

Sundry Accounts D^t to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	10,409	5	0	9,210	7	9
Boat Charges, brought forward	—	—	—	156	5	9			
September 1781	—	—	—	2,137	15	3			
October	—	—	—	683	9	0			
November	—	—	—	1,609	15	0			
December	—	—	—	1,382	8	0			
January 1782	—	—	—	14,772	8	5			
February	—	—	—						

A. R^t 31,152 2 5
Batta 8 per Cent. 2,492 2 10

39,644 5 3

Goods purchased for Presents.

Mr. James Huggins, as per his Bill, for a Fowl- ing Piece mounted with Silver	—	—	—	170	0	0			
1 Gold Snuff-box	—	—	—	350	0	0			
2 Gold Watch-chains	—	—	—	220	0	0			
				S ^t R ^t 740	0	0			
				Batta 16 per Cent.	118	6	6		

858 6 6

Mr. Guthrie, as per his Bill, for a Gold Watch	—	—	—	750	0	0			
A Ditto	—	—	—	700	0	0			
2 Ditto Keys	—	—	—	36	0	0			
				S ^t R ^t 1,486	0	0			
				Batta 16 per Cent.	237	12	3		

1,723 12 3

Mr. James Dewar, as per his 2 Bills.									
1 Bill for a Gold Stop Watch	—	—	—	600	0	0			
A Snuff-box mounted with G ^d	—	—	—	200	0	0			
				800	0	0			

1 Bill for Three 2 F ^t improved Te- lescopes, at 73	—	—	—	219	0	0			
One 3 F ^t Do. Do.	—	—	—	52	0	0			
				271	0	0			
				S ^t R ^t 1,071	0	0			
				Batta 16 per Cent.	171	5	9		

1,242 5 9

Henry Divertie, as per his Bill, for									
2 P ^r Silver mounted Brafs Pistols at 125	—	—	—	250	0	0			
1 Gold Instrument Case with Tweezers, &c.	—	—	—	180	0	0			
				S ^t R ^t 430	0	0			
				Batta 16 per Cent.	68	12	9		

498 12 9

Mr. Andrews, as per his Bill, for a Sword and Pistol	—	—	—	S ^t R ^t 95	0	0			
				Batta 16 per Cent.	15	3	3		

110 3 3

Mr. James Whittet, as per his two Bills.									
1 Bill for 12 Pieces Silver and Gold worked Silk	—	—	—						
a 75 R ^t each	—	—	—	900	0	0			
2 Acromatic Spy Glasses 50	—	—	—	100	0	0			
A Gold Horizontal Stop Watch with	—	—	—						
a Gold Key	—	—	—	540	0	0			
A Spring Clock	—	—	—	200	0	0			
A Gold Watch Chain	—	—	—	130	0	0			
Carry over	—	—	—	1,870	0	0			
5									

