the accounts of the two past official years a charge for the interest of twenty-seven months*.

21. The annual interest on the debt, as it stood before our late operation, was about 1,38,00,000, or (deducting the bank dividend, and interest on debts due to government, according to the estimate of the present year) rupees 1,35,00,000.

22. Deducting from this the thirty-three lacs which will be saved by the late loan, the charge for interest will be reduced to about 1,02,00,000. If we suppose two crore of the bills drawn upon the Honourable Court to be cancelled, and the amount to be re-invested in our six per cent. securities, the annual interest will stand at about 1,14,00,000.

23. Hence a probable saving of rupees 38,00,000.

24. Even should all the bills drawn upon the Honourable Court be cancelled†, we should have a diminution of interest below the average of the two past years, to an extent exceeding thirty-four lacs of rupees.

25. On a principle of caution, I shall adopt this last-mentioned sum.

26. There appears to be no reason to doubt that the Madras government will maintain in future the surplus of sixteen lacs, of which their estimate affords us the prospect in the past year. This will give an improvement of eight lacs beyond the average of the two years.‡

27. A further improvement will result from the advance to be made to the Nizam; but as the arrangement is yet unsettled, I shall notice the item in the present review only as affording additional assurance against any failure in my other calculations of anticipated receipt.

28. At Bombay, where the average deficit amounts to seventy lacs of rupees, chiefly occasioned by the purchase of opium to be sold in the ensuing year, a considerable improvement may be confidently looked for. The net charge for Malwa opium is stated at about rupees 33½ lacs. Even, therefore, though we should give up the expectation of any considerable gain from this source, beyond what may be considered to be included in the anticipated seventy lacs of net revenue at this presidency, and should still regard as probable the insufficiency of the Bombay resources, yet the future deficit cannot, I should imagine, exceed thirty-five lacs of rupees.§

29. Hence

* The operation of the present loan, by which the payment of the interest due on the 31st March has been postponed to May, will considerably alter the accounts of the two years; but such a postponement of payments does not of course affect the ultimate result.

† 2,65,00,000.

‡ The sketch estimate for the present year, received since this minute was prepared, presents the prospect of a surplus to the extent of 23,58,782 rupees.

§ In the sketch estimate just received a deficit of little more than twenty-one lacs is anticipated.

29. Hence the following sums are to be added to the surplus of Rupees 1,53,00,000, above indicated ; viz.

Reduction of interest in Bengal	Rupees	54,00,000
Surplus more at Madras		8,00,000
Deficit less at Bombay		35,00,000
		77,00,000
Total Rupees.....		77,00,000

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30. Thus we appear to have a fair prospect of a future Indian surplus to the extent of 2,30,00,000.

31. The home charges, including the item of interest and sinking fund on the debt of 2½ millions, borrowed in 1812, which has been cancelled by the late arrangement with His Majesty's Government, have averaged, from 1814-15 downwards, about Rupees 1,50,00,000 per annum, according to the statements furnished by the Court of Directors.

32. Although some items of charge may increase, yet others ought naturally to be less in a season of peace, and there seems therefore no reason to think that the demand on us from home will exceed the above amount.

33. There appears therefore to be a net surplus of eighty lacs of rupees, to be disposed of as may be judged most for the general interests.

34. The further reduction of debt would undoubtedly be the course most agreeable to the letter of the law ; but it is to be observed, that the provision of the 55th section of the Act 55 Geo. III. c. 155, relative to the application of the territorial revenue to the liquidation of debt, is not absolute ; the words " other purposes " appearing to leave a discretion with the Court of Directors and the Board of Control, which is not given in the 57th section, which treats of the application of commercial profits.

35. There is no doubt that the existence of the debt is a source of great convenience to the community, and of some security to government ; and as it no longer presses heavily upon our resources, I am disposed to think that the discharge of debt should not be pushed further, at least until we have provided for some other important objects.

36. The matter is of course one on which we must solicit the instructions of the authorities at home. Those instructions have hitherto been directed chiefly to the reduction of charge and of debt. In any proceedings, therefore, which have for their end the reduction or abolition of taxes, or the increase of establishments, it is necessary to act on the principle, that should our arrangements fail to meet the approval of the authorities in England, we may readily retrace our steps.

37. This consideration would restrain me from proposing any extensive relinquishment of existing taxes, even were they more objectionable than, generally speaking, I consider them to be.

38. In reforming the Delhi customs, we acted on a principle, the expediency of which has been already fully recognized in other questions ; we gave to Delhi only what belonged to all our other provinces. We put down a system which appeared to be productive of serious evils, which cramped the trade and checked the improvement of the country. I should have thought the measure proper to be adopted under any circumstances, but quite imperative upon us when relieved from all financial pressure.

39. In respect, therefore, to that arrangement, there cannot, I conceive, be any doubt as to the sentiments of the Honourable Court. There is still one part of the custom

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law which appears to me to be of such a character as to require an immediate alteration, now that the general condition of the finances gives freer scope for the adoption (at a present sacrifice) of what is desirable and proper; I mean that which relates to the trade in piece-goods.

40. It is known to government that the article, if manufactured in our provinces, whether consisting of cotton or of silk, or both, is liable, under the provisions of Regulation IX, 1810, to an *ad valorem* transit duty of $7\frac{1}{2}$ per cent.

41. Under the treaty concluded with the Vizier in 1780, it was provided that piece-goods, the manufacture of Oude, should be subject only to a transit duty of $2\frac{1}{2}$ per cent. on importation into our provinces; and though the circumstances of the two governments have much altered, and the intention of entering into a new commercial treaty is expressly stated in that concluded by Lord Wellesley, the old rate still continues, and is held to be binding on our government until, what seems little likely, relaxed by the government of Oude.

42. A like advantage is held out to Nepal; but this is practically nugatory. That shewn to Oude is very important, not only in so far as it favours the foreign manufacturers, but as it affords a ready means of evasion to many of our own subjects.

43. Still more important, however, is the provision of Regulation IV, 1815, which admits British piece-goods on payment of a duty of $2\frac{1}{2}$ per cent. The annexed Statements (A. & B.) will shew the extent of the trade of Calcutta in this article for a series of years. It is not so particular as I could have wished; for the separation of cotton, silk and mixed piece-goods has not been uniformly effected. It will, however, sufficiently serve the present object.

44. The extent of the importations from England* will naturally excite peculiar interest. The trade has on the whole been profitable, and will certainly extend. In this triumph of the manufacturing skill of our country, it is impossible not to rejoice, for it speaks the intelligence, the power and the wealth which have raised, strengthened and enriched her. The effects on this country are of a different complexion; for though the change has fortunately occurred at a time when the demand for labour, the effect and symptom of progressive improvement, is great, and when the situation of the labourer is consequently ameliorated; and though the union of the characters of the agriculturist and manufacturer has lightened the sufferings of the latter; yet it must not be disguised that the consequences of the decline of this main branch of trade has been in many cases greatly to be lamented.

45. The decline indeed has, I believe, been confined to the finer sorts of piece-goods, the manufacture of the beautiful fabrics of the Eastern districts having nearly ceased. The general activity of commerce consequent on the opening of the trade and the return of peace, appears to have hitherto operated to prevent any failure in the demand for the coarser assortments; nay, the aggregate import of piece-goods from the interior of the country into Calcutta would appear to have considerably increased since the renewal of the Charter, and does not exhibit any decided symptom of progressive decrease, notwithstanding the extension of the imports by sea.

46. But it will be seen that while the land import into Calcutta of piece-goods, the produce of foreign territories (chiefly Oude), has more than doubled, and appears steadily to advance, the Statement exhibits a much less favourable result in regard to the produce of our territories.

47. How far the tax has operated to check the manufacture I cannot attempt to define. The valuation, according to which it is levied, is generally moderate. It must, however,

* In the year just expired the importations have, I understand, amounted to more than sixty-four lacs of rupees.

however, have had a considerable effect, and the imputation of injustice, to which the system exposes the government, is a very important consideration. Assuredly the trade of England requires not to be so propped, and it cannot be necessary to say anything against a scheme of things which subjects the industry of our own subjects to a duty thrice the amount charged on the manufacturers of foreign states.

48. This consideration alone will probably be thought sufficient, to induce the general reduction of the transit duty to $2\frac{1}{2}$ per cent., although the immediate sacrifice must be considerable. It is reasonable, however, to conclude that the real will not nearly equal the nominal sacrifice; for it seems certain that the tax on the finer kinds of goods, which is sufficient to cover the charge of carriage for many hundred miles, must lead to an extensive evasion of the duty.

49. That such evasion does prevail to a great extent in regard to the silk piece-goods carried from Bengal to the westward, strong assurances have been given from different quarters.

50. But even the nominal sacrifice is not very formidable.

51. From the annexed Statement (C.) prepared from the annual Reports of the Boards, it will be seen that the average of the duties collected on piece-goods in the three years 1819-20 to 1821-22 is therein stated at Rupees 12,79,001, and the future receipt, from the country trade at least, is not, I imagine, likely to be more. This statement, in so far as regards the Calcutta Custom-house, appears to be erroneous, because it does not include either the amount collected there on imports by land, nor the collections on goods brought from the United Kingdom,

52. The amount of the former may be stated at about Rupees 1,43,000. That of the latter is somewhat uncertain, the article having been strangely included in the general head of Europe goods. This however is, on the present occasion, of the less importance, because what I have to propose will not make any alteration in the rate of duty collected chargeable on such piece-goods; excluding, then, British piece-goods, and the aggregate of our average collections would appear to be Rupees 14,22,000.

53. On the export by sea of cotton piece-goods which have paid the transit duty of $7\frac{1}{2}$ per cent., a drawback is allowed at the rate of 5 per cent. on British, and $2\frac{1}{2}$ per cent. on foreign bottoms. Silk piece-goods and mixed stuffs have the same advantage when carried to London. The average amount paid on this account appears to be about Rupees 1,10,000. The average net revenue left to government is therefore only about 13,12,000.

54. The amount of duty levied on piece-goods, the produce of the Oude dominions, may be assumed at Rupees 96,000, on the average of the three past years.

55. Imports by sea from other quarters than Europe are stated to have yielded on an average about 15,000 rupees; under none of these heads, which give an aggregate receipt of Rupees 1,11,000, would the proposed alteration of the existing rules make any immediate change.

56. Further, I would propose to retain the duties* now levied on the export by sea of cotton piece-goods, the produce of the Oude or other foreign territories; and on silk and mixed goods† when exported otherwise than to Europe, an

* On British bottoms;—Except to Europe, $2\frac{1}{2}$ per cent.; on foreign bottoms, $7\frac{1}{2}$ per cent.

† At present these goods, the produce of Oude, (if they be any such) pay an export duty of $2\frac{1}{2}$ per cent. on British, and $7\frac{1}{2}$ on foreign bottoms, making the total duty retained by government in the one case 5, and on the other 10 per cent. On such goods, the produce of the British territories, if exported on a British bottom otherwise than to Europe, no drawbacks allowed. Exports on a foreign bottom pay $7\frac{1}{2}$; the duty retained being in the one case $7\frac{1}{2}$ and in the other 15 per cent.

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an export duty of $2\frac{1}{2}$ per cent. on British, and $7\frac{1}{2}$ on foreign bottoms, should be levied.

57. Hence a further deduction must be made from the duties, which the proposed plan will effect. The precise amount of this cannot be stated, but it would be something considerable, since, under our present law, the export duty on piece-goods amounts, on an average of the past years, to more than Rupees 1,96,000.

58. If we add this sum to the items above indicated, and deduct the aggregate from the average collections throughout the country, there will remain the sum of Rupees 10,05,000, of which two-thirds or Rupees 6,70,000 will be relinquished under the plan proposed. But against this sacrifice is to be set the probable increase in the revenue from a diminished smuggling, and from a fairer valuation of the goods subjected to duty.

59. Even, however, should the whole sum be lost to government, the propriety of the measure would not, in my judgment, be doubtful; what, indeed, the people gain, government cannot be said to lose; and in taking from our custom-law a reproach which so justly attaches to the present system, the government will assuredly gain in reputation more than, under its present financial circumstances, would be outweighed by a much more serious sacrifice.

60. That the measure will be approved by the Honourable the Court of Directors, the liberality of their views, with regard to Indian commerce, must afford a full assurance. If we could entertain any doubt on this head, it might be advisable to give effect to the measure without the formality of a legal enactment.* The law might, as in the case of firewood and bullion, be modified by a proclamation, until the pleasure of the Honourable Court be known, that, should they disapprove, the collection might be resumed without a fresh enactment or further reference to England. But with the persuasion that the equity and propriety of the measure will be at once recognized by the Honourable Court, there is an obvious expediency in publishing our resolution in the form of a Regulation.

61. When the transit duty is reduced to $2\frac{1}{2}$ per cent., it will no longer be necessary to give any drawback on exportation; hence much trouble and some loss perhaps will be saved.

62. The above measure, which goes merely to place our Indian subjects, in respect to what was once their great staple of manufacture, on a footing with the manufacturers of England and of Oude, appears to be one of such obvious policy and justice, that there cannot, I apprehend, be any hesitation in adopting it.

63. It may, however, deserve consideration, whether we ought not to submit to the Honourable Court the propriety of relinquishing altogether the transit duty on piece-goods, retaining merely the duties on exports and imports as noted in the margin.†

64. Of all articles subject to the customs, this is one which occasions most vexation to the people.

65. As it varies greatly in quality and value, the examination of the custom-house officers must be particularly rigid and minute. The delays and annoyance to which the merchant is exposed are of course proportionate. Further, it is an article of which

* The Act of Parliament has been interpreted by the Court of Directors as restraining the government from restoring a duty abolished subsequent to its enactment. This was probably not intended, and it seems desirable to remove a restriction which serves no good end; for it is unreasonable to hinder government from re-establishing what it need not have relinquished.

† Imports by sea as at present. Exports on British bottoms:—Cotton piece-goods, $2\frac{1}{2}$ per cent.—Silk and mixed piece-goods, if carried to Europe, $2\frac{1}{2}$ per cent.—Ditto ditto, if carried to other quarters, 5 per cent.—Exports on foreign bottoms:—Cotton goods, 5 per cent.—Silk and mixed goods, 10 per cent.

which almost every native above the lowest rank possesses, and carries with him a certain quantity in a state wherein it is difficult to say whether it should be taxed as merchandize, or exempted as being in immediate use. Hence, undoubtedly, considerable vexation to almost all classes of our native subjects.

66. The relinquishment of the tax would certainly be a great boon to the people, and it is one which it would, I think, be wise to grant, under the present circumstances of our finances. Should either our revenue fail, or a necessity for expense arise, so as to render it necessary to revive the impost, it could certainly be done without any material difficulty.

67. The amount, however, of the immediate sacrifice is so large, that I should hesitate in recommending it, without the previous sanction of the Honourable Court. The immediate reduction being estimated at about Rupees 8,60,000; and further a doubt may arise, how far we could with propriety continue to levy any duty on piece-goods, the manufacture of England, after rendering free those of Bengal.

68. But if the $2\frac{1}{2}$ per cent. duty, as piece-goods imported from the United Kingdom, be also relinquished, a further reduction of revenue would result to the extent of about Rupees 1,16,000. On this point, therefore, we ought not, I think, to determine without previously ascertaining the sentiments of the Honourable Court.

69. There are some other articles on which I am disposed to think that a change is desirable, particularly that important staple raw silk; and were the sacrifice not too great, it is impossible to overlook the many important benefits which would attend the entire relinquishment of the internal transit duties, or to disregard the obvious objections that may be stated to the principle of all such taxes.

70. Possibly it may hereafter be found practicable to restrict the customs to the imports and exports of our seaports. But it is not now my intention to enter on a discussion of the effects of that measure, further than to observe, that if ever adopted, it should be combined with an entire revision of the rates levied on foreign commerce, and that one branch of the internal duties, those levied on foreign salt (which yielded about $11\frac{1}{2}$ lacs per annum), must be considered with reference to their effect on the Calcutta sales.

71. I am aware, of course, that even although the existing scheme of duties be maintained in its great outlines, various modifications in detail are likely to be suggested. But the general effect of these will probably be rather to increase than reduce our resources, and for the present, therefore, I shall assume that, with the above exceptions, things are to remain as they are.

72. In considering, indeed, the question of relinquishing existing duties, we must always recollect that unforeseen exigencies may arise, calling for enlarged expenditure, and that in such a case to re-establish what may have been given up may be both difficult and unpopular. Moreover, as I have already hinted, considering the subordinate character of this government, I question whether it would be justifiable in us to make any sacrifice of the kind, except in some obvious considerations of political expediency, without first submitting the subject for the determination of the authorities in England; for it is probable that the views of those authorities may not entirely accord with our own as to the disposal of the surplus; and as the matter is one of vital importance to the nation, as well as to the local government, it behoves us to be particularly careful not to commit ourselves by any step we cannot readily retrieve, and the positive relinquishment of any source of revenue is obviously of this description.

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73. Although, therefore, I am not insensible to the objections which have been urged against the collection of town duties, yet I am by no means prepared to recommend that they should be abolished, especially as they are in the majority of cases collected along with the internal customs.

74. There is, however, an application of the tax, which would, I think, be very gratifying to the people, and creditable to the government; and the question of the disposal of the surplus, which we have, and may hereafter expect, seems to be one which allows of our exercising a wider latitude of discretion than I should feel at liberty to recommend in regard to the relinquishment of revenue; for should we err in anticipating the approbation of the Honourable Court, in respect to the appropriation of funds to any particular object, their orders will soon correct us, and, generally speaking, we can readily revert to the previous condition of things, without difficulty, and with no further inconvenience than may result from the temporary change incurred, which, if our purpose be good, cannot, under present circumstances, be regarded as a serious one.

75. It is impossible for any one acquainted with the history and details of this government, not to have been struck by the conviction, that the resources of the government have not yet been sufficiently made available for works of general utility, or otherwise, for the benefit of the population subject to our rule.

76. The deficiency of the public income to answer all the demands here and at home, and the natural desire of government to avoid any increase of the debt not absolutely unavoidable, have hitherto prevented any special application of funds to such purposes: indeed, until the British supremacy was fully established over the whole continent, it would neither have been safe nor prudent to have employed, on such objects, funds that might eventually be required to forward interests of more vital importance.

77. Now, however, the case is altered, and I confess that I consider the government to be under an imperative obligation to make some special assignment from the superfluities it possesses, to promote public works and other objects of extensive benefit to the community. The principle of such an assignment is specially recognized in the Act of Parliament for renewing the present Charter; for in that Act, although the government were at the time greatly encumbered with debt, and the obligation to reduce it is prominently enforced, still there is a special provision for the assignment of a lac of rupees per annum in support of institutions for the education of youth.

78. With this example of the anxiety shewn by the Legislature to make the British rule conducive to the happiness and prosperity of the country, I think we should fail in our duty, if we did not endeavour to extend to the community some additional assistance, in consequence of the present efficient state of our finances.

79. It cannot be said that there is any want of occasion for government to extend its liberality, from there being no objects to which it could be directed with a prospect of extensive benefit.

80. The simple fact of there being no roads in the Lower Provinces, which open, for a space of twenty miles together, a land carriage throughout the year, is a sufficient answer to any such objections; moreover, the cities and towns of the interior cannot be visited without striking the beholder with sentiments of astonishment and disgust at the little attention to salubrity or comfort of any kind which they exhibit in their plan and construction.

81. In Bengal, especially, the want of ventilation, which arises from the narrowness of the streets; the crowded population, congregated in masses of filthy huts; the quantity of trees, bamboos and underwood; the pools, hollows, ditches and jheels,
in

in which the water stagnates and becomes putrid, added to the effect of the heat and moisture of the climate, render almost all the cities and towns exceedingly unhealthy.

82. In Calcutta much has been effected by the Committee of Improvement who have had at their disposal the funds raised by the lottery. The influence of their measures on the salubrity of the city is already apparent, and the result affords a satisfactory assurance of the extent of the blessings which, by a like course, we could bestow on the inhabitants of the other cities of Bengal.

83. At Dacca, Moorshedabad, and Patna, also, committees have been appointed.

84. Little, however, seems to have been accomplished at the first-mentioned city. As far back as 1810 a valuable memorandum was furnished by Mr. Strachey, on the public works and improvements required there; and the same paper has subsequently been brought to the notice of government.* The exigencies of the public service, however, forbade any considerable disbursement, and a few thousand rupees only have at different periods been devoted to the improvement of the city. But the chief part of Mr. Strachey's plans remain unattempted, though to all appearance highly desirable of accomplishment. The encroachment of the jungle, and the accumulation of the causes of disease (which in Bengal consists chiefly in want of ventilation, and the miasma of stagnant pools), threaten the city, though possessed of many natural advantages, with a rapid progressive decay.

85. The deplorable state of Moorshedabad was represented to us so strongly, that an assignment of funds was made, even in the height of the late expensive political measures, to assist in improving the salubrity of the city. In aid of these funds, the inhabitants were called upon for a subscription, and they came forward with a willingness which, while it did credit to their feelings, sufficiently manifested their sense of the necessity of making some effort to remove the nuisances with which they were affected.

86. Much has been done by the committee; but much, I apprehend, remains unattempted for want of funds.

87. In Patna, too, various improvements have been suggested, which have not been accomplished; and even the road leading through the town to the civil station of Baukipore is unpaved, and is scarcely, I believe, passable for carriages during a considerable period.

88. At all the cities and towns, indeed, the reports of the public officers have pointed out various works urgently required, for which the labour of the convicts, and the inconsiderable funds derived from ferry collections, are altogether inadequate.

89. Under these circumstances, it appears to me that it will be very appropriate, and at the same time a very popular measure, to assign the town duties collected in the several cities to the improvement of each. This article of revenue is a tax on consumption, which, falling of course on the inhabitants of the place, should especially be devoted to local objects, when not absolutely required to answer any purpose of state-exigency.

90. The collections being uniform in regard to the liability of articles, the amount realized varies with the extent of the cities, and the same proportion will be a proper measure of their relative claim to the consideration of government, in regulating the appropriation of what might be proposed to be assigned, under any plan for devoting funds to such objects. Their total amount seems also especially to fit them to be appropriated exactly as they stand; for the fund is not so large as that the appropriation of

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* Proceedings, Judicial Department; Cons. 22d April 1819: No. 24, &c.

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of it will seriously interfere with the other financial operations of the government, while less than its amount would not answer the purpose in a manner that would tend to its credit and reputation.

91. The average amount of town duties realized in the three past years was Sicca rupees 6,21,164, distributed as shewn in the margin.*

92. I would propose that the collections at each of the cities and towns at which the duty is levied, shall, from the 1st of the current month, be placed at the disposal of committees, consisting of the principal local officers, aided at the principal cities by executive and professional persons, acting under their authority; in order to be employed in works of local utility, conducive to the health and comfort of the people, or to the general ornament and prosperity of the cities.

93. The principal works that occur to me as falling within this description, are the excavation of large and wholesome tanks, the filling up of hollows, stagnant pools, and useless ditches, the construction of pukka drains and aqueducts, the opening of new streets and roads, and the paving or widening of old ones, the removal of nuisances arising from particular trades to the most convenient places, and many similar that must suggest themselves in the circumstances of the particular places.

94. Under the express declaration of the Legislature already cited, we must of course, even if other considerations did not prompt the resolution, consider one lac of rupees out of the surplus revenue to be applicable by preference to the support of schools and other seminaries, as soon as a systematic scheme for the beneficial appropriation of the fund shall be fashioned.

95. The provisions of the Act embrace the whole of India; but it can scarcely be doubted, that, under present circumstances, the Honourable Court would sanction such an extension of the plan as would involve the appropriation of an entire lac of rupees

* Calcutta	Rupees	2,57,122	14	5
Patna		33,804	1	6
Dacca		23,508	2	11
Chittagong		2,091	5	2
Moorshedabad		58,701	10	6
Hooghly		1,950	10	11
Cawnpore		16,868	12	4
Furruckabad		19,074	11	3
Allahabad		10,828	3	7
Bareilly		19,443	12	5
Goruckpore		7,334	2	0 $\frac{1}{2}$
Moóradabad		4,415	10	5
Agra		14,630	10	3
Meerut		7,065	4	2
Ally Ghur		7,123	1	11 $\frac{1}{2}$
Banda		4,225	11	2
Etawah		2,954	0	9
Mirzapore		65,004	2	8
Benares		65,017	3	9
Total		6,21,164	4	2

At Hooghly, it should be observed, the town duty is only levied on imports into the foreign territories, the general collection having been suspended under orders that will be hereafter noticed; so, also, at Chittagong the collection is partial.

rupees to purposes connected with this presidency, if the mode of appropriation shall meet their approbation.

96. Whether the sum shall be taken from the town-duty collections, or separately supplied from the general resources of the country, may remain for future consideration, when the various demands on our resources are more completely ascertained. It is sufficient now to notice the object of public education as one for which we are bound to provide, and with which the town duties may be considered to be chargeable, if other means fail.

97. With this reservation, the whole amount should be devoted to the public works above indicated.

98. The tax being local, local purposes must of course be first attended to. But I would not have the committees laid under any rigid restrictions as to the limits to which they are to confine the application of the funds placed at their disposal. When the most urgent of the desiderata within the cities and towns are provided for, they will naturally look abroad into the neighbouring country, and the construction of roads, bridges, and seraes, within the district, or even within the province, may all be regarded as fair objects of attention, inasmuch as scarcely anything can more tend to the prosperity of the towns and the general facility of communication throughout the country.

99. The detail of the arrangements to be adopted for superintending and controlling the appropriation of these funds will be arranged in the judicial department, to which the execution of works of a public nature belongs. In this department it will be sufficient to define the funds applicable to such works.

100. With regard to Calcutta, a special provision appears to be necessary; already a large amount is appropriated to the improvements of the city, raised by means of the lotteries. It is known also to government, that hitherto the assessment of the city has not proved adequate to the charges which it is raised to defray.

101. The amount of this deficit, therefore, while any shall continue to occur, ought, I think, to be made good from the town-duty collections, and the balance (subject eventually to deduction on account of the sum to be appropriated to purposes of public instruction) should go in aid of the funds of the Committee of Improvement.

102. The appropriation I have submitted for consideration will of course be subject to the approval and confirmation of the Honourable the Court of Directors, and in the event of their disapproving of the measure, it can be discontinued at a moment's warning, without any inconvenience, and with merely the consequence of the expenditure made in the interval of receiving the orders of that authority.

103. It may hereafter deserve consideration, whether the town duties should not be re-established at some, at least, of the chief stations in Bengal, specified in Regulation X, 1810, at which the collection was discontinued, under orders passed by government on the 26th March of the following year. These orders were founded on the smallness of the collections made at the places in question.

104. On the same date the Board of Commissioners were informed of the resolution of government to discontinue the tax at the towns of Goruckpore, Mooradabad, Ally-Ghur, Banda, Etawah, and Meerut.

105. That Board, however, stated that the arrangements adopted by the collectors were generally defective, from the imperfect information under which they were necessarily compelled to act.* They held out the prospect of a considerable increase; they

* 1810: 9th April; Proceedings, 7th May.

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they urged the unexceptionable nature of the impost. The abolition of the duty within the provinces subordinate to that Board was accordingly suspended, and it has to this day been collected, yielding at the six towns in question Rupees 41,666, which is probably considerably less than might be obtained under the more constant attention which collectors in the Lower Provinces could give to the subject.

106. It seems to have been somewhat inconsistent to retain the tax in provinces where the people are still denied the benefit of a permanent settlement, and yet to relinquish it in the provinces of Bengal and Behar, and at the towns, some of which are, I imagine, more populous than those still subject to it.

107. The Board of Commissioners, in a letter dated 30th June 1812, thus expressed themselves in regard to the impost in question: * "The town duties, which in the first year of the promulgation of Regulation X of 1810, yielded Rupees 1,96,690. 13. 9, have produced in the expired year the sum of Rupees 2,73,009. 10. 8, and may be considered still on the increase. This source of revenue appears, indeed, to be capable of almost indefinite improvement; it is an impost to which the natives are habituated, through the long and established practice of the former government, unexceptionable in every respect, and susceptible of being extended to every populous town within the provinces."

108. Under orders from the Court of Directors, † arising out of the Commissioners' Report, the Board of Revenue was required to state their sentiments as to the expediency of extending the town duties to the principal stations of the Lower Provinces.

109. In reply the Board strongly urged the expediency of the measure, but the introduction of the police-tax being then in progress, the consideration of the subject was postponed, and has not again been seriously resumed.

110. Thinking, as I do, that the benefit of the duty, if applied for purposes of local improvement, such as have been now indicated, would amply compensate the inhabitants for the inconveniences incident to its collection, and that such an application of the fund would almost wholly remove the unpopularity of the tax, while it would probably add to its productiveness; it seems to me that the collection should be renewed at all the stations specified in Regulation X of 1810, and that the question of extending it to other stations should be reconsidered. With this arrangement, it might possibly be right to discontinue the collection of the chokedaree tax. But on this subject I will not now enter.

111. The above arrangements involve a reduction of the Indian surplus revenue to the extent of Rupees 12,91,000. ‡ There remains, therefore, on the calculations above stated, which I cannot but regard as very moderate, an annual net surplus of Rupees 67,09,000, applicable either to the reduction of debt, to the supply of the home treasury, to the enlargement of our civil or military establishments, to the further execution of public works, or the establishment of new public institutions.

112. Of these objects I am disposed to think the more adequate administration of civil justice, and the improvement of our military establishments, will be found most urgently to require attention, But these are points demanding separate and deliberate consideration,

(Signed)

J. ADAM.

Fort William, 22 May 1823.

* Proceedings 29th August:

† General Letter, 28th Oct. 1814.

‡ Piece goods reduction Rupees: 6,70,000
Town Duty 6,21,000

Rupees, 12,91,000

EXTRACT Letter, in the SEPARATE DEPARTMENT, from the Court of Directors to the Governor General in Council, in Bengal; dated 17th November 1826.

[Letter from the Governor General in Council to the Court of Directors; dated 30th July 1823.—(347 to 357; also the whole of letter 29th May 1823, in the Territorial Department.) “Establishment in the Delhi territory of the same system of custom rules as are in force on the Regulation side of the Jumna; reduction of the transit duty on piece-goods; and appropriation of the town duties to local purposes.”]

Para. 92. We fully concur in the reasons which induced you to relieve the inhabitants of the Delhi territory from a very heavy, and, in some respects, an oppressive system of duties, and to place them on the same footing as the people in our fully-established provinces. We approve entirely the arrangements which you have made for carrying this design into effect.

93. You will learn by our letter, dated 11th June 1823, that your views in relation to piece-goods had been anticipated by us. You are already, therefore, in full possession of our opinions on that subject, and it is only further necessary to inform you, that a reduction of duties on cotton-yarn, on piece-goods and shawls, imported from India, to a duty of ten per cent. above any internal excise duty on printed cottons, is among the measures this year of the British Legislature.

94. We have perused, with great satisfaction, the minute of your late Governor General, under date the 22d May 1823. We concur entirely in his enlarged and beneficial views, accompanied as they are with suggestions, for the most part equally judicious and practical.

95. We have no doubt that if it be at all expedient to retain the town duties, the appropriation of that part of them which is contributed by each town to its own local improvement, is the best mode of applying them. The only question is, whether the good likely to be effected by the laying out of the money, under all the disadvantages of the case (for government expenditure is seldom an economical expenditure), will be an adequate compensation for all the privation and vexation to which these duties give rise in the collection. We incline, we confess, to the opinion that it will not. You propose, for the superintendence of this disbursement, to form a committee of the officers of government on the spot; but they will act in this case under so feeble an interest, and so little responsibility, that a slender portion, we should apprehend, of the attention of a class of men whose time and thoughts are so much engrossed by the calls of imperative-duty, would be reserved to this accessory department. One thing might operate, in some degree at least, as a corrective of that apathy which may otherwise be anticipated, namely, a mixture in each committee of improvement of some of the principal men among the natives of the place. This, if not otherwise objectionable, would have two advantages; it would infuse into the committee a portion of that interest in the improvements which is necessary to secure exertion for the attainment of them, and it would be a case in which a gratifying share in the management of their own concerns would be conferred, without any risk, upon the natives, an object which you have often pointed out to our attention as one of the greatest importance.

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EXTRACT Letter in the SEPARATE DEPARTMENT, from the Governor-General in Council, in Bengal, to the Court of Directors, dated 31st May 1827.

Para. 17. ON the 10th of February 1825, we communicated to your Honourable Court the apprehensions that we entertained with regard to the line of policy likely to be pursued by the government of the Netherlands, in carrying into effect those clauses of the treaty concluded by His Majesty's Government with that power, which refer to the rate of duties to be levied in its Eastern dependencies upon the import of British or British-Indian produce.

18. Having referred the subject of that despatch for the consideration of your Honourable Court, we proceeded, on the date noted in the margin,* to modify our custom-laws, in conformity with the treaty above referred to, extending, of course, to the subjects of all European states in amity with Great Britain, and of the United States of America, a participation in the privileges, with regard to customs, granted to the subjects of the Netherlands government. We took advantage of the same opportunity to consolidate and simplify the existing rules, whether affected or not by the considerations above-mentioned, relative to the rates of duty chargeable, and drawbacks allowed on imports and exports by sea.

19. The law is numbered as Regulation XV of 1825, and bears date the 14th of July 1825; but upon a reference made by the Board of Customs whilst it was in the press,† we directed that its provisions, as far as they related to foreign goods or shipping, should take effect from the 7th May 1825, the date on which the settlement of Chinsurah was delivered over by the Netherlands authorities.

20. Your Honourable Court will observe that that Regulation rescinds all those provisions of previous enactments by which the rates of duty and drawback above-mentioned were fixed, supplying the place by three schedules appended to and forming a part of the new law. The plan is simple, and doubtless a great improvement upon the old system, under which much valuable time and labour was lost in searching for and ascertaining the scattered information which is now presented in a compact form, and with every facility for reference, both to the officers of government and the commercial community. The first schedule specified the amount of duties chargeable on the several descriptions of goods imported by sea; the second, the drawback allowed upon re-export; and the third regulates the duties or drawbacks on articles produced or manufactured in the country, when exported by sea.

21. For further particulars we beg to refer your Honourable Court to the note submitted to us with the draft of the Regulation, by Mr. Secretary Mackenzie, and to the Regulation itself. The former particularizes and explains all deviations from the rates proposed by the Board, or from former rules and practice, upon the grounds of policy or expediency applicable to each case. We would particularly direct your notice to paragraphs 8 to 13 of that memorandum, which bear upon the subject of re-exports.

22. With reference to the 14th and following paragraphs of the paper above alluded to, we would earnestly request the attention of your Honourable Court to the propositions laid before us at the same time, in a separate form, by Mr. Mackenzie, respecting the expediency of a radical change in the system of custom-law, by the abolition of all internal transit duties, and the extensive modification of the rules applicable to imports.

23. We most cordially coincide in all the opinions expressed by Mr. Mackenzie with

* 1825: Cons. 23d June, No. 16 to 26. † 1825: Cons. 29th September, No. 12 and 13.

with regard to the clumsiness, vexation, and expense of the system under which a revenue is raised through the medium of inland transit duties. It cannot be doubted, especially when the nature of the native agency unavoidably employed is taken into consideration, that a direct tax is levied upon traders, far exceeding in amount the sum which the duty brings into the coffers of the state, and even from this heavy deductions are afterwards made for the payment and maintenance of numerous officers and large establishments; and it must also be borne in mind that, in addition to the expense incurred in satisfying the legal demands or extortion of the officers of government, the mercantile community must frequently be subject to heavy losses from detention, which benefit neither the state nor individuals, but which operate with as much effect upon the cost of the article, and, consequently, upon its chance in a foreign market, as an export duty payable in Calcutta, or customs levied at the port of its destination.

24. Mr. Mackenzie calculates that the general defalcation which the abolition of transit duties would occasion, supposing that no alteration was made in the rate of sea import and export duties, and that the duty on western salt at Agra and elsewhere were retained for the protection of the monopoly in the Lower Provinces, would amount to twenty-two lacs of rupees. But he is of opinion that the increase of trade consequent upon the introduction of so free and unhampered a system, would considerably enhance the revenue derived from export customs, even without any change of rates; and the abolition of the several custom-houses in the interior would afford another large off-set to the loss specified above. We think also that the defalcation might be still further reduced by continuing the duties upon shawls and other articles, the produce or manufacture of foreign India, imported into our territories by land, which might be collected, at a very trifling additional expense, by the establishments necessary for the realization of the western salt duty: and under the present exigencies of the public service, it is a consideration of no little weight that the measure, if carried into execution, would place at our disposal for general purposes a number of officers now employed in superintending the collection of transit duties.

25. The greater part of the deficiency, however, could not be replaced without a complete revision of our sea export and import customs; and even that measure would not, probably, immediately meet it to its full extent. So extensive a change of system could not, of course, under any circumstances, be introduced without the formal sanction of your Honourable Court; and at the present moment our finances are in such a depressed state, that no plan involving a sacrifice of actually existing revenue, can consistently be acted upon, however easy or safe its execution may appear, and whatever certainty of future advantages it may hold out. But this consideration does not, and should not, blind us to its excellencies, nor deter us from looking forward to a period when, with the concurrence of your Honourable Court, it may wisely and beneficially be adopted.

26. We beg to refer your Honourable Court to Mr. Mackenzie's note for several important remarks upon the comparative value of an export trade to India, arising from the artificial nature of her connection with England; the relative pressure of import and export duties respectively upon the trader and consumer; the principles by which such customs, but particularly the latter, should be regulated; the degree of preference to be given to the produce and manufactures of Great Britain, or to goods imported on British bottoms, or articles of a similar nature, the produce, or manufacture of foreign states, or imported on foreign shipping; and other matters of an interesting nature, connected with the general question. On these it would be highly instructive and useful to this government to receive a communication of the general views of your Honourable Court.

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27. In the meantime we shall sedulously seek for information calculated to illustrate these subjects, and to afford useful light upon such important and delicate points of legislature.

EXTRACT Letter, in the SEPARATE DEPARTMENT, from the Court of Directors to the Governor-General in Council in Bengal; dated 10th June 1829.

[Letter from the Governor-General in Council to the Court of Directors; dated 31st May 1827.—(17 to 27.)
“Modification of the customs regulations, rendered necessary in consequence of the treaty with the Netherlands government of 17th March 1824.”]

Para. 6. We think that your mode of proceeding in this matter has been judicious. We have no doubt that, by rescinding all those provisions of former enactments by which the rates in question were established, and consolidating the whole in one single plan, much time and trouble, which was expended under the confusion of the old system, will be saved both to the officers of government and the mercantile community:

The alteration of the rates, so far as demanded by the treaty, requires no remark. We cannot doubt the propriety of your preserving the equality between the state of the Netherlands and other states in amity with Great Britain, by granting the same privileges to all. None of the other changes are of sufficient importance (especially as a still more general revision and enactment is in preparation) to call at present for particular notice.

7. At the same time with the draft of the Regulation for effecting these changes, a note was submitted to you by Mr. Secretary Mackenzie, stating some general views with regard to your policy of customs, to which you earnestly request our attention. These views appear to us not only to be sound, but to be accompanied with such suggestions for their limitation, when applied to existing circumstances, as practical wisdom appears to require. With respect to the transit or inland duties on commerce, you are not unapprized of the weight which we have long attached to the objections against them, and you may therefore anticipate our concurrence in the wish that is expressed by Mr. Mackenzie, that a mode could be adopted, without enfeebling the resources of your government, of relieving the people and their industry from the burthen which this duty lays upon them, of which we are satisfied that Mr. Mackenzie speaks in no exaggerated terms, when he describes it as “a complex and burthensome system, which divides by various artificial barriers the different provinces of the country from each other; exposes the merchant to numerous detentions, frequently vexatious and expensive, and subjects the community in general to the hateful requisition of a host of petty tyrants.” Both yourselves and Mr. Mackenzie feel the impolicy of risking any thing by an experiment, in the present state of your finances; and he only throws out for consideration the suggestion of so modifying the duties of export and import as to supply the deficit in your treasury which would be created by the loss of the inland duties. Whether your sea-borne commerce could bear the imposition of such duties as would thus be required, we have not materials before us on which to found an opinion; and a proposition of such importance must undergo very careful consideration before it can be adopted as a practical measure. We have no doubt, however, that the public, if no depression of commerce would be the result, would feel much less the burthen of paying the same revenue levied on the external than the internal trade; and we agree with you, that the impediment arising from existing circumstances, “should not blind you to the excellences of the one of these modes compared with the other, nor deter you from looking

looking forward to a period when, with our concurrence, that which merits preference may be wisely and beneficially adopted." It is not necessary to enlarge upon the other points of commercial policy touched upon in the note of your secretary; it is sufficient to declare our conviction that the scope and spirit of his observations are sound and correct; and that, as far as possible, your measures should be founded on similar views. Attention to the modifications with which general conclusions ought to be reduced to practice, Mr. Mackenzie most judiciously inculcates; and we, at this distance, can form but a very general and imperfect estimate of the peculiar modifications which the varying circumstances of India in this, as in other cases, may require.

EXTRACT Letter, in the SEPARATE DEPARTMENT, from the Governor-General in Council, in Bengal, to the Court of Directors; dated 30th October 1828.

Para. 101. OUR proceedings of the annexed dates contain the result of our endeavour to procure the information required by your Honourable Court, in your letter of the 11th June 1823, relating to the annual export of piece-goods from the year 1793; also respecting the price of that article in each year, as well as in regard to the price of raw cotton, cotton thread, the wages of labour, and the price of grain. The Board of Trade, in submitting their opinion, stated the advantages which would result from encouraging native manufacturers and weavers, and dilated on the effect which that measure would have upon the revenue of government.

102. We remarked, that the statements furnished by the Board in this instance afforded no means of comparison between the rates of wages or of value in different parts of the country; for in the mode of estimating the several articles which had formed the subject of inquiry, as in the quality reported, there was no uniformity, but each of the residents had apparently made his own selection. Thus, with respect to the wages of labour, in some instances the rate was stated by the daily price, and in some at the rate per seer of cotton yarn produced, which latter, as the yarn was of extremely variable intrinsic worth, afforded necessarily a very fallible criterion.

103. Nevertheless, as the same mode of expressing the result appeared to have been carried through each year for the same residency, the statement would, so far as it could be relied upon, afford the means of judging of the fluctuations from year to year; and as this was one principal object in calling for the statements, at the same time that to obtain more uniform and complete information through the means of the commercial officers seemed to be an operation attended with more delay and trouble than had been anticipated, we deemed it expedient to allow the statements to be recorded as they were, for eventual transmission to your Honourable Court.

104. With respect to the concluding observations in the letter of the Board of Trade, we only remarked that the diminution of the export trade in cotton piece-goods, and the loss to India of that command of the markets of the world in this article which it had enjoyed for ages before, had been owing to causes quite independent of the fiscal measures of government. The cheap labour of Bengal had not been able to compete with the spinning-jennies and power-looms of England; but this country could have no reason to complain while the produce of its labour had the command of the local market; and the piece goods being made on the spot where they are consumed, the promptness of return must necessarily secure this to the manufacturer, especially since

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since the article had been relieved from the unequal impost, in the shape of transit duty, which had been laid on at a time when Bengal piece-goods were supposed to be beyond the influence of all competition.

105. We could not admit that the duty of five per cent. on cotton wools had any material influence on the price of the cloth, or was calculated to place the Bengal manufacturer on a footing of disadvantage relatively to the manufacturer of Europe, whose operations are conducted with an article originally of foreign growth, and procured therefore at much greater cost.

106. On the whole, under existing circumstances, and until the revenues of India should again yield a surplus, we thought it would be impossible to make further reductions in the rates of duty chargeable on cottons by the existing tariff.

BENGAL:—SEPARATE DEPARTMENT, CUSTOMS.

Our Governor-General in Council, at Fort William, in Bengal.

27 January, 1830.

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Para. 1. OUR last letter to you in this department was dated the 6th May last.

2. We now reply to paragraphs 101 to 106 of your letter in this department, dated 30th October, 1828, stating the result of your endeavours to procure the information required by our despatch, dated 11th June 1823, in regard to the manufacture and traffic of cotton goods, and also your decision relative to our recommendation contained in that despatch, to abolish the duties on the transit and exportation of those goods.

3. It is to this latter subject that we now direct your attention; because, though we agree with you that fiscal regulations have not had the principal share in depressing this branch of Indian traffic, and that they can operate but feebly towards its revival, we are, nevertheless, exceedingly desirous that they should offer no obstruction to it.

4. In our letter above referred to, we said, "Upon all these considerations, we direct, that on the receipt of this communication you do immediately take into your particular consideration the propriety of abolishing all internal duties, under whatever name collected, on piece-goods and on raw cotton, the produce either of our own territories or those of our allies. The principles on which our views are founded appear to us so clear and just, that we can hardly anticipate any possible objections on your part. Unless, therefore, you can show that we are essentially mistaken in the facts from which these views are drawn, we desire that you will immediately proceed to the abolition, and that you will communicate your decision to the other presidencies, and require them to adopt the same line of conduct."

5. You have made no objection to the principles on which this recommendation was founded; and have grounded your non-compliance on the single circumstance of the state of your finances. It is highly necessary that we should have some precise *data* to go upon, in a case of this nature, and you ought, undoubtedly, along with the report of your having come to a decision contrary to our recommendation, to have transmitted a statement of the amount of revenue which you thought it impolitic to forego: if the amount were considerable, we should agree with you, that a more favourable time should be waited for; if, as we infer from the imperfect materials before us, the revenue now drawn from this source is but small, the importance of relieving this branch of trade from its burthens would appear to us a sufficient compensation. We therefore desire you, either, if we are correct in this inference, to act upon

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upon our former orders, or if not, to send us without delay a statement of the revenue which you derive from the duties upon cotton. In the former case our view would include the abolition of all internal duties on cotton piece-goods (whether mixed with silk or not, but not piece-goods entirely silk), and on raw cotton; with the exportation, exempt from duty, of cotton piece-goods: we wish to retain the impost upon the export of raw cotton to all places other than the United Kingdom, to the extent now levied as transit duty, imposing a direct duty on such export equal to the present transit duty, which we desire to abolish.

6. The general objections to transit duties appear to us more deserving of attention each time we recur to the subject. The suggestion of Mr. Secretary Mackenzie, of supplying the place of the revenue thence derived by an increase of custom duty on goods imported, to which we adverted in our letter dated 10th June 1829, though not free from objections, deserves to be seriously considered, as promising to operate less injuriously than the system of transit duties, if no better substitute can be devised. We desire you, therefore, maturely to weigh all considerations having reference to the details of this plan, and to transmit to us the result of your deliberations without delay. The best expedient for saving time will possibly be to frame the Regulation, the enactment of which you would recommend; and, when transmitted, we can sanction and return it immediately, if we find it conformable to our views.

We are your affectionate friends,

(Signed)

J. LOCH.	N. B. EDMONSTONE.
W. ASTELL.	J. BEBB.
J. MORRIS.	W. S. CLARKE.
C. E. PRESCOTT.	J. THORNHILL.
H. ALEXANDER.	J. MASTERMAN.
J. G. RAVENSHAW.	C. MILLS.
G. RAIKES.	H. ST. G. TUCKER.
J. D. ALEXANDER.	

London, 27th January 1830.

EXTRACT Letter, in the SEPARATE DEPARTMENT, from the Governor-General in Council, in Bengal, to the Court of Directors; dated 1st October 1830.

12. YOUR Honourable Court will perceive that the tariff of inland custom duties, levied at this presidency, has lately attracted the attention of the Finance Committee, and that we have directed its revision, with particular reference to the sentiments of your Honourable Court; besides which, these duties have been the subject of frequent discussion at our Council-board, as well in connection with the sea-customs revenue as separately from it.

13. In a minute, the Honourable Sir Charles T. Metcalfe recorded his sentiments on this subject, and submitted some propositions having for their object to increase the revenue derived from sea-customs by enhancing the rates.

14. After stating the grounds which led him to the consideration of the question, Sir C. T. Metcalfe described the principles upon which he thought the department should be regulated; viz.

- 1st. That it was right to turn our attention towards any practicable and unobjectionable increase of revenue, at a time when we found it difficult, without probable injury to the public interests, in addition to much individual loss and disappointment, to reduce our expenditure within our income.

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2d. That

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- 2d. That the custom revenue of the port of Calcutta offered a source of increase under new regulations.
- 3d. That India had a right to a fair and reasonable custom revenue in her ports.
- 4th. That any regulations in the ports of the United Kingdom, which were unjust and injurious towards the trade of India, ought to be abolished or modified.
- 5th. That the best rules generally to be adopted in raising the custom revenue of this port, would be freedom of trade and equality of duties for every country and every flag; and,
- 6th. That the duties to be levied ought to be such as would produce the highest revenue without impeding consumption.

15. The minute in question had reference exclusively to the existing tariff of custom duties on the imports and exports at this presidency. We resolved to transmit a copy of it to the Civil Finance Committee, with instructions to the following effect.

16. It being one of the objects contemplated in the appointment of the Finance Committee that they should advise government in respect to the means of improving revenue, as well as for the curtailment of expenditure, we stated that we had thought it advisable to submit for their report the following questions, adverted to in the above-mentioned minute, a copy of which accompanied:

First. Whether the duties on imports and exports by sea might not be equalized, with certain exceptions, and at the same time augmented, so as to be more productive than at present.

Second. Whether the distinctions of the present tariff, in the case of goods the produce of other than His Majesty's dominions, and likewise those referring to the bottom, whether British or foreign, might not be revised advantageously. The principle on which the rates were made to increase in geometric progression (being for the most part doubled to foreigners on either account), appeared to us to bear hard on articles of high value, when assessed with a high *ad valorem* duty. We were not prepared to go the length argued in the minute of Sir C. T. Metcalfe, and abandon altogether the advantage secured by the tariff for the productions and for the shipping of Great Britain; the question in regard to which we desired the Finance Committee's mature opinion respected only the proper line to be drawn in giving encouragement to both, without injuring revenue on one hand, and unnecessarily restricting the commerce of foreigners on the other.

Third. The rates of the tariff on what used to be called the country trade, but which are at present applicable to imports and exports from and to all places except Great Britain, foreign Europe, and the United States of America, seemed to us to require revision, more especially since they had come to be applied to the productions of British colonies and settlements, and to those of the states of South America, whose independence had for some time been recognized.

17. The regulation of the tariff on the external trade would of course, we stated, require a reference to your Honourable Court before any alteration could be made thereon. It involved, however, questions of principle rather than that of accurate acquaintance with the course of trade and the practice and details of commerce, which required specific investigation; at the same time the rates that might finally be settled would, when approved by your Honourable Court, apply equally to the three presidencies. We urged, therefore, that it was desirable we should receive an early communication

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communication of the Finance Committee's sentiments on this subject, with a view to its being brought without loss of time to the notice of your Honourable Court.

18. We added further, in our communication to the Finance Committee, that the revision of the tariff of inland transit duties was a matter of equal importance, not necessarily connected with the points referred, but on which we were also desirous to learn their sentiments, when the subject might have been considered by them in detail. The entire abandonment of these duties had been more than once submitted to our consideration, and if an equivalent could be found for them in any other imposts, the question was one which, with reference to the sentiments of your Honourable Court; we were disposed to entertain.

19. Upon the above instructions to the Finance Committee, Sir C. T. Metcalfe recorded a second minute, containing some observations in explanation of his views in respect to the proposed revision of the tariff rates: in this minute Sir C. T. Metcalfe suggested that a statement should be prepared of the transit duties which were indicated as proper to be abolished, and an account of the annual revenue derived from those duties.

20. Our secretary in the General Department, in compliance with this requisition, laid before us a note relative to inland customs, to which we beg to refer your Honourable Court.

21. Sir C. T. Metcalfe thereupon recorded a further minute in explanation of his former minutes on the subject, which, together with an additional note by our secretary, and a statement of the collectors upon every article of commerce at each custom-house, for the year 1827-28, will be found in the proceedings of the date cited in the margin.

22. The Finance Committee, in a letter recorded on the annexed date, submitted their reply to the instructions cited, reporting on certain points connected with the equalization of duties on imports and exports by sea, and a revision of the present tariff of rates.

23. In acknowledging the receipt of the above-mentioned report, we apprized the committee that we approved for the most part the views and suggestions offered by them; and desired them to proceed with the revision of the tariff on the principles explained in their letter. In order to put the committee in possession of the views of the authorities in England, to whom the new schedule of duties would necessarily have to be submitted before it could be passed into law, we forwarded to them a copy of your Honourable Court's despatch of the 27th January 1830, which had just then been received. We remarked to the Finance Committee that they would observe that your Honourable Court were not only prepared to receive a recommendation for a change in this branch of the receipts of the government, but had actually enjoined the revision to be undertaken. Before adopting, however, any measures for the abandonment of the duties proposed to be discontinued, we intimated to the committee that we had called for some information from the Board of Customs, salt and opium, in respect to the amount collected on the particular articles noticed by your Honourable Court for exemption from duty. The records of the Board and of government were of course open to the Finance Committee, and it would be a source of satisfaction to us to have the report of their sentiments and recommendations at as early a date as possible, in aid of our decision as to the course to be taken upon your Honourable Court's orders in this respect.

24. The Committee, we observed, would be able to judge, as they proceeded with their labours, of the convenience, or the contrary, of giving the revised tariff the shape of a single schedule for all articles, as at present, or of making each duty pro-

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posed for alteration the subject of a separate Regulation. The only benefit expected from following the latter course was, that government would thereby avoid the chance of its being deemed necessary in England to reject the whole scheme of revised duties, because one item might be disapproved, in consequence of there existing no authority in the Court to alter the Regulation as transmitted from India.

25. From the above recapitulation of our proceedings on this important question, your Honourable Court will be able to judge of the degree of attention it has excited, and of the principles which have hitherto guided our determination. We wish the whole scheme of our customs' revenue to be revised, and put on an unexceptionable footing in all respects; but we are desirous to avoid incurring any present sacrifice of revenue, and are particularly anxious not to commit ourselves to any measures involving such a sacrifice until an entire scheme for their duties shall be approved by us, and we shall be able to judge of the extent of loss threatened, and of the effect of the measures proposed to be taken on the revenue on one hand, and on the internal and external trade of the country on the other.

26. So soon as the Finance Committee shall have furnished the report called for, with a revised schedule for import, export, and internal duties, we shall not fail to address your Honourable Court at length on the subject; indeed, it will be necessary for us to submit to your Honourable Court for approval any Regulation we may resolve to pass for altering the rates of duty now levied in either branch.

Appendix, No. 20.

COPIES OF EXTRACTS OF ALL DESPATCHES sent to India by the Court of Directors since the passing of the Act 53 Geo. III. c. 155, relating to the COLLECTION of any of the REVENUES of the Indian Governments in kind.

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EXTRACT Letter, in the REVENUE DEPARTMENT, from the Court of Directors to the Governor in Council at Bombay; dated 14th July 1819.

[Letter from the Governor in Council to the Court of Directors; dated 28th May 1817.—(159 to 166.) “ A reference has been made to the collectors of the different districts to consider and report upon the best mode of giving effect to the instructions contained in the 158th paragraph of the Court's despatch for commuting the payments of the revenue in kind for equivalent money-contributions; and the collector of Salsette has been called upon to furnish information as to what extent the cultivators of Salsette have availed themselves of the option which they have enjoyed since 1798 of paying the revenue in grain or in money.”]

Para. 98. You will of course transmit to us all the information which you may receive upon this important subject.

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EXTRACT Letter, in the REVENUE DEPARTMENT, from the Court of Directors to the Governor in Council, at Bombay; dated 7th April 1824.

[Letter from the Governor in Council to the Court of Directors; dated 7th March 1821.—(51 to 54.) "Report of the collector in the Northern Concan, on the effect of the option allowed them to pay a money-commutation for payment in kind."]

Para. 25. We feel both surprise and displeasure at the fact, attested by the collector, that owing to the imperfect publication and imperfect language of the Regulation, the people of Salsette have remained in ignorance of the option allowed them. We trust that special precaution will be taken to remove and prevent, in all cases, an evil of so much mag-

nitude. We still remain imperfectly informed, not only with respect to the progress which has been made in the territory subject to your government, in commuting payments in kind into money, but with respect to the difficulties which oppose it, and the means which you possess of overcoming them. We refer you to paragraph 98 of our letter, dated 14th July 1819.

EXTRACT Letter, in the REVENUE DEPARTMENT, from the Court of Directors to the Governor in Council, at Fort St. George; dated 18th August 1824.

Para. 24. It was no doubt expedient to adhere, as you did, to the principle of a fixed money assessment, notwithstanding the predilection of the people* for their old method of a division of the produce; and you seem not to have neglected any inquiry which was necessary to enable you to fix the demand according to the productive power of the lands.

EXTRACT Letter, in the REVENUE DEPARTMENT, from the Court of Directors to the Governor in Council, at Bombay; dated 14th November 1827.

[Letter from the Governor in Council to the Court of Directors; dated 15th June 1825.—(14.) "Payment in money, not in kind, general in the Bombay Territory."]

Para. 7. It is satisfactory to learn, that with the exception of some parts of the Southern Concan, the revenues are received in money in all the territories subordinate to your presidency. In these same parts of Concan the ryots preferred paying in money in the particular year

to which your observations related; and though we apprehend that this was owing to the scarcity which was experienced in that year, the practice, once begun, should be persevered in if possible.

EXTRACT Letter, in the SEPARATE DEPARTMENT, from the Court of Directors to the Governor-General in Council, in Bengal; dated 18th May 1831.

Para. 39. We learn by your letter of the 7th July 1829, that you have deemed it inexpedient to maintain an agency in Arracan; that you had resolved to leave the manufacture and local consumption free, and merely to purchase salt for export to Calcutta, or receive it in payment of the land revenue, at 7 annas to the maund, as a resource to those who depended on the manufacture for a livelihood.

* Of Tanjore.

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Appendix, No. 21.

COPIES or EXTRACTS of all DESPATCHES sent to INDIA by the Court of Directors since the passing of the Act 53 Geo. III. c. 155, as to the INTERFERENCE of the AGENTS of the COMPANY with PRIVATE TRADERS in respect of any Article of which both are Purchasers.

EXTRACT Letter, in the PUBLIC DEPARTMENT, from the Court of Directors to the Governor-General in Council, in Bengal; dated 6th September 1813.

22. WITH respect to the commercial branch, we strictly enjoin your scrupulous attention to its economy and management, not only as it may be connected with the proper applications and employment of our own funds, but as it may be affected by the enlarged or general competition which is now admitted into the trade of India.

23. You will from time to time be furnished with our orders upon this subject, but we cannot omit, on the present occasion, expressing our expectation, that all our servants shall conduct themselves with liberality and candour, and act to the full spirit of the Legislature, so that if the traders should be disappointed in their views, they may have no ground for imputing their disappointment to any deviation, on our part, from the principle upon which the trade is opened to them.

EXTRACT Commercial Letter from the Honourable the Court of Directors to the Governor in Council, at Fort St. George; dated 6th November 1822.

32. No covenanted servant who shall be employed in the provision or management of any part of our investment, either at the presidency or at the subordinates, may engage in private trade of any kind, but must devote his whole time and best talents to the service of the Company.

EXTRACT Commercial Letter from the Honourable the Court of Directors to the Governor-General in Council, at Fort William in Bengal; dated 3d December 1823.

[Commercial Letter from Bengal; dated 1st April 1822:—(Paras. 20 to 27.) “The Governor-General in Council refer to their letter of the 4th January 1821, respecting the case of Mr. H. Williams, late commercial resident at Commercally, in which they had incidentally adverted to the expediency of revoking the privilege of private trade enjoyed by the commercial servants, and then stated their opinion, that on the existing scale of the investments, the emoluments of the commercial agents were sufficiently large to render the revocation a

2. We have taken into our serious consideration the subject matter of the paragraphs which are noticed in the margin; *viz.* the expediency of longer continuing to the residents at the commercial factories the privilege of engaging in trade upon their private account.

3. The result of our deliberations has satisfied us, notwithstanding the doubts expressed in our letter of the 9th February 1821, regarding the article of raw silk, that it is not expedient to disturb the present system by depriving the commercial servants at the factories of the privilege of engaging in private commerce, provided it be conducted according to the terms of

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“ matter of no hardship to them. Had called upon the Board of Trade for their sentiments upon this subject, and desired them to report on the means adopted to guard against improper advances being made by the commercial residents, and to prevent accumulations of outstanding balances. Reply of the Board transmitted, and the particular attention of the Court requested to the proceedings. The privilege of private trade does not appear to prove advantageous to the commercial residents; if sufficient time were given to the present officers for closing their present concerns, it might be prohibited in future, without depriving them of any justly-expected emolument. Government, however, deem it equitable that the present residents should receive some compensation for what might, under a change of circumstances prove a source of profit to them. Difficulty in estimating the rate of indemnification for the loss of a privilege which may only eventually prove advantageous. Great inequality in the emoluments of the different factories. An increase of salary would be more suitable than the allowance of the full commission of five per cent. The Commercial Department called upon to state the time in which they could reasonably expect to terminate the

the existing Regulations.—See the Letter from Lord Cornwallis to the Court of Directors, dated the 1st November 1788, and various other documents about that period, as noticed in the margin,* more especially the Minute in Council of the 30th October 1789, and the Regulation for weavers, No. XXXI of 1793.

4. In communicating to the Board of Trade our present directions, you will be pleased to issue an injunction to that Board to exercise all due vigilance in causing the commercial servants to conform strictly to all the orders and limitations which have been issued from time to time for the government of their conduct in respect of their private trade.

5. The seventh and eighth clauses of the Regulation XXXI of 1793, ordain that a commercial resident shall not take any commission for agents or others, but deal merely upon his own stock as a merchant, nor shall he carry on any trade in his aurung, directly or indirectly, in the name of any other person; and the tenth clause requires that he shall annually report to the Board of Trade the amount of his private dealings, in order that the Board may communicate to government any observations which the subject may require: notwithstanding which enactments, it appears that the commercial resident at Cossimbuzar (and possibly others) is engaged largely in partnership concerns, by which the Regulation is rendered nugatory.†

6. You

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* Court's General Letter to Bengal	12th April	1786
Ditto Commercial ditto	27th March	1787
Ditto .. ditto ..	..	..	..	..	28th ditto	1788
Ditto .. ditto ..	..	..	..	..	28th April	1790
Ditto Public Letter	..	..	..	..	ditto.	
Ditto .. ditto	..	..	..	..	10th April	1805
Ditto Commercial	..	..	..	..	9th April	1814
Governor-General in Council to the Court, Public Department	..	..	..	..	19th Feb.	1787
Ditto ditto	..	..	..	..	6th March	1787
Lord Cornwallis to the Court	..	..	..	..	1st Nov.	1788
Governor-General to ditto, Public Department	..	..	..	..	10th Aug.	1789
Minute of Governor-General in Council	..	..	..	..	22d Jan.	1787
Resolution of Government	..	..	..	..	29th Jan.	—
Board of Trade proceedings	..	..	..	..	22d March	—
Ditto	..	..	..	..	12th Sept.	—
Ditto	..	..	..	..	7th Dec.	—
Bengal Public Consultation	..	..	..	..	4th March	1789
Ditto	30th Oct.	—

† See Mr. Droz's Letter to the Board of Trade, dated the 15th Dec. 1821.

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“ private speculations in which they
“ were engaged. The Board of Trade
“ called upon to state their sentiments.
“ A member of the Board to visit the
“ factories periodically, in order to check
“ improper advances to the Pykars, &c.
“ An attentive consideration of the
“ circumstances stated by the Board
“ of Trade, and the several commercial
“ residents, has confirmed the Governor-
“ General in Council in the opinion they
“ before entertained of the expediency
“ of withdrawing the privilege of private
“ trade hitherto enjoyed by the Com-
“ mercial Department. But desirous to
“ avoid so serious an innovation without
“ the special sanction of the Court, shall
“ await the receipt of Court's orders,
“ which are earnestly requested.”]

6. You will therefore direct that any commercial servant, whether resident or assistant at the factories, who may be engaged in partnership concerns (a course of proceeding which we consider to be in violation of the spirit of the Regulations), proceed to close the same without delay; and you will require such of the commercial servants to deliver to the Board of Trade a declaration, in writing, either that he is free from any partnership engagements, or that he will free himself therefrom in such space of time as the Governor-General in Council may appoint; and if he shall be so engaged that he cannot close his partnership concerns within the period which government may ordain, he must retire or be removed from his office.

7. We further desire that you promulgate a regulation more distinctly prohibiting such partnerships under any modification whatever.

8. It is not, however, our intention that our present orders should be construed to forbid our commercial servants from becoming members of insurance companies, or from being contributors to a tontine, or parties in any general association, the objects of which were not contemplated in the existing prohibitory Regulations.

EXTRACT Letter, in the PUBLIC DEPARTMENT, from the Court of Directors to the Governor-General in Council at Bengal, dated 11th July 1827.

Para. 21. A REPRESENTATION has been presented to us from several of the merchants and agents in London, who are connected with the trade of the East-Indies, stating that urgent complaints have been made to them by certain British merchants resident in Calcutta, of the very serious disadvantages which, in consequence of the existing commercial regulations of the government, the private traders have to encounter in their endeavours to procure articles of the produce or manufacture of the interior of Bengal, for the purposes of a return investment in exchange for the produce and manufactures of this country; and that, impressed with the importance of these representations, they (the London merchants) have comprised them in a statement, to which they solicit our attention.

22. A copy of the letter from the London merchants, which is dated the 30th of June 1825, and also copy of a further letter from the same gentlemen, dated the 1st November 1825; will be found in the packet.

23. The merchants also complain that the commercial residents are permitted to engage in trade as agents for others, and, from their official influence, derive an obvious advantage over any private competitors. Upon this complaint, in which we fear there is too much of truth, we refer you to our letter in this department, of the 3d December 1823, on the case of Mr. Henry Williams, late commercial resident at Com-
mercolly,

mercally, wherein we have seen it necessary to require that the Regulations be strictly obeyed for the future.*

24. We are of opinion that several of the provisions of Regulation XXXI. of 1793, by placing persons employed in the provision of the Company's investment upon a different footing from those employed by private traders, are inconsistent with the system under which the affairs of the Company, in their political and commercial capacity, have been separated by the Legislature: it is therefore necessary to remove the distinction in favour of the Company, which exists under the above-mentioned Regulations. But as the provision of articles of investment in India, both by the Company and private traders, is conducted by advances of cash to the producers, we are disposed to think that a summary mode of obtaining the punctual fulfilment of their engagements may be essential to the interests of all parties concerned in the India trade; we therefore direct that Regulation XXXI of 1793, and the several provisions in reference to it subsequently passed, may be so altered as to give equally to the Company and to private traders every practicable aid and facility in obtaining the regular supply of their investment, according to their respective engagements with the producers.

25. A particular investigation of the subject of complaint can, however, be effectually conducted in India only, where explanation of the causes of impediments to the trade of private merchants, if any such exist, can be readily obtained by reference to the commercial residents, and if necessary, by inquiries of the judges of the provincial courts, or of other authorities. It is therefore our desire that you will be pleased to take the papers into consideration with your earliest convenience, and report to us your opinion, whether any part of your commercial code contravenes, in any manner whatever, the freedom of trade which is granted to the private British merchants resident in India by the Act of the 53d of his late Majesty, c. 155.

EXTRACT Letter, in the Commercial Department, from the Court of Directors to the Governor-General in Council, Bengal; dated 28th April, 1820.

24. From the proceedings of your Board of Trade, it would appear that a very small number of our commercial residents are now engaged in private commercial speculations, and which we believe have often proved very detrimental to them. By the receipt of adequate fixed salaries the commercial servants will be secured against fluctuation of income, to which, it must be admitted, they were liable, when, from want of funds, or other causes, the Company's investments were interrupted or diminished. This liability on the part of the residents, and a wish to prevent the distress and dispersion of the manufacturers and workmen employed at the Company's factories, were among the reasons for conceding to the commercial servants the privilege of carrying on trade upon their private account. But after they shall be put upon the same scale of allowances as the servants in other departments, it will be proper, even upon that ground only, as adverted to above, that the privilege should not be longer continued. We therefore, so far as regards any residents appointed since the date of your Resolution of the 14th April 1829, revoke it accordingly; and if any such shall have engaged in private trade, they must

* See also the Court's Letter to Fort St. George (Commercial Department), of 6th November 1822, para. 32.

II.
TRADE.

Interference
with Private
Traders.

Court's
Instructions to
India.

II.

TRADE.

Interference
with Private
Traders.

Court's
Instructions to
India.

must be called upon to relinquish it, sufficient time being given to enable them to wind up their concern.

25. With respect to commercial residents appointed before the date of the said Resolution, who may at this time be engaged in private trade, the privilege may be continued to them under the established restrictions; but no resident having relinquished his private trade, is to be allowed to resume it; nor may any resident who has not hitherto engaged in private trade, be allowed hereafter to do so. The officers of the Board of Trade and of the warehouse department, must not be permitted to engage in private commerce.

East-India House,
16th Aug. 1831,

J. MILL,
Examiner of India Correspondence.

Appendix, No. 22.

AN ACCOUNT of the Quantity of INDIGO purchased by the East-India Company in BENGAL in each Year, from 1814 to 1829, both inclusive; with its Cost Price in Rupees, specifying the Rate per Factory Maund; together with the Charges thereon, including Commission or Brokerage allowed, and Shipping Expenses, and converting the Gross Amount into Sterling Money at the Mercantile Rates of Exchange at which Bills were drawn from Calcutta on London during the Shipping Season—say from October to May in each year respectively; and adding thereto the proportion of Freight chargeable upon the INDIGO, and the Allowance for Insurance; also, An ACCOUNT of the SALE PROCEEDS of the INDIGO in LONDON, deducting therefrom the Landing and all other Charges; with a Statement showing the Net Profit or Loss upon the Annual Investments, and the Rate per Rupee in Sterling Money which the INDIGO in each Year yielded as a Remittance to this Country.

II.
TRADE
Company's
Indigo.

AN ACCOUNT of the Quantity of INDIGO purchased by the East-India Company in BENGAL the Rate per Factory Maund; together with the Charges thereon, including Commission Money at the Mercantile Rates of Exchange at which Bills were drawn from Calcutta on adding thereto the proportion of Freight chargeable upon the INDIGO, and the Allowance therefrom the Landing and all other Charges; with a Statement showing the Net Profit or in each Year yielded as a Remittance to this Country.

