

15. Wishing to be informed of the real state of the Country from the several Chiefs who had presided at the different Provincial Councils, we wrote † to them to that effect, † Appendix, desiring particularly that they would inform us on the several heads of Agriculture, Po. No. 50. pulation, Commerce and Manufactures.

16. We have received an answer thereto from Mr. Vansittart, the Chief of Burdwan, Mr. Dacres, the President of the Calcutta Committee, Mr. Lane and Mr. Hurst, Chiefs of Patna, and Mr. Middleton, the Chief of Moorshedabad, and a Minute on that subject from Mr. Barwell. The former of these Letters you will find entered on our Proceedings ‡, and the rest will come under our consideration with the reports from the † Appendix, several Provincial Councils. No. 51.

17. By the Proceedings of the late Council, you will have been informed of their having admitted a temporary remission in the rents of last year of three Lacks of Rupees in the District of Burdwan.

18. The recommendations from that Provincial Council, together with Mr. Vansittart's representation of the condition of that Province, has persuaded us to afford them the further relief they have requested of the total remission of one fourth of that sum, and a suspension of one fourth to the next year, one half having been realized in the collections of this year.

25. A Petition § having been presented to us by numbers of the inhabitants of Dacca, § Appendix, complaining of the measurement of their lands, and having debated the propriety of No. 52. receiving or rejecting it, we agreed to have the measurement suspended until such time as we could receive further information relative thereto.

26. A Petition ¶ likewise having been preferred from several of the inhabitants of Sylhet, complaining of many grievances suffered there at the hands of one Rogoo Mullick ||, we ¶ Appendix, have thought it necessary to depute Mr. Harry Palmer to investigate the facts, and re- No. 53. port the result of his enquiries to us.

**Governor-General's Address to the Court of Directors by the Ship Pacifick, dated Fort William, the 22d of February, 1775; received in London the 17th of September, 1775.**

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

HONORABLE SIRS,

Fort William, the 22d February, 1775.

WITH this I have the honor to forward triplicate of my Letter of the 3d of December, and duplicate of my last.

These Addresses I had hoped would have proved sufficient to render any further justification of my conduct unnecessary; but I find the labour multiply upon me by the accumulation of new charges and auxiliary assaults. Unprepared for such hostilities, I had suffered the short interval which succeeded the close of the last Packet to pass, without looking into the last Letter addressed to you by the Gentlemen of the Majority, till the day that was fixed on for the ultimate Dispatches of the Bate and Pacifick. The detention of their Packets, by the load of Papers with which the Publick Offices have been recently filled, has furnished me with an opportunity of making a brief reply to it. It required some time to compose my mind to a temper suitable to the respect which

D d

it

|| Banyan to Mr. Thackeray.

it is my duty to maintain in an Address to your Honorable Court, after the perusal of a performance of so virulent a nature, but I confess I scarce find myself equal to the reply. Were the Charges contained in it against me explicit and direct, I might quote your Records. I might appeal to facts in refutation of them; but dark allusions, mysterious insinuations, bitter invective, and ironical reflections, are weapons to which I have been little accustomed before the formation of the present Council, and I am equally unacquainted with the arms by which I can defend myself against them. I have been often engaged in contests at this Board from the year 1760 to this time, and have been too frequently compelled to fill many pages of your Records with controversial discussions; but I dare boast, that there is not a passage, nor even a word in any of them, intended to cast an oblique reflection on any man, nor an allegation not openly stated and supported by proofs, or circumstances which in my conscience I believe to amount to proofs. The rule which I observe to others I require for myself, and in this instance I require no more than common justice. Loose however as the Charges advanced against me appear, I shall endeavour to answer them as fully as their nature and the short time allowed me will permit.

Remarks on the first Minute of General Clavering, Colonel Monson, and Mr. Francis, dated 11th January, 1775.

References to Paragraphs of the Majority's Minute.

Par. † 3. 4. 5. **T**HESE Paragraphs labour to prove, that the Conditions exacted from the Vizier, by the Resolution of the Board passed on the 20th of November, 1773, were the same that the Vizier himself had previously offered for our assistance in the intended War against the Rohillas, and that, of course, the rigid terms, which I had said it was probable the Vizier would revolt at, and drop all thoughts of prosecuting the design, had no existence.

In reply, I desire that the three Articles of the original Draught of the Treaty which was formed when I was with the Vizier at Benares, containing the first Conditions on which it was proposed to assist him in the Reduction of the Rohillas, may be compared with the Draught of the Letter dictated to be written by the Vizier, and containing the Conditions on which it was resolved in November 1773 to assist him in that Enterprize. The former will be found in my Minute of Appeal, in Page 39 of the Triplicate accompanying this †, and the latter in the Proceedings of the late Select Committee, dated the 22d of November, 1773, and in the Proceedings of the Board, in their Secret Department, on the 26th of November 1773. These will shew the difference of the Conditions proposed, which consist in this essential point; that the Conquest of the Rohilla Country was the criterion which established the Company's Right to the Stipulation of Forty Lacks in the first instance; and in the second it is agreed, that the Forty Lacks should become due, and be paid in ready money, whenever the Vizier should dismiss the Brigade, or one half of the Brigade, whether the Country of the Rohillas should be conquered or not.

§ 6. I am here charged with a concealed design, formed in concert with the Vizier, to "*Extirpate*" the Rohillas; and much use is made of this discovery both by the Majority, in the Letter before me, and by Colonel Champion in his Vindication. The Word, in the original Language of the Letter, which is here translated to "*Extirpate*," means to expel or remove. In another passage of the Letter it is joined with a word which does literally express to *extirpate*, or root out; and both passages mean no more, than that it was the intention of the Vizier to expel or remove the Rohillas from the Country which they occupied, without suffering the smallest vestige of their power to remain in it. In this sense I most certainly did agree to assist the Vizier, and so did the late President and Council, nor can I conceive how the War could have been undertaken with any other Object. The Majority know, as well as myself, that the Rohillas are not the People of the Country, but a Military Tribe who conquered it, and quartered themselves upon the People without following any profession but that of Arms, or mixing in any relation with the Native Inhabitants. I have already described the nature of this Tribe in the 9th Paragraph of my Observations on the first Letter of the Majority, and the same account of them has been given by Colonel Leslie and Major Hannay, and, if I mistake not, by Colonel Champion himself, in their examination taken before the Board on the 19th and 28th of December. Major Hannay's Words are remarkable

Rohillas. Their Origin.

ble, I beg leave to quote them. "I have learned from many People, that it is only within 50 Years that the Rohillas are become Masters of the Country to the North of the Ganges. That they were originally Afgans, came into Hindostan under a Serdar named Doud Cawn, and that they conquered that Country from the Hindoos, and that since that time they have followed no other profession than that of Arms, and the ancient Hindoos have Cultivated the Country. The Rohillas are Mussulmen, of the Sect of Omar, and the Cultivators of the Country are Hindoos. I suppose the proportion to be about nine Hindoos to one Mussulman."

† 7. 8. 9. In my original Letter Mr. Sullivan's name was erased, and the Words "a Gentleman" in the Direction," inserted in its stead for the purpose of obviating Cavils. I do not know that it was a crime in me to correspond with Mr. Sullivan on the Company Affairs, or with any other person, whether in or out of the Direction, whose opinion I thought of weight in the decision of Public Measures, or whose knowledge might assist me in the communication of many points of useful information or advice, which could not be received in the Letters and Orders of a Public Office. I appeal to the practice of all my Predecessors in this and in every other of the Company's Governments; I dare appeal even to the conviction of the honorable Gentlemen to whom I now address myself for the propriety of my conduct in this particular. Mr. Sullivan.

I suspect that "The communication of the Governor's private Sentiments to his Friend" was thus expressed with no candid purpose. It too obviously glances at the situation in which the late Contests among the Proprietors of East-India Stock may have placed Mr. Sullivan, in respect to the Gentlemen who have the rule of affairs; but I entertain too honorable an opinion of those Gentlemen to believe that the idea of my being on terms of friendship with Mr. Sullivan can possibly render me obnoxious to them.

The reasoning of the 9th Paragraph is fallacious. It was not necessary for me to tell the Court of Directors what I would have done for the retrieval of their Affairs in a case which might have happened but did not; neither do I think it a point of duty to magnify the distresses of the Company, or to expatiate upon them too forwardly in a public Letter, although it might have served the purpose of establishing my own credit, by the success of the measures taken to remove them.

The authority of this Quotation, though from a private and familiar Letter, will not be disputed; and if it proves that these were my sentiments at a time when I certainly could not foresee the Contest in which I am now engaged, I hope I shall stand acquitted to my more temperate judges of "Weakness and *Impropriety*" in referring to it.

"We date the change of System from April or May, 1773."

In May 1773 I had not left Calcutta. They before dated the change of System from the time of my interview with the Vizier at Benares, and insinuated that it proceeded from a secret collusion between us. I have already given a full and connected account of the series of events which produced the Rohilla War in my Minute of Appeal; to that I refer.

‡ 10. It is no contradiction to say, that the Company were in distress in May 1773, and that their Affairs in Bengal were in a prosperous state in September 1774.—It is literally true.

§ 11 "Inconsistent Principles of Action must of necessity be defended by inconsistent Arguments, and by a different Language held at different times, which no Sophistry can reconcile."

The instances to which this reflection alludes are not shewn. If it is meant to apply to the subject of the preceding Paragraph a further answer is unnecessary.

|| 12. 13. 14. These Paragraphs neither require a refutation, nor deserve a reply.

15. I know not by what unheard of Prerogative the Gentlemen of the Majority pronounce so magisterially, that the late Council "Assented to measures which their Consciences condemned." If so bold an assertion deserves the credit of an examination, I beg leave to refer to the 13th Paragraph of my Observations on the first Letter of the Majority

. Minute of the Governor-General, dated 22d February, 1775, containing

Majority for an ample refutation of it. The rest of this Paragraph hints at some criminal accusation, which I desire them to produce openly, and in fair Language like Men, not in dark and mysterious insinuations.

† 16. 17. 18. 19. 20. These require no reply.

‡ 21. The complaints of the Majority, that they were not received with proper ceremonies, were mentioned to me personally by Mr. Francis; and the offence they had taken on that account was the subject of conversation in public Company.

22. 23. These require no reply.

24. I call upon the Gentlemen of the Majority to produce an instance of any "Official Light being directly withheld from them, or communicated with studied perplexity." They have not only had free access to every Office, but each Member has at his pleasure called upon the Heads of Offices to furnish him with Copies of Accounts; a privilege which in the former System of Government was allowed to the President only. With respect to myself, I cannot conceive any more candid mode of giving them information of the state of affairs than that which I adopted on their arrival, as explained in my Letter of the 3d of December; which mode I should have continued, had they not furnished me with ample occupation for my time, or had I not experienced, in the first trial which was made of it, that it was not received for information, but converted to matter of reproach against me.

I have never affected the embellishments of Style in any writing which I have committed to record, and many of the Minutes which stand in my name were either dictated or written at the Council Table; yet I believe that few of them will be found deficient in perspicuity, having ever made it my aim to avoid the use of technical terms, general expressions, and intricate periods, which are most apt to create obscurity in official writings. How far I have succeeded my Employers are best able to judge.

26, 27. § 28. I do not complain that we do not meet often enough, or sit long enough, but that, when we do meet, we waste our time in altercations, instead of proceeding cordially to the dispatch of business. Whether this interruption proceeds from me, or from my Colleagues, I leave to our Superiors to judge.

"We called upon him repeatedly to inform us what urgent business, &c." I do not remember when I was thus called upon, but I am certain that there was never yet a time in which there were not large arrears of urgent business in both Departments, of which we were continually apprized by the Secretaries of both.

Captain  
Weller.

29. 30. 31. In answer to these Paragraphs, I beg leave to refer to my Minute entered on the Revenue Proceedings of the 20th of December. I flatter myself that neither the Court of Directors, nor any one who is acquainted with me, will deem me capable of protecting the Contractors in the commission of injustice, because Captain Weller had a concern with them. The Revenue Consultations of the 9th February, 26th February, 20th April, 29th June, 7th September, 26th October, and 16th November, 1773, and the 7th of January, and 12th April, 1774, will shew how little the late Administration were disposed to allow them unreasonable indulgences.

Mr. Fowke.  
§ Appendix,  
No. 30.

For my complaint of the extraordinary commission given by General Clavering to Mr. Fowke, I refer to the Proceedings of the 13th, 14th, 16th, and 23d of December last.

Cantoo  
Baboo.

I cannot avoid expressing my surprize to meet in this place with a repetition of the assertion before made by General Clavering, that my Banyan, Cantoo Baboo, was concerned in the complaint which was preferred against Cumal o' dien Cawn, because I have produced clear proofs on the Consultations that my Banyan had no connection with Cumal o' dien Cawn, but regarded him as the instrument of injuries sustained by him in the Order passed by the Board for dispossessing him of his Teeka Collarees (or Salt works) manufactured by hired workmen, and giving them to Cumal o' dien Cawn, and in the subsequent disputes between them concerning the separation of their property in those Works. V. Consultations of the 8th February, 21st June, 22d July, 16th August, and 4th October, 1774.

Cumal o'  
dien Khan.

\* 32, 33. The Sepoys, who were allowed, were merely for the purpose of protecting the Treasure from the attacks of Decoits. They had in like manner been allowed in other places. The power of obliging Molungees to work has been customary from time immemorial. I will not here argue how far it is proper, it may be taken into consideration hereafter; but if it be oppressive, it is no new oppression established by the late Government; nor are the Contractors to blame, of whose engagements it was an express Clause. With respect to the price and the weight they were to be regulated by the former custom. Abuses should doubtless be examined into and redressed, but this complaint might have been examined by the Committee of Revenue, and reported to the Board, or by the Board themselves, if it had been judged an object of so much importance as to require their decision upon it; but surely it was unnecessary to give so many days, as were thrown away on examinations of the Molungees, for the purpose of referring the prosecution of them to the Supreme Court of Justice, while other Business of real importance lay neglected.

Molungees.  
Compulsion  
customary.

† 34, 35. In answer to these Paragraphs, I refer to my Minutes entered upon the Proceedings of the 23d and 30th of December.

36. I do not know where it is said "That the Molungees are in a State of Vassalage, and may be compelled to work at whatever price the Master pleases." I have already spoke to this subject in my Observations on the 32d and 33d Paragraphs. I know no other people who are at present under the same restriction, except the Chuanam-Makers in the twenty-four Purgunnahs, and perhaps the Salt-Petre Manufacturers in the Bahar Province. The Publick Records, and particularly the Regulations which were formed on the 23d of May, 1772, the Resolution passed on the 12th April, 1773, in favour of the Weavers, and that of the Revenue Council, on the 16th of November, in favour of the Molungees or Salt-Workers, will shew how much attention was paid by the late Administration to the relief of the Ryots and Manufacturers from hardships which they formerly suffered.

37. I was not in Bengal at the time of the Famine, but I have always heard the loss of Inhabitants reckoned at a third, and in many places near one half of the whole. I know not by what means such a loss could be recruited in four or five years; I believe it to be impossible. I will not say there have been no oppressions in the Country, but I can safely affirm, that it has been my constant aim to prevent them, not by encouraging clamorous multitudes to assemble round my gates with complaints against grievances sustained in the extremities of the Province, but by the establishment of regular Courts of Justice, where every man aggrieved might apply for redress, without deserting his Lands, or moving far from his habitation; and where recourse might be had for evidence and Vouchers on the spot.

Famine:

38, 39. The result of the enquiry will be the best guide for judging of the existence of the fraud here mentioned. In the mean time I suspend my opinion; but admitting it to have existed, I wish to know by whom the Gentlemen mean it has been countenanced.