4,433 8 6 42,854 13 0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought over	—	—	42,854	13	0
Goods purchased for Presents, brought over	—	—	4,433	8	6
Sundries, brought over	1,870	0	0		
3 Acromatic Spy Glasses 50	—	150	0	0	
Box and Cooley hired for Ditto	—	1	0	0	
		2,021	0	0	
1 Bill for a Gold Watch Chain	—	140	0	0	
		S ^r R ^r	2,161	0	0
Batta 16 per Cent.		345	12	3	
			2,506	12	3
James Dewar, as per his Bill, for					
1 Mufquatoon	—	—	42	0	0
1 Ditto	—	—	50	0	0
1 Ladies Watch and Trinkets	—	—	800	0	0
1 Etwee Cafe	—	—	200	0	0
		S ^r R ^r	1,092	0	0
Batta 16 per Cent.		174	11	6	
			1,266	11	6
Captain Thompson, as per his Bill, for					
A Fowling-piece, blue Barrel, Silver mounted	—	—	170	0	0
2 Ditto, N ^o 4, a 270	—	—	540	0	0
1 Ditto, N ^o 3, a	—	—	280	0	0
1 Ditto, N ^o 5, Double Barrel	—	—	210	0	0
		S ^r R ^r	1,200	0	0
Batta 16 per Cent.		192	0	0	
			1,392	0	0
William Paxton, as per his Bill, for					
2 Pieces Green Velvet, cont ^d 46 $\frac{1}{2}$ a 6 S ^r R ^r per					
Yard	—	—	555	0	0
1 Ditto Red Ditto 47 $\frac{1}{2}$ Ditto	—	—	283	8	0
1 Ditto Ditto 45 $\frac{1}{2}$ Ditto	—	—	271	8	0
1 Ditto Flowered Ditto 58 $\frac{1}{2}$ Ditto	—	—	351	0	0
1 Ditto Rose Colour Ditto 34 Ditto	—	—	204	0	0
			1,665	0	0
6 Pieces. Yards 277 $\frac{1}{2}$	—	—	2	8	0
Boat-hire to and from Chinfurah	—	—			
		S ^r R ^r	1,667	8	0
Batta 16 per Cent.		266	12	9	
			1,934	4	9
Henry Guinard, as per his Bill, for					
Abrow 40 & 2, 10 P ^r a 48 8 P ^r	—	—	485	0	0
Ditto 10 ditto, a 45 8 ditto	—	—	455	0	0
Raing 8 ditto, a 35 0 ditto	—	—	280	0	0
Jamdannies 20 & 2, 15 ditto, a 67 14 ditto	—	—	950	4	0
Dooreas Batta Cogjee 20 & 2, 9 ditto, a 33 3 ditto	—	—	298	11	0
Terrindam Bootsdar 20 & 2, 8 ditto, a 24 1 ditto	—	—	192	8	0
		D. M. R ^r	2,661	7	0
Batta 7 per Cent.		186	4	9	
			2,847	11	9
Wrapper	—	—	1	12	0
			2,850	7	9
John Jones, as per his Bill, for					
1 Elegant Silver mounted Fowling Piece,	—	—	260	0	0
Barrel and Lock inlaid with Gold	—	—			
2 P ^r Silver mounted Holfter (Pistols), a 160 R ^r	—	—	480	0	0
		S ^r R ^r	740	0	0
Batta 16 per Cent.		118	6	6	
			858	6	6
Carry forward			15,242	3	3
			42,854	13	0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	42,854 13 0
Goods purchased for Presents, brought forward	—	—	15,242 3 3	
Hirranaul Baboo, as per his Bill, for				
Brocade 1 P ^o 32 Y ^o a 22 Yard	—	704 0 0		
Ditto 1 do. 33 12 a 24 ditto	—	810 0 0		
Ditto 1 do. 20½ a 27 ditto	—	563 8 0		
Ditto 1 do. 13 14 a 20 ditto	—	277 8 0		
Ditto 1 do. 9 15 a 27 ditto	—	263 5 0		
Ditto 1 do. 27 4 a 19 ditto	—	517 12 0		
Ditto 1 do. 15 11 a 30 ditto	—	470 10 0		
Ditto 1 do. 15 12 a 20 ditto	—	315 0 0		
Ditto 1 do. 17 8 a 25 ditto	—	437 8 0		
Ditto 1 do. 11 10 a 40 ditto	—	405 0 0		
S ^r R ^r	4,819 3 0			
Batta 16 per Cent.	771 1 3			
		5,590 4 3		

Aumeerschund, as per Bill, for

Flowered Velvets.

Red	—	1 62½
Green	—	1 27½
Purple	—	1 42

Plain Velvet.

Red	—	1 46
Ditto	—	1 45½
Ditto	—	1 45½
Ditto	—	1 46
Green	—	1 42½
Ditto	—	1 40½
Ditto	—	1 42
Ditto	—	1 46
Purple	—	1 68
Ditto	—	1 36

10 447½ a 5 S^r R^r Yard 2,288 12 0S^r R^r 3,082 4 0
Batta 16 per Cent. 493 2 9

Paid to the Import Warehouse-keeper for Fine

Scarlet, 3 P ^o a 338 11 6 P ^o	—	1,016 2 6
Green, 3 P ^o a 119 7 6 P ^o ditto	—	358 5 6
		1,374 8 0

Packing Stuff for the above

41 10 9

Henry Guinand, as per his Bill, for

Nian Sooks Jungle fine 40 & 2½, 10 P ^o	—	407 8 0
a 40 12 per P ^o	—	
Mulmulla Superfine 49 & 2, 14 P ^o a 55	—	770 0 0
per ditto	—	
Terrindams Fine Superfine 40 & 2½, 10 P ^o	—	400 0 0
a 40 per ditto	—	
Abrow 40 & 2, 14 P ^o a 45 8 per ditto	—	637 0 0
Dooreas Charconnaes Superfine 40 & 2½, 11 P ^o	—	453 12 0
a 41 1 per ditto	—	
Nianfooks Jungle Bootedar 20 & 2 Hazarah,	—	306 14 0
10 P ^o a 30 11 per ditto	—	
Jamdannies 20 & 2, 10 P ^o a 67 14 per ditto	—	678 12 0

D. M. R^r 3,653 14 0
Batta 7 per Cent. 255 12 6Wrappers 2 P^o

5 8 0

Carry over 29,739 3 6 42,854 13 0

{ 7 R }

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	42,854 13 0
Goods purchased for Presents, brought over	—	—	29,739 3 6	
Bought from the Buzar Merchants.				
Malda Allawchea 5 P ^l a 12 per P ^l	—	60 0 0		
Nobabee Ditto 6 do. a 6 ditto	—	36 0 0		
Cupperdool 22 do. a 6 8 ditto	—	143 0 0		
	A. R.	239 0 0		
	Batta 8 per Cent.	19 2 0		

258 2 0

1 Piece of Silver Flowered Cloth, Sicca Rupees 300	—	348 0 0		
Packing Stuff for the above Things	—	6 14 0		
A Boat hired for carrying the above Things for				
2 Months	—	A. R. 62 0 0	66 15 6	
2 Snuff Boxes	—	S. R. 800 0 0		
		Batta 16 per Cent. 128 0 0		
			928 0 0	

31,347 3 0

P R E S E N T S.