From 1st May to 1st May in each Year.	Quantity Purchased, shipped in each of the undermen- tioned Years, and which eventually arrived in England.	Rate of Cost Price per Factory Maund.	Amount of such Cost.	Charges thereon, including Commission or Brokerage and Shipping Expenses.	Total Cost and Charges in Bengal.	Allowance for Insurance. ($\frac{1}{2}$ per Cent being the Rate of the Company's actual Losses by Sea Risk in the whole Period.)	TOTAL COST and when shipped from	
							In Sicca Rupees.	Converted into Sterling at the Mercantile Rate of Exchange at which Bills were drawn from Calcutta on London in favour of a Remitter, during the Shipping Season, from October to May in each Year.
	Maunds.	S. Rs.	S. Rs.	S. Rs.	S. Rs.	S. Rs.	S. Rs.	s. d.
1814-15 to 1818-19	None purchased.							
1819-20	1,607	157.562	2,53,202	8,946	2,62,148	1,966	2,64,114	2 5.917
1820-21	None purchased.							
1821-22	3,553	234.720	8,33,963	27,534	8,61,497	6,461	8,67,958	1 11.865
1822-23	9,287	312.128	28,98,734	93,143	29,91,877	22,439	30,14,316	1 11.901
1823-24	6,963	277.862	19,34,756	63,311	19,98,067	14,985	20,13,052	1 10.380
1824-25	14,295	282.937	40,44,597	94,809	41,39,406	31,046	41,70,452	1 10.508
1825-26	17,202	230.994	39,73,571	90,556	40,64,127	30,481	40,94,608	2 .258
1826-27	16,145	275.792	44,52,664	98,672	45,51,336	34,135	45,85,471	1 10.908
1827-28	26,566	264.502	70,26,774	1,40,562	71,67,336	53,755	72,21,091	1 10.925
1828-29	11,159	270.175	30,14,862	52,015	30,66,877	23,001	30,89,878	1 10.750
1829-30	29,582	193.312	57,18,573	1,03,751	58,22,324	43,667	58,65,991	1 10.925
	136,359	—	3,41,51,696	7,73,299	3,49,24,995	2,61,936	3,51,86,931	Average of the above transactions, 1 11.1886

East-India House,
29th July 1831.

—No. 22.

in each Year, from 1814 to 1829, both inclusive; with its Cost Price in Rupees, specifying or Brokerage allowed, and Shipping Expenses, and converting the Gross Amount into Sterling London during the Shipping Season—say from October to May in each Year respectively; and for Insurance; also, An ACCOUNT of the SALE PROCEEDS of the INDIGO in LONDON, deducting Loss upon the Annual Investments, and the Rate per Rupee in Sterling Money which the INDIGO

CHARGES Calcutta.	Sale Amount in London.	Charges to be deducted therefrom.		Net Sale Proceeds of the Indigo in London.	PROFIT or LOSS upon the Investment.		Rate per Rupee which the Indigo has yielded as a Remittance, (being the Rate actually realized in the Company's Treasury.)
		Proportion of Freight and Demorage chargeable upon the Indigo.	Landing and all other Charges in London, calculated at 5 per Cent. on Sale Amount.		PROFIT.	LOSS.	
£.	£.	£.	£.	£.	£.	£.	s. d.
32,922	41,186	2,210	2,059	36,917	3,995	—	2 9·546
86,307	134,894	1,686	6,745	126,463	40,156	—	2 10·968
300,189	338,974	6,764	16,949	315,261	15,072	—	2 1·101
187,718	229,293	5,026	11,465	212,802	25,084	—	2 1·371
398,070	575,771	13,027	28,788	533,956	135,886	—	2 6·728
413,863	554,739	12,641	27,737	514,361	100,498	—	2 6·149
437,683	502,985	11,804	25,149	466,032	28,349	—	2 ·392
689,764	701,221	21,506	35,061	644,654	—	45,110	1 9·426
292,894	208,354	10,217	10,418	187,719	—	105,175	1 2·581
560,325	466,719	24,228	23,336	419,155	—	141,170	1 5·149
3,399,735	3,754,136	109,109	187,707	3,457,320	349,040	291,455	Average of the above transactions.
					Net Profit .. £57,585		1 11·5814

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

II.
TRADE.
Company's
Raw Silk.

An ACCOUNT of the East-India Company's Annual Investment of RAW SILK provided in Bengal, in manner to the foregoing Statement, so as the result of the SALES may be ascertained in the

From 1st May to 1st May in each Year.	Quantity Provided, shipped in each of the un- dermentioned Years, and which eventually arrived in England.	Cost of Provision, including Commission and all Charges defrayed up to the arrival of the Silk in Calcutta.	Charges whilst in Warehouse at Calcutta, and Shipping Expenses.	Total Cost and Charges in Bengal.	Allowance for Insurance. ($\frac{1}{2}$ per Cent. being the Rate of the Company's actual Losses by Sea Risk in the whole Period.)	TOTAL COST and CHARGES when shipped from Calcutta.		
						In Sicca Rupees.	Converted into Sterling at the Mercantile Rate of Exchange at which Bills were drawn from Calcutta on London, in favour of a Remitter during the Shipping Season, from October to May in each Year.	In Sterling.
	Maunds.	S. Rs.	S. Rs.	S. Rs.	S. Rs.	S. Rs.	s. d.	£.
1814-15	6,920	29,00,678	34,496	29,35,174	22,014	29,57,188	2 7.5	388,131
1815-16	5,063	21,12,818	30,287	21,43,105	16,073	21,59,178	2 .7	278,894
1816-17	5,010	23,76,018	33,937	24,09,955	18,075	24,28,030	2 7.5	318,679
1817-18	10,053	50,02,813	62,610	50,65,423	37,991	51,03,414	2 6.5	648,559
1818-19	7,349	38,61,252	31,169	38,92,421	29,193	39,21,614	2 7.31	511,607
1819-20	10,816	59,71,291	65,352	60,36,643	45,275	60,81,918	2 5.917	758,137
1820-21	10,950	64,67,969	66,806	65,34,775	49,011	65,83,786	2 2.438	725,259
1821-22	11,323	66,07,171	72,306	66,79,477	50,096	67,29,573	1 11.865	669,172
1822-23	11,312	65,98,914	72,085	66,70,999	50,032	67,21,031	1 11.901	669,331
1823-24	8,745	51,52,711	57,129	52,09,840	39,074	52,48,914	1 10.38	489,462
1824-25	9,282	56,21,254	61,557	56,82,811	42,621	57,25,432	1 10.908	546,492
1825-26	12,010	70,65,882	63,632	71,29,514	53,471	71,82,985	2 .258	726,020
1826-27	12,284	74,45,863	65,513	75,11,376	56,335	75,67,711	1 10.908	722,338
1827-28	13,803	77,94,550	68,530	78,63,080	58,973	79,22,053	1 10.925	756,721
1828-29	14,970	77,70,724	68,930	78,39,654	58,798	78,98,452	1 10.75	748,707
1829-30	12,786	63,49,186	57,870	64,07,056	48,053	64,55,109	1 10.925	616,597
	162,676	8,90,99,094	9,12,209	9,00,11,303	6,75,085	9,06,86,388	Average of the above transactions, 2 1.3377	9,574,106

East-India House,
29th July 1831.

—No. 22—continued.

and Imported into London in each Year, from 1814 to 1829, both inclusive; made up in a similar same way as is required in respect to INDIGO.

Sale Amount in London.	CHARGES to be deducted therefrom.			Net Sale Proceeds of the Raw Silk in London.	PROFIT or LOSS upon the Investment.		Rate per Rupee which the Raw Silk has yielded as a Remittance, (being the Rate actually realized in the Company's Treasury).
	Proportion of Freight and Demorage chargeable upon the Raw Silk.	Custom Duty on Importation into England.	Landing and all other Charges in London, calculated at 5 per Cent. on the Sale Amount.		PROFIT.	LOSS.	
£.	£.	£.	£.	£.	£.	£.	s. d.
465,343	18,670	10,777	23,267	412,629	24,498	—	2 9 488
410,600	11,223	7,875	20,530	370,972	92,078	—	3 5 235
621,383	8,153	7,727	31,069	574,434	255,755	—	4 8 780
971,032	14,945	14,429	48,552	893,106	244,547	—	3 6
635,920	12,086	—	31,796	592,038	80,431	—	3 232
758,156	16,078	—	37,908	704,170	—	53,967	2 3 88
817,397	8,045	—	40,870	768,482	43,223	—	2 4 014
788,241	15,796	—	39,412	733,033	63,861	—	2 2 144
797,999	14,939	—	39,899	743,161	73,830	—	2 2 537
635,175	12,817	—	31,758	590,600	101,138	—	2 3 004
507,891	11,113	—	25,395	471,383	—	75,109	1 7 759
745,715	14,514	—	37,286	693,915	—	32,105	1 11 185
822,701	14,105	—	41,135	767,461	45,123	—	2 339
768,723	14,200	—	38,436	716,087	—	40,634	1 9 694
782,641	16,967	—	39,132	726,542	—	22,165	1 10 076
*669,853	16,611	—	33,493	619,749	3,152	—	1 11 042
11,198,770	220,262	40,808	559,938	10,377,762	1,027,636	223,980	Average of the above transactions,
					Net Profit	£803,656	2 3 4646

* A small portion of the Consignment of this year remaining unsold, is included at an estimated sale value.

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

II.
TRADE.
Raw Silk.

Appendix, No. 23.

AN ACCOUNT of the Quantity of all RAW SILK supplied by the Agents in Bengal, and sold in India and in England; stating the Sale Value thereof in each Year, from the Year 1809-10 inclusive, to the latest Period to which the same can be made up.

		BENGAL SILK, Both Raw and Organzine, prepared from the Raw Silk.			
		SOLD IN INDIA.		SOLD IN ENGLAND.	
		lbs.	Sicca Rupees.	lbs.	£.
1809-10	.. ..	29,120	1,37,020	243,364	366,821
1810-11	.. ..	—	—	176,673	266,568
1811-12	.. ..	15,008	57,676	377,456	535,378
1812-13	.. ..	15,008	51,165	633,027	846,472
1813-14	.. ..	15,306	43,428	819,024	947,954
1814-15	.. ..	36,214	1,04,942	624,237	736,855
1815-16	.. ..	9,184	26,803	249,998	253,064
1816-17	.. ..	14,336	57,066	616,202	567,587
1817-18	.. ..	11,274	50,050	501,303	776,338
1818-19	.. ..	3,510	12,861	692,612	899,217
1819-20	.. ..	1,492	8,970	582,460	690,876
1820-21	.. ..	11,498	50,383	706,373	668,535
1821-22	.. ..	2,194	11,235	664,197	645,070
1822-23	.. ..	7,690	37,426	844,460	846,446
1823-24	.. ..	5,898	37,337	517,187	437,272
1824-25	.. ..	6,870	31,814	725,933	759,943
1825-26	.. ..	50,474	2,62,461	647,200	558,051
1826-27	.. ..	—	—	958,617	737,723
1827-28	.. ..	18,816	97,349	1,047,871	906,630
1828-29	.. ..	10,752	59,331	1,012,022	849,972
1829-30	.. ..	{ Statements not yet received }		795,359	527,699
1830-31	.. ..	{ from India. }		1,079,728	778,832
		264,644	11,37,320	14,515,303	14,603,303

Mem.—The Accounts received from India are not arranged in such manner as to allow of a return of the sale value of the actual quantity of Silk supplied in each year by the agents in Bengal. The above Account is the quantity and sale value in India, and in England, of all Silk sold in each year, without reference to the year of its provision.

East-India House,
3d October 1831.

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

Appendix, No. 24.

AN ACCOUNT, showing in Detail all the Items, and the Amount of each, forming the INVOICE PRICE of the Company's Investment of Bengal RAW SILK, for each of the Years 1813-14 and 1829-30.

	Bales.	Invoiced Weight.	Factory Cost.	Commission.	Charges at per Factory Invoice.	Duties on Invest-ment.	Suspense Charges for Factory Establishment.
		lbs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.
From 1st May 1813 } to 30th April 1814 }	4,849	718,224	40,96,153	2,29,755	44,943	—	—
From 1st May 1829 } to 30th April 1830 }	6,542	954,808	56,15,054	2,81,315	59,102	81,312	1,12,194

(continued..)

<i>..continued.)</i>	Commercial Charges General.	Outstanding Balances deemed irrecoverable.	Wear and Tear of Buildings.	Charges of Merchandize.	Proportion of Export Warehouse Charges.	TOTAL.
	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.	Sa. Rs.
From 1st May 1813 } to 30th April 1814 }	—	—	—	4,762	—	43,75,613
From 1st May 1829 } to 30th April 1830 }	1,68,459	10,657	21,093	8,204	49,666	64,07,056

Bengal and Coast Warehouse,
3d October 1831.

J. C. JOHNSON.

Appendix No. 25.

A STATEMENT of the Number and Valuation of SILK FILATURES or FACTORIES of the EAST-INDIA COMPANY in Bengal at the last Valuation; distinguishing the Name of each Filature and Subordinate Factory; together with the Name and Value of the same.

FACTORIES.	Number of Filatures.	NAMES of SUBORDINATE FACTORIES.	FACTORIES.	Number of Filatures.	NAMES of SUBORDINATE FACTORIES.
Bauleah ..	10 4 3 4 3 5 2 2 1 3	Head Factory. Burgotchee Aurung. Soorsoo Aurung. Dhoresaw Aurung. Bhowannygungee Aurung. Hojah Aurung. Berrampore. Madhoymooree Aurung Beraldah Aurung. Catlamary Aurung.	Malda ..	3 3 6	Head Factory. Tannore.
	37		Radnagore ..	5 12 17	Guttal. Gopegunge and Canacool.
Commercolly.	5 2 3 2	Head Factory. Galimpore. Munsitpore. Meerpore.	Rungpore ..	3 1 4	Head Factory Nobabgunge. Gomaneegunge Aurung.
	12		Santipore ..	2 1	Head Factory. Renhatty.
Cossimbuzar .	1			3	

Hurripaul ..	1	Durhautta Sudder Filature.	Soonamooky.	5	Rangamattoe.
	1	Dhuniacolly.			
	1	Phooleshur.			
	1	Amptah.			
	1	Cuttorah.			
	5				
Jungypore ..	6	Head Factory.	Surdah ..	6	Head Factory.
	4	Burrageura Aurung.		1	Pikeparrah.
				1	Dakraw.
				1	Sandikhawn.
	10			9	
			TOTAL Factories } 11		109 Filatures.

No Returns of the Valuation of the Buildings at the several Silk Factories have been transmitted from India; but, from a Statement recently received, it appears that the following is an account of the Cost (as far as could be ascertained), and of all Monies expended in the purchase and construction of Filatures and other Buildings for the provision of Silk, from the Year 1809 to the Year 1829, at each of the Factories, *viz.*

	Sa. Rs.
Bauleah	2,32,749
Commercolly	3,88,306
Cossimbuzar	36,414
Hurripaul	1,38,728
Jungypore	2,43,028
Malda	1,79,498
Radnagore	2,93,578
Rungpore	45,962
Santipore	92,305
Soonamooky	67,068
Surdah	2,39,852
Sicca Rupees	19,57,488

A considerable proportion of the Company's Investment in Bengal Raw Silk, is made at hired Filatures.

East-India House,
3d October 1831.

(Errors excepted)

THOS. G. LLOYD.
Acct. Gen.

II.

TRADE.

Company's
Teas,

Appendix, No. 26.

AN ACCOUNT of the AVERAGE SALE PRICE of TEA of each Description, of the East-India Company's Teas Sold in each Year from 1823.—(In continuation of Account marked I.—TEA, No. 9.)

From 1st March to 1st March in each Year.	Bohea.		Congo.		Campoi.		Souchong.		Pekoe.		Singlo.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
1824 ..	2	4 ⁵ / ₁₀	2	7 ⁰ / ₁₀	3	3 ⁵ / ₁₀	3	9 ⁶ / ₁₀	4	11 ⁵ / ₁₀	—	
1825 ..	2	3 ² / ₁₀	2	7 ⁷ / ₁₀	3	2 ⁴ / ₁₀	3	8 ⁸ / ₁₀	—		—	
1826 ..	1	6 ⁰ / ₁₀	2	4 ⁶ / ₁₀	3	2 ⁴ / ₁₀	3	7 ³ / ₁₀	3	11 ⁰ / ₁₀	—	
1827 ..	1	7 ⁷ / ₁₀	2	4 ³ / ₁₀	2	8 ⁶ / ₁₀	3	2 ⁰ / ₁₀	4	1	—	
1828 ..	1	6 ⁵ / ₁₀	2	4	2	10	3	1 ⁸ / ₁₀	4	1 ⁷ / ₁₀	—	
1829 ..	1	6 ⁴ / ₁₀	2	3 ² / ₁₀	2	4 ⁰ / ₁₀	3	8 ² / ₁₀	—		—	
1830 ..	1	9 ² / ₁₀	2	3 ³ / ₁₀	2	2 ¹ / ₁₀	3	11 ⁶ / ₁₀	—		—	
	Twankay.		Hyson Skin.		Superior Hyson Skin.		Hyson.		Young Hyson.		Gunpowder.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
1824 ..	3	5 ⁴ / ₁₀	3	5 ² / ₁₀	—		4	2 ⁶ / ₁₀	4	3 ⁷ / ₁₀	—	
1825 ..	3	5 ⁶ / ₁₀	3	6 ⁶ / ₁₀	—		4	4 ⁵ / ₁₀	—		—	
1826 ..	3	2 ⁷ / ₁₀	3	3 ¹ / ₁₀	—		4	7	4	0 ⁶ / ₁₀	—	
1827 ..	2	8 ⁰ / ₁₀	3	1	—		4	8 ¹ / ₁₀	4	2 ⁴ / ₁₀	—	
1828 ..	2	5 ⁰ / ₁₀	2	5 ⁰ / ₁₀	—		4	3 ⁶ / ₁₀	—		—	
1829 ..	2	4 ¹ / ₁₀	2	4 ⁸ / ₁₀	—		4	1 ⁸ / ₁₀	—		—	
1830 ..	2	4 ¹ / ₁₀	2	7 ² / ₁₀	—		4	2	—		—	

East-India House,
28th Sept. 1831.

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

Appendix, No. 27.

RETURN of the VALUE of the FOREIGN EXPORT AND IMPORT TRADE of the Port of Canton, in each Year since 1813, distinguishing the Trade carried on by each of the different Nations from that under the British Flag; distinguishing also the Trade carried on by the East-India Company, from that carried on by Private India Ships; Also, the Tonnage employed by each Nation, in each Year for the same period, as far as the same can be ascertained.

	AMERICAN TRADE.				NETHERLANDS TRADE.			
	Tonnage.	Value Imports.	Value Exports.	TOTAL VALUE.	Tonnage.	Value Imports.	Value Exports.	TOTAL VALUE.
	Tons.	Dollars.	Dollars.	Dollars.	Tons.	Dollars.	Dollars.	Dollars.
1813-14	} 2,854	451,500	572,000	1,023,500	—	—	—	—
1814-15					—	—	—	—
1815-16	10,208	2,527,500	4,220,000	6,747,500	{ Two ships—neither Tonnage nor Value stated.			
1816-17	13,096	5,609,600	5,703,000	11,312,600	—	—	—	—
1817-18	14,325	7,076,828	6,777,000	13,853,828	—	—	—	—
1818-19	16,022	10,017,151	9,041,755	19,058,906	—	—	—	—
1819-20	13,641	8,158,961	8,182,016	16,340,977	—	—	—	—
1820-21	8,663	4,035,000	4,088,000	8,123,000	—	—	—	—
1821-22	14,702	8,199,741	7,058,741	15,258,482	—	—	—	—
1822-23	11,297	8,339,398	7,523,492	15,862,890	—	—	—	—
1823-24	13,635	6,313,126	5,677,149	11,990,275	—	—	—	—
1824-25	14,452	8,962,045	8,501,121	17,463,166	{ Articles stated, but neither Tonnage nor Value.			
1825-26	16,431	7,756,031	8,752,562	16,508,593	ditto .. ditto.			
1826-27	7,034	3,843,717	4,363,788	8,207,505	{ Tons 2,984, Articles stated, but not Value.			
1827-28	8,597	6,238,788	6,559,925	12,798,713	{ Articles stated, but neither Tonnage nor Value.			
1828-29	8,613	3,373,565	4,552,200	7,925,765	ditto .. ditto.			
1829-30	Not stated.	3,917,632	4,108,611	8,026,243	—	—	—	—
1830-31	—	—	—	—	Not stated.	350,406	392,287	742,693

(continued on next page.)

II.
TRADE.Canton
Exports and
Imports.

Appendix, No. 27—continued,

The preceding Account—continued.

YEARS.	SPANISH TRADE.	BRITISH TRADE.			
		TRADE OF THE EAST-INDIA COMPANY.			
	Total stated.	Tonnage.	Value Imports.	Value Exports.	TOTAL VALUE.
	Dollars.	Tons.	Dollars.	Dollars.	Dollars.
1813-14 ..	—	21,470	5,646,000	7,904,700	13,550,700
1814-15 ..	—	23,338	5,039,070	8,199,908	13,238,978
1815-16 ..	—	28,658	10,045,429	9,297,358	19,342,787
1816-17 ..	1,500,000	26,874	4,465,012	8,835,592	13,300,604
1817-18 ..	1,500,000	18,251	6,177,404	5,877,270	12,054,674
1818-19 ..	1,500,000	19,770	4,262,421	5,862,295	10,124,716
1819-20 ..	1,500,000	26,296	6,332,808	7,947,454	14,280,262
1820-21 ..	1,500,000	27,068	6,242,329	8,503,079	14,745,408
1821-22 ..	1,500,000	23,665	5,771,200	7,854,142	13,625,342
1822-23 ..	700,000	24,791	3,678,938	8,121,683	11,800,621
1823-24 ..	700,000	26,979	6,072,600	8,662,704	14,735,304
1824-25 ..	700,000	26,169	4,227,708	7,966,671	12,194,379
1825-26 ..	600,000	26,264	5,018,925	7,391,975	12,410,900
1826-27 ..	670,000	37,256	4,695,160	10,052,012	14,747,112
1827-28 ..	500,000	30,718	4,522,950	8,863,066	13,386,016
1828-29 ..	500,000	27,676	4,316,250	7,980,171	12,296,421
1829-30 ..	500,000	28,363	3,754,671	7,910,804	11,665,475
1830-31 ..	—	27,502	4,007,046	7,994,842	12,001,888

Note.—There are no further particulars given of the Spanish Trade than what are stated above. The Statements made up in China of the Trade of Individuals, commence with the Year 1817-18; the preceding four years are made up from the Indian Statements of External Commerce.

The Amount of the Trade of Individuals with China, above stated, includes the Trade carried on by the Commanders and Officers of the Company's ships.

The Tonnage employed in the Trade of Individuals with China, is taken from the Indian Statements of External Commerce, which at present have not been received later than the Year 1828-29.

The Diaries of the East-India Company's Factory at Canton, contain the following particulars respecting the Foreign European Trade with China, in addition to what is stated above:—

In 1815-16. Two Swedish ships are stated to have been in China, the Articles of Import and Export are given, but neither the Tonnage nor Value.

In

East-India House,
5th August 1831.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 167

Appendix, No. 27—continued.

The preceding Account—continued.

II.
TRADE.
Canton
Exports and
Imports.

BRITISH TRADE.

TRADE BY PRIVATE INDIA SHIPS.				TOTAL TONNAGE.	TOTAL VALUE.
Tonnage.	Value Imports.	Value Exports.	Total Value.		
Tons.	Dollars.	Dollars.	Dollars.	Tons.	Dollars.
10,668	6,035,128	3,861,916	9,897,044	32,138	23,447,744
14,659	7,302,745	4,954,112	12,256,857	37,997	25,495,835
11,906	6,991,681	4,337,016	11,328,697	40,564	30,671,484
20,172	7,682,500	6,765,269	14,447,769	47,046	27,748,373
27,008	11,081,600	5,562,100	16,643,700	45,259	28,698,374
21,511	11,999,272	6,814,874	18,814,146	41,281	28,938,862
13,873	9,459,932	6,134,692	15,594,624	40,169	29,874,886
14,987	10,127,718	5,576,494	15,704,212	42,055	30,449,620
21,872	9,170,294	6,170,033	15,340,327	45,537	28,965,669
18,011	13,268,249	4,397,701	17,665,950	42,802	29,466,571
13,439	11,073,010	6,633,599	17,706,609	40,418	32,441,913
20,074	11,024,559	5,799,009	16,823,568	46,243	29,017,947
21,748	15,700,878	9,605,089	25,305,967	48,012	37,716,867
26,424	15,709,232	8,326,252	24,035,484	63,680	38,782,596
28,249	15,845,643	9,656,767	25,502,410	58,967	38,888,426
28,282	16,373,228	10,957,814	27,331,042	55,958	39,627,463
—	18,447,147	12,921,153	31,368,300	—	43,033,775
—	—	—	—	—	—

In 1826-27. One Danish and two French ships are stated to have been in China, but no particulars whatever are given respecting these ships.

In 1828-29.—One Prussian, one Danish, three French, 23 Spanish and 18 Portuguese ships. } .. ditto.

In 1829-30.—Four French, 11 Dutch, seven Danish, one Prussian, 31 Spanish and 22 Portuguese ships. } .. ditto. The value of the Spanish Trade is stated above.

In 1830-31.—One Danish, one Sardinian, 26 Spanish and 15 Portuguese ships. } .. ditto.

And also five French Ships, the tonnage of which is stated at tons 2,014, and one of which exported a cargo to the value of 20,000 dollars, but no further particulars are given.

(Errors excepted)

JOSEPH THOMPSON.

Appendix, No. 28.

AN ACCOUNT of the VALUE of the TRADE of the EAST-INDIA COMPANY; shewing the Prime Cost of the various Articles purchased; the whole of the Commercial Charges in England, the East-Indies, China, &c., together with the Freight and Demorage; and the Total Value of the Proceeds of such Trade, for the Year 1827-28.

PRIME COST of the various Articles Purchased (including Commercial Charges in India and China), Sold in the Year 1827-28. (1st May to 1st May.)						SALE AMOUNT.		
IMPORTS FROM BENGAL:						Sicca Rupees.	£.	
						Quantities.		
Piece Goods	(sold in England)	..	pieces	108,680	7,36,286	67,508
Ditto	(— at the Cape)	..	—	1,349	3,747	330
Raw Silk	(— in England)	..	lbs.	1,047,871	84,79,791	906,630
Saltpetre	(— ditto)	..	cwts.	51,378	4,66,929	59,654
Pepper	(— ditto)	..	lbs.	350,879	48,883	5,500
Indigo	(— ditto)	..	—	1,131,246	45,02,967	495,561
Sugar	(— ditto)	..	cwts.	90,946	10,59,488	162,937
Ditto	(— at the Cape)	..	—	91	1,023	163
Cotton Wool	(— in England)	..	lbs.	1,590,022	3,59,549	28,501
						1,56,58,663		
Deduct, More charged in Invoices in respect of Commercial Charges incurred in Bengal than were actually defrayed after allowing for loss by Bad Debts written off, &c.						41,640		
Net Amount of Cost						Sa.Rs. 1,56,17,023		

IMPORTS FROM MADRAS:						Quantities.	Madras Rupees.		
Piece Goods	(sold in England)	..	..	pieces	146,587	11,42,592	94,711
Indigo	(— ditto )	..	..	lbs.	24,093	59,256	6,281
Cotton	(— ditto )	..	..	—	33,816	8,196	701
								12,10,044	
Deduct, More charged in Invoices in respect of Commercial Charges incurred at Madras than defrayed, as above								15,601	
Net Amount of Cost							Ms. Rs.	11,94,443	
IMPORTS FROM BOMBAY:							Bombay Rupees.		
Surat Piece Goods	(sold in England)	..	..	pieces	24,703	1,25,328	7,881
Coffee (Mocha)	(— ditto )	..	..	cwts.	1,549	76,935	7,122
								2,02,263	
Deduct, More, charged in Invoices in respect of Commercial Charges incurred at Bombay than defrayed, as above								35,387	
Net Amount of Cost							By. Rs.	1,66,876	

N

(continued on next page.)

II.
TRADE.
Value of
Company's
Trade.

Appendix, No. 28—continued.

The preceding Account—continued.

PRIME COST of the various Articles Purchased (including Commercial Charges in India and China), Sold in the Year 1827-28 (1st May to 1st May).			SALE AMOUNT.
			£.
IMPORTS FROM CHINA :			
Teas (sold in England) lbs.	Quantities.	Tales.	£.
Ditto (— at Canada)	27,795,418	5,242,636	3,251,801
Ditto (— at the Cape)	945,406	204,351	110,398
Other Articles from China, Nankeens, &c. (ditto)	90,538	18,856	14,573
	—	1,104	470
		5,466,947	
Add, Charges incurred in China above what are added to Invoices		867	
	Total Amount of Cost	Tales	
		5,467,814	
IMPORTS FROM THE CAPE OF GOOD HOPE :			
Wine (sold in England) pipes	312	£. Sterling.	£.
		4,845	5,734
COMMERCIAL CHARGES; (a) viz.			
Charges Merchandize in England, including Supracargoes, Commission attaching to the above Trade		£.	
Ditto .. North America, including Duties on Teas payable by the Importer		303,803	
Ditto .. Cape of Good Hope .. ditto .. on all Goods .. ditto		15,533	
		4,203	
		323,539	
Freight and Demorage paid in England, attaching to the above Trade		652,135	
Losses at Sea, Salvages, &c. &c. ditto .. ditto		860	
			976,534
	Net Proceeds on Sale	£	4,249,922
	TOTAL VALUE of the GROSS PROCEEDS	£	5,226,456

No Charge is included for Interest on the Capital employed in carrying on the above Trade, nor is there any Allowance for Insurance, the actual Losses at Sea being charged.

THE Proceeds of the Company's Consignments Outward and from Port to Port being invested in the Purchase of Return Cargoes, are in effect included in the above view of the Company's Trade. But if it be desired to ascertain the aggregate Amount of all the Commercial Transactions in which the Company have been engaged both Outward and Homeward, there should be added to the foregoing Amount of £5,226,456 the undermentioned, viz.

	£.	
Proceeds of Exports from England sold in India	49,114	
Ditto .. ditto .. China	622,454	
Ditto .. from India to China	449,118	
	1,120,686	
Making the TOTAL of the GROSS PROCEEDS of the Transactions both Outward and Homeward, .. £	6,347,142	

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(a) The Commercial Charges in India and China are added to the Invoices, from which the Prime Cost above stated is calculated, and are included as a part of such Cost.

East-India House,
28th September 1831.

(Errors excepted).

THOS. G. LLOYD,
Acct. Gen.

III.

OFFICERS, ESTABLISHMENTS,

&c.



III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix, No. 29.

Writers'
Appointments.

AN ACCOUNT of the Number of WRITERS sent out to India and China, in each of the last Five Years; specifying the Presidency or Place to which they were respectively sent.

YEAR of APPOINTMENT.	BENGAL.	MADRAS.	BOMBAY.	PRINCE OF WALES' ISLAND.	CHINA.	TOTAL.
1826	42	10	7	3	none	62
1827	39	11	12	1	1	64
1828	50	10	14	2	1	77
1829	41	13	7	none	2	63
1830	28	20	12	none	1	61
						327

Appendix, No. 30.

AN ACCOUNT, stating the Number of WRITERS sent out to India, in each of the last Five Years, whose APPOINTMENTS were made on the Nomination of the BOARD of CONTROL.

YEAR of APPOINTMENT.	BENGAL.	MADRAS.	BOMBAY.	PRINCE OF WALES' ISLAND.	CHINA.	TOTAL.
1826	4	—	—	none	none	4
1827	4	—	2	—	—	6
1828	2	—	—	—	—	2
1829	—	2	1	—	—	3
1830	5	1	1	—	—	7
						22

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 175

Appendix, No. 31.

ACCOUNT of the Number of CADETS, and ASSISTANT SURGEONS, sent out to India, in each of the last Five Years; distinguishing each Class, and specifying the Presidency to which they were respectively sent.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Cadets
and Assistant
Surgeons.

CADETS.

		Engineers.	Artillery.	Cavalry.	Infantry.	TOTAL.	
Season 1826-27 ..	Bengal ..	4	6	27	151	188	438
	Madras ..	6	15	14	149	184	
	Bombay ..	4	4	4	54	6	
Season 1827-28 ..	Bengal ..	3	11	16	102	132	365
	Madras ..	6	8	10	109	133	
	Bombay ..	3	14	11	72	100	
Season 1828-29 ..	Bengal ..	12	19	7	148	186	344
	Madras ..	4	12	9	62	87	
	Bombay ..	2	11	—	58	71	
Season 1829-30 ..	Bengal ..	10	16	7	79	112	200
	Madras ..	5	8	12	27	52	
	Bombay ..	3	7	1	25	36	
Season 1830-21 ..	Bengal ..	6	12	3	24	45	95
	Madras ..	1	14	7	12	34	
	Bombay ..	6	6	1	3	16	
TOTAL						1,442	

ASSISTANT SURGEONS.

Season 1826-27 ..	Bengal	46	72
	Madras	12	
	Bombay	14	
Season 1827-28 ..	Bengal	22	57
	Madras	18	
	Bombay	27	
Season 1828-29 ..	Bengal	27	59
	Madras	18	
	Bombay	14	
Season 1829-30 ..	Bengal	27	63
	Madras	26	
	Bombay	10	
Season 1830-31 ..	Bengal	23	43
	Madras	17	
	Bombay	3	
TOTAL		294	

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III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix, No. 31—continued.

ACCOUNT stating how many of the before-mentioned APPOINTMENTS respectively were made on the Nomination of the BOARD of CONTROL.

Cadets
and Assistant
Surgeons.

				CADETS.					
				Engineers.	Artillery.	Cavalry.	Infantry.	TOTAL.	
Season 1826-27	..	Bengal	..	1	2	2	7	12	28
		Madras	..	—	—	2	7	9	
		Bombay	..	—	2	—	5	7	
Season 1827-28	..	Bengal	..	—	1	1	12	14	24
		Madras	..	—	2	1	2	5	
		Bombay	..	1	—	—	4	5	
Season 1828-29	..	Bengal	..	—	2	1	2	5	8
		Madras	..	—	—	—	2	2	
		Bombay	..	—	—	—	1	1	
Season 1829-30	..	Bengal	..	—	1	1	1	3	3
		Madras	..	—	—	—	—	—	
		Bombay	..	—	—	—	—	—	
*** The whole of the Board's Nominations of this Season not yet sent out to India.									
Season 1830-31	..	Bengal	..	}	—	—	—	—	—
		Madras	..						
		Bombay	..						
*** Board's Nominations of this Season not yet sent out to India.									
TOTAL								63	

ASSISTANT SURGEONS.

Season 1826-27	..	Bengal	..	..	..	1
		Madras	..	..	..	1
		Bombay	..	..	..	2
4							
Season 1827-28	..	Bengal	..	..	..	2
		Madras	..	..	..	1
		Bombay	..	..	..	1
4							
Season 1828-29	..	Bengal	..	..	..	2
		Madras	..	..	..	—
		Bombay	..	..	..	—
2							
Season 1829-30	..	Bengal	..	..	..	2
		Madras	..	..	..	1
		Bombay	..	..	..	1
4							
Season 1830-31	..	Bengal	..	..	..	1
		Madras	..	..	..	1
		Bombay	..	..	..	—
2							
TOTAL							16

Appendix, No. 32.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Rates of
Fees on proceeding
to India.

STATEMENT of the RATES of FEES received at the East-India House from Civil and Military Officers, according to their respective Rank, in Classes; also, from Free Traders, Mariners, Servants, and others, proceeding to the East-Indies.

	£.	s.	d.
Governor-General of India	225	0	0
Ditto - - - of Madras	170	0	0
Ditto - - - of Bombay	170	0	0
Ditto - - - of St. Helena	70	0	0
Member of the Supreme Council	95	0	0
Member of Council at Madras	82	0	0
Ditto - - - at Bombay	80	0	0
Ditto - - - at St. Helena	10	0	0
Senior Merchant, three Presidencies	25	0	0
Junior Merchant - - ditto	15	0	0
Factor - - - - - ditto	10	0	0
Writer - - - - - ditto	10	0	0
Writer returning - - ditto	5	0	0
Chaplain proceeding to ditto	6	0	0
Ditto returning	5	0	0
Ditto proceeding to St. Helena	3	0	0
Assay Master, Company's Mint	20	0	0
Assistant ditto - ditto	10	0	0

Mem.—Civil Servants returning to St. Helena are charged half the Amount of Fees paid by those attached to the three Presidencies,

Commander-in-Chief in India	200	0	0
Ditto - - - - at Madras	138	0	0
Ditto - - - - at Bombay	135	0	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix, No. 32.—*continued.*The preceding Account.—*continued.*

Rates of
Fees on proceeding
to India,

	£.	s.	d.
General Officers, nominated to the Staff, Company's Service	50	0	0
Colonels of Regiments full off-reckoning	20	0	0
Ditto - - ditto - half - ditto	15	0	0
Lieutenant-Colonels (Regimentally)	8	0	0
Majors - - - - ditto	6	0	0
Captains - - - ditto	5	0	0
Surgeon returning	5	0	0
Assistant-Surgeon, on appointment	5	0	0
Ditto - - - - returning	2	0	0
Apothecary - - - ditto	2	0	0
Assistant ditto - - ditto	1	0	0
Lieutenants (Regimentally)	2	0	0
Ensign	1	0	0
Cornet	2	0	0
Cadet	2	0	0
<hr/>			
Superintendent of Indian Navy	60	0	0
Volunteer for Bengal Pilot service or Indian Navy	0	5	0
Master Attendant to any part of India	25	0	0
Deputy - ditto - - - ditto	10	0	0
Assistant to Deputy ditto, ditto	5	0	0
To succeed to the office of Master Attendant when the same shall become vacant	20	0	0
Marine Surveyor of India	10	0	0
Marine Paymaster and Storekeeper of Bengal	20	0	0
To succeed to ditto - - - ditto	10	0	0
Marine Storekeeper, Bombay	10	0	0
First Assistant to Master Attendant (any part of India)	10	0	0
Second Assistant to - ditto	10	0	0

(continued on next page.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 179

Appendix, No. 32.—*continued.*

The preceding Account.—*continued.*

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Rates of
Fees on proceeding
to India.

	•	£.	s.	d.
Free Merchant	•	20	0	0
Free Mariner		2	10	0
Agent for Loading and Unloading Company's Ships in Bengal		10	0	0
To succeed to the office of Agent for Loading and Unloading Company's Ships in Bengal when vacant		5	0	0
<hr/>				
Advocate-General, Bengal		95	0	0
Ditto - - Madras		92	0	0
Ditto - - Bombay		90	0	0
Solicitor to the Company for any part of India		60	0	0
Barristers		40	0	0
Attornies		20	0	0
Police Magistrate at Prince of Wales' Island		10	0	0
To succeed to the office of Police Magistrate when the same shall become vacant		5	0	0
<hr/>				
Persons permitted to reside in India under covenants		5	0	0
Passenger not under covenant		2	0	0
Black Servant, order for being received on board ship		1	0	0
Lascars or Chinese - ditto - ditto - - (each)		0	1	0

East-India House,
11 August 1831.

P. AUBER,
Secretary.

III.
OFFICERS,
ESTABLISHMENTS,
&c. &c.

Appendix,—

Bengal
Commercial
Salaries and
Allowances.

A RETURN of all COMMERCIAL OFFICES under the Presidency of Bengal, with the Offices, as they stood on the 1st May 1817 and on the 1st May 1827; and further Allowances have been augmented, since the 1st May 1817, the date of such Creation respectively.

	1816-17.		
	SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.
OFFICES AT THE PRESIDENCY:			
Board of Trade:			
Senior Member	27,500 0 0	—	27,500 0 0
Junior ditto	22,500 0 0	—	22,500 0 0
Secretary's Office:			
Secretary	30,000 0 0	—	30,000 0 0
Sub-Secretary	9,600 0 0	—	9,600 0 0
Assistant	4,800 0 0	—	4,800 0 0
Registrar	3,600 0 0	—	3,600 0 0
Deputy ditto	2,400 0 0	1,200 0 0	3,600 0 0
Accountant's and Auditor's Offices:			
Accountant and Auditor	7,200 0 0	—	7,200 0 0
First Assistant	4,800 0 0	1,200 0 0	6,000 0 0
Second Assistant	1,800 0 0	—	1,800 0 0
Junior ditto	1,800 0 0	—	1,800 0 0
Export Warehouse:			
Sub-Export Warehousekeeper	18,000 0 0	6,850 8 0	24,830 8 0
Assistant	9,600 0 0	—	9,600 0 0

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 181

—No. 33.

SALARY and AMOUNT and Nature of any other ALLOWANCES annexed to each of such stating, in regard to Offices which have been created, or of which the Salaries or and of such Augmentation or Augmentations, and the Reasons assigned for each

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Bengal
Commercial
Salaries and
Allowances.

1826-27.			INCREASE.		REASONS for each INCREASE.
SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.	AMOUNT.	Date of Creation of Office, or of respective Augmentations of Salary, &c.	
55,000 0 0	—	55,000 0 0	27,500	—	In 1816-17 the ex- penses of the Board of Trade were charged, partly to the Territo- rial Branch and partly to Commerce. In 1819 the Board of Trade was separated from the Board of Customs, Salt and Opium, which ex- plains the increase ex- hibited in 1826-27.
43,107 0 0	—	43,107 0 0	20,607		
24,000 0 0	—	24,000 0 0			
—	—	—			
3,600 0 0	—	3,600 0 0			
2,400 0 0	1,200 0 0	3,600 0 0			
7,200 0 0	—	7,200 0 0	—		
4,800 0 0	1,800 0 0	6,600 0 0			
2,700 0 0	—	2,700 0 0			
1,200 0 0	—	1,200 0 0			
25,862 1 0	—	25,862 1 0	1,031	1 May 1818	The total increase in these united offices amounts to Sa. Rs. 900, which may be ascribed to small additions made to the Second Assist- ant's salary, for length of service.
12,931 0 0	—	12,931 0 0	3,331	ditto	
					Salary fixed at Sa. Rs. 2,155. 2. 9. per month, in lieu of com- mission. The new ar- rangement for this de- partment, ordered by Court, in a commercial letter, dated 23d Jan. 1818, para. 3'a' 14.

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix, No. 33—*continued.*The preceding Account—*continued.*

Bengal
Commercial
Salaries and
Allowances.

	1816-17.		
	SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.
OFFICES AT THE PRESIDENCY—<i>continued.</i>			
Second Assistant Export Warehouse ..	—	—	—
Import Warehouse :			
Import Warehousekeeper	6,000 0 0	15,217 9 0	21,217 9 0
Naval Depôt at Saugor :			
Naval Storekeeper	6,000 0 0	—	6,000 0 0
Agency for Loading Ships :			
Agent ; salary and house-rent	12,000 0 0	—	12,000 0 0
Deputy	3,000 0 0	372 0 0	3,372 0 0
Translator and Interpreter	2,400 0 0	—	2,400 0 0
FACTORIES :			
Bauleah :			
Resident	6,000 0 0	7,193 4 0	13,193 4 0
Assistant	2,896 8 0	1,228 2 0	4,124 10 0
Assistant Surgeon (including house-rent)	3,600 0 0	—	3,600 0 0
Benares :			
Resident	6,000 0 0	14,564 14 0	22,004 14 0 }
House-rent	1,440 0 0	—	
Assistant	—	—	—
Chittagong :			
Resident (salary and commission under " Luckypore)."			
House-rent	1,440 0 0	—	1,440 0 0
Assistant	2,896 8 0	—	2,896 0 8
Commercolly :			
Resident	6,000 0 0	14,131 7 0	20,131 7 0
Assistant	2,896 8 0	2,389 9 0	5,286 1 0
Assistant Surgeon	—	—	—
Cossimbuzar :			
Resident	6,000 0 0	28,449 14 0	34,449 14 0
Dacca :			
Resident	6,000 0 0	10,217 6 0	16,217 6 0

Appendix, No. 33—continued.

The preceding Account—continued.*

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Bengal
Commercial
Salaries and
Allowances.

1826-27.			INCREASE.		REASONS for each INCREASE.
SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.	AMOUNT.	Date of Creation of Office, or of respective Augmentations of Salary, &c.	
7,200 0 0	—	7,200 0 0	7,200	11 Dec. 1818	This appointment deemed necessary by the Board of Trade, and sanctioned by Government, on Consultation, 11th Dec. 1818, No. 12.
6,000 0 0	8,400 0 0	14,400 0 0			
—	—	—			
12,000 0 0	—	12,000 0 0			
3,000 0 0	372 0 0	3,372 0 0			
2,400 0 0	—	2,400 0 0			
6,000 0 0	28,482 12 0	34,482 12 0	21,290	—	{ Casual increase of commission.
—	—	—			
3,600 0 0	1,200 0 0	4,800 0 0	1,200	28 Nov. 1821	{ Additional allow- ance granted.
6,000 0 0	27,684 8 0	35,124 8 0	13,119	—	{ Casual increase of commission.
1,440 0 0	—				
9,600 0 0	—	9,600 0 0	9,600	11 May 1826	{ Resolution confirm- ing this appointment, recorded, on Consulta- tion, 11th May 1826, No. 23 (A).
—	—	—			
—	—	—			
6,000 0 0	24,811 11 0	30,811 0 0	10,681	—	{ Casual increase of commission. Date of appointment.
4,800 0 0	—	4,800 0 0	4,800	23 Mar. 1827	
6,000 0 0	28,482 12 0	34,482 12 0			
—	—	—			

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix, No. 33—*continued.*The preceding Account—*continued.*

Bengal
Commercial
Salaries and
Allowances.

	1816-17.		
	SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.
<i>FACTORIES—continued.</i>			
Gollagore:			
Resident (salary under "Hurripaul") ..	—	2,793 12 0	2,793 12 0
Assistant .. ditto .. ditto ..	—	466 9 0	466 9 0
Hurripaul:			
Resident	6,000 0 0	8,790 4 0	16,230 4 0
House-rent	1,440 0 0	—	
Assistant	2,896 8 0	1,500 10 0	4,397 2 0
Surgeon	3,600 0 0	—	3,600 0 0
Jungypore:			
Resident	6,000 0 0	14,476 8 0	21,916 8 0
House-rent	1,440 0 0	—	
Keerpoy:			
Resident, salary under "Radnagore") ..	—	2,985 7 0	2,985 7 0
Luckypore:			
Resident	6,000 0 0	19,106 7 0	25,106 7 0
Assistant (salary under "Chittagong") ..	—	2,076 12 0	2,076 12 0
Malda:			
Resident	6,000 0 0	6,194 12 0	12,194 12 0
Assistant	2,896 8 0	1,057 8 0	3,954 0 0
Assistant Surgeon	3,600 0 0	—	3,600 0 0
Patna:			
Resident	6,000 0 0	16,115 8 0	22,115 8 0
Assistant	2,896 8 0	2,751 3 0	5,647 11 0
Radnagore:			
Resident	6,000 0 0	12,297 9 0	19,737 9 0
House-rent	1,440 0 0	—	
Rungpore:			
Resident	6,000 0 0	13,615 10 0	21,055 10 0
House-rent	1,440 0 0	—	
Santipore:			
Resident	6,000 0 0	5,062 5 0	12,502 5 0
House-rent	1,440 0 0	—	
Soonamookey:			
Resident	6,000 0 0	18,243 14 0	25,683 14 0
House-rent	1,440 0 0	—	
Cossipore:			
Superintendent	2,400 0 0	—	2,400 0 0

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 185

Appendix, No. 33—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Bengal
Commercial
Salaries and
Allowances.

1826-27.			INCREASE.		REASONS for each INCREASE.
SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.	AMOUNT.	Date of Creation of Office, or of respective Augmentations of Salary, &c.	
—	—	—	—	—	{ .. <i>Vide</i> Santipore Factory in 1826-27.
—	—	—	—	—	
6,000 0 0	19,214 5 0	25,214 5 0	8,984	—	{ .. Casual increase of commission.
—	—	—	—	—	
6,000 0 0	20,863 1 0	26,863 1 0	4,947	—	{ .. Casual increase of commission.
—	—	—	—	—	
—	—	—	—	—	
6,000 0 0	26,046 0 0	32,046 0 0	19,851	—	{ .. Casual increase of commission.
4,800 0 0	—	4,800 0 0	1,200	—	Additional allowance.
—	1,600 0 0	1,600 0 0	—	—	
6,000 0 0	28,482 12 0	34,482 12 0	14,745	—	{ .. Casual increase of commission.
6,000 0 0	11,847 9 0	19,287 9 0	—	—	
1,440 0 0	—				
—	—	—	—	—	
6,000 0 0	18,661 8 0	27,061 8 0	1,377	—	{ .. Casual increase of commission.
1,440 0 0	—				
—	—	—	—	—	

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—*continued.*

Bengal
Commercial
Salaries and
Allowances.

	1816-17.		
	SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.
FACTORIES—<i>continued.</i>			
Etawah and Calpee :			
Resident	6,000	9,304 8 0	15,304 8 0
Assistant Surgeon	—	—	—
Santipore and Gollagore :			
Resident	—	—	—
Surdah :			
Resident	—	—	—
	Covenanted Servants.		Expense, Sa. Rs.
TOTAL	No. 44	—	5,44,922 11 0

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 187

—No. 33—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Bengal
Commercial
Salaries and
Allowances.

1826-27.			INCREASE.		REASONS for each INCREASE.
SALARY, per Annum.	Other ALLOWANCES, per Annum.	TOTAL.	AMOUNT.	Date of Creation of Office, or of respective Augmentations of Salary, &c.	
6,000 4,593	28,482 12 0 —	34,482 12 0 4,593 0 0	19,178	—	{ .. Casual increase of commission.
6,000 Rent: 1,440	24,970 0 0 —	} 32,440 0 0	—	—	{ .. Nominal increase. In former years these Factories were sepa- rately stated in the Returns.
6,000 Rent: 1,440	21,902 7 0 —	} 29,342 7 0	29,342	—	{ .. This Factory esta- blished 18th March 1824.
Covenanted Servants.		Expense, Sa. Rs.	Increase, Sa. Rs.		
No. 34	—	6,51,487 2 0	1,06,564 7		

(Errors excepted)

JAMES C. MELVILL,
Aud. India Accts.

188 FIRST APPENDIX TO THE THIRD REPORT OF THE

Appendix,—

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Bengal
Commercial
Establishments
and Expenses.

A RETURN of the ESTABLISHMENTS connected with the COMMERCIAL OFFICES under to each Establishment, as it stood on the 1st May 1817, and on the 1st May 1827; Augmentations, and the Reasons assigned for the same.

	1816-17.			
	No.	EXPENSE of Establishment.	Contingencies.	TOTAL.
ESTABLISHMENTS AT THE PRESIDENCY:				
Secretary's Office :				
Europeans	12	12,720	—	12,720
Native Writers and Servants	37	9,612	—	9,612
Contingencies	—	—	538	538
	49			22,870
Accountant's and Auditor's Offices :				
Native Writers and Servants	15	6,024	—	6,024
Contingencies	—	—	137	137
Export Warehouse :				
Europeans	7	11,040	—	11,040
Native Writers and Servants	125	23,113	—	23,113
Pensioners	—	—	—	1,524
Contingencies	—	—	6,500	6,500
	132			42,177
Baggage Department :				
Europeans	2	3,000	—	3,000
Natives	4	420	—	420
	138			45,597
Import Warehouse :				
Europeans	5	6,840	—	6,840
Native Writers and Servants	59	12,208	—	12,208
Contingencies	—	—	53,223	53,223
	64			72,271
Naval Depôt at Saugor : Natives				
	22	—	—	1,836
Agency for Loading, &c. Ships : Natives				
	3	—	—	348
Pensions payable at the Presidency				
	—	—	—	7,476

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 189

—No. 34.

the Presidency of Bengal; showing the Number of Persons, and the Expense attaching and stating likewise the Date of New Establishments, or of any considerable

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Bengal
Commercial
Establishments
and Expenses.

1826-27.				INCREASE.	DECREASE.	REASONS for each INCREASE.
No.	EXPENSE of Establishment.	Contingencies.	TOTAL.			
11	10,620	—	10,620	—	2,100	
41	11,712	—	11,712	2,100		
—	—	516	516	—	22	
52			22,848			
20	5,868	—	5,868	—	156	
—	—	1,176	1,176	1,039		
			7,044			
6	10,320	—	10,320	—	720	
123	22,472	—	22,472	—	641	
—	—	—	1,219	—	305	
—	—	3,708	3,708	—	2,792	
129			37,719			
2	3,000	—	3,000			
4	420	—	420			
135			41,139			
5	10,080	—	10,080	3,240	—	.. Though small ad-
55	12,675	—	12,675	467	—	ditions have been
—	—	1,700	1,700	—	51,523	made to the salaries
60			24,455			of European writers,
						a very considerable
						diminution of charge
						is apparent under
						this head.
3	—	—	588	240	1,836	
—	—	—	7,110	—	366	

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix,—

Bengal
Commercial
Establishments
and Expenses.

The preceding Account—continued.

				1816-17.			
				No.	EXPENSE of Establishment.	Contingencies.	TOTAL.
ESTABLISHMENTS AT THE FACTORIES :							
Bauleah	..	..	Natives	34	17,365	—	17,365
Benares	..	..	ditto	150	15,674	—	15,674
Chittagong	..	..	ditto	106	7,744	—	7,744
Commercolly	..	..	ditto	180	15,252	—	15,252
Superintendent of Embankments	..	..		—	—	—	—
Natives under ditto	..	..		—	—	—	—
Cossimbuzar	..	..	Natives	150	17,094	—	17,094
Dacca	..	..	ditto	158	23,132	—	23,132
—	..	..	House-rent	—	2,400	—	2,400
Gollagore	..	..	Natives	104	8,526	—	8,526
Santipore	..	..	ditto	182	16,743	—	16,743
Hurriaul	..	..	ditto	100	6,188	—	6,188
Hurripaul	..	..	ditto	172	12,846	—	12,846
Jungypore	..	..	ditto	68	8,480	—	8,480
Keerpoy	..	..	ditto	31	3,645	—	3,645
Luckypore	..	..	Europeans	3	2,424	—	2,424
—	..	..	Natives, &c.	221	21,811	—	21,811
—	..	..	Factory Rent	—	1,286	—	1,286
Malda	..	..	Natives	196	12,782	—	12,782
Patna	..	..	ditto	365	23,099	—	23,099
Midnapore	..	..	Natives	16	1,530	—	1,530
Radnagore	..	..	ditto	89	6,816	—	6,816
Rungpore	..	..	European	1	1,200	—	1,200
—	..	..	Natives	233	17,773	—	17,773

No. 34—continued.

III.
OFFICERS,
ESTABLISHMENTS,

The preceding Account—continued.

Bengal
Commercial
Establishments
and Expenses.

1826-27.				INCREASE.	DECREASE.	REASONS for each INCREASE.
No.	EXPENSE of Establishment.	Contingencies.	TOTAL.			
25	14,197	—	14,197	—	3,168	The strength of the Native Establishment at this Factory considerably exceeds the number here shown; it is not practicable, however, to state the exact number of persons employed at Bauleah in the years under review.
48	7,648	—	7,648	—	8,026	
—	—	—	—	—	7,744	
302	18,641	}	23,673	8,621	—	Since 1816-17 the Native Establishment at Commercolly has been gradually increased.
1	4,800					
6	432	—	13,584	—	3,510	
126	13,584	—	—	—	25,532	
190	18,000	—	18,000	—	7,269	
—	—	—	—	—	6,188	
127	10,107	—	10,107	—	2,739	
76	7,436	—	7,436	—	1,044	
—	—	—	—	—	3,645	
—	—	—	—	—	25,521	
131	10,112	—	10,112	—	2,670	
76	7,720	194	7,914	—	15,185	
—	—	—	—	—	1,530	
83	6,516	—	6,516	—	300	
{ 1	720 }	—	10,420	—	8,553	
{ 139	9,700 }	—	—	—	—	

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix,—

The preceding Account—*continued.*

Bengal
Commercial
Establishments,
and Expenses.

				1816-17.			
				No.	EXPENSE of Establishment.	Contingencies.	TOTAL.
ESTABLISHMENTS AT THE FACTORIES.—							
<i>continued.</i>							
Soonamookey ..	European	..	..	1	2,400	}	28,429
—	Natives ..	..	..	249	20,827		
—	Repairs ..	..	..	—	5,202		
—	Filature Rent ..	..	..	—	—
—	Pension ..	..	..	—	—	—	—
Cossipore ..	Natives ..	..	..	66	6,207	—	6,207
Etawah & Calpee,	European	..	..	1	2,400	—	2,400
—	Natives ..	..	..	467	35,832	338	36,170
							38,570
Surdah ..	Natives ..	..	..	—	—	—	—
TOTAL ..	{ Europeans	..	..	32	Expense	Sa. Rs.	4,73,575
	{ Natives ..	..	..	3,602			

East-India House,
29th August 1831.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 193

—No. 34—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Bengal
Commercial
Establishments,
and Expenses.

1826-27.				INCREASE.	DECREASE.	Reasons for each Increase.
No.	EXPENSE. of Establishment.	Contingencies.	TOTAL.			
129	2,400	—	31,814	3,385	—	.. There would have been a decrease of charge at this factory, but for the payment made on account Filature Rent.
—	11,324	—	—	—	6,207	
—	18,000	—	—	—	—	
—	90	—	—	—	—	
1	2,400	—	2,400	—	—	
38	6,738	126	6,864	—	—	
			9,264	—	29,306	
74	9,622	—	9,622	9,622	—	.. This factory established in 1824.
Europeans, 26 } Expense.. Sa. Rs.			2,83,691	—	1,89,884	
Natives, 1,817 }						

(Errors excepted)

JAMES C. MELVILL,
Aud. India Accts.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment,
Salaries and
Allowances.

A RETURN of all OFFICES, PLACES, and PENSIONS, Civil, Political, Military and Commer-
included in the Returns laid before the Committee on East-India Affairs in 1830; with the
or Places, as they stood on the 1st May 1817 and 1st May 1827; and further stating, in regard
augmented since the 1st May 1814, the Date of such creation or of such Augmentation or

OFFICES OR PLACES.	1st May 1817.			TOTAL.
	No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	
Court of Directors, viz.:		£.	£.	£.
Chairman and Deputy Chairman	2	1,000		
Directors	22	6,600		
	24	7,600	—	7,600
Secretary's Office:				
Secretary	1	2,800	} 1,175	
Assistant	1	1,500		
Clerks	18	7,600		
	20	11,900	1,175	13,075
Examiner of Indian Correspondence:				
Examiner	1	2,300	} 908	
Assistants	3	3,500		
Clerks	11	3,190		
Searchers of Records	1	350		
	16	9,340	908	10,248
Auditor of Indian Accounts:				
Auditor	1	2,000	} 308	
Deputy	1	1,000		
Clerks	10	2,830		
Military Assistant	1	300		
	13	6,130	308	6,438

No. 35.

cial, held under the EAST-INDIA COMPANY, within the United Kingdom and Colonies, and not Salary, and the Amount and Nature of any other Allowances, annexed to each of such Offices to Offices and Places which have been created, or of which the Salaries or Allowances have been Augmentations.

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Home
Establishment,
Salaries and
Allowances.

1st May 1827.			
No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	TOTAL.
	£.	£.	£.
2	1,000		
22	6,600		
24	7,600	—	7,600
1	2,600	} 608	
1	1,500		
16	7,705		
18	11,805	608	12,413
1	2,300	} 545	
4	4,400		
16	6,050		
2	1,300		
23	14,050	545	14,595
1	2,000	} 303	
15	5,610		
16	7,610		303	7,913

2 Sept. 1818 .. 1 Clerk's Salary increased £130 per annum.
 12 Mar. 1819 .. 1 Ditto 150 —
 6 April 1825 .. 2 Ditto 200 —
 21 Mar. 1826 .. 1 Ditto 50 —

5 Oct. 1814 .. 1 Assistant's Salary increased £200 per annum.
 9 April 1823 .. 2 Ditto 400 —
 2 Mar. 1825 .. 1 Ditto 200 —
 February — .. an additional Assistant appointed.
 In 1819 .. 1 Clerk added.
 1823 .. 2 ditto,
 1825 .. 2 ditto,
 2 Mar. — .. 5 — salaries increased £388 per annum.
 April 1829, an additional Searcher of Records appointed; transferred from another department.
 27 Feb. 1822 .. Searcher and Assistant's Salaries increased £110 per annum.
 23 Mar. 1825 Ditto .. 260 —

11 April 1815 .. Auditor's Salary increased £100 per annum.
 Ditto — .. Deputy's ditto 100 —
 10 Ditto 1821 .. 2 Clerks' ditto 70 —
 28 Aug. 1816 .. 1 Military Assistant appointed 300 —
 In 1816 .. 1 Clerk added.
 1823 .. 4 Ditto.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment,
Salaries and
Allowances.

The preceding Account—*continued.*

OFFICES OR PLACES.	1st May 1817.			
	No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	TOTAL.
		£.	£.	£.
Military Secretary's Office:				
Military Secretary	1	1,500	} 145	
Assistant	1	520		
Clerks	2	510		
	4	2,530	145	2,675
Paymaster of Lord Clive's Fund:				
Paymaster	1	600	—	
Assistant	1	600	—	
Clerks	—	—	—	
	2	1,200	—	1,200
Accountant-General's Office:				
Accountant-General	1	2,400	} 1,494	
Deputy	1	1,500		
Clerks	36	15,770		
	38	19,670	1,494	21,164
Auditor of Home Accounts:				
Auditor	—	—	—	
Clerks	—	—	—	
	—	—	—	
China Correspondence and Secret Commercial-office:				
Clerk to Secret Commercial Committee	—	—	—	
Clerk under ditto	1	200	12	
	1	200	12	212
Treasury:				
Treasurer	1	1,400	} 678	
Deputy	1	1,200		
Clerks	16	5,850		
	18	8,450	678	9,128

—No. 35—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—continued.

Home
Establishment,
Salaries and
Allowances.

1st May 1827.				
No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	TOTAL.	
	£.	£.	£.	
1	2,000	} 95	3,675	1818.. Mil, Secretary's Salary, increased £500 per ann.
1	900			31 March 1824.. Assistant's ditto 100 —
3	680			Ditto 1826.. .. Ditto 200 —
5	3,580	95		27 June 1821.. Clerk's Salary increased £50 per annum.
				25 Sept. 1822.. .. Ditto 40 —
				2 April 1823.. .. Ditto 60 —
				In 1826.. 1 Clerk added.
1	800	} 45	1,335	28 June 1815.. Paymaster and Deputy increased £400 per ann.
1	390			February 1822.. Paymaster's Salary increased £200, in consequence of the superintendence of the Recruiting Department being transferred to this office.
1	100			April 1819.. Assistant's ditto £110 per annum.
3	1,290	45		March 1822.. .. Ditto 60 —
				April 1824.. 1 Clerk appointed.
1	2,400	} 844	18,404	11 October 1816.. 2 Clerk's salary increased £400 per annum.
1	1,500			26 March 1817.. Clerk Committee of Accounts 100 —
29	13,660			25 July 1821.. 2 Clerks increased, .. 140 —
31	17,560	844		9 April 1824.. 2 .. Ditto 40 —
1	1,200	} 215	2,755	July 1821.. 5 Clerks detached from the Accountant-General's Office to form this department.
4	1,340			11 Dec. 1822.. 1 Clerk's salary increased. £110 per annum.
5	2,540	215		
1	1,500	—	1,940	July 1821.. 1 Clerk detached from the Accountant-General's Office.
1	400	40		17 Nov. 1824.. Salary increased £200 per annum.
2	1,900	40		
1	1,400	} 468	9,598	1815.. Treasurer's Salary increased £100 per annum.
1	1,200			1817.. .. Ditto 200 —
14	6,530			1815.. Deputy's Ditto 100 —
16	9,130	468		1817.. .. Ditto 200 —
				— .. 1st Clerk's Ditto 100 —
				30 March 1825.. 2d Clerk's Ditto 150 —

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—*continued.*

Home
Establishment,
Salaries and
Allowances.

OFFICES OR PLACES.	1st May 1817.			TOTAL.
	No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	
Transfer Accountant's-office :		£.	£.	£.
Transfer Accountant	1	1,070	} 151	
Deputy	1	660		
Clerks	8	2,690		
	10	4,420	151	4,571
Freight-office :				
Freight Accountant	1	1,600	} 407	
Deputy	1	950		
Clerks	20	6,860		
	22	9,410	407	9,817
Pay-office :				
Paymaster of Seamen's Wages	1	2,200	} 137	
Deputy	1	800		
Clerks	4	1,260		
	6	4,260	137	4,397
Shipping-office :				
Clerk to Committee of Shipping	1	1,800	} 518	
Assistant to ditto	1	1,000		
Clerks	12	3,950		
	14	6,750	518	7,268
Master Attendant's-office :				
Master Attendant	1	1,300	} 153	
Deputy	1	700		
Assistants	3	1,010		
Clerks	3	540		
Surveyor of Shipping	1	800		
Assistants	2	900		
	11	5,250	153	5,403
Office of Buying and Warehouses :				
Clerk to Committee of Buying and Warehouses	1	2,000	} 551	
Assistant to ditto ditto	1	1,050		
Clerks	13	4,340		
	15	7,390	551	7,941
Auctioneers	2	1,050	—	1,050

—No. 35—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment,
Salaries and
Allowances.

1st May 1827.			
No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	TOTAL.
	£.	£.	£.
1	1,000	} 152	
7	3,970		
8	4,970	152	5,122
1	1,600	} 333	
1	950		
12	6,170		
14	8,720	333	9,053
1	2,200	} 95	
1	900		
4	1,160		
6	4,260	95	4,355
1	1,800	} 283	
1	1,000		
10	5,040		
12	7,840	283	8,123
1	1,300	} 121	
1	700		
3	1,010		
3	1,100		
1	900		
2	900	121	6,031
1	2,000	} 487	
1	1,300		
13	5,766		
15	9,066	487	9,553
2	1,370	—	1,370

12 April 1815 .. Transfer Accountant's Salary increased £170 per annum.
Ditto Deputy's Ditto 130 per annum.

16 Nov. 1814 .. Freight Accountant's Salary increased £111 p' an.
June 1815 Ditto 100 —
— 1816 Ditto 100 —

13 Apr. 1825 .. A Clerk's Ditto 50 —
6 Sept. 1826 Ditto 100 —

1 May 1817 .. Deputy's Salary, increased £100 per annum.

6 Apr. 1824 .. Assistant's Salary increased £150 per annum, having been previously reduced in 1820.

7 June 1816 .. Master Attendant's Salary increased £300 p' ann.
— — .. Deputy's Ditto 125 —
— — .. 1st Assistant's .. Ditto 148 —
— — .. 1st Clerk's Ditto 100 —

8 Apr. 1818 .. Ditto Ditto 30 —
1 — 1817 .. Surveyor of Shipping, Ditto 100 —
30 — 1823 .. 2d Assistant to Do. Ditto 50 —

20 Nov. 1817 .. Assistant's Salary increased £50 per annum,
18 Jan. 1826 Ditto 200 —
6 Feb. 1822 .. 1st Clerk's Ditto 50 —
18 Jan. 1826 .. 2d Clerk's Ditto 140 —
10 Apr. 1827 .. Several Clerks' Ditto 530 —

22 Mar. 1816 .. Junior Auctioneer's Salary increased £170 p' ann.

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—*continued.*

Home
Establishment,
Salaries and
Allowances.

OFFICES OR PLACES.	1st May 1817.			TOTAL.
	No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	
East-India Wharf :		£.	£.	£.
Husband	1	1,200	} 117	
Assistant	1	800		
Clerks	7	2,160		
Private Trade, Outward :				
Clerks	2	1,790	}	
Superintendent at the East-India Docks	1	450		
	12	6,400	117	6,517
Tea Warehouses :				
Warehouse Keeper	1	2,650	} 286	
Assistant	1	1,000		
Clerks	20	5,330		
	22	8,980	286	9,266
Bengal Warehouse :				
Warehouse Keeper	1	1,850	} 50	
Assistant	1	950		
Clerks	4	1,710		
	6	4,510	50	4,560
Coast Warehouse :				
Warehouse Keeper	1	1,550	} 35	
Assistant	1	900		
Clerks	4	1,770		
	6	4,220	35	4,255
Private Trade Warehouse :				
Warehouse Keeper	1	1,100	} 61	
Clerks	7	1,460		
	8	2,560	61	2,621
Assistant Private Trade Warehouse :				
Assistant Warehouse Keeper	1	900	} 62	
Clerks	7	1,400		
	8	2,300	62	2,362

—No. 35—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment
Salaries and
Allowances.

1st May 1827.				
No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	TOTAL.	
	£.	£.	£.	
1	1,200	} 103	6,763	3 April 1818 .. A Clerk's Salary increased £25 per annum. 21 Jan. 1824 Ditto .. 50. —
1	800			
7	3,290			
1	660	} 103	6,763	26 March 1817 .. Superintendent's Ditto .. 100 —
1	710			
11	6,660	103	6,763	
1	2,000	} 159	9,589	11 April 1826 .. Several Clerk's Salaries increased £430 p' ann.
1	1,000			
16	6,430			
18	9,430	159	9,589	
1	1,500	} 50	4,580	21 March 1826 .. Assistant's Salary increased £50 per annum. 21 Jan. 1824 .. A Clerk's Ditto £50 per annum. 11 April 1826 Ditto £40 per annum.
1	1,000			
6	2,030			
8	4,530	50	4,580	2 Aug. 1820, these Departments were united under one Establishment.
				17 March 1819 .. Assistant Warehouse Keeper increased £50 per annum.
1	1,100	} 95	3,795	11 April 1826 .. Clerk's Salary increased £50 per annum.
7	2,600			
8	3,700	95	3,795	
1	1,000	} 68	3,388	12 Jan. 1821 .. Assistant Warehouse Keeper's Salary increased £100 per annum. 11 April 1826 .. Clerk's .. Ditto .. £80 per annum.
7	2,320			
8	3,320	68	3,388	

The preceding Account—*continued.*

OFFICES OR PLACES.	1st May 1817.			
	No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	TOTAL.
		£.	£.	£.
Pepper and Salt-Petre Warehouse :				
Warehouse Keeper	1	820	} 74	
Clerks	7	620		
	8	1,440	74	1,514
Baggage Warehouse :				
Warehouse Keeper	1	950	} 8	
Clerk	1	320		
	2	1,270	8	1,278
Military Store Warehouse :				
Inspector	1	1,500		
Assistant	1	300		
	2	1,800	—	1,800
Clerk to the Committee of House	1	800	—	800
Clerk to the Committee for Superintending the Military Seminary ..	1	1,000	23	1,023
Clerk to the Committee for Superintending the East-India College	—	—	—	—
Book Office :				
Clerks	2	540	64	604
Library :				
Librarian	1	700	} 16	
Clerks	3	765		
	4	1,465	16	1,481
Chart Office :				
Hydrographer	1	400	} 95	
Clerk	1	420		
	2	820	95	915

—No. 35—*continued.*

The preceding Account—*continued.*

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment,
Salaries and
Allowances.