‡ 40. I leave the Court of Directors to judge by the Proceedings, whether I could with propriety avoid taking notice of the Complaints preferred to me, and whether the consequent interruption to business is to be attributed to me, or to the cause which produced the Complaints, and to the Proceedings of the Majority.

§ 41. The assertions of the Majority, in their Address to the Court of Directors, rendered it necessary to interrogate the Field Officers for the Court of Directors' information, and therefore I conceive, whatever interruption of Business may have been occasioned by it, is to be attributed to them, not to me. I believe it will be found upon a review of the Proceedings, that the Questions I put were few and pertinent, and that the examination was drawn out to a great length, by a variety of questions put by the Gentlemen of the Majority, foreign from the business in hand.

Field Officers.

§ 45, 46, 47, 48, 49. I refer to the Revenue Consultation, of the 30th December, 1774, and to the Separate Set of the Proceedings held in Mr. Cartier's Government on the same Complaint then preferred by the Ranny; these Proceedings having been long since transmitted to the Court of Directors, and never objected to by them, the resolution then taken of trusting the management of the Rajah's Household, and of his Education to the management of Birje Kishore and the Guardian, rather than to a Woman of the Ranny's Character, should I think have been adhered to, unless some new lights had been obtained to justify a contrary conduct. But whatever had been the Board's Determination with respect to the

Ranny of  
Burdwan.

E e

Manage-

Management of the Rajah's Household, the flourishing state of the Burdwan Province, in comparison with that of the Country in general, and the consideration of the great increase of Revenue it now yields, above what was produced from it before its Cession to the Company, should at least have secured Birje Kiffore from being even suspended from his Employment in the Revenue, without a clear charge, and his answer, to enable the Board to determine whether or not there was sufficient ground for prosecuting an enquiry against him. In this part of his Duty he was dependent on the Company alone; and the personal dislike, even of the Rajah, were he of age, would not have been a sufficient cause for his removal, had he acted faithfully to the Company. The Gentlemen speak of his being only suspended, but every one understands the measures which have been taken, as a total and absolute dismissal of him.

Col. Macleane.

† 50. 51. 52. 53. I refer to the Consultations of the 7th of February, 1774, for the motives of the late Administration, § in granting to Colonel Macleane the provision of the petty Stores, which could not be contracted for. The Company were sure of a saving by it of at least 15 per cent. The saving has been much more considerable, and was in fact the most effectual method of reducing the Company's Expenses in those Articles. I do not know on what grounds it is affirmed, that he carried a considerable quantity of Merchandise with him to the Army; I am assured, and do believe, that he carried none. He was not made the Comptroller of his Accounts, as Commissary of Supplies; these were ordered to be furnished by Indents, countersigned by the Commanding Officers, and the Accounts to be audited by the Board. For a more particular information, if you will be pleased to call upon Colonel Macleane, I doubt not, he will afford you full satisfaction. That an advance of 9000 Rupees to Colonel Macleane should have escaped my Memory, will not, I hope, be thought any great crime. As to the "Irregular manner in which the Company's Money Affairs have been conducted," I cannot wish for a more complete refutation of this assertion, than the general Establishments which have been formed in the Revenue Departments, and in the Board of Inspection for the control of Charges.

Appointments to Provincial Councils.

† 54. I shall beg leave to subjoin Lists of Persons proposed by me, and those nominated by the Majority to the Provincial Councils, by which it will appear how little respect was paid to my recommendation. It was my opinion, that the Gentlemen who already filled those stations were the best qualified in general to hold them, and that the Revenue is always liable to suffer by a change of those who have the actual management of them, because new Men carry with them new ideas, and a new set of Dependents. They frequently have their Business to learn; and however they may themselves be disposed, the hopes and fears of the Farmers, and other Persons connected with the Revenue, will naturally draw them to look for innovations, and occasion a temporary remission in the payment of the Collections. In the List therefore which I made out for the Provincial Councils, I inserted the names of all who were then in those Departments; and I proposed for the vacancies, such as by their standing in the Service, by local knowledge, or by the recommendations of the Court of Directors, were best qualified and entitled to fill them.

Appointments proposed by me for the Provincial Councils.

Appointments made by the Board on the 20th of December, 1774.

#### MURSHEDABAD.

	Rank.		Rank.
Mr. Edward Baber - - - - -	32	Mr. Edward Baber - - - - -	32
* Henry Palmer - - - - -	33	William Maxwell - - - - -	47
William Maxwell - - - - -	47	William Hoesa - - - - -	64
William Hoesa - - - - -	64	John Hogarth - - - - -	72
John Hogarth - - - - -	72	* David Anderson - - - - -	87

The names which I have marked were not before of this Council, all the rest were; I recommended Mr. Palmer for the Vacancy, but he was rejected, and Mr. Anderson, a Junior, put in his stead.

#### PATNA.

	Rank.		Rank.
Mr. Robert Palk - - - - -	18	Mr. Robert Palk - - - - -	18
* Edward Stephenson - - - - -	22	* Isaac Sage - - - - -	24
Simeon Droz - - - - -	25	Simeon Droz - - - - -	25
Ewan Law - - - - -	42	Ewan Law - - - - -	42
Edward Golding - - - - -	43	Edward Golding - - - - -	43
* William Young (Supernumerary)	53	William Young (Supernumerary)	53
		In	

† Page 61.

§ See the Proceedings of the President and Council relative to the Commissary General, as they are contained in Appendix No. 20 - C.

In this List I proposed Mr. Stephenfon, who had formerly been a Member of the Council at Patna, to be the Chief (Mr. Palk being on the point of being summoned to the Board of Trade) he was rejected; and Mr. Sage, a Junior, put in his stead; I recommended Mr. Young, and he was appointed.

### D E N A G E P O R E.

	Rank.		Rank.
*Mr. Nathaniel Bateman	20	*Mr. William Harwood	37
Herbert Harris	52	*William Rooke	44
George Robertson	54	Herbert Harris	52
George Gust. Ducarell	55	George Robertson	54
A. B. Goodlad	70	A. B. Goodlad	70
Francis Gladwin (Supernumerary)	77		

In this List I recommended Mr. Nathaniel Bateman to be the Chief; he was rejected; and Mr. Harwood, a Junior, appointed in his stead. Mr. Ducarell and Mr. Gladwin were recalled, and Mr. Rooke appointed in their stead. Mr. Gladwin has since been reinstated.

### B U R D W A N.

	Rank.		Rank.
Mr. John Bathoe	23	*Mr. Edward Stephenfon	22
Alexander Higginfon	27	John Bathoe	23
*William Rooke	44	Alexander Higginfon	27
Samuel Lewis	63	Samuel Lewis	63
Charles Fleetwood	79	Charles Fleetwood	79

In this List Mr. Rooke, whom I had proposed, was rejected; and Mr. Edward Stephenfon, whom I had before recommended for Patna, for which place he was well qualified by local experience, was appointed the Chief of Burdwan, of which place he had no experience, nor any other pretensions of preference, but that of being one degree above Mr. Bathoe in the Service; although to establish this right in his favour, the Chiefship of the Patna Council was given to Mr. Sage, who was Junior to Mr. Bathoe, a Gentleman possessing every Qualification for that Office, much local knowledge, and strong recommendations, both of the Court of Directors and the late President and Council on different occasions.

### D A C C A.

	Rank.		Rank.
Mr. C. H. Purling	51	*Mr. Charles William Boughton Rous	50
*Thomas Pattle	65	Charles H. Purling	51
William M. Thackeray	71	William M. Thackeray	71
John Shakespear	83	John Shakespear	83
William Holland	86	William Holland	86

In this List I recommended Mr. Pattle for the Vacancy, he was rejected. I recommended Mr. Purling to be Chief, and quoted the late Orders of the Court of Directors in his favour. My recommendation and the Orders of the Court of Directors were equally slighted; and Mr. Rous, who was his Senior by one degree, was placed in that station above him.

### C A L C U T T A.

	Rank.		Rank.
*Mr. John Holme	36	Mr. Henry Cottrell	21
William Harwood	37	Charles Goring	35
*James English Keighly	48	John Holme	36
*Edward Fenwicke	49	George Gust. Ducarel	55
*William Pye	57	John Shore	92

N. B. Messrs. Cottrell and Stephenfon were at this time Members of this Board, but having recommended them for other Departments, I did intend to propose Mr. Holme to be the Chief, and Messrs. Keighly, Fenwicke, and Pye, to fill up the other vacancies. I did not actually

Minute of the Governor-General, dated 22d February, 1775, containing  
tually propose them, because I found my recommendations were totally disregarded; the  
whole List as appointed was proposed by the General.

## CHITTAGONG.

	Rank.		Rank.
*Chief, Mr. Henry Cottrell - - -	21	*Nathaniel Bateman - - -	20
*Assistant, George Bright - - -	61	*George Bright - - -	61

My recommendation of Mr. Cottrell was rejected, and a preference given to Mr. Bateman; I had proposed Mr. Bright for his Assistant, because I had consulted the inclinations of Mr. Cottrell in this point; he remained therefore no longer of my recommendation, he was however appointed.

From all that has been said above, it will appear, that of all my recommendations, only that of Mr. Young was accepted; and all the Chiefs, except of Murshedabad, nominated against my recommendation. But in truth, the Majority came prepared with their own Lists, and paid no regard or attention to my recommendation; nor were they more attentive to the Orders of the Company; on the contrary, they seem wantonly to have over-ruled them. Mr. Droz at Patna, Mr. Bathoe at Burdwan, and Mr. Purling at Dacca, are probably for ever excluded from succeeding to those Chiefships, by the appointments of Messieurs Sage, Stephenson, and Rous, who stand immediately above them in the List of the Service.

Mr. Frederick Stuart.

† 55, 56, 57. The Majority have mistaken my application of Mr. Frederick Stuart's Family and Connexions. When I proposed him to be appointed the Resident at the Court of the late Vizier Sujah Dowla, I alluded to the pride and ambition of the Vizier, which would give a greater degree of weight and consequence to these qualifications than to age or superior talents. As to myself, I should not have allowed them considerations on any other account. My opinion both of Mr. Stuart and Mr. Bristow stands on record.

† 58, 59. Require no reply.

60, 61, 62, 63. The fifteen Lacks received by Mr. Middleton, being the first payment of the Rohilla Stipulation, is arrived, and in the Treasury of Calcutta. This renders it unnecessary to make any observations on these Paragraphs.

64. The perusal of the Letters now laid before the Board by Colonel Champion will, I doubt not, satisfy you of the propriety of my withholding them when first demanded by the Majority, and of the truth of my assertion, that they contained no material public information.

†† 65, 66. I have already fully explained my sentiments as to the propriety of the Rohilla War. It will appear by the Proceedings, and by my Letter to Colonel Champion on the subject, that the late Administration uniformly discouraged the hope of plunder. The following Extract of my Letter to Colonel Champion will probably appear to many too strongly expressed on this side of the question.

### Extract of my Letter to Colonel Champion, dated the 21st May, 1774.

" HITHERTO every part of your conduct has met with my most entire approbation;  
" but there is one subject which in some measure alarms me; *the very idea of prize*  
" *money suggests to my remembrance the former disorders which arose in our Army from this*  
" *source, and had almost proved fatal to it.* Of this circumstance you must be sufficiently apprized,

"apprized, and of the necessity for discouraging every expectation of this kind among the Troops; it is to be avoided like poison. However, in case any considerable Capture should attend your future Operations, I think you cannot pursue a better conduct than that which you intended, to determine nothing yourself, but acquaint the Board with the circumstances, and wait for their decision."

† 67. Requires no reply.

68. I suppose this Paragraph contains accusations. You have been already informed of the Resolution of the late Government, passed in Consultation of the 22d November, 1773, to present the Vizier with two thousand Stands of Arms. The two eighteen pounders were lent to him by my order, and are mentioned in my Letters to the Vizier, but not I believe in the Consultations. Major Hannay may have been appointed Agent to receive Nudjiff Cawn's Pension, but this had not my confirmation, *because it was not the intention of the late Council that any further Payment should be made to Nudjiff Cawn 'till we had received your further Orders.* Not understanding in what respect these circumstances can be deemed criminal, I shall pass them without further remark.

Arms granted to Sujah-Dowla.

Nudjiff Khan's Pension.

69. Requires no answer.

70. 71. *The operations have been carried on in conformity to the orders of the late Administration, which naturally remain in force 'till contradicted.* The Mountains and Woods, which form a great part of the Western Division of Bengal, are thinly inhabited by a rude and savage People, with whom it has been an immemorial practice to make incursions into the open and cultivated Country, which at times has suffered exceedingly by their depredations. It was an object of the late Administration to eradicate this evil by subduing these wild Regions, and subjecting the Inhabitants to a regular form of Government; for this purpose the Corps of Light Infantry was originally formed, and the Officers commanding the Sepoy Stations in the adjacent Districts of Ramgur, Patchet, and Midnapore, were ordered to co-operate occasionally with this Corps, and with each other for the same purpose. Captain Camac also received his Orders originally from the Board, as will be particularly seen in the formation of the Provincial Councils, in Consultation of the 23d November, 1773; Captain Crawford too received his Orders from the Board in Consultation of the 15th April, 1774, and has since acted in conformity to those Orders. The general rule which has been observed in these Expeditions, has been to compel the Mountaineers to submit, or to drive them out of the Country. For my own part, I make no scruple to avow, that I think it the duty of Government to proceed against such licentious Banditti by any means which the Laws of War will allow; and if the peace of the Country can no otherwise be secured than by their extirpation, I look upon this as a necessary measure, which both justice and sound policy will justify. To those who are unacquainted with my natural character, I cannot refer to a better testimony for the lenient and equitable principles on which all my orders for the execution of such services have been formed, than the Journal of Captain Brooke, who first commanded the Corps of Light Infantry, entered in Consultation of the 6th September, 1774.

‡ 72. 73. 74. 75. These Paragraphs merit attention, but require no reply.

## Remarks on the Second Minute of General Clavering, Colonel Monson, and Mr. Francis, dated 11th January, 1775.

|| 2. 3. 4. I have been told a different Story concerning the protection said to have been given by Nudjiff Cawn to Sumroo Maddoc and Redman, but I choose to let him make his own vindication, and have written to him some time ago for that purpose. I know not how his moral character can affect mine.

Sumroo Maddoc, Redman.

F F

The

King's  
Tuncaw.

The reasons for continuing the payment of his allowance are explained in my Report of my transactions at Benares, entered in Consultation of the 4th October, 1773, and the reasons for discharging that part of the King's Tribute for which a Tuncaw, or Assignment, had been granted by the King to the Vizier, are explained in the Consultation of 13th May, 1773, and in my Report. The principal reason was, that the Assignment had been accepted by the late Government in the time of Mr. Cartier. It was a Debt due to the Vizier, and paid to the Vizier, not to the King, to whom the portion of the Tribute for which the Assignment was granted had been paid when that Assignment was granted.

The first part of the fourth Paragraph † I do not understand. The latter part indirectly charges me with having shared with the Vizier in the amount of this Assignment; — To this I shall not reply.

‡ 5. 6. These measures have been long ago referred to the Court of Directors, and need no explanation here, as their determination upon them must have been formed before this.

The Gentlemen in different parts of their writings seem to blame me for stopping the payment of the King's Tribute; on the other hand, had I paid it, I suppose, from the preceding Paragraph, that I should have been charged with sharing in it.