Given to Guzraz Sing, the Son of Rajah				
Soojan Sing, 1 P ^l of Shauls	—	S. R. 150 0 0	162 0 0	
Given the Nabob's Servants and others at				
Moorshedabad	—	S. R. 1,270 0 0		
Ditto to Money Begum's People	—	50 0 0		
Ditto to Mahomed Reza Cawn's People	A. R. 50	46 8 0		
	S. R.	1,366 8 0		
	Batta 16 per Cent.	218 10 3		

1,585 2 3

Beetle 926 Bundles	—	17 2 9		
Ottur 2 S. W.	—	8 0 0		
2 Hour Glasses	—	5 0 0		
	S. R.	30 2 9		
	Batta 16 per Cent.	4 13 3		

35 0 0

Carrowah and Guzzey Cloth for Beetle Box	—	13 3 0	0 14 3	
Making 9 Packing Cloths to pack up Khelayts.				
Kencob 2 P ^l	—	160 0 0		
Flowered Taffatey 10½ Cubits	—	10 8 0		
Yellow ditto 1 P ^l	—	11 10 0		
Green ditto 5 Y ^{ds}	—	4 8 0		
Tailors Work	—	3 6 0		

190 0 0

Bought 6 Pieces of Embroidered Velvets and				
Packing Cloths	—	900 0 0		
	S. R.	1,000 0 0		
	Batta 16 per Cent.	174 6 6		

1,264 6 6

Making 3 Covers for Ottur				
and Beetle Boxes, &c.				
Benaris Stuff Gold worked	—	8 3 6		
Ditto Silver Ditto	—	6 15 0		
Fringe 7 : 2	—	19 11 6		
Ditto 1 : 3 : 6	—	2 12 9		
		37 10 9		
Carry forward		37 10 9	3,047 7 0	74,202 0 0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	74,202 0 0
Presents, brought forward	—	—	3,047 7 0	
Making 3 Covers for Ottur and Beetle Boxes, &c. brought forward	—	27 10 9		
Bought a Piece of Velvet Brocade Cover	80 0 0			
Ditto 6 P ^{ts} of Ditto	1,200 0 0			
		1,280 0 0		
	S ^r R ^r	1,317 10 9		
Batta 16 per Cent.		210 13 6	1,528 8 3	
Making 10 Wooden Trenchers, Planks, and Carpenters Work	—	20 8 0		
Carrowah Cloth 1 P ^a for Covers	—	1 10 0		
Red Cloth 6 Yards for Ditto	—	29 14 3		
	S ^r R ^r	52 0 3		
Batta 16 per Cent.		8 5 0	60 5 3	
Given to Treemuck Pundit, Vakeel of Rogoonaut Row, as per Receipt	—	A. R ^r 1,000 0 0	1,080 0 0	
Given to Rajah Woodmunt Sing's People at Patna	—	A. R ^r 25 0 0	27 0 0	
Given to Baneyram Pundit's Man	S ^r R ^r	10 0 0	11 9 7	
Beetle 970 Bundles	—	18 0 0		
Ottur 5 S ^r W ^r	—	11 0 0		
	S ^r R ^r	29 0 0		
Batta 16 per Cent.		4 10 3	33 10 3	
Given to Ally Ibrahim Cawn	B ^r S ^r R ^r	5,000 0 0		
Batta 12 per Cent.		600 0 0	5,600 0 0	
Given to Nabob Affophul Dowlah's Men	—	Turr ^r R ^r 300 0 0		
Ditto Do. Do. Owd R ^r	—	170 0 0		
Ditto to Haufun Reza Cawn's Men	—	Owd R ^r 50 0 0		
Ditto to Nabob Saudit Alley Cawn's Men	—	Owd R ^r 49 0 0		
		569 0 0		
Deduct Batta on T ^r R ^r 300, and Owd R ^r 269	—	39 13 9		
Making Benaris S ^r R ^r		529 2 3		
Given to Nabob Affophul Dowlah's Men		32 0 0		
	B ^r S ^r R ^r	561 2 3		
Batta 12 per Cent.		67 5 4	628 7 7	
Given to Meer Hossain, 1 Pair of Shauls	—	B ^r S ^r R ^r 150 0 0		
	Batta 12 per Cent.	18 0 0	168 0 0	
Carry over			12,184 15 11	74,202 0 0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	74,202 0 0
Presenta, brought over	—	—	12,184 15 11	
Given to Fager Alley Cawn, the Vakeel of the King of Delhy.	—	—	—	
1 Khellat, containing 5 Pf'	—	275 0 0		
1 Pf' of Jegah and Surpeatch	—	415 0 0		
House Rent	—	332 0 0		
Way Charges	—	1,000 0 0		
	B' S' R'	2,022 0 0		
	Batta 12 per Cent.	242 10 3	2,264 10 3	
Given to Gopaul Dofs Shaw.				
1 Khellaut containing 5 Pf'	—	250 0 0		
1 Pf' of Jegah and Surpeatch	—	400 0 0		
2 Pf' of Chowcorey Pearls	—	400 0 0		
Given to his Gomaftah,				
1 Pf' Shauls	—	150 0 0		
	B' S' R'	1,200 0 0		
	Batta 12 per Cent.	144 0 0	1,344 0 0	
Given to Nabob Saudit Alley Cawn.				
Velvets 2 Pf'	—	529 8 0		
Brocade 1 Ditto	—	277 8 0		
China Ditto 2 Ditto	—	150 0 0		
	S' R'	957 0 0		
	Batta 16 per Cent.	153 2 0	1,110 2 0	
Jamdanney 2 Pf'	—	135 12 0		
Cuffedea 2 Ditto	—	48 2 0		
Dooreas 2 Ditto	—	66 6 0		
Aubrowah 4 Ditto	—	188 0 0		
		438 4 0		
	Batta 7 per Cent.	30 11 0	468 15 0	
Mulmuls 2 Pf'	—	90 0 0		
Shaul 4 Pf'	—	600 0 0		
Ditto Romauls 4	—	250 0 0		
Shaul Jamwaret, 1 Pf'	—	700 0 0		
Kinkob 2 ditto	—	150 0 0		
Jegah and Surpeatch, 1 Pf'	—	800 0 0		
	B' S' R'	2,590 0 0		
	Batta 12 per Cent.	310 12 9	2,900 12 9	4,479 15 9
Given to Alley Ibrahim Cawn.				
1 Khellat, containing 6 Pf'	—	550 0 0		
1 Pf' of Jegah and Surpeatch	—	800 0 0		
1 Elephant	—	2,000 0 0		
	B' S' R'	3,350 0 0		
	Batta 12 per Cent.	402 0 0	3,752 0 0	
Carry forward	6	24,025 7 11	74,202 0 0	