1st May 1827.			
No.	Salaries and Allowances.	Allowance for Attendance on Holidays and beyond the Official Hours.	TOTAL.
	£.	£.	£.
1	1,000	} 100	3,450
7	2,350		
8	3,350	100	
1	1,000	} 10	1,270
1	260		
2	1,260	10	
1	1,000		1,600
1	600		
2	1,600	—	
—	—	—	—
1	1,200	29	1,229
1	700	10	710
2	680	48	728
1	700	} 10	1,430
2	720		
3	1,420	10	
1	400	} 31	1,031
1	600		
	1,000	31	

31 March 1818.. Warehouse Keeper's Salary increased £150 p' ann.
 19 Ditto 1819.. .. Ditto .. 50 —
 15 Ditto 1820.. .. Ditto .. 100 —
 19 Ditto 1819.. 1st Clerk's .. Ditto .. 60 —
 Ditto — .. 2d Ditto .. Ditto .. 40 —
 28 Feb. 1822.. 2 Clerks .. Ditto .. 100 —

6 April 1825.. Warehouse Keeper's Salary increased £50 p' ann.
 11 Ditto 1826.. Clerk's .. Ditto .. 120 —

11 April 1815.. Inspector's Salary increased £500 p' ann.
 26 March 1819.. Ditto and Assistant's Ditto 150 —
 22 Jan. 1823 Ditto .. 150 —
 19 Ditto 1825 Ditto .. 400 —

2 March 1825.. Clerk's Salary increased £110 per annum.
 28 Feb. 1827.. The duty of this Department was transferred to the Office of Buying and Warehouses.

6 April 1821.. Clerk's Salary increased £200 per annum.

1 May 1817.. The duty of this Office was performed by a Clerk in the Examiner's Office, who was detached from that Office.

16 Oct. 1824.. Clerk's Salary increased £70 per annum.

26 March 1817.. Librarian's Salary increased £200 per annum.

26 June 1816.. Hydrographer's Salary increased £200 p' ann.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—*continued.*

Home
Establishment,
Salaries and
Allowances.

OFFICES OR PLACES.	1st May 1817.			
	No.	Salaries and Allowances.		TOTAL.
		£.	£.	
Standing Counsel	1	500	—	500
Solicitor	1	500	—	500
Surveyor	1	500	—	500
Examining Physician	1	420	—	—
Assistant	1	200	—	—
	2	620	—	620
Lecturer on the Diseases of Hot Climates	1	105	—	105
Examiner of Veterinary Medicines	—	—	—	—
Chaplain of Poplar Hospital	1	100	—	100
East-India College :				
Professors and Masters	15	}	—	8,850
Public Servants	38			
Military Seminary :				
Professors and Masters	10	}	—	3,768
Public Servants, and Serjeant and Corporal	14			
Agents in the United Kingdom	12	{ Gratuities	{ 2½ per cent. upon the amount of their Disburse- ments. }	
		347		

—No. 35—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Home
Establishment,
Salaries and
Allowances.

1st May 1827.				
No.	Salaries and Allowances.		TOTAL.	
	£.	£.	£.	
1	500	—	500	
1	500	—	500	
1	500	—	500	16 Jan. 1822, Salary of Surveyor increased £50 per annum.
1	470	—	470	
1	470	—	470	
1	50	—	50	Appointed 22 Feb 1826. (Examiner of Veterinary Medicines.)
1	100	—	100	
14 42	—	—	8,073	{ 14 April 1819, Professor's Salary increased £105 per annum. 13 Aug. 1823, Two ditto ditto .. 200 — 27 ditto An Assistant appointed .. 200 — 4 Aug. 1824, Professor's Salary increased 100 — 16 Nov. 1825, Ditto .. ditto .. 50 — 20 Jan. 1826, Ditto .. ditto .. 200 —
21 27	—	—	7,829	{ 24 March 1819, additional Classical Master appointed, £100 per annum. 17 ditto Increase of Salary to a Professor .. 100 — 24 ditto Ditto .. to several Tutors .. 90 — 1 Dec. 1819, Ditto .. an Examiner .. 200 — 8 June 1821, Ditto Head Master 200 — 22 Feb. 1822, Ditto Professor .. 100 — 8 April 1823, Ditto Professors .. 180 — 7 May — Ditto ditto .. 100 — 17 Sept. — Ditto ditto .. 100 — 2 March 1824, an Assistant Adjutant appointed, at 182 10s. per ann. 21 July — Increase of Salary to eight Professors 440 — — Purveyor and Steward appointed .. 400 — 4 Aug. — Increase of Salary to Public Examiner 150 — 13 Dec. 1825, additional Professor appointed .. 200 — 3 May 1826, Increase of Salary to Professor .. 100 — 2 Aug. — Ditto .. ditto 100 —
13	{ Gratuities 337	{ 2½ per cent. upon the amount of their Disburse- ments.		One agent appointed at Liverpool (without Salary), 29 Jan. 1819.

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—*continued.*

Home
Establishment,
Salaries and
Allowances.

OFFICES OR PLACES.	1st May 1817.					
	No.	Salaries and Allowances		TOTAL.		
Agents abroad, <i>viz.</i>		£.	£.	£.		
At Aleppo	1	1,200	—	—		
Constantinople	1	500	—	—		
Cairo	1	No fixed Allowance.		—		
Isle of France	1	S.Rs. 150 per month.		—		
Vienna	1	£50	—	—		
Cape of Good Hope	1	1,600	} Commission 5 per cent. on Profits of Sales.	}		
Clerk	1	300			—	—
Storekeeper	1	R. Ds. 1,200			—	—
North America { Canada	—	—	—	—		
{ Halifax	—	—	—	—		
Several Places	5	No fixed Allowance.		—		
Recruiting Department:		£.				
Superintendent	1	920	—	—		
At the Depôt at Chatham:						
Officers	5	2,461	—	—		
Serjeants and Corporals, &c.	23	1,028	—	—		
At the several Recruiting Districts:			Allowance for Re-			
Officers	6	1,642	cruits approved.	—		
Serjeants and Corporals, &c.	30	1,108	1,930	—		
	£	7,159	1,930	9,089		

East-India House,
1831.

—No. 35—*continued.*

The preceding Account—*continued.*

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment,
Salaries and
Allowances

1st May 1827.			
No.	Salaries and Allowances.	TOTAL.	
—	£. Abolished		
1	500		
1	100		
1	No fixed Allowance.		
1	Ditto.		
1	£1,600	{ Commission of 5 p' cent. on Profits of Sales.	
1	300		
1	R.Ds. 1,500	—	5th July 1824. Storekeeper's Salary increased R.Ds. 300.
1	{ 2 per cent. on Sale amount of Con-	—	Agent at Canada appointed 7th July 1824.
1	signments to them from China. }	—	Ditto .. Halifax . ditto 25th March 1825.
9	No fixed Allowance.		
—	—	—	February 1822, transferred to Paymaster of Lord Clive's Fund.
7	£. 3,094	—	
31	1,345	—	
6	1,095	Allowance for Re- cruits approved. 2,666	<i>Mem.</i> —In addition to the several increases of Salary above specified, the Clerks on the Establishment receive augmentations at the rate of £20 per annum, until their incomes amount to £600 per annum, in virtue of the general Salary Regulations of April 1815 and April 1816.
34	1,317	—	
£	6,851	2,666	9,517

(Errors excepted)

Appendix, No. 35—(continued.)

Pensions,
1817.

PENSIONS, 1st May 1817.

	£.	s.	d.
AGNEW, five children of the late Major-general	100	0	0
Anbury, Mr. O., late Clerk Accountant's Office	250	0	0
Annis, Mrs. S., widow of an Extra Clerk (during widowhood)	25	0	0
Adams, Mrs. F., and her four children, widow of a Clerk, Examiner's Office	160	0	0
Andrews, Mrs. Jane, widow of a Porter	20	0	0
Adney, Mrs. C., widow of an Extra Clerk	30	0	0
Aggliton, Mr. J., late Elder, Coast Warehouse	200	0	0
Agar, Mr. Moses, late an Elder	100	0	0
Baker, T. E., late Deputy Assistant Auditor, the five children of	250	0	0
Blackbeard, Mrs. Ann, widow of an Elder	40	0	0
Butler, Mr. John, late Clerk, Pay-office	100	0	0
Barclay, Mrs. A., widow of a late Member of Council, Madras (during widowhood)	60	0	0
Braham, Mrs. E., widow of late Surgeon at Bencoolen	40	0	0
Byron, two children of the late Captain, on account of his services in India	100	0	0
Broff, Mrs. E., widow of late Governor of Bencoolen	125	0	0
Bell, Dr., late Chaplain Madras Establishment	200	0	0
Bird, Mrs. Ann Elizabeth, widow of a Senior Merchant, Bengal Establishment, and her daughter	130	0	0
Broff, Mr. R., formerly of the Bencoolen Establishment	200	0	0
Beatson, Major-general A., for services in India	400	0	0
Billamore, Mrs., widow of an Officer Bombay Marine, and her two children	98	9	0
Bagshaw, Mrs., widow of a late Surgeon at Bencoolen	80	0	0
Baldwin, G., Esq., late Agent at Cairo	200	0	0
Blows, Miss S., niece of a late Commander of Company's Recruits at the Isle of Wight	20	0	0
Braham, Mr. P., late Acting Deputy Governor at Bencoolen	500	0	0
Brassington, Mrs. H., widow of Porter, Accountant's Office	20	0	0
Brook, Mrs., Widow of a late Governor, St. Helena	200	0	0
Bellasis, Mrs. Mary, widow of a Clerk, Examiner's Office	50	0	0
Browne, Mr. Bw., late Chief Buying-office	800	0	0
Barnes, William, late Extra Clerk	63	0	0
Bridge, Rev. B., late Professor East-India College	200	0	0
Barnes, Mr. G., late Door-keeper	225	0	0
Bayley, Mrs. Eliza, widow of a Porter	10	0	0
Bell, William, late Clerk Auditor's Office, four children of	40	0	0

Baildon,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 209

	£.	s.	d.	III OFFICERS, ESTABLISHMENTS, &c. Pensions, 1817.
Baildon, Mrs. Isabella, widow of Dr. Blate, Surgeon, St. Helena Establishment, and her four children	168	8	8	
Baillie, Mr. W., late Writer, Bombay Establishment	120	0	0	
Blair, Mr. Robert, late Assistant Surgeon, Bengal Establishment	40	0	0	
Burt, Robert, late Extra Clerk, during insanity	50	0	0	
Blair, Mr. George, late Elder, Coast Warehouse	200	0	0	
Bates, Mr. Henry, late Assistant Elder, Tea Warehouse	75	0	0	
Bishop, Mrs., wife of late Clerk, Tea Warehouse, for herself and Children	95	0	0	
Brown, Mrs. E., widow of Examiner of Military Stores	25	0	0	
Brindle, Mrs. Anna, widow of an Assistant Elder, and her five children	30	0	0	
Blackbeard, Mrs. A., widow of Coast Warehouse-keeper	20	0	0	
Burford, Mrs. Lucy, widow Clerk, Buying Office	200	0	0	
Burford, Mr. J. S., late Clerk, Pay Office	300	0	0	
Burford, Mrs. Hannah, wife of ditto	200	0	0	
Bate, Mr. Richard, late Deputy Assistant Elder, Private Trade Warehouse	35	0	0	
Beard, Mr. N., late Cloth-drawer	70	0	0	
Black, Mrs. Eliza, widow of ditto	20	0	0	
Burges, Mrs. Mary, widow of a Commander	60	0	0	
Blackford, Mrs. Ann ditto	60	0	0	
Burt, Mrs. Jane ditto	60	0	0	
Burges, Captain William, late Commander	120	0	0	
Bartlett, Captain John ditto	120	0	0	
Baynes, Captain William ditto	120	0	0	
Bryant, Mrs. Mary, widow of an occasional Inspector of Private Trade	30	0	0	
Cruickshank, Mrs. Eliza, widow of a Surgeon, St. Helena Establishment, and her son	70	12	4	
Collingwood, Mr. C., late Clerk, Freight Office	425	0	0	
Cockburn, Mrs. E., late Daires, widow of a late Serjeant-major, Madras	80	0	0	
Corneile, Mrs. M., widow of Governor of St. Helena	200	0	0	
Charters, Mrs. C., widow of a Civil Servant at Bengal	100	0	0	
Compton, Mrs. F., late Clerk, Freight Office	100	0	0	
Court, Mrs. E., widow of late Junior Merchant, Madras	100	0	0	
Corsellis, Mrs. H., widow of Civil Servant, Bencoolen	50	0	0	
Clarke, Mrs. S., widow of Clerk, Accountant's Office	80	0	0	
Casement, Mrs., widow of Surgeon, Bengal Establishment	50	0	0	
Corner, Captain John, late Assistant Master Attendant	200	0	0	
Coggan, Captain J., late Master Attendant	400	0	0	
Crawford, Mrs. E., daughter late Clerk, Accountant's Office	20	0	0	
Coles, Miss E., daughter of late Governor of Bencoolen	25	0	0	
Capel, Mr. James, late Elder, Pepper Warehouse	200	0	0	
Clark, Mr. Richard, late Clerk, Coast Warehouse	370	0	0	
Capper, Colonel James, formerly Madras Establishment, for long and meritorious services	150	0	0	

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III. OFFICERS, ESTABLISHMENTS, &c. <hr/> Pensions, 1817.		£.	s.	d.
Cuming, Mrs. Mary, daughter of a late Director, in consideration of her distressed situation	100	0	0
Colson, Mrs. Ann, widow of late Deputy Paymaster of Seaman's Wages		110	0	0
Cawood, Mr. J., late Clerk, Secretary's Office	... ..	130	0	0
Chappel, Mr. Roger, late Clerk, Assistant Private Trade Warehouse	... ..	65	0	0
Calladine, J., late Firelighter	... ..	50	0	0
Coward, Mr. W., late Elder, Tea Warehouse	... ..	350	0	0
Cleeve, Mr. Richard, late an Elder	... ..	200	0	0
Cattlin, Mr. William, late Company's Packer	... ..	50	0	0
Cameron, Mrs. Josepha E. widow of a Commander	... ..	60	0	0
Carruthers, Captain Walker, late Commander	... ..	120	0	0
Cumberlege, Captain John A., ... ditto	... ..	120	0	0
Crowdice, Christopher, Carpenter of a Ship in Company's service	... ..	9	12	0
Collier, Mr. William, late a Surveyor of Private Trade...	... ..	50	0	0
Cuzons, Mrs. Mary, widow of a Waterman	... ..	25	0	0
Dobie, Mr. J., late Clerk Private Trade Warehouse	... ..	40	0	0
Davidson, Mrs., widow late Clerk Examiner's Office	... ..	20	0	0
Denton, Mrs. M., widow of a late Commander	... ..	20	0	0
Dinning, Mr. H., late of Fort Malbro' Establishment	... ..	260	0	0
Dance, Sir N., for his gallant defence of the China fleet against Linois' squadron	... ..	500	0	0
Davidson, Major S. W., late Madras Establishment, for his long services		150	0	0
Dawson, Mrs. Elizabeth, widow of Captain Dawson, Bombay Establishment	... ..	45	12	6
Davison, Mrs., widow of late Clerk, Examiner's Office	... ..	75	0	0
Dominicus, Mr. George, late Company's Husband	... ..	650	0	0
Donaldson, Miss M., daughter of late Assistant Elder	... ..	15	0	0
Edwards, Mr. J., late Porter	... ..	30	0	0
Eyles, Mrs., widow of late Clerk, East-India Wharf	... ..	30	0	0
Eley, Mr. C. F., late Master of the Band of Royal East-India Volunteers		25	0	0
Ely, Mr. George, late Extra Clerk Secretary's Office	... ..	75	0	0
Eyre, Mr. W., late Clerk Tea Warehouse	... ..	120	0	0
Edwards, Mrs. Ann, widow of an Examiner of Military Stores	... ..	20	0	0
Eckford, Mrs. Robina S., widow of a Commander	... ..	60	0	0
Fraser, Mr. J., jun., late Civil Servant Bengal Establishment	... ..	105	0	0
Fraser, Mrs., widow of Major-general Fraser	... ..	200	0	0
Fancourt, Mrs., widow of Colonel Fancourt, of His Majesty's 34th Regiment, and her two children	... ..	150	0	0
Fitzroy, Honourable F., formerly Madras Establishment	... ..	200	0	0
Frost, Mr. P., late Pepper Warehouse-keeper	... ..	600	0	0
Ferguson, Mrs. M., widow of a Surveyor of Shipping, for her three daughters	... ..	150	0	0
Fullerton, Mrs., widow of late Colonel Fullerton	... ..	200	0	0
				Fletcher,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 211

	£.	s.	d.
Fletcher, Mr. Charles, late Ensign, Madras Establishment	50	0	0
Falconer, Misses, daughters of the late J. Falconer, Storekeeper, Bombay	70	0	0
Fetherstonehaugh, Mr. C. S., late Private Trade Warehouse-keeper	200	0	0
Gillum, Mrs. M., widow of a Clerk Secretary's Office	100	0	0
Grand, Mr. G. T., late Bengal Civil Service	100	0	0
Gillett, Mrs. E., widow of 1st Assistant Surveyor of Shipping	100	0	0
Griffiths, Mr. J., Senior Merchant, Bencoolen Establishment	260	0	0
Green, Mrs., widow of Major-general Green, Bengal Establishment	50	0	0
Gardner, Mr. S., late one of the Company's Packers	150	0	0
Greenhill, Lieutenant-colonel A., late Madras Establishment	200	0	0
Gray, Captain A., His Majesty's 77th Regiment, for services in India	45	0	0
Gourlay, Major, Madras Artillery	136	17	4
Gilmour, Mrs. M., Mother of Lieutenant, Bombay Marine	15	0	0
Gahagan, Mr. W., late Apothecary, St. Helena Establishment	65	0	0
Gahagan, Mrs. L., widow of a late Surgeon	100	0	0
Gilchrist, Dr. J., late Hindostanee Professor	182	10	0
Gowan, Mrs. M., widow of late Paymaster at Dépôt	100	0	0
Gowan, Mrs. Martha, widow of the late Lieutenant, Bombay Marine, and her two children	51	5	0
Gowdie, Mrs., widow of late General Gowdie	200	0	0
Grant, Mrs. M. H.	20	0	0
Gwillim, Sir Henry, late Judge at Madras	1,000	0	0
Godfrey, Miss S. G., daughter of Major-general, Madras Establishment	10	0	0
Green, Mr. Ed., late Clerk, Freight Office	130	0	0
Gibson, Mr. B. J., late Auctioneer	475	0	0
Gardner, Mr. Robert, late Senior Clerk to Board of Control	538	6	0
Gadderer, Mr. H., late Assistant Elder, Tea Warehouse	40	0	0
Greenly, Mr. Ed., late Deputy Assistant Elder, Private Trade Warehouse	40	0	0
Gray, Mrs. Mary Ann, widow of a Commander	60	0	0
Gerrard, Captain John, late a Commander	120	0	0
Harsant, Ann, widow of a Surveyor of Private Trade	15	0	0
Higgins, Richard, late Extra Surveyor ditto	50	0	0
Hazey, John, late an Inspector ditto	100	0	0
Hastings, Right Honourable W., late Governor-general	4,000	0	0
Hay, Captain Robert, late Commander of the "Astell"	400	0	0
Hall, Mrs. M., daughter of a late Clerk, Treasury	20	0	0
Homer, Mr. R., late Clerk, Accountant's Office	200	0	0
Haffey, Mrs. E., widow of late 1st Assistant to Paymaster (during widowhood)	80	0	0
Hamilton, Mrs. E., (late Black,) widow of late Colonel Black, and her four children	220	0	0
Hitchcock, Mrs., widow of Captain Hitchcock, late Mahratta service	40	0	0
Hampton, Mrs. S., widow of a late Porter	20	0	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1817.

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III.			£.	s.	d.
OFFICERS, ESTABLISHMENTS, &c:	Hill, the three children of the late Jeremiah Hill, Clerk	30	0	0	
	Holland, Mr. John, late Freight Accountant	600	0	0	
Pensions, 1817.	Hoole, Rev. S., Chaplain Poplar Hospital	100	0	0	
	Hudson, Mrs. Ann, widow of late Assistant Examiner, and her two daughters	300	0	0	
	Hudson, Mr. Henry, late Clerk, Examiner's Office	200	0	0	
	Harris, Mr. Stephen, late Madras Establishment	200	0	0	
	Hurlock, Mr. P., late Clerk, Accountant's Office	80	0	0	
	Heysham, Mr. E., late Lieutenant, Bengal Establishment	40	0	0	
	Harvey, Mrs., late Ange, widow of late Lieutenant, Bombay Marine ...	41	5	0	
	Hay, Mr. Ed. L., late Midshipman, Bombay Marine Establishment ...	30	0	0	
	Hardy, Mrs. Betty, widow of late Major-general Hardy, Bengal Establish- ment	100	0	0	
	Hollis, Mr. T. P., late Writer, St. Helena Establishment	100	0	0	
	Hockin, Mrs., daughter of late Captain Wilson, Commander of the Antelope	50	0	0	
	Hardie, Mr. D., late Elder, Bengal Warehouse	200	0	0	
	Hackett, Mrs., widow of Assistant Elder	12	10	0	
	Huggins, Mrs. Ann ... ditto	20	0	0	
	Holbrooke, Mrs. Mary, widow of late Warehouse-keeper	200	0	0	
	Hudden, Mrs., widow of late Clothworker	30	0	0	
	Hall, Mrs. Honor, widow of a Commander	60	0	0	
	Hardyman, Captain William A., late a Commander	120	0	0	
	Hounsome, William, late Inspector of Private Trade	150	0	0	
	Jennings, Mrs. Bridget, widow of occasional Inspector of Private Trade	25	0	0	
	Jones, William, late Bombay Marine	4	16	0	
	Jones, Mr. Edward, formerly Accountant in the department of the Military Auditor-general at Fort St. George	200	0	0	
	Jones, Mr. John, late Bengal Warehouse-keeper	630	0	0	
	James, Mr. Thomas, late Baggage Warehouse-keeper	100	0	0	
	Kay, Mrs. Brook, widow of late Accountant at Prince of Wales' Island, and her three children	100	0	0	
	Kershaw, Misses, daughters of a late Clerk in the Treasury	40	0	0	
	Kennaway, Sir John, Bart., during life, for his services in negotiating several treaties in India	500	0	0	
	Kingslay, Mr. Thomas, late Clerk at East-India Wharf	150	0	0	
	King, Mrs. M., widow of a Clerk in the Pay Office	50	0	0	
	Kenny, Mrs. M., for maintenance of her daughter, Catherine Cookesley, till 20 or married. (widow of Lieutenant Thomas Cookesley, Madras Artillery)	25	0	0	
	King, Captain, Madras Establishment, two children of	50	0	0	
	Ley, Miss Ann, daughter of late Captain Thomas Ley	50	0	0	
	Lang, Mrs. A., widow of General Lang	100	0	0	
	Laland, (Mr. A., late Clerk Transfer Office	200	0	0	
	Lloyd, Mr. T., late Civil Servant, Bengal	105	0	0	

Laurence,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 213

	£.	s.	d.	III.
Laurence, Captain Alexander, His Majesty's regiment, services in India	80	0	0	OFFICERS,
Lacam, Mr., Projector of Docks, Bengal	600	0	0	ESTABLISHMENTS,
Lorimer, Lieutenant, late Bombay Establishment	40	0	0	&c.
Lowe, Mrs. Elizabeth, mother of late Mr. Benjamin B. Lowe, Master of His Majesty's ship "Malacca," who lost his life	40	0	0	Pensions, 1817.
Loftie, Mr. A. S., late Assistant Elder Tea Warehouse	75	0	0	
Lloyd, Mrs. Eliza, widow of Company's Husband, and seven daughters	240	0	0	
Lowrie, Mrs. Ann, widow of A. Lowrie, Sub-Inspector of Military Stores	20	0	0	
Lady Winterton, widow of a late Accountant-General	300	0	0	
Leigh, Mrs. Ann, widow of a Commander	60	0	0	
Lushington, Captain Thomas, late a Commander	120	0	0	
Leigh, Mr. Henry, Master of a Company's packet out of employ ...	144	0	0	
Meheux, Mr. J., late Assistant-Secretary to Board of Control	900	0	0	
Marter, Mr. William, late Baggage Warehouse-keeper	300	0	0	
Melvill, Mrs., widow of late Captain P. Melvill	25	0	0	
Maitland, Mrs. M., widow of a Clerk, Secretary's Office	60	0	0	
Montagu, Mrs., widow of Captain Montague	100	0	0	
Maddocks, Mrs., widow of late Assistant-Secretary	100	0	0	
Maxwell, Mrs., widow of Lieutenant-Colonel Maxwell, His Majesty's 19th Dragoons	300	0	0	
Mead, Mrs., widow of a Clerk in the Treasury	63	0	0	
Marshal, Mrs., mother of Captain Marshal, formerly in the Service of Dowlat Row Scindia	40	0	0	
M'Gregor, Mrs., widow of Captain M'Gregor, Bengal Establishment, for her two sons	100	0	0	
Martin, Captain J., late Bombay Establishment	100	0	0	
Macure, Miss A., daughter late Surveyor Shipping	25	0	0	
M'Pherson, Sir J., Bart., late Governor-general, Bengal	1,000	0	0	
Martin, Mrs. E.; mother of a late Messenger	30	0	0	
Melville, Right Hon. Viscount, son of the late President of the Board of Control	2,000	0	0	
M'Intosh, Sir James, late Recorder of Bombay	1,200	0	0	
Mackeson, Captain, Commander of the ship Christiana	200	0	0	
M'Carthy, Mr. J., for services in the suppression of illicit trade between Bombay and New South Wales	100	0	0	
Moolawy Abdool Ali, widow of Native Assistant at East-India College	25	0	0	
Mitchell, Mr. Robert, late Lieutenant, Bombay Establishment	36	10	0	
Morse, Mrs. M.A., widow of Captain Morse, Bombay Artillery	20	0	0	
Moore, Mr. G., late extra Clerk	120	0	0	
Marshall, Misses Jane and Lillias, sisters of late Captain Marshall ...	40	0	0	
Mordaunt, Mr. W., Elder Coast Warehouse	200	0	0	
Mounier, Mrs., widow of an Elder	40	0	0	

Moore,

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III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1817.

	£.	s.	d.
Moore, Mrs. Ann, widow of an Assistant Elder	20	0	0
Morrison, Mr. R. T., late Elder, Coast and Surat Warehouse	200	0	0
Mathison, Mrs. L., widow of a Clerk, Secretary's Office, and her four children	300	0	0
Mathews, Mrs. Ann, widow of Assistant Elder, Tea Warehouse	15	0	0
Mitchell, Mrs. Eleanor, widow of a Commander	60	0	0
Milburn, Susan, widow of a Boatswain, Company's service	12	0	0
Neale, Mr. J. M., late Clerk, Secretary's Office	300	0	0
Nesbitt, Mr. E., Lieutenant Bombay Marine	45	0	0
Nugent, Mr. E. and wife (or survivor), daughter of late Chief of the Factory at Surat	100	0	0
Neale, the five Misses, sisters to Lieutenant-colonel George Neale	100	0	0
Orme, Mrs., widow of Company's Historiographer	50	0	0
Ogle, Mrs. C., widow of late Surgeon, Depôt Isle of Wight	20	0	0
Owen, Mr. Richard, late Clerk, Secretary's Office	800	0	0
Owen, Mrs. Charlotte, widow, late Clerk, Auditor's Office	60	0	0
Prole, Mrs. Sarah, widow of a Surveyor of Private Trade	20	0	0
Pyne, Captain A., in consideration of his sufferings in India	90	0	0
Peart, Mr. Richard, late Clerk, Secretary's Office	300	0	0
Paterson, Miss Elmira, daughter of late Member of Council, Bombay	10	0	0
Powell, Mrs. E., widow of Captain, Bombay Marine, and her son	65	0	0
Petrie, Mr. J., late Bengal Establishment	150	0	0
Perreau, Mrs. Elizabeth, widow late Samuel Perreau, Bencoolen Establishment, and her four children	70	0	0
Palmer, Mrs., widow of late General Palmer	150	0	0
Pace, Mrs., widow of 1st Assistant to Master Attendant	50	0	0
Purefoy, Capt. W. A., late 36th regiment	50	0	0
Poole, Mrs. Sarah, widow of late Extra Surveyor	20	0	0
Parry, Mr. George, late Elder	200	0	0
Prenton, Mrs. Jane, widow of an Assistant Elder	25	0	0
Pugh, Mrs. Joanna ditto	20	0	0
Pierce, Mrs. Ann M., widow of a Commander	60	0	0
Rogers, Mr. Richard, late a Surveyor of Private Trade	50	0	0
Roberts, Mrs. Harriet, widow of a ditto	25	0	0
Rogers, Mr. William, Inspector of Gun Barrels and Swords	70	0	0
Raush, Mrs., widow of D. Raush, who was murdered by the Rajah of Dring	100	0	0
Rankine, Mrs. E., widow of a Clerk, Freight office	20	0	0
Rennell, Major J., for services in India	600	0	0
Rous, Mrs., widow of late Company's Counsel (during widowhood)	200	0	0
Ryder, Mrs., widow Paymaster Bengal army	100	0	0
Roberts, Miss A. D., niece of late Commander of Company's Recruits at the Isle of Wight	20	0	0

Rogers,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 215

	£.	s.	d.
Rogers, Mr. J., late one of the Company's Packers	150	0	0
Read, Mr. W. S., Clerk Tea Warehouse	150	0	0
Roberts, Mrs., widow of J. Roberts, Esq., late Supercargo in China ...	200	0	0
Roberts, Miss, sister of ditto	200	0	0
Roebuck, Mrs., widow of a Madras Civil Servant	200	0	0
Rockett, Mr. W., late Door-porter	16	0	0
Rogers, Mrs. Eliza, widow late Elder East-India Wharf	15	0	0
Rees, Mrs. Jane, widow of a Commander	60	0	0
Riches, Captain Matthew, late a Commander	120	0	0
Raitt, Captain Charles ... ditto	120	0	0
Storey, Mr. J., late Major Madras Establishment	125	0	0
Sergrove, Mr. T. C., late Clerk Accountant's Office	80	0	0
Stewart, Mrs. J. M., widow of the Judge Advocate, Bengal	100	0	0
Stockdale, Mrs. C., wife of a Clerk, Secretary's Office	90	0	0
Smith, Lieutenant-Colonel G., for services in India	365	0	0
Salmon, Mrs. M., widow, Deputy Governor, Fort Malbro'	50	0	0
Stewart, Mrs. C. H., widow of a Purser	25	0	0
Smith, Mrs. E., daughter of late Transfer Accountant	50	0	0
Stevenson, Mrs. (now Francklyn), widow of Colonel Stevenson	120	0	0
Scafe, Mrs. E., widow of Inspector of Private Trade, and her daughter	50	0	0
Salter, Mrs., widow of Commander, Bombay Marine	41	5	0
*Shakespeare, Mr. F., late Elder, East-India Wharf	200	0	0
Saunders, Mr. T., Assistant Tea Warehouse-keeper	1,200	0	0
Stebbins, Mrs., widow late Clerk Accountant's Office	30	0	0
Showers, Mrs., mother of Captain Showers, who was killed in action with the Nepaulese	70	0	0
Shairpe, Captain N., late Bengal Establishment	100	0	0
Scarlet, Mr. James, late Extra Clerk	150	0	0
Smith, Mr. J., late Clerk, Shipping Office, and children	400	0	0
Sugden, Mrs. Sarah, widow of late Clerk Tea Warehouse, and her three children	190	0	0
Summerfield, Mrs. Eliza, widow of Assistant Elder, Pepper Warehouse	25	0	0
Stinton, Mrs. P., widow of Assistant Elder	25	0	0
Simpson, Mrs., widow of a Clerk, Buying Office, and two daughters ...	80	0	0
Sansom, Mrs., widow Assistant Elder, Private Trade Warehouse	25	0	0
Stewart, Mrs. B., widow late Clerk, Pay Office	30	0	0
Sutton, Mrs., widow of a late Cloth-drawer	70	0	0
Sharp, Mrs. Sarah, widow of a Commander	60	0	0
Skottowe, Mrs. Ann ... ditto	60	0	0
Samson, Captain John B., late Commander	120	0	0
Sherwood, T., late a Surveyor of Private Trade	50	0	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1817.

Taylor,

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III. OFFICERS, ESTABLISHMENTS, &c. <hr/> Pensions, 1817.		£.	s.	d.
	Taylor, Mrs. E., daughter late Clerk, Auditor's Office	15	0	0
	Thomkins, Mr. W., late Deputy Master Attendant, Calcutta	450	0	0
	Thompson, Mrs. R., widow Clerk, Accountant's Office	80	0	0
	Thorne, Mr. J. S., late Clerk, Freight Office	150	0	0
	Thomas, Mrs. E. A., widow Assistant Surgeon, Bombay Establishment	50	0	0
	Torriano, Captain, (four children of the late Captain Torriano) ...	100	0	0
	Taylor, Mr. James, late Assistant Elder, Private Trade Warehouse ...	40	0	0
	Vaughan, Mr. B, late Elder Tea Warehouse	200	0	0
	Viel, Mr. J. B., late Clerk, Buying Office	54	12	0
	Wilks, Mrs. J., widow Registrar Indian Records	60	0	0
	Wilks, Mrs. M., widow Registrar Indian Books	60	0	0
	Winbolt, Mr. W., late Clerk, Transfer Office	50	0	0
	Wellesley, the Most Noble the Marquis of, late Governor-General ...	5,000	0	0
	Warden, Mrs. E. R., widow Senior Merchant Bombay	100	0	0
	Williams, Mrs., widow Clerk, Secretary's Office	30	0	0
	Winter, Mr. G., late Pilot, Bengal	100	0	0
	Williams, Mrs. S., widow of a late Director	200	0	0
	Woodmeston, Mr., late Company's Packer	150	0	0
	Walter, Mrs. A., widow of a Bengal Civil Servant	60	0	0
	Webber, Mr. W., late Senior Merchant, Bengal	200	0	0
	Wilkinson, Rev. J. J., late Chaplain, St. Helena	105	0	0
	Wyatt, Mrs. Mary, daughter late Governor, Fort Marlbro'	50	0	0
	Wales, Mrs., widow of late Captain Bombay Marine, and her five children	160	0	0
	Wright, Mr. George, late Extra Clerk, Military Secretary's Office ...	50	0	0
	Wilson, Mrs. Abigail, widow of a Lieutenant St. Helena Artillery, and her three children	83	0	0
	Wiss, Mrs. M. A., widow of an Inspector of Silk	100	0	0
	Webb, Mrs., widow of Lieutenant-Colonel Webb, and five children ...	150	0	0
	West, Mr. W., late Commodore of the Watchmen	40	0	0
	Watkins, Mr. T., late Elder Assistant Private Trade Warehouse ...	35	0	0
	Webber, Mr., late Officer Company's ship. "Discovery"	50	0	0
	Wissett, Mr. R., late Clerk, Committee of Warehouses	1,020	0	0
	Wright, Mr. Basil, late Elder, Tea Warehouse	200	0	0
	Wissett, Mrs. Catherine, widow of an Assistant Elder	40	0	0
	Williams, Mrs. Letitia, ... ditto	40	0	0
	Wheeler, Mrs. P., ... ditto	25	0	0
	Workman, Mrs. Sarah, widow of late Cloth-drawer	70	0	0
	Wall, Mrs. Ann, widow of a Commander	120	0	0
	Wildman, Mr. J. R., late a Surveyor of Private Trade	30	0	0
	Whittington, Mr. J., late a Waterman	35	0	0
	Woodfield, Mrs. Mary, widow of a Surveyor of Private Trade	25	0	0

Wood,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 217

	£.	s.	d.	III. OFFICERS, ESTABLISHMENTS, &c. Pensions, 1817.
Wood, Mrs. Elizabeth, widow of Surveyor of Private Trade	20	0	0	
Young, Mr. Joseph, late a Waterman	20	0	0	
Young, Mrs. Mary, widow of a late Elder	15	0	0	
Sundry Pensions from the Company's cash to Soldiers and others, paid in the department of the Military Fund Paymaster	442	5	10	

Appendix, No. 35.—(continued.)

PENSIONS, 1st May 1827.

	£.	s.	d.	Pensions, 1827.
AGNEW, Major-general; the daughter of	20	0	0	
Adams, Mrs. F., widow of a Clerk Examiner's Office, and her two daughters	120	0	0	
Annis, Mrs. S., widow of an Extra Clerk	25	0	0	
Adney, Mrs. C. ... ditto	30	0	0	
Atkinson, Mr. John, late Clerk in the Treasury	500	0	0	
Aldridge, Mr. Thomas, late Clerk Accountant's Office	600	0	0	
Andrews, Mrs. Jane, widow of a Porter	20	0	0	
Addison, Misses, the two sisters of late Major, Madras Establishment	50	0	0	
Andrew, Dr. James, late Head Master Military Seminary	200	0	0	
Adkins, Mrs. Elizabeth, widow of Captain Adkins	60	0	0	
Armstrong, Misses, the two daughters of late Captain Armstrong, Bombay Establishment	60	0	0	
Arrow, the two children of late Captain Arrow	50	0	0	
Alcock, Lieut.-Col. C. R., Madras Establishment	50	0	0	
Albert, Lieut. H., late ... ditto	100	0	0	
Agar, Mr. M. late an Elder	100	0	0	
Baker, T. E., late Assistant Auditor, the daughter of	40	0	0	
Barclay, Mrs. A., widow of late Member of Council, Madras	60	0	0	
Byron, Captain, the two children of, for life, for his services in India	100	0	0	
Bell, Dr. A., late Chaplain Madras Establishment	200	0	0	
Bird, Mrs. Ann Elizabeth, widow of a Senior Merchant Bengal Establishment	100	0	0	
Beatson, Major General A., for services in India	400	0	0	
Billamore, Mrs. Catherine, widow of an Officer Bombay Marine	68	8	9	
Blows, Miss S., niece late Commander Recruits, Isle of Wight	20	0	0	
Bellasis, Mrs. Mary, widow of a Clerk Examiner's Office	50	0	0	
Bell, Mr. William, late Clerk Auditor's Office, the daughter of	10	0	0	
Baildon, Mrs. Isabella, widow of a Surgeon St. Helena Establishment, and her three children	143	8	9	

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1827.

	£.	s.	d.
Baillie, Mr. William, late Writer Bombay Establishment	120	0	0
Borthwick, Mrs. L., widow of a Lieutenant	100	0	0
Bridge, Rev. B., late Professor East-India College	200	0	0
Bayley, Mrs. Elizabeth, widow of a Porter	10	0	0
Burt, Mr. Robert, late Extra Clerk	50	0	0
Browne, Mr. Bartholomew, late Chief Buying Office	800	0	0
Barnes, Mr. William, late Extra Clerk	63	0	0
Burford, Miss, daughter of late Clerk Pay Office	30	0	0
Blair, Mr. George, late Elder	200	0	0
Benn, Mr. William, ditto Tea Warehouses	200	0	0
Bye, Mr. Thomas, late Clerk Accountant's Office, and his wife	300	0	0
Busby, Mr. Henry, late Extra Clerk, Treasury	140	0	0
Bryant, Mrs. Mary, widow Surveyor Private Trade	30	0	0
Bannerman, Mrs. Anne, widow Governor P. W. Island	200	0	0
Bannerman, Miss Auguste, daughter of ditto	100	0	0
Browne, Mr. Thomas, late Surveyor of Private Trade	75	0	0
Barlow, Sir George H. Bart., Governor-General Bengal, and other important stations	1,500	0	0
Barnard, Mr. R. M., Assistant Coast Warehouse-keeper	1,000	0	0
Bosánquet, Mr. A. Henry, late Civil Service, Bengal	200	0	0
Burroughs, Sir William, late Judge at Bengal	1,500	0	0
Breame, Mr. T. R., junior, late Assistant to Company's Farmer at St. Helena	60	0	0
Bone, Mr. James, late Clerk, Treasury	400	0	0
Burton, Mr. Joshua, late Surveyor Private Trade	75	0	0
Baynes, Mrs. Johanna, widow of a Chaplain Bombay Establishment	15	0	0
Breame, Mr. T. R., senior, late Company's Farmer at St. Helena	150	0	0
Beattie, Mr. David, late Assistant-surgeon Bengal Establishment	100	0	0
Basden, Mrs. F., widow of the late Captain Gorman	45	0	0
Buttivant, Mrs. Ann, widow of an Overlooker of cloth	100	0	0
Bartholomew, Mr. Peter, late Deputy-assistant Elder	70	0	0
Bishop, Mrs., widow of late Clerk in Tea Warehouse, and children	110	0	0
Braham, Mrs., widow of late Acting-governor, Bencoolen	100	0	0
Besley, Mr. John, late Lieutenant Madras Establishment	45	0	0
Bayley, Captain John, late Bombay Establishment	100	0	0
Ball, Mr. James H., late Clerk Freight Office	450	0	0
Barrett, Mr. Matthew, late Hoymaster	100	0	0
Baldwin, Mrs., widow of Consul-general in Egypt	50	0	0
Barnes, Rev. George, late Archdeacon, Bombay	800	0	0
Brown, Mrs. Janet, mother of late Captain Brown	30	0	0
Burney, Lieutenant James C., late Bengal Establishment	100	0	0
Brewer, Mrs., daughter of late Superintendent of St. Helena Correspondence	40	0	0

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 219

	£.	s.	d.
Brooke, Mr. John, late Deputy-assistant Elder	70.	0.	0.
Briscoe, Mr. William, late Inspector of Private Trade	150	0	0
Brindle, Mrs. A., (and child), widow of an Assistant Elder	18	0	0
Burford, Mrs. L., widow of a late Clerk Committee of Buying	200	0	0
Burford, Mrs. Hannah, widow Clerk Pay Office	200	0	0
Bate, Mr. R., late Deputy-assistant Elder Private Trade Warehouse	35	0	0
Basnet, Mr. E., son of a late private Trade Warehouse-keeper	54	12	0
Black, Mrs. E., widow of a Cloth-drawer	20	0	0
Burges, Mrs. Mary, widow of a Commander	98	0	0
Blachford, Mrs. Ann ditto	150	0	0
Burt, Mrs. Jane ditto	150	0	0
Burgess, Captain William, late a Commander	200	0	0
Baynes, Captain William, ditto	200	0	0
Bignold, John, late Bombay Marine	4	16	0
Bailey, John, late "Dispatch" cutter	40	0	0
Bently, J., late Seaman Bombay Marine	13	13	9
Collin, Mrs. Sophia, widow of an Extra Clerk	25	0	0
Cruikshank, Mrs. Eliza, widow of a Surgeon St. Helena Establishment, and her son	70	12	4
Cockburn, Mrs. E. (late Davies) widow of a late Serjeant-major, Madras	80	0	0
Charters, Mrs. K., widow of a Civil Servant Bengal	100	0	0
Casement, Mrs., widow of a Surgeon Bengal Establishment	50	0	0
Corsellis, Mrs. H., widow of a Civil Servant Bencoolen	50	0	0
Cuninghame, Sir James M., Bart. late Inspector Military Stores	750	0	0
Craggs, Mr. James, Assistant Groom Company's Stud, Padnalls	13	0	0
Cawood, Mr. Joseph, late Clerk Secretary's Office	130	0	0
Crauford, Mrs. E., daughter of a late Clerk Accountant's Office	20	0	0
Collingwood, Mr. C., late Clerk Freight Office	425	0	0
Compton, Mr. T., late ditto ditto	100	0	0
Coggan, Captain J., late Master Attendant	400	0	0
Clarke, Mr. Richard, late Clerk Coast Warehouse	370	0	0
Chappell, Mr. Roger, late Assistant Private Trade Warehouse	65	0	0
Crout, Mrs., widow late Head-surgeon St. Helena	30	0	0
Cobb, Mr. J. B. B., Chief of the Bullion Office	560	0	0
Cookesley, Miss, daughter of Lieutenant Cookesley	25	0	0
Cook, Mr. Josh. late Surveyor of Private Trade	75	0	0
Cuzons, Mrs. Sarah, widow of late, ditto	25	0	0
Chaille, Misses Lydia and Susan, daughters of a late Book-keeper at the East-India Wharf	65	0	0
Crowther, Mr. Robert, late Lieutenant and Brevet Captain	45	0	0
Christie, Capt. C., late Commander in the Company's Service, and his three children	110	0	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1827.

220 FIRST APPENDIX TO THE THIRD REPORT OF THE

III.
OFFICERS,
ESTABLISHMENTS,
&c.
—
Pensions,
1827.

	£.	s.	d.
Cumming, Mr. James, late Senior Clerk, India Board	866	0	0
Cutcliffe, Lieutenant, late Madras Establishment	100	0	0
Churchill, Mr. Charles W., late Clerk Pay Office	420	0	0
Clark, Mrs. Catherine, late Assistant Housekeeper	45	0	0
Cook, Mr. John, late Messenger	60	0	0
Charlton, Lieutenant Henry, late Bengal Establishment	50	0	0
Collyer, Mr. N., late St. Helena Establishment	30	0	0
Colson, Mrs. Ann, widow of late Deputy Paymaster of Seamen's Wages	80	0	0
Cattlin, Mr. W., late one of the Company's Packers	50	0	0
Cameron, Mrs. Josepha E., widow of a Commander	150	0	0
Carruthers, Captain Walter, late a Commander	200	0	0
Cumberlege, Mrs. Ann, wife of a Commander, and four children	180	0	0
Crowdice, Christopher, Carpenter of a Ship in Company's service	9	12	0
Dinning, Mrs. Eliza, widow of Civil Servant Bencoolen	50	0	0
Davison, Mrs. widow Clerk Examiner's Office	75	0	0
Dalmeida, Mr. William, late Clerk Secretary's Office	600	0	0
Denton, Mrs. Mary, widow of a late Commander	20	0	0
Druce, Mr. R. A., late Clerk Freight Office	600	0	0
Dominicus, Mr. George, late Company's Husband	650	0	0
Dunn, Mr. John H., late Writer St. Helena Establishment	50	0	0
Dumas, Mr. Henry, late Lieutenant Madras Establishment	91	5	0
Durand, Mr. Charles, late Clerk Coast Warehouse	393	6	8
Dance, Sir N., for his gallant defence of the China fleet against Linois' squadron	500	0	0
Donaldson, Miss Margaret, daughter of late Assistant Elder	40	0	0
Davis, Mrs. Catherine, widow of a late Surgeon	25	0	0
Dow, Lieutenant Archibald, late Bengal Establishment	45	0	0
Dubois, the Abbé, late Missionary in India	100	0	0
Dixon, Mr. John, late Inspector of Private Trade	150	0	0
Dodge, Mr. Peter, late Hospital Steward, Bombay	22	16	0
Downes, Mr. William, late Deputy Assistant Elder	50	0	0
Dickinson, Mr. Henry, late Bengal Warehouse-keeper	1,400	0	0
Dodwell, Mr. Henry, late Clerk Accountant's Office	500	0	0
Davis, P., late Doorkeeper	48	15	0
Downing, Mrs.	4	16	0
Eley, Mr. C. F., late Master of the Band of R. E. I. Volunteers	25	0	0
Ely, Mr. George, late Extra Clerk Secretary's Office	75	0	0
Emblen, Mr. William, late Conductor of Ordnance, Bengal Establishment	18	5	0
Elkin, Mr. E., late Lieutenant, Bengal Establishment	45	0	0
East, Sir Edward Hyde, late Judge Supreme Court, Bengal	1,300	0	0
Earle, Mrs. widow late Paymaster Company's Depot	100	0	0

Estall,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 221

III.
OFFICERS,
ESTABLISHMENTS,
&c.
—
Pensions,
1827.

	£.	s.	d.
Estall, Mr. Thomas, late a Waterman	35	0	0
Everett, Mr. John, late Deputy Assistant Elder	45	0	0
Edwards, Mrs. A., widow Examiner of Military Stores	20	0	0
Eckford, Mrs. Robina, widow of a Commander	71	11	8
Ellis, W., late Seaman, Bombay Marine	14	3	6
Exall, Mrs. A., wife of an Extra Clerk	25	0	0
Fraser, Mr. J., late Civil Servant Bengal	105	0	0
Fraser, Mrs., widow late Major-general Fraser	200	0	0
Fancourt, Mrs., widow of late Col. Fancourt, H.M.'s 34th reg., and her daughter	150	0	0
Fitzroy, Honourable F., late Madras Establishment	200	0	0
Fullerton, Mrs., widow late Colonel Fullerton	200	0	0
Fletcher, Mr. Charles, late Ensign, on account of mental dérangement	70	0	0
Flinley, Mrs. S., widow late Porter	40	0	0
Ford, Mrs. S., widow late Extra Clerk	25	0	0
Foligny, Monsieur de, late French Master East-India College	120	0	0
Frost, Mr. P., late Pepper Warehouse-keeper	600	0	0
Ferguson, Misses, thrée daughters of late Surveyor of Shipping	150	0	0
Forssteen, Mr. William, late Military Fund Paymaster	576	13	4
Fleming, Mrs., widow late Colonel, Bengal Establishment	100	0	0
Fagan, Mrs., widow late Colonel Fagan, and her six children	280	0	0
Furze, Mrs., widow late Clerk Secretary's Office	30	0	0
Foley, Mrs. E., widow late Lieutenant Bombay Marine	41	5	0
Farrer, Lieutenant L., late Bengal Establishment	100	0	0
Forbes, Mr. Gordon, late Civil Servant Bengal	200	0	0
Francklyn, Mrs., widow late Lieut.-general Stevenson, Madras Establishment	300	0	0
Fell, Mrs. S., mother of the late Captain E. Fell, Bengal	50	0	0
Ford, Mrs. E. M., widow late Lieut.-colonel, Bengal Establishment	200	0	0
Fetherstonehaugh, Mr. C. S., late Private Trade Warehouse-keeper	200	0	0
Foreman, Mr. Richard, late Clothdrawer	50	0	0
Griffiths, Mr. J., late Senior Merchant Bencoolen Establishment	260	0	0
Gourlay, Major, late Madras Establishment	136	17	4
Gahagan, Mrs. L., widow late Surgeon, Madras Establishment	100	0	0
Gilchrist, Dr. J. B., late Professor, Bengal	302	10	0
Gowdie, Mrs., widow of late General Gowdie	200	0	0
Gowan, Mrs. M., widow of late Lieut., Bombay Establishment, and her two children	51	5	0
Grant, Mrs. M. H., for her son's services in India	20	0	0
Gwillim, Sir Henry, late a Judge at Madras	1,000	0	0
Grant, Misses, the five sisters of Lieutenant and Adjutant Grant	50	0	0

Guy,

222 FIRST APPENDIX TO THE THIRD REPORT OF THE

III. OFFICERS, ESTABLISHMENTS, &c. <hr/> Pensions, 1827.		£.	s.	d.
	Guy, Mr. John, late Doorkeeper	225	0	0
	Gillett, Mrs. E., widow of an Assistant Surveyor of Shipping	100	0	0
	Gardner, Mr. S., late one of the Company's Packers	150	0	0
	Green, Mr. Edward, late Clerk Freight Office	130	0	0
	Gibson, Mr. B. G., late Auctioneer, his four children	80	0	0
	Godfrey, Misses, two daughters of Major-general Godfrey	20	0	0
	Gell, Lieutenant, Bombay Establishment, his daughter	10	0	0
	Gowan, Mrs. Mary, widow of late Lieutenant and Paymaster at Depot	100	0	0
	Gear, Mr. R., late Company's Husband	800	0	0
	Gillespie, Lieut.-Colonel, late Commander at the Depot, Chatham	440	0	0
	Gibson, Mr. R. B., late Senior Clerk Board of Control	650	0	0
	Goddard, Mrs. Catherine, widow of Captain Goddard, Bombay	15	0	0
	Gibson, Mr. Edward, late Extra Clerk	80	0	0
	Gore, Mr. Henry, late Clerk Committee of House	550	0	0
	Gough, Mrs. Ann, widow of Surveyor of Private Trade, and five children	45	0	0
	Gosley, Mrs. L. D., widow of Lieutenant, Bombay Marine	41	5	0
	Gribble, Mr. Robert, late Sealer of Stores	100	0	0
	Greenwollers, Mr. C., late Extra Clerk	100	0	0
	Gabb, Mrs. Mary, widow of Captain, Bengal Establishment	100	0	0
	Godin, Mr. B., late Deputy Assistant Elder	50	0	0
	Gadderer, Mr. H., late Assistant Elder, Tea Warehouse	40	0	0
	Greenly, Mr. E., ditto Private Trade ditto	40	0	0
	Gray, Mrs. Mary Ann, widow of a Commander, and two children	190	0	0
	Hughes, Mrs. M., for services rendered by her husband	109	4	0
	Harris, Mr. S., late Madras Civil Establishment	200	0	0
	Hamilton, Mrs. widow of Colonel Black, Bengal Establishment	100	0	0
	Hampton, Mrs. S., widow of a Porter	20	0	0
	Hudson, Mrs. Ann, widow of late Assistant Examiner, and her two daughters	300	0	0
	Harvey, Mrs., widow of a Lieutenant Bombay Marine	41	5	0
	Hay, Mr. Edward S., late Bombay Marine	30	0	0
	Hardy, Mrs. B., widow of late Major-general, Bengal Establishment	100	0	0
	Hollis, Mr. S. P., late Writer, St. Helena Establishment	100	0	0
	Hocken, Mrs., daughter of Captain Wilson, Commander of the Antelope	50	0	0
	Holmes, Sir George. the three daughters of	75	0	0
	Home, Mr. W., late of the Company's Stud	50	0	0
	Howarth, Captain, late Bengal Establishment, three children of	75	0	0
	Hardy, Mr. James, late Messenger at Board of Contr	133	6	8
	Homer, Mr. R., late Clerk Accountant's Office	200	0	0
	Hurlock, Mr. P., late Clerk Accountant's Office	80	0	0
	Hedges, Mr. Henry ... ditto	740	0	0
	Hay, Captain Robert, late Commander of the " Astell" severely wounded	400	0	0
	Hardie, Mr. D., late Elder Bengal Warehouse	200	0	0

Hudson,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 223

	£.	s.	d.
Hudson, Mr. Henry, late Clerk Examiner's Office, and his wife	200	0	0
Harrop, Mr. James, late Extra Clerk	192	0	0
Halhed, Mr. N., late Assistant Secretary Examiner's Office	500	0	0
Head, Miss Frances, daughter of an Extra Clerk	15	0	0
Howley, Mrs. R., widow of a Lieut.-Colonel, Madras	70	0	0
Hodson, Mrs. A., widow of Captain Hodson, St. Helena Establishment, and two children	120	0	0
Hamilton, Mr. William, late Sub-inspector Military Stores	60	0	0
Hounsome, Mrs., widow of Inspector of Private Trade	25	0	0
Hall, Miss A. M., daughter of a late Commander	50	0	0
Hay, Captain James, late Commander of the "Astell"	120	0	0
Hockley, Mr. William, Overlooker of Cloth	40	0	0
Huish, Mrs. C., wife and mother of Extra Clerks	20	0	0
Heaford, Mr. Thomas, late Surveyor of Private Trade	30	0	0
Hayton, Mr. George, late Clerk Private Trade Warehouse	180	0	0
Hill, Mr. Samuel, late Sealer of Stores	100	0	0
Himing, the two Misses, daughters of a late Major, Madras Establishment	40	0	0
Holmes, Mr. John, late Messenger Board of Control	100	0	0
Hockley, Mr. William B., late Bombay Civil Service	150	0	0
Hailes, Mrs. R., widow of an Inspector of Private Trade	30	0	0
Hyde, Mr. James C., late Clerk Accountant's Office	900	0	0
Hope, David, late Company's Waterman	30	0	0
Hagartye, Mrs. J., widow of a Surgeon, St. Helena Establishment	30	0	0
Herman, Mrs. S., late Mistress Orphan School, Calcutta	50	0	0
Huggins, Mrs. A., widow of an Assistant Elder	20	0	0
Hudden, Mrs., widow of a late Clothdrawer	45	0	0
Hardyman, Captain William A., late a Commander, and one child	220	0	0
Hay, Captain Robert, ditto for his three children	60	0	0
Hardy, Thomas, late Bombay Marine	12	0	0
Hatten, John, late Master of a Pilot Sloop	120	0	0
Jones, Mr. Edward, formerly Accountant at Fort St. George	200	0	0
Jackson, Mr. William, late Registrar of Records	333	0	0
Jones, Mr. John, late Assistant Bengal Warehouse-keeper	630	0	0
Jennings, Mr. James, late Company's Gardener, St. Helena	50	0	0
Jackson, Mr. William, late Madras Civil Servant	200	0	0
Jennings, Mrs. B., widow of late Surveyor Private Trade	25	0	0
Jarman, Mr. William, late Company's Waterman	35	0	0
Jellicoe, Mr. Adam, late Lieutenant Bombay Establishment	30	0	0
Jones, Mr. J. V., late Extra Clerk	130	0	0
Jardine, Mr. Edward, late Lieutenant Madras Establishment	45	0	0
Jones, Mr. B. H., late Clerk Board of Control	366	0	0
Jones, Mr. Charles, late Extra Clerk	70	0	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1827.

James,

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III. OFFICERS, ESTABLISHMENTS, &c. — Pensions, 1827.		£. s. d.
	James, Mr. T., late Baggage Warehouse-keeper	100 0 0
	Jenkins, Captain Thomas, late a Commander, and four children	280 0 0
	Kennaway, Sir John, Madras Establishment, for services in India	500 0 0
	Kincaid, Mrs. Ann, widow of a Surgeon, Madras Establishment	40 0 0
	Kirkham, Mr. William, late Elder East-India Wharf	175 0 0
	Kingslay, Mr. Thomas, late Clerk ditto	150 0 0
	Kershaw, Misses, two daughters of late Clerk, Treasury	60 0 0
	Kingston, Mr. James S., late Clerk Secretary's Office	120 0 0
	Kay, Mr. John, late St. Helena Establishment	150 0 0
	Kelly, Mrs. Ann, widow of a Major ditto	32 0 0
	Kyan, Captain J. H., late Bengal Cavalry Establishment	150 0 0
	Kerr, Mrs., widow of a Lieutenant-General Bombay Establishment	150 0 0
	Lodge, Mr. Henry, late Civil Servant Bengal Establishment	150 0 0
	Lang, Mrs. A., widow of General Lang	100 0 0
	Lloyd, Mr. T., Civil Service, Bengal	105 0 0
	Lawrence, Lieutenant-Colonel Alexander, His Majesty's Regiment serving in India	130 0 0
	Lacam, Mrs., widow late Projector of Docks, Bengal	600 0 0
	Lane, Mr. Robert, late Clerk Board of Control	250 0 0
	Lloyd, Mr. John, late Clerk Secretary's Office	600 0 0
	Lalande, Mr. A., late Clerk Transfer Office	200 0 0
	Lea, Mr. George, late Surveyor Private Trade	75 0 0
	Lawson, Mrs. Elizabeth, widow of a Factory Steward at Canton	20 0 0
	Le Gros, Mr. Richard, late Assistant Clerk Committee of Shipping	600 0 0
	Lee, Mr. Samuel James, late Purser Company's Service, and three Children	60 0 0
	Lynn, Mr. Thomas, late Master of the Ship "Barkworth"	200 0 0
	Lamb, Mr. Charles, late Clerk Accountant's Office	450 0 0
	Locke, Mr. Henry S., late Civil Servant, Bencoolen	105 0 0
	Law, Mr. Jos., late Assistant Surgeon, Madras Establishment	100 0 0
	Lumsden, Dr. M., late Professor, Bengal	200 0 0
	Lee, Mrs., wife late Clerk Freight Office, and Children	350 0 0
	Lloyd, Mrs. E., widow of Company's Husband, and seven Daughters	290 0 0
	Lourie, Mrs. A., widow of an Examiner of Military Stores	20 0 0
	Lady Winterton, widow of a late Accountant-General	300 0 0
	Leigh, Mrs. Ann, widow of a Commander	120 0 0
	Leigh, Mr. Henry, Master of a Company's Packet out of employ	144 0 0
	Montague, Mrs., wife of Captain Montague	100 0 0
	Maxwell, Mrs., widow of Lieutenant-Colonel Maxwell	300 0 0
	Meheux, Mr. J., late Assistant Secretary to Board of Control	900 0 0
	Melvill, Mrs., widow of Mr. P. Melvill, late a retired Captain of Invalids	25 0 0
	Martin, Captain J. late Bombay Establishment	100 0 0
	Mackintosh, Sir James, late Recorder, Bombay	1,200 0 0

Mackintosh,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 225

	£.	s.	d.
Mackintosh, Sir James, East-India College, late Professor... ..	200	0	0
M'Carthy, Mr. J., for Services in the suppression of illicit trade between Bombay and New South Wales ..	100	0	0
Mitchell, Mr. Robert, late Lieutenant-Colonel, Bombay Establishment	36	10	0
Marshall, Misses, two Sisters of late Captain Marshall ..	40	0	0
Morse, Mrs M. A., widow of Captain, Bombay Artillery ..	20	0	0
Mackenzie, Rev. John (father of Captain M.), and wife, killed at Mallia	50	0	0
Marter, Mr. William, late Baggage Warehouse-keeper ..	300	0	0
Maitland, Mrs. M., widow of Clerk Secretary's Office ..	60	0	0
Mead, Mrs. E. ... ditto ... Treasury ..	63	0	0
Moolawy Abdool Ali, widow of a Native Assistant at the East-India College	25	0	0
Medley, John W., late Clerk Accountant's Office ..	65	0	0
Mackeson, Captain, late Commander of the ship. "Christiana" ..	200	0	0
Manesty, Mr. Jos., son of late Madras Civil Servant ..	100	0	0
Munbee, Mr. Valentine, late Captain, Bombay Establishment ..	70	0	0
M'Gregor, Mrs. C. W., widow of Captain M'Gregor, Bengal ..	200	0	0
Moore, Mrs. Elizabeth, widow of an Extra Clerk ..	50	0	0
M'Leod, Misses, two sisters of the late Captain M'Leod ..	40	0	0
Mordaunt, Mr. George, sen., late Coast Warehouse-keeper ..	1,000	0	0
Medland, Mr. Henry, late Cadet, Bengal Establishment ..	30	0	0
Montgomery, Mr. J. A., late Lieutenant, Bombay ..	45	0	0
Mordaunt, Mr. George, jun., late clerk, Coast Warehouse ..	500	0	0
Mallory, Mr. Daniel, jun., late Assistant Elder, Bengal Establishment ..	70	0	0
Malbon, Mr. William, late Clerk Secretary's Office ..	456	0	0
M'Manus, Mr. John, late Serjeant in His Majesty's Service ..	25	0	0
Mack, Mrs. Catherine, widow of Captain, Bombay Marine ..	41	5	0
Mignan, Mrs. Margaret, daughter of a Lieutenant-Colonel, Bombay Establishment. ...	90	0	0
M'Gregor, Mr. R. S., late Lieutenant, Bengal Establishment ..	30	0	0
M'Murdo, Mrs. Ann, mother of a Captain, Bombay Establishment ..	70	0	0
Middleton, Mrs. E., widow of late Bishop of Calcutta ..	200	0	0
Minns, Martin, late Porter Accountant's Office ..	73	0	0
Malcolm, Sir John, late Major-General, Madras Establishment ..	1,000	0	0
Medley, Mr. George, late Clerk Accountant's Office ..	650	0	0
Masterman, Mr. William, late Company's Waterman ..	35	0	0
M'Ritchie, Mr. T., late of St. Helena ..	36	10	0
M'Pherson, Mrs. M. C., daughter of a civil servant, Bengal Establishment	100	0	0
Morgan, Mr. P. P., late Captain, Bengal Establishment ..	90	0	0
Macnaghten, Sir T. W., late Judge, Bengal ..	1,500	0	0
Mayo, Lieutenant T. C., late Madras Establishment ..	100	0	0
Mounier, Mrs., widow of an Elder ..	40	0	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1827.