It is an undoubted truth, that the State of the Company, at the time in which these measures were adopted, was distressed both at home and abroad; it shall be incontestably shewn, that "Their present condition is prosperous and flourishing." The means by which this sudden alteration has been effected have been repeatedly and fully shewn. It may suffice here to say, that it has been principally occasioned by the acquisition of Money from the Nabob Sujah Dowla, and the reductions made in the Company's Expenses in Bengal.

|| 7. Requires no reply.

8. The increase levied on Cheyt Sing was on his succession to the Zemindarry immediately on his Father's Death; no further increase was levied upon him on his confirmation in it during my interview with the Vizier at Benares.

9. 10. 11. No part of these Paragraphs requires any comment, except the insinuation contained in the conclusion of the last. The first Letter written to me by the Vizier, which notices the late Change of Government, was received the 20th of December, in answer to mine which advised him of that change. It is certain that many Letters were written by the King and others to General Clavering, Colonel Monson, and Mr. Francis. It is plain that those Gentlemen are either offended at the Vizier for not having paid them the same compliment, or impute the neglect of it to me. Your orders are peremptory, that the Correspondence between this Government and the Country Powers shall be carried on by the Governor alone. They have arrogated to themselves every other power of the Government, and this also they now too manifestly lay claim to, in defiance of your most positive injunctions.

## Remarks on the third Minute of General Clavering, Colonel Monson, and Mr. Francis, dated 11th January, 1775.

§ 2. THIS Paragraph seems to imply, that the late Administration had always flattered the Company with false hopes, and concealed from them the true situation of their Affairs: A perusal of the General Letters written in 1773 and 1774 would be sufficient to evince the contrary.

‡ 3. In this, as in many other Paragraphs, here are very alarming intimations; but although the Gentlemen of the Majority see a *certainly* of *instant* distresses, they do not particularize them for your information. When this is done I shall submit to you my sentiments upon them; in the mean time I hope this mysterious mode of writing will not be productive of any ill consequence at home; it certainly has such a tendency.

4. 5. 6. The actual State of our Treasury, and the Estimate which has been prepared of Receipts and Disbursements of the Year 1775, will shew, that the Company's resources were much more than sufficient to discharge the Debt of 1771, as resolved by the late Council. With respect to the question, whether it is more eligible to pay off the Principal of the Debt, or to content ourselves with reducing the Interest from eight to five per cent. my opinion is clear for the former, and this is more consistent with your Orders. Our different sentiments will appear on the Consultations of the 26th and 30th January. I see no reason why the Company should be put to the expense of borrowing Money even at five per cent. when they do not want it.

7. In this Paragraph, if I understand it, I am accused of an endeavour to create a coldness and want of cordiality between the Superior Council and the Board of Trade; and that the Majority, and the Majority only, took extraordinary pains to prevent it. Every Letter written to that Board, read with the Minutes which preceded them, will demonstrate the reverse of this accusation.

† 8. No new hardship has been imposed upon the Salt Manufacturers by taking the management of that Article into the Hands of Government; the only difference is, that the profit, which was before reaped by English Gentlemen, and by Banyans, is now acquired for the Company. The claims on account of balances have long ago been represented to you; they cannot be a charge for more than two or three years, after which the whole profit will be reaped by the Company; and in the interim they receive from the Salt Business a nett Revenue of one hundred and twenty thousand pounds, which I believe is four times as much as they have ever before received, except in the time of the Society of Trade. The present mode of conducting it will be attended with this further advantage, that by destroying all private claims to the labour of the Molungrees, it leaves the Government at full liberty, on the expiration of the present Leases, to make whatever regulations they may judge most advisable. The Majority have mistaken the nature of the Salt Balances due in the Districts of Hidgely, &c. These were not occasioned by the appropriation of the Salt Works to the Company, but by Contracts made by the Company before the year 1770, to furnish sundry Merchants with Salt to an amount exceeding the actual production. The advances received from the Merchants produced a fictitious increase in the Revenue of that period, and are a Tax upon the present.

9. 10. 11. I refer to what I have already said on the 70th and 71st Paragraphs of the first Minute. The *ordinary* expense of the Troops (I mean their Pay, Batta, and all fixed Allowances) would have been equally incurred, whether they were employed on the Frontiers, or in the interior parts of the Country; and so indeed would a great part of the *extraordinary* expense, because were our Troops to retire, the Mountaineers would advance as formerly.

12. 13. The fifteen Lacks paid to Mr. Nathaniel Middleton on account of the Rohilla War, are actually in the Treasury at Calcutta, and the five Lacks which were to have been paid to Mr. Grady are on their way from Patna. Till an accurate examination can be made of the Paymaster's Accounts, I will not say that the Subsidy of 210,000 Rupees per Month is fully equal to the whole Expense of the Troops with the Vizier. It was formed on a Calculation made by General Sir Robert Barker, and it should be remembered, that there are some Charges in the second Brigade which are not on the Vizier's Account, particularly the Disbursements of the Garrison of Chunargur, the Hospital at Dinapore, the Troop of Cavalry, and the Corps of Cadets.

‖ 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. In the General Statement which I transmitted of the Balances of the Treasuries, amounting to Current Rupees 8,049,806, Balances in it is true the Balances of the Provincial Treasuries are stated in September, and those of the Calcutta Treasuries are stated on the 30th of November, and consequently a part of the sums which had been remitted from the several Districts to the Presidency

ficiency were twice credited; but although this objection appears plausible, it is not in reality of any weight, because the Collections in the Districts, in the intermediate time, compensate the remittances, and are as likely to be more as less. The reason for the Provincial Balances not being made up to a later date was, that no later accounts had been received from the several Districts, nor would the Account have been exact if all the Balances could have been stated on the same day, because, in such case, the remittances from the Districts towards the latter end of the period would not have appeared at all. They would have been sent away from the Districts, but would not have arrived at Calcutta. The Account (No. 2) transmitted you by the Gentlemen of the Majority as a *corrected* Account, is very fallacious; the Remittances are deducted, and the Collections are not added. But even were I to admit this Account, still, if I include the whole of your Treasuries, the Balance will amount to Current Rupees, 8,827,120 instead of 8,049,806, as before-stated, as will be explained by the accompanying Account, No. 1. The accepted Bills are not brought to credit in the Treasury as Cash, but they should certainly be inserted in a General Statement; they are debited in the Provincial Accounts, and should therefore be credited in the Accounts of the Presidency.

I cannot comprehend the justice or regularity of the Account (No. 2) which the Gentlemen of the Majority say "Should be set against my Balance, if that Cash Account be meant to give the Company a true idea of the State of their Affairs, and which would produce a real Balance against them." In speaking of the prosperous State of the Company's Affairs, I suppose the Treaty of Benares is to be confirmed, and do not regard the Balance on the King's Account as a Debt to be paid by the Company. Should it be determined to annul the Treaty of Benares, to continue the Tribute to the King, and to pay him three years of Arrears, I will then no longer assert that the Company's Affairs are in a State of Prosperity.

The Balances in the Account of the Nabob Mobareck-ul-Dowla may for the most part be justly due, and ought not to have been omitted had I been drawing up a General Statement of the Sums to be paid by the Company, and the Sums to be received by them; but as those Balances were due to nearly the same amount in October, 1773, as in November, 1774, they make no difference in my Argument concerning the improved State of the Company's Finances.

The three last Articles in the Account are the computed Savings in the Company's Civil and Military Expenses and the Receipts from Sujah-ul-Dowla. How these are introduced among the Balances due from the Company I know not; they serve only to prove how earnestly the Gentlemen of the late Administration exerted their endeavours for the Company's benefit, and how much such exertions were required.

† 26. Every month has its proportion of Disbursements. There are other payments due, and advances which must be made, besides the Salaries of the Council and the Judges; but these ought not to be taken into the Estimate which closed with the preceding month; at least if the Sums are anticipated which are to come in on the Debtor-Side, the Credits also should be included.

‡ 27. The Agreements of the Farmers having been very high, the demands are stated accordingly, and the Balances in consequence appear very large.

The actual Collections have not fallen so short as would be imagined from the style of the Majority's Letters. I have subjoined a particular account of them.

*My everlasting Theme of the Famine* (as the Gentlemen are pleased to call it) I must continue to insist on as an event, the effect of which must still be felt for many years, and which renders it impossible that the Collections in general should be equal to what they were formerly. I speak of the Dewannee Lands; as to the Company's ceded Lands, the Northern Purgunnahs of Burdwan appear to have been the only part of them which suffered in the Famine; and upon the whole their Revenue at present is fully equal to the medium of former years, and much superior to what they yielded on the first acquisition of them.

It is true that the Lands in general were let too high, but the excess cannot prove a real loss to the Company, nor was it to be prevented.

The exact value of the Lands was known only to the Zemindars and old Farmers, from whom it was not to be expected that they should part with their knowledge.

To find out the real value, the most probable method was to let them to the highest Bidders, and the fairest and only means, which would not admit of conclusions against the characters of the Gentlemen concerned in forming the new Settlement, was to dispose of the Farms by public auction. This proved however such a source of competition, that the Lands in general were over-rated, especially in Nuddea. — Where this has happened, abatements have been allowed; that is to say, the excess, which ought not to have been put upon the Rents, if it could have been avoided, has been taken off, and a competent knowledge has been obtained of the state and capacity of the Lands throughout the Provinces, which will be of great advantage in forming the next Settlement, when the term of the present shall have expired.

The following is an Abstract of the Net Revenue received from the Company's Ceded Lands, and from the Dewannee Lands of Bengal and Bahar, extracted from the Khalsa Records. This will shew, beyond all argument, the state of your Collections in the different periods since your acquisition of the Dewannee. So much has been already said upon this subject in my Minute of Appeal, and the Letters from the late Administration to which I have there referred, that I will not trouble you with needless repetitions. The profits arising from the Salt Farms and the Sale of the Ophium are not included in this Account, but if added, would raise the Revenue of 1180 to above 245 Lacks.

### Abstract of the Net Revenue received from the Company's Ceded Lands, and from the Dewannee Lands of Bengal and Bahar, as extracted from the Khalsa Records.

Y E A R S.	Ceded Lands	Dewannee Lands of Bengal.	Bahar.	Total.
In the Bengal Year 1171, or the Bahar and Orissa Year 1172, answering to the English Year 1764—5.	- -	-	† 39,03,855	
In 1172 or 1765—6	- -	- -	48,88,061	
1173 or 1766—7	- -	145,90,815	54,76,813	
1174 or 1767—8	- -	155,94,706	54,90,143	
1175 or 1768—9	56,64,795	158,73,453	50,60,817	265,99,065
1176 or 1769—70	48,91,546	143,41,168	41,12,133	233,44,847
1177 or 1770—1	54,55,834	140,06,030	46,22,695	240,84,559
1178 or 1771—2	58,18,021	150,23,260	46,70,788	255,12,069
1179 or 1772—3	57,75,093	121,83,631	43,19,632	222,78,356
1180 or 1773—4	55,18,040	134,48,354	41,10,021	230,76,415

† The original pointing of these figures is retained; viz. Lacks, Thousands, &c.

I have been so much straitened for time, that I know not whether I ought not to bespeak your pardon for the incorrectness of this Address. I have endeavoured to keep it within as small a compass as the design of it would admit. Many passages and entire paragraphs of the Minutes of the Majority I have passed without a reply; either because they contained nothing which required a reply, or because the language was too harsh, and the reflections too personal, to deserve one. —

—These were the studied and deliberate production of the closet, and from these you will judge of the temper which is to regulate your interests in this difficult and extensive Government, in the long interval which must elapse, before your Orders can apply the decisive Remedy to the Disorders inevitably resulting from it. My situation is truly painful and mortifying. Deprived of the powers with which I have been invested by a solemn Act of the Legislature, ratifying your choice of me to fill the first Office in this Administration; denied the respect which is due to my station and character; denied even the rights of personal civility, by men with whom I am compelled to associate in the daily course of official business, and condemned to bear my share in the responsibility of measures which I do not approve, I should long since have yielded up my place in this disgraceful scene, did not my ideas of my Duty to you, and a confidence in your justice animate me to persevere; and if your Records must be dishonoured, and your Interests suspended by the continuance of such Contentions as have hitherto composed the business of the present Council, it shall be my care to bear as small a part in them as possible, making the line of my duty, exempt from every personal consideration, in this, as in every other concern incident to my Station, the sole guide of my conduct if I can.

I have the honor to be, with the greatest respect,

Honorable Sirs,

Your most faithful and

Fort-William,  
22d February, 1775.

obedient humble Servant,

WARREN HASTINGS.

General

## General Balance of Cash in the Treasuries in Bengal the 30th November, 1774.

Balance of the Provincial Treasuries, as stated by General Clavering, Mr. Monson, and Mr. Francis, in which the Provincial Treasuries are debited for the Remittances made from them from September to the end of November, but not credited for the Receipts.

Sicca Rupees - - - - - 21,57,233 7 19

### KHALSA TREASURY.

Ready Money - - - - -	12,85,847 4 1	
Ditto receivable as per corrected List	11,90,863 11 13	†
Transfer Bills - - - - -	6,34,008 8	
	<hr/>	31,10,719 7 14
	Sicca Rupees - - -	52,67,952 15 13
	Batta 16 per Cent.	8,42,872 7 13
	<hr/>	
	Current Rupees -	61,10,825 7 6
Grand Treasury Balance - - - - -		13,00,724 8
Factory Balance - - - - -		14,29,295 6 10
	<hr/>	
	Current Rupees †	88,40,845 5 16
	<hr/>	

Fort-William, 30th November, 1774.

Errors excepted.

† The original pointing is also here observed, vide Note, Page 117.

## From the Governor-General to the Court of Directors.

HONORABLE SIRS,

Resources and  
Disburse-  
ments.

ALTHOUGH you will receive an Estimate of the Resources and Disbursements for the present year with the Dispatches from the Public department, yet as this Account has been drawn out with great accuracy, and I believe with equal fidelity by the two Accountants, and is a stronger illustration both of the diligence exerted by the late Administration for the retrieval of your affairs, and of the efficacy of their measures, than the most laboured arguments, I beg leave to forward a Copy † of it with this Address, and recommend it to your particular attention.

Objections.

General Clavering has offered some objections to it, which with my reply I have also the honor to enclose. †

Bond Debt.

The different modes proposed by General Clavering and myself have been very largely discussed in the Consultations, more perhaps than was necessary.—I should have been better pleased that the Board had consented to pay off the Principal Debt of 1772, but I am contented with the Reduction of the Interest, because I see it leads to the same end.—Both propositions amount to a proof, that your finances in Bengal are not in that ruinous state which the Gentlemen of the Majority have laboured to prove, since the Debt which has been accumulating for some years past is now in a course of liquidation.

Mr. Graham.  
Governor-  
General's  
Vindication  
of him.

In my last I promised, that I would myself undertake the vindication of Mr. Graham against the aspersions of the Rannee of Burdwan. I have waited for her reply to his, and for the proofs which she was called upon to produce in support of her allegations.—She has at length delivered her reply, but I believe I may venture to pronounce my judgment upon this composition, although it is before your notice, so far as to say, that it contains no proofs of Mr. Graham's misconduct; and that it admits of one fact, which even in her laboured relation of it is much to his honor.