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	74,202 0 0
Presents, brought forward	—	—	24,025 7 11	
Given to Treemuch Pundit, Vakeel of Rogo- naut Row.				
Ready Money, as per Receipt	A. R'	1,000 0 0		
Diet for 2 Coffids for 23 Days	—	11 8 0		
	A. R'	1,011 8 0		
	Batta 8 per Cent.	80 14 9	1,092 6 9	
Given to Surkot ullah Cawn, Vakeel of Nabob Moozaffer Jung.				
House Rent for July, August, and September, being 3 Months, as per Receipt	A. R'	600 0 0		
	Batta 8 per Cent.	48 0 0	648 0 0	
Given to Rajah Myipnarrain.				
2 Silver Seals	B' S' R'	10 8 0	11 12 0	
The following carried to Mahdajee Sundia's Country by Mr. Anderson.				
Musquets, 4	—	1,080 0 0		
Pistols, 4	—	320 0 0		
Watches, 2	—	1,706 0 0		
Spying Glasses, 4	—	246 0 0		
Tweezer Case, 1	—	200 0 0		
Snuff Box, 1	—	400 0 0		
Ditto, belonging to the Honourable Company.				
Brocade, 4 P'	—	2,097 5 0		
Velvets, 7 P'	—	1,624 8 0		
China Brocade, 4 P'	—	300 0 0		
	S' R'	7,973 13 0		
	Batta 16 per Cent.	1,275 13 0	9,249 10 0	
Broad Cloth.				
Scarlet, 1 P'	—	338 11 6		
Green, 1 P'	—	119 7 7	458 3 0	
Dacca Cloth.				
Jamdanny, 5 P'	—	339 6 0		
Ditto, 4 ditto	—	271 8 0		
Aubrowah, 7 ditto	—	339 8 0		
Ditto, 5 ditto	—	227 8 0		
Bang, 2 ditto	—	70 0 0		
Dooreas, 2 ditto	—	66 6 0		
Cuffeydea, 2 ditto	—	48 2 0		
Ditto, 4 ditto	—	122 12 0		
Noyanfook, 4 ditto	—	163 0 0		
Mulmulls, 5 ditto	—	275 0 0		
Terrindams, 4 ditto	—	160 0 0		
Charconnacs, 4 ditto	—	165 0 0		
		2,248 2 0		
	Batta 7 per Cent.	157 6 0	2,405 8 0	
Malda Allacha, 2 P'	—	24 0 0		
Soolcy, 2 ditto	—	12 0 0		
Cubberdool, 7 ditto	—	45 8 0		
	A. R'	81 8 0		
	Batta 8 per Cent.	6 8 6	88 0 6	
Carry over		12,201 5 6	25,777 10 8	74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	74,202 0 0
Presents, brought over	—	—	25,777 10 8	
The following carried to Mahdajee Sundia's Country by Mr. Anderlon, brought over	12,201	5	6	
Packing for the above	—	63	5 3	
Boat Hire for carrying the above to Cawnpore	—	—	52 14 9	
			116 4 0	
				12,317 9 6
Beetle, 1470 Bundles	—	29	6 0	
Ottur, 1 S ^r W ^t	—	2	8 0	
A Box for Ottur, Box and Beetle Pot	—	—	1 8 0	
			33 6 0	
Batta 8 per Cent.	—	—	2 10 8	
				36 0 8
Wages.				
Beetle Keeper, with Diet from June to October 1781, is 5 Months	—	—	49 0 0	
Beetle Maker, ditto, from July to October 1781, is 4 Months	—	—	30 0 0	
			A. R ^t 79 0 0	
			Batta 8 per Cent. 6 5 0	
				85 5 0
Given to 37 Bramins at Benaris, 37 Pair of Shauls	—	—	2,279 4 0	
Given to 43 Bramins, 43 Pair of Shauls	—	—	2,413 11 6	
			B ^t S ^r R ^t 4,692 15 6	
			Batta 12 per Cent. 563 2 6	
				5,256 2 0
Given to the 2 Soobadars and 1 Jemmadar of Seapoys, who were maimed in Action.	—	—		
3 Pair of Shauls	—	—	B ^t S ^r R ^t 450 0 0	
Given to the Benaris Fouzedars Durrogah.	—	—		504 0 0
1 Khellat, containing 5 P ^a	—	—	300 0 0	
1 Surpeatch	—	—	250 0 0	
			B ^t S ^r R ^t 550 0 0	
			Batta 12 per Cent. 66 0 0	
				616 0 0
Given to the Dorrogahs of the Benaris Audaleet.	—	—		
1 Khellat, containing 5 P ^a	—	—	200 0 0	
1 Surpeatch	—	—	140 0 0	
			B ^t S ^r R ^t 340 0 0	
			Batta 12 per Cent. 40 12 10	
				380 12 10
Given to Meerzah Alley Bux.	—	—		
1 Pair of Shauls	—	—	160 0 0	
Given to 3 Bramins of the Benaris Audalat.	—	—		179 3 2
3 Shauls	—	—	150 0 0	
				168 0 0
Given to the Nabob Mahomed Reza Cawn's Vakeel, his Wages for October, November and December, as per 3 Receipts	—	—	A. R ^t 600 0 0	
			Batta 8 per Cent. 48 0 0	
				648 0 0
Carry forward			45,968 11 10	74,202 0 0
7				