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III. OFFICERS, ESTABLISHMENTS, &c. <hr/> Pensions, 1827.		£.	s.	d.
	Moore, Mrs. A., widow of an Assistant Elder	20	0	0
	Mathison, Mrs. L., widow Clerk Secretary's Office, and her two children	250	0	0
	Matthews, Mrs. A., widow of an Assistant Elder Tea Warehouse	15	0	0
	Mitchell, Mrs. Eleanor, widow of a Commander and two children	190	0	0
	Milburn, Susan, widow of Boatswain in Company's service	12	0	0
	Nugent, Mr. E. (and his wife) son-in-law of late Chief of the Factory at Surat	100	0	0
	Nugent, Mr. late Captain, Bombay Establishment	40	0	0
	Neale, Misses, four sisters of late Lieutenant-Colonel George Neale	100	0	0
	Neale, Mr. J. M., late Clerk, Secretary's Office, three daughters of	60	0	0
	Neale, Mrs. Sarah, widow ditto	100	0	0
	Nash, Captain A., Commander of "Marchioness of Exeter," and his five children	160	0	0
	Nind, Mr. Benjamin, late Clerk Coast and Surat Warehouse	540	0	0
	Owen, Mrs. Charlotte, widow of Mr. G. Owen, Clerk Auditor's Office	100	0	0
	Oswald, Mr. Henry, late Sub-inspector Military Stores	120	0	0
	Ogilvie, Mr. William, late Writer, Bombay Establishment	100	0	0
	Pyne, Captain A., late H. M.'s 102d regiment, on account of his sufferings in India	90	0	0
	Powell, Mrs. E., widow of a Captain, Bombay Marine	45	0	0
	Palmer, Mrs., widow of General Palmer	150	0	0
	Perreau, Mrs. Elizabeth, widow of Samuel Perreau, Bencoolen Establishment, and her two daughters	50	0	0
	Parsons, Mr. William, late Extra Clerk	50	0	0
	Pace, Mrs., widow of 1st Assistant to Master Attendant	50	0	0
	Pond, Mr. John, late Clerk Buying Office	280 ⁺	0	0
	Probin, Mr. Thomas, late Deputy-Assistant Elder Private Trade Warehouse	35	0	0
	Paynter, Mrs., sister of Captain Vaughan, Madras Establishment	50	0	0
	Phipps, Mrs. M., widow of Civil Servant Prince Wales Island, and for her son	100	0	0
	Paterson, Mr. George, late Deputy Accountant-General	1,200	0	0
	Plenderleath, Misses, three sisters of Officers in His Majesty's and the Company's service.	20	0	0
	Poole, Mr. Charles, late Clerk, Board of Control	330	0	0
	Parsons, Mr. George, late Messenger to ditto	133	0	0
	Parrock, Mr. Stephen, late Madras Medical Establishment	100	0	0
	Powell, Mr. W. E., late Clerk Military Secretary's Office	200	0	0
	Palk, Mrs. P., widow Civil Servant Madras Establishment	100	0	0
	Pargiter, Mr. George, late Surveyor of Private Trade	75	0	0
	Petrie, Mrs. Elizabeth, widow Civil Servant Bengal Establishment	100	0	0
	Pitman, Mr. Robert B., late Extra Clerk Accountant's Office	90	0	0
				Parsons,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 227

	£.	s.	d.	III. OFFICERS, ESTABLISHMENTS, &c. Pensions, 1827.
Parsons, Mr. John, late Hoymaster	150	0	0	
Prenton, Mrs. J., widow of an Assistant Elder	25	0	0	
Pierce, Mrs. Ann M., widow of a Commander	150	0	0	
Richardson, Captain George, late a. Commander (and one Child)	220	0	0	
Rogers, Mrs., widow of late Examiner of Military Stores	20	0	0	
Rennell, Major J., for services in India	600	0	0	
Ryder, Mrs. C., widow Paymaster Bengal Army	100	0	0	
Roberts, Miss A. D., niece of late Commander Company's Recruits, Isle of Wight	20	0	0	
Roebuck, Mrs., widow of a Madras Civil Servant	200	0	0	
Robbins, Mr. John, formerly of the Mahratta Service	200	0	0	
Roberts, Miss, sister of a late Supra-Cargo	200	0	0	
Rankine, Mrs. E., widow of a Clerk Freight Office	20	0	0	
Read, Mr. W. S., late Clerk Tea Warehouse	150	0	0	
Rous, Mrs., widow of late Company's Counsel	200	0	0	
Ramsay, Mr. W. B., late Clerk Secretary's Office	300	0	0	
Rundall, Mr. Thomas W., late Assistant Examiner of Indian Correspondence	800	0	0	
Rawling, Mr. Martin, late Clerk Military Fund Office	205	0	0	
Ross, Captain James, late a Commander, and his four children	160	0	0	
Ritherdon, Mr. George, late Clerk Private Trade Warehouse	300	0	0	
Rich, Mrs., widow late resident at Bagdad	200	0	0	
Russell, Sir Henry, bart., late Judge, Bengal	2,000	0	0	
Rutherford, Mr., late Assistant Surgeon, Bengal Establishment	100	0	0	
Robins, Mr. Jos., late Waterman	45	0	0	
Rees, Mrs. Jane, widow of Commander	100	0	0	
Riches, Captain Matthew, late a Commander	200	0	0	
Raitt, Captain Charles ditto	200	0	0	
Stebbing, Mrs., widow of a Clerk Accountant's Office	30	0	0	
Scarlett, Mr. James, late Extra Clerk	150	0	0	
Smith, Mr. John, late Clerk Shipping Office	400	0	0	
Scafe, Mrs. E., widow Inspector of Private Trade, and daughter	50	0	0	
Shakespeare, Mr. T., late Elder, East-India Wharf	200	0	0	
Stewart, Mrs. C. H., widow of a Purser	25	0	0	
Smith, Mrs. E., daughter of late Transfer Accountant	50	0	0	
Sharp, Mr. John, late Porter, Shipping Office	100	0	0	
Stewart, Mr. A. H., late Lieutenant, Bengal Establishment	30	0	0	
Sadler, Captain James, Madras Establishment, his four children	120	0	0	
Seacole, Mr. Thomas F., late Second Mate Company's ship "Thomas Grenville"	80	0	0	
Salmon, Mrs. M., widow late Deputy Governor of Bencoolen	50	0	0	

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III. OFFICERS, ESTABLISHMENTS, &c. <hr/> Pensions, 1827.			£.	s.	d.
	Salter, Mrs., widow late Commander Bombay Marine	41	5	0
	Showers, Mrs., mother of Captain S., who was killed in action with the Nepaulese	... ..	70	0	0
	Strange, Sir Thomas, late Judge, Madras	... ..	1,600	0	0
	Stockdale, Mr. F. W. L., late Clerk Military Secretary's Office	... ..	250	0	0
	Steel, Mrs. Lydia, nearest relation of the late Colonel William Flint, Madras Establishment	... ..	50	0	0
	Stewart, Mrs. Mary, sister of a late Captain Madras Establishment	... ..	50	0	0
	Sinnett, Mr. John, late a Second Mate	... ..	100	0	0
	Stockwell, Mr. John, late Tea Warehouse-keeper	... ..	1,500	0	0
	Steele, Mr. Thomas J., late Surveyor of Private Trade	... ..	30	0	0
	Sawyer, Mrs. M. A., widow Inspector of Company's Spice	... ..	100	0	0
	Seabright, Mrs. S., widow of a Waterman	... ..	10	0	0
	Still, Mr. John, Second Lieutenant Bombay Marine	... ..	45	0	0
	Stout, Mrs. J. J., widow of a Lieutenant Bombay Marine	... ..	41	5	0
	Scott, Misses, two daughters of Master Attendant, Prince of Wales' Island	... ..	40	0	0
	Story, Mr. William, late Lieutenant Madras Establishment	... ..	60	0	0
	Slaney, Mr. John, late River Pilot	... ..	50	0	0
	Scobie, Mrs. Bell, widow of a Lieutenant Bombay Marine	... ..	40	0	0
	Shepherd, Mr. Robert, late Extra Clerk	... ..	85	0	0
	Spicer, Thomas, late Waterman	... ..	12	0	0
	Say, Mr. Thomas, late Lieutenant Bombay Establishment	... ..	50	0	0
	Staunton, Mrs., widow Colonel Staunton	... ..	182	0	0
	Shipp, Lieutenant John, late His Majesty's 87th Foot	... ..	50	0	0
	Stanley, Sir E., late Judge, Madras	... ..	1,600	0	0
	Strachan, Mr. George, late Lieutenant Bombay Establishment	... ..	50	0	0
	Stewart, Mr. Charles, late Professor East-India College	... ..	450	0	0
	Street, Mr. H. J., late Clerk Freight Office	... ..	60	0	0
	Stewart, Mr. Robert, late Deputy Assistant Elder	... ..	35	0	0
	Summerfield, Mrs. E., widow Elder, Pepper Warehouse	... ..	25	0	0
	Stenton, Mrs. P., widow of an Assistant Elder	... ..	25	0	0
	Simpson, Mrs. H., widow Clerk Buying Office, and her two daughters	... ..	110	0	0
	Sansom, Mrs., widow of an Assistant Elder Private Trade Warehouse	... ..	25	0	0
	Stewart, Mrs. B., widow of a Clerk Pay Office	... ..	30	0	0
	Sugden, Mrs. S., widow of a Clerk Tea Warehouse, and two children	... ..	160	0	0
	Skottowe, Mrs. Ann, widow of a Commander	... ..	150	0	0
	Taylor, Mrs. E., daughter of late Clerk Auditor's Office	... ..	15	0	0
	Tomkins, Mr. William, late Deputy Master Attendant, Calcutta	... ..	450	0	0
	Thomas, Mrs. E. A., widow Assistant Surgeon, Bombay Establishment	... ..	50	0	0
	Torriano, Miss, daughter of late Captain Torriano	... ..	25	0	0
	Thompson, Mrs. R., widow Clerk Accountant's Office	... ..	80	0	0

Thompson,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 229

	£.	s.	d.
Thompson, Mr. William, late Extra Clerk	90	0	0
Thorne, Mr. J. S., late Clerk Freight Office	150	0	0
Thomas, Mr. William, late Elder, Stationery Warehouse	130	0	0
Towers, Mr. Thomas, late Surveyor of Private Trade	75	0	0
Tasker, Mr. O., late Porter	75	0	0
Vaughan, Mr. B., late Elder Tea Warehouse	200	0	0
Veil, Mr. J. B., late Clerk Buying Office	109	4	0
Urquhart, Mr. John, late Military Secretary's Office	195	0	0
Urquhart, Mr. William, late Extra Clerk	50	0	0
Wellesley, the Most Noble the Marquis of, late Governor-General	5,000	0	0
Warden, Mrs. E. R., widow of Senior Merchant Bombay	100	0	0
Winter, Mr. G., late Pilot, Bengal	100	0	0
Webber, Mr. W., late Senior Merchant, Bengal	200	0	0
Wilkinson, Rev. J. J., late Chaplain, St. Helena	105	0	0
Wyatt, Mrs. M., daughter of late Governor, Fort Marlbro'	50	0	0
Wales, Mrs., widow of late Captain Bombay Marine	80	0	0
Wright, Mr. George, late Extra Clerk	50	0	0
Wilson, Mrs. A., widow of a Lieutenant St. Helena Artillery, and daughter	42	16	3
Wilks, Mrs. M., widow Registrar of Indian Books	60	0	0
West, Mr. W., late Messenger	40	0	0
Watkins, Mr. Samuel, late Deputy Assistant Elder	35	0	0
Woodcock, Mr. John, late Assistant Clerk Committee of Buying and Warehouses	700	0	0
Woolley, Mr. John, late Door-keeper	266	13	4
White, Mr. Richard, late Elder Coast Warehouse	175	0	0
White, Lieutenant E. S., late Madras Establishment	55	0	0
Winbolt, Mr. W., late Clerk, Transfer Office	50	0	0
Wiss, Mrs. M. A., widow Inspector of Silk	50	0	0
Wildman, Mr. John Robert, late Surveyor of Private Trade	30	0	0
Woodfield, Mrs. M. widow of a ... ditto	25	0	0
Wood, Mrs. ... ditto ... ditto	20	0	0
Warren, Mr. A., late Clerk for Passengers Baggage Outward	800	0	0
Williams, Lieut. John Samuel, late Bengal Cavalry	25	0	0
Wordsworth, Mr. James, late Civil Servant Bengal Establishment	200	0	0
Winter, Mrs. A., widow of a Chaplain Fort Marlbro'	100	0	0
Wilmot, Mr. James, Clerk Registrar of Records Department	200	0	0
Williamson, Miss C., daughter of a Doorkeeper	52	0	0
Williams, Mr. Thomas, late Extra Clerk	150	0	0
Wittwer, Mr. T. N., late Accountant to Board of Control	1,150	0	0
Watson, Mrs. M. E., widow of a Lieutenant Bombay Marine	41	5	0
Wynter, Mr. W. J. M., Lieutenant Madras Establishment	30	0	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Pensions,
1827.

Wright,

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III. OFFICERS, ESTABLISHMENTS, &c. — Pensions, 1827.		£.	s.	d.
	Wright, Mr. William, late Auditor	1,800	0	0
	Wilkinson, Mr. Charles, late Inspector of Private Trade	150	0	0
	Webster, Mr. John, late Waterman	10	0	0
	Weir, Mr. John, late Prince Wales Island Establishment	100	0	0
	Wood, Mrs. C., daughter of a late Messenger	20	0	0
	Wynne, Mrs. S., widow of a Civil Servant Bengal Establishment	80	0	0
	Webb, Lieutenant-Colonel, Bombay Establishment, four Children of the late	80	0	0
	Wilkinson, Mrs. J., widow of a Mechanic Calcutta Mint	20	0	0
	Wright, Mr. B., late Elder Tea Warehouse	200	0	0
	Wissett, Mrs. C., widow of an Assistant Elder	40	0	0
	Williams, Mrs. L., ... ditto ... ditto	40	0	0
	Wickens, Mrs. A., widow of a Clothdrawer	45	0	0
	Wilkinson, H., late Seaman Bombay Marine	13	13	9
	Williamson, W., ... ditto ... ditto	13	18	3
	Westbrook, Mrs., widow of an Extra Clerk	14	19	6
	Young, Mrs. M., widow of a late Colonel Madras Establishment	50	0	0
	Young, Mr. Joseph, late a Waterman	20	0	0
	Yull, Mrs. O., widow of a late Stud Groom, Padnalls	40	0	0
	Yarnold, Mrs. S., widow of a writer	15	0	0
	Young, Mrs. M., widow of a late Elder	15	0	0
	Sundry small Pensions to Watchmen, &c.	113	13	0
	Sundry Pensions from the Company's cash to Soldiers and others, paid in the department of the Military Fund Paymaster	1,303	5	2½

East-India House,
31 October 1831.

(Errors excepted)

THOS. G. LLOYD, Accountant General.

Appendix, No. 35—continued.

AN ACCOUNT OF THE NAMES OF THE RETIRED OFFICERS ON THE SEVERAL INDIAN ESTABLISHMENTS, AND THE AMOUNT OF THE PAY AND ALLOWANCES OF EACH, AS THEY STOOD ON THE 1ST MAY 1817, AND THE 1ST MAY 1827, RESPECTIVELY.

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Military
Retired Pay and
Allowances,
1817.

1817.—BENGAL.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Agg, James, captain ...	45	12	6	Cornish, surgeon Charles ...	91	5	0
Alcock, Thomas, major ...	91	5	0	Crowe, lieut. Philip ...	{ 45	12	6
Allison, William, asst.-surg.	36	10	0	Cuthbert, lt.-col. Benjamin ...	{ 50	0	0
Alston, W. C., lt.-col. ...	273	15	0	Dalston, captain Fletcher ...	365	0	0
Anderton, W. P., captain ...	{ 91	5	0	Davidson, major James, { pay	182	10	0
Anderson, W., surgeon ...	{ 60	0	0	{ pension	273	15	0
Anderson, W., surgeon ...	182	10	0		70	0	0
Atkinson, James, major ...	182	10	0	Davis, lt.-col. W. B. ...	365	0	0
Baillie, Robert, lt.-col. ...	365	0	0	Dawson, major John ...	273	15	0
Baker, W. M., lt.-col. ...	365	0	0	Denby, lt.-col. William ...	365	0	0
Balfour, Henry, lt.-col. ...	{ 273	15	0	Dick, surgeon William ...	182	10	0
	{ 90	0	0	Dick, major William ...	182	10	0
Balfour, Francis, M. Méd. Bd.	500	0	0	Don, lt.-col. Patrick ...	365	0	0
Berrie, major Robert ...	182	10	0	Douglas, lt.-col. Patrick ...	365	0	0
Bird, Edward, captain ...	45	12	6	Dowell, major Thomas ...	273	15	0
Black, Peter, lt.-col. ...	365	0	0	Drummond, major J. P. ...	{ 182	10	0
Blunt, J. T., captain ...	182	10	0		{ 91	5	0
Bradford, J. Y., major ...	182	10	0	Dubois, captain J. H. V. ...	91	5	0
Brougham, Thomas, major ...	182	10	0	Duff, lt.-col. John ...	365	0	0
Brown, Edward, captain ...	182	10	0	Duff, captain Robert ...	182	10	0
Buchanan, Francis, surgeon ...	182	10	0	Duncan, colonel W. ...	365	0	0
Burke, William, captain ...	182	10	0	Duncan, captain M. ...	182	10	0
Campbell, lt.-col. John ...	365	0	0	Eade, captain John ...	45	12	6
Campbell, captain Robert ...	91	5	0	Erskine, lieut. F. T. ...	{ 60	0	0
Campbell, surgeon Alexander ...	182	10	0		{ 25	0	0
Carruthers, captain John ...	45	12	6	Ewart, surgeon Peter ...	182	10	0
Cheape, major Henry ...	273	15	0	Fergusson, lieut. George ...	36	10	0
Clarke, major James ...	182	10	0	Fleming, John, M. Med. Bd.	500	0	0
Clarke, lieut. Otto ...	45	12	6	Fleming, captain W. ...	91	5	0
Colvill, lieut. Thompson ...	45	12	6	Ford, captain M. R. ...	{ 91	5	0
Constable, lt.-col. George ...	365	0	0		{ 70	0	0
Corfield, captain Frederick ...	45	12	6	Forrest, captain W. ...	{ 91	5	0
					{ 170	0	0
				Fraser, lt.-col. Charles ...	365	0	0
					Fraser,		

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III.
OFFICERS,
ESTABLISHMENTS,
&c.

Military
Retired Pay and
Allowances.
1817.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Fraser, major Roderick ...	273	15	0	Marsden, lt.-col. F. ...	365	0	0
Fuller, major George ...	273	15	0	Martin, captain Thomas ...	182	10	0
Gardner, surgeon W. F. ...	182	10	0	Martin, captain Thomas ...	117	10	0
Gascoigne, lt.-col. Joseph ...	365	0	0	Martin, lieut. William ...	182	10	0
Gerrard, captain John ...	182	0	0	Martin, capt. G. B. ...	36	10	0
Gilchrist, surgeon J. B. ...	118	10	0	Maxtone, captain Anthony ...	91	5	0
Gillespie, major John ...	45	12	6	Maxwell, captain George ...	70	0	0
Gladwin, major C. ...	273	15	0	Maynard, captain F. ...	36	10	0
Glass, lt.-col. A. ...	365	0	0	M'Leod, major M. ...	45	12	6
Grant, lt.-col. Ludowick ...	365	0	0	Mercer, major Henry ...	182	10	0
Grant, lt.-col. Alexander ...	273	15	0	Mercer, surgeon Groeme ...	273	15	0
Grant, major Charles ...	273	0	0	Missing, captain John ...	182	10	0
Greene, lt.-col. Thomas ...	365	0	0	Morison, major Alexander ...	91	5	0
Greig, captain Charles ...	45	12	6	Mounsey, major George ...	273	15	0
Hamilton, lt.-col. Anthony ...	365	0	0	Munro, lt.-col. John ...	273	15	0
Harpér, surgeon W. ...	182	10	0	Murray, lt.-col. Sir J. M., Bart.	365	0	0
Hay, colonel Patrick ...	365	0	0	Murray, capt. R. M. ...	91	5	0
Hay, major Richard ...	182	10	0	Murray, captain James ...	91	5	0
Henderson, surgeon John ...	182	10	0	Mushet, asst.-surgeon P. ...	36	10	0
Hodgson, major Richard ...	273	15	0	Nelly, lt.-col. John ...	365	0	0
Howison, surgeon James ...	91	5	0	Nisbett, surgeon Durall ...	100	0	0
Hume, captain P. B. ...	45	12	6	Noble, major Samuel ...	182	10	0
Hutchison, lt.-col. George ...	365	0	0	Norris, lieut. Robert ...	91	5	0
Hutton, surgeon James ...	182	10	0	Ogle, lt.-col. Robert ...	36	10	0
Jeffreys, reverend Richard ...	91	5	0	Orme, major Alexander ...	365	0	0
Johnson, surgeon Daniel ...	182	10	0	Owen, lt.-col. John ...	182	10	0
Kean, asst.-surg. H. B. ...	36	10	0	Parker, captain William ...	365	0	0
Kegan, surgeon Charles ...	182	10	0	Pearson, lt.-col. James ...	91	5	0
Kennaway, lt.-col. Sir J., Bt.	91	5	0	Phillips, head-surg. Thomas ...	365	0	0
King, major Arnold ...	182	10	0	Plumer, colonel James ...	300	0	0
Lawtie, lt.-col. James ...	365	0	0	Pryor, major W. S. ...	365	0	0
Leathart, major John ...	273	15	0	Pudner, captain John ...	273	15	0
Ledlee, surgeon Thomas ...	182	10	0	Raban, lt.-col. William ...	182	10	0
Lloyd, lt.-col. Hubert ...	273	15	0	Rankin, captain John ...	365	0	0
Macan, major Thomas ...	91	5	0	Rankin, lt.-col. William ...	91	5	0
Macdonald, captain John ...	45	12	6	Ratray, lt.-col. W. ...	273	15	0
Macfarlane, captain James ...	91	5	0	Reid, lt.-col. John ...	273	15	0
Macgrath, surgeon Michael ...	182	10	0	Richards, major W. ...	91	5	0
Mackenzie, lt.-col. Jabez ...	365	0	0	Rind, major J. N. ...	100	0	0
Mair, head-surgeon Hugh ...	300	0	0		182	10	0
Maitland, lt.-col. Charles ...	273	15	0				
Malcolm, major John ...	273	15	0				

Roberts,

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Military
Retired Pay and
Allowances.
1817.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Roberts, colonel R. E. ...	365	0	0	Tomkyns, lt.-col. J. ...	182	10	0
Roberts, captain C. M. ...	91	5	0	Toppin, captain John ...	90	0	0
Robertson, major D. ...	273	15	0	Turton, lt.-col. R. ...	45	12	6
Robinson, captain G. A. ...	91	5	0	Vibart, lt.-col. J. M. ...	365	0	0
Robinson, asst.-surgeon J. ...	36	10	0	Watkins, major Alexander ...	365	0	0
Rose, lt.-col. H. ...	365	0	0	Welsh, colonel Thomas ...	273	15	0
Ross, surgeon James ...	182	10	0	White, lt.-col. H. V. ...	456	5	0
Salkeld, lt.-col. Thomas ...	273	15	0	White, surgeon Thomas ...	273	15	0
Sandys, lt.-col. W. ...	273	15	0	Williams, surgeon J. L. ...	91	5	0
Saumarez, captain Nicholas ...	45	12	6	Williams, surgeon W. ...	182	10	0
Scott, lt.-col. Richard ...	365	0	0	Williamson, captain T. G. ...	182	10	0
Scott, major Henry ...	45	12	6	Williamson, lieut. Jos. ...	91	5	0
Scott, surgeon J. C. ...	91	5	0	Williamson, asst.-surg. Sam. ...	36	10	0
Sharpe, captain N. ...	91	5	0	Willim, captain J. G. ...	36	10	0
Sharp, major James ...	100	0	0	Wilson, lieut. Hill ...	91	5	0
Shaw, lt.-col. Thomas ...	91	5	0	Wilson, lieut. Thomas ...	36	10	0
Skirving, captain Robert ...	365	0	0	Wilton, lt.-col. George ...	36	10	0
Smith, surgeon James ...	182	10	0	Witherston, lt.-col. John ...	365	0	0
Smith, surgeon George ...	182	10	0	Wood, lt.-col. Samuel ...	365	0	0
Sneyd, major W. ...	182	10	0	Wyatt, captain Charles ...	365	0	0
Stewart, major Charles ...	273	15	0	Yule, major W. ...	182	10	0
Stewart, lt.-col. John ...	273	15	0		273	15	0

1817.—MADRAS.

Ainslie, W. sup.-surg. ...	300	0	0	Cameron, lt.-col. Robert ...	365	0	0
Baillie, Alex. lt.-col. J. A. ...	365	0	0	Campbell, major James ...	91	5	0
Bannerman, lt.-col. J. A. ...	365	0	0	Dallas, captain Charles ...	91	5	0
Batchelor, major Edward ...	136	17	6	Davis, captain E. F. ...	91	5	0
Bell, captain C. W. ...	45	12	6	Des Voeux, lieut. Arthur ...	36	10	0
Berry, And. M. Med. Board ...	75	0	0	Duncan, surgeon Francis ...	91	5	0
Blackiston, captain John ...	500	0	0	Farmer, lieut. Maurice ...	45	12	6
Briggs, head-surg. John ...	91	5	0	Fitzgerald, surgeon Maurice ...	182	10	0
Bryce, lt.-col. Alexander ...	300	0	0	Fleeming, head-surg. Chas. ...	300	0	0
Burrows, lt.-col. Thomas ...	273	15	0	Flint, lt.-col. W. ...	273	15	0
Campbell, lt.-col. James ...	90	0	0	Fotheringham, major R. H. ...	273	15	0
Carnie, surgeon John ...	365	0	0	Fraser, captain Edward ...	91	5	0
Coke, lt.-col. Thomas ...	365	0	0	Gibbings, lt.-col. Arthur ...	365	0	0
Crane, lt.-col. Samuel ...	365	0	0	Gibson, captain A. ...	91	5	0
Cunningham, capt. Charles ...	365	0	0	Godfrey, lt.-col. Charles ...	365	0	0
	45	12	6	Goldsworthy, major John ...	273	15	0
				Grange, lieut. R. G. ...	36	10	0
				2 H	Greene,		

III.

OFFICERS,
ESTABLISHMENTS,
&c.Military
Retired Pay and
Allowances.
1817.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Greene, lt.-col. Thomas ...	365	0	0	Ogilby, lt.-col. Sir David ...	365	0	0
Halcott, lt.-col. Thomas ...	365	0	0	Orde, sup.-surg. William ...	300	0	0
Hamilton, captain Charles ...	36	10	0	Parkison, lt.-col. Thomas ...	355	0	0
Harris, lt.-col. Benjamin ...	273	15	0	Pasley, major Charles ...	91	5	0
Harris, captain W. ...	91	5	0	Pogson, lt.-col. Thomas ...	182	10	0
Hay, captain Edward ...	91	5	0	Radcliffe, lt.-col. H. W. ...	365	0	0
Himing, major Jacob ...	{ 182	10	0	Ridge, major Robert ...	273	15	0
	{ 40	0	0	Robertson, lt.-col. A. ...	365	0	0
Howley, lt.-col. Richard ...	{ 273	15	0	Rowles, lt.-col. James ...	182	10	0
	{ 90	0	0	Sanford, captain George ...	91	5	0
James, surgeon John ...	82	10	0	Saxon, lt.-col. George ...	350	0	0
Jones, captain J. L. ...	91	5	0	Sheppard, lt.-col. William ...	365	0	0
Kennedy, head-surg. Alex. ...	300	0	0	Somerville, captain H. E. ...	91	5	0
Kingston, lt.-col. Strickland ...	365	0	0	Stone, captain Webb ...	91	5	0
Langley, lt.-col. A. A. ...	365	0	0	Tait, head-surg. William ...	182	10	0
Lennon, lt.-col. W. C. ...	182	10	0	Thackeray, surgeon Thomas ...	91	5	0
Limrick, lt.-col. W. S. ...	365	0	0	Turton, lieut. Henry ...	36	10	0
Lutwidge, major Skeff. ...	91	5	0	Tytler, lieut. William ...	45	12	6
Macalister, captain Matthew ...	91	5	0	Underwood, surgeon John ...	91	5	0
Macintosh, surgeon William ...	182	10	0	Yesey, lt.-col. P. H. ...	365	0	0
Maitland, lt.-col. A. ...	365	0	0	Waight, lt.-col. George ...	365	0	0
Massey, colonel Cromwell ...	456	5	0	Warburton, major G. ...	91	5	0
M'Kenzie, head-surgeon A. ...	300	0	0	Warne, lt.-col. R. ...	365	0	0
M'Morris, surgeon Samuel ...	91	5	0	Willson, lt.-col. W. ...	{ 365	0	0
Miller, head surgeon Henry ...	300	0	0		{ 100	0	0
Molloy, captain John ...	91	5	0	Wilson, surgeon George ...	91	5	0
Nagle, lt.-col. James ...	{ 273	15	0	Wood, captain Patrick ...	91	5	0
	{ 100	0	0	Youngson, lt.-col. W. ...	365	0	0

1817.—BOMBAY.

Bellis, lt.-col. F. W. ...	182	10	0	Crozier, captain R. B. ...	91	5	0
Bethune, lt.-col. Andrew ...	365	0	0	Davies, lt.-col. W. A. ...	91	5	0
Blackall, major Robert ...	91	5	0	Disney, colonel Arthur ...	365	0	0
Brown, lt.-col. John ...	365	0	0	Doolan, lt.-col. Richard ...	365	0	0
Buchanan, lt.-col. Robert ...	365	0	0	Drummond, lt.-col. J. ...	365	0	0
Budden, major Richard ...	273	15	0	Drysdale, surgeon John ...	182	10	0
Burke, major W. ...	{ 182	10	0	Eyles, major James ...	136	17	6
	{ 100	0	0	Fisher, captain A. G. ...	91	5	0
Burrowes, Rev. Arnold ...	600	0	0	Forman, captain E. W. ...	91	5	0
Cape, major Thomas ...	273	15	0	Fowell, major Francis ...	273	15	0
Cliff, major John ...	273	15	0	Gibson, lt.-col. Thomas ...	365	0	0
Crofts, captain J. S. ...	91	5	0	Gillmer, captain E. B. ...	91	5	0

Gordon,

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 235

III.

OFFICERS,
ESTABLISHMENTS,
&c.

Military
Retired Pay and
Allowances.
1817.

		Amount of Pay & Allowances.					Amount of Pay & Allowances		
		£.	s.	d.			£.	s.	d.
Gordon, lt.-col. R. ...	...	365	0	0	Moor, major Edward	...	136	17	6
Grant, captain Thomas	...	45	12	6	Page, captain Peter	...	0	0	0
Harding, major John	...	273	15	0	Patrick, lt.-col. Charles	...	91	5	0
Hay, captain Alexander	...	91	5	0	Philips, lieut. Edward	...	365	0	0
Hill, captain R. D.	...	91	5	0	Pouget, head-surg. Joseph	...	36	10	0
		30	0	0	Price, major David	...	300	0	0
Home, lt.-col. William	...	365	0	0	Riddell, lt.-col. John	...	273	15	0
James, head-surg. J.	...	300	0	0	Roberts, captain T. T.	...	365	0	0
Keir, surgeon George	...	182	10	0	Roberts, captain T. T.	...	91	5	0
		100	0	0	Scobie, captain M. J.	...	91	5	0
Lacey, lieut. Thomas	...	45	12	6	Scot, H. M. Med. Board,	...	500	0	0
Lauriston, lt.-col. A.	...	365	0	0	Seale, lt.-col. Richard	...	365	0	0
Lord, lieut. E. C.	...	45	12	6	Spens, lt.-col. Archibald	...	365	0	0
Mackie, Wm. M. Med. Bd.	...	500	0	0	Thompson, lt.-col. Jacob	...	273	15	0
Martin, captain James	...	91	5	0	Trash, lieut. A. I.	...	45	12	6
Mason, lt.-col. William	...	365	0	0	Walker, lt.-col. A.	...	365	0	0
M'Neelane, head-surg. John	...	300	0	0	Ward, major Jeremy	...	273	15	0
Mignan, lt.-col. G. W.	...	365	0	0	Watson, major J. D.	...	91	5	0
Mitchell, major Daniel	...	45	12	6	Williams, major G.	...	136	17	6
					Young, lt.-col. W.	...	182	10	0

1827.—BENGAL.

1827.

Adamson, surgeon William	...	127	15	0	Bradford, major J. Y.	...	182	10	0
Agg, captain James	...	73	0	0	Brodie, sen. chap. Edward	...	127	15	0
Alcock, major Thomas	...	127	15	0	Broughton, lt.-col. R.	...	365	0	0
Allingham, lieut. Edward	...	54	15	0	Brown, surgeon A.	...	191	12	6
Allison, asst.-surg. William	...	54	15	0	Browne, lieut. H.	...	45	12	6
Alston, lt.-cpl. W. C.	...	273	15	0			50	0	0
Anderdon, captain W. P.	...	127	15	0	Buck, lieut. John	...	54	15	0
		60	0	0			50	0	0
Anderson, surgeon William	...	182	10	0	Burke, captain W.	...	182	10	0
Atkinson, major James	...	182	10	0	Burnett, lt.-col. J.	...	127	15	0
Atkinson, lieut. Richard	...	73	0	0	Burney, lieut. J. C.	...	100	0	0
Baillie, lt.-col. John	...	365	0	0	Campbell, lt.-col. J.	...	365	0	0
Baker, lt.-col. W. M.	...	365	0	0	Campbell, captain R.	...	127	15	0
Barnes, surgeon John	...	127	15	0	Campbell, surgeon A.	...	182	10	0
Beattie, asst. surgeon D.	...	100	0	0	Campbell, surgeon George	...	182	10	0
Berrie, major Robert	...	182	10	0	Carnegie, surgeon John	...	182	10	0
Birch, major George	...	292	0	0	Carruthers, captain John	...	73	0	0
Blunt, captain J. T.	...	182	10	0	Catcart, lieut. James	...	54	15	0
Boyes, captain Robert	...	127	15	0	Chalmers, surgeon William	...	191	12	6
		50	0	0	Chambre, lieut. Christopher	...	54	15	0

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Military
Retired Pay and
Allowances.
1827.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Cheape, major Henry	273	15	0	Forrester, captain J. N.	127	15	0
Cheape, lieut. Henry	54	15	0	Franklin, lt.-col. W.	365	0	0
Clarke, lt.-col. James	365	0	0	Fraser, lt.-col. Charles	365	0	0
Clarke, lieut. Otto	73	0	0	Fraser, lt.-col. S.	292	0	0
Cockrane, P. M. Med. Bd.	500	0	0	Fraser, major Roderick	273	15	0
Collyer, lt.-col. William	365	0	0	Fuller, major G.	273	15	0
Constable, lt.-col. G.	365	0	0	Fulton, captain John	73	0	0
Crawford, col. Charles	365	0	0	Gardner, surgeon G. O.	191	12	6
Crowe, lieut. Philip	73	0	0	Gascoigne, lt.-col. J.	365	0	0
	50	0	0	Gillman, J. M. Med. Bd.	500	0	0
Cunninghame, major G.	173	7	6	Glass, lt.-col. A.	365	0	0
	100	0	0	Goding, lieut. Josh. J.	73	0	0
	230	0	0	Gowan, captain W.	127	15	0
Dalston, captain F.	182	10	0	Grant, lt.-col. L.	365	0	0
Dashwood, captain C. J. A.	127	15	0	Grant, surgeon Samuel	191	12	6
Davis, lt.-col. W. B.	365	0	0	Haig, surgeon Alexander	182	10	0
Davy, captain L. H.	127	15	0	Hamilton, lt.-col. A.	365	0	0
Dawson, major John	273	15	0	Hamilton, surgeon F.	182	10	0
Denby, lt.-col. W.	365	0	0	Hamilton, surgeon J.	300	0	0
Denny, surgeon James	182	10	0	Harper, surgeon W.	182	10	0
Dick, major Sir Wm. bart.	182	10	0	Heaslop, surgeon R.	73	0	0
Don, lt.-col. Patrick	365	0	0	Hennessy, lt.-col. A.	365	0	0
Dowell, major Thomas	273	15	0	Heron, captain Francis	127	15	0
Drummond, major J. P.	182	10	0	Hickman, surgeon C.	54	15	0
	91	5	0	Hind, colonel Alexander	365	0	0
Duff, lt.-col. John	365	0	0	Hodgson, major R.	273	15	0
Duff, captain Robert	182	10	0	Homer, lieut. A. A.	54	15	0
Dunbar, major Patrick	292	0	0		9	2	6
Duncan, colonel W.	365	0	0	Howison, surgeon J.	127	15	0
	135	0	0	Hutchinson, lt.-col. G.	365	0	0
Eade, captain John	73	0	0	Hutton, surgeon James	182	10	0
Erskine, lieut. F. T.	85	0	0	Irvine, captain F.	127	15	0
Fergusson, lieut. George	54	15	0	Jeffreys, chaplain Rev. R.	127	15	0
Fergusson, lt.-col. James	365	0	0	Johnson, surgeon Daniel	182	10	0
Fetherston, lt.-col. Thomas	365	0	0	Johnson, captain John	127	15	0
Fleming, J. M. Med. Bd.	500	0	0		40	0	0
Flemyng, captain W.	127	15	0	Johnston, surgeon J.	191	12	6
Fogo, captain W.	127	15	0	Kean, asst.-surgeon H. B.	54	15	0
Ford, captain M. R.	127	15	0	Kegan, surgeon C.	182	10	0
	70	0	0	Kemaway, lt.-col. Sir J.	127	15	0
Forrest, lt.-col. William	127	15	0	King, major A.	182	10	0
	170	0	0				

Kerie,

III.

OFFICERS,
ESTABLISHMENTS,
&c.

—
Military
Retired Pay and
Allowances.
1827.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.				
	£.	s.	d.		£.	s.	d.		
Kerie, lieut. Jedediah	...	54	15	0	Nicholl, lt.-col. William	...	365	0	0
Langslow, captain R.	...	{ 127	15	0	Nisbett, surgeon David	...	182	10	0
Lawtie, lt.-col. James	...	365	0	0	Noble, major Samuel	...	127	15	0
Leaké, captain T. M.	...	127	15	0	Norris, lieut. Robert	...	54	15	0
Leathart, major J.	...	273	15	0	O'Donnell, lt.-col. H. A.	...	182	10	0
Ledmon, surgeon William	...	73	0	0	Oliver, major Archibald	...	292	0	0
Leith, lt.-col. J. F.	...	365	0	0	Orme, major Alexander	...	182	10	0
Lewis, asst.-surg. D.	...	73	0	0	Parker, Captain William	...	127	15	0
Lofft, captain R. E.	...	73	0	0	Parson, rev. Joseph	...	365	0	0
Lowe, sup.-surg. R.	...	300	0	0	Paterson, captain James	...	{ 73	0	0
Lumsdaine, surgeon J.	...	191	12	6	Paterson, captain John	...	25	0	0
Macan, major Thomas	...	127	15	0	Peterson, captain John	...	127	15	0
Macalister, captain D.	...	127	15	0	Petty, lieut. Robert P.	...	73	0	0
Macdonald, captain J.	...	73	0	0	Pester, lt.-col. John	...	{ 200	15	0
Macfarlane, major J.	...	127	15	0	Phillips, M. Med. Bd.	...	100	0	0
Macgrath, surgeon M.	...	182	10	0	Phipps, lt.-col. P.	...	500	0	0
Mackenzie, lt.-col. J.	...	365	0	0	Phipps, lt.-col. P.	...	365	0	0
Mansell, surgeon W.	...	191	12	6	Pryce, captain Edward	...	127	15	0
Marsden, lt.-col. F.	...	365	0	0	Pryor, major W. S.	...	273	15	0
Martin, captain Thomas	...	{ 182	10	0	Pudner, captain John	...	182	10	0
Martin, captain Thomas	...	200	0	0	Purvis, captain R. F.	...	73	0	0
Martin, lieut. William	...	182	10	0	Raban, lt.-col. William	...	265	0	0
Martin, captain G. B.	...	54	15	0	Raban, lt.-col. George	...	365	0	0
Matthew, captain W.	...	54	15	0	Rainey, major W. H.	...	273	15	0
Matthews, major W. J.	...	73	0	0	Ramsay, surgeon A. F.	...	127	15	0
Maxtone, captain A.	...	173	7	6	Rankin, captain John	...	127	15	0
Maynard, captain F.	...	{ 127	15	0	Rankin, lt.-col. W.	...	273	15	0
M'Donald, lieut. A.	...	70	0	0	Raymond, captain C. H.	...	73	0	0
M'Kie, major W.	...	73	0	0	Reid, lt.-col. John	...	273	15	0
Melville, asst.-surg. A.	...	54	15	0	Reid, captain Daniell	...	{ 73	0	0
Menzies, captain William	...	292	0	0	Richards, major William	...	50	0	0
Mercer, major Henry	...	273	15	0	Richards, captain V. E.	...	127	15	0
Morris, lt.-col. L. B.	...	365	0	0	Ridge, major E. J.	...	{ 173	7	6
Mounsey, major George	...	273	15	0	Roberts, colonel R. E.	...	150	0	0
Moxon, lt.-col. W.	...	365	0	0	Roberts, captain C. M.	...	365	0	0
Murray, captain R. M.	...	127	15	0	Robertson, major D.	...	127	15	0
Murray, captain James	...	127	15	0	Robinson, captain Sir G. A.	...	127	15	0
Muschet, asst.-surg. P.	...	54	15	0	Rose, lt.-col. Hugh	...	365	0	0
Nelly, lt.-col. John	...	{ 365	0	0	Ross, surgeon James	...	182	10	0
		100	0	0	Rotton, lt.-col. James	...	365	0	0
					Russell, captain Charles	...	127	15	0
					Rutherford,				

III.

OFFICERS,
ESTABLISHMENTS,
&c.Military
Retired Pay and
Allowances.
1827.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Rutherford, ass.-surg. Thos....	100	0	0	Travers, captain T. O. ...	127	15	0
Ryan, lt.-col. Charles ...	292	0	0	Trist, captain Thomas ...	{ 73	0	0
Sandys, lt.-col. William ...	273	15	0		{ 90	0	0
Saumarez, captain N. ...	73	0	0	Turner, captain F. J. ...	127	15	0
Scott, major Henry ...	73	0	0	Voyle, lt.-col. E. ...	273	15	0
Scott, surgeon J. C. ...	127	15	0	Ward, rev. James ...	273	15	0
Scott, major John ...	173	7	6	Watkins, major Alexander ...	273	15	0
Shairpe, captain N. ...	{ 127	15	0	Webb, captain W. S. ...	127	15	0
	{ 100	0	0	White, lt.-col. W. V. ...	273	15	0
Shaw, lt.-col. Thomas ...	365	0	0	White, captain F. S. ...	127	15	0
Shepherd, rev. Henry ...	273	15	0	Williams, surgeon J. L. ...	182	10	0
Shoolbred, surgeon John ...	182	10	0	Williamson, lieut. Josh. ...	54	15	0
Skirving, captain John. ...	182	10	0	Williamson, surgeon J. ...	191	12	6
Smyth, major Henry ...	127	15	0	Williamson, asst.-surg. Sam....	54	75	0
Staunton, lieut. P. ...	54	15	0	Willim, captain J. G. ...	127	15	0
Stewart, major Charles ...	273	15	0	Willson, lieut. Hill ...	54	15	0
Stewart, lt.-col. B. ...	365	0	0	Willson, lieut. George ...	73	0	0
Swindell, major P. C. ...	{ 292	0	0	Wilton, lt.-col. George ...	365	0	0
	{ 65	0	0	Witherston, lt.-col. John ...	365	0	0
Tandy, lieut. James ...	54	15	0	Wood, lt.-col. Samuel ...	365	0	0
Taylor, rev. A. W. ...	127	15	0	Wray, captain George ...	73	0	0
Thomas, captain P. ...	127	15	0	Wroughton, captain H. F. ...	{ 73	0	0
Thornton, asst.-surg. Henry...,	100	0	0		{ 70	0	0
Tomkyns, lt.-col. John ...	{ 182	10	0	Yule, major W. ...	273	15	0
	{ 90	0	0				

1827.—MADRAS.

Agnew, lt.-col. P. V. ...	365	0	0	Blakiston, captain John ...	127	15	0
Ahmuty, lt.-col. T. A. S. ...	365	0	0	Blount, lieutenant Edward ...	54	15	0
Ainslie, sup.-surg. W. ...	300	0	0	Boswell, Alex., M. Med. Bd. ...	500	0	0
Baillie, lt.-col. Alex. ...	365	0	0	Boyn, captain George S. ...	{ 73	0	0
Baker, lieut. J. L. ...	54	15	0		{ 25	0	0
Balmain, capt. F. N. ...	191	12	6	Briggs, head-surgeon J. ...	300	0	0
Barclay, col. Sir R. ...	365	0	0	Brown, major J. D. ...	127	15	0
Barlow, lieut. William ...	54	15	0	Bruce, colonel Patrick ...	365	0	0
Batchellor, Major E. ...	173	7	6	Bryce, lt.-col. Alexander ...	{ 273	15	0
Bell, Captain Charles W. ...	{ 73	0	0		{ 90	0	0
	{ 75	0	0	Burges, Lieut. Edward ...	{ 54	15	0
Berry, And., M. Med. Bd. ...	500	0	0		{ 50	0	0
Bethune, captain H. L. ...	127	15	0	Burrows, lt.-col. Thomas ...	365	0	0
Blackman, captain E. ...	{ 73	0	0	Campbell, lt.-col. James ...	365	0	0
	{ 50	0	0	Campbell, major James ...	127	15	0

Carnac,

OFFICERS,
ESTABLISHMENTS,
&c.

Military
Retired Pay and
Allowances.
1827.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Carnac, major J. Rivett ...	127	15	0	Hart, captain M. J. ...	100	0	0
Carnie, surgeon John ...	127	15	0	Harvey, captain Henry ...	127	15	0
Chauvel, major J. S. ...	292	0	0	Hay, lt.-col. Edward ...	50	0	0
Chitty, lt.-col. E. ...	365	0	0	Hendry, surgeon Thomas ...	127	15	0
Clarke, captain M. ...	73	0	0	Hindley, major Edward ...	292	0	0
Coke, lt.-col. Thomas ...	365	0	0	Hodgson, captain T. ...	127	15	0
Combe, Captain Boyce ...	127	15	0	Holmes, captain H. ...	127	15	0
Court, major H. ...	40	0	0	Hudleston, lt.-col. R. J. ...	365	0	0
Cregoe, captain F. ...	127	15	0	Ingledeu, surgeon W. ...	182	10	0
Croasdaile, captain H. G. S. ...	73	0	0	Inverarity, captain R. ...	73	0	0
Crosdill, lt.-col. J. (C.B.) ...	73	0	0	Jeffreys, captain George ...	127	15	0
Crowther, lieut. Carlos ...	365	0	0	Johnston, captain C. B. M. ...	73	0	0
Cunningham, capt. Charles ...	54	15	0	Jones, captain J. L. ...	127	15	0
Cuninghame, maj. Sir J. brt. ...	73	0	0	Jones, lt.-col. W. J. ...	365	0	0
Cunningham, lt.-col. W. ...	173	7	6	Jones, surgeon W. ...	191	12	6
Currie, surgeon W. ...	365	0	0	Kelly, lt.-col. J. A. ...	365	0	0
Dallas, captain Charles ...	182	10	0	Kennedy, head-surgeon A. ...	300	0	0
Daniell, lt. col. F. A. ...	127	15	0	Kingston, lt.-col. S. ...	365	0	0
Davis, captain E. F. ...	200	15	0	Lawless, lt.-col. P. ...	292	0	0
Des Voeux, lieut. Arthur ...	127	15	0	Lennon, lt.-col. W. C. ...	50	0	0
Dod, lt.-col. B. ...	54	15	0	Limrick, lt.-col. W. S. ...	200	15	0
Donne, lt.-col. Charles ...	365	0	0	Longdill, surgeon B. P. ...	365	0	0
Edmonds, captain R. ...	73	0	0	Lutwidge, major S. ...	182	10	0
Fenwick, captain William ...	127	15	0	Lyon, lieut. James ...	127	15	0
Fernyhough, captain W. ...	127	15	0	Macalister, captain M. ...	73	0	0
Fitzgerald, surgeon M. ...	127	15	0	Macdonald, captain J. ...	100	0	0
Foljambe, surgeon James ...	182	10	0	Mackenzie, captain A. R. ...	127	15	0
Fotheringham, major R. H. ...	182	10	0	Mackintosh, surgeon W. ...	127	15	0
Fraser, captain E. S. ...	273	15	0	Mackintosh, lt.-col. J. T. ...	45	0	0
Gibbings, lieut.-col. A. ...	127	15	0	Maitland, lt.-col. A. ...	182	10	0
Gibson, captain Alured ...	365	0	0	Malcolm, colonel Henry ...	292	0	0
Gilmour, sup.-surgeon J. ...	127	15	0	Maquay, captain George ...	70	0	0
Goldie, John M. Med. Bd. ...	300	0	0	Marrett, major P. D. ...	365	0	0
Goldsworthy, major J. ...	500	0	0	Marriott, major Charles ...	173	7	6
Goodrich, cornet James ...	273	15	0	Masler, lieut. Thomas J. ...	273	15	0
Goodsman, lieut. John ...	73	0	0	Massey, colonel C. ...	73	0	0
Grange, lieut. Richard G. ...	73	0	0	Massey, colonel C. ...	25	0	0
Greene, lieut.-col. Thomas ...	54	15	0	M'Donnell, lt.-col. D. ...	456	5	0
Guille, captain Richard ...	365	0	0	M'Kenzie, head-surgeon A. ...	365	0	0
Hamilton, Captain C. ...	127	15	0	M'Morris, ...	300	0	0
Harris, Captain William ...	54	15	0				
	127	15	0				

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Military
Retired Pay and
Allowances:
1827.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
M'Morris, surgeon S. ...	127	15	0	Smith, major L. S. ...	127	15	0
Michael, captain James ...	127	15	0	Smith, major John ...	292	0	0
Millingchamp, Rev. B. ...	127	15	0	Smyth, cornet Henry ...	54	15	0
Mitford, captain J. G. ...	127	15	0	Somerville, major H. E. ...	127	15	0
Molesworth, captain Lord Visc. ...	127	15	0	Stone, captain Webb ...	127	15	0
Molloy, captain John ...	127	15	0	Stone, captain William ...	127	15	0
Moncrieff, captain M. ...	73	0	0	Stopford, lieut. Edward ...	54	15	0
	30	0	0	Strong, captain Henry ...	54	15	0
Monteath, major A. D. ...	127	15	0		25	0	0
Moore, captain Thomas ...	127	15	0	Stuart, captain Charles ...	182	10	0
Nagle, lt.-col. James ...	273	15	0	Sydenham, captain George ...	127	15	0
	100	0	0	Thackeray, surgeon Thomas ...	127	15	0
Nanney, lieut. O. G. E. ...	73	0	0	Thomas, Rev. W. (D.D.) ...	365	0	0
Nash, lt.-col. H. ...	365	0	0	Thompson, Rev. M. ...	365	0	0
Ogilby, lt.-col. Sir D. ...	365	0	0	Thoresby, captain T. H. ...	127	15	0
O'Reilly, captain W. G. ...	127	15	0	Tocker, captain H. ...	127	15	0
	22	10	0	Turton, captain H. ...	54	15	0
Parkison, lt.-col. Thomas ...	365	0	0	Tytler, captain W. ...	73	0	0
Peyton, W. M. Med. Board ...	500	0	0	Underwood, surgeon J. ...	127	15	0
Pogson, lt.-col. Thomas ...	200	15	0	Vesey, lt.-col. P. H. ...	365	0	0
Richardson, major R. ...	127	15	0	Waight, lt.-col. George ...	365	0	0
Rothead, lt.-col. A. ...	365	0	0	Warburton, major G. ...	127	15	0
Rogers, surgeon Colin ...	300	0	0	Warne, lt.-col. R. ...	365	0	0
Rowles, captain James ...	200	15	0	Weldon, lt.-col. A. ...	365	0	0
Samuel, captain E. P. ...	127	15	0	Wilks, lt.-col. M. ...	365	0	0
Sanford, captain George ...	127	15	0	Williams, lieut. Edward ...	54	15	0
Savery, lieut. John ...	73	0	0	Willson, lt.-col. W. ...	365	0	0
Saunders, captain F. D. ...	127	15	0		100	0	0
Scott, captain Archibald ...	127	15	0	Wood, captain Patrick ...	127	15	0
Serjeant, surgeon Thomas ...	191	12	6	Wren, major Thomas ...	173	7	6
Shakespear, captain J. N. ...	73	0	0	Yarde, major Henry ...	292	0	0
Sheppard, lt.-col. William ...	365	0	0	Youngson, lt.-col. William ...	292	0	0
Sherwood, surgeon R. C. ...	182	10	0				

1827.—BOMBAY.

Barton, captain J. J. ...	127	15	0	Carpenter, major W. L. ...	173	7	6
Blackall, major R. ...	127	15	0	Christie, surgeon D. ...	191	12	6
Breton, captain Peter ...	127	15	0	Coats, surgeon Thomas ...	191	12	6
Brown, major Alexander ...	127	15	0		100	0	0
Buchanan, lt.-col. R. ...	365	0	0	Colquhoun, surg. G. ...	182	10	0
Budden, major R. ...	273	15	0	Crofts, captain J. S. ...	127	15	0
Byers, captain James B. ...	127	15	0	Crozier, captain R. B. ...	127	15	0
Cape, major Thomas ...	273	15	0	Davies, lieut. David ...	54	15	0

Davies,

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Military
Retired Pay and
Allowances.
1827.

	Amount of Pay & Allowances.				Amount of Pay & Allowances.		
	£.	s.	d.		£.	s.	d.
Davies, surgeon W. A. ...	127	15	0	Mackie, W. M. Med. Board,	500	0	0
Disney, colonel A. ...	365	0	0	Manuel, lieut. George ...	54	15	0
Doolan, lt.-col. Richard ...	365	0	0	Marshall, captain W. ...	127	15	0
Drummond, lt.-col. James ...	365	0	0	Martin, captain J. ...	127	15	0
Eyles, major James ...	173	7	6	Mason, lt.-col. W. ...	365	0	0
Fisher, captain A. G. ...	127	15	0	Miller, lieut. James ...	54	15	0
Forbes, captain Alexander	73	0	0	Mitchell, major D. ...	73	0	0
Forman, captain E. W. ...	127	15	0	Mitchell, surgeon J. ...	127	15	0
Fowell, major Francis ...	273	15	0	Moor, major Edward ...	{ 173	7	6
Gibson, lt.-col. Thomas ...	365	0	0		{ 50	0	0
Gillmer, captain E. B. ...	127	15	0	Munbee, lieut. V. ...	54	15	0
Gordon, lt.-col. R. ...	365	0	0	Nugent, captain Edward ...	127	15	0
Gourlay, surgeon William ...	127	15	0	Page, captain Peter ...	127	15	0
Grant, lt.-col. William ...	292	0	0	Page, lieut. George C. ...	54	15	0
Grant, captain Thomas ...	73	0	0	Palmer, surgeon Thomas ...	182	10	0
Grindlay, captain R. M. ...	127	15	0	Phillips, lieut. Edward ...	54	15	0
Hawks, lieut. Joshua ...	54	15	0	Phillips, B. M. Med. Board,	500	0	0
Hay, captain Alexander ...	127	15	0	Pouget, head-surgeon J. ...	300	0	0
Hine, surgeon John ...	182	10	0	Price, major David ...	273	15	0
Hughes, captain G. F. ...	127	15	0	Roberts, captain S. T. ...	127	15	0
Inverarity, surgeon James ...	182	10	0	Robertson, surgeon H. ...	300	0	0
Johnson, lt.-col. J. ...	{ 273	15	0	Rutherford, lieut. Charles ...	{ 73	0	0
	{ 90	0	0		{ 50	0	0
Jones, captain Joseph ...	127	15	0	Spens, lt.-col. A. ...	365	0	0
Kempe, captain W. P. ...	127	15	0	Thatcher, lt.-col. Thomas ...	200	15	0
Kempe, lt.-col. J. A. ...	365	0	0	Tovey, lt.-col. H. ...	292	0	0
Lawrie, lieut. W. R. H. ...	54	15	0	Towsey, captain Edward ...	73	0	0
Lecky, captain C. M. ...	127	15	0	Walker, lt.-col. Alexander ...	365	0	0
Leslie, surgeon Patrick ...	127	15	0	Watson, major J. D. ...	127	15	0
Lord, lieut. E. C. ...	73	0	0	Young, lt.-col. Sir W. bart.	200	15	0
Macdonell, captain J. ...	{ 127	15	0				
	{ 120	0	0				

Auditor's Office,
11 October 1831.

JAMES C. MELVILL,
Aud. India Accts.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment
Expenses.

Appendix,—

A RETURN of the ESTABLISHMENTS connected with all OFFICES and PLACES, Civil, Political, Military and not included in the Returns laid before the Committee on East-India Affairs; and the 1st May 1817, and on 1st May 1827; and stating likewise the Date of New Establishments,

ESTABLISHMENTS.	1st May 1817.				
	No.	Salaries and Allowances.	Gratuities and Extra Attendance beyond Official Hours.	TOTAL.	—
Secretary's Office :		£.	£.	£.	£.
Extra Clerks	43	5,109	2,237	7,346	
Porters	4	508	95	603	
	47	5,617	2,332	—	7,949
Examiner's Office :					
Extra Clerks	23	2,706	978	3,684	
Porters	4	450	34	484	
	27	3,156	1,012	—	4,168
Auditor's Office :					
Extra Clerks	5	499	10	509	
Porters	1	110	—	110	
	6	609	10	—	619
Military Secretary's Office :					
Extra Clerks	9	1,169	472	1,641	
Porters	1	110	24	134	
	10	1,279	496	—	1,775
Paymaster of Lord Clive's Fund :					
Porter	1	100	—	—	100
Accountant-General's Office :					
Extra Clerks	4	492	256	748	
Porters	2	215	34	249	
	6	707	290	—	997
Auditor of Home Accounts :					
Porter	—	—	—	—	—
China Correspondence :					
Extra Clerks	—	—	—	—	—
Porters	—	—	—	—	—

—No. 36.

or Commercial, belonging to the EAST-INDIA COMPANY, within the United Kingdom or Colonies, Fixed and Contingent Expenses respectively attaching to each Establishment, as it stood on or of any considerable Augmentations.

III.
OFFICERS,
ESTABLISHMENTS,
&c.
Home
Establishment
Expenses.

1st May 1827.				
No.	Salaries and Allowances.	Gratuities and Extra Attendance beyond Official Hours.	TOTAL.	—
	£.	£.	£.	£.
41	5,556	1,992	7,548	
3	347	25	372	
44	3,903	2,017	—	7,920
31	3,739	2,325	6,064	
7	688	112	800	
38	4,427	2,437	—	6,864
14	1,511	533	2,044	
2	210	20	230	
16	1,721	553	—	2,274
14	1,780	551	2,331	
2	210	—	210	
16	1,990	551	—	2,541
1	100	—	—	100
5	794	457	1,251	
3	290	30	320	
8	1,084	487	—	1,571
1	90	—	—	90
2	260	110	370	
1	100	—	100	
3	360	110	—	470

1819, 4 extra Clerks appointed.
1822, 4 ditto.
1825, 2 ditto.
Jan. 1817, 1 Porter ... ditto.
June 1826, 2 ditto .. ditto.

5th March 1823, extra Clerks' salaries increased £50.
11th Aug. 1824 ditto 80.
November 1823, 9 extra Clerks appointed.
Ditto 1 Porter added, at 100.

June 1821, 2 extra Clerks added,

4th April 1825, additional Porter appointed, at £80 per annum.

July 1821, this department formed.

Ditto ditto.

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—*continued.*

Home
Establishment
Expenses.

ESTABLISHMENTS.	1st May, 1817.				
	No.	Salaries and Allowances.	Gratuities and Extra Attendance beyond Official Hours.	TOTAL.	—
		£.	£.	£.	£.
Treasury :					
Extra Clerk	1	130	93	223	
Porters	1	128	—	128	
	2	258	93	—	351
Transfer Office :					
Porter	1	108	—	—	108
Freight Office :					
Extra Clerks	8	857	172	1,029	
Porter	1	100	50	150	
Inspectors	4	800	301	1,101	
Surveyors	22	1,780	176	1,956	
Watermen	11	722	19	741	
	47	4,259	718	—	4,977
Pay Office :					
Porters	5	630	—	—	630
Shipping Office :					
Porters	2	250	—	—	250
Master Attendant's Office :					
Extra Clerks	1	97	117	214	
Porter	1	100	—	100	
	2	197	117	—	314
Buying Office :					
Extra Clerks	13	1,460	253	1,713	
Porters	2	210	—	210	
	15	1,670	253	—	1,923
Sale Room Criers	2	390	—	—	390
Library :					
Extra Clerks	3	322	—	322	
Porter	1	150	—	150	
	4	472	—	—	472
Clerk to Military Seminary Committee :					
Extra Clerks	1	120	—	—	120
Clerk to Committee of College :					
Extra Clerk	—	—	—	—	—

—No. 36—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment
Expenses.

1st May 1827,				
No.	Salaries and Allowances.	Gratuities and Extra Attendance beyond Official Hours.	TOTAL.	—
	£.	£.	£.	£.
1	116	74	190	
2	240	—	240	
3	356	74	—	430
1	108	21	—	129
2	258	82	340	
1	100	60	160	
—	—	—	—	
15	1,850	120	1,970	
6	337	20	357	
24	2,545	282	—	2,827
5	570	10	—	580
2	210	—	—	210
—	—	—	—	
1	100	—	—	
1	100	—	—	100
16	2,153	1,123	3,276	
2	210	30	240	
18	2,363	1,153	—	3,516
2	390	—	—	390
2	252	60	312	
1	200	—	200	
3	452	60	—	512
2	272	85	—	357
1	104	45	—	149

4th April 1826, extra Clerk's salary increased £40 per annum.
Ditto .. Porters appointed .. 100.

13th April 1825, Surveyors' salaries increased £310 per annum.

22d June 1827, additional Porter appointed, at £100 per annum.

11th April 1821, Porter's salary increased £50 p' ann.

March 1825, an extra Clerk transferred from Sec. Office.
13th April .. Ditto .. salary increased £40 p' ann.

Sept. 1818, an extra Clerk transferred from Sec. Office.

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

The preceding Account—*continued.*

Home
Establishment
Expenses.

ESTABLISHMENTS.	1st May 1817.			
	No.	Salaries and Allowances.	Gratuities and Extra Attendance beyond Official Hours.	TOTAL.
Assistants to Surveyor of Buildings	—	£. —	£. —	£. —
Court Room Doorkeepers	8	1,943	63	2,006
Door Porters	2	225	—	225
Watchmen	24	1,725	91	1,816
Firelighters	9	820	—	820
Constable	—	—	—	—
Housekeeper, Assistants and Charwomen	9	418	—	418
East-India Wharf:				
Elders	2	—	—	700
Assistant Elders	2	—	—	300
Extra Clerks	—	—	—	—
Book-keepers	6	—	—	720
Sealers	3	—	—	380
Hoymasters	12	—	—	3,840
	25			5,940
Tea Warehouses:				
Elders	4	1,400	9	1,409
Assistant Elders	14	—	—	1,840
Extra Clerks	—	—	—	—
Deputy Assistant Elders	10	—	—	875
	28			4,124
Bengal and Coast Warehouse:				
Elders	4	—	—	1,400
Assistant Elders	9	—	—	1,200
Deputy Assistant Elders	6	—	—	500
	19			3,100
Private Trade Warehouse:				
Elders	2	—	—	700
Assistant Elders	6	—	—	810
Deputy Assistant Elders	4	—	—	340
	12			1,850

SELECT COMMITTEE OF THE HOUSE OF COMMONS.

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—No. 36—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment
Expenses.

1st May 1827.				
No.	Salaries and Allowances.	Gratnities and Extra Attendance beyond Official Hours.	TOTAL.	—
	£.	£.	£.	£.
2	550	—	—	550
7	1,554	—	—	1,554
2	225	5	—	230
29	2,080	60	—	2,140
13	1,180	—	—	1,180
1	106	—	—	106
14	649	—	—	649
1	—	—	350	
2	—	—	320	
2	208	extra pay 39	247	
6	—	—	720	
1	—	—	130	
12	—	—	3,840	
24				5,607
4	—	—	1,400	
13	—	—	1,720	
1	{ Appointed 27th April } { 1827, at £2 per week }		104	
10	—	—	875	
28				4,099
3	—	—	1,050	
5	—	—	720	
6	—	—	500	
14				2,270
2	—	—	700	
6	—	—	810	
4	—	—	340	
12				1,850

13 May 1825, 1 Ass^t. Surveyor appointed at £350 p' an.
 21 June — 1 Ditto at 200 —
 10 Dec. 1823, 3 Court-room Doorkeepers increased
 60 —
 { 22 Sept. 1825, 5 additional Watchmen appointed,
 at 350 —
 Ditto — 4 ditto Firelighters .. at 360 —

18 Nov. 1818, 1st Assistant Elder's salary increased
 50 p' an.
 Ditto — 3d Ditto, at 30 —

Appointed 27 April 1827.

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix,—

The preceding Account—continued.

Home
Establishment
Expenses.

ESTABLISHMENTS.	1st May 1817.				
	No.	Salaries and Allowances.	Gratuities and Extra Attendance beyond Official Hours.	TOTAL.	
Assistant Private Trade Warehouse :		£.	£.	£.	£.
Elders	2	—	—	700	
Assistant Elders	4	—	—	540	
Deputy Assistant Elders	8	—	—	760	
	14				2,000
Pepper and Saltpetre Warehouse :					
Elders	3	—	—	1,050	
Assistant Elders	2	—	—	285	
Deputy Assistant Elders	2	—	—	170	
	7				1,505
Baggage Warehouse :					
Elder	1	—	—	350	
Assistant Elder	—	—	—	—	
Extra Clerks	2	260	71	331	
	3				681
Cloth Warehouse :					
Elder	1	—	—	350	
Assistant Elders	2	—	—	320	
Overlookers of Cloth	4	—	—	120	
	7				790
Stationery Warehouse :					
Elder	1	—	—	250	
Assistant Elder	—	—	—	—	
Book-keeper	1	—	—	130	
	2				380

SELECT COMMITTEE OF THE HOUSE OF COMMONS.

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—No. 36—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment
Expenses.

1st May 1827.				
No.	Salaries and Allowances.	Gratuities and Extra Attendance beyond Official Hours.	TOTAL.	
	£.	£.	£.	£.
2	—	—	700	
8	—	—	1,050	
7	—	—	650	
				2,400
17				
3	—	—	1,050	
2	—	—	300	
2	—	—	170	
				1,520
7				
1	—	—	150	
1	208	123	331	
				481
2				
1	—	—	350	
2	—	—	350	
4	—	—	120	
				820
7				
1	—	—	150	
1	—	—	200	
				350
2				

10th April 1821, Assistant Elders' Salaries increased £30 per annum.

(continued on next page.)

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Appendix,—

The preceding Account—continued.

Home
Establishment
Expenses.

ESTABLISHMENTS.	1st May 1817.		
	No.	Salaries and Allowances. TOTAL.	
Military Store Warehouse:		£.	
Book-keeper	1	300	
Extra Clerk	3	525	
Sub Inspectors	11	1,070	
Examiners and Assistants			
	15		
1,895			
Naval Store Warehouse:			
Inspector of Ironmongery	1	156	
Labourers	5	281	
	6		
437			
Writers employed in the several Warehouses	125	At 3s. 6d. to 8s. 6d. per day; extra time 6d. per hour, when their services are required.	10,876
Labourers employed in the several Warehouses	3,123	At 2s. to 4s. per day; extra time 3d. to 6d. per hour, when their services are required.	146,993
Superannuated Writers at .. Ditto	16	Pensions at from 6s. to 10s. 6d. per week.	405
Ditto .. Labourers .. Ditto	321	Ditto .. 2s. to 13s. per week.	4,969

East-India House,
31 October 1831.

SELECT COMMITTEE OF THE HOUSE OF COMMONS.

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—No. 36—continued.

The preceding Account—continued.

III.
OFFICERS,
ESTABLISHMENTS,
&c.

Home
Establishment
Expenses.

1st May 1827.			
No.	Salaries and Allowances.	TOTAL.	
	£.	£.	
1	300		18th Oct. 1815, 1 Book-keeper appointed at £200 p' an.
1	184		15th Jan. 1817, Salary of ditto increased .. 100 —
3	550		31st May 1820, sundry increases of Salary 210 —
17	2,065		26th Feb. 1823 ditto 115 —
		3,099	14th Jan. 1824, Sub-inspector .. ditto .. 25 —
22			Ditto .. Examiner ditto .. 20 —
			15th Feb. 1825, Sub-inspector appointed 175 —
			Ditto .. Examiner ditto .. 100 —
1	156		
6	379		
		535	
7			
131	At 3s. 9d. to 8s. 6d. per day; extra time 9d. per hour; when their services are required.	13,161	<i>Memorandum.</i> —The Extra Clerks on the establishment receive periodical increases of Salary, according to their length of service, by the following graduated scale:
3,320	At 2s. to 4s. 9d. per day; extra time 3d. to 6d. per hour, when their services are required.	176,617	Until 5 years' service .. £2 0 per week.
25	Pensions at from 6s. to 37s. per week.	1,240	From 5 to 10 ditto .. 2 5 —
347	Ditto .. 3s. to 12s. 6d. per week.	7,384	10 to 15 ditto .. 2 10 —
			15 to 20 ditto .. 3 0 —
			20 to 25 ditto .. 3 10 —
			25 years and upwards 4 0 —

(Errors excepted)

THOS. G. LLOYD,
Acct. Gen.

IV.

LICENSES OR CERTIFICATES,

&c.

—

IV.
LICENSES,
&c.
—
For Ships and
Persons.

AN ACCOUNT of all SUMS received at the East-India House on granting LICENSES or gushing those received on account of Officers in the Civil and Military Service of His or others; and distinguishing also the Amount for Stamps from the Amount from the 10th April 1814 to the 10th April 1831.

OFFICERS in the Civil and Military Service of HIS MAJESTY and the EAST-INDIA COMPANY.

YEAR.	Number of Persons.	Amount of STAMPS.			Amount of FEES.			TOTAL.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
1814-15	—	—	—	—	—	—	—	—	—	—
1815-16	—	—	—	—	—	—	—	—	—	—
1816-17 (a)	—	—	—	—	—	—	—	—	—	—
1817-18	297	1,337	5	0	1,734	0	0	3,071	5	0
1818-19	176	1,435	15	0	1,440	10	0	2,876	5	0
1819-20	616	1,703	5	0	2,405	15	0	4,109	0	0
1820-21	680	1,786	10	0	2,692	15	0	4,479	5	0
1821-22	617	1,809	15	0	2,408	0	0	4,208	15	0
1822-23	445	1,834	5	0	2,314	10	0	4,148	15	0
1823-24	565	1,063	0	0	2,207	0	0	3,270	0	0
1824-25	573	1,086	5	0	2,107	5	0	3,193	10	0
1825-26	712	2,341	0	0	3,365	10	0	5,706	10	0
1826-27	728	2,114	10	0	3,028	5	0	5,142	15	0
1827-28	731	2,276	10	0	3,664	5	0	5,940	15	0
1828-29	612	1,222	15	0	2,662	10	0	3,880	5	0
1829-30	483	1,493	0	0	2,847	15	0	4,340	15	0
1830-31	389	1,436	15	0	2,284	10	0	3,721	5	0

(a) Fees were abolished on Private Account in 1815; but no regular account of what was received subsequently was kept until May 1817.

East-India House,
11 August 1831.

—No. 37.

IV.
LICENSES,
&c.
For Ships and
Persons.

CERTIFICATES, or CERTIFICATES for SHIPS and PERSONS proceeding to the East-Indies; distin-
Majesty and the East-India Company, from those received on account of Private Merchants
for Fees; specifying the Total Amount and the Number of Persons of each Class in each Year,

PRIVATE MERCHANTS and OTHERS.				LICENSES or CERTIFICATES for SHIPS.			
Number of Persons.	Amount of STAMPS.	Amount of FEES.	TOTAL.	Number of Ships.	Amount of STAMPS.	Amount of FEES.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
539	1,405 5 0	1,453 10 0	2,858 15 0	146	620 10 0	730 0 0	1,350 10 0
535	1,191 15 0	1,339 0 0	2,530 15 0	170	722 10 0	850 0 0	1,572 10 0
589	971 5 0	1,342 0 0	2,313 5 0	89	378 5 0	445 0 0	823 5 0
562	1,029 10 0	1,438 0 0	2,467 10 0	95	403 0 0	475 0 0	878 0 0
653	1,114 15 0	1,652 0 0	2,766 15 0	103	437 15 0	515 0 0	952 15 0
722	1,228 10 0	2,021 10 0	3,250 0 0	92	391 0 0	460 0 0	851 0 0
665	948 15 0	1,750 0 0	2,698 15 0	31	131 15 0	155 0 0	286 15 0
724	1,104 10 0	2,338 0 0	3,442 10 0	(b)	—	—	—
687	1,114 15 0	2,006 10 0	3,121 5 0	—	—	—	—
688	1,227 15 0	2,155 0 0	3,382 15 0	—	—	—	—
828	1,374 15 0	2,263 10 0	3,638 5 0	—	—	—	—
593	999 5 0	1,599 0 0	2,598 5 0	—	—	—	—
611	843 10 0	1,605 0 0	2,448 10 0	—	—	—	—
545	870 15 0	1,473 10 0	2,344 5 0	—	—	—	—

(b) Licenses were not required subsequently to 1823-24.

(Errors excepted)

P. AUBER,
Secretary.

Appendix, No 38.

A STATEMENT exhibiting the Number and Amount in Value of all SECURITY BONDS exacted by the EAST-INDIA COMPANY from Persons proceeding to the East-Indies in each Year, from the 10th of April 1814 to the 10th of April 1831; distinguishing the Bonds exacted from Parties in the Service of the EAST-INDIA COMPANY from those exacted from Private Persons; and specifying the Cases, if any, in which Prosecutions have been instituted for the Penalties of Breaches of such Bonds, and the Amount of such Penalties received.

Parties in the East-India Company's Service.			Private Persons.		
YEARS.	Number of Bonds.	Amount of Penalty.	YEARS.	Number of Bonds.	Amount of Penalty.
		£.			£.
1814-15 ..	67	46,500	1814-15 ...	275	132,700
1815-16 ..	94	72,500	1815-16 ...	336	185,400
1816-17 ..	89	63,500	1816-17 ..	308	152,500
1817-18 ..	82	107,500	1817-18 ..	324	104,600
1818-19 ..	91	74,000	1818-19 ..	289	135,400
1819-20 ..	96	82,590	1819-20 ..	280	113,200
1820-21 ..	125	107,000	1820-21 ..	316	139,300
1821-22 ..	143	96,000	1821-22 ...	330	131,000
1822-23 ..	117	108,500	1822-23 ..	371	157,200
1823-24 ..	99	83,500	1823-24 ..	368	157,500
1824-25 ..	97	79,500	1824-25 ..	396	188,800
1825-26 ..	142	135,000	1825-26 ..	332	174,700
1826-27 ..	188	142,000	1826-27 ...	354	170,200
1827-28 ..	134	141,500	1827-28 ..	410	193,700
1828-29 ..	97	91,500	1828-29 ..	328	145,200
1829-30 ..	99	113,000	1829-30 ..	281	131,200
1830-31 ..	65	82,500	1830-31 ..	268	101,900

No Prosecutions have been instituted for the Penalties of Breaches of these Bonds.

V.

—

REVENUE

AND

JUDICIAL SYSTEM

OF

INDIA.

COPY of COMMUNICATIONS between RAMMOHUN ROY and the Board of
Control, relative to the REVENUE and JUDICIAL SYSTEM of INDIA.

ON THE REVENUE SYSTEM OF INDIA.

Question. 1. By what tenure is land held in the provinces with which you are acquainted?