As the Rannee has charged Mr. Graham with having been personally instrumental in depriving her of the authority which she held over the Rajah's Household, and of the Person of her Son, and of having even treated and encouraged others to treat her with personal disrespect, I judged it necessary to call upon Mr. Charles Stuart, who was the Collector of Burdwan at the time to which this transaction applies, for his declaration of the circumstances of it, the Dispatches of both Ships being closed when the Rannee's reply was received, and Mr. Stuart on the point of departing on one of them. The copies of my Letter to him, and of his in reply, will afford you the most satisfactory information upon this subject.—I may not conceal from you, that informations of Mr. Graham's interference on this occasion were given me at the time by the Rannee; and you may perceive by Mr. Stuart's Letter, written to me on the occasion (which forms a part of the last mentioned enclosure) that I was not disposed to suffer a circumstance of that nature to pass without enquiry. I was satisfied both from Mr. Stuart's Report, and the explanation which Mr. Graham himself gave me of his conduct at Burdwan, exactly concurring with the former, that the Rannee's Complaint was without foundation. The measures which took place at this time for the regulation of the Rajah's Family, were the issue of a tedious enquiry made in the Government of Mr. Cartier; and the resolution of the Board passed at that time, was no more than confirmed and carried into execution in April or May, 1772. The proceedings of that period will shew, that I was not on such terms of cordiality with Mr. Graham, as to have yielded to his wishes in a point of much consequence from pure motives of

† The copy is annexed to this Minute.

complaisance, if I can be supposed capable of so unworthy a motive. In truth, it was in consequence of the Rannee's own representations, and the disturbances which her intrigues had created in the district, that I determined to put an effectual bar to her future hopes, by proposing, that the Resolution of the preceding Council should be carried into force; and I myself took care to have this effectually accomplished. The Rannee has had better success with the present Administration, but I trust, that your commands will put a more decisive conclusion to this unbecoming competition.

I have the honor to be, with the greatest respect, &c. &c.

Fort William, the  
23d February, 1775.

(Signed)

WARREN HASTINGS.

### To the Honorable Charles Stuart.

SIR,

I DESIRE you will endeavour to call to your recollection the circumstances which attended the execution of the Orders transmitted to you by the late President and Council, in the month of May 1772, for depriving the Rannee of Burdwan of the authority which she then possessed, and for placing the Rajah under the charge of the Guardians appointed by the Board. That you will report particularly to me what you recollect upon the subject, and especially whether Mr. Graham upon that occasion delivered the Orders of the President and Council with his own mouth to the Rannee? Whether he used any menaces or harsh language upon the occasion addressed to the Rannee? or if he excited or encouraged any other person to use either menaces or harsh language to her?

I am, &c.

(Signed)

Saturday, 18th  
February, 1775.

W. HASTINGS.

### To the Honorable Warren Hastings, Governor-General.

HONORABLE SIR,

I HAVE had the honor to receive your Letter of this date, desiring me to recollect and report to you the circumstances that attended the placing the Rajah of Burdwan under the charge of his Guardians.—In compliance, I do not think I can take a more satisfactory method, than to give you Extracts from two Letters I did myself the honor to write to you at that time, which perhaps you did not think of consequence enough to preserve.

H h

Extract

## Extract of a Letter from Mr. Stuart to Mr. Hastings, the 20th May, 1772.

“ON the receipt of the Letter from the Board regarding the regulation of the Rajah’s household, it appeared absolutely necessary to take the most early opportunity to remove the Rajah into separate apartments, lest any disturbance should happen, or the Rannee use any endeavours to frustrate the intentions of the Board, by detaining the Rajah in her own apartments; I therefore took the opportunity of his coming this morning to pay a visit to Mr. Graham, by returning with him to his house, where I saw him properly lodged in his new apartments, and had the Resolutions of the Council made known to the people of his household without the smallest disturbance.”

“I hope in a few days, when the first gusts of resentment are over, the Rannee will be reconciled to the measure, and every thing in future in the Rajah’s Family be conducted with harmony.”

“A Letter from you to the Rannee, confirming the steps that have been taken, would have a very good effect; for although I sent the Dewan and my own servants to acquaint her with what I was going to do, they could not obtain an interview. From this circumstance she may probably represent the affairs as an outrage, but you are acquainted with the particulars.”

## Extract of a Letter to Mr. Hastings from Mr. Stuart, 25th May, 1772.

“SINCE what I have already wrote, I am favoured with your Letter of the 23d, enclosing one for the Rannee. From the removal of her Son, she seems to be sensible, that the Regulations of the Board will now be invariably enforced, and she has therefore acted with more moderation and propriety than I could have expected. She has acknowledged to the Dewan and Muttasuddes, that she has been misled by her agents in Calcutta, but that now her eyes are opened, and she will conduct herself with more propriety in future. The seals she did not hesitate to give up, which I regarded as a proof of her sincerity; and I have accordingly given her assurances of my friendship, favour and support, as soon as I am satisfied of a hearty disposition in her, to discourage all the factions and cabals that have so long disturbed the Province and the Rajah’s House.”

“In this transaction, I think it necessary to acquaint you, that Mr. Graham did not interfere, being here only on a visit; and the removal of the Rajah into his separate apartments was effected by me in the presence of Mr. Fleetwood and the Rajah’s Officers only. The Ranna has therefore had no reason to conclude the Resolutions of the Board to have been taken but with unanimity, from a due sense of the impropriety of her conduct, and the bad consequences it has been attended with.”

“ From the foregoing Extracts it is evident, that Mr. Graham was not at all concerned  
“ in removing Rajah Tez Chund from his Mother, and placing him under the charge  
“ of his Guardians ; nor do I believe he had a wish to interfere with my duty as Resident,  
“ even if I had been disposed to admit of it. I must further beg leave to observe, that Mr.  
“ Graham could not make use of any menacing expressions to the Rannee himself, as he  
“ never had an interview with her ; nor did he ever excite or encourage any one, to my  
“ knowledge, to behave in so unbecoming a manner. On the contrary, I have heard  
“ Mr. Graham, on all occasions, and in the presence of the Rajah and his Officers, ex-  
“ press the warmest and most friendly wishes for the welfare of him and his family.”

“ I remain, &c.

(Signed)

Fort-William, the 18th  
February, 1775.

“ CHARLES STUART.”

Estimate

## ESTIMATE of the probable Resources and Disbursements of

REVENUES calculated from the Amount received into the Khalsa Treasury at Fort  
the 1st May, 1773, to the 30th April, 1774.

## DEWANEE Subah Bengal

From Moorshedabad Division	Sicca Rupees	32,26,595	11	10
Dinagepoor - ditto		20,95,434	1	13
Dacca - ditto		28,52,455	14	2
Burdwan - ditto		7,44,901	4	11
Calcutta - ditto		23,46,084	5	11
Tipperah Province		1,31,000	0	0
Huzzoor Tasseel		58,252	15	17
Customs, exclusive of Salt Duties		3,97,200	10	10
Salt Duties		6,95,571	12	5

134,48,354 11 19

CEDED LANDS	Calcutta Division	10,58,404	10	2
	Burdwan ditto	38,83,904	8	3
	Chittagong ditto	3,91,673	12	15
	Huzzoor Tasseel	1,64,057	7	10

55,18,040 6 10

SUBAH BAHAR	Calculated on the Amount received for the Bahar Year 1181, or from the 1st Sept. 1773, to Sept. 1774, received in Sicca Rupees	15,25,100	9	0
	Received in Patna Sonaut Rupees	25,84,921	1	0
	Deduct Batta 5 1/4 per Cent.	1,35,708	6	0

24,49,212 11 0

GENERAL BANK	Amount received for the Bengal Year 1180			
SALT	Nett Profit on the Sale of Salt for one Year			

39,74,313 4 0

53,471 2 0

10,59,310 14 10

Sicca Rupees 2,40,53,490 6 19

## DEWANEE Subah Bengal - Deduct Disbursements Account of

Stipends and Allowances				
Nabob Mobarek ul Dowla		16,00,000	0	0
Ahteram ul Dowla		90,625	0	0
Row ul dien Hussen Cawn		56,250	0	0
Juggut Seat		1,05,000	0	0
Rajah Goordais		1,00,000	0	0
Munny Begum		1,40,000	0	0
Nudjiff Cawn		2,00,000	0	0
Rajah Derage Naraim		7,200	0	0
		22,99,075	0	0
Charges Collections		2,26,942	11	4
Charges General		1,39,339	12	3
Charges Boats		39,842	1	7
Charges Dewanee		13,212	5	0
Charitable Donations		11,220	0	5
Poolbunde		47,000	0	0

27,76,631 13 19

CEDED LANDS, Charges Collections	1,20,141	11	10
Poolbunde	2,39,082	12	2

3,59,224 7 12

SUBAH BAHAR, Monthly Allowances	95,368	0	9
Pensioners, at 4000 Rupees per Month	48,000	0	0
Charges General	46,431	2	6
Travelling Charges	18,321	7	3
Charges Collections	78,086	14	9
Charges Dawka	23,117	3	9

Sonaut Rupees 3,09,324 13 0  
Deduct Batta 5 1/4 per Cent. 16,239 8 10

2,93,085 4 2

34,28,941 9 13

206,24,548 13 6

DEDUCT the Amount to be paid this Year out of the Revenues of the Salt Districts for the Discharge of old Salt Balances, Maunds 6,62,614 9 8 at 60 Sicca Rupees per 100 Maunds	3,97,568	8	12
--	----------	---	----

Sicca Rupees 202,26,980 4 14  
Batta 16 per Cent. 32,36,316 13 6

# FORT-WILLIAM PRESIDENCY in the Year 1775.

CHARGES of Fort-William Presidency, calculated from the General Account of Charges from  
1st August, 1773, to the 31st July, 1774.

Charges General	- - - - -	8,80,770	0	5
Charges Works	- - - - -	1,05,981	3	2
Storekeeper of the Works	- - - - -	1,05,482	9	9
Custom-House	- - - - -	29,257	4	6
Mint Charges	- - - - -	29,160	13	0
Zemindar and Clerk of the Market	- - - - -	33,243	0	3
Import Warehouse-Keeper	- - - - -	43,974	13	9
Export Warehouse-Keeper	- - - - -	24,854	15	0
Naval Store-Keeper	- - - - -	13,258	4	9
Charges Court of Requests	- - - - -	1,255	7	9
Charges Durbar	- - - - -	1,22,082	11	3
Mayor's Court Charges	- - - - -	15,773	4	5

14,05,094 8 0

## CHARGES of the FACTORIES,

Patna Factory	- - - - -	1,54,444	0	10
Dacca Factory	- - - - -	18,779	3	2
Cossimbuzar Factory	- - - - -	3,32,604	11	3
Chittagong Factory	- - - - -	32,336	7	8

5,38,164 6 11

## CHARGES MARINE,

At Chittagong	- - - - -	17,776	15	11
At Fort-William	- - - - -	4,38,331	11	0

4,56,108 10 11

CHARGES Military, including those of the Military Paymaster General and Military Store-Keeper, and exclusive of the Advantage arising from the Monthly Allowance from Sujah-ul-Dowla, reserved for extraordinary contingent Charges - - }  
£1,00,000 Ordered by the Court of Directors to be laid out  
on the Fortifications, &c. - - - - - 10,00,000 0 0

82,00,000 0 0

Deduct the following Charges, included in the above,				
Charges Works	- - - - -	1,05,981	3	2
Store-Keeper of the Works	- - - - -	1,05,482	9	9
Cantonments at Berhampore	- - - - -	1,15,632	4	0
Charges Building at Cossimbuzar	- - - - -	45,285	11	2

3,72,381 12 1

6,27,618 3 11

COMMISSION on the Revenues, about - - - - - 5,00,000 0 0 }  
Commission Account to the 31st August, 1774, not yet  
paid, about - - - - - 2,30,000 0 0 }  
Lord Clive's Jaghire - - - - - 2,58,631 0 0  
Interest on Bond Debt - - - - - 6,50,000 0 0  
Allowances to the Governor-General and Council - - - 6,50,000 0 0  
to the Chief Justices and Judges - - - - - 2,60,000 0 0  
to the President and Members of the Board of Trade - 1,70,000 0 0

112,26,985 13 9

7,30,000 0 0

2,58,631 0 0

6,50,000 0 0

6,50,000 0 0

2,60,000 0 0

1,70,000 0 0

10,80,000 0 0

Bombay Presidency, Remittances in Specie, &c. about	- - - - -	18,00,000	0	0
Fort St. George ditto ditto, in 1773-4, Goods and Stores	- - - - -	4,03,000	0	0
Canton - ditto ditto, - ditto - Bills	- - - - -	3,00,000	0	0
Balambangam - ditto ditto, - ditto - Goods, &c.	- - - - -	7,34,000	0	0
Fort Marlboro ditto ditto, - ditto - ditto, Specie, &c.	- - - - -	2,28,000	0	0
St. Helena - ditto, - ditto - Stores	- - - - -	10,000	0	0

139,45,616 13

Investments - - - - -

34,75,000 0

80,00,000 0

Carry over Estimate of Annual Disbursements

254,20,616 13

# ESTIMATE of the probable Resources and Disbursements of

ODS and STORES from Europe, as per Year 1773-4, suppose	- - - - -	brought forward	234,63,297	2
FACTS on Europe, suppose	- - - - -		7,60,000	0
Certificates to Captains and Officers of Europe Ships, suppose 8 Ships, at 5,000l. each	40,000	} about	20,00,000	0
LCUTTA Customs, as per Year 1773-4, about	- - - - -		3,82,214	6 9
Duties on Coinage in the Mint, ditto, ditto	- - - - -		18,500	0 0
Interest on Balances due from the Aurung Affamies, ditto	- - - - -		1,75,000	0 0
Duties on Goods from the Aurungs, ditto	- - - - -		54,000	0 0
Ophium - 1300 Chefts sold for	- - - - -	7,31,890		
1200 ditto, suppose will sell for Current Rupees 550 per Cheft	- - - - -	6,60,000		
			13,91,890	0 0
Cost of 2500 Chefts to be deducted	- - - - -		4,79,168	0 0
				9,12,722 0
ESTIMATE of Annual Resources	- - - - -		2,77,65,733	8
TRAORDINARY Resources to be expected in the Course of this Year, but which cannot be considered as Annual Supplies, viz.	- - - - -			
Nabob Sujah-ul-Dowla Received - Chefts into the Treasury, said to contain 5,00,000	- - - - -			
Received - Chefts at Moorshedabad, said to contain 5,00,000	- - - - -			
On the Way from Patna, in the Care of Mr. Nathaniel Middleton	- - - - -	15,00,000		
On the Way from Banares, in the Care of Mr. Thomas Motte	- - - - -	5,00,000		
Further Receipts expected from Sujah-ul-Dowla in the Course of this Year	- - - - -	40,00,000		
			70,00,000	0 0
Balance the 25th December, 1774	- - - - -	9,258	8 0	
ASURY ditto - ditto	- - - - -	19,63,370	8 0	
ALSA Treasury Dacca Division, - 13th Nov. 1774,	2,92,986	8 1		
Burdwan - - - - 15th Dec. -	6,44,508	10 11		
Patna - - - - 18th Nov. -	3,87,077	14 0		
Moorshedabad - - 30th Oct. -	2,24,029	13 4		
Calcutta Committee 25th Dec. -	58,191	8 13		
Dinagepoor Division 13th ditto -	11,53,262	8 6		
Resident at the Durbar 30th Nov. -	2,672	12 4		
Boglepoor Province 14th ditto -	12,866	15 4		
ALSA Treasury, 25th Dec. 74, Ready Money	13,40,734	0 9		
Bills Receivable - - -	6,76,957	0 0		
		20,17,691	0 9	
Sicca Rupees	47,93,287	10 12		
Batta 16 per Cent.	7,66,926	0 8		
		55,60,213	11 0	
			75,32,842	11 0
				145,32,842 11
			Current Rupees	422,98,576 3

# FORT-WILLIAM PRESIDENCY in the Year 1775.

brought forward 25.