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	74,202 0 0
Presents, brought forward	—	45,968 11 10	
Given to Rogonaut Row's Vakcel, Treasmuch			
Pundit, his Wages for October, as per			
Receipt	200 0 0		
Diet for 2 Bombay Coffids	15 0 0		
	<u>A. R'</u>		
Batta 8 per Cent.	215 0 0		
	17 3 0	232 3 0	

Paid to Bennyram Pundit for Wages of Bistum-
ber Pundit from July to 31st Oct. B' S' R'

	2,000 0 0		
Batta 12 per Cent.	240 0 0	2,240 0 0	

Sent to Nagpore Rajah Mandoojee Bhowelaw
by Mr. Charles Chapman.

4 Musquets	—	472 0 0	
4 Pistols	—	285 0 0	
3 Snuff Boxes	—	950 0 0	
1 Clock	—	200 0 0	
2 Watches	—	1,411 0 0	
3 Spying Glasses	—	175 0 0	
1 Tweezer Case	—	180 0 0	
1 Sword with Pistol	—	95 0 0	
3 P ^a China Brocade	—	225 0 0	
4 P ^a Europe ditto	—	1,926 10 0	
4 P ^a of Velvets	—	928 4 0	
	<u>S' R'</u>	6,847 14 0	
Batta 16 per Cent.	1,095 10 7	7,943 8 7	

Scarlet Cloth, 2 P ^a	—	677 7 0	
Green ditto, 2 ditto	—	238 15 0	
		916 6 0	

Dacca Cloths.

Jamdanny Cloth, 3 P ^a	—	203 10 0	
Ditto — 2 ditto	—	135 12 0	
Dooreas, 3 ditto	—	99 9 0	
Cuffseydea, — 4 ditto	—	96 4 0	
Ditto — 2 ditto	—	61 6 0	
Bang — 4 ditto	—	140 0 0	
Aubrowah, — 6 ditto	—	276 0 0	
Ditto — 4 ditto	—	182 0 0	
Novanlook, 2 ditto	—	81 8 0	
Mulmull, — 4 ditto	—	220 0 0	
Terrindam 2 ditto	—	80 0 0	
Charconnars 4 ditto	—	165 0 0	
	<u>1,741 1 0</u>		
Batta 7 per Cent.	121 14 3	1,862 15 3	

Malda Allachaw 2 P ^a	—	24 0 0	
Cubberdool 10 ditto	—	65 0 0	

<u>A. R'</u>	89 0 0		
Batta 8 per Cent.	7 2 0		

Packing Stuff for the above	—	96 2 0	
		63 5 3	
		10,882 5 1	
Carry over		59,323 3 11	74,202 0 0