Answer. In the provinces of Bengal, Behar, and part of Orissa (Midnapoor), land is now held by a class of persons called zamindars (*i. e.* landholders), who are entitled to perpetual hereditary possessions, on condition of paying to government a certain revenue, fixed on their respective lands. This is termed the zamindary system. But in the ceded and conquered provinces, belonging to the presidency of Fort William, no fixed agreement has yet been made with the zamindars, as to the amount of assessment; consequently their estates are not in their own hands, but under the immediate management of government, and subject to fresh assessments from time to time, at its discretion.

In the Madras presidency the revenue is, for the greater part, collected directly from the cultivators (called ryots), according to the rate fixed on the different descriptions of land in various situations, by the government revenue officers. These cultivators may retain possession as long as they pay the revenue demanded from them.

↓ Q. 2. By what tenure was land held under the former government?

A. Under the Mahomedan government lands were held by hereditary right on the zamindary system (though the revenue was sometimes arbitrarily increased), and the zamindars were considered as having a right to their respective estates, so long as they paid the public revenue. They were at the same time responsible for any breach of the peace committed within the limits of their estates. In this manner many estates, some of which can yet be referred to, such as Vishnapore, Nuddea, &c., continued in the same family for several centuries.

↓ Q. 3. Do persons of all religious sects hold by the same tenure?

A. No religious or other distinctions were observed under the former government, in regard to the holding of land; at present Europeans are interdicted by law from becoming proprietors of land, except within the jurisdiction of the British courts of law at the three presidencies, Calcutta, Madras, and Bombay.

↓ Q. 4. Are the estates most usually large or small?

A. In the Bengal presidency the estates are many of them considerable, and there are many others of various smaller sizes. But in the Madras presidency, where the revenue is collected directly from the cultivators, the district is generally divided into small farms.

↓ Q. 5. Do the proprietors cultivate their own estates, or let them to tenants?

A. To the best of my knowledge almost all the land in the Bengal presidency is let out by the proprietors in farms, on a larger or smaller scale.

Q. 6. On

↓ Q. 6. On what terms are the farms rented?

A. The farms are frequently rented by the zamindar himself to cultivators, often on lease for payment of a certain fixed rent; and frequently the zamindar lets the whole or a great part of his zamindari to respectable individuals, who realize the rents from the cultivators according to the contracts previously made with them by the zamindars, or subsequently by these middlemen.

↓ Q. 7. Does the ordinary rate of rent seem to press severely on the tenants?

A. It is considered in theory that the cultivator pays half the produce to the landholder, out of which half ten-elevenths or nine-tenths constitute the revenue paid to government, and one-tenth or one-eleventh the net rent of the landholder. This half of the produce is a very heavy demand upon the cultivator, after he has borne the whole expense of seed and cultivation; but in practice, under the permanent settlement since 1793, the landholders have adopted every measure to raise the rents, by means of the power put into their hands.

↓ Q. 8. Under the former government had the cultivator any right in the soil, to cultivate in perpetuity, on paying a fixed rent, not subject to be increased?

A. In former times khud-kasht ryots (*i. e.* cultivators of the lands of their own village), were considered as having an absolute right to continue the possession of their lands in perpetuity, on payment of a certain fixed rent, not liable to be increased. But under an arbitrary government, without any regular administration of justice, their acknowledged rights were often trampled upon. From a reference to the laws and the histories of the country, I believe that lands in India were individual property in ancient times. The right of property seems, however, to have been violated by the Mahommedan conquerors in practice; and when the British power succeeded that of the Mahommedans, the former naturally adopted and followed up the system which was found to be in force, and they established it both in theory and practice.

Q. 9. Are the tenants now subjected to frequent increases of rent?

A. At the time when the permanent settlement was fixed in Bengal (1793), government recognized the zamindars (landholders) as having alone an unqualified proprietary right in the soil, but no such right as belonging to the cultivators (ryots). [*Vide* Reg. I. & VIII. of 1793, the foundation of the permanent settlement.]

But by article 2d, of section 60, of Regulation VIII. of 1793, government declared that no one should cancel the pottahs (*i. e.* the title deeds), fixing the rates of payment for the lands of the khud-kasht ryots (peasants cultivating the lands of their own village), "except upon proof that they had been obtained by collusion;" or, "that the rents paid by them within the last three years had been below the nirk-bandū (general rate) of the purgunnah" (particular part of the district where the land is situated); or, "that they had obtained collusive deductions;" or, "upon a general measurement of the purgunnah, for the purpose of equalizing and correcting the assessment." In practice however, under one or other of the preceding four conditions, the landholders (zamindars) through their local influence and intrigues, easily succeeded in completely setting aside the rights, even of the khud-kasht cultivators, and increased their rents.

↓ Q. 10. In what manner was the revenue assessed by government upon each estate, and upon what principle at the time of the permanent settlement?

A. In the province of Bengal, at the time of the permanent settlement (in 1793), the amount of revenue which had been paid on each estate (zamindari) in the preceding year, was taken as a standard of assessment, subject to certain modifications: estates (taalüks) which had paid a revenue directly to government for the twelve years previous, without

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fluctuation, were to be assessed at that rate; and the principle of that assessment was considered to be nearly one-half of the gross produce. In Behar and other places the gross amount of the rents arising from an estate was fixed upon as the rate of government assessment, allowing, however, a deduction of 10 per cent. to the landholder (zamindar), in the name of proprietor's dues (mālikānah), and also something for the expense of collecting the rents, &c. In the upper provinces attached to the Bengal presidency, as before observed, no settlement has yet been concluded with the zamindars (landholders). The estates (zamindarys) are sometimes let out by government to the highest bidder, to farmers of revenue on leases of a few years, and in other cases the rents are collected from the cultivators by the government officers.

↓ Q. 11. On what principle do the proprietors of land regulate the rate of rent paid by the tenant?

A. The different fields or plots of ground on an estate, are classed into first, second, third and fourth quality, and certain rates per bigah (a well known land measure in India) are affixed to them respectively, agreeably to the established rates in the district. These rates are considered as a standard in settling the rent to be paid by the cultivators; but as the precise quality of land is always liable to dispute, and fields may be classed in the first, second, third or fourth quality, according to the discretion of the zamindars, or government surveyors; and the measurement is also liable to variation, through the ignorance, ill-will or intentional errors of the measurers. There is *in practice* no fixed standard to afford security to the cultivators for the rate or amount of rent demandable from them, although such a standard is laid down *in theory*.

↓ Q. 12. Is the rent any specific proportion of the gross produce of the land?

A. In theory the rent is estimated, as I before observed, at half the gross produce of the land; it is often increased, however, much beyond that amount by various means; but in places peculiarly subject to have the crops destroyed by sudden inundation, or any other casualty, villagers cultivate generally on condition of receiving half the gross produce, and delivering the other half to the landlord (zamindar).

↓ Q. 13. Is the rent paid in money, in agricultural produce, or in labour?

A. The rent is generally paid in money, except under peculiar circumstances, when the agreement is to pay half the gross produce as rent; and it is sometimes paid by labour, when some of the villagers enter the service of the landlord (zamindar) on condition of holding certain lands in lieu of their services.

↓ Q. 14. If any money or produce, at what periods of the year, and in what proportions?

A. The money-rent is usually paid by monthly instalments, the heaviest payments being made when the harvest is realized, and the payments in produce, of course, exclusively at that season.

Q. 15. Is the revenue in many instances collected by government directly from the cultivators, and not from the proprietors, or any set of middlemen?

A. Yes, very commonly in the Madras presidency, and sometimes in the ceded and conquered provinces, as above observed (Ques. 10). Also when lands advertised for sale, in order to realize arrears of revenue, do not find purchasers, they may remain temporarily on the hands of government.

Q. 16. In the event of a proprietor or cultivator falling into arrears in his instalments of revenue, what means are adopted by the government for realizing it?

A. Various

A. Various modes have been adopted; but the usual mode now followed with respect to landholders (zamindars) is, that at the expiration of every third month of the revenue year, should any balance of revenue remain unpaid, the estate in arrear may be advertised for sale.

Q. 17. Is the person of the proprietor liable to be arrested for the revenue?

A. Should the arrear of revenue due not be realized by the sale of the estate, the person of the proprietor may be seized.

Q. 18. What proportion of the revenue may fall into arrear in one year, or what proportion of land may be subject to legal process by the public authorities for its recovery?

A. Perhaps two-fifths or one-half of the whole revenue are usually in arrear, on an average, taking the whole year round, and more than one-half of the estates are advertised for sale every year, but comparatively few are actually sold, as many of the proprietors contrive, when pressed by necessity, to raise the money by loan or otherwise.

Q. 19. In the event of the tenants falling into arrear with their rents, what means do the proprietors adopt for realizing it?

A. They distrain their moveable property, with some exceptions, by the assistance of the police officers, and get it sold by means of the judicial authorities.

Q. 20. Do the courts afford the same facilities to the proprietors for recovering their rents, as to the government for realizing its revenue?

A. When the revenue of an estate falls into arrear, the government, of its own authority, sells the property. But the proprietor cannot sell the property of a cultivator, except by means of the judicial authority, which, however, generally expedites the recovery of such balances.

Q. 21. In the event of a sale of land for revenue, what mode does the collector adopt in bringing it to sale?

A. When, at the end of the revenue quarter or year, as before explained, a balance remains due, a notice is put up in the collector's office (Cutcherry), announcing that the lands are to be sold, unless the balance of revenue be paid up within a certain period. On the expiration of this period, the lands may be sold to the highest bidder at public auction by the collector, under the sanction of the Board of Revenue.

Q. 22. What period of indulgence is given to the defaulter before the sale takes place?

A. A space of from one month to six weeks, and not less than the former period, from the time of advertising, is allowed for paying up the arrears before the sale can actually take place.

Q. 23. What previous warning is given to him to pay up his arrears; what length of notice of the intended sale is given to the public, and in what mode is the notice published?

A. First, the collector sends a written order to the defaulting landholder, demanding payment of the arrears due: failing this, a catalogue of the various estates for sale is inserted in the Government Gazette, and the particulars of each are advertised in the office of the collector, and of the judicial court, and the Board of Revenue.

Q. 24. What class of persons become the principal purchasers?

A. Frequently

A. Frequently other landlords become purchasers, and sometimes the proprietors themselves, in the name of a trusty agent; sometimes persons engaged in trade, and sometimes the native revenue officers, in the name of their confidential friends.

Q. 25. What proportion of the land is purchased by the revenue officers?

A. The proportion purchased by the revenue officers is now, comparatively, very small.

Q. 26. Do they conduct the sales fairly, or turn their official influence to their own private advantage?

A. As such publicity is not given to the notices of sales as the local circumstances require, native revenue officers have sometimes an opportunity, if they choose, of effecting purchases at a reduced price; since the respectable natives in general, living in the country, are not in the habit of reading the Government Gazette, or of attending the public offices; and in respect to estates of which the business is transacted by agents, by a collusion with them the estates are sometimes sold at a very low price.

Q. 27. Can you suggest any plan for obviating abuses of this kind?

A. 1st. The advertisements or notices of sale should first be regularly sent to the parties interested, at their own residences, not merely delivered to their agents. 2dly. They should be fixed up, not only in the government offices, but in the chief market places and ferries (ghāts) of the district, also in those of the principal towns, such as Calcutta, Patna, Murshedābād, Benares, Cawnpore. 3dly. The police officers should be required to take care that the notices remain fixed up in all these situations, from the first announcement till the period of sale. 4thly. The day and hour of sale being precisely fixed, the biddings for an estate should be allowed to go on for a specific period, not less than five minutes, that all intending purchasers may have an opportunity of making an offer; and the lapse of that period should be determined by a proper measure of time, as a sand-glass, placed on the public table, for general satisfaction.

Q. 28. When a cultivator fails to pay his rent, does the proprietor distrain or take possession of the tenant's moveables by his own power, or by applying to any legal authority?

A. Already answered (*see* Ques. 19).

Q. 29. Does the legal authority seize upon both the moveable and immoveable property, and the person of the tenant, for his rent?

A. 1st. On a summary application to the police, the moveable property of the tenant, with some exceptions, is distrained by the help of the police officers. 2dly. By the ordinary judicial process, the immoveable property of the tenant may be attached, and his person arrested, for the recovery of the rent.

Q. 30. What is the condition of the cultivator under the present zemindary system of Bengal, and ryotwary system of the Madras presidency?

A. Under both systems the condition of the cultivators is very miserable; in the one they are placed at the mercy of the zamindar's avarice and ambition, in the other they are subjected to the extortions and intrigues of the surveyors and other government revenue officers: I deeply compassionate both, with this difference, in regard to the agricultural peasantry of Bengal, that there the landlords have met with indulgence from government in the assessment of their revenue, while no part of this indulgence is extended towards the poor cultivators. In an abundant season, when the price of corn is low, the sale of their

their whole crops is required to meet the demands of the landholder, leaving little or nothing for seed or subsistence to the labourer or his family.

Q. 31. Can you propose any plan of improving the state of the cultivators and inhabitants at large?

A. The new system acted upon during the last forty years having enabled the landholders to ascertain the full measurement of the lands to their own satisfaction, and by successive exactions, to raise the rents of the cultivators to the utmost possible extent, the very least I can propose, and the least which government can do for bettering the condition of the peasantry, is absolutely to interdict any further increase of rent on any pretence whatsoever; particularly on no consideration to allow the present settled and recognized extent of the land to be disturbed by pretended re-measurements; as in forming the permanent settlement (Reg. I. of 1793, sec. 8, art. 1st), the government declared it to be its right and its duty to protect the cultivators, "as being in their situation most helpless," and that the landlord should not be entitled to make any objection on this account. Even in that Regulation (VIII. of 1793, sec. 60, art. 2d), the government plainly acknowledged the principle of the khud-kasht cultivators having a perpetual right in the lands which they cultivated; and accordingly enacted that they should not be dispossessed, or have their title-deeds cancelled, except in certain specified cases, applicable of course to that period of general settlement (1793), and not extending to a period of forty years afterwards. If government can succeed in raising a sufficient revenue otherwise by means of duties, &c. or by reducing their establishments, particularly in the revenue department, they may then in the districts where the rents are very high, reduce the rents payable by the cultivators to the landholders, by allowing to the latter a proportionate reduction. On this subject I beg to refer to a paper (Appendix A.) which I drew up some time before leaving Bengal, which, with some additional hints and quotations, is subjoined.

Q. 32. Are the zamindars in the habit of farming out their estates to middlemen, in order to receive their rents in an aggregate sum, authorizing the middlemen to collect the rent from under tenants; and if so, how do the middlemen treat the cultivators?

A. Such middlemen are frequently employed, and are much less merciful than the zamindars.

Q. 33. When the cultivators are oppressors^{ed} by the zamindars, or middlemen, are the present legal authorities competent to afford redress?

A. The judicial authorities being few in number, and often situated at a great distance; and the landholders and middlemen being in general possessed of great local influence and pecuniary means, while the cultivators are too poor and too timid to undertake the hazardous and expensive enterprize of seeking redress, I regret to say that the legal protection of the cultivators is not at all such as could be desired.

Q. 34. Can you suggest any change in the revenue or judicial system which might secure justice and protection to the cultivators against the oppression of the zamindars, middlemen, or officers of government?

A. I have already suggested (*see* Q. 31.) that no further measurements or increase of rent, on any pretence whatever, should be allowed. 2dly. Public notices in the current languages of the people, stating these two points, should be stuck up in every village; and the police officers should be required to take care that these notices remain fixed up at least twelve months, and to prevent any infringement thereof, on receiving information of any attempt at re-measurement on the part of any landholder (zamindar), &c. 3dly. Any native judicial commissioner for small debts (munsif), who is authorized to sell distrained property

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property for the recovery of rent, should be required not to proceed to sale unless fully satisfied that the demand of the zamindar had not exceeded the rate paid in the preceding year; and if not satisfied of this, he should immediately release the property by application to the police. 4thly. That the judge or magistrate be required to hold a court one day in the week for cases of this kind, and on finding any zamindar guilty of demanding more than the rent of the preceding years, should subject such offender to a severe fine; and on discovering any police officer or native commissioner guilty of connivance or neglect, he should subject them to fine and dismission from office. 5thly. The judge or magistrate in each district should be directed to make a tour of the district once a year in the cold season, in order to see that the above laws and regulations for the protection of the poor peasantry are properly carried into effect. 6th and lastly. The collector should be required to prepare a general register of all the cultivators, containing their names, their respective portions of land and respective rents as permanently fixed according to the system proposed.

Q. 35. Is the condition of the cultivators improved within your recollection of the country?

A. According to the best of my recollection and belief, their condition has not been improving in any degree.

Q. 36. Has the condition of the proprietors of land improved under the present system of assessment?

A. Undoubtedly: their condition has been much improved, because being secured by the permanent settlement against further demands of revenue, in proportion to the improvement of their estates, they have in consequence brought the waste lands into cultivation, and raised the rents of their tenantry, and thus increased their own incomes, as well as the resources of the country.

Q. 37. Has the government sustained any loss by concluding the permanent settlement of 1793 in Bengal, Behar, and part of Orissa, without taking more time to ascertain the net produce of the land, or waiting for further increase of revenue?

A. The amount of assessment fixed on the lands of these provinces at the time of the permanent settlement (1793) was as high as had ever been assessed, and in many instances higher than had ever been realized by the exertions of any government, Mahomedan or British; therefore the government sacrificed nothing in concluding that settlement. If it had not been formed, the landholders (zamindars) would always have taken care to prevent the revenue from increasing by not bringing the waste lands into cultivation, and by collusive arrangements to elude further demands; while the state of the cultivators would not have been at all better than it is now. However, if the government had taken the whole estates of the country into its own hands, as in the ceded and conquered provinces and the Madras presidency, then, by allowing the landholders only ten per cent. on the rent (malikānah), and securing all the rest to the government, it might no doubt have increased the revenue for a short time. But the whole of the landlords in the country would then have been reduced to the same wretched condition as they are at present in the ceded and conquered provinces of the Bengal presidency, or rather annihilated, as in many parts of the Madras territory, and the whole population reduced to the same level of poverty; at the same time, the temporary increase of revenue to government, under its own immediate management, would also have soon fallen off, through the misconduct and negligence of the revenue officers, as shown by innumerable instances in which the estates were kept khās, *i. e.* under the immediate management of government.

Q. 38. Why

Q. 38. Why are lands so frequently sold for arrears of revenue; and transferred from one set of hands to another?

A. For ten or twelve years after the introduction of the permanent settlement, the old zamindars, from adhering to their ancient habits of managing their estates by agents, and neglecting their own affairs, very soon lost a great part of their lands, and some the whole; the purchasers, by their active exertions and outlay of capital, improved many of their estates, and increased their own fortune; but many of their heirs and successors again becoming less active and more extravagant, by rivalry with each other in nuptial entertainments, funeral rites, and other religious ceremonies, frequently ran into debt, and brought their estates again into the market.

Q. 39 and 40. Do the lands sold for arrears usually realize the revenue claimed by government, and fetch their full value; if not, what is the cause of the depreciation?

A. They generally realize the revenue due from them; not always, however, as they are sold sometimes even below the amount of arrears due by the proprietors, owing to the want of due publicity, and consequent absence of competitors; or some collusive sales of the estate, as before observed. (See Answer to Question 26.)

Q. 41. After the sale of the lands, should the arrears not be realized, does the government seize upon the person of the proprietor?

A. Yes, the government seizes his person, and any other property government may discover him to be possessed of is sold.

Q. 42. If so, is there any limit to his confinement, except payment of the debt?

A. There is no specified limit to the best of my recollection; but after government is satisfied that he has given up all his property, he may obtain his release from its humanity.

Q. 43. Have the cultivators any means of accumulating capital under the present system?

A. Certainly not; very often, when grain is abundant, and therefore cheap, they are obliged, as already observed, to sell their whole produce to satisfy the demands of their landlords, and to subsist themselves by their own labour. In scarce and dear years they may be able to retain some portion of the crop to form a part of their subsistence, but by no means enough for the whole. In short, such is the melancholy condition of the agricultural labourers, that it always gives me the greatest pain to allude to it.

Q. 44. When the government makes an assessment on the fields of the cultivators, by means of numerous subordinate officers, is there any effectual mode of preventing collusion, embezzlement or oppression in the valuing and measuring of the lands?

A. I think it is almost impossible under that system, carried on as it must be by means of a vast number of individuals who are generally poor and have no character to support. From their mismanagement, not only the cultivators suffer, but ultimately the government itself, from the falling off in the revenue, under a system which at once presses down the people and exhausts the resources of the country. However, if the government would take the survey and assessment of one of the preceding years as a standard, and prevent any future measurement and assessment, it would relieve the cultivators

cultivators, from the apprehension of further exactions,* and the collector or the registrar of the district should be authorized to grant reduction to any cultivator subjected to over-measurement, on being petitioned and on personally ascertaining such to have occurred.

Q. 45. Are collectors generally competent to superintend personally the revenue affairs of their district?

A. From the heat of the climate, and from the difficulty of transacting business in a language which is foreign to them, the collectors in general, for the above reasons, must stand in need of aid from others, whom they employ as instruments in conducting the details; at the same time they have so little intercourse or acquaintance with the native inhabitants, that they must naturally depend chiefly on two or three persons who are around them, in whom they generally place confidence, and consequently these few, who have no chance of bettering their condition, from the trifling salaries allowed them, sometimes consult their own interests rather than those of the government or the people.

Q. 46. Are the collectors vested with sufficient power to perform effectually the duties attached to their office, or do they enjoy authority of an extent to be injurious to the public?

A. Their powers are amply sufficient. The judicial authorities also are always required by the Regulations of government, to afford them promptly every necessary assistance in the discharge of their duties; and many collectors are even invested with the additional office and powers of magistrates, contrary to the judicious system established by Lord Cornwallis, and to the common principles of justice, as they thus became at once parties and judges in their own case; consequently, such powers very often prove injurious to those who attempt to maintain their own rights against the claims of government, whose agents the collectors are. I much regret such a wide deviation in principle from the system of Lord Cornwallis, as I think that system, with such modifications and improvements as time may suggest, should be maintained, as the basis of the revenue and judicial systems of India.

Q. 47. Can you suggest any improvement which might secure the revenue to government and protection to the people?

A. The Regulations already in force are fully adequate to secure the government revenue. But to secure the people against any unjust exactions on the part of the revenue officers, I would propose, first, that the collectors should not by any means be armed with magisterial powers. Secondly, that any charge against the revenue officers should be at once investigated by the judicial courts to which they are subject, without reference to the number of cases on the file of the court, as has been the practice with regard to causes in which the collectors are prosecutors, so that both parties may have an equal chance of legal redress. This seems to be the best remedy that presents itself under existing circumstances; but, with the present system, I must repeat my fears, that redress will not always be attainable.

Q. 48. Would it be injurious or beneficial to allow Europeans of capital to purchase estates and settle on them?

A. If Europeans of character and capital were allowed to settle in the country, with the

* *Note.*—Since writing the above, I happened to meet with a gentleman from Madras, of high talents and experience, who maintained that no further measurement or assessment is at all allowed in the provinces belonging to that presidency. I felt gratified at the intelligence, and shall feel still more so to find it confirmed by the Regulations of government.

the permission of the India Board, or the Court of Directors, or the local government, it would greatly improve the resources of the country, and also the condition of the native inhabitants, by showing them superior methods of cultivation, and the proper mode of treating their labourers and dependents.

Q. 49. Would it be advantageous, or the reverse, to admit Europeans of all descriptions to become settlers?

A. Such a measure could only be regarded as adopted for the purpose of entirely supplanting the native inhabitants, and expelling them from the country; because it is obvious that there is no resemblance between the higher and educated classes of Europeans, and the lower and uneducated classes. The difference in character, opinions and sentiments between the European and the Indian race, particularly in social and religious matters, is so great, that the two races could not peaceably exist together as one community, in a country conquered by the former, unless they were assimilated by constant intercourse, continued and increased for a long period of years, under a strong and rigorous system of police in every village, large or small; an establishment so expensive, however, that the present revenues of India could not support it. Such assimilation has in some measure taken place at Calcutta, from the daily communication of many of the respectable members of both communities; yet even in that capital, though the seat of government, and numerous police officers are placed at almost every one hundred yards, the common Europeans are often disposed to annoy the native inhabitants. By the above statement, I do not mean to convey that there are not any honest and industrious persons among the European labourers; on the contrary, I believe, that amongst the very humblest of classes of society such characters are numerous: but, even in justice to them, I deem it right to state, that without capital they could not, in a hot country, compete with the native labourers, who are accustomed to the climate, and from their very different habits of life in regard to food, clothes and lodging, can subsist on at least one-sixth, if not one-tenth, of what is required by an European labourer; consequently the latter would not find his situation at all improved, but the very reverse, by emigrating to India.

Q. 50. Would the judicial system, as at present established, be sufficient to control the European settlers in the interior of the country?

A. At present British-born subjects are not amenable to the Company's courts, except as regards small debts under 500 rupees (about £50), and for petty cases of assault. Consequently, under the present Regulations, the courts as now established are by no means competent to exercise any adequate control over British-born subjects in the interior.

Q. 51. Would it be advisable to extend the jurisdiction of the King's courts already established at the presidencies, or to augment their number, or to give greater power to the Company's judges over the European settlers?

A. If the expenses attending the King's courts could be reduced to a level with the costs of the Company's courts, it would be useful and desirable to increase the number of such courts to the same extent as that of the Company's courts of appeal at present, if Europeans of respectability are permitted to settle freely in the interior. But should such reduction of expense be impracticable, it seems necessary in that event to extend the power of the Company's courts under the judicial servants of the Company. In the latter case these judicial servants should be regularly educated as barristers, in the principles of British law, or the British settlers must consent to be subject to the present description of judicial officers, under such rules and regulations as the local government of India establishes for the rest of the inhabitants of the country. With regard to the extension of the jurisdiction of the King's courts already established at the presidencies, although in these courts justice is, I think, ably administered, yet it is at an expense so

enormous to the parties, and to the community; that even so wealthy a city as Calcutta is unable to support its exorbitant costs, to which two successive grand juries have called the attention of the judges without any effect.

Q. 52. How would the settlement, on a large scale, of Europeans of capital in the country improve its resources?

A. As a large sum of money is now annually drawn from India by Europeans retiring from it with the fortunes realized there, a system which would encourage Europeans of capital to become permanent settlers with their families, would necessarily greatly improve the resources of the country.

Q. 53. Is there any portion of land in the provinces with which you are acquainted free from public assessment?

A. There is land of this description; and in some districts to considerable extent.

Q. 54. Have any measures been adopted by government to ascertain the validity of the title by which such lands are held free from assessment? or have any of them been resumed; and under what circumstances?

A. In Regulation XIX. of 1793, Lord Cornwallis, the Governor-General in Council, directed the revenue collectors to enquire into the validity of the titles of such lands; and in case of there being any doubt as to their validity, to institute prosecutions so as to have them judicially investigated; and in the event of the parties in possession of the land failing to establish a valid title in the court, the lands might, by a decree of the court, be resumed by the collectors on behalf of government. But the government declared, in the preamble of that Regulation, that no holder of such tax-free (tâkhirâf) lands should be deprived of them, or subjected to revenue, until his title should be judicially investigated, and "adjudged invalid by a final judicial decree." However, I feel bound to add, that in 1828, by Regulation III. of that year, the revenue collector in each district was authorized to dispossess the holders of such tax-free lands by his own authority; without reference to any judicial court, if the collector should be of opinion, after such inquiry as might satisfy himself, that the title of the proprietor was not valid. It is therein enacted, Sec. 4, Art. 1, that "such decision of the collector shall have the force and effect of a decree." Also Art. 2, that "it shall not be necessary for him to transmit his proceedings to the Board of Revenue;" but the party dispossessed might appeal. And by Art. 3, whether an appeal be filed or not, "that it shall and may be lawful for the collector immediately to carry into effect his decision by attaching and assessing the lands." This Regulation produced great alarm and distrust amongst the natives of Bengal, Behar, and Orissa, many of whom petitioned against the principle of one party, who lays claim to the land, dispossessing an actual possessor at his own discretion; and Lord William Bentinck, though he has not rescinded the Regulation, has suspended the immediate execution of it for the present.

London, 19th August 1831.

RAMMOHUN ROY.

Appendix (A.)

FIRST PAPER on the REVENUE SYSTEM of INDIA.

VARIOUS opinions are entertained by individuals with regard to the Perpetual Settlement of Public Revenue, concluded according to Regulation I. of 1793, with proprietors of land in the provinces of Bengal, Behar, and Orissa, and arguments resting on different principles have been adduced for and against this system; no room is therefore left for throwing

throwing any new light on the subject. We, however, may safely advance so far as to admit the settlement to be advantageous to both the contracting parties, though not perhaps in equal proportion.

2. To convince ourselves in the first instance of the accuracy of the opinion, that the perpetual settlement has proved advantageous to government, a reference to the revenue records of the former and present rulers will, I think suffice. No instance can be shown in those records, in which the sum assessed and annually expected from these provinces was ever collected with equal advantage prior to the year 1793. To avoid the demand of an increase of revenue on the part of government, proprietors in general used then wilfully to neglect the cultivation, which very often proved utterly ruinous to themselves, and excessively inconvenient to government, in managing, farming, or selling such estates for the purpose of realizing their revenues.

3. Such persons as have directed their attention to the revenue records of government, must have been struck with the extreme difference existing between the rate of value at which estates usually sold prior to the year 1793, or even for several years subsequent to that period, and the common price which the disposal of those estates now obtains to government or individuals at public or private sales; and it will not, I believe, be alleged that I am far wrong, when I say that this increase in general may be reckoned tenfold, and in some instances twenty. This enormous augmentation of the price of land is principally to be attributed to the extensive cultivation of waste lands which has taken place in every part of the country, and to the rise of rents payable by the cultivators, and not to any other cause that I can trace.

4. It is true the common increase of wealth has an irresistible tendency to augment the price, without improving change in the property; but when we reflect on the extent of overwhelming poverty throughout the country (towns and their vicinity excepted), we cannot admit that increase of wealth in general has been the cause of the actual rise in the value of landed estates. To those who have ever made a tour of these provinces, either on public duty or from motives of curiosity, it is well known that within a circle of a hundred miles in any part of the country, there are to be found very few, if any, besides proprietors of land, that have the least pretension to wealth or independence, or even the common comforts of life.

5. It has been asserted, and perhaps justly, that much of the increased wealth of Bengal in late years, is to be ascribed to the opening of the trade in 1814, thereby occasioning a greatly-increased demand for the produce of lands. In as far, however, as this cause may have operated to increase wealth, it is confined to landlords and dealers in commodities.

6. Besides, government appropriates to itself an enormous duty on the transit and exportation of the produce of the soil, which has, since the period of the perpetual settlement, increased to a great amount from the exertions of the proprietors, in extending and improving cultivation, under the assurance that no demand of an increase of revenue would be made upon them, on account of the progressive productiveness of their estates.

7. In the second place, that the perpetual settlement has been conducive to the interest of the proprietors of land, is a fact acknowledged by all parties, and is fully evident on reference to the present and former revenue registers. The benefit which the proprietors enjoy is principally owing to two circumstances; first, the extended cultivation of waste lands which formerly yielded no rent; secondly, subsequent increase of rents, much beyond those rates paid by cultivators at the time of the perpetual settlement, in defiance of the rights of khud-kāsht ryots, that is, such villagers as cultivate on lease the land that belongs to the village.

8. None will, I think, hesitate to rejoice in the augmentation of the incomes of proprietors

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prietors, derived from the extension of cultivation, as every man is entitled by law and reason to enjoy the fruits of his honest labour and good management. But as to the policy of vesting in the proprietors, themselves exempted from any increase of tax, the power of augmenting rents due from their khud-kāsh tenants, I must confess it to be a subject that requires examination.

9. It is too true to be denied, that there was no regular system of administering justice, even in theory, under the government of the late rulers; and that there were few instances in which such humble individuals as khud-kāsh ryots succeeded in bringing complaints against proprietors to the notice of higher authority. Nevertheless, their claims to the cultivation of particular soils at fixed rates, according to their respective qualities, were always admitted, as the means of their livelihood, and inducements to continue to reside in their native village; although proprietors very often oppressively extorted from them sums of money, in addition to their rents, under the name of abwābs, or subscriptions, while on the other hand the ryots frequently obtained deductions through collusion with managers, acting in behalf of the proprietors.

10. The measure adopted for the protection of khud-kāsh tenants, in Article 2d, Sec. 60, Reg. VIII. of 1793, was conditional, and has been consequently subject to violation. Hence they have benefited very little, if at all, by its provisions.

11. The power of imposing new leases and rents, given to the proprietors by Reg. I. and VIII. of 1793, and subsequent Regulations, has considerably enriched, comparatively, a few individuals, the proprietors of land, to the extreme disadvantage, or rather ruin of millions of their tenants; and it is productive of no advantage to government.

12. During the former system of government, proprietors in these and other provinces, contrary to the tenure by which lands are held in England, were required to pay a considerable proportion of their rents to the ruler of the country, whose arbitrary will was alone sufficient to augment or reduce the rates of the revenue demandable from them, and who by despotic power might deprive them of their rights as proprietors, when they failed to pay the revenue unjustly alleged to be due from them: under these circumstances, the situation of the proprietors was not in any respect on a more favourable footing than that of the khud-kāsh tenant; and, consequently, his right was not in any way analogous to those of a landlord in England.

13. In short, there were three parties acknowledged to have had a fixed right in the soil. 1st. The ryots, to cultivate the lands, and receive one-half of the produce in return for the seed and labour. 2dly. The government, in return for its general protection, to receive the other half, with the exception of one-tenth or eleventh. 3dly. The zamindars, or landholders, to receive that tenth or eleventh for their local protection, and for intervention between the government and the peasantry.

14. With a view to facilitate the collection of revenue, and to encourage proprietors to improve their estates, government liberally relieved them, in the year 1793, from the distress and difficulties originating in the uncertainty of assessment, by concluding a perpetual settlement with them. But I am at a loss to conceive why this indulgence was not extended to their tenants, by requiring proprietors to follow the example of government, in fixing a definite rent to be received from each cultivator, according to the average sum actually collected from him during a given term of years; or why the feeling of compassion, excited by the miserable condition of the cultivators, does not now induce the government to fix a *maximum* standard, corresponding with the sum of rent now paid by each cultivator in one year, and positively interdict any further increase.

15. Some, however, doubt whether government can now assume the power of bettering the condition of this immense portion of its subjects, without violating the long-standing practice

practice of the country, and the principles laid down in their existing Regulations, at least for the last forty years; but I am satisfied that an unjust precedent and practice, even of longer standing, cannot be considered as the standard of justice by an enlightened government.

16. With respect to the Regulations, however, there would be no real violation of them: as in Reg. I. of 1793, which is the basis of the permanent settlement, the government thus expressly declares that: "It being the duty of the ruling power to protect all classes of people, and more particularly those who from their situation are most helpless, the Governor-General in Council, will, whenever he may deem it proper, enact such Regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil; and no zamindar, independent talookdar, or other actual proprietor of land, shall be entitled on this account to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay."

17. And again, in Regulation VIII. of 1793 (Sec. 60, Art. 2d), the government recognized the principle of the cultivators of the lands of their own village (*khud-kāshṭ* ryots) having a permanent right to retain possession thereof, at a fixed rent; and enacted that their title deeds should not be set aside, except in certain specified cases, applicable to that period of general settlement, and not extending to forty years afterwards.

18. I regret to say, that in some parts of these provinces the rent is already raised so high, that even an interdict against farther increase cannot afford the ryots (cultivators) any relief or comfort; consequently, the government might endeavour to raise part of its revenue by taxes on luxuries, and such articles of use and consumption as are not necessities of life, and make a proportionate deduction in the rents of the cultivators, and in the revenues of the zamindars, to whom their lands belong.

19. Failing this, the same desirable object may be accomplished by reducing the revenue establishment in the following manner. Under the former government, the natives of the country, particularly Hindoos, were exclusively employed in the revenue department, in all situations, and they are still so almost exclusively under the present system. The collectors, being covenanted European servants of the Company, are employed as superintendents; at a salary of 1,000 or 1,500 rupees (£100 to £150) *per mensem*. The duties, however, are chiefly performed by the native officers, as they are not of such importance or difficulty as the duties attached to the judicial department, in which one slip might at once destroy the life of the innocent, or alter the just destination of property for a hundred generations.

20. The principal duties attached to the situation of collector are as follows: 1st. The receipt of the revenue by instalments, according to the assessment, and remitting the amount thus collected to the general treasury, or to one of the commanding officers, or to the commercial resident, or salt agent, as directed by the accountant-general. 2d. Advertising and selling the estates of defaulters, to realize arrears. 3dly. Taking care of his own treasury, to prevent any mismanagement of it, and the revenue records. 4thly. Making partitions of estates, when joint sharers thereof apply to him for such division. 5thly. Preparing a quinquennial register of the estates paying revenue within his collectorship. 6thly. Ascertaining what tax-free land has been in the possession of individuals without a valid title. 7thly. Furnishing the judicial authorities with official papers required by them, and executing their decrees concerning lands, &c. 8thly. Deciding leases which the judicial officer has it in his option to refer to the collector. 9thly. Officiating as local postmaster, under the authority of the postmaster-general. 10th. Assessing duties on the vendors of liquors and drugs, with the concurrence of the magistrate, and collecting the duties payable thereon (on receiving five per cent. on the amount of collection for his trouble). 11th. Giving out stamped papers to native vendors, and being responsible for the same; 10 per cent., I think, on the sum realised being allowed him for his

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his trouble and responsibility.. (The two latter articles produce to the collector an additional monthly income of not less than from 200 to 1,000 rupees a month, according to the greater or smaller sale in different districts.) 12th. Regulating the conduct of the native sub-collectors, assessors and surveyors employed on the estates under the immediate management of government. 13th. Transmitting monthly and annually reports and accounts to the accountant-general and the civil auditor, and corresponding with the Board of Revenue on the various affairs of his collectorship, as well as obeying their instructions.

21. A native of respectability, at a salary of about 300 or 400 rupees per month, may be appointed in lieu of the European collector; and he should give sureties for his character and responsibility, to such amount as government may deem adequate. The large sum that may thus be saved by dispensing with the collectors, would not only enable government to give some relief to the unfortunate ryots above referred to, by reducing their rents, but also raise the character of the natives, and render them attached to the existing government, and active in the discharge of their public duties, knowing that, under such a system, the faithful and industrious native servant would receive the merit, and ultimately the full reward of his services; whereas, under the present system, the credit or discredit is attributed to the European head of the department, while the natives, who are the real managers of the business, are entirely overlooked and neglected, and consequently they seem, most of them, to be rendered quite indifferent to anything but their own temporary interest.

22. With respect to the expediency and advantage of employing native revenue officers to the higher situations in the revenue department, I am strongly supported by the opinions of persons whose sentiments have great weight with the governing party, as well as with the party governed. I can safely quote the remarks of many distinguished servants of the Hon. East-India Company, such as Sir Thomas Munro, Mr. H. Ellis, Mr. Robert Rickards, and others.

23. The native collectors should be under the immediate and strict control of the Board of Revenue, as the European collectors at present are, and should be made strictly responsible for every act performed in their official capacity. No one should be removed from his situation unless on proof of misconduct, regularly established, to the satisfaction of government, on the report of the Board of Revenue.

24. For the present, perhaps, it would be proper to transfer the duty of selling the property of defaulting landholders to the registers; and the judges, instead of referring causes to the revenue officers, should submit them to the sudder aumeens (or native commissioners already appointed to decide causes under a certain amount).

25. In order to prevent the exercise of any undue influence or bribes in obtaining the situation of native collectors of revenue, it is requisite that all the present serishtadars, or head native officers, attached to the different collectorships, should at once be confirmed in the situation of collector, and in case of his death or removal, the next in rank should succeed him. In the same manner those under them should be each promoted regularly in succession, according to his rank in the revenue department, unless from being unable to produce the requisite security, or from other evident disqualification; and no one should be allowed to hold the situation of collector, unless he had been at least ten years in the revenue service.

26. The present collectors may be transferred, if found qualified, to the judicial or some other department, or allowed to retire on suitable pensions. Besides the Board of Revenue, who should exercise a constant superintendence over the revenue branch, there should be six or eight European civil servants of the Company, who stand high in the estimation of government, appointed, under the denomination of circuit collectors, to
examine

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examine personally, from time to time, the records kept, and the proceedings held by the native collectors.

27. At all events, I must conclude with beseeching any and every authority to devise some mode of alleviating the present miseries of the agricultural peasantry of India, and thus discharge their duty to their fellow creatures and fellow subjects.

RAMMOHUN ROY.

London, Aug. 19th, 1831.

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QUESTIONS and ANSWERS on the JUDICIAL SYSTEM of INDIA.

Question 1. HAVE you observed the operation of the judicial system in India?

Answer. I have long turned my attention towards the subject, and possess a general acquaintance with the operation of that system, more particularly from personal experience in the Bengal presidency, where I resided.

Q. 2. Do you think that the system hitherto acted upon is calculated to secure justice?

A. The judicial system, established in 1793 by Lord Cornwallis, was certainly well adapted to the situation of the country, and to the character of the people, as well as of the government, had there been a sufficient number of qualified judges to discharge the judicial office under a proper code of laws.

Q. 3. Explain particularly in what points you consider the practical operation of the system defective?

A. In the want of a sufficient number of judges and magistrates; in the want of adequate qualification in many of them to discharge the duty in foreign languages; and in the want of a proper code of laws by which they might be easily guided.

Q. 4. Can you explain what evils result from the want of a greater number of judges?

A. 1st. The courts being necessarily few in number, in comparison to the vast territories under the British rule, many of the inhabitants are situated at so great a distance from them, that the poorer classes are, in general, unable to go and seek redress for any injury, particularly those who may be oppressed by their wealthier neighbours, possessing great local influence. 2dly. The business of the courts is so heavy, that causes often accumulate to such an extent, that many are necessarily pending some years before they can be decided; an evil which is aggravated by subsequent appeals from one court to another, attended with further delay and increased expense. By this state of things wrong-doers are encouraged, and the innocent and oppressed in the same proportion discouraged, and often reduced to despair. 3dly. Such a mass of business, transacted in foreign languages, being too much for any one individual, even the ablest and best-intentioned judge may be disheartened at seeing before him a file of causes which he can hardly hope to overtake, and he may therefore be thus induced to transfer a great part of the business to his native officers, who are not responsible, and who are so meanly paid for their services, that they may be expected to consult their own interests.

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Q. 5. Will you inform us what evils arise from the want of due qualification in the judges?

A. It is but justice to state, that many of the judicial officers of the Company are men of the highest talents, as well as of strict integrity, and earnestly intent on doing justice; however, not being familiar with the laws of the people over whom they are called to administer justice by these laws, and the written proceedings of the court, answers, replies, rejoinders, evidence taken, and documents produced, being all conducted in a language which is foreign to them, they must either rely greatly on the interpretation of their native officers, or be guided by their own surmises or conjectures. In one case the cause will be decided by those who, in point of rank and pay, are so meanly situated, and who are not responsible to the government or the public for the accuracy of the decision; in the other case a decision, founded on conjecture, must be very liable to error. Still I am happy to observe, that there are some judicial officers, though very few in number, whose judgment and knowledge of the native languages are such, that in cases which do not involve much intricacy and legal subtlety they are able to form a correct decision, independent of the natives around them.

Q. 6. Can you point out what obstructions to the administration of justice are produced by the want of a better code of laws?

A. The Regulations published from year to year by the local government since 1793, which serve as instructions to the courts, are so voluminous, complicated, and in many instances either too concise or too exuberant, that they are generally considered not a clear and easy guide; and the Hindu and Mahomedan laws, administered in conjunction with the above Regulations, being spread over a great number of different books of various and sometimes doubtful authority, the judges, as to law points, depend entirely on the interpretations of their native lawyers, whose conflicting legal opinions have introduced great perplexity into the administration of justice.

Q. 7. Is there any other impediment to the fair administration of justice besides these you have stated?

A. The first obstacle to the administration of justice is, that its administrators, and the persons among whom it is administered, have no common language. 2dly. Owing partly to this cause, and also in a great measure to the difference of manners, &c. the communication between these two parties is very limited, in consequence of which the judges can, with the utmost difficulty, acquire an adequate knowledge of the real nature of the grievances of the persons seeking redress, or of the real character and validity of the evidence by which their claims are supported or opposed. 3dly. That there is not the same relation between the native pleaders and the judge as between the British bar and the bench. 4thly. The want of publicity, owing to the absence of reporters and of a public press, to take notice of the proceedings of the courts in the interior; consequently there is no superintendence of public opinion to watch whether the judges attend their courts once a day or once a week, or whether they attend to business six hours or one hour a day; or their mode of treating the parties, the witnesses, the native pleaders, or law officers, and others attending the courts, as well as the principles on which they conduct their proceedings and regulate their decisions; or whether in fact they investigate and decide the causes themselves, or leave the judicial business to their native officers and dependents. (In pointing out the importance of the fullest publicity being afforded to judicial proceedings by means of the press, I have no reference to the question of a free press for the discussion of local politics, a point on which I do not mean to touch.) 5thly. The great prevalence of perjury, arising partly from the frequency with which oaths are administered in the courts, having taken from them the awe with which they were formerly regarded; partly from the judges being often unable to detect impositions in a foreign language, and to discriminate nicely the value of evidence
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amongst a people with whom they have in general so little communication; and partly from the evidence being frequently taken, not by the judge himself, but, by his native officers (omlāh) whose good-will is often secured beforehand by both parties, so that they may not endeavour to detect their false evidence by a strict examination. Under these circumstances, the practice of perjury has grown so prevalent that the facts sworn to by the different parties in a suit are generally directly opposed to each other, so that it has become almost impossible to ascertain the truth from their contradictory evidence. 6thly. The prevalence of perjury has again introduced the practice of forgery to such an extent as to render the administration of justice still more intricate and perplexing. 7thly. The want of due publicity being given to the Regulations which stand at present in place of a code of laws. From their being very voluminous and expensive, the community generally have not the means of purchasing them, nor have they a sufficient opportunity of consulting or copying them in the judicial and revenue offices, where they are kept; as these are usually at a distance from the populous parts of the town, only professional persons or parties engaged in suits or official business are in the habit of attending these offices. 8thly and lastly. Holding the proceedings in a language foreign to the judges, as well as to the parties and to the witnesses.

Q. 8. In what language are the proceedings of the courts conducted?

A. They are generally conducted in Persian, in imitation of the former Mahomedan rulers, of which this was the court language.

Q. 9. Are the judges, the parties, and the witnesses sufficiently well acquainted with that language to understand the proceedings readily?

A. I have already observed that it is foreign to all these parties. Some of the judges and a very few among the parties, however, are conversant with that language.

Q. 10. Would it be advantageous to substitute the English language in the courts, instead of the Persian?

A. The English language would have the advantage of being the vernacular language of the judges. With regard to the native inhabitants, it would no doubt, in the mean time, have the same disadvantage as the Persian; but its gradual introduction in the courts would still, notwithstanding, prove ultimately beneficial to them, by promoting the study of English.

Q. 11. Does the native bar assist the judge, and form a check on the accuracy of the decisions?

A. It is no doubt intended to answer this most useful purpose, and does so to some extent; but from the cause alluded to above (Answer 7, No. 3.) not to the extent that is necessary to secure the principles of justice.

Q. 12. Do the judges treat the native pleaders with the consideration and respect due to their office?

A. They are not always treated in the inferior courts with the consideration due to their office.

Q. 13. To what do you attribute it, that the bar is not treated with respect?

A. The native pleaders are so unfortunately situated, from there being such a great distance between them and the judges, who belong to the rulers of the country, and from not being of the same profession, or of the same class as the judges, and having no prospect of promotion as English barristers have, that they are treated as an inferior caste of persons.

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Q. 14. Do not the native judicial officers employed under the judge assist him in his proceedings?

A. Of course they assist him, and that very materially.

Q. 15. What kind of assistance do they render to the judge?

A. They read the proceedings, viz. the bill (darkhāst or arzī), answers, replies, rejoinders, and other papers produced in the court: they write the proceedings and depositions of the witnesses, and very often, on account of the weight of business, the judge employs them to take the depositions of the witnesses; sometimes they make abstracts of the depositions and other long papers, and lay them before the judge for his decision.

Q. 16. Are they made responsible with the judge for the proceedings held?

A. They are responsible to the judge, but not to the government or the public.

Q. 17. Are not the judges assisted also by Hindū and Mussulman lawyers, appointed to act as interpreters of the law?

A. They are; learned natives of this description being attached to the courts to give their opinion on the Hindu and Mahommedan law points which may arise in any case.

Q. 18. Are natives of the country empowered to decide causes of any description?

A. Yes; there are native munsifs or commissioners for the decision of small debts; and sudder aumeens, who are authorized to try causes under 500 rupees, whether connected with landed or moveable property.

Q. 19. Are they qualified to discharge the duties entrusted to them?

A. Many of them are fully qualified; and if proper care be taken in the selection, all the situations might be filled with well-qualified persons.

Q. 20. What is your opinion of the general character and conduct of the judges in their official capacity as such?

A. I am happy to state that, in my humble opinion, the judicial branch of the service is at present almost pure; and there are among the judicial servants of the Company gentlemen of such distinguished talents, that from their natural abilities, even without the regular study of the law, they commit very few, if any, errors in the administration of justice. Others are not so well gifted, and must therefore rely more on the representations of their native officers; and being free from any local check on their public conduct, their regularity, attention to business, and other judicial habits, are not equal to the wishes of their employers, nor calculated to give general satisfaction.

Q. 21. Do they borrow money to any extent from the natives?

A. Formerly they borrowed to great amount; at present this practice is discouraged.

Q. 22. Why are the natives prevailed upon to lend to these judges and other civilians money to such an extent?

A. Natives not having any hope of attaining direct consideration from the government by their merits or exertions, are sometimes induced to accommodate the civil servants with money, by the hope of securing their patronage for their friends and relatives, the judges and others having many situations directly or indirectly in their gift: sometimes by

by the hope of benefiting by their friendly disposition, when the natives have estates under their jurisdiction; and sometimes to avoid incurring the hostility of the judge, who, by Regulation IX. of 1807, is empowered, not only to imprison, but to inflict corporal punishment by his own authority, under certain legal pretences, on any native, whatever his respectability may be.

Q. 23. What is your opinion of the judicial character and conduct of the Hindu and Mahomedan lawyers attached to the courts?

A. Amongst the Mohammedan lawyers I have met with some honest men. The Hindu lawyers are in general not well spoken of, and they do not enjoy much of the confidence of the public.

Q. 24. What is your opinion of the official character and conduct of the subordinate native judicial officers?

A. Considering the trifling salaries which they enjoy, from ten, twenty, thirty, or forty rupees to one-hundred rupees a month (the last being the allowance of the head native officer only), and the expenses they must incur (the keeping of a palankeen alone must cost the head man a sum between twenty and thirty rupees) in supporting some respectability of appearance, besides maintaining their families; and considering also the extent of the power which they must possess from their situations and duties, as above explained (Q. 15), and the immense sums involved in the issue of causes pending in the courts, it is not to be expected that the native officers, having such trifling salaries, at least many of them, should not avail themselves sometimes of their official influence to promote their own interests.

Q. 25. What is your opinion of the professional character and conduct of the pleaders?

A. Many pleaders of the Sudder Dewanee Adawlut are men of the highest respectability and legal knowledge, as the judges are very select in their appointment, and treat them in a way which makes them feel that they have a character to support. Those of the provincial courts of appeal are also generally respectable, and competent to the discharge of their duties. In the zillah courts some respectable pleaders may also be met with; but proper persons for that office are not always very carefully selected; and in general I may observe, that the pleaders are held in a state of too much dependence by the judges, particularly in the inferior courts, which must incapacitate them from standing up firmly in support of the rules of the court.

Q. 26. Is bribery and corruption ever practised in the judicial department, and to what extent?

A. I have already intimated my opinion in the Answers to Questions 20 and 24.

Q. 27 and 28. Have the respectable and intelligent native inhabitants generally confidence in the purity of the Company's courts, and the accuracy of their decisions; and have the native community confidence in the integrity of the subordinate judicial officers?

A. While such evils exist as I have above noticed in my reply to Queries 5, 6, and 7, as well as to Queries 20 and 24, the respectable and intelligent native inhabitants cannot be expected to have confidence in the general operation of the judicial system.

Q. 29. Are the judges influenced in their decision by their native officers?

A. Those who are not well versed in the native languages, and in the Regulations of government, must necessarily be very much dependant on their native officers, as well
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as those who dislike to undergo the fatigue and restraint of business, which to Europeans is still more irksome in the sultry climate of India.

Q. 30. Can you suggest any mode of removing the several defects you have pointed out in the judicial system?

A. As European judges in India are not generally expected to discharge judicial duties satisfactorily, independent of native assistance, from not possessing a thorough knowledge of the languages, manners, customs, habits and practices of the people, and as the natives who possess this knowledge have been long accustomed to subordination and indifferent treatment, and consequently have not the power of commanding respect from others unless joined by Europeans, the only remedy which exists is to combine the knowledge and experience of the native with the dignity and firmness of the European. This principle has been virtually acted upon and reduced to practice since 1793, though in an imperfect manner, in the constitution of the courts of circuit, in which the mufti (native assessor) has a voice with the judge in the decision of every cause, having a seat with him on the bench. This arrangement has tolerably well answered the purposes of government, which has not been able to devise a better system in a matter of such importance as the decision of questions of life and death, during the space of forty years, though it has been continually altering the systems in other branches. It is my humble opinion, therefore, that the appointment of such native assessors should be reduced to a regular system in the civil courts. They should be appointed by government for life, at the recommendation of the Sudder Dewanee Adawlut, which should select them carefully, with a view to their character and qualifications, and allow them to hold their situations during life and good behaviour, on a salary of from 300 to 400 rupees per mensem. They should be responsible to the government as well as to the public for their decisions, in the same manner as the European judges, and correspond directly with the judicial secretary; a casting voice should be allowed to the European judge in appointing the native officers, in case of difference of opinion; the native assessor, however, having a right to record his dissent. These assessors should be selected out of those natives who have been already employed for a period of not less than five years as assessors (mufti), lawyers (zillah court Maulavis), or as the head native officers in the judicial department.*

Par. 2. This measure would remove the evils pointed out in the answers to Question 5 and to Question 7, Nos. 1, 2, and 3, and also afford a partial remedy to the evils noticed in Nos. 5, 6, and 8 of Answer 7, as well as provide against the evils referred to in Answer to Query 24.

Par. 3. In order, however, to render the administration of justice efficient and as permanent as human efforts can make it, and to remove the possibility of any undue influence which a native assessor might attempt to exercise on the bench under a European judge of insufficient capacity, as well as to do away with the vexatious delays and grievous suffering attending appeals, it is necessary to have recourse to trial by jury, as being the only effectual check against corruption, which, from the force of inveterate habit, and the contagion of example, has become notoriously prevalent in India. This measure would be an additional remedy to the evils mentioned in the reply to Queries 5 and 7, Nos. 1, 2, 3, and 5, 6, 8; and also in the reply to Query 4, Nos. 2 and 3, as well as in Query 24.

Par. 4. With a view to remove the evils arising from want of publicity of the Regulations, as noticed in No. 7 of Answer to the Query 7, two or three copies in each of the principal native languages used in that part of the country, should be kept in a building in the populous quarter of the town, under the charge of a keeper, on a small salary, and all

* Note.—The native judicial officers are generally versed in Persian, and therefore the proceedings hitherto generally held in that language would be familiar to them.

all persons should be freely admitted to read and copy them at leisure, from sunrise to sunset. The expense of this would not amount to £2 a month for each station, and the benefits of it would be incalculable.

Par. 5. In order to remedy the evils arising from the distance of the courts, as noticed at Question 4, Answer No. 1, I beg to suggest as follows:—The sudder aumeens, or supreme commissioner for the decision of causes under 500 rupees, affecting moveable or immoveable property, are at present stationed at the same place where the zillah judge holds his court, and plaints are at first laid before the judge, who turns them over to one of these commissioners, at his own discretion; consequently they afford no remedy for the great distance of the courts from many under their jurisdiction, as this often embraces a circle of sixty or eighty miles. I therefore propose that these sudder aumeens should be stationed at proportionate distances in different parts of the district, so that suitors may not have to travel far from their homes to file their bills, and afterwards to seek and obtain justice; and that one of the assistants of the judge should be stationed in a central position, which might enable him (without any additional charge to government, as I shall hereafter show) to visit and personally superintend these aumeens, when the judges' station is on or near the border of his district. If it is otherwise situated, one of the assistants of the judge may remain at the head station with the judge, and superintend the commissioners nearest to him, while another assistant, being stationed at an appropriate distance, may superintend those who are more remotely situated from the first assistant. There will thus be as complete a check over them as under the present system, and justice will be brought home to the doors of a great majority of the inhabitants of each district, since causes under 500 rupees are exceedingly numerous in every zillah or city court.

Par. 6. These assistants may at the same time be very usefully employed in checking the dreadfully increasing crime of forgery, by which the course of justice is now so very much impeded in the judicial courts. Written documents of a diametrically opposite nature are, as is well known, constantly laid before these courts, and serve to confound justice, and perplex a conscientious bench. Therefore, under the proposed system of assistant judges' courts in two different quarters of a district, I would recommend, as highly necessary and expedient to check materially the practice of forgery, that parties to any deed should be required, in order to render it valid, to produce it in open court before the nearest assistant judge, within a certain number of days from the time of its execution. This rule should apply* to all sorts of contracts and agreements regarding property above 100 rupees value, such as wills and bills of sale, &c., and money bonds for debts payable at a certain period beyond six months; and upon receiving a fee of from one to two rupees, according to its importance, the assistant judge, after ascertaining the identity of the parties in open court, should immediately affix his signature as witness to the deed, and retain a copy of the same in a book of record kept on purpose, duly authenticated, and marked to prevent the possibility of interpolation, or any other species of fraud. The sum above allowed as a fee on registering, with a small fixed charge per page for retaining a copy, would be more than sufficient to remunerate any extra trouble attending the duty and labour of transcribing. To induce the proprietors of land and other respectable persons to appear without reluctance in open court on such occasions, they should be invariably treated with the respect due to their rank. Further, to encourage the public to have papers registered, and to satisfy the government that no improper delay takes place in registering them, as well as to prevent the copyists from extorting perquisites, a book should be kept, in which the party presenting a paper should in open court enter a memorandum of the day and hour when it was produced and

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* By Regulation XXXVI. of 1793, the registering of deeds is authorized, but left in the option of the parties.

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and returned to him. This system would materially remedy the evil referred to in Answer to Question 7, No. 6.

Par. 7. The assistant judges should also receive appeals from the sudder aumeens, and try them in conjunction with a native assessor, appointed by the Sudder Dewanee Adawlut, on a smaller salary than that of the judges' assessor, that is perhaps not exceeding two hundred rupees a month. In the event of difference of opinion between the assessor and the assistant judge on any case, it should be appealable to the zillah judge, whose decision should be final; and as the sudder aumeens are now paid from the duties on the stamps used, and the fees received on the papers filed, so the assistant judges' assessor may be paid in the same manner from the fees and stamps imposed on the appeal causes.

Par. 8. The assistant judge, though not empowered to interfere with the police officers of the interior in the discharge of their duties, should, notwithstanding, be authorized to receive written complaints of any abuse of their power from persons who feel themselves oppressed by the police, and to forward the same to the head magistrate of the district for his investigation, as very often the poor villagers or peasants are oppressed by the local police officers, but despair of any relief from being unable to leave their homes and travel to a distance to the station to seek redress.

Q. 31. Is trial by jury (or any thing resembling it) resorted to at present in any case?

A. The principle of juries, under certain modifications, has, from the most remote periods, been well understood in this country, under the name of punchayet.

✓ Q. 32. What is the difference between the jury system and the punchayet?

A. The punchayet exists on a very defective plan at present, because the jurors (members of the punchayet) are not regular in their meetings, have no power to compel the attendance of witnesses, unless by appealing to the courts; they have no judge to preside at their meetings and direct their proceedings, and are not guarded in any manner from partiality or private influence; they are in fact at present only arbitrators appointed by the court, with consent of the parties in a cause, each party nominating one arbitrator, and the judge a third, and sometimes both parties agree to refer the decision of the case to one arbitrator.

✓ Q. 33. Why and when was the punchayet system discouraged?

A. It has not been totally discouraged, but rather placed on a different footing. In former days it was much more important in its functions. It was resorted to by parties at their own option; or by the heads of tribes, who assumed the right of investigation and decision of differences; or by the government, which handed over causes to a punchayet.

✓ Q. 34. Do you really think the introduction of any system of jury trial or punchayet would be beneficial?

A. Undoubtedly; as shewn by the Par. 3d of my Answer to Question 30; since a punchayet, composed of the intelligent and respectable inhabitants, under the direction of a European judge to preserve order, and a native judge to guard against any private influence, is the only tribunal which can estimate properly the whole bearings of a case, with the validity of the documentary evidence, and the character of the witnesses, who could have little chance of imposing false testimony upon such a tribunal.

✓ Q. 35. Do you think it would be acceptable to the inhabitants?

A. As the punchayet, even in its present very imperfect form, is still practised by the inhabitants,

inhabitants, it would without doubt be much more so were it reduced to a regular system, guarded by proper checks, and dignified by judicial forms, which would inspire the whole community with higher respect and confidence for this ancient institution. But whatever length its popularity may go, it is the only system by which the present abuses, consisting of perjury, forgery and corruption, can be removed.

✓ Q. 36. Will you explain the modification of the punchayet-jury system in detail, which you think best suited to the circumstances of the country?

A. I am of opinion that the punchayet system should be adopted in conjunction with the plan above stated, (Q. 30.) It would be easy to adapt it to the object in view, without imposing any heavy duty on the respectable portion of the native community. Three jurymen, or at most five, would, I conceive, answer the purpose as well as a greater number, and any zillah (district) could easily supply a list from which these might be taken without much inconvenience. Three times the number required for sitting on a trial should be summoned, and the persons actually to serve should be taken by lot, so that neither the judges nor the parties may be able to know beforehand what persons will sit on the trial of a cause. The general list of jurymen should be as numerous as the circumstances of the city or zillah (district) will admit. It should be prepared by the European judge at the station, and altered and amended by him from time to time, as may seem proper and requisite. He may easily select well-qualified juries from respectable and intelligent natives, known to be versed in judicial subjects, who reside in considerable numbers at every station. A necessary concomitant to the introduction of jurymen will be the sole use of the vernacular dialect of the place, to the exclusion of the Persian language in proceedings. Publicity should be as much fostered as possible, and the jury should be kept apart, and required to decide without separating, as in the English courts of law. In a trial thus conducted the resort to appeal will cease to be useful, and for the purposes of justice, need only be allowed where there is a difference of opinion betwixt the bench and the jury; for where judge and jury are unanimous, an appeal would be more likely to produce injustice, by vexatious expense and delay, than to rectify error on the part of the inferior court, and ought therefore to be prohibited.

Q. 37. Do you think the natives of the country qualified to discharge judicial functions of this nature; and from what class would you select the jurors?

A. They are assuredly qualified, as I observed before in Answer to Query 19, and the jurors at present may be judiciously selected from retired pleaders (wakils) and retired judicial officers, from agents employed by private individuals to attend the court (mukhtars), who are generally well qualified, and from the other intelligent and respectable inhabitants as above observed (Answer to Q. 30 and 36.) To avoid any undue bias or partiality, both parties in a suit should have a right of objecting to any jurymen who can be shown to have an interest in the cause or particular connexion with either party.

Q. 38. Do you think the natives competent and eligible to all judicial situations, or only subordinate ones?

A. As many of them, even under the present manifold disadvantages, already discharge all the judicial functions, even the most difficult (*see* Q. 15), it will not be very difficult, I think, with proper management, to find qualified persons amongst the natives for any duty that may be assigned to them; many, however, as in other countries, are only fit for subordinate situations.

✓ Q. 39. What advantage do you conceive this punchayet-jury system would possess over the judicial system now established?

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A. 1st. From the thorough knowledge of the native character possessed by such a tribunal, and of the language of the parties and witnesses, it would not be so liable to error in its decisions. 2dly. The jury would be guarded from undue influence by the judge and his assessors. 3dly. It would guard the assessor from the use of undue influence. 4thly. It would secure the dispatch of business, and the prevention of delay, and of the need of appeals: the checking of perjury and forgery may also reasonably be hoped from it, besides many other advantages already pointed out.

Q. 40. Are the provincial courts of appeal conducted on the same principles as the district courts to which you have referred?

A. As they are presided over by gentlemen of more experience and longer residence in the country, these courts are generally conducted with greater regularity.

Q. 41. What is the nature of the difference existing between them?

A. Under the Bengal presidency, in causes above 10,000 rupees, the action must be laid in the provincial court of appeal, and may be decided by one judge. This court takes cognizance also of any case of inferior amount below 10,000 rupees, which may be carried to it by appeal from the decision of or proceedings held by the judge of the city or district court, and from these provincial courts appeals can only be made to the *Sudder Dewanee Adawlut*, the highest civil tribunal.

Q. 42. Can you point out any defects in the *Sudder Dewanee Adawlut*, and their remedies?

A. Government has always been very careful in its selection of the judges for the *Sudder Dewanee Adawlut*, both as regards their ability and integrity, and they are fully competent to remove any defects which may exist in the court over which they preside. It is, however, highly desirable that judges of the *Sudder Dewanee Adawlut* should have the power of issuing the writ of *habeas corpus*, on seeing sufficient grounds for the exercise of this peculiar power, according to the practice of the English courts. But when the person imprisoned is situated at a greater distance from the *sudder courts* than fifty miles, the judges of this court, to save useless expense, might direct one of the circuit judges, on whom they could best rely, to investigate the case, and report to them.

Q. 43. What other duties are assigned to the judges of the provincial courts?

A. They are a medium of communication between the *Sudder Dewanee Adawlut* and the inferior courts, and were also judges of circuit.

Q. 44. How many provincial courts are there?

A. There are six provincial courts in the provinces attached to the Bengal presidency, *viz.* that of Calcutta, Dhacca, Moorshedabad, Patna, Benares, and Bareilly.

Q. 45. Are not the judges of provincial courts still judges of circuit?

A. No: they were so formerly; but about two years ago the local government transferred the duties of the judges of circuit from them to the revenue commissioners.

Q. 46. Does any inconvenience arise from making the revenue commissioners also judges of circuit?

A. Such a union of offices is quite incompatible and injurious. The judge of circuit discharges duties of the highest importance, being invested with the power of life and death, and imprisonment during life in chains, the infliction of corporal punishment, and the

the confiscation of property: he is besides charged with the preservation of peace and good order in several extensive districts. It is morally impossible, therefore, that he can fulfil the expectation of government and the public, if his attention be at the same time engrossed and distracted by political, commercial, or revenue transactions. In criminal suits, moreover, he labours under a peculiar disadvantage, not being assisted by a bar composed of persons of liberal education, or by a body of honest, intelligent and independent jurors; the former often proves of essential service to the bench in the King's courts, by able expositions of the law as applicable to every case, by great acuteness in cross-examining witnesses, and in the detection of false evidence; while the importance of the jury is universally acknowledged.

Par. 2. Formerly, when the judges of the provincial courts of appeal did the duties of the circuit, one or two of them used to remain at the station to attend to the necessary current business, while the others (one, or sometimes two) were on the circuit. But on the present system the commissioner of revenue being also judge of circuit, when he goes on circuit all references to him by the collectors under his jurisdiction often remain unanswered, and the most important matters in the revenue business are entirely suspended for months together. Although the former Mahomedan governments were subject to the charge of indifference about the administration of justice, they yet perceived the evils liable to arise from a union of revenue and judicial duties; no judge or judicial officer empowered to try capital crimes (as *cazees* and *muftis*) was ever suffered to become a collector of revenue.

Par. 3. The separation of these two offices has also been established by long practice under the British government, being one of the leading principles of the system introduced by Lord Cornwallis. Accordingly, those young civilians who attached themselves to the revenue line of the service, have advanced by successive steps in that line; while those again who preferred the judicial, have been in like manner continued and promoted through the different grades in that department of public duty. Therefore by overturning this system, a gentleman may now be appointed to discharge the highest judicial duties who never before tried the most trivial cause; and another to superintend the collectors of revenue, to whose duties he has been all his life a stranger. Mr. E. R. Barwell, revenue commissioner and judge of circuit of the twenty-four *pergunnahs*, Baraset, Jessore and Burrisal, is an example of the former case; and Mr. H. Braddon, revenue commissioner and judge of circuit of Burdwan, Jungul Muhal and Hooghley is an instance of the latter.*

Par. 4. The remedy I beg to propose, without further expense attending the establishment, is to separate the duties between two distinct sets of officers, and double the jurisdiction of each. By this arrangement each gentleman discharging one class of duties would find them more easy and simple, though the field embraced was more extensive, and the expense would be the same as under the present system.

Par. 5. The duties of judges and magistrates are not so incompatible as those of the judges of circuit and the commissioners of revenue; but still separation of these duties is advisable on account of the great weight of the business in the *zillah* and city courts; therefore these two offices (office of judge and that of magistrate) should be exercised by different individuals. However, the magistrates should assist the judges in the execution of their decrees or orders, as they have hitherto done in those districts where the office of judge and magistrate are separate.

Q. 47. What delay generally takes place in the decision of causes?

A. In the *zillah* courts a cause may be pending on an average about two or three years; in the courts of appeal four or five years; and in the *Sudder Dewanee Adawlat* the same period;

* *Vide* the Directories containing the list of civil servants in Bengal.

period; but if the property in dispute amount to the value of about 50,000 rupees, so as to admit of an appeal to the King in Council, the probable period of delay in the decision of such an appeal is better known to the authorities here than to myself.

Q. 48. What is the cause of such delay?

A. It must be acknowledged that irregularity in attending to the discharge of the judicial duties, and the want of proper discipline or control over the judicial officers, are the main causes of obstruction in the dispatch of the judicial business; and these daily growing evils in every branch of the judicial establishment have in a great measure defeated the object which the government had in view in establishing it. For example, a bill of complaint written on stamp, the first paper in a suit, cannot be easily got on the file unless it be accompanied with some perquisite to the native recorder, whose duty it is to ascertain first whether the sum in dispute correspond with the value of the stamp, an act which may be accomplished in a minute or a week, just as it suits the inclination of the examiner. The case is the same with respect to the issuing of the summonses, prepared by another native officer, to command the attendance of the person sued, either in person or by a pleader, to put in his answer. Summonses, subpcenas, and the processes of the provincial courts, are issued against individuals through the judge of the district in which they reside, and a certain period is always allowed for the serving these processes; but neither are the zillah judges, whose time is otherwise fully occupied, punctual in observing those subordinate duties, nor does the higher court, which is occupied by other important business, take any early notice of the expiration of the time allowed for making the return. The parties are therefore obliged to cultivate a friendly understanding, not only with the officers of the provincial court, but also with those of the zillah or city court. Whether the defendant attends immediately or long after the time allowed him, or whether he files his answer within the regular prescribed period, or a year afterwards, is treated as if practically immaterial. But delay, unintentionally allowed to the parties in filing the requisite papers, and in producing their documents and witnesses, is the too frequent source of great abuses, as the opportunity thus afforded by delay is embraced to invent stories, and forge documents in support of them, to procure false witnesses, and to instruct them in the manner that appears best calculated to serve the purposes in view.