**EXTRAORDINARY Disbursements**, which may be expected will take place in the Course of this Year, viz.

Bonds advertised to be paid off, and on which no Interest is to be allowed after 31st December, 1774, about	21,00,000 0 0	}	22,00,000 0 0
Interest due thereon, computed at	1,00,000 0 0		
Restitution Fund, 1 Anna due, and is the last Dividend	3,48,000 0 0	}	4,06,000 0 0
Colonel Monro, last Dividend due to him	58,000 0 0		

**ALT FUND**, Remaining for the Discharge of old Salt Balances, for the Bengal Year 1179, or to 30th April, 1773 (as mentioned in the General Letter to the Court of Directors from the Revenue Department, the 25th March, 1773)

Sicca Rupees	8,25,583 2 15
Batta 16 per Cent.	1,32,109 4 5

Ditto For the Bengal Year 1180, or to the 30th April, 1774	9,57,792	7	0
<b>PHIUM FUND</b> , Amount to be paid to the Members of the late Administration, if it meets the Approbation of the Court of Directors, 12 Members for 11 Months, at 3,000 Sicca Rupees, at per Month, is Sicca Rupees 3,96,000	9,57,792	7	0
Accounts Deposits, due this Day, on that Account	4,59,360	0	0
Accounts General of the Mayor's Court, due this Day, on this Account	4,38,642	1	9
Commission on the Revenues unappropriated, Balance 30th April, 1774	1,49,692	3	6
	3,89,194	12	10

Balance unappropriated

Current Rupees

**FORT-WILLIAM**, the 1st January, 1775.

(Errors excepted)

igned by { L. DARELL, Accomptant,  
CHARLES CROFTES, Accomptant-General of Revenue Department.

General Clavering delivers in the following Copy of the Address of Himself, Colonel Monson, and Mr. Francis, to the Court of Directors, sent by the Bute, together with the Papers therein mentioned to be enclosed.

Minute, No. 1, from General Clavering, Colonel Monson, and Mr. Francis, dated Fort-William, the 25th of February, 1775; received in London 18th September, 1775.

1. **T**HE separate Minutes which we have thought it necessary to draw up for the information of the Honorable Court of Directors, have never yet retarded or interfered with the prosecution and dispatch of publick business. The hours which might have been dedicated to ease and relaxation, have been employed in the severe and toilsome duty of explaining the nature of those measures, which we not only had the strongest reasons to condemn, but to which we were obliged to act in immediate opposition.

This labour however is too heavy to be continued; nor have we any thing at present to add to the arguments with which we have endeavoured to support and defend our conduct.

2. If the Rohillah War should be approved of by our Superiors, or if they should condemn us for withdrawing the Brigade out of the Rohilla Country, and bringing it nearer to our own Frontier, we shall submit to authority; but we do not conceive it possible for us to alter our opinion. Without pursuing that or any other endless argument with the Governor-General, we now think it sufficient for the complete vindication of our conduct, to establish the credit of such of our assertions as the Governor-General has been pleased to dispute, by referring more particularly to the evidence on which they were founded, and which we presume will be deemed satisfactory.

3. We mean also to convince the Governor, that in some material instances he has concluded hastily on groundless suppositions. In short, since we have not had the good fortune to succeed in our attempts to satisfy him of the impropriety of his conduct and opinions, by the mode of argument which we have hitherto made use of, we shall endeavour to obviate all farther difficulties on this head, by appealing to authorities which he cannot dispute, or by setting some of his own declared opinions or positive assertions in a clear and direct opposition to each other.

4. The Governor makes frequent reference to that passage in our introductory Minute of the 30th November, 1772, in which we express our concern, "That the justification of our conduct must of necessity carry with it, and can only be supported by a strong and deliberate censure of the preceding Administration."

We, for ourselves, do not see in what particular the supposed weakness or impropriety of this declaration can be understood to consist. The adoption of a new System, in opposition to one already established, necessarily implies a censure of that from which we resolve to depart.—To prove that the new system is good, it seems indispensably necessary to shew, that the one to which it is opposed was false or defective. The censure in that case must be strong and deliberate. The accidental insertion of the word *only*, seems to lead to a presumption very injurious to our argument.—We believe, that the rectitude of our conduct has been supported by a train of positive arguments sufficient to establish it, inde-

pendent of that strong and deliberate censure which they necessarily fix on the measures of the late Administration. But we are not the judges in our own cause, and willingly submit every part of the question between the Governor-General and ourselves to an higher authority.

5. Before we proceed to those observations, which we hope will establish a positive defence of any former opinion delivered by us with respect to the Rohilla War, let us clear the ground.

6. The Governor-General, without enquiring into facts, or without asking us an obvious question, which we should immediately have answered, takes it for granted, that the contents of the Dispatches sent to England by the Mercury Packet had been communicated to us by the Court of Directors, and that we were thoroughly informed (as far as his report of the 4th of October, 1773, could inform us) of the nature and extent of his negotiation with the Vizier at Benares. On this gratuitous supposition, he founds many a serious argument against the sincerity of our professed prejudices in his favour, and very justly concludes, that we could not be in earnest, in declaring, that we came into this country impressed with the highest idea of the wisdom and ability with which he had conducted the Company's Affairs.—We admit the conclusion to be just and regular, but we deny the premises. The Dispatches by the Mercury were received but a few days before we left London, and were never communicated to us by the Court of Directors.

The following Extract of a Letter we wrote to their Secretary, Mr. Michell, from Spithead, dated the 9th of April, 1774, will, we hope, convince the Governor-General, that we had at that time no reason to alter the too partial opinion which we had formed of his character and conduct; as we failed in three days after, it was impossible for us to receive an answer to that Letter.

“We think it very necessary to inform you, that among the several Letters contained in the Company's Packet directed to us, and intended for our particular use, we do not find Copies of the last General Letters, either from Fort-William or Madras, or any Extracts from them, except one Letter from the Revenue Department at Fort-William, which relates solely to the Bank. We are therefore entirely unacquainted with the actual State of the Company's Affairs at Bengal, and upon the Coast, were, nevertheless, as we understand from private intelligence, some very important Events have lately taken place. Copies of the above Letters were particularly desired by us, and we were informed, that we should be favoured with them.† We now request that they may be forwarded immediately to the Company's Agent at Portsmouth, who will either send them off to us or return them to you, in case we should have failed before he receives your Packet.”

7. Thus far we presume the Governor's implied charge of insincerity in our first declarations is completely answered. The Court of Directors are already sufficiently informed at what time, and from what causes, we found ourselves obliged to relinquish our earliest opinions in Mr. Hastings's favour, and to adopt others diametrically opposite to them. We now beg leave to go a little farther than we have yet done in the explanation of our sentiments on this subject.

8. If it had been possible for us to have seen the Dispatches by the Mercury, or if the subsequent Proceedings of the late Administration, in regard to the Rohilla War, could have been known to us before we left England, we are very much inclined to think, that it would not only have shaken our opinion of Mr. Hastings's Character, but have deterred us from engaging with him in any shape in the Government of Bengal.

9. As for the Treaty of Benares, it is true we had heard that Corah and Allahabad were ceded to the Vizier, but we neither knew on what specific conditions, nor any of the circumstances that attended and might have justified such a measure.

The word *Sale*, we apprehend, is the only one that can be properly applied to the terms agreed on with the Vizier for putting him into possession of the King's Demesne. Of itself it implies nothing dishonorable to either party, unless we annex to it the idea of selling what is not our own, without the Owner's consent; in that case, the dishonor, if any, is exclusively fixed upon the Representatives of the Company; the purchaser has no share in it.

K k

10. Our

† Copies and Extracts were sent by Express to Portsmouth the 11th of April, 1774, but the Ashburnham had failed a few Hours before their Arrival.—The 14th of April, 1774, they were dispatched after the Ashburnham to Madeira, but being too late were returned from thence unopened.

10. Our Remarks on some particular passages in the Governor General's last volume shall be as short and distinct as possible, lest they should swell into the same alarming size.

† Appendix  
No. 51, and  
No. 51, A.

Many of his objections are already answered in our preceding Minutes, which he had not an opportunity of seeing or considering when he wrote that of the 10th of January. We will not weary the Court of Directors with useless repetitions; if our unfavourable representation of the present State of Bengal has been exaggerated, the evidence of facts will soon come forward and convict us; in the mean time we refer the Court of Directors to the Answers given in by Messrs. Middleton, Dacres, and Van Sittart, to the Queries proposed by Colonel Monton, concerning the internal State of this Country.† We presume, it could not be the object these Gentlemen to condemn the Measures of the late Administration, since they themselves made part of it. Let their own representation of facts be considered.

Mr. HASTINGS's MINUTE of the  
10th January, 1775.†

## R E M A R K S.

Par. 10. *Brave and Independent* are Epithets, not very consistent with the description given of the Rohillas in the 39th Paragraph.

11. The description referred to is, that they are *weak, divided, and defenceless, and that they live in dread of a superior Neighbour.*

Their independence was established by their having treated for a course of years with the neighbouring Powers, particularly with the Vizier, and even with the Representatives of the Company, as an Independent State; as such they have been hitherto acknowledged.

Par. 10. The Rohillas are not a Nation, but a Tribe of Freebooters, who conquered the Country about Sixty Years ago, and have ever since lived upon the Fruits of it, &c. The Rohillas are Mahometans, the Natives are Hindoos.

12. Admitting the Facts, we say, that the Rohillas were Lords of the Country by right of conquest and long possession; we add, that they governed it with lenity and moderation, as clearly appears by the flourishing condition in which our Army found it. If a defect in their title, or a difference of religion, be of itself a sufficient ground for invading such a state, we desire to know on what principles Mr. Hastings will defend the right of the British Empire to the actual Sovereignty of these Provinces? As this question evidently leads to others, which may not only affect his duty as a Servant to the Company, but his allegiance as a subject, we desire him to be very cautious what answer he makes to it.

Par. 11. The Majority, mentioning the deficiency in my Report of the Rohilla Expedition, suppressed the particulars related by me, &c.

13. The particulars referred to are contained in a short Paragraph of Mr. Hastings's Report of the 4th of October, 1773 (Copy of which was annexed to our first Minute, No. 1, of the 30th November, 1774) and the Report itself was already before the Court of Directors. We apprehend that any paper annexed to a Dispatch makes part of that Dispatch, otherwise every document must be inserted in the body of the Letter.

Par. 13.

MR. HASTINGS'S MINUTE.

REMARKS.

Par. 13. Let this Minute be compared with the short and mutilated Extract, &c.

14. The same observation applies to the Resolution of the late Select Committee of the 26th November, 1773, of which we enclosed a complete Copy.

Par. 16. I am sorry to see the names of Clavering and Monson subscribed to such unworthy insinuations, because I do not believe, that even the heat of party contention can so far have warped their minds from the consideration of that Justice, which every Man of honor will yield to the honor of others, as to make them *really believe* me capable of so base an artifice as they have imputed to me, without the slightest ground to support it. I will not answer it.

15. It is with the utmost degree of astonishment we perceive, in the Governor-General's Observations on our Letter to the Court of Directors, intimations and suggestions injurious to our reputation and honor. We call upon him to manifest, in what instances we have deviated from the sentiments therein delineated, and what shadow of right there is to suppose, that the names of Clavering and Monson would be affixed to declarations inconsistent with their sentiments and opinions. Such insinuations may sometimes have the effect intended on the present occasion, but with men of honor will ever be treated with the disregard they deserve.

J. CLAVERING.  
GEO. MONSON.

As I am not charged with having set my name to any thing which I did not really believe, I shall make no other objection to this Paragraph, but that it seems to have a tendency to divide me from those men whose publick principles I adopt, whose publick measures I avow, whose private characters I respect, and to whom I have the honor to be united, not only in the support of publick measures, but by the strongest ties of personal regard and esteem.

I will not accept of a compliment from the Governor-General, or any man, that appears to be exclusive of General Clavering Colonel Monson.

P. FRANCIS.

Par. 16. I do not believe that even the heat of party contention, &c.

16. We pretend not to look into the hearts of others, but we exercise the right allowed to all mankind, of judging of intentions by facts.

Vide Mr. Hastings's Paragraph 18.

Par. 18. An appeal to the passions is an insult to the understanding.

17. We cannot assent to the truth of this assertion if it be meant as a general proposition. In many cases we are convinced, that the appeals which deserve the most favourable attention of the understanding, are those

## REMARKS.

those which find access to the head through the medium of the heart. True policy, true wisdom, does not indiscriminately reject such appeals. But supposing the proposition to be true to its utmost extent, we at least have a right to expect, that it shall be impartially applied.

Mr. Hastings, in his Address of the 3d of December, which regularly should have contained nothing but a defence against a charge, takes care to remind the Court of Directors "Of his former Services, of his reliance on their justice, of the consciousness of his own integrity, of his willingness to devote the remainder of his life to their Service, of his determination to submit without a murmur to their sentence, nor should the severity of it make him lose the sense of gratitude which he feels, and owes to the obligations already laid upon him, &c." Is this an appeal to the justice of his Judges, or is it an insult to their understanding?

18. The accounts we gave of the enormities practised by Sujah Dowla, during the conduct, and after the decision of the War, were founded on the authority of the Commanding Officer of the British Forces, on which we still implicitly rely; at that time certainly we had not the least shadow of reason to distrust it. The following private Letter from Colonel Champion to Mr. Hastings, dated the 10th of May, 1774, will, we apprehend, completely vindicate the truth of this part of our representation. As it is now upon record, we have an unquestionable right to appeal to it.

Copy.

Bissouler, 10th May, 1774.

DEAR SIR,

"I HAVE the pleasure to send you a short Address for the Board, requesting permission to repair to the Presidency, and I beg you will not fail to present it, as soon as credible accounts shall arrive of any Officers being on the way to Bengal to take the command of the Army."

"Not only do I wish to get down as soon as possible, to put my little affairs in the best order for my return to Europe, but I must be candid enough to unboften myself to you freely, and confess, that the nature of the Service, and the terms on which I have been employed this Campaign, have been inexpressibly disagreeable."

"The Authority given to the Vizier over your Army has totally absorbed that degree of consequence due to my Station. My hands have been tied up from giving protection or asylum to the miserable. I have been obliged to give a deaf ear to the lamentable cries of the widow and fatherless, and to shut my eyes against a wanton display of violence and oppression, of inhumanity and cruelty."

"The Company's Interest constrained me in public to stifle the workings of my feelings; but I must give them vent in private."

"Though we had no active part in his base proceedings, yet it is well known that the success of our Arms gave him the power of perpetrating these enormities; and I much fear that our being even silent spectators of such deeds will redound to the dishonor of our Nation, and impress all Hindostan with the most unfavourable opinion of our Government."

"As matters now are, I know of no remedy that would so effectually re-establish our character for justice and clemency, as your taking the Family of Hafez under the wings of your mercy and protection, and influencing the Nabob to make provision for them in some degree suitable to their birth."

It would affect your sensibility too much were I to descend to particulars; let it suffice, that the Nabob Mahubbit Cawn, the eldest Son, and the rest of the Family of Hafez, who are under close confinement, (the Begums and other Women included) have been driven to the necessity of making private supplications for a little Rice and Water.

I wish, my Friend, to leave scenes which none but the merciless Sujah can bear without heart-bleeding pain. Relieve me therefore as soon as possible, and oblige,

Dear Sir, &c.

(Signed)

A. CHAMPION.

19. The evidence contained in this Letter is more, in our opinion, than sufficient to justify every thing we have said or suggested, relative to the conduct of the War under the arbitrary command of the late Vizier. The Records to which we now appeal, carry the proofs of Sujah Dowla's inhuman treatment of his Prisoners farther than the most prejudiced imagination could have conceived possible, or the most malignant spirit of calumny would have ventured to suggest.