Sundry Accounts D^r to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	74,202 0 0
Presents, brought over	—	—	59,323 3 11	
Given to Lallah Khosaulchund Gomaftah of Gopaul do's Shaw.				
Shauls, 3 Pair	—	—	325 0 0	
Benaris Ecpatta, 20 Sheets	—	—	1,044 0 0	
Goolbudden, 20 P ^{ts}	—	—	314 0 0	
Packing Stuff for the above	—	—	8 0 0	
	B ^r S ^r R ^r	1,691 0 0		
	Batta 12 per Cent.	202 14 9		1,893 14 9
Given to Biffumber Pundit, Marrata Vakeel.				
1 Elephant	—	—	2,200 0 0	
1 Diamond Ring	—	—	2,000 0 0	
	B ^r S ^r R ^r	4,200 0 0		
	Batta 12 per Cent.	504 0 0		4,704 0 0
Beetles for Nezzors, 321 Bundles	—	—	6 7 0	
Ditto with Spice	—	—	6 0 0	
Ditto, 480 Bundles	—	—	2 10 0	
2 Beetle Makers with their Diet	—	—	15 0 0	
2 Beetle Keepers ditto	—	—	21 0 0	
Ottur 4½ Sicca W ^t	—	—	8 13 0	
	A. R ^r	59 14 0		
	Batta 8 per Cent.	4 12 8		64 10 8
Ticket Bearers 40, for conveying the Women belonging to Rajah Cheyte Sing from Bidzi Gurr to Benaris				
	—	—	41 0 0	
Ditto ditto for Sir Elijah Impey for going to Allahabad to take Depositions	—	—	221 0 0	
	B ^r S ^r R ^r	262 0 0		
	Batta 12 per Cent.	31 7 0		293 7 0
Paid Treamuch Pundit, Vakeel of Rogonaut Row, his Wages for December, as per Re- ceipt				
	—	—	200 0 0	
Diet for 2 Bombay Coffids	—	—	15 8 0	
	A. R ^r	215 8 0		
	Batta 8 per Cent.	17 3 9		231 11 9
Given to Rajah Govindram for the Beggars, as a Teltamoney * of Joy on hearing of the Nabob Asfophul Dowlah's Recovery from being dangerously ill				
	—	—	1,018 7 6	
Given to a Mulna and a Bramin who attended Sir Elijah Impey	—	—	13 0 0	14 9 0
Rent of a House hired for keeping fundry Articles for Nezzors for 5 Months	—	—	91 0 0	
6 Peons to take Care of the House	—	—	40 0 0	
	B ^r S ^r R ^r	131 0 0		
	Batta 12 per Cent.	15 11 9		146 11 9
Carry forward			67,691 12 4	74,202 0 0

* Sic. in Orig.

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	74,202 0 0
Presents, brought forward	—	—	—	67,691 12 4
Given to Surrufullah Cawn, Vakeel of the Nabob Mahomed Reza Cawn.				
1 Khellat containing 5 P ^a	200	0	0	
1 P ^r of Jegah and Surpeatch	400	0	0	
			600 0 0	
Given to his Naib.				
1 Pair of Shauls	—	—	140 0 0	
		B ^r S ^r R ^r	740 0 0	
		Batta 12 per Cent.	88 12 9	
			828 12 9	
Given to Chumput Roy.				
1 Khellat containing 4 P ^a	200	0	0	
1 Surpeatch	150	0	0	
			350 0 0	
Given to his People.				
4 Pair of Shauls	—	—	600 0 0	
		B ^r S ^r R ^r	950 0 0	
		Batta 12 per Cent.	114 0 0	
			1,064 0 0	
Given to Meerzah Culbelley Beg.				
1 Khellat containing 5 P ^a	150	0	0	
1 P ^r of Jegah and Surpeatch	290	0	0	
			440 0 0	
		Batta 12 per Cent.	52 12 10	
			492 12 10	
Given to Govindram Misser, Foujedar of Holleypore.				
1 Khellat containing 4 P ^a	—	B ^r S ^r R ^r	150 0 0	
		Batta 12 per Cent.	18 0 0	
			168 0 0	
Given to Doyjoo Sing, Zemindar of Auzluck.				
1 Khellat containing 4 P ^a	—	B ^r S ^r R ^r	125 0 0	
		Batta 12 per Cent.	15 0 0	
			140 0 0	
Given to Surroop Jeechun, who was appointed to Gauzepore.				
1 Khellat containing 4 P ^a	—		175 0 0	
1 Pair Jegah and Surpeatch	—		400 0 0	
		B ^r S ^r R ^r	575 0 0	
		Batta 12 per Cent.	69 0 0	
			644 0 0	
Given to Womrawo Sing, who was appointed to Cawndey.				
1 Khellat containing 4 P ^a	—		165 0 0	
1 Pair of Jegah and Surpeatch	—		300 0 0	
		B ^r S ^r R ^r	465 0 0	
		Batta 12 per Cent.	55 12 10	
			520 12 10	
Repairing 2 Guns	—	—	1 0 0	
Beetle 408 Bundles for Nezzors	—	—	8 2 6	
Ditto	—	—	6 0 0	
Ditto 480	—	—	2 10 0	
Carry over			17 12 6	
			71,550 2 9	74,202 0 0

Sundry Accounts Dr to the Honourable the Governor General.