Par. 2. Moreover, some of the judges are very irregular in calling on causes, choosing any day and any time that suits their convenience to occupy the bench singly. The pleaders, being natives of the country, have little or no influence over the conduct of the judges to prevent such irregularities, and dare not hint dissatisfaction.

Par. 3. I would suggest, with a view to remove irregularities originating in a want of official control, without disregard to economy, that the head writer in each court be required to discharge this duty, with some extra remuneration for the same, and be made strictly responsible under an adequate penalty, with proper sureties for his conduct, liable, jointly with him, for any fine he may incur by want of punctuality, proved against him by either party on complaint to the judge of the court, or of a superior court, or to the judicial secretary.

Par. 4. This superintendent or clerk of the papers should be required to receive and file bills of complaint in open court, as well as answers and replies, &c., within the period prescribed in Regulation IV. of 1793. These should not be admitted to the records after the time allowed, unless the judge, on motion publicly made, finds sufficient reasons for prolonging the period, say a week or two, in particular cases.

Par. 5. The clerk of the papers should vigilantly watch that no delay takes place in issuing summonses, subpcenas, and other process of the court, and that the day on which these are ordered to be issued, and the day on which their return is expected, should be correctly registered in a separate book kept on purpose.

Par. 6. In

Par. 6. In case of neglect or wilful disobedience; the superintendent of the papers should immediately submit the circumstance to the notice of the judge. Should the neglect be on the part of the prosecutor, the judge ought immediately to pronounce non-suit; and if on the part of the defendant, proceed *ex parte*, without allowing the neglect to be remedied. Or if the judge do not attend to these rules, the clerk of the papers should be bound to report the circumstance to the superior court, or the judicial secretary, on pain of forfeiting his situation. A separate register of the returns should also be kept, as well as a register showing the time when the defendant's answer must be filed, say one month from the day when the summonses are served, as is the case with equity suits in Calcutta; also showing the hours during which the judge may attend on public duty, and also his occasional absence from court, with the alleged cause thereof. The superintendent should transmit, monthly, a copy of each register, with his own remarks, to government, through the secretary in the judicial department, for its particular attention to every breach of regularity therein mentioned.

Par. 7. With a view to the same end, every person who chooses should have a right to be present during the trial of causes in any court; the courts, as is generally the case at present, should be so constructed as to afford facilities for a considerable number of persons hearing and witnessing the whole proceedings; any one who chose should be entitled to make notes of the same, and publish them, or cause them to be published in any manner he may think proper for general information, subject to prosecution for any intentional error or misrepresentation that might be judicially proved against him before a competent tribunal, and to incur such penalty as it might award. This measure would tend to remove the evil pointed out in Answer to Query 7, No. 4.

Q. 49. What number of causes may be pending at one time, and undisposed of, in the district courts and courts of appeal?

A. This depends partly on the comparative degree of industry and attention to business bestowed by the judicial officers, partly on the extent of the district and amount of business within the jurisdiction of the respective courts. However, the average number of causes pending may be ascertained by a reference to the registers kept, which are not at present accessible to me; my impression is, that in some districts they are very numerous. But to show how much the vigilance and activity of a public officer may accomplish, even in so extensive a district as Hooghley, I may mention that there, under Mr. D. C. Smith, every case is decided in the course of four, five, or six months. In the courts of appeal, the causes pending are very numerous. Conscientious and active as Mr. Smith is, he is often obliged, from the pressure of business, judicial and magisterial, to authorize his native judicial officers to take the depositions of witnesses in the civil suits.

Q. 50. Could the number of appeal cases be reduced without any disadvantage?

A. Yes, certainly, not only without disadvantage, but with great positive advantage. 1st. By introducing a more regular system of filing papers and bringing on causes, as above suggested in Answer to Query 48; 2d. By the aid of a jury and joint native judge, as proposed in reply to Query 30; 3d. By allowing of no appeal, unless when there is a difference of opinion in the zillah or city court in giving sentence, as noticed in reply to the Query 36. By these means the business would be at once conducted with more dispatch and with more accuracy, so many litigious suits would not occur, and there would be very little need of appeals to revise the decision.

Q. 51. Has the right of appeal to the King in Council proved beneficial or otherwise?

A. Owing to the vast distance, the heavy expense, and the very great delay which an appeal

appeal in England necessarily involves; owing also to the inaccuracies in the translations of the papers prepared after decision,* and sent to this country, and to other causes, I think the right of appeal to the King in Council is a great source of evil, and must continue to be so unless a specific court of appeal be created here expressly for Indian appeal causes above £10,000. At the same time, to remove the inaccuracies above noticed, three qualified persons (an European, a Mussulman, and a Hindu) should be nominated joint translators, and the translations should be furnished within one year from the conclusion of the proceedings in India, and both parties should be allowed to examine the accuracy of the translations thus prepared; but if the appellant neglect to pay the fees of translation within two months after the decision, the appeal should be quashed.

Q. 52. What is the nature of the duties assigned to the revenue commissioners?

A. They exercise a general superintendence and control over the revenue collectors, with powers similar to those vested in the Board at Calcutta, formerly called the Board of Revenue, and in the Board of Commissioners for the Upper Provinces. The Board at Calcutta is the superior authority, to which an appeal may be made from the decisions of the present commissioners (it is in consequence now generally termed the Sudder or Supreme Board), and thence to the government itself. In other words, the office of commissioner is a substitute for the Board of Revenue; but an appeal being allowed from one to the other, of course there is abundance of appeals, and a great part of the business is thus transacted twice or thrice over.

Q. 53. What is the nature of the duties assigned to them as judges of the circuit?

A. As judges of circuit they exercise control over the magistrates, and try the higher classes of criminal causes, which involve a question of life or death or severe punishment; and an appeal lies from them to the Sudder Nizamut Adawlut, the highest criminal tribunal.

Q. 54. Does not the discharge of one class of duties interfere with the discharge of another class which seems to be of a very different nature?

A. As above noticed (Answer to Query 46), while they are engaged in the duties of their circuit court, the reports and references from the revenue collectors must remain for several months unanswered; and not only do the people suffer in consequence, but the public business stagnates, as already observed.

Q. 55 & 56. What is the nature of the functions of the judge of circuit, and his native law assessor; do they afford each other reciprocal assistance in the discharge of their duties?

A. Both take cognizance of the charges brought before the magistrates, and sent to their court; both hear the evidence and examine the witnesses; and both give their voice in passing the decision, as I observed in Par. 1st, in my answer to Q. 30. In a vague sense, the Mahommedan law assessor may be considered as analogous to the jury in English courts, while the European judicial officer is the judge.

Q. 57. Are

* Note.—In noticing this circumstance, I by no means intend to make the least insinuation to the prejudice of the present translators; but make the statement from my own observation of various translations, and my own experience of the great difficulty, or rather impracticability, of rendering accurately large masses of documents from an Oriental tongue, and frequently a provincial dialect, into an European language, of which the idioms are so widely different, unless the translator be assisted by persons possessing peculiar vernacular knowledge of the various localities.

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Q. 57. Are the judges generally competent to the discharge of their duties?

A. Some of them are highly qualified; but it is not expected that European judges should be generally competent to determine difficult questions of evidence among a people whose language, feelings, and habits of thinking and acting are so totally different from their own.

Q. 58. Are the native law assessors generally competent?

A. They are generally so. Some of the muftis (Mussulman law assessors) are men of such high honour and integrity, that they may be entrusted with the power of a jury with perfect safety; and they are all of the most essential utility, and indeed, the main instrument for expediting the business of the criminal courts. However highly or moderately qualified the European judges may have been, the business has been advantageously conducted through the assistance and co-operation of these Mahomedan assessors for a period of forty years past.

Q. 59. If they should differ in opinion, what course is adopted?

A. The case is then referred to the Nizamut Adawlut (the highest criminal tribunal).

Q. 60. What course do the judges of the Nizamut Adawlut (highest criminal court) adopt?

A. If the judge of the supreme criminal court, before whom the referred case comes, should, after consulting with the muftis of that court, concur in the opinion of the circuit judge, his decision is confirmed and carried into execution; but should the sudder nizamut (supreme criminal judge) differ from the opinion of the circuit judge, the case is then submitted to a second, or if necessary, to a third sudder nizamut judge, and the opinion given by two sudder judges against one is final.

Q. 61. Are the judges of the supreme criminal court also judges of the highest civil court?

A. Yes; and very deservedly.

Q. 62. Are they generally competent to the discharge of their duties?

A. I have already observed (Q. 42.) that they are highly competent.

Q. 63. As it is of the highest importance that the courts of circuit should be above all corruption, can you suggest any means of improving them?

A. Courts which have the disposal of life and death are undoubtedly of very high importance, and I would therefore propose, instead of only one law assessor (who stands in place of a jury), three or five (at least three) law assessors should be attached to each court while trials are going on.

Q. 64. From what class of men would you select the juries in the criminal courts?

A. The criminal law now established in India has been judiciously founded on the Mahomedan criminal law. It has, however, been so greatly modified by the acts of government from time to time since 1793, that it in fact constitutes a new system of law, consisting partly of its original basis and partly of the government regulations. But it has been made a regular study only by the respectable Mahomedans, who, when they attain a certain proficiency, are styled maulavies, a term equivalent to doctors of law. Formerly, two of these were attached to each court of circuit, and one to each district. Of late, the office of maulavi of circuit having been abolished, the maulavi or mufti

mufti of the zillah (district) court has been ordered by government to officiate as mufti of circuit, while the judge of circuit is engaged in the trial of the criminal causes of that district: thus he alone, as assessor of the judge of circuit, is entrusted with the powers usually assigned to a jury in a British court, having the power of delivering his opinion on every case at the close of the trial.

Par. 2. With a view to lessen the abuse of the great power thus given, it is highly desirable that government should adopt the following precaution. The judge of circuit, previous to his departure for any zillah (district) or city to try criminal causes, should summon, through the magistrate, one or two additional maulavies attached to the adjacent courts, with a few other learned, intelligent, and respectable inhabitants of that district or city, to join him on his arrival, with a moderate extra allowance for their services, and every morning before he takes his seat on the bench, the judge should, without previous intimation, direct three of them to sit with him during the whole trials that may come on for that day, as his law assessors, and they should be required to deliver their opinions in each case in open court, immediately after the close of the proceedings, without previous opportunity of communicating with any one whatever, on the same principle as an English jury; and the judge should immediately inform the parties of the verdict, to put an end to all intrigues. The judge of circuit should also be required to keep a vigilant watch over the proceedings of the magistrates within his jurisdiction, and to institute an investigation personally and on the spot into any complaint preferred against him, whenever he sees sufficient ground for adopting this prompt measure; and the judge of circuit only should have the power of inflicting corporal punishment, not any magistrate, as injudiciously authorized by Regulation IX. of 1807, sec. 19.

Q. 65. What would be their duty? precisely like that of a jury, or like that of the law assessors, as hitherto employed?

A. More resembling that of the law assessor as hitherto employed. The difference between them is not important, and the result would be the same.

Q. 66. Should not the jury be selected from persons of all religious sects and divisions?

A. Since criminal law has hitherto been administered by the Mahommedans, to conciliate this class, the assessors should still be selected from among them, until the other classes may have acquired the same qualifications, and the Mahommedans may become reconciled to co-operate with them.

Q. 67. Do you think any alteration necessary in the system of criminal law now established?

A. As the criminal laws now established are already in general very familiar to the natives, I think they may better remain in their present state, until the government may be able to introduce a regular code.

Q. 68. In what manner do you think a code of criminal law could be framed suited to the wants of the country?

A. A code of criminal law for India should be founded, as far as possible, on those principles which are common to, and acknowledged by, all the different sects and tribes inhabiting the country; it ought to be simple in its principles, clear in its arrangement, and precise in its definitions, so that it may be established as a standard of criminal justice in itself, and not stand in need of explanation by a reference to any other books of authority, either Mahommedah or Christian. It is a subject of general complaint, that some persons of high rank, however profligate some of them may be, are, from political considerations, exempted

exempted from the jurisdiction or control of the courts of law. To remedy this inconvenience in the proposed code, so as to give general satisfaction, without disregarding the political distinctions hitherto observed, it may perhaps be expedient for government to order such persons to be tried by a special commission, composed of three or more persons of the same rank. This very regulation, when once known to them, would in all probability deter them from committing any very gross act of tyranny or outrage upon their dependants or others.

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Q. 69. What period of time would it take to frame such a code, and by whom could it be done satisfactorily?

A. It must require at least a couple of years to do it justice, and it ought to be drawn up by persons thoroughly acquainted with Mahomedan and Hindu law, as well as the general principles of British law.

Q. 70. Are the judges capable of regulating their proceedings by such a code of laws?

A. At present they are not generally capable of performing their judicial duties independent of the aid of the assessors; but with a proper code, as above supposed, they might most of them in no great period, by making it a regular study, become much more capable of administering justice by it than they are by the present system.

Q. 71 and 72. Would not the detention of the young civilians in England to obtain a regular legal education, be injurious, by delaying their proceeding to India for several years, at that period of life when they are best capable to acquire the native languages? Do you conceive that any disadvantages arise from civilians going out at an early age?

A. This is a subject which merits the deepest consideration of the Legislature. Young men, sent out at an early age, before their principles are fixed, or their education fully matured, with the prospect of the highest power, authority and influence before them, occupying already the first rank in society immediately on their arrival, and often without the presence of any parent or near relative to advise, guide, or check them, and surrounded by persons ready, in the hope of future favours and patronage, to flatter their vanity, and supply money to almost any extent to their too easily excitable passions, are evidently placed in a situation calculated to plunge them into many errors, make them overstep the bounds of duty to their fellow creatures and fellow subjects, and to relax whatever principles of virtue may have been implanted in their yet inexperienced minds. The excuse made for so injudicious an arrangement, that it is favourable to the acquisition of the native languages, is of no weight; for it may be observed, that the missionaries, who are usually sent out at the age of from twenty-five to thirty-five years, acquire generally in two or three years so thorough a knowledge of these languages as to be able to converse freely in them, and even to address a native audience with fluency in their own tongue. In fact, the languages are easily acquired at a mature as well as at an immature age, by free communication with the people. Moreover, by the system of native assessors, juries, and other helps to the judges and magistrates, and by the gradual substitution of English for Persian, as above proposed, so extensive and minute a knowledge of the native languages would not be requisite. In short, from the present system of sending out youths at so early an age, very serious evils arise to themselves as well as to the government and to the public. 1st. With respect to themselves, they are too often seduced into habits which prove ruinous to their health and to their fortunes, becoming thereby involved in debts, from which many of them are never afterwards able to extricate themselves, without having recourse to improper means. 2dly. These embarrassments interfere very seriously with their duty to government and the public, as the persons to whom they are indebted generally surround them, and seize every opportunity of

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enriching themselves, which their situation and influence put in their way. 3dly. Their indiscreet choice of native officers, from youthful partialities, and the thoughtless habits acquired in early days amid power and influence, prove very injurious to the community. Therefore no civil servant should be sent to India under twenty-four, or at least twenty-two years of age; and no candidate among them should be admitted into the judicial line of the service, unless he can produce a certificate from a professor of English law, to prove that he possesses a competent knowledge of it: because, though he is not to administer English law, his proficiency therein will be a proof of his capacity for legal studies and judicial duties, and a knowledge of the principles of jurisprudence, as developed in one system of law, will enable him to acquire more readily any other system, just as the study of the ancient and dead languages improves our knowledge of the modern tongues. This is so important, that no public authority should have the power of violating this rule, by admitting to the exercise of judicial functions any one who has not been brought up a lawyer.

Q. 73. How are the laws of inheritance regulated?

A. The property of Mahommedans descends, and is divided according to their own law of inheritance; and the property of Hindus according to their's; and of other sects also, agreeably to their respective laws of inheritance.

Q. 74. What books do the Hindu lawyers, officially attached to the courts, follow as law authorities?

A. There are various books, but in Bengal they chiefly follow the Dayabhāga, with occasional reference to other authorities; and in the western provinces, and a great part of the Dakhan, they follow the Mitaksharā principally.

Q. 75. What books do the Mahommedan lawyers follow as authorities?

A. The majority of the Mussulmans of Hindustan follow the doctrines of Abu Hanifah and his disciples; consequently the Hidāyā is their chief law authority; but they also refer to some other books of decisions or cases, such as the Fatāwāe Alamgīrī, and others.

Q. 76. Is there any mode by which the law authorities, now voluminous and perplexing, might be simplified in such a manner, as to prevent the native lawyers from misleading the courts, and confounding the rights of property?

A. To effect this great and pre-eminently important object, a code of civil law should be formed, on similar principles to those already suggested for the criminal code; and this, as well as the former, should be accurately translated and published under the authority of government, by printing off large impressions, and distributing them at prime cost, in the current languages of the people; so as, not only to render the rights of property secure, but also so clear and well known to the whole community, that it would be impossible for any designing man to induce any intelligent person to enter upon litigious suits. The law of inheritance should of course remain as at present, with modifications peculiar to the different sects, until by the diffusion of intelligence the whole community may be prepared to adopt one uniform system. At present, when a new regulation, drawn up by any officer of government, and submitted to it, is approved of, it immediately becomes law when promulgated; the same as an Act of Parliament in this country, when approved of, discussed and sanctioned by King, Lords and Commons. From the want of sufficient local knowledge and experience on the part of the framers of such Regulations, they are often found not to answer in practice, and the local government is thus frequently obliged to rescind the whole, or part of them. I would therefore suggest, that if any new Regulation is thought neces-

sary before the completion of the civil and criminal codes above proposed, that great care and precaution should be observed in its enactment. With this view, every such project of law, before it is finally adopted by the government, should be printed, and a copy sent directly from government, not only to the judges of the Sudder Dewanee Adawlut, and the members of the Board of Revenue, &c., but also to the Advocate-general on the part of the Honourable Company, to the principal zemindars, such as the rajahs of Burdwan, Behar, Benares, &c., and to the highly respectable merchants, such as Jaggat Seth at Murshedabad, Baboo Bajnat at Patna, and the representatives of Baboo Monohur Doss at Benares; also to the muftis of the Sudder Dewanee Adawlut, and the head native officers of the Boards of Revenue, for their opinion on each clause of the Regulation, to be sent in writing within a certain period; because these being the persons who are affected by the Regulations, they will be cautious of recommending anything that is injurious.* It should still be optional, however, with government to be guided or not by their suggestions; but a copy of the minutes made by the different parties above named should accompany the Regulations, when these are to be transmitted to England for the consideration of the Court of Directors and Parliament, and there should be a standing Committee of the House of Commons to take the whole Regulations and Minutes into consideration, and report to the House, from time to time, on the subject, for their confirmation or amendment.

Par. 2. In such matters as those of war and peace, it may be necessary that the local government should act on its own discretion and responsibility according to existing circumstances, notwithstanding the opinion of the Government in England. But as the affairs of India have been known to the authorities in Europe for such a series of years, in matters of legislation, the local government should be bound to carry into effect any Regulations or orders in judicial and revenue matters sent out, formally enacted by the British Government, or the Court of Directors, under the express sanction of the Board of Commissioners for the Controul of the Affairs of India, although the local government might still remonstrate against them to the home authorities.

Par. 2. The attention thus shown by the Government at home and abroad to the feelings and interests of the zamindars and merchants, as principal members of the community, though it would not confer upon them any political power, would give them an interest in the government, and inspire them with greater attachment to it, and also the whole community, as being under their influence, and in general receiving its opinions from them.

Q. 77. Should the civil servants in the judicial and revenue departments be educated expressly for the particular line of the service in which they are engaged, or is it advantageous to transfer them from one branch of it to another?

A. It is found by experience that persons by long habit in the performance of any particular duties, become not only more dexterous, but more reconciled and even attached to them, and find them less irksome than others to which they have not been accustomed. In my humble opinion the duties of a judge are not inferior in difficulty to those of any other profession whatever, nor is the qualification requisite for them to be acquired with less experience. It has been alleged that the revenue officers, when converted into judicial officers, must be better judges of revenue causes: but on this principle commercial officers ought to become judges for the sake of commercial causes, agriculturists for agricultural causes, and mechanists for mechanical disputes; however, as matters of revenue, commerce, agriculture, &c. are decided on the general principles of law and justice, any such special preparation has never been found necessary therefore these two classes of duties should be kept quite distinct, if it is wished that either of them be performed well.

* Note.—In the case of those parties who do not understand English, the draft Regulation, when sent to them, should be accompanied with a translation.

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Q. 78. Can you offer any other suggestions for the improvement of the judicial establishment?

A. 1st. In order to keep the judicial officers above temptation, their salaries should not be reduced. 2d. With the additional aids and checks of joint native judges (assessors), and juries above proposed (Answer to Q. 30), all civil courts of appeal may be dispensed with, except the supreme civil court (Sudder Dewanee Adawlut), and thus a very considerable saving may be effected by the government: one-tenth of this saving will suffice to support all the native assessors, juries, &c. above recommended (Q. 30). 3dly. By gradually introducing the natives into the revenue department, under the superintendence of European officers (as I proposed in my Appendix A. on the Revenue System), and in the judicial department, in co-operation with them, the natives may become attached to the present system of government, so that it may become consolidated, and maintain itself by the influence of the intelligent and respectable classes of the inhabitants, and by the general good-will of the people, and not any longer stand isolated in the midst of its subjects, supporting itself merely by the exertion of superior force.

Par. 2. Should the gradual introduction of the natives into places of authority and trust be found not to answer the expectations of government, it would then have the power of stopping their farther advancement, or even of reversing what might have been already done in their favour. On the contrary, should the proposed plan of combining native with European officers have the effect of improving the condition of the inhabitants, and of stimulating them with an ambition to deserve the confidence of the government, it will then be enabled to form a judgment of the practicability and expediency of advancing natives of respectability and talents to still higher situations of trust and dignity in the state, either in conjunction with, or separately from, their British fellow subjects.

Par. 3. In conclusion, I deem it proper to state, that in preparing my replies to these Queries, I have not been biassed by the opinions of any individual whatsoever, nor have I consulted with any person, or even referred to any work which treats on the subject of India. I have, for the facts, consulted my own recollection; and in regard to the opinions expressed, I have been guided only by my conscience, and by the impressions left on my mind by long experience and reflection. In the improvements which I have ventured to suggest, I have kept in view equally the interests of the governors and of the governed; and without losing sight of a just regard to economy, I have been actuated by a desire to see the administration of justice in India placed on a solid and permanent foundation.

RAMMOHUN ROY.

London, September 19th, 1831.

Appendix, No. 40.

ADDITIONAL QUERIES respecting the CONDITION of INDIA.

Rammohun Roy's
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Condition of India.

Question 1. WILL you state any remarks which you may have to offer upon the physical condition of the Indian peasantry?

Answer. India is so extensive a country, that no general statement on this subject will apply correctly to the people of the various parts of it; the natives of the southern and eastern provinces, for example, are by no means equal in physical qualities to those of the northern and western provinces; but, as regards physical strength, they are, upon

the whole, inferior to the northern nations, an inferiority which may be traced, I think, to three principal causes; 1st. the heat of the climate of India, which relaxes and debilitates the constitution; 2d. the simplicity of the food which they use, chiefly from religious prejudices; 3d. the want of bodily exertion and industry to strengthen the corporeal frame, owing principally to the fertility of the soil, which does not render much exertion necessary for gaining a livelihood. Hence the natives of Africa, and some parts of Arabia, though subject to the influence of the same, or perhaps a greater intensity of heat, yet, from the necessity imposed upon them of toiling hard for sustenance, and from using animal food, they are able to cope with any northern race in physical strength; therefore, if the people of India were to be induced to abandon their religious prejudices, and thereby become accustomed to the frequent and common use of a moderate proportion of animal food (a greater proportion of the land being gradually converted to the pasture of cattle), the physical qualities of the people might be very much improved; for I have observed, with respect to distant cousins, sprung from the same family, and living in the same district, when one branch of the family had been converted to Mussulmanism, that those of the Mahomedan branch, living in a freer manner, were distinguished by greater bodily activity and capacity for exertion than those of the other branch which had adhered to the Hindoo simple mode of life.

Q. 2. Will you state your general views with respect to the moral condition of the people?

A. A great variety of opinions on this subject has already been afloat in Europe for some centuries past, particularly in recent times, some favourable to the people of India and some against them. Those Europeans, who on their arrival in the country happened to meet with persons whose conduct afforded them satisfaction, felt prepossessed in favour of the whole native population, and respected them accordingly; others again, who happened to meet with ill-treatment and misfortunes, occasioned by the misconduct or opposition, social or religious, of the persons with whom they chanced to have dealings or communication, represented the whole Indian race in a corresponding light; while some, even without being in the country at all, or seeing or conversing with any natives of India, have formed an opinion of them at second-hand, founded on theory and conjectures. There is however a fourth class of persons, few indeed in number, who, though they seem unprejudiced, yet have differed widely from each other in many of their inferences from facts equally within the sphere of their observations, as generally happens with respect to matters not capable of rigid demonstration. I therefore feel great reluctance in offering an opinion on a subject on which I may unfortunately differ from a considerable number of those gentlemen; however, being called upon for an opinion, I feel bound to state my impression, although I may perhaps be mistaken.

From a careful survey and observation of the *people* and *inhabitants* of various parts of the country, and in every condition of life, I am of opinion that the peasants or villagers who *reside away from* large towns and head stations, and courts of law, are as innocent, temperate and moral in their conduct as the people of any country whatsoever; and the farther I proceed towards the north and west the greater the honesty and simplicity, and independence of character, I meet with. The virtues of this class, however, rest at present chiefly on their primitive simplicity, and a strong religious feeling, which leads them to expect reward or punishment for their good or bad conduct, not only in the next world, but, like the ancient Jews, also in this; 2d. the inhabitants of the cities, towns or stations, who have much intercourse with persons employed about the courts of law, by zemindars, &c., and with foreigners and others in a different state of civilization, generally imbibe their habits and opinions; hence their religious opinions are shaken without any other principles being implanted to supply their place; consequently a great proportion of these are far inferior in point of character to the former class, and are very often even made tools of in the nefarious work of perjury and forgery. 3d. A
third

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third class consists of persons who are in the employ of landholders (zemindars), or dependent for subsistence on the courts of law, as attorney's clerks, &c., who must rely for a livelihood on their shrewdness, not having generally sufficient means to enter into commerce or business; these are, for the most part, still worse than the second class, more especially when they have no prospect of bettering their condition by the savings of honest industry, and no hope is held out to them of rising to honour or affluence by superior merit. But I must confess that I have met a greater number of the second class engaged in a respectable line of trade, who were men of real merit, worth and character. Even among the third class I have known many who had every disposition to act uprightly, and some actually honest in their conduct; and if they saw by experience that their merits were appreciated, that they might hope to gain an independence by honest means, and that just and honourable conduct afforded the best prospect of their being ultimately rewarded by situations of trust and respectability, they would gradually begin to feel a high regard for character and rectitude of conduct, and from cherishing such feelings become more and more worthy of public confidence, while their example would powerfully operate on the second class above noticed, which is generally dependent on them, and under their influence.

Q. 3. What is the rate of wages generally allowed to the peasantry and labourers?

A. In Calcutta, artisans, such as blacksmiths and carpenters, if good workmen, get (if my memory be correct) from 10 to 12 rupees a month (that is about 20s. to 24s.); common workmen, who do inferior plain work, 5 or 6 rupees (that is about 10s. or 12s. sterling money); masons from 5 to 7 (10s. to 14s.) a month; common labourers about 3½ and some 4 rupees; gardeners or cultivators of land about 4 rupees a month; and palanquin bearers the same. In small towns the rates are something below this; in the country places still lower.

Q. 4. On what kind of provisions do they subsist?

A. In Bengal they live most commonly on rice, with a few vegetables, salt and hot spices, and fish. I have, however, often observed the poorer classes living on rice and salt only. In the Upper Provinces they use wheaten flour instead of rice, and the poorer classes frequently use *bajarah*, &c. (millet, &c.) The Mahomedans in all parts, who can afford it, add fowl and other animal food. A full grown person in Bengal consumes, I think, from about 1lb. to 1½lb. of rice a-day; in the Upper Provinces a larger quantity of wheaten flour, even though so much more nourishing. [The *vaishya* (persons of the third class) and the Brahmins of the Deccan, never eat flesh under any circumstances.]

Q. 5. What sort of houses do they inhabit?

A. In higher Bengal and the Upper and the Western Provinces they occupy mud huts; in the lower and eastern parts of Bengal, generally hovels composed of straw, mats and sticks; the higher classes only having houses built of brick and lime.

Q. 6. How are they clothed?

A. The Hindoos of the Upper Provinces wear a turban on the head; a piece of cotton cloth (called a *chadar*) wrapped round the chest, and another piece girt closely about the loins, and falling down towards the knee, besides, they have frequently under the *chadar* a vest or waistcoat cut and fitted to the person. In the Lower Provinces they generally go bareheaded; the lower garment is worn more open, but falling down towards the ankle; and the poorer class of labourers have merely a small strip of cloth girt round their loins for the sake of decency, and are in other respects quite naked.

The Mahomedans every where use the turban, and are better clad. The respectable and wealthy classes of people, both Mussulmans and Hindoos, are of course, dressed in a more respectable and becoming manner.

Q. 7. Can you state the rate of increase in the population?

A. It increases considerably from the early marriages of the people, and from the males so seldom leaving their families, and almost never going abroad. But there are occasional strong natural checks to this superabundance. The vast number carried off of late years, by cholera morbus, having greatly relieved the pressure of surplus population, the condition of the labourers has since been much improved in comparison with what it was before the people were thinned by that melancholy scourge.

Q. 8. What is the character of their industry?

A. The Mahomedans are more active and capable of exertion than the Hindoos, but the latter are also generally patient of labour, and diligent in their employments; and those of the Upper Provinces not inferior to the Mahomedans themselves in industry.

Q. 9. What capability of improvement do they possess?

A. They have the same capability of improvement as any other civilized people.

Q. 10. What degree of intelligence exists among the native inhabitants?

A. The country having been so long under subjection to the arbitrary military government of the Mahomedan rulers, which showed little respect for Hindoo learning, it has very much decayed, and indeed almost disappeared, except among the Brahmins in some parts of the Dakhan (Dèccan), and of the eastern side of India, more distant from the chief seat of the Mahomedan government. The Mussulmans as well as the more respectable classes of Hindoos chiefly cultivated Persian literature; a great number of the former and a few of the latter also extending their studies likewise to Arabic. This practice has partially continued down to the present time, and among those who enjoy this species of learning, as well as among those who cultivate Sanscrit literature, many well-informed and enlightened persons may be found, though from their ignorance of European literature, they are not naturally much esteemed by such Europeans as are not well versed in Arabic or Sanscrit.

Q. 11. How are the people in regard to education?

A. Those about the courts of the native princes are not inferior in point of education and accomplishments to the respectable and well-bred classes in any other country. Indeed, they rather carry their politeness and attention to courtesy to an inconvenient extent. Some seminaries of education (as at Benares, &c. &c. &c.) are still supported by the princes, and other respectable and opulent native inhabitants, but often in a very irregular manner. With respect to the Hindoo college in Calcutta, established under the auspices of government on a highly respectable and firm footing, many learned Christians object to the system therein followed of teaching literature and science without religion being united with them, because they consider this as having a tendency to destroy the religious principles of the students (in which they were first brought up, and which, consequently, were a check on their conduct) without substituting anything religious in their stead.

Q. 12. What influence has superstition over the conduct of the people?

A. I have already noticed this in reply to Q. 2.

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Q. 13. What is the prevailing opinion of the native inhabitants regarding the existing form of government, and its administrators, native and European?

A. The peasantry and villagers in the interior are quite ignorant of, and indifferent about either the former or present government, and attribute the protection they may enjoy, or oppression they may suffer, to the conduct of the public officers immediately presiding over them. But men of aspiring character, and members of such ancient families as are very much reduced by the present system, consider it derogatory to accept of the trifling public situations which natives are allowed to hold under the British government, and are decidedly disaffected to it. Many of those, however, who engage prosperously in commerce, and of those who are secured in the peaceful possession of their estates by the permanent settlement, and such as have sufficient intelligence to foresee the probability of future improvement which presents itself under the British rule, are not only reconciled to it, but really view it as a blessing to the country.

But I have no hesitation in stating, with reference to the general feeling of the more intelligent part of the native community, that the only course of policy which can ensure their attachment to any form of government would be, that of making them eligible to gradual promotion, according to their respective abilities and merits, to situations of trust and respectability in the state.

London,
Sept. 28, 1831.

RAMMOHUN ROY.

VI.
CLAIMS
OF
HIS MAJESTY'S GOVERNMENT
AND THE
EAST-INDIA COMPANY.

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CLAIMS.Company's
Claims on
Government.

Appendix, No. 41.

AN ABSTRACT STATEMENT of the CLAIMS of the EAST-INDIA COMPANY upon His Majesty's GOVERNMENT, for SUPPLIES furnished, and EXPENSES incurred in India and in England on various Accounts, with Interest calculated thereon to 30th April 1821.

	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
Balance due on former account for Ceylon and the Eastern Islands, 1 March 1808	1,020,184		
Interest to 1 March 1808		£952,800	
Further interest to 30 April 1821		1,208,918	
Total £	—	2,161,718	3,181,902
EASTERN ISLANDS: Old Account:			
1806-7:			
Charges at Fort St. George, under the head of "Expedition against the Dutch Settlements" per general books; arrears of former years, family payments, &c.	44,336		
Interest at 8·032 per cent. from 1 Nov. 1806 to 30 April 1821	—	51,635	
Total	—	—	95,971
1807-8:			
Charges	14,409		
Interest at 7·975 per cent. from 1 Nov. 1807 to 30 April 1821	—	15,513	
Total	—	—	29,922
1808-9:			
Charges	43,103		
Interest at 7·58 per cent. from 1 Nov. 1808 to 30 April 1821	—	40,840	
Total	—	—	89,943
1809-10:			
Charges	23,539		
Interest at 6·353 per cent. from 1 Nov. 1809 to 30 April 1821	—	17,197	
Total	—	—	40,736
1810-11:			
Charges	24,493		
Interest at 5·971 per cent. from 1 Nov. 1810 to 30 April 1821	—	15,356	
Total	—	—	39,849
1811-12:			
Charges	7,928		
Interest at 6·3 per cent. from 1 Nov. 1811 to 30 April 1821	—	4,745	
Total	—	—	12,673

(continued on next page.)

Appendix, No. 41—*continued.*

VI.
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Eastern Islands: Old Account— <i>continued.</i>		PRINCIPAL.	INTEREST.	TOTAL.
		£.	£.	£.
1812-13:				
Charges .. .. .	.. .. .	5,018		
Interest at 6·025 per cent. from 1 Nov. 1812 to 30 April 1821 ..	.. .. .	—	2,567	
Total .. .. .	.. .. .	—	—	7,579
1813-14:				
Charges .. .. .	.. .. .	24,399		
Interest at 6 per cent. from 1 Nov. 1813 to 30 April 1821 ..	.. .. .	—	10,980	
Total .. .. .	.. .. .	—	—	35,379
1814-15:				
Charges .. .. .	.. .. .	1,472		
Interest at 6 per cent. from 1 Nov. 1814 to 30 April 1821 ..	.. .. .	—	574	
Total .. .. .	.. .. .	—	—	2,046
1815-16:				
Charges .. .. .	.. .. .	457		
Interest at 6 per cent. from 1 Nov. 1815 to 30 April 1821 ..	.. .. .	—	150	
Total .. .. .	.. .. .	—	—	607
1816-17:				
Charges .. .. .	.. .. .	526		
Interest at 6 per cent. from 1 Nov. 1816 to 30 April 1821 ..	.. .. .	—	142	
Total .. .. .	.. .. .	—	—	668
1817-18:				
Charges .. .. .	.. .. .	2,648		
Interest at 6 per cent. from 1 Nov. 1817 to 30 April 1821 ..	.. .. .	—	556	
Total .. .. .	.. .. .	—	—	3,204
1818-19:				
Charges .. .. .	.. .. .	7,026		
Interest at 6 per cent. from 1 Nov. 1818 to 30 April 1821 ..	.. .. .	—	1,054	
Total .. .. .	.. .. .	—	—	8,080
1819-20:				
Charges .. .. .	.. .. .	6,363		
Interest at 6 per cent. from 1 Nov. 1819 to 30 April 1821 ..	.. .. .	—	573	
Total .. .. .	.. .. .	—	—	6,936
Add,		205,711	161,882	367,593
A Bill of Exchange on the Government of Batavia for Rix Dollars 70,897. 0. 21. granted for goods sold to the Dutch on the restitution of Amboyna in 1803, not paid on account of the renewal of hostilities, equal to Spanish dollars 53,173, or at 5s. the Spanish dollar .. .. .	.. .. .	13,293		
Interest from 1 Feb. 1803 to 30 April 1821, at 7·82 per cent. ..	.. .. .	—	18,972	
Total .. .. .	.. .. .	—	—	32,265
Total Eastern Islands	£.	219,004	180,854	399,858

Appendix, No. 41—continued.

VI.
CLAIMS.
Company's
Claims on
Government.

	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
CEYLON:			
Balance in favour of the Company on account			
Transactions with this Island in the following years:			
1807-8:			
Supplies from India, deducting cinnamon received	6,297		
Interest at 7·975 per cent. 1 Nov. 1807 to 30 April 1821	—	6,780	
Total	—	—	13,077
1808-9:			
Ditto ditto	20,449		
Interest at 7·58 per cent. 1 Nov. 1808 to 30 April 1821	—	19,375	
Total	—	—	39,824
1809-10:			
Ditto ditto	2,509		
Interest at 6·353 per cent. 1 Nov. 1809 to 30 April 1821	—	1,833	
Total	—	—	4,342
1811-12:			
Ditto ditto	17,024		
Interest at 6·3 per cent. 1 Nov. 1811 to 30 April 1821	—	10,189	
Total	—	—	27,213
1813-14:			
Ditto ditto	74,242		
Interest at 6 per cent. 1 Nov. 1813 to 30 April 1821	—	33,409	
Total	—	—	107,651
1815-16:			
Ditto and payments in England on account of cinnamon, deducting cinnamon received	7,081		
Interest at 6 per cent. 1 Nov. 1815 to 30 April 1821	—	2,337	
Total	—	—	9,418
1818-19:			
Ditto ditto deducting ditto, and bills received on account supplies	296,823		
Interest at 6 per cent. 1 Nov. 1818 to 30 April 1821	—	44,523	
Total	—	—	341,346
1819-20:			
Ditto ditto deducting ditto, ditto	75,649		
Interest at 6 per cent. 1 Nov. 1819 to 30 April 1821	—	6,808	
Total	—	—	82,457
	500,074	125,254	625,328
Add,			
Payments in the department of the Committee of Shipping	70,807	71,998	142,805
	£		
	570,881	197,252	768,133
Deduct,			
Balance in favour of His Majesty's Government in the following Years:			
1810-11:			
Cinnamon received in excess of supplies from India	2,868		
Interest at 5·971 per cent. from 1 Feb. 1811 to 30 April 1821	—	1,755	
Total	—	—	4,623

(continued on next page.)

Appendix, No. 41—continued.

VI.
CLAIMS.

Company's
Claims on
Government.

	PRINCIPAL.	INTEREST.	TOTAL.
<i>CEYLON—continued.</i>			
1812-13:	£.	£.	£.
Cinnamon received in excess of Supplies from India	26,050	—	—
Interest at 6·025 per cent. from 1 April 1813 to 30 April 1821..	—	12,687	—
Total	—	—	38,737
1814-15:			
Ditto ditto	16,338	—	—
Interest at 6 per cent. from 1 April 1815 to 30 April 1821 ..	—	5,963	—
Total	—	—	22,301
1816-17:			
Ditto .. ditto .. including Bills and Payments in England	20,659	—	—
Interest at 6 per cent. from 1 March 1817 to 30 April 1821 ..	—	5,165	—
Total	—	—	25,824
1817-18:			
Ditto ditto ditto	19,785	—	—
Interest at 6 per cent. from 1 March 1818 to 30 April 1821 ..	—	3,759	—
Total	—	—	23,544
	85,700	29,329	115,029
NET BALANCE in favour of the Company .. £	485,181	167,923	653,104
<i>CAPE OF GOOD HOPE:</i>			
1806-7:			
Supplies, payments on account of, &c.	5,900	—	—
Interest at 8·032 per cent. from 1 Nov. 1806 to 30 April 1821 ..	—	6,872	—
Total	—	—	12,772
1807-8:			
Supplies, &c.	18,652	—	—
Interest at 7·975 per cent. from 1 Nov. 1807 to 30 April 1821..	—	20,079	—
Total	—	—	38,731
Add,			
Amount of Bills drawn by the Government of the Cape on the Asiatic Council in Holland in 1802; for sundry goods, &c. sold to the Dutch; the bills were endorsed to the Company here, but payment was refused in consequence of the recommencement of hostilities £15,166			
The produce of sales and value of goods remaining unsold at the Cape, which were sequestrated by the Dutch Government, amounted to 36,780			
Interest thereon at 8 per cent. per annum, from 1 Nov. 1803 to 30 April 1821.	51,946	—	—
Total	—	72,723	—
			124,669
1819-20:			
Supplies of wheat from Bengal	14,556	—	—
Interest at 6 per cent. to 30 April 1821	—	1,440	—
Total	—	—	15,996
TOTAL CAPE .. £	91,054	101,114	192,168

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Appendix,—No. 41—continued.

VI.
CLAIMS.
Company's
Claims on
Government.

SUPPLIES, STORES, &c. to His Majesty's Ships in India :		PRINCIPAL.	INTEREST.	TOTAL.
		£.	£.	£.
1806-7:				
	Supplies, stores, and sundry payments	27,583		
	Interest at 8·032 per cent. from 1 Nov. 1806 to 30 April 1821	—	32,124	
	Total	—	—	59,707
1807-8:				
	Ditto	22,283		
	Interest at 7·975 per cent. from 1 Nov. 1807 to 30 April 1821	—	23,990	
	Total	—	—	46,273
1808-9:				
	Ditto	19,725		
	Interest at 7·58 per cent. from 1 Nov. 1808 to 30 April 1821	—	18,689	
	Total	—	—	38,414
1809-10:				
	Ditto	24,532		
	Interest at 6·353 per cent. from 1 Nov. 1809 to 30 April 1821	—	17,923	
	Total	—	—	42,455
1810-11:				
	Ditto	25,635		
	Interest at 5·971 per cent. from 1 Nov. 1810 to 30 April 1821	—	16,072	
	Total	—	—	41,707
1811-12:				
	Ditto	10,040		
	Interest at 6·3 per cent. from 1 Nov. 1811 to 30 April 1821	—	6,011	
	Total	—	—	16,051
1812-13:				
	Ditto	17,246		
	Interest at 6·025 per cent. from 1 Nov. 1812 to 30 April 1821	—	8,832	
	Total	—	—	26,078
1813-14:				
	Ditto	17,212		
	Interest at 6 per cent. from 1 Nov. 1813 to 30 April 1821	—	7,744	
	Total	—	—	24,956
1814-15:				
	Ditto	9,847		
	Interest at 6 per cent. from 1 Nov. 1814 to 30 April 1821	—	3,841	
	Total	—	—	13,688
1815-16:				
	Ditto	18,164		
	Interest at 6 per cent. from 1 Nov. 1815 to 30 April 1821	—	5,995	
	Total	—	—	24,159
1816-17:				
	Ditto	6,424		
	Interest at 6 per cent. from 1 Nov. 1816 to 30 April 1821	—	1,734	
	Total	—	—	8,158
1817-18:				
	Ditto	166		
	Interest at 6 per cent. from 1 Nov. 1817 to 30 April 1821	—	35	
	Total	—	—	201
1818-19:				
	Ditto	1,110		
	Interest at 6 per cent. from 1 Nov. 1818 to 30 April 1821	—	166	
	Total	—	—	1,276
TOTAL Supplies to His Majesty's Ships		£ 199,967	143,156	343,123

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Appendix, No. 41—continued.

VI.
CLAIMS.

Company's
Claims on
Government.

EXPEDITION TO THE FRENCH ISLANDS:	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
1809-10:			
Supplies on this account in excess of payments	120,574		
Interest at 6·353 per cent. from 1 Nov. 1809 to 30 April 1821 ..	—	88,091	
Total	—	—	208,665
1810-11:			
Ditto .. ditto	1,145,249		
Interest at 5·971 per cent. from 1 Nov. 1810 to 30 April 1821 ..	—	718,020	
Total	—	—	1,863,269
1811-12:			
Ditto .. ditto	948,865		
Interest at 6·3 per cent. from 1 Nov. 1811 to 30 April 1821 ..	—	567,896	
Total	—	—	1,516,761
1812-13:			
Ditto .. ditto	283,592		
Interest at 6·025 per cent. from 1 Nov. 1812 to 30 April 1821 ..	—	145,235	
Total	—	—	428,827
1813-14:			
Ditto .. ditto	130,886		
Interest at 6 per cent. from 1 Nov. 1813 to 30 April 1821 ..	—	58,899	
Total	—	—	189,785
1814-15:			
Ditto .. ditto	131,239		
Interest at 6 per cent. from 1 Nov. 1814 to 30 April 1821 ..	—	51,183	
Total	—	—	182,422
1815-16:			
Ditto .. ditto	355,869		
Interest at 6 per cent. from 1 Nov. 1815 to 30 April 1821 ..	—	117,437	
Total	—	—	473,306
1816-17:			
Ditto .. ditto	153,207		
Interest at 6 per cent. from 1 Nov. 1816 to 30 April 1821 ..	—	41,366	
Total	—	—	194,735
1817-18:			
Supplies on this account in excess of payment	34,623		
Interest at 6 per cent. from 1 Nov. 1817 to 30 April 1821 ..	—	7,271	
Total	—	—	41,894
1819-20:			
Ditto .. ditto	31,497		
Interest at 6 per cent. from 1 Nov. 1819 to 30 April 1821 ..	—	2,835	
Total	—	—	34,332
	£ 3,335,601	1,798,233	5,133,834

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Appendix, No. 41—*continued.*

VI.
CLAIMS.
Companies
Claims on
Government.

Expedition to the French Islands— <i>continued.</i>		PRINCIPAL.	INTEREST.	TOTAL.
Add,		£.	£.	£.
1810-11:				
	Supplies from the Cape of Good Hope	13,572		
	Interest at 5 per cent. from 1 Nov. 1810 to 30 April 1821 ..	—	7,127	
	Total	—	—	20,699
1811-12:				
	Ditto .. ditto	2,688		
	Interest at 5 per cent. from 1 Nov. 1811 to 30 April 1821 ..	—	1,275	
	Total	—	—	3,963
1812-13:				
	Ditto .. ditto	3,432		
	Interest at 5 per cent. from 1 Nov. 1812 to 30 April 1821 ..	—	1,459	
	Total	—	—	4,891
	Freight and other expenses paid in England	77,533	—	77,533
	Total on account Expedition to French Islands	£ 3,432,826	1,808,094	5,240,920
EXPEDITION TO JAVA:				
1810-11:				
	Supplies on this account in excess of payments	644,484		
	Interest at 5·971 per cent. from 1 Nov. 1810 to 30 April 1821 ..	—	404,062	
	Total	—	—	1,048,546
1811-12:				
	Ditto .. ditto	949,360		
	Interest at 6·3 per cent. from 1 Nov. 1811 to 30 April 1821 ..	—	568,192	
	Total	—	—	1,517,552
1812-13:				
	Ditto .. ditto	694,718		
	Interest at 6·025 per cent. from 1 Nov. 1812 to 30 April 1821 ..	—	355,782	
	Total	—	—	1,050,500
1813-14:				
	Ditto .. ditto	456,051		
	Interest at 6 per cent. from 1 Nov. 1813 to 30 April 1821 ..	—	205,223	
	Total	—	—	661,274
1814-15:				
	Ditto .. ditto	650,422		
	Interest at 6 per cent. from 1 Nov. 1814 to 30 April 1821 ..	—	253,664	
	Total	—	—	904,086
1815-16:				
	Ditto .. ditto	217,397		
	Interest at 6 per cent. from 1 Nov. 1815 to 30 April 1821 ..	—	71,741	
	Total	—	—	289,138
1816-17:				
	Ditto .. ditto	181,707		
	Interest at 6 per cent. from 1 Nov. 1816 to 30 April 1821 ..	—	49,061	
	Total	—	—	230,768
1817-18:				
	Ditto .. ditto	154,501		
	Interest at 6 per cent. from 1 Nov. 1817 to 30 April 1821 ..	—	32,445	
	Total	—	—	186,946
	Freight and other charges in England	113,023	—	113,023
	Total on account Expedition to Java	£ 4,061,663	1,940,170	6,001,833

(continued on next page.)

Appendix, No 41—continued.

VI.
CLAIMS.

Company's
Claims on
Government.

EXPEDITION TO THE MOLUCCAS:		PRINCIPAL.	INTEREST.	TOTAL.
		£.	£.	£.
1809-10:				
	Supplies, Expenses, &c.	2,762		
	Interest at 6·353 per cent. from 1 Nov. 1809 to 30 April 1821 ..	—	2,019	
	Total	—	—	4,781
1810-11:				
	Ditto .. ditto	195,792		
	Interest at 5·971 per cent. from 1 Nov. 1810 to 30 April 1821 ..	—	122,754	
	Total	—	—	318,546
1811-12:				
	Ditto .. ditto	129,917		
	Interest at 6·3 per cent. from 1 Nov. 1811 to 30 April 1821 ..	—	77,756	
	Total	—	—	207,673
1812-13:				
	Supplies, Expenses, &c.	143,715		
	Interest at 6·025 per cent. from 1 Nov. 1812 to 30 April 1821 ..	—	73,598	
	Total	—	—	217,313
1813-14:				
	Ditto .. ditto	62,757		
	Interest at 6 per cent. from 1 Nov. 1813 to 30 April 1821 ..	—	28,242	
	Total	—	—	90,999
1814-15:				
	Ditto .. ditto	62,129		
	Interest at 6 per cent. from 1 Nov. 1814 to 30 April 1821 ..	—	24,230	
	Total	—	—	86,359
1815-16:				
	Ditto .. ditto	101,275		
	Interest at 6 per cent. from 1 Nov. 1815 to 30 April 1821 ..	—	33,423	
	Total	—	—	134,698
1816-17:				
	Ditto .. ditto	32,859		
	Interest at 6 per cent. from 1 Nov. 1816 to 30 April 1821 ..	—	8,870	
	Total	—	—	41,729
1817-18:				
	Ditto .. ditto	16,510		
	Interest at 6 per cent. from 1 Nov. 1817 to 30 April 1821 ..	—	3,465	
	Total	—	—	19,975
Deduct,		747,716	374,357	1,122,073
	The value of Spices sold by the Company, for which Cash has			
	been received to 30 April 1821	655,795		
	Interest thereon to 30 April 1821	—	169,319	
	Total	—	—	825,114
TOTAL on Account the Moluccas		£ 91,921	205,038	296,959

Appendix, No. 41—continued.

VI.
CLAIMS,
Company's
Claims on
Government.

	PRINCIPAL.	INTEREST.	TOTAL.
DIPLOMATIC EXPENSES ON ACCOUNT PERSIA:			
1811-12:	£.	£.	£.
Amount of Expenses incurred from Mar. 1811 to April 1812 ..	46,225	—	—
Interest at 6·3 per cent. from 1 Nov. 1811 to 30 April 1821 ..	—	27,666	—
Total	—	—	73,891
1812-13:			
Amount of Expenses incurred from May 1812 to April 1813 ..	39,065	—	—
Interest at 6·025 per cent. from 1 Nov. 1812 to 30 April 1821 ..	—	20,006	—
Total	—	—	59,071
1813-14:			
Amount of Expenses incurred from May 1813 to April 1814 ..	42,072	—	—
Interest at 6 per cent. from 1 Nov. 1813 to 30 April 1821 ..	—	18,932	—
Total	—	—	61,004
1814:			
Amount of Expenses incurred from May to June 1814 ..	13,251	—	—
Interest at 6 per cent. from 1 Nov. 1814 to 30 April 1821 ..	—	5,168	—
Total	—	—	18,419
	240,613	71,772	212,385
1814-15:			
Amount of Expenses incurred from July 1814 to April 1815 ..	21,482	—	—
Interest at 6 per cent. from 1 Nov. 1814 to 30 April 1821 ..	—	8,378	—
Total	—	—	29,860
1815:			
Amount of Expenses incurred from May to December 1815 ..	6,968	—	—
Interest at 6 per cent. from 1 Nov. 1815 to 30 April 1821 ..	—	2,299	—
Total	—	—	9,267
1816-17:			
Amount of Expenses incurred from May 1816 to March 1817 ..	2,912	—	—
Interest at 6 per cent. from 1 Nov. 1816 to 30 April 1821 ..	—	786	—
Total	—	—	3,698
TOTAL on account Persian Embassy	£ 171,975	83,235	255,210
ADVANCES IN INDIA FOR NAVAL SERVICES:			
1811-12:			
Advances for which Bills were drawn, but a part of which only were paid	£162,348	—	—
Deduct, Amount paid in January and February 1813 ..	63,925	—	—
Interest from the dates of Bills to time of payment at 6·3 per cent.	3,756	—	—
Ditto on Bills not paid, from their dates to 30 April 1821	60,435	—	—
Total	—	64,191	162,614

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Appendix, No. 41—continued.

VI.
CLAIMS.

Company's
Claims on
Government.

Advances for Naval services—continued.		PRINCIPAL.	INTEREST.	TOTAL.
		£.	£.	£.
1812-13:				
Advances	£70,862			
Deduct, Bills drawn	69,009			
		1,853		
Interest at 6·025 per cent. from dates of bills to time of payment	4,094			
Ditto on £1,853, from 1 November 1812 to 30 April 1821	949			
Total		—	5,043	6,896
1813-14:				
Advances	£116,502			
Deduct, Bills drawn	81,338			
		35,164		
Interest at 6 per cent. from date of bills to time of payment	4,880			
Ditto on £35,164, from 1 November 1813 to 30 April 1821	15,824			
Total		—	20,704	55,868
1814-15:				
Advances	£90,310			
Deduct, Bills drawn	74,074			
		16,236		
Interest at 6 per cent. from dates of bills to time of payment	4,444			
Ditto on £16,236, from 1 November 1814 to 30 April 1821	6,332			
Total		—	19,776	27,012
1815-16:				
Advances	£111,695			
Deduct, Bills drawn	95,737			
		15,958		
Interest at 6 per cent. from dates of bills to time of payment	5,744			
Ditto on £15,958, from 1 November 1815 to 30 April 1821	5,266			
Total		—	11,010	26,968
1816-17:				
Advances	£113,340			
Deduct, Bills drawn	97,029			
		16,311		
Interest on £16,311, at 6 per cent. from 1 Nov. 1816 to 30 April 1821			4,404	
Total		—	—	20,715
TOTAL Advances in India for Naval Services .. £		183,945	116,128	300,073

Appendix No. 41—continued.

VI.
CLAIMS.
Company's
Claims on
Government.

	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
EXTRA EXPENSES incurred at ST. HELENA on account NAPOLEON BONAPARTE'S detention on that Island:			
1815-16	111,203	—	—
Interest at 5 per cent. from 1 April 1816 to 30 April 1821	—	28,264	—
Total	—	—	139,467
1816-17	205,705	—	—
Interest at 5 per cent. from 1 April 1817 to 30 April 1821	—	41,998	—
Total	—	—	247,703
1817-18	153,595	—	—
Interest at 5 per cent. from 1 April 1818 to 30 April 1821	—	23,679	—
Total	—	—	177,274
1818-19	204,459	—	—
Interest at 5 per cent. from 1 April 1819 to 30 April 1821	—	21,298	—
Total	—	—	225,757
1819-20: 1 Oct. 1819 to 30 April 1820	108,069	—	—
Interest at 5 per cent. from 1 Feb. 1820 to 30 April 1821	—	6,754	—
Total	—	—	114,823
1820-21	167,896	—	—
Interest at 5 per cent. from 1 Nov. 1820 to 30 April 1821	—	4,197	—
Total	—	—	172,093
TOTAL Extra Expenses at St. Helena .. £	950,927	126,190	1,077,117
EXPENSE OF BUILDING SHIPS IN INDIA FOR HIS MAJESTY'S SERVICE:			
"Salsette" frigate, built at Bombay:			
1806-7:			
Expense, Rupees 2,48,195, at 2s. 3d. the rupee	27,922	—	—
Interest at 8.032 per cent. from 1 Nov. 1806 to 30th April 1821	—	32,517	—
Total	—	—	60,439
"Penang" frigate, built at Prince of Wales' Island:			
February 1808 to January 1810:			
Expense, Dollars at 5s. each	£36,064	—	—
Interest from 1st Aug. in each year to 30th April 1821	—	28,160	—
Expense at Bengal, Ct. Rups. 1,01,736, at 2s.	10,174	—	—
Interest at 6.353 per cent. 1st Nov. 1809 to 30th April 1821	46,238	—	—
Total	—	7,435	—
81,883			
1810-11, 1811-12, 1812-13:			
"Penang" frigate: sundry expenses defrayed upon this ship's arrival in England	2,581	—	—
Interest at different rates, from 1st November in each year to 30th April 1821	—	1,145	—
Total	—	—	3,726
"Minden," built at Bombay:			
1807-8, Rupees 32,063, at 2s. 3d. the rupee	£3,607	—	—
1808-9, .. 1,43,133	16,103	—	—
1809-10, .. 2,30,873	25,973	—	—
1810-11, .. 22,913	2,577	—	—
Interest at different rates, from 1st November in each year to 30th April 1821	48,260	—	—
Total	—	39,734	—
87,994			

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Appendix, No. 41—continued.

VI.
CLAIMS.

Company's
Claims on
Government.

Expense of building Ships—continued.	PRINCIPAL.	INTEREST.	TOTAL.
“ Cornwallis,” built at Bombay :			
August 1811 to July 1813 :	£.	£.	£.
Rupees 3,96,361, at 2s. 3d. the rupee	44,591		
Interest at different rates, from 1st February in each year to 30th April 1821	—	23,727	
Total	—	—	68,318.
“ Timbers and Planks,” for building a 74-gun Ship sent to England per “ Cornwallis :			
January to November 1813 :			
Rupees 77,774, at 2s. 3d. the rupee	8,750		
Interest at 6 per cent. to 30th April 1821	—	4,114	
Total	—	—	12,864.
“ Wellesley,” built at Bombay :			
May 1813 to April 1815 :			
Rupees 3,37,672, at 2s. 3d. the rupee	37,988		
Interest at 6 per cent. from 1st Sept. 1814 to 30th April 1821	—	16,145	
Total	—	—	54,133.
Brig “ Victor,” built at Bombay :			
January to November 1814 :			
Rupees 54,834, at 2s. 3d. the rupee	6,169		
Interest at 6 per cent. from 1st June 1814 to 30th April 1821	—	2,560	
Total	—	—	8,729.
“ Timbers and Planks,” for building a 74-gun Ship sent to Europe :			
May 1814 to April 1815 :			
Rupees 80,400, at 2s. 3d.	9,045		
Interest at 6 per cent. from 1st Nov. 1814 to 30th April 1821	—	3,528	
Total	—	—	12,573.
Brigantine “ Sphynx,” built at Bombay :			
March 1814 to January 1815 :			
Rupees 34,277, at 2s. 3d. the rupee	3,856		
Interest at 6 per cent. from 1st Sept. 1814 to 30th April 1821	—	1,544	
Total	—	—	5,400.
“ Amphitríte ” frigate, built at Bombay :			
July 1814 to April 1816 :			
Rupees 1,91,547, at 2s. 3d. the rupee	21,549		
Interest at 6 per cent. from 1st December in each year to 30th April 1821	—	7,538	
Total	—	—	29,087

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VI.
CLAIMS.
Company's
Claims on
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	PRINCIPAL.	INTEREST.	TOTAL.
Expense of building Ships—continued.			
“Melville,” built at Bombay:			
March 1815 to March 1817:	£.	£.	£.
Rupees 3,60,261, at 2s. 3d. the rupee	40,529		
Interest at 6 per cent. from 1st September in each year to 30th April 1821	—	12,051	
Total	—	—	52,580
Brig “Zebra,” built at Bombay:			
May 1814 to November 1815:			
Rupees 59,091, at 2s. 3d. the rupee	6,648		
Interest at 6 per cent. from 1st February 1815 to 30th April 1821	—	2,493	
Total	—	—	9,141
Brigantine “Cameleon,” built at Bombay:			
February 1815 to January 1816:			
Rupees 35,273, at 2s. 3d. the rupee	3,968		
Interest at 6 per cent. from 1st Aug. 1815 to 30th April 1821	—	1,369	
Total	—	—	5,337
“Trincomalee” frigate, built at Bombay:			
October 1814 to October 1817:			
Rupees 2,11,448, at 2s. 3d. the rupee	23,788		
Interest at 6 per cent. to 30th April 1821	—	5,989	
Total	—	—	29,777
“Timbers and Planks” for building a 74-gun Ship, sent home per “Melville:”			
December 1816 to May 1817:			
Rupees 74,850, at 2s. 3d. the rupee	8,421		
Interest at 6 per cent. from 1st March 1817 to 30th April 1821	—	2,104	
Total	—	—	10,525
“Malabar,” built at Bombay:			
February 1817 to January 1819:			
Rupees 3,82,599, at 2s. 3d. the rupee	43,043		
Interest at 6 per cent. from 1st August in each year to 30th April 1821	—	8,247	
Total	—	—	51,290
Expense of Building Ships, &c. .. £	383,346	200,409	583,746

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Appendix, No. 41—continued.

VI.
CLAIMS.

Company's
Claims on
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Expense of building Ships—continued.	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
Deduct, Bills drawn by the Naval Commissioner, via			
On account of the ship "Cornwallis," Rupees 3,79,321, at 2s. 3d. the rupee	42,674		
Interest at 6 per cent. from the 27th August 1814, when the bill was paid, to 30th April 1821	—	17,096	
Total	—	—	59,770
On account of "Timbers and Planks" for building a 74-gun ship sent to Europe in the "Cornwallis," Rupees 76,599, at 2s. 3d. the rupee	8,617		
Interest at 6 per cent. from 8th September 1814, when the bill was paid, to 30th April 1821	—	3,436	
Total	—	—	12,053
On account of the "Wellesley," Rupees 3,41,457, at 2s. 3d. the rupee	38,414		
Interest at 6 per cent. from the 29th March 1816, when the bill was paid, to 30th April 1821	—	11,727	
Total	—	—	50,141
On account of the "Victor," Rupees 54,500, at 2s. 3d. ..	6,131		
Interest at 6 per cent. from 27th September 1815, when the bill was paid, to 30th April 1821	—	2,056	
Total	—	—	8,187
On account of the "Sphynx," Rupees 34,591, at 2s. 3d. ..	3,892		
Interest at 6 per cent. from 29th March 1816, when the bill was paid, to 30th April 1821	—	1,185	
Total	—	—	5,076
On account of the "Zebra," Rupees 58,054, at 2s. 3d. ..	6,531		
Interest at 6 per cent. from 16th October 1816, when the bill was paid, to 30th April 1821	—	1,780	
Total	—	—	8,311
On account of the "Cameleon," Rupees 35,039, at 2s. 3d. ..	3,942		
Interest at 6 per cent. from 15th February 1817, when the bill was paid, to 30th April 1821	—	994	
Total	—	—	4,936
On account the "Trincomalee," Rupees 1,77,540, at 2s. 3d. ..	19,973		
Interest at 6 per cent. from the payment of the bills to the 30th April 1821	—	2,563	
Total	—	—	22,536
On account the "Malabar," Rupees 2,88,910, at 2s. 3d. ..	32,502		
Interest at 6 per cent. from the payment of the bills to 30th April 1821	—	3,223	
Total	—	—	35,725
	162,675	44,060	206,735
TOTAL Expense of Building Ships in India for His Majesty's Service, in excess of Repayments .. } £	220,671	156,340	377,011

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VI.
CLAIMS.
Company's
Claims on
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	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
MISCELLANEOUS CHARGES, viz.			
Payments in England for Passage of Troops, Freight of Stores, &c.:			
Season 1795	12,809		
Interest at £4. 14s. 3d. per cent. from 1 May 1796 to 30 April 1821	—	15,090	
Total	—	—	27,899
Season 1796	2,662		
Interest at £5. 19s. 9½d. per cent. from 1 May 1797 to 30 April 1821	—	3,829	
Total	—	—	6,491
Season 1798	1,333		
Interest at £5. 6s. 2½d. per cent. from 1 May 1799 to 30 April 1821	—	1,558	
Total	—	—	2,891
Season 1801	3,736		
Interest at £3. 18s. 1¾d. per cent. from 1 May 1802 to 30 April 1821	—	2,774	
Total	—	—	6,510
Season 1807	2,362		
Interest at £4. 14s. 6½d. per cent. from 1 May 1808 to 30 April 1821	—	1,453	
Total	—	—	3,815
Season 1808	5,079		
Interest at £4. 12s. 10d. per cent. from 1 May 1809 to 30 April 1821	—	2,827	
Total	—	—	7,906
Season 1809	365		
Interest at £4. 4s. 2¾d. per cent. from 1 May 1810 to 30 April 1821	—	169	
Total	—	—	534
Season 1810	5,156		
Interest at £4. 14s. 11d. per cent. from 1 May 1811 to 30 April 1821	—	2,448	
Total	—	—	7,604
Season 1811	8,477		
Interest at £5. 5s. 7d. per cent. from 1 May 1812 to 30 April 1821	—	3,955	
Total	—	—	12,432
Season 1812	2,401		
Interest at £5. 10s. 6d. per cent. from 1 May 1813 to 30 April 1821	—	1,058	
Total	—	—	3,459
Season 1813	9,558		
Interest at £4. 19s. 1½d. per cent. from 1 May 1814 to 30 April 1821	—	3,317	
Total	—	—	12,875
Season 1814	7,923		
Interest at £5. 12s. 4¾d. per cent. from 1 May 1815 to 30 April 1821	—	2,671	
Total	—	—	10,594

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Appendix, No. 41—continued.

VI.
CLAIMS.

Company's
Claims on the
Government.

	PRINCIPAL,	INTEREST.	TOTAL.
	£.	£.	£.
<i>Miscellaneous Charges—continued.</i>			
Season 1815	9,818		
Interest at £4. 16s. 8d. per cent. from 1 May 1816 to 30 April 1821	—	2,374	
Total	—	—	12,192
Season 1816	2,466		
Interest at £3. 18s. 1d. per cent. from 1 May 1817 to 30 April 1821	—	385	
Total	—	—	2,851
Season 1817	6,801		
Interest at £4. 10s. 10½d. per cent. from 1 May 1818 to 30 April 1821	—	911	
Total	—	—	7,712
Year 1818-19	2,284		
Interest at £4. 10s. 10½d. per cent. from 1 Nov. 1818 to 30 April 1821	—	260	
Total	—	—	2,544
Year 1819-20	1,903		
Interest at £4. 5s. 9d. per cent. from 1 Nov. 1819 to 30 April 1821	—	122	
Total	—	—	2,025
Year 1820-21	3,128		
Interest at £4. 5s. 3½d. per cent. from 1 Nov. 1820 to 30 April 1821	—	67	
Total	—	—	3,195
	88,261	45,268	133,529
Add,			
September 1803, Stores delivered from a Company's Ship to His Majesty's Ship Sceptre, at Rio Janeiro	82		
Interest at £5. 2s. 5d. per cent. from 1 October 1803 to 30 April 1821	—	76	
Total	—	—	158
1805-6:			
Stores delivered, from Company's Ships to King's Ships at the Cape, St. Salvador, and Madeira	1,735		
Interest at £4. 19s. 7d. per cent. from 1 March 1806 to 30 April 1821	—	1,313	
Total	—	—	3,048
TOTAL Payments for Passage of Troops	£ 90,078	46,657	136,735

Appendix, No. 41—*continued.*

VI.
CLAIMS.
Company's
Claims on
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OVERCHARGE in VICTUALLING-OFFICE CLAIMS, as in the Account before the Committee of the House of Commons in 1828:	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
Advance of 30 per cent. included in those claims to be relinquished by order of the Lords of the Treasury	12,270	6,233	18,503
Deduct:			
Charges omitted in former Account	2,221	486	2,707
Also, charges since made for periods prior to March 1808 ..	1,293	381	1,674
Balance 1 March 1808	8,756	5,366	14,122
Interest at £4. 14s. 6d. per cent. from 1 March 1808 to 30 April 1821	—	5,449	5,449
Total	—	—	5,449
TOTAL Overcharge in Victualling-Office Claims .. £	8,756	10,815	19,571
SUNDRY PAYMENTS in ENGLAND, viz.:			
In 1812	636		
Interest at £5. 5s. 7d. per cent. from 1 July 1812 to 30 April 1821	—	296	
Total	—	—	932
In 1813	3,014		
Interest at £5. 10s. 6d. per cent. from 1 July 1813 to 30 April 1821	—	1,304	
Total	—	—	4,318
In 1814	450		
Interest at £4. 19s. 1½d. per cent. from 1 July 1814 to 30 April 1821	—	152	
Total	—	—	602
In 1815	2,323		
Interest at £5. 12s. 4½d. per cent. from 1 July 1815 to 30 April 1821	—	761	
Total	—	—	3,084
In 1816	195		
Interest at £4. 16s. 8d. per cent. from 1 July 1816 to 30 April 1821	—	46	
Total	—	—	241
In 1818	1,558		
Interest at £4. 4s. 10½d. per cent. from 1 July 1818 to 30 April 1821	—	201	
Total	—	—	1,759
In 1819	93		
Interest at £4. 5s. 9d. per cent. from 1 July 1819 to 30 April 1821	—	7	
Total	—	—	100
In 1820	2,405		
Interest at £4. 5s. 3½d. per cent. from 1 July 1820 to 30 April 1821	—	85	
Total	—	—	2,490
TOTAL Sundry Payments in England .. £	10,674	2,854	13,526

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Company's
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	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
EXPENSES incurred by the CAPTURE of TRANQUEBAR, in 1808 :			
In 1809-10	7,422		
Interest at 6·353 per cent. from 1 November 1809 to 30 April 1821	—	5,422	
Total	—	—	12,844
In 1810-11	12,905		
Interest at 5·971 per cent. from 1 November 1810 to 30 April 1821	—	8,091	
Total	—	—	20,996
In 1811-12	4,068		
Interest at 6·3 per cent. from 1 November 1811 to 30 April 1821	—	2,435	
Total	—	—	6,503
In 1812-13	3,034		
Interest at 6·025 per cent. from 1 November 1812 to 30 April 1821	—	1,554	
Total	—	—	4,588
In 1813-14	6,415		
Interest at 6 per cent. from 1 November 1813 to 30 April 1821	—	2,887	
Total	—	—	9,302
In 1814-15	4,786		
Interest at 6 per cent. from 1 November 1814 to 30 April 1821	—	1,867	
Total	—	—	6,653
In 1815-16	2,726		
Interest at 6 per cent. from 1 November 1815 to 30 April 1821	—	900	
Total	—	—	3,626
	41,356	23,156	64,512
Deduct :			
In 1808-9 Amount received in excess of Supplies	2,343		
Interest at 7·58 per cent. from 1 November 1808 to 30 April 1821	—	2,220	
Total	—	—	4,563
TOTAL Expenses on account of Tranquebar	£ 39,013	20,936	59,949
TOTAL Amount of Miscellaneous Charges	£ 148,521	81,260	229,781
TOTAL Amount of the Company's Claims	£ 11,277,839	7,271,220	18,549,059

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CLAIMS.