20. The Letter† from Sujah Dowla sent home by the last Ship, and which Colonel Champion has given the Board some reason to think was fabricated or advised by Colonel Maclean, has produced a Reply † from Colonel Champion, which we think deserves the highest attention, not only of the Court of Directors, but of Parliament and the Nation. Such a detail of enormities has never yet, we believe, made part of the History of any Nation. We submit it to the Court of Directors, whether it be not absolutely necessary, for the vindication of the Company, for clearing the honor of the British Name, and for fixing the opprobrium of these transactions upon the Persons who alone shall appear to be guilty, that every Letter and other Document sent from hence relative to the Rohilla War should be immediately printed and published.

Appendix, No. 26.

† Appendix, No. 26, A.

For the present, however, we beg leave to support our first ideas of the personal baseness and brutality of the late Vizier by the enclosed Copies of seven Papers § annexed to Colonel Champion's Reply.

They come before us supported by every species of concurring evidence of which the subject is capable.

If they should require any further explanation, Colonel Champion will be in England, and may be called upon to give it.

21. Let us not be understood to mean that Mr. Hastings ought to be implicated in the personal charges fixed upon Sujah Dowla.

In strict justice, perhaps, the Author or Promoter of an unjust Measure may be deemed answerable for all the fatal consequences that attend it. We are willing to believe that many of these consequences were not foreseen or intended by Mr. Hastings.

L 1

Mr.

§ See No. 62, 63, 64, 65, 66, 67, 68 annexed to Colonel Champion's Narrative, and contained in Appendix, No. 26. A.

## Mr. HASTINGS's MINUTE.

## R E M A R K S.

Par. 18. In the year 1764 a Detachment of our Troops was employed to burn and ravage Sujah Dowla's Country. It fell to the lot of Major Champion to execute this Commission, and how well he discharged it, and how little his feelings were at that time affected, &c.

22. To prove an inconsistency between Colonel Champion's present sentiments and his own practice above ten years ago, Mr. Hastings produces an Extract of a Letter from Colonel Champion to the late Mr. Vansittart, dated 20th June, 1764.

We leave it to our Superiors to determine upon the validity of this evidence, with respect to the conclusion proposed to be drawn from it, and upon the fairness and equity of introducing it at this period.

What we say for ourselves is, that the Governor manifestly contradicts himself in the very Paragraph in which he charges Colonel Champion with inconsistency.

Speaking of the Vizier sending out Detachments to plunder, he says, "This I pronounce to be both barbarous and impolitic;" yet when he mentions the same scene of barbarity and wanton enormities, supposed to have been exercised by Major Champion in the year 1764, he says, "I do not mean to reproach him with having done the duty assigned him."

Our question is, could it be Colonel Champion's *Duty* to do what was both barbarous and impolitic? and if it was, by whom was it assigned to him?

Par. 20. The Governor disputes the Truth of the Reports of brutal outrages offered to the Wives and Daughters of the Rohillas, though of the highest Rank.

23. We continue to believe the Truth of the Charge upon the best evidence that the nature of it will admit of.

1st. Public Notoriety and Opinion.

2d. The Reports made to Colonel Champion, on which the Colonel candidly observes, that he had no grounds sufficient to prove "the accusation."

3d. The personal character of the Vizier; and lastly, the undisputed Evidence of Colonel Leslie, that he had repeatedly entered the Women's Apartments, which no Mussulman would do without a base and brutal intention, nor could do without leaving shame and dishonour behind him.

As for the rest, it appears by Colonel Leslie's Evidence, that he even descended to rob the Women of their Trinkets. But as, on this general head, we have already referred to evidence of a more direct and comprehensive nature, it only remains for us to observe, that supposing the Vizier to have conducted the War upon the most moderate

MR. HASTINGS'S MINUTE.

R E M A R K S.

Par. 19. The Governor quotes a Letter from Colonel Champion of the 12th of June, 1774.

moderate and honorable principles, or supposing his quarrel with the Rohillas to have been ever so well founded, it would have been no motive or justification of our engaging in it with him.

24. As every word of this quotation tends to confirm, in the strongest manner, our representation of the Vizier's inhuman treatment of his Prisoners, we desire, that it may be particularly considered.

Colonel Champion says, that "The inhumanity and dishonor with which the late Proprietors of the Country and their Families had been treated was known to him would convey but a faint idea of the treatment those unhappy People had met with. That he could not help compassionating such unparalleled misery."

"That his requests to the Vizier to shew lenity were frequent, but fruitless; and though professedly taken in good part by the Vizier, yet only served to procure them more rigorous treatment."

On the representations in this Letter, we content ourselves with remarking, that exclusive of the probability of their being true, and of the gross improbability of their being invented by Colonel Champion, we have a right to appeal to his Authority, as a competent Witness of the Facts he vouches for, until his credit shall be completely invalidated, by some satisfactory and positive proof of his having deliberately intended to traduce the Vizier, and deceive his Superiors, and that he adopted this dishonorable design so long ago as May last.

Par. 21. "I never asserted that my chief reason for withholding the Correspondence was, that they related to a difference between the Vizier and Colonel Champion."

25. We well recollect that this was one of the reasons assigned by the Governor, though it might not have been the chief one.

It now appears that such a difference did exist, and that it arose from circumstances which he might naturally wish should continue to be concealed from us.

As the truth of our assertion however turns upon personal testimony; we shall not insist on it.

Par. 26. It is a misrepresentation to say, "That the Vizier dared to tell the Presidency, that he is the Master of the Company's Army." He says, "But I am the Master in these Affairs, and the power of retaining or dismissing the English Army is mine."

26. We do not pretend to understand the Persian Idiom. The words we quoted are plain English.

That Sujah Dowla considered himself as, in effect, the Master of the Company's Army, appears plainly from the style he assumed in his Discourses with Colonel Champion.

Champion; for which we beg leave to refer to the Colonel's Narrative, and to the Documents annexed to it.

27. The Facts relative to the Negotiation at Benares, as far as they appear, are laid before the Court of Directors. It is for them to judge and conclude from the facts to the motives. We say that Mr. Hastings conferred constantly with the Vizier, without the presence of a third Person, though the Commander in Chief and two of the Council were upon the spot. We say, that the Treaty contained nothing but a defensive Alliance; but that, in two months, it appeared, that Mr. Hastings had entered into offensive Engagements with the Vizier. These are the transactions which we (at first) called dark and mysterious. We are now ready to retract those Epithets, and to declare our opinion, that they are not so dark and mysterious as we thought them.

Par. 26. "I look in vain for the justification of their conduct in recalling the  
"Brigade at the Crisis of the War."

28. The orders for recalling the Brigade were not dispatched till the 4th of November. The Treaty with the last of the Rohilla Chiefs was concluded on the 6th of October, but the fate of the War had been decided many months before.

On other occasions we are charged with a wanton or malignant censure of a measure already past and determined, in the sole view of throwing a useless reflexion on the last Administration.

Par. 41. I do reckon the "Probable  
"Acquisition of Wealth among my reasons for taking up Arms against my  
"Neighbours."

29. The Charge being thus deliberately admitted, and the Doctrine thus triumphantly avowed, we should go beyond the limits of our Office, if we took upon us to pronounce any sentence or farther opinion upon it.

Par. 44. "The Rupees of the Currency of Oude have a fixed Standard."

30. If they have it must be known. We have called upon the proper Officers of the Mint to inform us what is the Standard and intrinsic value of the Sicca Rupee of the Currency of Oude, for this is the Coin in which, by the Treaty of Benares, the Payments were to be made.

By their Report, contained in the annexed Paper, it appears, that the Governor is mistaken in asserting that the "Above Rupees have a fixed Standard. Mr. Paxton, the Assay-Master, says, that on examining the Assay-Book for several years back, he does not find that any Rupees, under the description of Oude Siccas, have been brought to the Mint." That

† "On the 6th of October the War was finally concluded by the Treaty with Fyzoolah Cawn." Vide Mr. Hastings's Minute of the 30th November, 1774.

Mr. HASTINGS's MINUTE.

REMARKS.

"The Vizier's Rupees seem to have no fixed standard, but are found to vary in respect to fineness from dwts. 8.511 to 37.021 per Cent. worse than Calcutta Siccas."

Mr. Lloyd, the Mint-Master, says, that "The Sicca Rupees of the Province of Oude have no fixed standard, all varying from each other in their intrinsic value".

Mr. Touchet, the late Mint-Master, says, "That there is such a variety of Vizier's Rupees, that no kind of Standard can be ascertained. Those last received from Sujah Dowla turned out in the Mint in Nett Produce from 18 to 40 per Cent. below the Calcutta Siccas; and that the Benares Rupee produces upon a medium 7 per Cent. less than the Calcutta Sicca."

If, however, it should be found that the Sums received from Sujah Dowla are equal upon the whole, or superior in value to the same number of Current Rupees (which, notwithstanding the first Payments were made in a better specie, we very much doubt) still it does not follow, that the Company will have received the full Value of what they were entitled to by Treaty.

Par. 44. "I believe, upon examination of the Paymaster's Accounts, that the Rupees received from the Vizier, on account of the Monthly Subsidy, have yielded one hundred and eleven Current Rupees per Cent."

31. Supposing 100 Rupees of Oude to be worth 111 Current Rupees, it follows, that twenty-one Lacks of those Rupees should be worth 23,31,000 Current. The account we gave of their Produce in Siccas was received from the Mint-Master, viz. 18,29,184, or Current Rupees 21,21,853. 7. If Current Rupees were meant by the Treaty, the Vizier has then paid 21,853. 7 Current Rupees too much. If Sonants, or a Coin equal in value to them, were meant by the Treaty, he has then paid 2,09,146. 9 Current Rupees too little. If Siccas were meant, the deficiency, on this payment of twenty-one Lacks (which we believe will be found to be the best he has ever made) will then increase to 3,14,146. 9 Current Rupees.

32. It is not at present necessary to go farther into this part of the subject of our respective Minutes.

When once it is determined in what specific Coin the Payments from the Vizier are to be completed, and when the several payments made on that account are appreciated at the Mint, we presume there can be but one opinion at the Board, viz. "That the deficiency, whatever it is, shall be made good by the State of Oude, and justice done to the Company." We shall only add, that as far as our present information goes, the monthly Subsidy to the Brigade has not been paid up beyond September last.

## Mr. HASTINGS's MINUTE.

## REMARKS.

Par. 45. "I am informed that the Disbursement of the Troops, which marched to the service of the Vizier, during the three first Months, amounted at a medium to Current Rupees 2,37,773 per Month."

Par. 45. "The Troop of Cavalry was not expressly raised for this Service."

Par. 45. I am astonished to find the charge of recruiting added, &c.

Par. 52. The Chasm in my "Correspondence with Colonel Champion will now be supplied," &c.

Par. 60. "This and the concluding Sentence of the last Paragraph have much the air of insinuation thrown out to the Disadvantage of the Civil Branch of the Service."

Par. 42. "I say that the Vizier's Possessions, by these acquisitions, make a compact State, shut in effectually from foreign invasions."

Par. 66. "I am supported by the Opinions delivered by Colonel Champion, Colonel Leslie, and Major Hannay."

Par. 69. "The Cession of Corah and Allahabad is styled by the Majority a Sale, a Purchase, and the Subsidy is branded with the Appellations of pecuniary Terms, and hiring out the Troops," &c.

Par. 69. "To remove this heavy load, it was proposed to raise the Subsidy," &c.

33. It is well known that the Paymaster of the second Brigade has not adjusted his accounts, nor sent up any distribution for several months past to the Paymaster-General here. 'Till this be done, and 'till all the extraordinary Expenses attending the above Service are liquidated, no certain judgment can possibly be formed, whether the Company are upon the whole losers, or gainers, by the Subsidy stipulated for the foreign service of their Troops.

34. For whatever purpose it was raised, it still served in the field at the Company's Expense, since no provision was made for it in the Estimate of the monthly Subsidy.

35. We meant the recruiting of the European Battalion, not the Sepoys.

36. The Chasm taken notice of by us was in the Correspondence of Mr. Middleton, not of Colonel Champion.

37. The Civil Servants of the Company, who, in our opinion, have involved the Company in offensive Wars, are the few who sat in Council. The planning and execution of such measures must be confined to those Persons only who were honored with the confidence of the Company, and vested with their authority.

38. If the Governor's object was to give the Vizier the whole Country of the Rohillas as far as the Mountains, why did he propose that Nudjiff Khan, or the King, should have a share of the Conquest?

39. We very earnestly desire that the Court of Directors may think it advisable to publish the Examinations of these Officers referred to by the Governor.

40. We have already proved that these measures were unknown to us when we left England. We still adhere to the terms in which we have described them. The King's Demeline was sold for a specific sum, and our Troops, by the very plan of the Agreement, acted as Mercenaries in Sujah Dowla's Service. We refer to Colonel Champion's Narrative for the manner in which the British Commander in Chief, and the Troops who acted under him, were treated by the Prince from whom they received their Stipend.

41. Waving at present our objections to the Subsidy's not being equal to the actual expense, we insist upon another, which we have already taken notice of. The circulation created by the presence of a Brigade, with that of the numerous followers who attend it, gives life to industry wherever the Brigade is stationed, furnishes a multitude

Mr. HASTINGS's MINUTE.

REMARKS.

a multitude of persons with means of subsistence, and of course is beneficial to the Revenue. It is in the nature of things, that the removal of a Brigade out of the Company's Territories must, in every instance, produce the opposite effect. It has already been pleaded by the Farmers as a reason for their inability to pay their rents.

Par. 69. "I retract and disavow the words, *by keeping them in the continued practice of War.*"

42. We desire that no advantage may be taken of a hasty inconsiderate Expression, especially after so solemn a retraction. Without regarding words, or wishing to bind the Governor to the strict meaning of the terms he makes use of, we affirm, that whether the principle be avowed or not, the practice corresponds with it; and that the whole tendency of Mr. Hastings's argument in defence of this part of his conduct, is to prove, that it is highly useful to the Company to keep their Troops in the continued practice of War.

Par. 70. "The Plan for letting the Lands has not miscarried, and is still, in *Our* Opinion, the best that could be adopted."

43. We do not know whose opinion Mr. Hastings means, by the word *Our*, to unite with his own. We do not doubt however of proving in due time, that it is a mistaken opinion, by facts which he cannot deny, and by authorities which we presume he will not dispute.

44. To obtain the most circumstantial information of the condition of the Provinces, the following queries, in writing, were put by the Board to the Gentlemen who lately held the superintendence of them.

1st. In what state are the Provinces, as to Agriculture, Population, Commerce, and Manufactures?

2d. The cause of the defalcation in the Revenue, with their ideas to remedy the evil.

3d. The general statement of the Balances of the Collections of their Divisions to April 1774, with an observation what part of them may be received, and what measures have been used to recover those of the preceding year.

4th. Whether, from their knowledge of the condition of the Country, they conceive that the Payments will increase in the proportion fixed in the Bundabook settled by the Committee of Circuit in 1772.

45. With concern we perceive, that the Gentlemen, in their several Replies to these queries, <sup>Contained in Appendix No. 51, and</sup>

## R E M A R K S.

queries, have not given us the smallest expectation that the nett receipts into the Treasury will increase in the progressive proportion of the Bundabest.

46. The motives which induced the Committee to make this extraordinary Statement of the Territorial Revenues are best known to themselves. No cause has yet been assigned for the defalcation in the Revenue which did not precede that transaction. This Settlement, by the most candid, may be deemed an error in judgment; by others, less candid, it will be attributed to a different cause.

47. The Famine is held out as an evil that still operates to the diminution of Trade, Revenue, and Agriculture. It may have an influence, undoubtedly it has; but this Calamity was antecedent to the leasing the Lands, and should not now be admitted as a plea for their falling short of their estimated value in 1773.