Charges Durbar, brought over	—	—	—	71,550	2	9	74,202	0	0	
Prefents, brought over	—	—	—							
Repairing 2 Guns, &c. brought over	—	17	12	6						
Beetle Keepers 2	—	14	0	0						
Beetle Makers 2	—	10	0	0						
Diet for the above	—	12	0	0						
	A. R'	53	12	6						
	Batta 8 per Cent.	4	4	10						
					58	1	4			
Repairing, &c. Tents	—	92	1	0						
Ticket Bearers 43 for the Governor General going to Bidzi Gurr	—	54	0	0						
Coolies, &c. for carrying Sundries	—	77	13	6						
	B' S' R'	223	14	6						
	Batta 12 per Cent.	26	14	0						
					250	12	6			
Paid Treamuch Pundit, Vakeel of Rogonaut Row, his Wages for December	—	200	0	0						
Way Charges and Diet for Bombay Coffids	—	13	8	0						
	A. R'	213	8	0						
	Batta 8 per Cent.	17	1	3						
					230	9	3			
Given to Daybajee Dingur of Nagpore.										
1 Khellat containing 4 P ^a	—	100	0	0						
1 Surpeatch	—	140	0	0						
Way Charges, as per Receipt	—	1,000	0	0						
	B' S' R'	1,240	0	0						
	Batta 12 per Cent.	148	12	10						
					1,388	12	10			
Paid Biffumber Pundit his Wages for November	—	500	0	0						
	B' S' R'	60	0	0						
	Batta 12 per Cent.				560	0	0			
Given to Benneyram Pundit.										
1 Elephant	—	3,000	0	0						
2 Pair of Shauls	—	320	0	0						
1 Shaul Razoyware	—	100	0	0						
1 Pair of Jamaware	—	400	0	0						
2 Ditto of Romauls	—	150	0	0						
					3,970	0	0			
Given to his Father.										
Shauls 1 Pair	—	150	0	0						
Romaul 1	—	70	0	0						
					220	0	0			
Given to his Nephew.										
1 Pair of Shauls	—	150	0	0						
1 Romaul	—	70	0	0						
					220	0	0			
	B' S' R'	4,410	0	0						
	Batta 12 per Cent.	529	3	2						
					4,939	3	2			
Given to the Vakeel of Foyjoollah Cawn.										
1 Khellat containing 4 P ^a	—	100	0	0						
1 Surpeatch	—	115	0	0						
	B' S' R'	215	0	0						
	Batta 12 per Cent.	25	12	10						
					240	12	10			
Carry forward					79,218	6	8	74,202	0	0

Sundry Accounts D' to the Honourable the Governor General.

Charges Durbar, brought forward	—	—	—	79,118	6	8	74,201	0	0
Presents, brought forward	—	—	—						
Given to Naul Gobindjeo, Rajah of Cantick.									
1 Khellat containing 4 P ^a	—	—	—	100	0	0			
1 Surpeatch	—	—	—	125	0	0			
		B' S' R'	225	0	0				
		Batta 12 per Cent.	27	0	0				
						252	0	0	
Given to Orrutram Taywarry.									
1 Khellat containing 4 P ^a	—	—	B' S' R'	150	0	0			
		Batta 12 per Cent.	18	0	0				
						168	0	0	
Given to Bundoo Cawn.									
1 Pair of Shauls	—	—	B' S' R'	100	0	0			
		Batta 12 per Cent.	12	0	0				
						112	0	0	
Given to Cosmereymull.									
1 Pair of Shauls	—	—	B' S' R'	120	0	0			
		Batta 12 per Cent.	14	6	5				
						134	6	5	
Given to Buddew Raz.									
1 Pair of Shauls	—	—	B' S' R'	120	0	0			
		Batta 12 per Cent.	14	6	5				
						134	6	5	
Given to Ramehund Shaw.									
1 Pair of Shauls	—	—	B' S' R'	115	0	0			
		Batta 12 per Cent.	13	12	10				
						128	12	10	
Given to Meerzah Khallis Kismudgar.									
1 Shaul	—	—	B' S' R'	43	0	0			
		Batta 12 per Cent.	5	2	7				
						48	2	7	
Given to Paraunnaut, of Nagpore.									
1 Pair of Shauls	—	—	B' S' R'	122	0	0			
		Batta 12 per Cent.	14	10	3				
						136	10	3	
Given to the Son of the Rajah of Boglepore.									
1 Pair of Shauls	—	—	B' S' R'	125	0	0			
		Batta 12 per Cent.	15	0	0				
						140	0	0	
Given to Razah Govindram.									
1 Elepliant, with Furniture	—	—	B' S' R'	3,800	0	0			
		Batta 12 per Cent.	456	0	0				
						4,256	0	0	
Given to Rajah Bickermemit, of Buxar.									
1 Pair of Shauls	—	—	B' S' R'	160	0	0			
		Batta 12 per Cent.	19	3	2				
						179	3	2	
Given to Naulaw Sebuckram, Marratta									
Vakcel, his Wages from July to December, being 6 Months, a 300 per Month									
		A. R.	1,800	0	0				
		Batta 8 per Cent.	144	0	0				
						1,944	0	0	
Carry over						86,851	0	4	74,201 0 0

Sundry Accounts D' to the Honourable the Governor General.