Appendix, No. 41—continued.

Government
Claims on the
Company.

AN ABSTRACT STATEMENT of the CLAIMS of His Majesty's GOVERNMENT upon the EAST-INDIA COMPANY for Advances on account of SUPPLIES, and for Charges on account of King's Troops employed in India, &c. &c., with Interest calculated thereon to 30 April 1821.

	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
1810:			
Loan in Exchequer Bills	1,500,000		
Interest on £1,000,000, at 3 per cent. per diem, from 1 July 1810, when the bills were received, to 30 April 1821			£494,625
Interest on £500,000, at ditto ditto from 12 Jan. 1811, when the bills were received, to 30 April 1821			235,063
Total	—	729,688	2,229,688
	£ 1,500,000	729,688	2,229,688
EXPENSE OF RECRUITS TRANSFERRED TO THE COMPANY:			
1799	6,550		
Interest at £5. 6s. 6½d. per cent. per annum from 1 July 1799 to 30 April 1821		7,592	
Total	—	—	14,142
1800	5,775		
Interest at £4. 14s. 2½d. per cent. from 1 July 1800 to 30 April 1821		5,667	
Total	—	—	11,442
1801	12,400		
Interest at £5. 5s. 5¼d. per cent. from 1 July 1801 to 30 April 1821		12,967	
Total	—	—	25,367
1802	7,000		
Interest at £3. 18s. 1¾d. per cent. from 1 July 1802 to 30 April 1821		5,151	
Total	—	—	12,151
1803	9,857		
Interest at £5. 2s. 5d. per cent. from 1 July 1803 to 30 April 1821		9,003	
Total	—	—	18,860
1804	13,620		
Interest at £5. 9s. 2¼d. per cent. from 1 July 1804 to 30 April 1821		12,519	
Total	—	—	26,139
1805	25,764		
Interest at £5. 3s. 2¼d. per cent. from 1 July 1805 to 30 April 1821		21,045	
Total	—	—	46,809

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Appendix, No. 41—*continued.*

VI.
CLAIMS.

Government
Claims on the
Company.

	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
<i>Expense of Recruits, &c.—continued.</i>			
1806	17,036		
Interest at £4. 19s. 7d. per cent. per annum, from 1 July 1806 to 30 April 1821	—	12,578.	
Total	—	—	29,614
1807	26,371		
Interest at £4. 14s. 7d. per cent. per annum, from 1 July 1807 to 30 April 1821	—	17,252	
Total	—	—	43,623
1808	32,048		
Interest at £4. 14s. 6½d. per cent. from 1 July 1808 to 30 April 1821	—	19,437	
Total	—	—	51,485
1809	19,328		
Interest at £4. 12s. 10d. per cent. from 1 July 1809 to 30 April 1821	—	10,614	
Total	—	—	29,937
1810	26,829		
Interest at £4. 4s. 2½d. per cent. per annum, from 1 July 1810 to 30 April 1821	—	12,238	
Total	—	—	39,067
1811	39,119		
Interest at £4. 14s. 11d. per cent. from 1 July 1811 to 30 April 1821	—	18,258	
Total	—	—	57,377
1812	56,649		
Interest at £5. 5s. 7d. per cent. from 1 July 1812 to 30 April 1821	—	26,418	
Total	—	—	83,067
1813	48,444		
Interest at £5. 10s. 6d. per cent. from 1 July 1813 to 30 April 1821	—	20,969	
Total	—	—	69,413
1814	13,509		
Interest at £4. 19s. 1½d. per cent. from 1 July 1814 to 30 April 1821	—	5,253	
Total	—	—	20,762

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VI.
CLAIMS.
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Company.

		PRINCIPAL.	INTEREST.	TOTAL.
		£.	£.	£.
<i>Expense of Recruits, &c.—continued.</i>				
1815 ..	Interest at £5. 12s. 4½d. per cent. from 1 July 1815 to 30 April 1821	18,124	—	—
1821 ..	.. .. .	—	5,940	—
	Total	—	—	24,064
1816 ..	Interest at £4. 16s. 8d. per cent. from 1 July 1816 to 30 April 1821	3,095	—	—
1821 ..	.. .. .	—	724	—
	Total	—	—	3,819
Total Expense of Troops transferred to the Company .. £		383,513	223,625	607,138
Amount received from Government, April 1813 .. £2,000,000				
Deduct, for Charge of Remittance to India, 7.058 per cent. 141,160		1,858,840		
Interest at 6 per cent. from 1 May 1813 to 30 April 1821		—	892,243	—
	Total	—	—	2,751,083
		£ 1,858,840	892,243	2,751,083
NET PROCEEDS OF THE CARGOES OF THE "WYNDHAM" AND "CEYLON," RECEIVED FROM THE MAURITIUS:				
February 1812	Interest at £5. 5s. 7d. per cent. per annum, from 1 March 1812 to 30 April 1821	11,646	—	—
1821 .. .. .	.. .. .	—	5,637	—
	Total	—	—	17,283
October 1812	Interest at £5. 5s. 7d. per cent. from 1 Nov. 1812 to 30 April 1821	9,746	—	—
1821 .. .. .	.. .. .	—	4,373	—
	Total	—	—	14,119
November 1812	Interest at £5. 5s. 7d. per cent. from 1 Dec. 1812 to 30 April 1821	28,042	—	—
1821 .. .. .	.. .. .	—	12,458	—
	Total	—	—	40,500
February 1813	Interest at £5. 10s. 6d. per cent. from 1 March 1813 to 30 April 1821	11,734	—	—
1821 .. .. .	.. .. .	—	5,293	—
	Total	—	—	17,027
May 1813	Interest at £5. 10s. 6d. per cent. from 1 June 1813 to 30 April 1821	24,403	—	—
1821	—	10,672	—
	Total	—	—	35,075

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VI.
CLAIMS.

Government
Claims on the
Company.

	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
Net proceeds of the Cargoes of the "Wyndham" and "Ceylon"— <i>continued.</i>			
September 1813	17,652		
Interest at £5. 10s. 6d. per cent. per annum from 1 Oct. 1813 to 30 April 1821	—	7,395	
Total	—	—	25,047
Total Net Proceeds of the Cargoes of the "Wyndham" and "Ceylon"	103,223	45,828	149,051
Deduct, Expenses incurred in England	3,783		
Interest to 30 April 1821	—	1,690	
Total	—	—	5,473
Net Proceeds of the Cargoes of the "Wyndham" and "Ceylon"	} 99,440	44,138	143,578
Bill drawn by agents for captors of Java on Bengal in favour of Government, and endorsed to the Company	191,787		
Interest at 6 per cent. per annum, from 15 February 1817 to 30 April 1821	—	48,426	
Total	—	—	240,213
Exchequer Bills received from Government in April 1816 £ 387,145			
Deduct, for charge of remittance to India, at 7.058 per cent. 27,325			
Interest at 6 per cent. per annum from 1 Sept. 1816 (when the bills were received) to 30 April 1821	359,820	100,750	
Total	—	—	460,570
1816-17			
Received by the Supra-Cargoes at Canton, from the Royal Spanish Philippine Company, Dollars 100,000, or Sa. Rs. 2,03,692 £23,628			
Mint Produce of Bullion, per His Majesty's Ships Conway, Iphigenia, Towey, Magicienne, Bacchus and Challenger, Sa. Rs. 76,99,554, or 893,148			
Interest at 6 per cent. per annum from 1 Nov. 1816 to 30 April 1821	916,776	247,531	
Total	—	—	1,164,307

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Appendix, No. 41—continued.

VI.
CLAIMS.
Government
Claims on the
Company.

BILLS RECEIVED FROM THE DUTCH GOVERNMENT ON ACCOUNT OF JAVA.	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
1817	25,000		
Interest at £3. 18s. 1d. per cent. per annum from 11 July 1817 to 30 April 1821	—	3,714	
Total	—	—	28,714
1818	51,541		
Interest at £4. 10s. 10 $\frac{3}{4}$ d. per cent. from 15 June 1818 to 30 April 1821	—	6,733	
Total	—	—	58,274
1818	35,950		
Interest at £4. 10s. 10 $\frac{3}{4}$ d. per cent. from 11 July 1818 to 30 April 1821	—	4,469	
Total	—	—	39,519
1818	86,592		
Interest at £4. 5s. 9d. per cent. from 4 January 1819 to 30 April 1821	—	8,620	
Total	—	—	95,212
1819	86,591		
Interest at £4. 5s. 9d. per cent. from 3 July 1819 to 30 April 1821	—	6,776	
Total	—	—	93,367
1819-20	20,652		
Interest from their several dates of receipt to the 30 April 1821	—	1,153	
Total	—	—	21,805
1820-21	42,086		
Interest at £4. 5s. 3 $\frac{3}{4}$ d. per cent. from 1 Nov. 1820 to 30 April 1821	—	898	
Total	—	—	42,984
Total Amount of Bills from the Dutch Government	£ 347,512	32,363	379,875

(continued on next page.)

Appendix, No. 41—continued.

VI.
CLAIMS.
Government
Claims on the
Company.

		PRINCIPAL.	INTEREST.	TOTAL.
PAY-OFFICE CLAIMS:		£.	£.	£.
1808	Interest at £4. 14s. 6 ¹ / ₄ d. per cent. per annum, from 1st July 1808 to 30th April 1821	326,203	—	—
	Total	—	197,845	524,048
1809	Interest at £4. 12s. 10d. per cent. from 1st July 1809 to 30th April 1821	281,843	—	—
	Total	—	154,802	436,645
1810	Interest at £4. 4s. 2 ³ / ₄ d. per cent. from 1st July 1810 to 30th April 1821	306,217	—	—
	Total	—	141,717	447,934
1811	Interest at £4. 14s. 11d. per cent. from 1st July 1811 to 30th April 1821	278,637	—	—
	Total	—	130,034	408,67
1812	Interest at £5. 5s. 7d. per cent. from 1st July 1812 to 30th April 1821	292,069	—	—
	Total	—	136,198	428,267
1813	Interest at £5. 10s. 6d. per cent. from 1st July 1813 to 30th April 1821	278,013	—	—
	Total	—	120,321	398,334
1814	Interest at £4. 19s. 1 ¹ / ₂ d. per cent. from 1st July 1814 to 30th April 1821	233,781	—	—
	Total	—	79,177	312,958
1815	Interest at £5. 12s. 4 ³ / ₄ d. per cent. from 1st July 1815 to 30th April 1821	312,166	—	—
	Total	—	102,334	414,500
1816	Interest at £4. 16s. 8d. per cent. from 1st July 1816 to 30th April 1821	249,030	—	—
	Total	—	58,175	307,205

VI.
CLAIMS.
Government
Claims on the
Company.

		PRINCIPAL.	INTEREST.	TOTAL.
		£.	£.	£.
<i>Pay-Office Claims—continued.</i>				
1817 ..	Interest at £3. 18s. 1d. per cent. from 1st July 1817 to 30th April 1821	262,585	—	—
	Total	—	39,299	301,884
1818 ..	Interest at £4. 10s. 10 $\frac{1}{2}$ d. per cent. from 1st July 1818 to 30th April 1821	267,864	—	—
	Total	—	34,493	302,357
1819 ..	Interest at £4. 5s. 9d. per cent. from 1st July 1819 to 30th April 1821	267,838	—	—
	Total	—	21,054	288,892
1820 ..	Interest at £4. 5s. 3 $\frac{1}{2}$ d. per cent. from 1st July 1820 to 30th April 1821	208,446	—	—
	Total	—	7,409	215,855
TOTAL of Pay-Office Claims £		3,564,692	1,222,858	4,787,550
<i>MISCELLANEOUS CLAIMS:</i>				
1807-8 :	Expense of conveying 47th Foot from the Cape to Madras, also on account of a detachment of the 72d ditto	19,750	—	—
	Interest at £4. 14s. 6 $\frac{1}{4}$ d. per cent. from 1st February 1808 to 30th April 1821	—	12,367	—
	Total	—	—	32,117
	Provision Stores supplied to King's Troops on their embarkation from the Cape for India, between September and November 1802	7,512	—	—
	Interest at £5. 2s. 5d. per cent. from 1st January 1803 to 30th April 1821	—	7,051	—
	Total	—	—	14,563
1807 :	Ordnance and Stores delivered at Colombo and from King's Ships for the Company's Service	3,322	—	—
	Interest at £4. 14s. 7d. per cent. from 1st July 1807 to 30th April 1821	—	2,173	—
	Total	—	—	5,495

(continued on next page.)

Appendix, No. 41—continued.

VI.
CLAIMS.

Government
Claims on the
Company.

		PRINCIPAL.	INTEREST.	TOTAL.
Miscellaneous Claims—continued.				
		£.	£.	£.
1811:				
	Ordnance and Stores supplied to the Company at Ceylon for Java Expedition	4,800		
	Interest at £5. 5s. 7d. per cent. from 1st July 1812 to 30th April 1821	—	2,238	
	Total	—	—	7,038
1815:				
	Value of His Majesty's Naval Hospital at Madras, transferred to the Company	8,000		
	Interest at 6 per cent. from 1st Feb. 1816 to 30th April 1821	—	2,520	
	Total	—	—	10,520
1817 and 1820:				
	Payments by His Majesty's Government for Recruits, transferred to the Company	7,692		
	Interest at various rates to 30th April 1821	—	691	
	Total	—	—	8,383
1808 and 1820:				
	Victualling-Office Claims for sundry Stores supplied to the Company	9,970		
	Interest at various rates to 30th April 1821	—	2,728	
	Total	—	—	12,698
1801 and 1818:				
	Payments of Passages of Officers to join King's Regiments in India; also for accommodation of Company's Troops in King's Barracks; supplies of Stores, &c.	8,514		
	Interest at various rates to 30th April 1821	—	3,513	
	Total	—	—	12,027
	TOTAL Miscellaneous Claims	£ 69,560	33,281	102,841
	TOTAL Amount of Claims of His Majesty's Government	£ 9,291,940	3,574,903	12,866,843

VI.
CLAIMS.
Government
and the
Company.

A STATEMENT of the CLAIMS of the EAST-INDIA COMPANY on His Majesty's GOVERNMENT ;
both sides of the Account,

		PRINCIPAL.	INTEREST.	TOTAL.
		£.	£.	£.
CLAIMS OF THE EAST-INDIA COMPANY :				
BALANCE due on former Account, for Ceylon and the Eastern Islands; 1 March 1808		1,020,184	952,800	1,972,984
Further Interest, to 30 April 1821		—	1,208,918	1,208,918
				3,181,902
EASTERN ISLANDS ..	{ For the expenses on account of these Islands, in consequence of their capture in 1795-6, from 1806-7 to 1819-20 .. }	219,004	180,854	399,858
CEYLON	{ For supplies from India to this settlement, and expenses in England for tonnage, &c., after deducting the value of cinnamon received, 1807-8 to 1819-20 }	485,181	167,923	653,104
CAPE of GOOD HOPE	{ For supplies, &c., 1806 to 1808, and 1819-20 }	91,054	101,114	192,168
STORES to H. M. SHIPS in India	{ Ditto, from 1806-7 to 1818-19 .. }	199,967	143,156	343,123
EXPEDITION to the French Islands ..	{ For supplies, expenses, bills drawn, &c., 1809-10 to 1819-20 }	3,432,826	1,808,094	5,240,920
EXPEDITION to Java ..	{ For ditto, 1810-11 to 1817-18 .. }	4,061,663	1,940,170	6,001,833
EXPEDITION to the Moluccas	{ For ditto, after crediting for spices received, for 1810 to 1821 }	91,921	205,038	296,959
DIPLOMATIC EXPENSES incurred in Persia ..	{ From 1811 to 1817 }	171,975	83,235	255,210
ADVANCES for the Naval Service of Government in India ..	{ Advances from 1811-12 to 1816-17 .. }	183,945	116,128	300,073
EXTRA EXPENSES at St. Helena	{ From October 1815 to 30 April 1821 .. }	950,927	126,190	1,077,117
EXPENSE of Building SHIPS of WAR in India for the Public	{ From 1806-7 to 1818 }	220,671	156,340	377,011
MISCELLANEOUS CHARGES, on sundry Accounts		148,521	81,260	229,781
TOTAL AMOUNT OF COMPANY'S CLAIMS		£ 11,277,839	7,271,220	18,549,059

Note.—The foregoing Account includes all the Claims of the Company, upon the Public, as well for in England; no part of which were included in Statement No. 2 of the Revenues and Charges of India settled upon the terms stated in the Treasury Minutes of 28th May and 7th June 1822, which were

East-India House,
18 October 1831.

(Errors excepted.)

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 325

—No. 41—continued.

and of the CREDITS claimed by His Majesty's Government: with INTEREST calculated on to the 30th April 1821.

VI.
CLAIMS.
—
Government
and the
Company.

CLAIMS OF HIS MAJESTY'S GOVERNMENT:	PRINCIPAL.	INTEREST.	TOTAL.
	£.	£.	£.
Loan in Exchequer Bills in 1810	1,500,000	729,688	2,229,688
Charge of recruits transferred to the Company by Government from 1799 to 1816	383,513	223,625	607,138
Amount received from Government, April 1813	1,858,840	892,243	2,751,083
Net Proceeds of the cargoes of the "Wyndham" and "Ceylon," received from the Mauritius	99,440	44,138	143,578
Bills drawn by the agents for captors of Java on Bengal in favour of Government, endorsed by Government to the Company .. }	191,787	48,426	240,213
Exchequer Bills received in August 1816	359,820	100,750	460,570
Bullion consigned to India by Government in Bengal, in 1816-17 ..	916,776	247,531	1,164,307
Bills on the Dutch Government in favour of the Company on account of Java, received in 1817 to 1821	347,512	32,363	379,875
Pay-office Claims from 1808 to 1820, inclusive	3,564,692	1,222,858	4,787,550
Miscellaneous Claims on sundry Accounts	69,560	33,281	102,841
Total Amount of Claims of His Majesty's Government	9,291,940	3,574,903	12,866,843
Balance in favour of the East-India Company	1,985,899	3,696,317	5,682,216
	£ 11,277,839	7,271,220	18,549,059

Advances and Supplies made at the several Presidencies in India, as for Advances and Supplies furnished from 1809-10 to 1827-28, printed by order of the House of Commons, 9th Feb. 1830. It was finally printed by order of the House of Commons, 26th June 1822.

JAMES C. MELVILL,
Aud. of India Accts.

VII.
POPULATION,

&c.

A RETURN of the POPULATION of the BRITISH TERRITORIES in India, under the different Heads of Presidencies, Provinces, and Districts; and specifying the Area in British Miles of each Presidency, Province, and District respectively, for any Two Years, for which a Census or Estimate may have been taken, in so far as the same can be made out.

The Records of the India Governments, at the East-India House, do not contain Materials for a literal compliance with the Order. The following Statements have been compiled from such Documents as have been received from India.

STATEMENT OF THE EXTENT AND POPULATION OF BRITISH INDIA.

BENGAL PRESIDENCY:—LOWER PROVINCES.

DIVISION and DISTRICT.	Extent of each District in English Square Miles.	Population in 1814.	Population in 1822.	DIVISION and DISTRICT.	Extent of each District in English Square Miles.	Population in 1814.	Population in 1822.	
CALCUTTA:				MOORSHEDABAD:				
Burdwan ..	2,000	There are not any documents at the East-India House from which the Population of these Provinces, in the year 1814, or in any year prior to 1822, can be stated.	1,187,580	Bhaugulpore ..	7,270	There are not any documents at the East-India House from which the Population of these Provinces, in the year 1814, or in any year prior to 1822, can be stated.	797,790	
Jungle Mehals ..	6,990		1,304,740	Purnea	7,460		1,362,165	
Midnapore ..	8,260		1,914,060	Dinagepore ..	5,920		2,341,420	
Cuttack	9,040		1,984,620	Rungpore ..	7,856		1,340,350	
Jessore	5,180		1,183,590	Rajeshahye ..	3,950		4,087,155	
Nuddea	3,105		1,187,160	Beerbhoom ..	3,870		1,267,065	
Hooghly	2,260		1,239,150	Moorshedabad..	1,870		762,690	
Twenty-four Pergunnahs ..	3,610		599,595	DACCA:				
Suburbs of Calcutta	1,105		360,360	Dacca	1,870		512,385	
Calcutta City	7		265,000	Dacca Jelalpore ..	2,585		588,375	
PATNA:				Tipperah	6,830		1,372,260	
Ramghur	22,430		2,252,985	Chittagong	2,980		700,800	
Behar	5,235		1,340,610	Backergunge ..	2,780		686,640	
Tirhoot	7,732		1,697,700	Sylhet	3,532		1,083,720	
Sarun	5,760	1,464,075	Mymensing	6,998	1,454,670			
Shahabad	4,650	908,850	TOTAL					
Patna	667	255,705			153,802	37,503,265		

Remarks.—The statement of the Population of these Provinces is given on the authority of a Memorandum appended to the Police Report of Mr. Henry Shakespeare, Superintendent of Police in the Lower Provinces, in the year 1822; on which the Bengal Government, in their letter to the Court of Directors, dated the 3d of November 1826, observed, "Its accuracy cannot be confidently relied on, but the calculations are probably not far wide of the truth." The extent of these Districts in square miles has been ascertained by measurement on a manuscript map of India.

(continued on next page.)

Appendix, No. 42—continued.

VII.
POPULATION,
&c.
—
Bengal
Territory and
Population.

BENGAL PRESIDENCY, UPPER OR WESTERN PROVINCES.

DIVISION and DISTRICT.	Extent of each District in English Square Miles.	Population in 1844.	Population in 1826.	REMARKS.			
BENARES:							
Allahabad	2,650	There are not any Documents at the East-India House from which the Population of these Provinces in 1814 can be stated.	32,206,806	The Total Amount of the Population of these Provinces is given on the authority of a statement made by Mr. Walter Ewer, the Superintendent of Police in the Western Provinces, in his Police Report for the year 1826, paragraph 166. Mr. Ewer offers this statement as a rough calculation founded on an actual enumeration of the villages in these Provinces, and a partial enumeration of the houses. The extent in square miles has, as in the preceding instance, been ascertained by measurement.			
Futtehpore	1,780						
Bundelcund, N. and S.	4,680						
Benares	350						
Ghazeepore	2,850						
Goruckpore	9,520						
Juanpore	1,820						
Azinghur	2,240						
Mirzapore	3,650						
BAREILLY:							
Agra	3,500						
Allyghur	3,400						
Furruckabad	1,850						
Bareilly	6,900						
Shahjehanpore	1,420						
Seharunpore	3,800						
Meerut	2,250						
Cawnpore	2,650						
Etawah	3,450						
Moradabad	5,800						
Bolundshuhur	1,950						
	66,510	TOTAL	32,206,806				

EXTENT of TERRITORIES immediately under the BENGAL GOVERNMENT, of the Population of which there are no Returns.

	Square Miles.
Ceded Districts on the Nerbudda	29,800
Districts ceded by the Rajah of Berar in 1826	55,900
TOTAL SQUARE MILES	85,700

FORT ST. GEORGE PRESIDENCY.

DISTRICT.	Extent of each District in English Square Miles.	Population in 1814.	Population in 1823.	REMARKS.
Ganjam	6,400	There are not any Documents at the East-India House from which the Population of these Districts, in the year 1814, can be stated.	332,015	The Statement of the Population of these Provinces is given on the authority of the official Reports of a Census taken by the Collectors of the several Districts, and by the Superintendent of Police at the Presidency for the town of Madras, in obedience to a Circular Order, dated the 28th of January 1822, on which documents the Board of Revenue observed as follows: "In the present Census the Population of some of the districts (as Salem) have not been correctly ascertained; though the estimate of the aggregate Population of the Madras Territories is probably near the truth." Their extent in square miles has, as in the preceding instances, been ascertained by measurement.
Vizagapatam, including Chicacole .. }	15,300		772,570	
Rajahmundry	6,050		738,308	
Masulipatam	5,000		529,849	
Guntoor	4,960		454,754	
Vellore	7,930		439,467	
Bellary	12,980		927,857	
Cuddapah	12,970		1,094,460	
Chingleput	3,020		363,129	
Arcot, Northern Division }	13,620		892,292	
Arcot, Southern Division .. .. }					455,020
Salem	8,200		1,075,985	
Tanjore	4,000		901,353	
Trichinopoly	3,000		481,292	
Madura	10,700		601,293	
Shevagunga, including Dindigul and Ramnad .. .. }					186,903
Tinnevelly	5,700		564,957	
Coimbatore	8,280		638,199	
Canara	7,720		657,594	
Malabar	6,060		907,575	
Seringapatam, Fort and Island }	3½	31,512		
Madras, Town and District }	30	462,051		
	141,923½	TOTAL..	13,508,535	

Appendix, No. 42—continued.

BOMBAY PRESIDENCY.

VII.
POPULATION,
&c.

Bombay
Territory and
Population.

DISTRICT.	Extent of each District in English Square Miles.	Population in 1814-15.	Population 1820 to 1823.	REMARKS.
BOMBAY Island; including Colaba and Old Woman's Island	18½	There is not any document at the East-India House from which the Population of Bombay, in the year 1814, can be stated.	162,570	The population of Bombay is here stated on the authority of a Census taken by order of the Government, and certified by Major Dickinson the Inspecting Engineer, and W. A. Tate, Esq. the Revenue Surveyor, A.D. 1826. The extent of the Island has been ascertained by measurement on Captain Tate's Map.
SURAT; comprehending the City and Suburbs; the Town of Randier and the twelve Pergunnahs, which constitute the Collectorate ..	1,350				274,471	454,431	The Population of Surat is here stated on the authority of a Census taken by order of the Government, between the month of November 1815 and April 1816, and certified by John Romer, Esq., the Magistrate of Surat; and of a Report delivered in to the Bombay Government by Captain J. Cruickshank, Revenue Surveyor of the Province of Guzerat, under date the 31st December 1823. The extent of the Collectorate has been ascertained by measurement.
BROACH Collectorate ..	1,600	There are not any documents at the East-India House from which the Population of these Collectorates, in the year 1814, can be stated.	229,527	The Population of these Collectorates is stated on the authority of the Census taken by Captain J. Cruickshank, as above-mentioned. Their extent has been ascertained by measurement.
AHMEDABAD Collectorate ..	4,600		528,073	
HAIIRA Collectorate ..	1,850		484,735	
SOUTHERN CONCAN Collectorate ..	6,770		640,857	The Population of the Southern Concan is stated on the authority of a Census taken by J. H. Pelly, Esq., the Collector, in December 1820. The extent has been ascertained by measurement.
POONA Collectorate	20,870	There are not any documents at the East-India House from which the Population of these Collectorates, in the year 1814, can be stated.	484,717	The Population of these Collectorates is stated on the authority of Mr. Commissioner Chaplin's Report, and of the Reports of the Collectors, which were sent to the Government in 1821. Ahmednuggur, Kandeish and Dharwar, are stated on the authority of Censuses, on which Mr. Chaplin observes: They will, I think, be found very near the truth: but more complete returns are expected. The extent of the Districts has been ascertained by measurement.
AHMEDNUGGUR Collectorate ..			650,000	
KANDEISH Collectorate			417,976	
DHARWAR Collectorate ..			684,193	
The SOUTHERN JANGHEERS ..			778,183	
SATTARA ..	9,950		736,284	
	59,438½	TOTAL	6,251,546	

EXTENT of TERRITORY subject to the Government of Bombay, of which no Returns of the Population can be traced.

Northern Concan,* 5,500 Square Miles.

* In a Report on Education, entered on the proceedings of the 31st December 1829, the Population of the Northern Concan is stated at 387,264; but the same Report gives the Population of Surat at 254,862, being nearly 200,000 less than the number returned by Captain Cruickshank in his Revenue Survey.

VII.

POPULATION,
&c.Appendix, No. 42—*continued.*Prince of Wales'
Island, &c.,
Territory and
Population.

PRESIDENCY OF PRINCE OF WALES' ISLAND, SINGAPORE, and MALACCA; including the Island of Penang, the Island of Singapore; together with the town of Malacca, and the Territory on the Malayan Peninsula, which has been Ceded to the East-India Company.

DISTRICT.	Extent in English Square Miles.	Population in 1814.	Population in 1828.	REMARKS.
PRINCE OF WALES' Island; including Prince of Wales Island, Pulo Seraja, Pulo Reman, and Province Wellesley, on the Malayan Coast	180	There is not any document at the East-India House from which the Population of these places, in the year 1814, can be stated.	57,414	The Population of Prince of Wales' Island is stated on the authority of a Census taken in December 1827, by R. Caunter, Esq., Superintendent of Police. The extent of the Island and District has been ascertained by measurement.
SINGAPORE Island ..	337		15,834	The Population of Singapore is stated on the authority of a Census taken in 1827, by T. G. Bonham, Esq., Superintendent of Police. The extent of the Island has been ascertained by measurement.
MALACCA, Town and District	800		16,878	33,806
	1,317	TOTAL	107,054	

East-India House,
14th September 1831.THOS. FISHER,
Searcher of the Records.

Appendix, No. 42—*continued*.

ABSTRACT STATEMENT of the EXTENT and POPULATION of British India, and of the Extent of the Allied or Protected States, so far as the same has been ascertained.

VII.
POPULATION,
&c.

British India
Territory and
Population.

	Extent in Square Miles.	Population.
BENGAL PRESIDENCY:		
Districts of the Population of which statements have been received:		
Lower Provinces	153,802	37,503,265
Upper or Western Provinces	66,510	32,206,806
FORT ST. GEORGE PRESIDENCY	141,023 $\frac{1}{2}$	13,508,535
BOMBAY PRESIDENCY:		
Districts of the Population of which returns have been received	59,438 $\frac{1}{4}$	6,251,546
PRINCE OF WALES' ISLAND, SINGAPORE, AND MALACCA ..	1,317	107,054
TOTAL	422,990 $\frac{5}{8}$	89,577,206
TERRITORIES of the Population of which no accounts can be traced:		
Under Bengal	85,700	No census.
Under Bombay	5,500	No census.
TOTAL BRITISH TERRITORY	514,190 $\frac{3}{4}$	—
Add, Allied or Protected States (as detailed in page 334) ..	614,610	No census.
GRAND TOTAL: Extent in Square Miles of British Territory in India, and Territories protected by Great Britain	1,128,800 $\frac{3}{4}$	—

East-India House,
Sept. 14, 1831

THOS. FISHER,
Searcher of the Records.

VII.
POPULATION,
&c.
Allied Territory.

Appendix, No. 42—continued.

The following STATEMENT exhibits the computed Extent, in Square Miles, of those Territories on the Continent of India, which have been, by various Treaties, placed under the Protection of, or brought into Alliance with, the East-India Company, so far as can be ascertained.

	Square Miles.
(a) Dominions of the Rajahs of Travancore and Cochin	9,400
(b) Nizam	108,800
(c) Rajah of Mysore	29,750
(d) King of Oude	25,300
(e) Dowlut Rao Scindiah	42,400
(f) The Rajah of Berar, including Nagpore	64,270
(g) Jeswunt Row Holkar	17,600
(h) The Guicowar, including the detached Pergunnahs } belonging to the British in Kattywar and Guzerat }	36,900
(i) Rajah of Koorg	2,230
(k) Nabob of Kurnool	3,500
(l) Rajah of Sikhim	4,400
(m) Nabob of Bhopal	7,360
(n) Rajahs of Sattara, Colapore, Sewuntwarree, and the } principal British Jaghiredars }	21,600
(o) Rajah of Cutch	6,100
(p) Soubedar of Jhansi, Rajah of Duttea and others, com- } monly known as the Bundelcund Chiefs }	19,000
(q) Territories under British protection west of the river Jumna, compre- } hending Jhodpore, Bikanier, Jessulmeer, Khotah, the Seikh Country, } the Hill districts of Sirmoor, and other small States }	165,000
(r) Of Assam Jynteea, Cachar, and Muneepore, the boundaries are so un- } defined that it is difficult to form even an approximation to their super- } ficial contents, but it is estimated at }	51,000
TOTAL	614,610

(a) By Treaties with those Chiefs, concluded in 1788, 1791, 1797, 1805, and 1809.

(b) By Treaties with the Nizam in 1798, 1800, 1804, and 1822.

(c) By Treaties concluded with the Rajah in 1799, 1803, and 1807.

(d) By Treaties with the Nawaub Vizier Saadut Ali, concluded in 1801 and 1802, and with his successors in 1816 and 1825.

(e) By Treaties concluded with him in 1803, 1804, 1805.

(f) By Treaties with the Rajah Sind Saheb, Soubah Ragojee Bhoonlah, in 1803, and with the Rajah of Nagpore in 1816 and 1826.

(g) By Treaty concluded with him in 1805.

(h) By Treaties concluded with him in 1802, 1803, 1805, and 1818.

(i) By Treaties concluded with him in 1790, 1793, and 1799.

(k) In pursuance of the promise made to him by Lord Minto, in a letter dated 15th Feb. 1817.

(l) By a Treaty concluded with the Rajah in 1817, and a Sunnud then granted to him.

(m) By Treaty concluded with him in 1818.

(n) By Treaties concluded with the respective Chiefs in 1819, 1820, and 1825.

(o) By a Treaty concluded with Maharajah Mirza Rao Dessuljee in 1819.

(p) By Treaties concluded with them in 1817 and 1818.

(q) By Treaties concluded with the respective Chiefs of those States in 1817, 1818, and 1819.

(r) By Treaties concluded in 1793 and 1824.

East-India House,
Sept. 14, 1831.

THOMAS FISHER,
Searcher of the Records.

Appendix, No. 43.

A RETURN of the POPULATION of the principal CITIES and TOWNS within the BRITISH POSSESSIONS in India, for any Two Years for which a Census or Estimate may have been taken, in so far as the same can be complied with.

THE Return, so far as the Records of the India Governments at the East-India House furnish the Materials, will be found in the Return to an Order of the Honourable Committee, requiring "A Return of the Population of the British Territories in India," &c.

East-India House,
1st Nov. 1831.

THOS. FISHER,
Searcher of the Records.

VIII.
EUROPEAN RESIDENTS.

Appendix, No. 44.

A RETURN of the Number of EUROPEANS in British India, not in the Service of His Majesty, or of the East-India Company; distinguishing those residing within the Presidencies of Bengal, Madras, Bombay, and each of the British Settlements within the Straits of Malacca, respectively, on the 1st of May 1814, and on the 1st of May 1830, as far as can be made up.

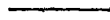
THERE are no official Returns at the East-India House from which an exact Statement can be prepared of the Number of Europeans resident at the several Presidencies of India on the days stated. The following Statement, which has been compiled from the best Authorities which could be referred to, chiefly from Almanacks published in India, will afford some information respecting the comparative numbers of the Europeans resident at the several Presidencies in India at or about the periods referred to.

	1815:	1828:
Bengal	1,100	1,595
Fort St. George	115	116
Bombay	240	286
Prince of Wales' Island	46	} 19
Singapore	—	
Malacca	—	

East-India House,
1 Nov. 1831.

THOS. FISHER,
Searcher of the Records.

IX.
PUBLIC WORKS.



Appendix, No. 45.

AN ABSTRACT STATEMENT of all important Public Works which have been constructed in India, or are at present in progress, such as Canals or Roads, since the last renewal of the East-India Company's Charter.

BENGAL.

1812 :

THE construction of a road from Calcutta to Juggurnauth, upwards of 300 miles in length, with branches to the principal towns near which it passes : still in progress.

1813 :

The excavation of a canal, connecting the Ganges and Bugruttee rivers : completed.
Operations for the improvement of the navigation of the Nuddea rivers, by dredging, removal of rocks, &c. : still continued in every dry season.

1814 :

The erection of two bridges on the estates of Rajah Ram Dyal Sing.
The excavation of a tank and erection of a bridge in Meerut.
Repair of the Ahmednuggur aqueduct.
Cutting the western end of the nullah to the bridge at Gobra near Moorshedabad ; completing the eastern cut, and filling up the road across the old nullah.
Construction of a building for Divine worship at Meerut.
Construction of a pukka road, ten arched drains across certain roads, and a pukka ghaut to a tank in the Cooley Bazar.
The military road from Calcutta to Benares restored to its original width, repaired, and several small bridges erected ; the road also continued to Range Ghaut.
Construction of a pukka road from Allahabad to Burdwan.
Raising and repairing a road from Puttah Ghaut, which joins the military road near Hurripaul.

1815 :

Laying down mooring-chains, and construction of a depôt for marine stores at Saugor.
Completion of the town hall.
Erection of a mausoleum at Ghazeepore, to the memory of Marquis Cornwallis.
Erection of lighthouses at Saugor Island, Point Palmyras, and certain floating lights there ; likewise of one at the island of Moyapoor. (In 1821 the construction of the lighthouse at Saugor was abandoned, and one on Edmonstone's Island authorized in its stead ; which was also afterwards abandoned, and a second lighthouse on Moyapoor constructed.)
Building a bridge over the nullah at Meerut.
Cutting a road twelve feet wide for beasts of burthen from Bumouree to Almorah, and building bridges.

1816 :

The clearing of the island of Saugor, authorised.
Rebuilding the houses of the botanical garden.

Establishment of a native hospital at Patna.

Erection of a lighthouse at Kedgeree.

Repairs and alterations to the government houses at Calcutta, and in the park at Barrackpore, and erecting guard-rooms and stabling for the body guard: completed in 1827.

1817:

Repair of an ancient aqueduct in the Deyra Doon.

Restoration of the Delhi canal: completed.

Restoration of a canal in Goruckpore.

Construction of a new road at Moochucollah.

Erection of telegraphs between Calcutta and Nagpore.

Construction of a road from Tondah to Bumouree.

Completion of the new road from Patna to Gyah.

The road from Puttah Ghaut to the military road near Hurripaul widened.

1818:

Eight bridges built for the entrances on the land side of the city of Delhi.

The road repaired between Mahratta bridge, Calcutta, and a bridge connecting the main road with the gate of the hospital at Dum Dum.

Construction of a well in the centre of the proposed Gunge at Bumouree and Tonda (this work was in 1820 abandoned, in consequence of the unhealthiness of the situation); road leading from Calcutta to Dum Dum repaired.

Construction of a road from Puttah Ghaut to Hurripaul.

The road between Patna and Shehargotty raised, and drains and watercourses added for the purpose of promoting cultivation.

1819:

Construction of a chapel at Benares.

Extension as far as Ruderpore of the road constructed from Bumouree to Tondah in Kumaon, for the purpose of opening a communication between the Plains and Almorah.

Repairing the bridge over the Ramgunga, and constructing a new bridge over the Soorjoo rivers in Kumaon.

1820:

Erection of an exchange by the merchants of Calcutta on a site of ground granted by government.

Formation of a botanical garden at Sahartnypore.

Construction of part of a road from the Barrackpore cantonments to a spot opposite the village of Buddee Pantee, where limekilns have been constructed.

Construction of sangha bridges over the Bulleah and Soowal rivers in Kumaon.

Sinking two pukka wells at Deyrah in the Dhoon.

1821:

Measures for building a Scotch church (St. Andrew's), and a grant of government in aid of its erection, which was completed in 1824.

Erection

IX.
PUBLIC WORKS.
—
Bengal.

Erection of two chapels at Benares and Dacca; also,

Completion of a new chapel at Futtyghur.

Construction of a church at Fort William, and of a new chapel at Calcutta.

Measures adopted for improving the routes of communication between the principal positions of the army, by opening and repairing roads at and between the following stations, so as to make them available during the dry season for any description of transport carriage; *viz.*

From Agra to Mhow *vid* Lakheree and Mokundiah.

From Mhow to Delhi, by Neemutch and Nusseerabad.

From Asseerghur to Hussingabad, thence to Mhow *vid* Mundiasir, and to Nagpore *vid* Berhampore and Ellichpoor.

From Cawnpore to Saugor through Bundlecund, and thence to Nagpore by two routes, *viz.* by Jubblepore and by Hussingabad.

From Calcutta to Nagpore, through the Singboom country.

1822 :

Excavation of a canal to unite the Hooghly with the Ganges, through the Salt-water Lake. (This Work was proposed in this year, and the line surveyed, but the operations were only commenced in 1829.)

Additional moorings laid down at Kedgerree.

Measures for the survey and improvement of the port of Cuttack.

Arrangement respecting the moorings laid down off the esplanade for government vessels, sanctioned.

Formation of a teak and sissoo plantations at Bauleah, Sylhet and the Jungle Mehals.

Construction of a line of telegraphs from Fort William to Chunar.

Construction of a road from Chilkea to Howel Baugh in Kumaon for mules and tatoos for commercial purposes, and more particularly for facilitating the commerce between Tartary and the Plains.

Three new sangha bridges built, and a fourth reconstructed, over the rivers in the Kumaon district.

Increased means employed for making a part of the new road from Calcutta to Nagpore *vid* Sumbulpore.

Construction to Puttah of the new road from Barrackpore to Buddy Pantee.

1823 :

Construction of a hospital for the pilgrims resorting to Juggernaut.

Excavation of a canal to unite the Damra and Churramunnee rivers: still in progress.

Re-opening of Feroze Shah's canal in Delhi: completed.

Restoration of Zabita Khan's canal in the Upper Dooab.

The course of Ali Murdher's canal drawn into Delhi.

Works on the Seetabuldee hills.

Construction of buildings on the eastern bank of the Hooghly, and of pucka pillars as beacons to be made subservient to telegraphic communication.

Execution of certain works at Diamond Harbour; moorings at the new anchorage; bridle chains and spiral buoys for the anchorage westward of the Kanacka river.

Erection of a new mint at Calcutta: now in progress.

1824:

1824 :

Wooden bridge built across the river Pabur at Raeen; military road between Nagpore and Ryepore.

Erection of a chapel at Dum Dum, and another at Meerut.

Construction of two churches at Cawnpore.

Erection of a church at Dacca.

Erection of an additional church at Calcutta.

Erection of a church at Burdwan.

The Cutcha sides of the road from Dum Dum to Shaum Bazar bridge, raised and turfed; revetments of timber and planking as an embankment to the Ganges at Dinapore, to preserve public buildings.

Construction of two new tanks at Nusseerabad.

Construction of a new road from Mirzapore to Saugor, Jubbulpore, Nagpore, and Omrawatty to Bhopalpoore, Mhow, &c.

1825 :

Establishment of a botanical garden at Singapore; erection of bungalows and seraies for travellers in the military road from Calcutta to Benares.

Replacing certain bunds destroyed by the torrents from the Damooda river, and repairing the damage done to the military roads between Hurripaul and the eastern bank of the river.

A road constructed from Cuttack to Padamoondy or Aliva; particularly desirable for the transit of military stores at all seasons.

Two pukka bridges over two nullahs on the road to Jaugemow at Cawnpore.

1826 :

Erection of a new Madrissa, or Mahomedan college, in Calcutta.

Erection of a new Sanscrit college in Calcutta.

Construction of a new dawk road between the presidency and the new anchorage.

Construction of rope suspension bridges, known afterwards as "Shakesperian Bridges," was first introduced.

Additions, alterations and repairs to the Lower Orphan School at Allipore.

Construction of two bridges over the Singhea Khal, and Sodepore Khal nullahs, on the new Benares road.

1827 :

Improvements of the dawk road, through Shakespeare's Pass to Channel Creek, and the construction of a Shakesperian bridge over the Kowar Torrent on the Benares road.

A new building for the Madrissa or Mahomedan college.

Erection of the Hindoo college: completed.

Four Shakesperian bridges thrown over the Ramgunga, Kummee, and Ramghur rivers.

1828 :

Operations for the removal of the rocks which obstruct the navigation of the Jumna: still in progress.

Erection

IX.
PUBLIC WORKS.
—
Bengal.

Erection of staging bungalows on the road from Shergotty to Gya, and thence to Patna.

Erection of an asylum at Benares for the destitute and blind, by Rajah Kula Shemker Ghosaul, the expenses of which in part are to be defrayed by government.

Construction of three beacons towards the eastern end of the Straits of Malacca.

Construction of a bridge and boundary pillars at Agra.

Nine iron chain bridges thrown over the rivers in the province of Kumaon.

1829 :

The formation of roads in the districts of Jounsaï and Bhowar.

Construction of a road from Balasore to the sea-beach.

1830 :

Formation of a new road from Cuttack to Ganjam *via* Khoordah, intended as a high road of communication between Bengal and Fort St. George : in progress.

Construction of the Jynta road.

A road to be constructed *via* Hooghly and Burdwan to Bancaora : now in progress.

Staging bungalows and seraies at Gopeegunge, Allahabad, Shajadpore, Futteepore, Cawnpore, Koostan and Gya : now in progress.

Telegraphic towers on the semaphore principle at Kedgerie lighthouse, Coverdale's Tree, Mud Point, Moyapoor, Fort William, and at Middle and Diamond Points : now in progress.

Two pukka wells constructed at Meerut, one for the use of the natives, and for watering the roads of cantonments ; and the other for the use of the public libraries.

Construction of a small bridge of masonry over a branch of the Nucteah nullah, near Bareilly ; also bunds for securing the east bank of the same nullah.

1831 :

The " Strand Road " at Calcutta, towards the completion of which, Court's contribution has been requested.

MADRAS.

1815 :

Madras.

The clearing of the drain passing through the esplanade, and the new street on the beach, were completed.

St. George's church on the Choultry Plain, also finished.

Construction of a bridge over the Mambaroota river, between Cannanore and Cootaparamba ; necessary to keep open the communication throughout the year, between the new road from the Western Ghauts and Cannanore.

1816 :

Improvements of the internal communication in Canara,

Construction of a bridge over the Paramboor nullah, and of a new road between the Black Town and the north-west approaches to Madras.

1817 :

Formation of wells in the vicinity of Madras.

A chapel built at Arcot capable of containing 300 persons ; and one at Poonamalee of the same size.

1818 :

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IX.
PUBLIC WORKS.
—
Madras.

1818:

Construction of a stone bridge across the Madras river at the village of Chindrapetah, and sundry improvements connected therewith.

Erection of a new observatory.

St. Mary's church at Fort St. George reformed and repaired.

1819:

Formation of a road in the Neilgherry Hills.

Repairs to the bridges across the Canvery, at Seringapatam.

1820:

Rebuilding of the lighthouse at the Presidency, completed.

1821:

Building a church for the Missionary Society.

Erection of a chapel at St. Thomas's Mount, and of a church at Vipery.

Erection of a stone bulwark at Fort St. George, to protect the fort and the Black Town from the inroads of the sea.

1822:

Erection of bridges at the island of Samoodra, in Coimbatour.

The course of the river Vellaur straightened, with the view of securing a village.

Reconstruction of the bridge near St. Mary's burial ground, and of the one by the hospital gate of the Black Town.

Construction of a bridge over the swamp at Masulipatam; one half at the expense of government, the other at that of the inhabitants.

Scotch church (St. Andrew's) finished.

Completion of the stone bulwark, and addition of an iron railing.

1823:

A new cut for the Votary nullah; also a new bridge, and other works connected therewith.

New laminating rooms for the mint.

1824:

The opening of a canal at Chumnapore.

Several wells sunk in the northern division of Arcot for the purposes of irrigation.

Erection of a church at Tellicherry.

Excavating and removing the shoals in the Coorm river, from the burying-ground bridge to the Chepank Bar; and thence to the N. W. angle of the burying-ground wall at Fort St. George; also securing the bank opposite the central course of Clive's Canal near the burying-ground bridge, with a bulwark of stones.

Great road from Secunderabad to Masulipatam. (This work was continued until the year 1831, when, in consequence of its expense, the government limited themselves to the repair of such part of the road as might be impassable for wheel carriages.)

Great road from Madras through the Northern Circars, to the Bengal frontier. (In 1828 this work was discontinued, owing to the natural and local obstacles of its duration; that portion only of the road between Bezwarah and Ellore was to be completed.)

1825 :

Construction of a tunnel from the N. E. angle of Fort St. George to the sea, for the purpose of carrying off the filth from the Black Town.

1826 :

A bridge built across the Bonally nullah, the boundary of the British and Mysore territories, on the high road from Cannanore to Mysore and Madras.

Continuation of the excavation of the Coorm river, from the old Female Asylum to Anderson's Bridge.

A drain of two arches constructed on the west esplanade of Black Town near the Basin Bridge.

A bridge built over the Coorm river, and three roads leading to the bridge raised and new laid.

The road across the swamp from the fort to the pettah at Masulipatam, repaired.

1827 :

Erection of a monument, of a choultry and tank, at Goote, and the sinking of wells at Putteekondah, in honour of Sir T. Munro's memory : in progress.

Construction of a bridge across a nullah between Alliporam and Ganjam, in the main road through the Northern Circars.

Erection of a stone bridge over the Jacklee nullah, to secure a permanent communication between Kamptee and Nagpore.

1828 :

Formation of a new road from the Wallajah bridge, to the bar on the south side of the beach at Madras, annexing safety railings and poles, and fortifying the bank of the river.

The mission church in the Black Town enlarged and improved.

The lighthouse in Fort St. George repaired.

Repairs made to Anderson's Bridge.

Construction of a causeway over the ditch at the drawbridge of the Mysore gateway, and one over that at the Bangalore gateway of the fort of Seringapatam.

Formation of a road from Madras to Bangalore. (This work has been completed to Poonamallee, but beyond that place the work has been restricted to the object of making it passable for carts and ordnance carriages.)

1829 :

Military road through Coorg.

Construction of a cutwal's choultry at Janlnah.

Erection of a bridge over the Wootary nullah, at Fort St. George.

The bar of the Coorm river partially opened at Chepauk, with a view of obtaining a supply of water from the sea by filtration.

Erection of a wall and cast-iron railing round the church at St. Thomas's Mount.

1830 :

The construction of an anicut across the Kendalseroo river in Nellore.

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The reform of a portion of the grand anicut in the bank of the Cavery at Trichinopoly.

The repair of the Bistee Ghaut in Canara.

IX.
PUBLIC WORKS.
—
Madras.

BOMBAY.

1814 :

The formation of a new road from Bancoote to Mundgaum.

Bombay.

Repair of the old docks; the completion of the slope in the dockyard for raising timber; the rebuilding the slip in the dockyard; the removal of the dam; and the forming an ordance wharf.

Erection of a church at Surat: finished in 1823.

1815 :

Formation of a road from Bandorah to Gorabunder.

1816 :

Erection of a Scotch church: completed in 1818.

Construction of a chapel at Colabba authorized; is now in progress on a new and more simple plan than was at first designed.

1817 :

Excavation of a tank at Bohur.

A chapel proposed to be substituted for an unoccupied barrack at Tannah, as a place of worship: completed by Government in 1826.

A new mint recommended by Government: finished in 1830.

1820 :

The Committee aqueduct for supplying the lower part of the Black Town with fresh water, and the Byculla tank, undertaken; finished in 1824.

Captain Hawkins's plan for draining the flats of Bombay by the Woorlee channel, adopted.

A church erected in the Northern Concan.

1821 :

Rupees 20,000 expended by a native on a quarry near Byculla, to increase the supply of water; also a building for the accommodation of travellers; and a large tank at Bandreah in the island of Salsette: undertaken and sanctioned by order of Government.

A chapel at Poonah authorized: finished in 1823.

1822 :

A new wharf constructed at the port of Bombay.

1824 :

Construction of a town hall undertaken: not yet completed.

1825 :

Military road from the South Mahratta country to the coast.

A church

IX.
PUBLIC WORKS.
—
Bombay.

A church erected at Dapoorlee; also churches in the east zillah north of the Myhee, and at Baroda, and a Roman Catholic chapel at Colabba.

Road from Nassick to Bhowndy : in progress.

1826 :

Improvement of Sion causeway.

A chain suspension bridge over the Moolla river applied for by Government; a wooden bridge at less cost substituted in 1830.

Construction of a new observatory sanctioned : finished in 1830.

Construction of a church at Mhow authorized.

1827 :

Improvement of the Bhore Ghaut proposed; Captain Hughes's plan for constructing a road up it to Poona accepted : the work in progress.

A church built at Kirkhee.

Road from Malligaum to Surat, finished.

1828 :

Construction of bungalows at Malabar Point, and formation of a botanical garden at Dapooree, undertaken : not yet completed.

1831 :

Sanction and subscription of Government for a church to be erected at Byculla by the inhabitants of Bombay.

SURVEYS.

TRIANGULATION.

Surveys.

SINCE the year 1814 the Meridional Arc has been extended from Daumergidda to Seronj by Colonel Lambton and Captain Everest, being in distance north and south six degrees of latitude.

A tract of country has also been triangulated in the Nizam's dominions, of the extent of about 30,000 square miles, by Colonel Lambton and Captain Everest.

A chain of triangles has been carried from Seronj to within 50 miles of Calcutta, a distance of about 12° of longitude, for the purpose of connecting that place with the Meridional Arc ; the position of all the principal towns in the line of route has also been determined.

TRIGONOMETRICAL SURVEYS which are connected by Triangulation with the Meridional Arc :

Madras Presidency :

	Square Miles.
Travancore and Cochin	10,000
South Coimbatour	4,000
Dindigul	1,800
Trichinopoly	3,000
Koorg	2,200

Madras Presidency:—*continued.*

	Square Miles.
Soonda and Balgy	2,400
Guntoor	5,000
Masulipatam	5,000
Rajahmundry and Elloor	7,000
Vizagapatam.....	6,000
Part of the Nizam's dominions	13,000

Bombay Presidency :

The Deccan Survey as far as it is finished comprehends Dharwar; the Rajah of Sattara's dominions; the Rajah of Kolapore's dominions, &c.; the Northern and Southern Concan; part of Poonah, Bombay, &c.	} 50,000
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Bengal Presidency :

Bhopal	7,000
Bundelcund	16,000
The country between Bundelcund and Palamow	9,000
Benares	3,000
The Dooab	2,500
Burdwan	4,000

TRIGONOMETRICAL SURVEYS; but which are not connected with the Meridional Arc :

	Square Miles.
Mountainous Districts.....	16,000
Ajmere	4,000
Hurrina	3,500
Part of the Sunderbunds	800
Assam	15,000
Sylhet	4,000
Munnipoor	5,000
Chittagong	4,000
Cuttack	6,000
Part of Kattywar and Gujerat	9,000
Bhoj	4,000
Kandeish	7,000

East-India House,
November 1831.

J. MILL,
Examiner of India Correspondence.

X.

COAL MINES.



X.

COAL MINES.

Damooden River.

Burdwan.

Appendix, No. 46.

SELECTIONS from Copies of Communications respecting the COAL MINES of India, received at the India-House from the different Presidencies.

COPY of a Letter from Mr. W. Jones to G. Dowdeswell, Esq. Chief Secretary to the Government of Bengal.

SIR,

I HAVE the honour to acknowledge the receipt of your letter of the 16th instant, and to acquaint you that I am making the necessary arrangements to comply with the instructions contained therein. In five or six days I shall be able to proceed on the service, and shall from time to time lay before you the result of my labours.

Calcutta, 21st April 1812.

I have, &c.

(Signed)

W. JONES.

COPY of a Letter from the same to the same.

SIR:

IN compliance with the orders of the Right Honourable the Governor General in Council, dated the 16th April last, I examined the state of the river Damooden above 200 miles up, from its mouth near Futtah, with a view of ascertaining its navigation to and from the place where the pit-coal is to be found. Out of the influence of the tides it is uniformly wide, shallow, and in a great measure totally dry, of course only navigable when it rains; there are no boats to be seen, nor are there any used by the natives out of the vicinity of Burdwan; boats are brought up a considerable way during the height of the rains, but they can only make two trips in a year from the coal country to Calcutta. Where the river passes through the hilly country two or three hours rain fills it, and it runs dry in a short time again; it is only when the rains are pretty regular that boats can pass with any degree of safety. When the people of a boat find the river falling, they haul her up as high as possible, and wait the next rise, which often comes in from two to four feet high, and overwhelms every thing in its way; the reason the people leave their boats is to be out of the way of the torrent, for if the boat was left in the stream aground, she would sink in the sand, it being composed of light laminas of murix or talek, with other loose matter, which the stream could very soon wash away and lower the boat so that she would not rise till the next influx of the water; I point out this circumstance to show the danger that would attend strangers in charge of boats on this river.

Notwithstanding these difficulties, the people about Burdwan go up in the rains, and very seldom lose a boat. Goods of every description are carried by bullocks; the western traders meet those from the west at certain marts, and barter lac, iron, wax, skins, and other jungle produce, for salt, grain, turmeric, and spices.

Little

Little is done by water carriage, indeed it would not be practicable at all, much further than the Iwa, as the people there, told me that the bed of the river higher up was full of stones, and about seventy miles to the west there was a cataract.

The influence of the tide reaches only to Omptha; in the springs of June it rose ten inches there, flowed half an hour, and ebbed again; the river was once navigable a little further, but a large embankment being for some years broken at a place called Mundul Ghaut, the waters are allowed to wander over immense plains, and the bed is a good deal filled up about Bowannypoor, as the river branches off in different directions and unites again near Omptha; but this is of little consequence to the people at Mundul Ghaut, who do not wish this embankment to be mended, nor did I find a person within forty miles of the place differ in opinion, they all wished Mundul Ghaut bund to remain broken, and said if it was repaired the Damooden would rise six feet in the rains higher than it does, and the inundation would be too soon; from Bhowannypoor to Burdwan, where the population is great and cultivation general, the little water in the river is wholly used for irrigation, so as to leave it in most parts perfectly dry, but above Burdwan there is a small supply that would, by the use of a little art, make a nullah that runs under Burdwan bridges and into the Hooghly, navigable; this could be done at a trifling expense, and would produce a handsome revenue, but how it would affect the landowners below, who use this water for irrigation, should be considered.

I saw nothing to indicate the existence of coal in the district of Burdwan, the article sold as Burdwan coal takes its name from being furnished by Burdwan people.

The place where I found the coal you will trace on the 7th section of Reynel's chart beyond Ruggoonauthpoor, it is called by the natives Jurwah, but on the chart Jirwaghur. The face of this country is hilly, presenting a heterogeneous matter, composed of whinstone, joad-stone, sand-stone, slate-spar, agate, crystallization and poor ore of iron.

Natives who had been there informed me that the whole surface of the hills was coal, quite bare; this appeared to me astonishing, and where I saw the rocks at a distance it appeared coal, being perfectly black; but upon examination I found it toad-stone, dyed by the galla acid of the jungle saul plants, carried by the winds and rain upon the stones, and which, in contact with the fine ferruginous dust, carried also by the winds, dyed all the stones equally black, be their quality what it would.

The coal strata is moderately deep, and only brought to light by the powerful effects of hill torrents rolling through ravines; where the foot of two or three hills collapse; the earth, which is composed of ferruginous clay and large pebble mixture (calcareous and pilécirous), first gives way, next the flaky sand-stone is laid bare, and being acted on by the air the whole of the dry season, the cement between its laminas is weakened; it goes in this way year after year, till the coal and the slate that covers it is acted on and laid bare.

This slaty coal that is laid bare is what the people sell for Burdwan coal, and never think of taking any but such as they find loose.

The hills may be from three to six miles broad at their base; I have tried them on different sides opposite to each other and found coal; there is little doubt but the strata goes under the hills quite through, and mines could be worked much easier than in any other place I ever saw; small pits might be opened and abandoned every wet season, as a shaft would not cost more than sixteen rupees to sink at the foot of the hill, and water is not to be dreaded, as all that would appear could be raised by an apparatus that would not cost more than five rupees; the men in these small temporary pits need not lose sight of day, and would soon get confidence to work a gallery through the hill, if necessary. I saw no spring in any part of the country; I suppose it is owing to the great evaporation that must take place. In some places where sand-stone was not to be found, the hollow places had slender pillars of stone standing, irregular in height and distance,

X.

COAL MINES.

Damooden River.

Burdwan.

distance, but as plumb as if put in by a mason; the stones in many parts stand all upright.

Where the coal is now to be found is about twelve miles from the river; the people propose to carry it to the river's side by bullocks, for one and a half anna per maund.

Now, with all these advantages, I am however of opinion that government ought not to attempt an establishment in this quarter; for they would require five hundred boats to bring the quantity annually required, each boat to carry three hundred maunds. These boats would be laid up nine months of the year; if laid up dry they would go to pieces, and if wet there would be a chance of the worms eating them; there would be great difficulty in manning them, seven-eighths of the people would be ignorant of the use of a boat, and many boats would be lost. I would mention many more objections, but I trust it is unnecessary; yet I would not advise to abandon the object altogether, but to hold out encouragement to individuals, without its incurring much expense to government. I would submit that two sober good men, privates of an European regiment, be sent there and instructed how to take up good coal, and have it brought to the river side, and sold there to whoever would send for it. I would recommend a few boats to be hired every year to bring down some for the use of government; but by no means to render it of importance, or the hire of boats would be raised to individuals much above the usual rate. I mention European soldiers, as their establishment would be attended with little expense; and I think it prudent to have two, as one alone, in the event of sickness, may perish for want of assistance; besides, one person in such a lonely situation may very soon lose his health, by the mind falling into a state of despondency. Natives can never be trusted, they would take the crop coal and say no better could be got, merely to save a few cowries in labour.

An agreement can be made with the Jerwah Rajah; that coal is not to be raised but at the licensed pit, or the importation can be prohibited from any other place. This will prevent the article from getting into disrepute, as none will come to the market but good.

I imagine government to have no idea of profit, but public utility only to be the object in view, by furnishing Calcutta with a sufficient quantity of pit coal good and cheap, this I am convinced can only be done by opening mines to the eastward, where every prospect of success appears, the navigation always open, and the people well acquainted with the nature and management of boats. If government is pleased to order me in the eastern district, I shall proceed there when the heaviest part of the rainy season has passed, and use every means in my power to accomplish the object in view. The three remaining months, if government think proper, I could be employed much to its advantage in repairing and improving the gunpowder works at Puttah, having been instructed in that business by Major Finlay, in the King's Mills at Feversham.

The coal No. 1, was taken at Jerwah, immediately below the slate. No. 2, three feet lower, the strata is very thick; I bored six feet lower, but it still continued, and no doubt the quality of the coal improves the lower it goes. No. 3, is coal brought from England, on the Portsea, not very much superior to that near the surface at Jerwah. No. 4, is pipe coal found near Bancoorah, that may be of great use in making bricks for lining furnaces or claying sugars.

I did not think it necessary to go to Beerbhoom, as by every information the rivers are worse than the Damooden; besides the season was so far advanced, it was impracticable except on the dawk roads, and that would be useless.

I have, &c.

Calcutta, 20 June 1814.

(Signed)

WILLIAM JONES.

SELECT COMMITTEE OF THE HOUSE OF COMMONS. 355

COPY of a Letter from the same to H. St. G. Tucker, Esq., Chief Secretary to the Government of Bengal.

SIR:

FOR the information of government, I have the honour to acquaint you that I have, with considerable labour and care, examined the hills and mountains (with the ground in their vicinity) on the banks of the Ganges as far as the borders of Behar and Ghidore in search of coal, and am sorry to say without success.

I am now on my way to Sylhet, where I hope to be more fortunate. I prefer trying Sylhet first, as I strongly suspect the navigation of the Burhumpootur high up will be found bad, and the hills deeply buried in alluvial earth, which is the case with all those I saw near the Ganges; under such circumstances mining in the valley would be attended with great difficulty and expense, owing to the quantity of water that would percolate through such earth; and the chance of finding a vein of coal in a mountain is not great.

When I return I shall report regularly on what has fallen under my observations, and furnish specimens (if required) of the different materials the hills produce.

It is probable that the collector of the Twenty-four Pergunnahs will, at the end of last year, discontinue my stipend, as I imagine he had no instructions to pay it after; and as my visiting the north-east hills was a new order, may I beg of you to furnish him with instructions to continue paying it until my return, which will be as soon as the service I am employed on will possibly admit.

I have, &c.

Dacca, 6 January 1815.

(Signed)

WM. JONES.

X.
COAL MINES.

Banks of the
Ganges to Behar
and Ghidore.

COPY of a Letter from the same to William Butterworth Bayley, Esq., Chief Secretary to the Government of Bengal.

SIR:

IN obedience to the order of government, communicated to me in June last, I proceeded up the Damooda, taking with me a few boats of different descriptions, with a view of ascertaining to what extent that river is navigable.

River Damooda.

I found that during the periodical rains, which commence in the middle of June and end about the latter end of September, boats of 300 maunds (and not more) may be brought up as high as Chinacoory Ghaut, which is a place of some trade near Junal, four miles below the confluence of the Damooda and Burucur rivers, and from thence to Omtha make four or five trips annually without danger or difficulty; from Oomptha to Calcutta the river is always open. From Chinnacoory Ghaut upwards, the navigation becomes progressively bad, and is totally obstructed at a place called Bandycoul, situated seven miles above the Beorucur. The river is here completely studded with close-grained granite, quarry and sparry stones. Finding Bandycoul fourteen or fifteen miles from Jeriah, and no passage for boats further, I was convinced that part of my letter to government in April last was fallacious, as boats cannot be brought from Jerovah with advantage. It is difficult to enter the mouth of the Buracoory, and it is only navigable for five miles upwards. The attendants on coal appear in some places on its bank, but from the difficulty of entering the river I did not think it prudent to make any search there, knowing the whole country from Junal to within five miles of Serampore affords coal which may be carried to Calcutta without difficulty. I spent several days searching in that quarter, opened the coal in many places, and found it of the exact quality that is now required in Calcutta, but so intermixed with slate that no common labour could separate them.

X.

COAL MINES.

River Damooda.

This is almost always the case so near the surface; but other strata may be expected lower down free from this imperfection, and from my experiments I have no reason to doubt it.

The upper strata are as follows :

Common clay	...	...	...	...	...	...	6 feet.
Rotten sand-stone	...	...	...	...	...	...	1
Slate, with three or four inch bands of sand-stone at every foot, and in two places impressions of plants	...	...	...	...	...	...	7
Coal and slate in lamina	...	...	...	...	...	...	9
Black slaty stone	...	...	...	...	...	...	2
Bad coal not cut through	...	...	...	...	...	...	3
							28 feet.

To ascertain the expense of sinking a regular shaft, I commenced one within 500 yards of the river in a gretstone rock, lower than the above strata, and found appearances very favourable. The shaft was seven feet six inches diameter, and it cost me two rupees eight annas for every foot in depth; but the weather being extremely bad, and the instruments all worn out, I was obliged to abandon the work. If it is agreeable to government, I wish to bring the business to a conclusion in that quarter by sinking two shafts, one at Chinnacoory Ghaut, and the other near Mudyea, and also to keep a few people searching in that neighbourhood, having instruments and tools all ready. Five hundred rupees will be necessary to provide labour for the completion of the work, and I have reason to think the whole will be finished in three months. In my opinion there will be no occasion for an establishment of boats at present, as I observe the natives construct and manage their boats well, and in all probability would increase the number, if employment offered.

I have, &c.

Calcutta, 12 September 1815.

(Signed)

W. JONES.

COPY of a Letter from the same to Thomas Fortescue, Esq., Secretary to the Government of Bengal, in the Territorial Department.

SIR:

For the information of his Excellency the Right Hon. the Governor General in Council, I have the honour to inform you how I have been employed since the 27th September last, when I was instructed to open a coal mine either at Chinnacoory Ghaut, or Mudgeah, on the Damooda, and to report to government without delay the result of my labours. Upon receiving these orders I lost no time in preparing and forwarding to the neighbourhood of the above places the necessary stores and implements for the completion of the work; I examined the ground about Chinnacoory Ghaut, and made a number of excavations, but found the coal crop out in a vast number of places so near each other, and the dip so contradictory, that I was apprehensive the bed would be found small and foul, as the strata appears dislocated and wavy. I have been particularly cautious in my operations, it being the first attempt at regular mining in this country, and one partial failure might throw the business back for years.

When examining the country round Mudgeah, I found it possessed advantages over every other place I yet saw, but I was not certain of getting coal, although the clay slate that covers coal appeared in many places; but it sometimes covers granite also, and I found stratified granite about thirty miles from the place, dipping the same way as the clay slate, which made me fear it might extend to Mudgeah, and lie a great depth there,

in

in which case I would not get coal; however I chose a spot for the shaft three miles from Mudgeah, and one hundred and thirty from Calcutta, one thousand and fifty yards up a nullah named Nooneahjoar. The river is at this place six hundred and twenty-five yards wide, and the Mooneah thirty-three yards at their confluence; the water in both is the same depth. Where I opened the shaft there are three natural hollows, which can be turned into wet docks by a very trifling expense, and any number of boats can lie in these docks in perfect safety, take in their cargoes from the mouth of the pit, and proceed to the destined depôt at Omptoa in two days; the river is free from rocks or any impediment all the way down.