48. If the Dewannee Lands of Bengal, from 1772 to 1773, were worth 1,76,81,148 Sicca Rupees, and only yielded into the Treasury 1,15,60,539 Rupees, the remainder, exclusive of the expense of the collections, should not be placed to the misfortune of the Famine.

49. This deficiency must be found in collateral causes, or in a defect in the system. A system which tends to alienate the affections of the people, and to destroy all confidence in Government.

50. The Zemindar, or proprietor of the Land, is deprived by it of his influence, and of the management of his Zemindarree, and becomes a pensioner. The amount of these Pensions is an accumulated burthen on Government of more than 12 Lacks of Rupees per annum.

51. The Izardars, or Farmers, who occupy the place of Zemindars, are in general persons taken from the dregs of the people, the Banyans of Calcutta, or people protected by them, who take the Farms at any rate, depending on the influence of their masters to screen them from the just demands of Government, provided their Farms should not prove an advantageous bargain.

52. These People, to make good their engagements, extort the last Anna from the Ryot; and when they can get no more, and their Master's influence is in the wane, they fly, leaving a depopulated and impoverished Country behind. To a system which

Mr. HASTINGS's MINUTE.

REMARKS.

which produces these effects, the cause of the balances in arrear may be truly imputed.

53. Large deductions and remissions have been made in the Bundaboot of Dinagepoor, Burdwan, and Midnapore, and we are apprehensive more may still be necessary in other Districts.

54. Our utmost attention shall be given to this branch of the Company's Affairs, and no inflated Jumma shall be established to raise expectations, or to gain merit in their opinion. Our endeavours shall be employed to fill their Treasury with Specie, not their Records with speculative representations of an increasing Revenue.

Par. 71. "The employing our Troops with the Vizier does not suppose the *Destruction of Nations*, but on the contrary the preservation of them."

55. A direct insult to the understanding is, in one sense, an appeal to the passions. We will not trust ourselves with making any observation upon the Governor's Proposition, lest we should inadvertently depart from that respectful and guarded moderation which we owe to the Superior Power by which the present argument is to be decided.

Par. 73. "If the internal Resources of a State fail it, or are not equal to its occasional wants, whence can it obtain immediate relief but from external means?"

56. The true Resources of such a State as Bengal are Agriculture, Manufactures, and Commerce. If these are neglected, and suffered to decline, an external supply of money, obtained by force of arms from Nations unable to resist us, will scarce furnish even a momentary relief; it must go still faster than it comes. The other effects of the measures by which such supplies are obtained are not of so transitory a nature.

Par. 73. "There is not a single word in their Address, which, in my understanding, defends, or even aims to defend their measures."

57. Without implicating ourselves in the operations of the Governor's understanding, we beg leave to quote a few words from the 61st Paragraph of the Address to which he refers: "The whole argument for and against the recall of the Brigade from the Rohilla Country, is so fully stated in the Minutes of the several Members upon the Questions proposed in Council by General Clavering on the 28th of last month, that to enter into it here would only be loading you with superfluous repetition." The Minutes above-mentioned were annexed to the Address.

58. The conclusion of the Governor's Minute makes it necessary for us to inform the Court of Directors, that in the Debates between us he takes every possible opportunity of manifesting his zeal in behalf of the late Administration. Let the question in debate be what it may, yet if the  
N a opinion

## Mr. HASTINGS's MINUTE.

## REMARKS.

opinion of any one of us unfortunately happens to differ from his own, he scarce ever fails to reproach us with intending to attack the late Administration. This Weapon, when argument fails, is sharp enough, in his understanding, to cut through every difficulty.

We shall now, once for all, make him acquainted with our plain and unaffected sense of the matter.

59. Some time before the late Act of Parliament was in agitation, it was generally understood in England, that Mr. Hastings found himself thwarted and embarrassed, in his anxious endeavours to serve the Company, by a factious opposition in his Council; yet, before our arrival here, he had certainly found means to persuade the most violent of his opponents of the rectitude of his measures. They were open to conviction, and changed their conduct. It does not follow, however, that their second Set of opinions was better founded than the first; the fact is, we found them heartily united as mutual auxiliaries in a common cause.

60. Setting aside the respect and consideration due to Individuals, we adhere to the sense of the Legislature, expressed in the Act of our Appointment, that the Government of these Provinces could no longer be safely trusted to the late Administration taken collectively, and that a change of hands was become indispensably necessary. We do not understand that we were sent into this Country to pay compliments to an Administration, which we presume would not have been dispossessed of their Power, if their use of it had been approved.

61. Supported in our opinion of the late misgovernment of this Country by so high an authority as that of Parliament, and confirmed in it by our own immediate observation and experience, we do not hesitate to declare to Mr. Hastings, that he cannot offer us a stronger presumptive proof of the weakness, impropriety, or depravity of any Political Principle, or Public Measure whatsoever, than by telling us it was adopted by the late Administration.

(Signed)

J. CLAVERING,  
GEO. MONSON,  
P. FRANCIS.

Minute (No. 2.) from General Clavering, Colonel Monson, and Mr. Francis, dated Fort-William, 25th February, 1775; received in London the 18th September, 1775.

THE death of the Vizier opens a new scene of Politics in Hindostan, which we rather with than expect may not extend beyond the intrigues of negotiation. <sup>Death of Sujah Dowla.</sup> Our own ideas lead us to unite and settle, if it were possible, the various views and interests of the several contending Powers in this Country upon a solid and permanent establishment, taking the acknowledgment of the constitutional authority of the Emperor, in fact as well as profession, for the basis of our future Policy.

We condemn the Political Measures of the late Administration, as not only defective on the score of justice and expediency, but as involving this Government in an endless train of difficulties and contradictions, for want of the necessary foundation of some uniform and simple principle of Policy. It appears to us, that the late President and Council, in their Transactions with the Country Powers, have adhered to no one System defective whatsoever. They in fact acknowledge the Sovereignty of Shaw Allum, by coining Money in his name, and by collecting and appropriating the Revenues of these Provinces under his Grant; yet they withhold his Tribute, and tell his Country to the Vizier, who either as Vizier, or Subah of Oude, is no more than a great Officer of the Empire, and removable at the Emperor's pleasure. Our opinions with respect to the Succession to Sujah Dowla are fully stated in the Secret Consultation of the 13th Instant.†

† Appendix, No. 41.

The Court of Directors should understand, that we were earnestly pressed by Mr. Hastings to declare, that the Company were bound by the Treaty of Allahabad to support any one of the late Vizier's Sons on the Mulfud, in whose favour he might have made a Declaration, even in *Articulo Mortis*, and to assert the Company's Right to interfere in settling the Succession. As the Emperor's Right to his Tribute and to his Demefne are founded on or secured by the above Treaty, we did not expect to see any stipulation contained in it referred to as authority by Mr. Hastings. We differ from him however in the sense of that Article, by which he conceives that we are bound to support the Vizier's Heir and Successor at all events in the Government. The Treaty expresses simply an acknowledgment, not a guarantee. We have adhered to our principles in acknowledging the eldest legitimate Son, who we understand has quietly possessed himself of the Succession. How far we may think fit to engage in his support, or to use our influence to obtain from the Emperor a regular confirmation of him in the Subadary of Oude, will depend on the event of a future Negotiation. We have adhered to our principles, in cautiously avoiding every step which might tend to involve us in the business of making Nabobs, which we do not pretend or desire to understand.

The Government of Bombay have pleaded the Company's Instructions for taking Bombay, possession of Sallette and Caranja by force of Arms. We are far from agreeing with Sallette and them in the interpretation they give to their Instructions from home. Admitting the acquisition of Sallette and Caranja to be a desirable object to the Company, we think it ought to have been obtained by Treaty and Negotiation, or (supposing the Government of Bombay to be actually involved in a War with the Marattas) by directing their Military Operations to that Acquisition, and by making it their object in the conclusion of a Peace. As for the idea of their engaging in offensive Treaties with either party of the Marattas, or any other Indian Power, and hiring out the Company's Troops to support any cause or quarrel, for the sake of acquiring Territorial Possessions, it is a System of Policy we never can approve of, conceiving it to be no

less contradictory to the intentions of the Legislature, than to the Commercial Views and Interests of the Company. It appears to us, that the Presidency of Bombay might still desist from pursuing the Engagements they have entered into with Ragonaut Row,† provided they were inclined to be guided in the line of their conduct by the advice of this Council. Upon the whole we are of opinion, that the Government of Bombay have acted a most unwarrantable part; and that having taken the steps in question without any Authority from this Presidency, they must answer for it to the Court of Directors. In this sense, and to this effect, we propose that our answer to their last Letter shall be conceived. If, by an amicable Treaty and Composition with the Marattas, the possession of Salsette and Caranja can be confirmed to the Company, we wish to contribute our utmost endeavours to that effect, but on no other footing. In short, we are determined, as far as it may depend upon our influence and opinion, to carry back the Company's future Political System to those original pacific principles, which in former times made the British Name respected and revered through all Hindostan. By departing from those principles, the Company's Servants have indeed acquired an extensive Dominion, founded upon Force, but they have sacrificed that consideration and respect in the eyes of the Indian Powers, which might have constituted a solid security to any reasonable acquisition of Territory, and have obviated the probability of any Foreign Power whatsoever being tempted or provoked to disturb us in the possession of it.

(Signed)

J. CLAVERING,  
GEO. MONSON,  
P. FRANCIS.

Minute (No. 3.) of General Clavering, Colonel Monson, and Mr. Francis, dated Fort-William, the 25th of February, 1775; received in London the 18th of September, 1775.

OUR Observations on the comparative Account annexed to the Governor-General's Letter to the Honorable Court of Directors, dated the 10th January, 1775, shall be very short.

Cash in Treasuries.

1. In the first Article he insists on the Account of Balances of Cash said to be actually existing in the several Treasuries on the 30th November last, viz. 80,49,806 Current Rupees. As we have already given our reasons at large for thinking that no credit whatsoever is due to that Account, considering it as meant to prove the truth of the Governor's Assertion, or in general considering it as a Cash Account, we have nothing to add but our earnest desire, that it may be submitted, with our observations, to the inspection of any persons of character in London who may be conversant in Accounts, and their opinion taken, whether it answers to the true description of a Cash Account, or whether it proves the proposition for which it was introduced by the Governor-General.

Bond Debt.

2. Far from giving the Governor any credit for paying off fourteen or fifteen Lacks of Principal Debt between October, 1773 and November, 1774, while he left seventy Lacks at an Interest of eight per Cent. we think that no measure of this nature could possibly be more injurious to the Company. As an operation of finance it is beneath all notice.

3. We have already, in our Minute (No. 1) of this day, given our opinion of the several Payments or Subsidy received from the Vizier. In the Account before us, the Governor himself reduces the nett saving on the pay of the Second Brigade for nine Months, from the 24th of February to the 30th of November, 1774, to twelve Lacks of Current Rupees. Hitherto it has been his object and endeavour to prove, that the Subsidy relieved the Company from the whole charge of the Forces lent to the Vizier. For this purpose the monthly Subsidy was raised to 210,000 Rupees, which the Governor says he considered as a perpetual Military Fund, and to obtain which he consented to a reduction of ten Lacks from the Vizier's first Offer of fifty Lacks for the Rohilla War, *on account of the difference which had taken place in the Subsidy*. Uniting and comparing the Governor's different assertions on this subject made at different times, the regular conclusion from his own premises will be, that in nine Months the Subsidy has saved the Company twelve Lacks of Current Rupees, for which he in effect paid ten Lacks of Sicca Rupees of Oude, which, according to his own ideas of the value of that Coin, are equal to eleven Lacks ten thousand Current Rupees.

In this state of the Account we have taken his supposed nett saving on the pay of the Brigade for nine Months for granted. In fact we do not believe that any saving whatsoever will ultimately arise from the Subsidy, when the whole expense of the Troops employed in the Vizier's service shall be fairly stated and adjusted. As far as any judgment can be formed from the draughts hitherto made by the Paymaster of the Second Brigade, it appears that the Expense has exceeded the Subsidy about seventy thousand Rupees a Month.

4. The subject we are now considering reminds us of an observation we have often made upon the Credits taken by the Accomptant-General of the Revenue Department, in the several States transmitted by him to the Board of the Khalsa Treasury. We beg leave to annex an original of one of these States, dated 22 of last Month, for the information of the Honorable Court of Directors. By this State it appears, that out of a Balance of Sicca Rupees 21,184,190, above fourteen Lacks were in paper, and only seven Lacks and a half in Specie. The proportions vary in different weeks, but in general paper preponderates considerably.

The Court of Directors will observe, that the above *paper* consists of two articles, viz. *Bills receivable*, which are for an indefinite term of many weeks, according to the distance of the places from whence the money is remitted, and of *Pauts*, (a word we believe hitherto unknown to the Court of Directors) which are Bills payable within three days after sight. The Rents of the Calcutta Division, or the Huzoor Taffil, being paid into the Bank instead of the Treasury, the Bankers detain the Specie, and give these acknowledgments in lieu of it. In order that the Court of Directors may form a judgment of the great Balances of Public Money which may at one time exist in the hands of the Bankers, and of the great profits to be made by lending it to the Farmers at two per cent. per mensem, as they were empowered to do, we beg leave to submit to them the following State of the above Balances, taken at or near the 30th September, 1774. viz.

Burdwan	- - - - -	3,77,057
Muxadavad	- - - - -	3,77,693
Dinagapore (13th September)	- - - - -	9,74,539
Acknowledged Balance in the Bank (30th September)	- - - - -	11,43,524
Amount of Pauts, for which the Bankers take credit in the Quarterly Accounts Current, ending 30th September	- - - - -	1,58,926
Total Sicca Rupees		30,31,737

J. CLAVERING,  
GEO. MONSON,  
P. FRANCIS.

State of the Khalsa Treasury, 22d January, 1775.

Ready-money	- - - - -	7,55,232	7	8
Bills receivable	- - - - -	10,28,958	}	14,28,958
Pauts ditto	- - - - -	4,00,090		

Sicca Rupees 21,84,190 7 8

Errors excepted.

(Signed)

CHARLES CROFTES,

Accomptant-General to the Revenue Department.

Minute of General Clavering, dated the 18th February, 1775, relative to the Company's Bonded Debt, and to the Estimate of Receipts and Disbursements formed by the two Accomptants-General at Fort-William.

FROM the persuasion I am in that the Governor-General has miscalculated as well the Sums which the Company will have to pay, in order to discharge the Bonded Debt according to his last proposition, as also the means of which he thinks the Government can avail itself to effect that purpose, I will attempt to shew first, that the Sums which will be necessary to liquidate all the Debt, together with the Interest upon it, will be more considerable than he has stated; and next to prove, that the Estimate delivered in by the two Accomptants of Resources and Disbursements is erroneous, and cannot be depended on, to enable Government to avail itself of the unappropriated Balance therein set forth. When I refuse to give my assent to the opinion of the Governor-General, supported as it is with his great experience of the Finances of this Government, and the practical knowledge of the two Gentlemen, on the authority of whose Accounts it is stated, that there will be an unappropriated Balance of 1,06,62,000 Rupees at the end of the present year, after every Service is provided for, I must own that nothing less than the clearest conviction by figures can make me venture to controvert it.