After sinking a few yards at this place, I was certain of meeting with coal, and turned my whole attention to this spot; at the depth of thirty-nine feet I met the first bed of coal, surmounted by different strata of hard rock (which I shall particularly describe in my General Report). This bed is the thickest I ever saw, being twenty feet, it dips to the N.W. only half an inch to the foot, which is favourable, and the water is easily governed, the crevices called backs and cutters being very close, it issues but slowly from the coal only; the floor of this coal bed is only a band of coal metal or stone of a bluish grey colour, six inches thick, which forms the roof of another seam of pure coal nine inches thick, separated from a bed of fine coal two feet ten inches, by only a two-inch band of sand-stone slate. I had the coal of all three beds tried by four principal builders, and annexed I have the honour to send their report. No. 1 in the experiment is from the twenty feet bed; No. 2 from the nine inch, and No. 3 from the two feet ten inch bed. It will appear by the report that Nos. 2 and 3 are objectionable, because the ashes are unusually white, but I am of opinion it is the cleanest coal I ever saw, and must be of great value for culinary and other purposes, as well as for smiths' use; neither the smoke or ashes is offensive, and I am certain that the coal of this mine when taken up clean will answer every purpose, and is superior to most English coal. Had I determined on working the seams already discovered, I might furnish a considerable quantity of coal this present season, but I continue sinking deeper in search of the low main bed, which I think I shall reach in about fifteen days more, and in the event of its being found, of which I have no doubt, it may be worked with more than double the advantage, as I can shut off all the upper water feeders, and open the lower workings in the greatest state of perfection.

The shaft is nine feet diameter, and now between eighty and ninety feet deep. It may appear that I have been tedious in my operations; but when it is taken into consideration that I am obliged to keep a well-informed European assistant, that my average of workmen to form a double gang is ninety-eight men daily, besides sircar and other attendants; that I have to furnish a great quantity of ropes, blocks, pulleys, buckets and other expensive tackle that is constantly wearing out, and in the present stage of the business I have to cross the country by a dawk to make and forward those articles occasionally from Calcutta, and that I have but six hundred rupees per month to do all this with, it will be readily conceived that I must be desirous of bringing the business to a crisis. The whole and sometimes more than my stipend being absorbed by charges.

Having been under the necessity of building six large huts, and occupying ground and rock together to the amount of 99 beegahs, I was in justice bound to take a pottah from the proprietors of the land, which is in Shearghur pergunnah, zillah Jungle Mehall, and zemindary of the Ranhee of Burdwan; I also take a grant of all the coal in the Shearghur from the Rajah of Burdwan. I am not certain that he holds the right to give such a grant; however, those papers being in my own name, I shall deliver them over to government whenever they may be called for.

And I hope I may not be thought presumptuous in taking them without orders, as I have merely done it to prevent trouble hereafter.

Calcutta, 22 May, 1816,

I have, &c.,

(Signed)

WM. JONES.

COPY of a Letter from the same to W. B. Bayley, Esq., Acting Secretary to the Government of Bengal.

SIR:

FOR the information of the Honourable the Vice President in Council, I have the honour to lay before you a brief statement of what has occurred in my search for pit coal during the last six months, confining myself to such points as may be useful to the manufacturer and artist; but if required, I can furnish specimens of various substances (with their exact localities) which might be interesting to the geologist.

The Rajemahaul hills are not stratified, but appear to be primitive mountains, composed of black whin-stone in large masses, their ascent is difficult; but table land and good spring water is afforded on their summits. The inhabitants are of an industrious and inoffensive disposition. The hills at the foot of the mountains produce flint, nodular iron ore, beautiful agates of various descriptions, quartz, crystallizations, and hard boulder-stones fit for paving.

A person by digging in the low hills near Oudmallah may be convinced that stones grow out of common earth and sand; he would there find them in every stage of formation. The agent which hardens them appears to be ferruginous water, which gathers and concretes the earth in laminas to a form like an egg, the ferruginous matter is at first of a blackish purple colour, soft, soapy, and appears distinct about a line thick between every lamina of clay, which is about three lines or more in thickness; in this state it may be broken with the fingers, but as the stone advances in growth the cementing matter disappears and mixes with the mass, which becomes a close-grained bluish boulder-stone, not easily to be broken by a heavy hammer. I dwell upon this circumstance from a conviction, that soft stone or argillaceous clay may be hardened by iron liquor slowly dropping upon it, until it becomes durable, and may be of great use in the arts.

These hills produce wax, honey, and stick-lac, but in small quantities; a few elephants, but not enough to make it worth while to catch them. No large or valuable timber; but charcoal may be procured at the river side at twenty-five rupees per hundred maunds.

About Siccary Gully, and Pointy, very large iron mines have been worked in former times; the ore is modular, and would perhaps, by carefully rejecting the deads or unproductive stones, yield from twenty to twenty-five per cent. iron.

In this neighbourhood every chink and fissure within the rocks and earth is filled with a semicalcareous substance called konkur, of which the natives and others make an impure chunam. It appears to be formed by water carrying in solution with it calcareous, ferruginous and silicious matter, which concretes, in every space where it rests; in the concrete mass the component parts seem separate, like granite. This substance shows that there is either a great quantity of limestone in the neighbourhood, or formerly has been there, and is now decomposed and carried off; however, I could find no proper limestone near that place.

In the environs of Pöttergotty great variety of iron ore is to be found, and of a richer quality than that found at Siccary Gully, and large mines of it are now open, some of them with an area of sixty feet between the pillars. This place also affords potter's clay and other refractory clays, which would answer extremely well for the purpose of lining furnaces; and I am of opinion it would be a proper place for erecting a foundry for shot and shells, or other cast-iron work, but would by no means admit of working iron into bars, as the expense of procuring a power of any kind requisite to drive a mill, would absorb the profit. The hills are composed of massy sand-stone granite; iron ore, potter's clay, and veins of quartz and talc are to be found imbedded in granite.

Bedair Hill, near Colgong, is composed of enormous masses of granite and whin,
with

with a great variety of iron ore. The bed of the river about this place is on loose and open rock; I imagine an attempt to sink a mine here would be attended with great expense and trouble, as it would require a considerable power to clear it of water.

Within forty or fifty miles of Baglipore, in the Cuttackpore district or zillah, a rich vein of the lead ore named galina is to be found; it produces sixty per cent. of lead, and perhaps silver worth extracting. The mountain is disputed property between Rajah Roopnarain Dea, and Rajah Cawder Ally. As Dr. Buchanan had visited the place, and brought away samples of this ore, I judged it improper to lose time in visiting it, and therefore sent for samples of the ore, which is the best I ever saw.

The rocks about Monghyr are quartz, except a few which are composed of a slaty stone of a bluish colour, resembling in its texture mangoe wood, which is in a state of decomposition to a considerable depth, and is intersected throughout with quartz veins, which always break into small rhomboidal cubes, and another substance appearing as if vitrified, resembling a cinder. The earth of the villages is coarse and red to the depth of from forty to fifty feet, resting in some places on quartz, and in others on shist, the shist inclining 45° dipping to the east; water issues plentifully through, the stone being full of rifts, and no doubt opening into the Ganges.

On the road towards Currackpore, between Monghyr and a hot well called Rissycoon, now in the jungles, there is to be found large masses of muddy white quartz, beautifully clouded with brownish red. The stone is very hard and durable, but difficult to work.

The Currackpore hills are mostly composed of quartz, from which issue many hot springs, which constantly retain their heat in all seasons of the year. The water also is very pure. In the centre of this cluster of hills, at a place called Bheembond, there is a large hot spring, and a lime stone rock. The spring issues from quartz; the lime stone is of a pink colour, and some of it white; the fracture like gypsum, the lime made from it is very white, as the stone is pretty free from iron.

The road into Beembond is either from Mallypore or Milkee, about twelve or fourteen miles from either place. Saul timbers are procurable at Beembond, of a small and inferior kind; they are procured from a few inhabitants who dwell in a valley at that place. The hills are uninhabited, the valleys fertile, but population yet thin.

The jungles are mostly brier, and the tree from which the cutch or *terra Japonica* is produced; if the former was infected with the lac insect, the produce would be great. I did not see a single insect of that description in any of the trees. The natives make small quantities of cutch, and dispose of it at the rate of two rupees per maund, very pure. Also at the above place a black wood, resembling ebony, is procurable; it is called cane, and might be made an article of commerce.

The quartz at Milkee is of so pure a nature, that it might profitably be manufactured into glass. The hills in Ghidore, near Mallypore, produce good lime stone, but the nullahs not being navigable, it would not pay the expense of conveyance.

At a place called Gurriacole, a day's journey from Monghyr, is found a kind of slaty basalt, much used for many purposes; it dips to the west three inches to the foot, which is contrary to all the surrounding rocks; and ten feet below the base of the rock, it may be had sound, and in large slabs, but in the air it will decompose in the course of a few years. On the summit of the same hill a black durable stone is got, which will not decompose, but is very hard to work; and near it is a rock of grey millstone grit, much used for hand millstones.

At Mossumgunge the fine black basalt is got; this stone is very much in use, but it is both difficult and expensive to bring the stones out of any of the hills, the roads being bad and dangerous; there is also a white stratified substance, with small reddish streaks at
from

X.

COAL MINES.

Sylhet.

from one to three inches distance; it is softer and feels more greasy than pipe clay; it appears to be decomposed stone, and is very like white lead, or the Spanish earth used in England for the purpose of adulterating white lead. I have not as yet had time for the perfect examination of it, but have samples of it by me.

Sylhet, with the exception of a few clay hills near the station, is invariably low, and where it is not cultivated covered with grass and reed jungles. The earth, which is considerably impregnated with iron, generally rests on a prostrate wood jungle, from six to thirty-three feet below the surface; this strata of decomposed wood or grass is now mostly formed into turf or peat of a tolerable good quality, where it is laid bare by the rivers cutting into it, and appears in strata from sixteen inches to four feet thick, and in some places in double strata, separated by six feet of ferruginous argil and sand, but may be found much thicker near large jeels, where the incumbent earth is thin.

When the population increases, and the cultivation becomes more general, fuel will then be scarce, and this turf will then become a valuable article to the inhabitants of Sylhet, although at present they have no idea that it is combustible. In the vicinity of a village called Thalighur, near Dawl, a good strata of turf may be found.

Two of the rivers, the Surmah and Bowlee, are navigable for large boats within two or three miles of the frontier mountains, and are under the influence of the tides nearly as far; my boats swung to the ebb and flood during the springs of January.

A good distance above Azeemrigunge, the Surmah is navigable for large boats of 1,000 maunds as far as Cuttack, during the whole year, and for small ones from thence through Cachar, and three days' journey into Munnypore. The Bowlee river is navigable for large boats all the year as far as Seeripore or Churipore, and from thence to the Patle it is nearly dry, except in the rainy months, which commence in April. Near Laur, there are two rivers communicating with the hill rivers and Bowlee, one called Jaddoowttah, the other Doombah, both partly filled with sand and pebbles, but very wide.

Although lime-burning is the principal business carried on in the Sylhet district, there is neither lime stone or fuel to be had there, but is all imported during the rains from the mountains belonging to the neighbouring independent rajahs; the stone and most of the wood from the Casseah mountains near Laour and Pundeea, and some wood from Jonteah and Cachur; and the whole of the timber for building boats from the latter place, with the exception of a small quantity from the southern hills towards Tipperah.

The hills near Sylhet produce iron ore, in their concretions like cast-iron plate, yellow ochre, sand, and different kinds of clay; but they all rest on blue clay to a great depth, bearing strong alluvial marks at the foot of the hills to the depth of upwards of twenty feet, soft blue clay appearing as if deposited by frequent inundations.

Opposite Sealtake, in the Cochin Rajah's country, where a chokee is kept to prevent strangers going to Cospore, his capital, there is a nullah which runs into the Tipperah hills; it is narrow, and has fall sufficient to turn water-mills; the stream is constant, and may be navigated by small boats; at about two miles from the mouth of it is a cluster of high round hills, composed of sand-stone and whitish clay, and a little below the base, issues a very fine oil of petroleum from the stone, the colours turn grey fast. This stone is inclined to blue, and strongly impregnated with the oil; I dug four feet through it, and found it turning slaty, which strongly indicates coal to be; marvel is only to be got supernatant on the water, which renders it tedious in collecting; however, it might be procured by pumping water into a high vessel, with a number of holes; the water could be drawn off at the lower ones, and the oil from the top. These hills can be easily found, and the experiments pushed farther if necessary.

There is a Mussulman Durga on the summit of one called Arping or Arpeen, to which many people resort; the oil will be found in two rocks adjoining to it, and also in another near the plain opening into the Honourable Company's dominions, the road

road to which is from Budderpore Tannah. I could not carry on my researches at the above place to any great extent, without making arrangements which would occasion expense and great loss of time; and as the season was advancing, I proceeded round the frontier mountains towards Seesung; but if desirable, I can give instructions to labourers, under the direction of the magistrate, to examine this place further. The mountains on the front round Cochar and Gentea, are sand-stone in general, below which, at a great depth, it is probable coal would be found. I have reason to believe the mountains in the rear produce lime and various other stones. In the small hills at the foot of the mountains, the iron liquor running into the sand concretes into several fanciful forms, and also converts the sand into nodular stones, the outside hard, but very soft within.

At Pundwa there is the best situation in India for an iron mill, or several iron mills, for the manufacture of bar, bolts, hoop or sheet iron, the mill or mills might work at the least nine months in the year, and could be constructed at a very moderate expense. The Cosseahs smelt the ore, and make it malleable by one process; they take fine granular iron ore like sand, pound and wash it clean, then mix it with water into a soft mass, and dip bits of reeds, sticks or leaves into it, until they take up as much as they will hold, and when become pretty dry, are thrown into the top of a small clay cupola furnace and melted down; by observing the effects of this process, it will plainly appear that the iron must be tolerably pure. They carry it down to Pundwa from the furnaces, and dispose of it at one rupee and five annas per maund, which is much cheaper than it could be procured in the Europe method of making it at present.

This iron might be collected in large quantities, and forged by millwork into the usual shapes; however, I would not advise it to be attempted unless iron should become scarce. The hill streams about Pundwa produced no fragments that indicate coal to be near this source. In the second range limestone of a fine quality is found and carried out for sale.

The Beraky mountains contain limestone also, and the small hills at the foot yield the greatest variety of beautiful plants to be found in one spot, perhaps, in the whole world. In the mountains nearly opposite Salaghur there is a petroleum spring similar to that at Arping, it may be found, by enquiring at Bungou Tannah, as the natives use the oil for embrocations and curing cutaneous disorders. The oil is called Oto.

Mostly all the streams which issue from the Cosseah mountains near Laour, furnish abundance of fragments, which show that the waters must have passed through beds of coal, particularly the kind called cannel. The making of coal tar, beads, cups and armlets from the cannel coal, I imagine, has been a trade carried on by itinerants, and the inhabitants about Lavour, for many centuries. Fackeers resort to this place and carry away these articles for sale. This coal is called by the natives Peer Pottaree, and supposed by them to have originated by a Mussulman saint having set fire to a mountain by throwing his sandal upon it, to convince a Hindoo rajah of his power. The source of the cannel coal is not at present known, but the rains bring down a fresh supply every year. I traced it about twelve miles into the mountains, the pieces appeared there more nodular than some which I saw on the plain. I am of opinion it is brought down by some of the streams which enter the Patli from the Garrows; but it has more than one source, as I found fragments which appeared to be detached much nearer.

Towards Seesung, beyond a place called Seripore, or Cheripore, is a small rivulet coming down from the mountains, in which is traced common coal. The strata, which is only nine inches thick, is half a mile within a ravine, dipping seven inches in the foot, which is an unusual circumstance. The roof of rotten grey sand-stone slate, full of mica, incumbent on which is massy sand-stone not stratified. The pavement or floor

hard ferruginous sand-stone, and the bed of the stream full of massy sand and limestone, and bituminous iron ore, with various other fragments. I tried to discover this vein in the valley, where it no doubt thickens, but found at twenty-four feet down marks of the place having been once cultivated; at the level, meeting with much water and considering the great angle of the seam, I judged it fruitless labour, and abandoned it. This vein was shown to a Mr. Stark by some natives whom he had employed for the purpose of discovering it; Mr. Stark attended with me for five weeks, being anxious to learn the method of searching for coal, as his business is in that neighbourhood. I also employed four natives (who have much local knowledge and understand the Cosseah language), and instructed them during several days how to search for coal. These people found another vein of coal, on the top of the second range of mountains, to which place I immediately repaired, and found the vein to be two feet thick and the coal very pure, but burns rather rapidly although it cakes. I cleared the face of this vein, and gave Mr. Stark instruments and instructions how to drive a gallery into it, and load a few boats to send down as soon as possible, by which the quality of the coal will be known, and the expense of bringing it out nearly ascertained, but owing to many difficulties to be overcome, I fear it will come too high. This seam appears dislocated in the strata, the roof is tessellated, but in other respects like most coal roofs; the pavement or floor is very soft, so that it may be cut to let the workmen enter, but if the vein should not thicken, two feet will not pay the expense of working; however, there is great reason to expect it will. This vein dips two and a half inches to the foot to the south, or nearly so; the ascent and road out is difficult and dangerous, but several other veins will, I trust, be shortly found, as the people now know what is wanted.

In the Seesung river and streams, the fragments of common coal are also found, but less in quantity than about Lewur; fifteen people could only pick up one maund in seven days, and could not find its source.

The Seesung rajah advised me not to go into those hills without a strong force, and even in that case not to remain long, as the people were very unsettled. Although I saw no necessity for a strong force I did not conceive it worth while (from the nature of the country altogether) to lose more time, or to incur expense by carrying my researches further in that quarter, as the difficulties (already too many for the complete success of the business) would constantly increase.

The hills and mountains extending all along the north-east frontier, as well as those which I saw on the Ganges, are deeply buried by earth and sand, which I imagine has been furnished from time to time by the decomposition of other mountains, and in the rainy season the country round about them being always inundated. This circumstance is much against a deep mine of any kind being successful. It is remarkable that in the hills on the north-east frontier, the strata in general run up one side of the mountain and dip down the other, keeping in some degree the shape of the surface, and even in the plains where a deep excavation is made, the earth (evidently alluvium) appears in strata sometimes flat, in other places wavy, but often presenting an arched surface, as if small hills had been buried, but they are certainly of recent formation.

I have no doubt but the coal seams on the hills near Sylhet will soon become of great value to that district, particularly as fuel is becoming scarce, coal will be shortly used for the purpose of burning chunam, as well as other purposes; but for the use of Calcutta, I am of opinion the Jungle Mehals must be resorted to for a supply, as that article is there to be met with under the most favourable circumstances, and has no obstacle in its way, excepting the difficult navigation of the Damoodah, to which I alluded in my letter to government last year.

There are many difficulties in the way of importing coal from the Cosseah mountains in great quantities, the natives of which (females excepted) will work but little, the men being

being almost constantly at war with each other. Their war is a war of extirpation, without any object in view, except that of decapitating their enemies; the heads of those whom they catch, mostly by stratagem; they stick upon bamboos and dance with them in the bazars, begging for what they can get. The Bengallee population along the foot of the hills is very thin, and they have a great aversion to go into the mountains; and labourers brought from distant parts are very liable to sickness during the rainy season, and the major part of them die.

The uncertainty yet of getting a seara thick enough to work profitably, and the distance from Calcutta being so great that a boat at the utmost could not make more than three trips in a year, makes the business yet doubtful. The expense of carriage from that quarter would be great, as it is at present sixteen rupees per one hundred maunds, and were more boats employed, it would increase and raise the price of chunam (already too high) to a much greater.

A considerable sum of money is at present sent out of the British territories for wood, iron, and other articles for building boats used in the transportation of chunam; and in the event of the coal trade being carried on, it would be considerably increased.

The hills on the north-east frontier furnish the following articles for trade, *viz.* red jarool wood for boat-building, limestone, firewood, iron, wax, honey, pepper, cotton, beetel-nut pawn, lemons and oranges, rattans, bamboos, ivory; tazepaut, an aromatic leaf like cinnamon, used in currys; ugger, a substance used for frankincense, it is deposited by a worm which bores into a jungle tree; the tree is cut up into chips, and the part collected through which the worm has passed. The natives take in return money, rice, fish, fowl, and eggs.

Now, having to the utmost of my knowledge candidly stated the foregoing observations, I humbly beg leave to submit to government a plan by which the coal trade in the Jungle Mehauls will succeed and become profitable, notwithstanding the just objections I made to it last year.

I propose that a few boats, some of three hundred and others of four hundred maunds, be built on the banks of the Damooda, of Ramghur saul and iron, and that a few of the Burdwan boats (whose people are in the habit of navigating that river) be hired for the transportation of the coal. That a mine shall be opened upon a cheap and simple plan, where the best coal is to be found, and carried to the banks of the river during the dry season. That immediately upon the opening of the river, the new boats shall drop down, and the hired ones go up and load with coal as quick as possible, and proceed down with it to Omphtha and unload there, return empty, or take grain or other articles up which would pay freight, load again, and continue in the same manner during the period which the river should continue navigable; and when the Damooda became not so, the whole of the boats should then load at Omphtha, and be employed during the dry season in transporting the coal to Calcutta. By this method the boats would be employed during the whole year, and I believe at least they might make six if not seven trips annually.

I would dispose of the new boats at Calcutta, whenever a good price offered, and replace them from the building establishment.

The business ought by all means at first to commence upon a simple and cheap plan, and if found profitable, many useful contrivances may be introduced to facilitate the business of loading and unloading, and also in that of land carriage, which after a little time may in a great measure be obviated.

I have, &c.

(Signed) WILLIAM JONES.

Calcutta, 18th April 1815.

X.
COAL MINES.

Sylhet.

COPY of a Letter from the same to the same.

SIR:

SINCE I had the honour of last addressing you on the subject of coal, I have received a letter from Mr. Stark (the person I left to work the mine), stating that the people under him had found another mountain vein, seven feet and six inches thick, which is full as much as I could wish for. This seam dips only one inch and a quarter to the foot, which renders it easy to work, the road into it will be good, and the water will discharge itself.

I have tried a basket full which was sent me by the person above-mentioned, and find it can be used by smiths, but it burns too free, and produces great flame; but this circumstance will not be disheartening when it is considered that it has been exposed for some centuries, both to the weather and mountain floods, which must have washed away its acid and other substances which retard combustion; but when this coal shall be taken from a situation where it has been sufficiently covered and protected, I have little doubt of its proving very good, and may be sold in Calcutta at eight annas per maund, after paying ten per cent. duty.

The Ponnetul Rajah has farmed all the coal procurable in the mountains, from the Patle to Bansecorah or Seesung, for the term of five years.

Mr. Stark has taken a lease, the particulars of which he has not yet made us acquainted with, but I imagine the rent will be little more than one hundred rupees per annum.

I particularly directed Mr. Stark to consult the magistrate upon every transaction which he might find it necessary to undertake on account of the coal business.

I also beg leave to observe, that in his advice to me he has not mentioned in whose name the lease has been taken; however, I believe him to be a very industrious honest man, and one who will give no trouble.

Having nothing further at present to add on the subject of coal, I beg leave to request you will be pleased to attach this as a supplement to the last papers I had the honour of forwarding through you to government.

Seebpore, 24th April 1815.

I have, &c.
(Signed)

WILLIAM JONES.

COPY of a Letter from the same to the same.

SIR:

THE coal trade in the neighbourhood of Sylhet having been a little interrupted by the improper conduct of an individual attempting to monopolize the whole, and the resistance of competitors, I think it will be a few months yet before it can be proved whether the article will answer the market or not, although I have no doubt but coal of every description will be found there, as there has been no less than nine mountain veins already discovered, many of them different in quality, from the Patle river to Tipperah mountains. I suspect the coal lies at no great depth from the base of the mountains. I have now in my employment four natives of that country, endeavouring to teach them how to sink shafts near the petroleum springs; they make as yet but little progress.

As the Damooda river will be open in a few days, may I beg permission to go up as far as it is navigable for small boats, with a view of ascertaining which of the nullahs will lead nearest the coal fields, and to make other notes and remarks that may be necessary if a mine is opened in that direction. Although this business has taken up more time than I ever desired it should, I have no doubt but by a little more perseverance it will ultimately give satisfaction, and by laying a duty of two annas per maund on all country coal after the first two years, it will become a source of revenue worth notice.

Calcutta, 12th June 1815.

I have, &c.
(Signed)

WILLIAM JONES.

COPY of a Letter from Mr. J. Stark to A. Trotter, Esq., Acting Secretary to the Government of Bengal in the Public Department.

SIR:

I had the honour to address you on the 8th March, intimating that I should forward to the government a few hundred maunds of coals from the adjoining mountains, belonging to the hill rajahs, where the coal was found, and seen and examined by Mr. Jones.

Permit me to observe in this place, that the discovery of coal in Sylhet was in the first instance found out through Mr. Smith's exertions, by his people picking up the scattered coal from the bed of the rills of water; and by their pointing out to me the spot from whence the scattered coal was picked up, led me to trace the source as far as the jungles and mountains would then permit me to go with any degree of safety, and on Mr. Jones's arrival we repaired to the spot which led to the discovery of the first vein.

I beg to acquaint you for the information of his Excellency the Vice President in Council, that since that period I have negociated with the hill rajahs (Myess Sing, and others); and have been obliged to take a lease or grant from them for the range of mountains containing these coals, from Pannatic to Bunsikora, for the term of five years, as prior to that, not having any security or engagement from the wild Cosseeahs inhabiting those parts, neither myself nor my people could venture into the interior of these mountains with any degree of safety to search and work on the coals, and this being now accomplished, I have the honour to acquaint you that I have sent down a boat laden with 250 maunds of coal, taken from two different strata; some more shall immediately follow from other strata or veins, as musters, which go together with this, will be submitted to government by Mr. Jones, who will be able to give such further information on the subject as may be deemed necessary.

I beg leave to observe, that I have had people employed in this business ever since Mr. Jones left this; and have in consequence been put to very considerable expense in clearing thick jungles and other attendant charges, in order to leave no means untried to meet the wishes of government, in tracing good veins of coal in this country, which has now been accomplished, and which I well know that Mr. H. T. Colebrooke and Mr. Smith, of Sylhet, had so much at heart, as will be found on reference to Mr. Colebrooke's letters to government on the subject of the 2d July, 13th September, and 14th November, as also Mr. Trotter's reply to Mr. Colebrooke on the 20th September 1814, when Mr. Jones was deputed to come up on a survey of the coals.

I am not without hopes that should this specimen of coal, and what I shall hereafter send, answer the expectations of government, that I shall, with their liberal patronage and support, be able fully to meet the wishes of government, and supply them with any quantity that may be required annually for the several purposes of government, as will be very beneficial to government and to the public in general.

I have, &c.

Laour, 15 May 1815.

(Signed)

J. STARK.

X.

COAL MINES:

Sylhet.

COPY of a Letter from the same to W. H. Trant, Esq., Acting Secretary to the Government of Bengal in the Territorial Department.

SIR:

Par. 1. I have the honour to acknowledge the receipt of a letter from Mr. Bayley, secretary in the revenue department, dated the 24th ultimo, and in reply to state for the information of the Right Honourable the Governor General in Council, that after I had discovered the Charengou strata of coal in March 1814, which Mr. Jones, by appointment of government examined and approved of on the 15th February last, a few days after which he left Sylhet to return to the Presidency; not having a water conveyance sufficiently near, it occurred to me the working and sending down the coal would be attended with much labour and expense; under this consideration I made further search, and succeeded in discovering the Barachara strata in March following. As it was then unsafe to proceed to the different parts of the mountains for the purpose of making discoveries, from the dread of molestation from the wild Cosseeahs inhabiting those parts, I was compelled to make every exertion to obtain the sanction of the hill rajahs to prosecute the inquiry, which after much ceremony, trouble and expense, I succeeded in obtaining, and that in the form of a regular parbaree, the only mode clearly understood by the rajahs; and as this speculation was entirely new, it was with the greater difficulty effected for a period of five years, and the hill chiefs being acquainted with the exertions I had used for a considerable time before, were voluntarily pleased to give me the exclusive privilege of working the coal mines, that were and might be found within their precincts, which they confirmed by a second agreement on the 28th day of April last. From the circumstances above stated, you will perceive I was obliged to take a grant from the hill chiefs to prevent disturbance on the frontiers, that might have arisen from myself and people continuing to range the mountains without the sanction and wishes of the rajahs.

2. So far from causing any dissatisfaction amongst the Cosseeah borderers from the hill rajahs having granted me an exclusive lease for working the coal mines, in my very humble opinion it is the only way to prevent altercations, which must naturally arise from the clashing of many individuals who might resort to the mountains, when confusion and quarrels would otherwise ensue, which would ultimately lead to bloodshed on the frontiers; but in the present case there will be but one rule, and the business being in the hands of an individual, it will not only be his interest but his duty to see that there is no discontent amongst the hill tribes, and thereby give satisfaction, not only to the Cosseeahs, but afford security to the natives, who may proceed to work on the mountains.

3. For the further information of the government, I beg leave to inclose copies of certificates from several shipwrights and other artificers, who are also desirous of encouraging and supporting the working of these strata, from the coals having been found fit for their work, and that from regular trials made by them, as also from the uncertainty attending the importation of coals by sea, which at all times have proved precarious, influenced by these considerations several of them have agreed to engage with me for a regular annual supply.

4. From specimens that have been received since my first despatch to government of the coals, and which have been tried and approved of by their public officers, I am happy to state that the quality improves as I get deeper into the mines, and I am confident that in a very short time the coal from Sylhet will equal that brought from Europe, as it is even at present allowed to be superior to that brought from New South Wales.

5. Mr. H. T. Colebrooke's letters to government on the subject of the Sylhet coals, and more particularly those bearing date the 20th July and 13th September 1814, as also Mr. Secretary Trotter's reply to the same, dated the 20th September 1814, when Mr. Jones,

Jones was deputed by government to proceed to Sylhet, and I was consequently directed to communicate with him on his arrival at Sylhet, on the subject of the coals, will throw further light on the subject, and to these letters I beg leave to refer. Mr. Jones remained at Sylhet and the neighbouring places but one month, as will appear by my letter dated the 8th March last, and during that time only saw and examined the Charergow strata of coal, which was discovered by me in March 1814, of which musters were forwarded by Mr. Colebrooke in the letters abovementioned. On Mr. Jones leaving Sylhet he requested of me that I should make every research in the business, which had been my intention even before, and send down supplies for the approval of government, this I could not effectually do, as I before stated in my letter to government of the 15th May, until I had brought the chiefs inhabiting those places into peaceable terms, and making them friendly, as it is a prevailing custom in the country that no native labourers will proceed to work on the mountains till this is effected; which being done with their voluntary will and accord, I proceeded to the mountains and discovered the Barachara and some other strata of coal, of which I sent ample musters; this latter muster is the same alluded to in the second paragraph of your last letter.

6. In reply to this paragraph, together with the enclosures from James Ewing, Esq., magistrate of Sylhet, and also those forwarded by him from Messrs. Raitt, Inglis, and Co., I beg leave to acquaint you, that immediately on my obtaining a lease or grant from the hill chiefs, I apprized the magistrate agreeably to the copies of letters I herewith enclose, dated the 23d March and 26th April 1815, and beg to acquaint you, that from the information I have been able to collect about the limestone quarries (which lay in the same rajah's territories), they were originally worked by individuals, and Messrs. Raitt, Inglis, and Co. having excluded all others from taking limestones, a business which they had to that time been accustomed to follow to obtain a livelihood, and as by this exclusion those merchants were deprived of a right and advantage they had to that time enjoyed, they petitioned government, when government were pleased to allow the removal of that exclusion; notwithstanding which, Messrs. Raitt, Inglis, and Co. still take a yearly lease for the limestone quarries; by means of perwannahs from the magistrate, and the aid and assistance afforded by him, Messrs. Raitt, Inglis, and Co. take a yearly lease from these rajahs, after which the several individuals enter into an agreement with Messrs. Raitt, Inglis, and Co., or their agents, and draw their limestones, paying to them for such privilege a certain per centage for whatever quantities they may draw.

7. As the coal is an article of trade altogether foreign and new, and entirely found out in the district of Sylhet through my labour and exertions, and having in consequence been at very considerable expense for the last two years, I am thereby induced to hope for the favourable countenance and support of government, and further in allowing me on account of my exertions in bringing to the notice of government such a valuable article, so generally required for the use and consumption of Calcutta, and for which government have not in any shape whatever been put to any expense on account of my discoveries.

8. Being actuated with an ardent zeal for the service of government, I trust the steps I have taken will meet with their approbation, and that government will be graciously pleased to honour me with their countenance and support. I humbly conceive it will be of essential service in bringing to perfection this new branch of business, were the magistrate at Sylhet instructed to afford me that protection and assistance which is granted to other individuals who have any business to transact on the hills in similar cases.

9. Should I be so fortunate as to meet with the support of government in this new article of trade, I hope to be enabled to supply the different departments of government requiring

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requiring coals with any quantity, at the rate of twelve annas per maund, or Sicca Rupees 75 per hundred maunds, for the term of five years, or such other period as government may deem proper to limit.

10. I have further to solicit the indulgence of government as a compensation for the trouble and expense I have been at, that they will be graciously pleased to allow me to supply individuals with such coals as may be required, free of duty, for the term of ten years, in lieu of any remuneration or compensation for the very heavy expenses I have already necessarily incurred. There is at present no duty levied on this article, it being of so little moment, and there being so little of it brought from Bheerbhoom; from the very inferior quality of that coal it is not much used, but by the encouragement afforded to the Sylhet coal, it will I trust in the course of a few years hence yield government considerable revenue.

11. As I cannot with any degree of propriety and accuracy forward a regular statement of the actual expenses incurred by me in procuring and forwarding the coal which was distributed to the several officers of government for their examination, agreeable to the Regulations of Council of the 24th June last, I beg leave to acquiesce in whatever orders government may be pleased to issue on this head.

I have, &c.

(Signed)

J. STARK.

Calcutta, 10 January 1816.

COPY of a Letter from C. Walter, Esq., the Assistant Resident in charge at Cutch, to the Secretary to the Government of Bombay.

SIR:

Cutch.

Par. 1. I HAVE the honour to reply to your letter of the 24th ultimo relative to the coal of Cutch.

2. Considering the orders of government on this subject paramount to every other duty, I have returned from Anja in order to commence the inquiry. The communication to the officer commanding the troops, a copy of which I beg to enclose, will explain the means at my disposal, and the Honourable the Governor in Council may rest assured that no exertion shall be wanting to bring the question to a decision.

3. The work will be immediately commenced upon, and progress regularly reported. As the first operation will take place upon the pit from which specimens have hitherto been forwarded, it will be a considerable object to ascertain whether the coal already furnished is the exact description to answer the purposes of government. The inquiry however will not be limited to the vicinity of Bhooj, but wherever a satisfactory indication of coal shall exist the work shall be pursued.

4. There are two descriptions of coal which have hitherto been discovered in Cutch; the specimens already forwarded are of the mineral kind, which is found in considerable quantities. The vegetable coal has been only noticed in small veins in beds of rivers; by a vigilant search, however, the latter description, I have little doubt, may be discovered in equal quantity with the former.

5. Enclosed with a further specimen of coal this day forwarded to Bombay by boat, I have the honour to furnish a small specimen now with me of the iron of Cutch, the manufactory of which is languishing for want of a sufficient market.

6. It is considered in this province superior to European iron for all implements of agriculture,

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culture, &c., and may be procured at two rupees per maund, or even a less sum; for, on account of the small demand, and the system lately pursued, the trade is a monopoly, and subject to difficulties which from the limited means of the manufacturers they cannot emancipate themselves.

I have the honour to be,
Bhooj Residency, 8 January 1826.

(Signed) C. WALTER.

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COAL MINES.
—
Cutch.

COPY of a Letter from the same to the same.

SIR :

I HAVE the honour to report further upon the subject of the coal of Cutch.

The work has been pursued on an extensive scale without intermission during the last eight days, and I have the pleasure to inform you, for the information of government, that it presents a most satisfactory indication of coal in considerable quantities.

About ten candies have already been procured of a similar description to that which was forwarded to Bombay on the 9th instant; an equal quantity might now be procured by one day's labour, as the object has hitherto been rather to clear away rubbish and lay bare the face of the rock, to facilitate future operations.

Par. 3. In order to present government with a correct idea of the obstacles to be surmounted in excavating the coal, it will be necessary to give a short local description of its situation. The coal was first discovered in the bed of a river running near the village of Trumboo, distant about six miles to the northward from Bhooj. From the result of the first day's labour, it however was ascertained that the principal stratum ran horizontally along the bank of the river; when first worked upon, it was found two feet above the level of the water, but upon pursuing it the stratum was discovered to take an inclined dip; and by the time the work had been pursued to a level with the river, a second stratum, about a foot beneath the first, was found, but the influx of water rendered it impossible to pursue the work further horizontally along the bank of the river.

4. The discovery of the second stratum was hailed by the miners as a certain omen of a succession of strata, which though at first separate are generally found to unite; each stratum is about a foot broad.

5. In order to avoid the inconvenience of the water, it was suggested that a tunnel should be dug in the bank of the river, in the hope that a similar favourable indication of coal might be discovered in that direction. This work has occupied all hands during the last three days, and it will be gratifying to government to be informed that as the work proceeds the appearance improves.

6. I have already mentioned that about ten candies of coal have been excavated in the progress of the work, and that the bank has been cleared, presenting a stratum of coal which has been now worked for about sixty yards in length; but as excavating the coal weakens the bank of the river, it is supposed improper to work the vein excepting in the direction in which it is intended to be subsequently pursued.

7. I have the honour to forward a further specimen of the coal excavated within the last few days, and I beg the instructions of government as to the disposal of the quantity already collected.

8. I am unable to furnish government with any accurate estimate as to the sum at which coal might be procured and forwarded to Bombay. Forty miles of land carriage will

will more than double the cost of production; upon the carts of the country (which are however totally unfit) it might be forwarded from Trumboo to Mandavee for about four rupees a Surat candy, and a rupee and a quarter from Mandavee to Bombay; but by carts adapted to the purpose, and on an improvement of the roads of the country, it might be transported at one half that sum. The cost of production it is impossible at present to estimate. Should this rough estimate come within the limits of the expectations of government on the subject, I beg respectfully to suggest for consideration a further small addition to the pioneers at present at this station, when work might be partially applied either at the mines, or the improvement of the roads. I likewise beg that a certain number of pumps and boring rods (such as are used by miners) may be furnished from Bombay, by which much labour may be saved.

I have, &c.

(Signed) C. WALTER.

Bhooj Residency, 17 Jan. 1826.

COPY of a Letter from Lieutenant Clark, to the Resident in Cutch.

SIR:

I have the honour to report to you the progress of the coal mine since my superintendence of the work commenced.

The appearance of the stratum when first exposed indicating the greatest quantity of coal in a horizontal direction, a tunnel has been run under the rock, which has been conducted with much labour thirty yards in a direct line. The vein of coal which on first opening the tunnel was about nine inches broad, gradually increased to twelve inches, and I entertained great hopes that by further excavation, as the work proceeded, a proportionate increase in the breadth of the vein would have occurred.

Par. 3. Upon advancing the tunnel, however, to its utmost present extent in a direct line, no further increase in the breadth of the vein took place, and the miners then advised the running the tunnel at a right angle.

4. The tunnel was then run nine yards in a different direction, but the appearance not being favourable, the original direction has been again resumed,

5. In the opinion of the miners, and by the information which I have been enabled to collect, coal in very considerable quantities exists in the immediate neighbourhood of the present mines; but in works of this description, even in the most favoured countries, it is rare that a greater extent of coal has been found without the use of machinery or much manual labour. From the quantity hitherto produced by our limited means, and the short time the work has been in progress, the most sanguine expectations are entertained by myself and the miners, that by the use of the boring rods and other machinery, on its route from Bombay, even a greater breadth of vein may be discovered, and on its arrival it is proposed to sink shafts in many directions in the immediate neighbourhood, to discover the direction in which the vein of greatest thickness may run, by which the laborious task of running a tunnel in an uncertain direction may be avoided.

6. On the arrival of the boring rods the present work will be temporarily discontinued; and during the time the shafts are sinking I shall take the opportunity of proceeding to other places, where I am informed that coal has been found in directions more favourable for its conveyance, and more free from water. In proceeding with the work much coal of the very best quality has been excavated, but in the hopes that veins in the immediate neighbourhood may be discovered which may be more productive, I forbear for the present

sent from offering any observations as to the quantities which may be produced from the stratum already worked upon in a given time; but when the spot has been more thoroughly investigated, this matter will be reported upon, but it may now be considered beyond doubt that coal in considerable quantities exists on the present spot.

7. The work has hitherto been conducted with little or no expense, further than any remuneration which the government may think requisite for the miners.

In concluding these few remarks, I beg to recommend the miners to the favourable consideration of government.

I have, &c. &c.
(Signed) C. CLARK,
Lieut. 21st Regiment,

Tramboo, 6th March 1826.

Superintending Coal Mines.

COPY of a Report from Captain Wildey to W. Newnham, Esq., Chief Secretary to the Government of Bombay.

THE coal mine of Cutch lies on the right bank of a large ravine, through which runs a small stream of water, distant from the entrance of the mine eight or nine yards, and about five feet below its level. The mine has been worked in the usual manner of driving, following the vein of coal in a direct line nearly twenty-two yards, dipping gradually across the trace of the mine, and varying in thickness from four to seven inches, the level then takes a turn to the right, and inclines in that direction about three yards, when it resumes its original line by a turn to the left, which it continues six or seven yards further in, when the miners were withdrawn. The different strata through which the level has been driven are those most commonly attendant upon coal mines; but other strata, pyrites, and various other appearances of ores, fully indicate that coal is not the only valuable that will be discovered in it. The coal of the Bhooj mine I conceive to belong to the class of Ampetites, or nearly approaching those of that species in quality and specific gravity; at the same time it partakes of the qualities both of the cannel and pit coal in its combustible properties, and will be found to answer every purpose either for the forge or steam engine, as far as my judgment serves me, and under all the disadvantages I had in making my experiments on the coal. I conceive that there are different classes in the mine, and that a still more superior quality than the specimen which I had the honour to forward through the chief secretary to government will, on sinking a shaft, be discovered. The best quality of coal in the mine yet found, I consider to contain about seventy per cent. of charcoal, twenty of bitumen, five of sulphur, of iron three, and calcareous earths two. The second best, charcoal sixty, bitumen fifteen, oxyde of iron nine, earths ten, sulphur four, hydrogen and carbonic acids two. I have also noticed, on examining the coal heaped for cartage to Mandavie, that a great proportion of it resembled the Welch culm and the Kilkenny coal. In the Bombay Courier of the 25th March last, I observed a statement of the experiments tried at Bombay of the Cutch coal; I am led to notice that part of the letter signed "a Friend," as regards the failure of the experiment, and also of its combustible power. The writer of this letter states that the "specimens which have been obtained under the operations which have lately been instituted, and which have been forwarded to the Presidency, do not, we understand, give much encouragement to persevere; on trial, the Cutch coal has been found to have little more than half the power, as a combustible body, possessed by common English coal." Now, with regard to the specimens forwarded to the Presidency, I beg to say that they were of the most inferior quality, and not the same coal as now found in the mine. The coal with which these experiments were tried at Bombay, was from a stratum which drew across the trace from its first working, and continued dipping (*vide* Sketch of the Mine) to nearly where the fourteenth couple which supports the timber of the

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Cutch.

roof are placed, I am happy that it lies in my power to state this, because, on my first visiting the mine, the miners had not driven their level more than twenty-two yards; and no coal had been sent down to Bombay beyond fifteen yards of their working, the remaining seven yards of excavation was then lying ready for cartage to Mandavie, consequently as the best coal was not discovered till the miners had driven their level near twenty-five yards, the experiments on that quality are still unknown at the Presidency. I am however willing to admit that the trial at the Presidency was good, and such as stated in all its particulars, and that the combustible properties of the coal with which it was made, only contained half the power as a combustible body possessed by common English coal. What a consideration this is; that the worst-description of coal found in the Bhooj mine should on trial be found to contain more than half the properties of combustion that coal sent from England possesses. This simple fact must argue much in favour of a mine just opened, and worked under great disadvantages, the coal lying exposed for many weeks to the dews of Cutch by night, and the sun by day, ere it is shipped for the Presidency; that alone would be sufficient to destroy its best properties.

Having stated thus much of the inferior coal, I will now say a few words on the best quality discovered to the period of my last inspecting the mine, which was the day after the miners had been withdrawn, and which I feel assured will not admit for a moment a doubt or prejudice against its combustible qualities. I had expressed a wish to my friend, Colonel Dyson, of making a party to the coal mine. A pic-nic was formed by him, Colonel Mitford, Captain Capon, myself, and several other officers. After breakfast we examined the mine, then looked at the coals which were heaped for cartage to Mandavie. On closely inspecting the heap I was satisfied that coal was not the only valuable produce in that mine, in consequence of which I paid frequent visits to it, and made several experiments, the result of which have in part been laid before you; but to return to the pic-nic party: I proposed that our dinner should be dressed by a coal fire, and I undertook to superintend it. A few baskets of coals were brought from the heap and the fire kindled, which burnt in the clearest manner possible, and precisely with the same flame and appearance of the best quality of cannel coal in England. I had some little difficulty in regulating the heat for the country oven, from the fierceness of the fire, but by moving the oven nearer to, or further from it, I succeeded remarkably well in baking, and I cannot speak too highly in favour of a coal fire for the boiling, roasting and deviling; the novelty of having a dinner dressed by a coal fire in India, afforded us the highest gratification and delight. This trial led me to make experiments to ascertain its combustible qualities, and also the proportions of its component parts. As far as I was enabled to judge, I conceive the best coal of the mine superior to English coal, and the secondary sort equal to the "common pit," the bovey, "the hale," "the sea," the bitumen, and the caking coal, the whole of this belonging to the same species, and mostly used in steam navigation, and seldom varying from fifty to sixty per cent. of charcoal, twenty-five to thirty of bitumen, the remaining parts consisting of earth, oxyde of iron, and such other substances as are generally met with in coal mines. I had nearly forgotten one important circumstance connected with the pic-nic, in stating that the fire was made in the open air, a few stones forming a back and sides of the fire-place, and wholly unprotected by tree or hedge; now how far English coal would have burnt exposed to the sun as the Cutch did, would be an experiment worth trying. Having thus confidently spoken of the Cutch coal, I will now make a few observations on the quality of its smoke, or gas, which in the present era of scientific knowledge and invention ought not to be overlooked, as I consider it much superior in quality, as well as in specific gravity to that of coals used for any purpose in England, and would not require that process of purification which the English coal undergoes in procuring gas, being itself extremely pure, would be found highly valuable for every purpose which gas is at this present moment used in almost every part of Europe. As a coal for steam navigation it will be of the utmost importance, as it would burn a great proportion of its own smoke,

smoke, and would not foul the flues of the furnace by incrustation in the same manner the English coal does, and which too frequently happens in British steam boats. I now beg leave to offer a few remarks on the method in which the Bhooj mine has hitherto been worked, and also the difficulties which are likely to arise from its locality, situated as it is nearly in the bed of a large river, which on the increase of the waters in the monsoon, will in all probability fill the adit with sand, and wash away the couples and timber of the roof, or by bursting the gallery, render the mine under it unfit to work for a considerable time. A long and laborious work was continued in driving the present level, which might have been saved by sinking a shaft and working by intersections, as the different strata appeared, and which might have been easily accomplished by the use of the windlass, or whins, worked by bullocks, until a satisfactory trial had been made whether the mine was of sufficient importance to require the aid of British miners and machinery; as it is well known that a horizontal level cannot be driven to any great distance, neither can a single shaft be sunk to any considerable depth without some contrivance for procuring currents of air, to make up the deficiency of what is so rapidly consumed by respiration, to the want of which may be attributed the very dreadful effects of the gases, so frequently occurring from fire-damp, choke-damp, and other incidents too common in mining; it is therefore highly essential that every precaution should be taken to protect the miners by the use of safety lamps, as well as procuring them free ventilation, which can only be complete by either sinking other shafts or by air pipes to the surface itself. To carry on all the process, mining requires the combination of much skill in the various branches of engineering, and it is also the essential part of the miner's art to distinguish and select the most advantageous spots for breaking ground; where he may be unopposed by streams of water, by unwholesome air, or be cramped for room.

Having now stated my opinion as far as my observation and judgment permit me, on the Cutch coal and the working of the mine, it is needless to quote on the general principles of mining, which seldom deviate from those practised in the coal mines of England; but where the want of machinery, the difficulty of procuring timber, the local situation of the Cutch mine, and other obstacles and difficulties intervene, it may be requisite to deviate from the beaten track to obviate such difficulties, under whatever circumstances they may present themselves. It is, therefore, for the consideration of government to decide how far it may be advisable to continue working the mine, by the best means that can be adopted on the spot, or to send to Europe for scientific miners and machinery. It, however, may be worth the attention of government to cause research to be made in Cutch, with the hope of discovering coals at a much nearer point of shipment, and I have no hesitation in saying, I think it would be attended with success; but even in the event of failure, I think the cartage of coals from the Bhooj mine may be greatly facilitated by the use of rail-ways, which might easily be made in Cutch. In closing my report, from the general observations I made in Cutch, I firmly believe, from the various volcanic eruptions, and the many revolutions of nature that country seems to have undergone, that almost every production of the hidden treasure of the earth would be found there. I therefore hope and trust that under the present government of Bombay, every exertion will be persevered in, in making such research, the result of which may be the first step towards placing that Presidency, in the highest political point of view, independent of her present great commercial interests, and the advantages her port must derive from her local situation, in the event of a communication with the Mediterranean and Europe, by steam navigation, as well as to every port of Foreign and British India.

Kaira, 12 June 1826.

(Signed)

W. WILDEY.

X.

COAL MINES.

Cutch:

COPY of a Letter from Lieutenant Jameson to Major Henry Pottinger, Resident in Cutch Bhoaj.

SIR:

I have the honour to report to you, that in the left bank of the river, a quarter of a mile below the village of Trumboo, a stratum has been found, which at first appeared of a like quality and substance as that on the outer surface of the vein of coal worked in last February. I directed the workmen to excavate under the bank, one yard in depth, as far as the stratum extended in thickness; this was done, and I beg to give the following description of its quality.

The stratum is five and a half feet in thickness; the one and a half foot from the top of the stratum is a black colour of a hard nature, intermixed with a considerable quantity of coal, the remainder is more like grey port or metal stone in quality, hard in the working, but when exposed to the air turns softer; the most common is like a mixture of fine white and black sand, and when broken is of a dull dark appearance, though there are lighter colours, down to a light grey, all of which have particles of coal. The whole is of an argillaceous slaty substance, with streaks of coal, and is very like hard clay (with streaks of coal). Between this stratum and the surface is a stratum of stone, about twenty-five feet in thickness.

I have every reason to suppose from the above, that this stratum contains much coal, but at a greater depth. In consequence, a perpendicular shaft has been commenced upon, 500 yards from the bank of the river, at an angle from where the stratum shows itself; it is already twelve feet in depth, and in great progress.

I should recommend, as the European miners are coming up, another shaft to be dug 150 or 200 yards further up on the bank of the river, in line with the one now working, as the strata lie in that direction.

Orig.

There is another stratum (I am inclined to think it is the same vein) further down the river, about twelve feet from the surface, where it is most perceptible, but in one place only five feet towards the *risolt*, upwards of three feet in thickness, of the same quality as the first, and in like manner contains particles and streaks of coal. There are several other places where the same kind of stratum is distinguishable, on the right bank of the river, and in all probability is the same vein which was worked in February last.

The engine which has arrived will prove of great use in digging the new shaft when water is met with. The want of one (the two in store being useless) is the reason for not commencing earlier on the new shaft, and this was not done till I learned from Captain Waite that one had left Bombay for our use. In case the engines do not succeed to the extent expected, I think common hand-pumps would prove a good substitute.

Of boring I have little to communicate, what has been attempted not having proved successful, owing to a defect in the machinery in use; after having tried numerous experiments relative to boring scoops and irons, the rod only reached eighteen feet from the surface after nearly six weeks continual working, when, from the pressure used, the rod broke, solely owing to the badness of the iron they are composed of, the same being the opinion of qualified judges, and formed the cause of complaint from the late Mr. Quin.

I have the honour to be,

(Signed)

J. S. JAMESON.

Tramboo, 4 December 1826.

Lieutenant, Superintendent Coal Mine.

COPY of a Letter from Lieutenant Clark to the same.

SIR :

Agreeably to the instructions contained in your letter of the 9th instant, I proceeded to the new coal mine situated between Seesaghud and the village of Koorbee, and beg leave to state my opinion of it. There are two veins of coal running horizontally, the lower one is about two feet above the surface of the channel of the nullah, and is thirteen inches thick; the coal from it is heavier and better looking than that found at Tromboo; it is mixed with a great deal of sulphur, and when burning emits a very strong smell, with considerable smoke. The upper stratum is but a few inches in thickness, and is more like the coal found at Tromboo. I dug about four feet below the lower vein, in hopes of finding some indication of coal in that direction, but during that distance there was no appearance of it. I should think it probable that the beds would get deeper the further you advanced in the bank; but from the situation of the place, I should say little or nothing could be done without proper machinery, as it appears to me that, if possible, you would be more inconvenienced by water than at Tromboo. The coal is not so much like what is termed surface coal, it has more substance in it than any yet found in Cutch. The distance from the mine to Mandavee is nineteen miles, the road very tolerable, and capable of being made much better; the high road runs within 100 yards of it. The work at Tromboo has been carried on according to Captain Hawkins's directions contained in the enclosure to your letter of the 5th April last, the progress of which I beg to state. I commenced with cutting a channel, H, three feet in breadth, and six in depth, running directly in front of the tunnel E into the river, which when finished answered the purpose intended; for it not only carried off the water out of the tunnels A B, but had likewise the effect of keeping the tunnel E perfectly dry up to the very face of the rock, which before always contained about six inches of water. The next work was the driving the latter tunnel into the shaft D, an object most desirable, both on account of the oppressive heat, and darkness of the tunnel. The distance from one to the other at this time was forty-five feet; after working some days and nearing the shaft, the roof got so moist and dangerous, although the precaution was taken of propping it up with the best timber, that I thought it would be better to try and drive the shaft into the tunnel. The former at this time had about six feet of water in it; however, by constant labour, night and day drawing, we so far gained upon it, that the miners were enabled to go below and work for a few hours during the day; owing to this the work was slow and tedious, but at last the two were driven into one, and you can now walk from one to the other, at the same time they are both ventilated and perfectly light; the shaft is 70 feet deep, and tunnel 160 in length, cut through solid rock, which no doubt will account for the work appearing slow. The stratum of coal at the end of the tunnel is now about twenty inches thick; in appearance much the same as the specimens sent to the Presidency. I feel convinced the coal dips, which can only be ascertained by borings, which might easily be done now in the shaft D, but the roads at present here are so badly constructed that it would be impossible to attempt it during the driving the tunnel. A large quantity of the coal has been collected and is now in store; the men are now employed in cutting a narrow cut I, from the tunnel B into the shaft D, for the purpose of examining the coal in that direction.

I beg to assure you that every exertion shall be made to carry the instructions of government on the subject into effect, but in my humble opinion, machinery, and a practical man to direct, is indispensably necessary.

I have the honour, &c.

(Signed) CARLYLE CLARK,
Lieut. 21st. Regt.
Superintending Coal Mines.

Camp, Bhooj, 24 June. 1828.

COPY of a Letter from Ensign M'Culloch to the Secretary to the Government of Bombay.

DEAR SIR:

THE papers which I have hitherto seen regarding the Cutch coal field merely give an account of the mine itself, and mention nothing as to the general face of the country, nor the characters of the surrounding rocks, without which it is nearly impossible to form a correct idea of the nature or extent of the coal field now in question. Being however aware that the deserts of Asia and Africa are mostly composed of red marl, or second red sand-stone, it is most probable that Cutch, which borders on a tract of this nature, is partly composed of the same rocks; if this is really the case, it is most likely that coal will be found to a considerable extent in Cutch, as the red marl is the rock which immediately succeeds the coal formation, the latter when the series is complete being beneath it, hence there can be no reason against supposing that coal may exist in other parts of Northern India, nor beneath the sands of Asia and Africa; and a fact that greatly favours this opinion is, that coal is found in the northern provinces of Canton and in Tartary.

If, on the contrary, the Cutch coal field merely occupies a basin-like cavity, formed of higher primary hills similar to the situation of the Sutherland coal, it is probable that it will not be found to a very great extent; but I am inclined to think that this is not the case, for on consulting the map of India I see a large tract of level country, extending north from a few miles beyond Bhooj, which enables me, with the facts mentioned above, to form a favourable opinion as to the extent of the Cutch coal field.

I am informed by one of the miners, that sand-stone, lime-stone, and shell, are found on the spot; if so, the series is nearly complete, an occurrence which is also much in its favour.

It seems that two beds of coal, about seven inches thick, and a foot apart, have hitherto been worked. It is most probable that by penetrating deeper in a perpendicular direction other beds would be found, for most frequently many beds of coal are found alternating with the rocks which contain the coal. Such a repetition of strata has in some parts of England been known to amount to thirty, and it is said that at Liege there are sixty. It is seldom they are so numerous, but from ten to twelve is not unfrequent. In those collections of strata the beds not only vary in thickness, but also in quality; so that sometimes two or three only are worth working. By penetrating perpendicularly it might be found not only superior in quality, but also in quantity, as beds of coal are sometimes found from ten to twelve feet thick, but rarely more than two or three. For this reason, I would have advised striking a shaft, or boring from the commencement, and not have wasted time and labour on driving a level or horizontal gallery, as it is most probable that the two beds discovered do not join.

From the report of the Marine Board at Bombay, it seems to be a swift burning coal, which circumstance, added to the opinion I had previously entertained from seeing a specimen, makes me take it to be, properly speaking, a lignite, bordering however upon coal; but this does not prevent good common coal from being present, for they are often found accompanying each other; even supposing that this was not the case, it would be no objection against prosecuting the present work, as lignites have been worked with great advantage in many parts of England and Scotland.

I now beg leave to offer a few remarks as far as relate to the working the mine. It seems that the present opening is situated only a few feet above the level of a river, which during the monsoon is apt to overflow, and consequently choke up the aperture with sand and mud. Had a shaft been sunk perpendicularly from the surface, and no opening

opening made on the water side, it would have been far preferable, as by those means no danger would have been incurred of having the mine filled with water and mud every year; and in the event of any valuable discoveries being made hereafter, I would by all means recommend the building up of this level. If a shaft of this description was to be sunk, a pump of some kind would be immediately required, but without examining the spot it is impossible to say what kind; but if the water does not part, a simple pump worked by oxen, might, in this country, answer all purposes, or if the nature of the ground admitted it, an undershot water-wheel might be erected on the river, and by a horizontal movement work the pump. The overflowing of the river would not prevent this; for an aqueduct carried along the river side from some distance up would produce a steady stream of water. Perhaps as a last resource a steam engine would be requisite

I trust that there is nothing improper in remarking, that mining on the small scale, in Europe at least, is generally a losing affair, but at the same time I must state that no very extensive researches can be made without the use of some machinery.

I have been informed by one of the miners lately returned from Cutch, that the boring rods are much too thick and heavy for the present purpose.

In concluding these remarks, I am sorry to say that they are partly conjectural; to form any idea of the extent of a coal field, it is proper to examine the spot itself, and the character of the surrounding country.

The accounts which I have had however enable me to form a very favourable opinion of the extent and quality of the coal, and entertaining the greatest hope for the future prosperity of the mine,

I have the honour to be, &c.

Poonah, 26 September 1828.

(Signed)

HENRY M'CULLOCH.

COPY of a Letter from the same to the same.

SIR:

ACCORDING to the instructions I received from government, I proceeded to Sier Beni Yass, on board the Honourable Company's brig of war Antelope; I have now returned, and beg leave to send my report.

Sier Beni Yass
Island.

I have the honour to be, &c.

Bombay, 2 February 1829.

(Signed)

HENRY M'CULLOCH,
Ensign 18th Regt. N. I.

SIER BENI YASS is a small island situated on the Arabian coast, distant five miles, it is about fifteen miles in circumference, with a good harbour on the southern extremity. The centre of the island is a rugged tract consisting of peaks and masses of rock, the highest of which is not above 350 feet above the level of the sea; round this is a sandy plain or gentle declivity, which forms a most considerable part of the island. It produces small shrubs and rushes, which feed a flock of goats and a few camels; on the eastern coast in a ravine are a cluster of huts, which are inhabited by a few fishermen. Water can be procured by digging in the sand, but it is of a very salt and inferior quality.

It seems that a piece of coal was found by Assistant Surgeon Gray, on this plain, at the foot of the hills, bearing about N.W. from the harbour, it was found lying on the sand. To this spot I directed my research, but met with nothing of the kind, nor did I meet

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COAL MINES.

Sier Beni Yass
Island.

with any other mineral that could indicate its presence; the whole of this plain being composed of very recent calcareous sand-stones and lime-stones, the lime-stones being formed of organic remains, consisting of various small shells, and the sand-stone being composed of the ruins of a more ancient sand-stone, which I imagine to belong to the red marl formation; this sand-stone, in some instances, contains a great quantity of calcareous matter. Above these are small hillocks of another argillaceous lime-stone, somewhat resembling chalk in appearance, but of a different nature, as it becomes plastic under water, contains a great quantity of salt, and indurates on exposure to the air; this is interstratified with soft granular lime-stone, it contains sulphate of lime in crystals, and silean flint passing into a variety of schist in flat parallel masses, about half an inch thick, mostly of an opaque nature; some however are equal in quality to the best English flint. The north point of the island is principally composed of the superior lime-stones.

So far it is evident that coal cannot exist on this plain, as it is composed of very recent sand-stones and lime-stones, above the red marl deposit, which series lays above the coal; it is thus evident that to reach the coal, if it does exist, a great number of strata must first be passed, perhaps to a thickness of several thousand feet, the red marl deposit being alone known sometimes to occupy a thickness of 1,000 feet, without including the various strata above it, those belonging to the coal field, and different basaltic rocks which would probably be met with, a depth that would render mining or boring quite out of the question.

The centre of the island consists of a bed of gypsum belonging to the red marl deposit of the English geologists; this has been greatly confused, elevated and fractured, by protruding masses and veins of trap rocks, consisting of basalts, clay-stones, and clink-stones, with some variety of porphyrys. Some of these veins contain fragments of the surrounding rocks, principally sand-stone and siliceous schist, are all in a very confused state; the veins of basalt contain iron, are sufficiently strong to turn the magnetic needle eight points from the north. I have reason to suppose that this iron is of a very brittle and inferior quality; these veins also contain ore of antimony in small quantity; the gypsum contains sulphur in veins, which is not an uncommon substance in this rock. Above these rocks is a thin stratum of sand-stone, containing fragments of an older sand-stone and basalt with gypsum, it is coeval with one of the strata on the plain below, and has been deposited since the production of the trap rocks; this stratum is very imperfect, having been greatly destroyed by torrents of water.

Now it is well known that coal does not exist in the over-laying rocks (except in the rare instances of basaltic lignite), and it is also well known that it does not accompany gypsum, the latter being a more recent deposit; and as the centre of the island is constructed of the above rocks, it is clear that the coal series does not appear at the present surface, although it might at a great depth.

The only manner in which I can account for the presence of the coal (found by Assistant Surgeon Gray), if it is the produce of the island, is by supposing a mass of the above substance elevated by the upheaving force of a trap vein, and afterwards washed down by the rains on the plain below; this theory can in some measure be illustrated by my having observed a vein of trap containing fragments of sand-stone and siliceous schist, both these being rocks belonging to the coal series; the latter is ascertained to be the shell indurated by the action of heat.

Thus I have shown that if coal does exist in this island, it must be at a great depth, and far beyond the reach of ordinary mining operations; that it may exist in small quantities entangled in trap by accidental causes is not impossible nor improbable, but in this state its presence is interesting merely in a geological point of view.

I regretted that my instructions did not permit me to visit the adjacent islands, as they seem highly interesting both to the geologist and mineralogist.

(Signed) HENRY M'CULLOCH.

COPY of a Letter from the same to R. Money Esq., Assistant Resident in charge of
Bhooj.

SIR:

ACCORDING to the instructions I received from government, dated 12th February 1829, I visited the coal mine near Bhooj, and have now the honour to place before you my report on the subject.

Two thin strata of coal occur in the bed of shale about three feet thick, under a bed of sand-stone, about thirty feet thick. Three levels have been driven in a horizontal direction, with cross cuts; the principal level is about one hundred and forty feet long, and connects with a shaft sunk from the surface about fifty-three feet deep.

I am of opinion, that it would be useless to continue driving the levels any further, as coal seldom or never improves in a horizontal direction; the stratum now in question is not sufficiently valuable to be wrought. To continue sinking the shaft would also be a laborious and expensive undertaking, attended with little probability of success, for having examined the rocks in the vicinity, I find that it is impossible that coal could be found at a depth of less than one hundred and fifty feet; after this it is impossible to determine with certainty whether it exists or not; it is probable that it may. If any mining operations were to be carried on hereafter, I would advise boring about one quarter of a mile lower down the river, on either side. My reasons for this are as follows: the strata is elevated at an angle of about fifteen degrees to the north-west, which is nearly the direction of the river now as this is the case, the strata of sand-stone and shale can be traced without interruption up the bank of the river to the surface of the ground, and if the coal did exist it could be traced up in the same manner, as it occupies beds between strata of shale; but as it is not to be seen, I conclude that it could not be found to any extent unless beyond a depth of one hundred and fifty feet; the enclosed sketch will explain this in a most satisfactory manner.

As the whole of Cutch seems to belong to the same formation, I am of opinion that some spot could be found more advantageously situated, and of a more valuable quality.

The coal of Bhooj might properly be classed among the lignites, it kindles with difficulty and does not *cake*, owing to the small quantity of bitumen it contains; it blazes briskly when kindled, but does not afford much heat in proportion to the quantity of coal consumed; it leaves much ash behind, owing to its impure quality, as it contains much shale. The last facts would render it rather disadvantageous for steam navigation, as in the first instance it would require a much greater quantity of coal to generate a given quantity of heat, and in the second, the quantity of ashes would choke the furnace.

I would not recommend working any coal in Cutch, unless it could be found of a superior quality, and stratum two feet thick.

I have the honour, &c.

(Signed)

H. M'ULLOCH,
Ensign 18th Regiment N. I.

Camp, Bhooj, 16th March 1829.

COPY of a Report from Ensign M'ulloch, to the Resident at Cutch.

THE coal near Seesaghud occurs at the foot of a rock, forming the north bank of the bed of a river, the perpendicular height of which is about thirty feet. The coal is in two thin strata, separated by a bed of white clay, the upper strata is about four
3 C 2 inches

Cutch.

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COAL MINES

Cutch.

inches thick, and the lower three inches in the thickest part, they are about one foot and five inches apart, and dip eight degrees to the west. The coal becomes gradually attenuated for about sixty feet, when it disappears; but in all probability it extends in the direction of the dip. These beds I imagine to be the same as those at Tramboo, although the superincumbent rocks differ slightly. The depth from the surface above is the same in both places.

The coal or lignite does not differ from that of Tramboo, except in appearance, for it is brighter and rather heavier from its containing more pyrites, it burns in the same manner, that is, it kindles with difficulty, but when ignited burns briskly; it does not cake, because it contains little bitumen, and leaves a great quantity of ashes behind, which retain the shape of the fragments of coal from which they proceeded. This circumstance would render it nearly unfit for the steam engine, as the furnace would get choked up with ashes. It would not answer for the forge for several reasons; the principal of which are, because it does not afford a sufficient quantity of heat in proportion to a given quantity of fuel (this is also against the steam engine), and because the flame it affords is brisk and light like the flame of paper, not dense and compact as it ought to be.

Orig.

It contains parts of branches of trees in a carbonized state, flattened by pressure, which circumstance added to its containing *little* bitumen, marks it to be a lignite, consequently a more recent formation than the true coalaries lignite transition from peat to coal through submerged wood. Peat contains the greatest quantity of charcoal, and no bitumen, whilst coal contains the smallest proportion of the former to the greatest of the latter; in short, the most recent formations contain the smallest portion of bitumen, and the most ancient contain the greatest, by gradual transition. As these upper beds are proved to be lignites, it is reasonable to suppose that if there are other beds beneath they must also be lignites, as they would belong to the same series. They might be of greater dimensions, but the difference of quality very trifling, as there would be but little difference in their dates of formation. It is true that coal towards the surface is sometimes of an inferior quality to the coal beneath, but it always indicates, more or less, which variety of coal will succeed, as in this case it indicates that the beds beneath will be lignites.

Unless the coal could be found very advantageously situated for mining operations, of a much superior quality, I do not think that government would find it advantageous to work the mines in Cutch. Sinking a shaft would be attended with great expense, for before it was twenty feet deep the water would gain fast, and it would be necessary to clear it out; at a small depth like this, it might be kept clear by hand, a winch, and kibble hand-pumps, or leather buckets drawn by men; but at a depth of four hundred or six hundred feet, the depth at which good coal is generally found, some more powerful machinery would be required, and in a country like this nothing but a steam engine would answer.

An engine of one hundred horse power with a set of twelve-inch cast iron tubes for pump pipes, with the engine-house, sheers, capstan, &c. &c., would be an expense of upwards of £5,000; perhaps a more powerful engine would be requisite, as it would be necessary to draw a column of water up to the surface of the ground. As this is a level country, no adits, or underground drains, could be contrived to carry off the water from any part of the sunk shaft, as it could be, was the mine on the side of a hill, or a declivity of any kind.

In the mining counties of England many adventurers go to an expense of £4,000, £5,000, £6,000, or even £20,000 before the beds are discovered; but this takes place in a country where the geology is perfectly well known, and the number of mines very great, so that there is almost a certainty of finding good coal between two mines which have proved advantageous; but in a country like Cutch, where the geology is but little known,

known, and where there are no streams to work the machinery, it would be running a great risk to attempt any undertaking where there is so little probability of success. Boring might be made use of, provided good labourers could be found who would not break the rods.

If boring is to be attempted in the spot lately examined, I would recommend trying it about one hundred yards higher up the river on the same side, and about fifty yards from the edge of the cliff.

I would not recommend working the present strata, as they would not prove more advantageous than those at Tramboo.

I examined the banks of the river lower down, but did not meet with any coal except one thin and insignificant strata.

Camp, Bhooj, 26 April 1829.

(Signed)

H. M'CULLOCH,
Ensign 18th Regt. N. I.

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—
Cutch.

EXTRACT of a Letter in the Public Department, from the Governor in Council of Fort St. George to the Court of Directors, dated 16th May 1826.

Letter from, dated 30th September 1805, (2 & 3) calling for information respecting the means of supplying fuel for steam navigation.

Par. 4. We have the honour to state, that as far as is known, coal is not produced in any of the provinces subject to this Presidency, and application for a supply has accordingly been made both to the Supreme Government and to your Honourable Court.

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