The Debt at interest, as stated by the Governor-General, when set forth with the accruing Interest, will amount as follows. viz,

Bonds now due of the Year 1771 in a course of payment, and on which Interest has ceased, eight per Cent.	8,99,000
--	----------

Bonds of 1772, eight per Cent, Principal about	54,00,000
--	-----------

On these an Interest of one year six months may with propriety be computed,	6,48,000
---	----------

60,48,000

69,47,000

Bonds of 1773 ditto, at eight per Cent, Principal	15,89,000
---	-----------

Interest one year	1,27,120
-------------------	----------

17,16,120

Bonds of 1773 - 4 five per Cent, is about	15,00,000
---	-----------

15,00,000

Debt Total 101,63,120

If

If the above Statement, with it's accruing Interest, be admitted to be just, there will appear to be 101,63,120 to be paid off during the course of the year; to defray which it will be necessary to consider how far dependence can be placed on the Sum of 1,06,62,000,† mentioned as a probable Balance remaining unappropriated in the Governor's Minute.

I cannot admit the Balance in the Provincial Treasuries, amounting to 27,00,000, as it is stated in the Estimate. It appears that this Sum differs very widely with the Balances in the Jumma Wafil Bakee of the Bengal Year 1180, there stated at 12,93,776, which I conceive the more unexceptionable Statement of the two, it being the actual Balance existing at the same period at which that Account of the Collections therein stated is made up to.

If this variation of the Balance be admitted, the Sum of 106,62,000 will be reduced by the difference of the two Balances, amounting to about 15,00,000.

I cannot admit the truth of the Statement of the Civil and Military Charges; for though the apparent increase of the former, on account of the numerous additional Offices established both in the Districts and the Presidency in consequence of the new Government, the Law Charges and Buildings to be made for the new Court of Judicature, the Governor-General's Garden House, &c. will necessarily be a further deduction upon the above-mentioned unappropriated Balance, yet as the specific amount of the difference that may thereby accrue cannot be ascertained, I submit it to consideration in what proportion it may tend to invalidate the said Balance, so as not to make it answer the purpose intended.

With regard to the latter, the Subsidy granted by Sujah Dowla, reserved in the Estimate for extraordinary and contingent Charges, having been represented as insufficient by 70,000 per mensem, or 8,40,000 per annum, that amount may be considered as a further deduction of the unappropriated Balance.

It remains further to be considered, what dependence can be placed towards the liquidation of a Public Debt, the payments of which must be made at fixed periods, on the adventitious receipts of so large a sum as 40,00,000 of Rupees to be received from the Nabob of Oude, which many accidents may prevent being paid, or if paid, arriving at the Presidency in time, and after being throffed, to be applied to use within the year, in order to ensure to Government the power of executing a measure, on the completion of which it's credit is so much at stake.

The difference arising from the mode of stating the Balance in the Treasuries	} 15,00,000
Deficiency in the monthly Subsidy from Sujah Dowla per Annum. —	} 8,40,000
	23,40,000
If a dependence cannot be made on the punctual Receipts of Sujah Dowla's Payments	} 40,00,000
	Deductions 63,40,000

Not to mention the increase of the Civil Charges, as before set forth, which may be further augmented by the amount of several heads omitted to be charged in the Estimate, as the Factories of Maldā,

Midnapore,

Charges Balasore.

	106,62,000
Deduct	63,40,000
Certain available means in the hands of Government,	43,22,000
The Debt at eight per Cent. of 1772 and 1773,	86,63,120
	Deduct 43,22,000

The Sum farther required to liquidate the Debt, at eight per Cent. 43,41,120

† N. B. This Sum does not agree with that of the Balance unappropriated, stated in the Estimate of probable Resources and Disbursements, which amounts to 109,19,485.

From a review of the above considerations, I cannot but remain in my former persuasion, that the Balance unappropriated, set forth in the Estimate by the two Accomptants, is too insecure and fallacious to be depended on as a sufficient resource to discharge the Bonded Debt, as proposed by the Governor-General, and still deem it necessary to adopt the mode proposed in my former Minute, to reduce the Interest of the Debt from eight to five per Cent.

I must therefore desire that the opinion of the Board may be taken, whether an Advertisement should not be immediately published, seeing the amount of the former Advertisement is already subscribed in, that the Holders of Bonds, bearing date on or before the 1st February, 1772, may be paid off, and it be left in their option to receive new Bonds at five per Cent. in payment.

(Signed)

February 18th, 1775.

J. CLAVERING.

### Governor-General's Reply to General Clavering's Minute of the 18th of February, 1775, on the subject of the Company's Bonded Debt, and on the Accomptants' Estimate of Receipts and Disbursements in Bengal.

IT is necessary I should make a few observations on General Clavering's Minute of the 18th of February, and the Estimate of Receipts and Disbursements in the year 1775 delivered to us by the Accomptants. The Bonds of 1772 being under different dates, and it being generally the custom of the Bond-Holders to receive their interest every year, I look upon a twelvemonth's interest to be the utmost which can with propriety be computed.

The Receipts and Disbursements in the above-mentioned Estimate being calculated from the 1st of January, 1775, the Balance of Cash to be brought on must necessarily be the amount in hand on the 31st of December, 1774. Had the Estimate been drawn out from the middle of April, 1774 to the middle of April, 1775, the Balance would have been brought on as the General proposes.

To balance the increase of Civil Charges on account of additional Offices and Law Charges, &c. it should be remarked, that the Articles of Commission on the Revenue, Charges-General, and Accomptant-General of the Mayor's Court, are intorted the same as last year, although the allowances which were received by the Governor and the Members of the Board will be saved in the two first Articles, and the Mayor's Court is entirely abolished.

The Military Charges are calculated in the Estimate, on a supposition of the second Brigade being quartered at Dinapore on the Field Establishment; in which situation I reckon it would cost the Company about Current Rupees 1,90,000 per month, and therefore, admitting it's present expence to be 70,000 Rupees more than the subsidy paid for it by the Vizier, still there will be a saving to the Company of 1,20,000 Rupees per month so long as it is employed

played in the Vizier's Dominions, and consequently the Sum of Current Rupees 1,440,000 should in this case be deducted from the Military Charges, instead of 8,40,000 being added to them.

I have no doubt of the payment of the forty Lacks remaining due from the Vizier; Colonel Galliez's Letters give us every reason to expect it; yet I would not say that it is to be depended upon as an absolute certainty, and therefore I proposed only for the present to discharge the Debt of 1772, for which there is a sufficient Balance actually in the Treasuries at Calcutta. It is to be observed, that the Estimate provides for the discharge of the whole Debt of 1771, and consequently the Sum which remained to be paid of the Debt of that year (C. Rs. 8,99,000) should not be set against the Balance therein stated.

The only remaining Articles of Expenses observed by the General not to be inserted in the Estimate, are the Charges of the Factories at Malda, Midnapore, and Balasore. I suspect that these are included under some other Heads, but at any rate their amount is a mere trifle.

A mistake has been made in the Estimate in the Article of Opium. The Cost of it is reckoned only at the amount paid for it in Calcutta, and the advances made at Patna are omitted. It should I believe have been stated as follows;

Produce of the Sale of 2500 Chests, as per Estimate, - - - - 13,91,890

Deduct Cost, viz.

1800 Chests of Patna Opium, at Sicca Rupees 300 each, 5,40,000

700 ditto of Gauzepoor ditto, 320 each, - - - - 2,24,000

Sicca Rupees 7,64,000 or C. Rs. 8,97,840

Profit - - - - - Current Rupees 4,94,050

Calculated in the Estimate - - - - - 9,12,722

Difference - - - - - 4,18,672

On the other hand the Balances in the Treasuries of the Board of Trade and at the Factories, which I reckon to be at least Current Rupees 6,00,000, are omitted; and the Deduction from the Revenue for the old Salt Balances should have been stated at

Mds. 3,31,554,

Or Sicca Rupees - - - - - 1,98,933

Instead of Mds. 6,62,614, or Sicca Rupees - - - - 3,97,568

Difference of Sicca Rupees - - - - - 1,98,635

Or Current Rupees 2,30,416

It is probable also that the Balance in the Revenue Treasuries will be more than calculated in the Estimate, because the Provincial Balances are of so late a date, that the latter Remittances from the Districts, though debited in the Provincial Treasuries, will not have been brought to account and credited at the Presidency; but of this I will take no notice.

The Balance of the Estimate and of the Bond Debt, corrected agreeably to these Remarks, will stand as follows ;

Balance unappropriated, as per Estimate,	109,19,485
Deduct over-rated in the Profit on Opium	4,18,672
Remains	Current Rupees 105,00,813
Add, Saving in the Military Charges, on the supposition of a Brigade remaining in the Vizier's Country,	14,40,000
Balances in the Treasuries of the Board of Trade and the Factories	6,00,000
Over-charged for old Salt Balances	2,30,416
	22,70,416
Balance unappropriated	Current Rupees 127,71,229

Bond Debt as follows, the whole Debt of 1771.

being provided for in the Estimate ;

Debt of 1772—Principal	54,00,000
Interest for one year, at eight per Cent,	4,32,000
	58,32,000
Debt of 1773—Principal	15,89,000
Interest for one year at eight per Cent.	1,27,120
	17,16,120
Debt of 1773—4 about	15,00,000
	90,48,120

Balance which would be remaining in the Bengal Treasuries the 31st of December, 1775, after completely discharging the Company's Debt

Current Rupees 37,23,109

In so extensive an Estimate it will unavoidably happen that some articles will be rated too high and others too low ; the one may be left to counterbalance the other. It was not my design therefore to have made any Remarks upon it, had not the General's Minute of the 18th instant rendered it necessary, lest a suspicion should be entertained of its having been drawn out with an intention of deceiving.

(Signed)

Minutes and Proceedings of the Court of Directors  
and the Court of Proprietors on Bengal Affairs,  
before the arrival of the Anson.

---

At a Court of Directors held on Tuesday the 10th  
of October, 1775.

THE Court proceeding to take into consideration the State of Affairs in Bengal under the conduct of the Governor-General and Council there, the following particulars were read, viz.

An introductory Letter from General Clavering, Colonel Monson, and Mr. Francis, dated the 30th November, 1774.

Another Letter from those Gentlemen of the same date, fully advising their Proceedings.

Minute of Mr. Richard Barwell of the 23d November.

Mr. Francis's Observations on Mr. Barwell's Minute.

The Court then entering particularly into the consideration of the seventieth Paragraph of the second Letter above-mentioned, it was, on the Question,

ORDERED, That it be referred to the Committee of Accounts to consider the State of the Company's Affairs in Bengal, and to report their Opinion thereupon; and that each of the Directors who shall think proper to attend the said Committee shall have a voice therein.

Letter from the three above-mentioned Gentlemen, dated the 1st December, 1774, addressed to Edward Wheler, Esq.

Letter from Warren Hastings, Esq. Governor-General, dated the 3d of said December.

Mr. Hastings's Minute of the 8th of that Month, in support of the assistance given to the Vizier against the Rohillas, were also read.

And then the Court postponed the reading of the remainder of the Advices relative to the Affairs of Bengal until a future day.

---

At a Court of Directors held on Wednesday the  
18th. October, 1775.

THE Court proceeding in the consideration of the State of Affairs in Bengal under the conduct of the Governor-General and Council there,

The Letter from the Governor-General, containing his Remarks, &c. dated January, 1775; also

The

The Minute of General Clavering, Colonel Monfon, and Mr. Francis, dated the 11th of said January, to the end of the 53d Paragraph, were read;

And then the Court postponed the reading of the remainder of the Advices, relative to the Affairs of Bengal, until a future day.

### At a Court of Directors held on Wednesday the 25th October, 1775.

THE Court proceeding in the consideration of the Advices lately received from the Governor-General and Council of Fort-William, part of a Letter from General Clavering, Colonel Monfon, and Mr. Francis, dated the 11th January, 1775, (No. 1,) beginning with the 54th and ending with the 75th Paragraph was read.

### At a Court of Directors held on Friday the 27th October, 1775.

THE Court proceeding in the consideration of the Advices received this season from the Governor-General and Council of Fort-William, the following particulars were read, viz.

The remainder of the Letter from the Governor-General, dated the 22d February, beginning after his Remark on the 75th Paragraph of the Charge in the Minute of General Clavering, Colonel Monfon, and Mr. Francis, dated the 11th January, 1775; (No. 1.)

Letter from the Governor-General, dated the 23d February last;

Minutes of General Clavering, Colonel Monfon, and Mr. Francis, dated the 25th; (No. 2 and 3.)

Minute of General Clavering, dated the 18th of said February, and

The Governor-General's Reply thereto.

At a Court of Directors held on Tuesday the 21st  
of November, 1775.

THE Court proceeding to take into consideration the State of the Company's Affairs in Bengal, according to the Advices received from thence in the course of this year,

It was thereupon

ORDERED,

That it be referred to a Committee of the whole Court to consider of the same, and report their opinion thereon;

And the Court then resolved itself into the said Committee accordingly.

At a Court of Directors held on Tuesday the  
28th of November, 1775.

A REPORT from the Committee of the whole Court, dated the 21st instant, being now presented, containing their Proceedings on the reference of this Court of the same date, to consider of the State of the Company's Affairs in Bengal, according to the Advices received from thence in the course of this year,

The said Report was read, and after very mature consideration thereof, it was

RESOLVED, That this Court doth agree with the said Committee in their Opinion, that it appearing that differences of Opinion have arisen in the Superior Council in Bengal, and that Debates have been carried to great height, and in many instances with great warmth, it is necessary for the Court of Directors to give decisive Opinions upon Subjects so material to the Interests of the Company, that their Councils abroad may have in full view the ground on which they shall act.

And an Amendment being proposed to the Committee's Second Resolution, by striking out the following Words at the close thereof, viz.

*"And were also contrary to those general Principles of Justice which the Company wish should be supported;"*

And after a Debate, and the Question being put, that the said Words do stand as part of the said Resolution,

The same passed in the Affirmative; and it was thereupon

RESOLVED, That this Court doth agree with the said Committee in their Opinion, that the Agreement made with Sujah Dowla and the then Governor, for the hire of a part of the Company's Troops for the reduction of the Rohilla Country, and the subsequent steps taken for carrying on that War, were founded on wrong policy, were contrary to the general Orders of the Company for keeping their Troops within the bounds of the Provinces;

Q q

and

and for not extending their Conquests; and were also contrary to those general principles of justice which the Company wish should be supported.

And then it was further

RESOLVED, That this Court doth agree with the said Committee in their Opinion, that the whole Correspondence between the Governor-General and Mr. Middleton should have been laid before the Members of the Superior Council, who ought to have received every information respecting the transactions of the Company's Agent at Sujah Dowlah's Court, in order to regulate their conduct at that critical period.

And it was thereupon, on several Motions,

ORDERED, That a General Court be summoned to meet at this House on Wednesday the 6th of December next on special Affairs.

ORDERED, That in the Advertisement for the meeting of the said Court, it be signified to the Proprietors, that the Papers relating to the Disputes between the Members of the Superior Council at Bengal will lie in the Secretary's Office for their perusal.

### At a Court of Directors held on Wednesday the 29th of November, 1775.

A REPORT from an open Committee of Accounts, dated the 28th instant, being read,

RESOLVED, That this Court do agree in Opinion with the said Committee, that it is necessary to wait the arrival of the Anson, or some further Advices from Bengal, before a precise judgment can be formed relative to the future Resources of that Presidency.

### At a Court of Directors held on Friday the 1st of December, 1775.

THE Court now considering their Resolution passed the 28th of last month, in consequence of the Report from the Committee of the whole Court of the 21st of the same month, which Resolution is as follows, viz.

“ RESOLVED, That this Court doth agree with the said Committee in their Opinion, that the Agreement made with Sujah Dowlah and the then Governor, for the hire of a part of the Company's Troops for the reduction of the Rohilla Country, and the subsequent steps taken for carrying on that War, were founded on wrong policy, were contrary to the general Orders of the Company for keeping their Troops within the bounds of the Provinces,