Charges Darbar, brought over	—	86,852	0	4	74,202	0	0
Presents, brought over	—						
Beetle for Nezzors, 646							
Bundles	—	12	14	0			
Ditto	—	6	0	0			
Ottur, 1 S' W'	—	3	0	0			
Beetle Makers 2, with their Diet	—	15	0	0			
2 Beetle Keepers, with their Diet	—	21	0	0			
A. R'		57	14	0			
Batta 8 per Cent.		4	10	1			
Given to Meerzah Khel- lit, as per Receipts,							
B' S' R'	16,000	0	0				
Batta 8 per Cent.	1,920	0	0				
Given to Suderuddy Cawn,							
A. R'	800	0	0				
Batta 8 per Cent.	64	0	0				
2 Beetle Keepers, with their Diet	—	18	1	0			
2 Beetle Makers, ditto	—	12	14	6			
Ottur 2 S' W'	—	4	5	0			
A. R'	35	4	6				
Batta 8 per Cent.	2	13	2				
				38	1	8	
							1,05,736 10 1
							1,79,938 10 1
[83. Post Office Charges. (a)]							
Given to a Hircarra, who brought Intelligence from Buxar	B' S' R'	20	0	0			
Batta 12 per Cent.		2	6	6			
Given to Hircarrahs, who brought Intelligence by Mr. Thompson, as per his 2 Receipts, Owde S' R' 900, or B' Sicca R'		825	11	0			
Ditto	Benaris S' R'	500	0	0			
B' S' R'		1,325	11	0			
Batta 12 per Cent.		159	1	3			
Diet for the Hircarrahs, &c	—	—	—	—	1,484	12	3
Given to Major Popham's Hircarra	—	14	0	0	25	9	0
Ditto to Karparam Pawa Hircarra	—	5	0	0			
S' R'		19	0	0			
Batta 16 per Cent.		3	9	0			
Given to Rajah Govindram's Man, who brought Intelligence from Patna	B' S' R'	84	0	0			
Batta 12 per Cent.		10	1	3			
Given to the Coffids for bringing Letter from the Governor General,	S' R'	125	0	0	or 145	0	0
							1,793 13 9 (b)]
							Carry forward 1,81,732 7 10

(a) Vide supra, Page 1158.

(b) Vide supra, ibid.

Sundry Accounts Dr to the Honourable the Governor General.

Brought forward 7,25,027 5 8

Presents given, &c. brought forward	8,770 0 0	
Given to Aulien Sing.		
1 Khillaut, contain- ing 5 P ^{as}	300 0 0	
1 Pair of Jegah and Sur- peatch	375 0 0	
	675 0 0	
Given to Choctuy Sing, the Son of D		
1 Pair of Shauls	150 0 0	
1 Surpeatch	200 0 0	
	350 0 0	
Given to the Servants of the Rajah's People		
5 Pair of Shauls	240 0 0	
B ^{at} S ^{er} R ^{es}	10,035 0 0	
Batta 12 per Cent.	1,204 3 2	
		11,239 3 2
Paid him, as per his Re- ceipt, dated B ^{at} S ^{er} R ^{es}	20,000 0 0	
Batta 12 per Cent.	2,400 0 0	
		22,400 0 0
Paid the Amount of a Bill of Exchange drawn by Gopaul- dols Shaw in his Fa- vour — B ^{at} S ^{er} R ^{es}	3,50,000 0 0	
Batta 12 per Cent.	42,000 0 0	
		3,92,000 0 0
		4,35,639 3 2 (a)]
[102. Money borrowed at Benaris. (b)]		
Repaid to Calhmery- mull and Butchoo Rauz the Amount borrowed of them, B ^{at} S ^{er} R ^{es}	1,00,000 0 0	
Batta 12 per Cent.	12,000 0 0	
		1,12,000 0 0
Paid the Amount bor- rowed of Bennyram Pundit, on Bond, dated 22d August 1781, Princ ^{al} B ^{at} S ^{er} R ^{es}	1,00,000 0 0	
Interest on B ^{at} S ^{er} R ^{es} 1,00,000, from 22d August to 9th Ja- nuary 1782, being 4 M ^{on} 19 Days, at 8 per Cent. per Ann.	3,088 14 0	
B ^{at} S ^{er} R ^{es}	1,03,088 14 0	
Batta 12 per Cent.	12,370 10 9	
		1,15,459 8 9
		2,27,459 8 9 (c)]
		13,78,126 1 7

(Signed at the End)

Fort William, the First October 1783.

Errors excepted.

Examined, balanced,
and closed, per
Ja. Miller,
Act^g Acc^t Gen^l.

Warren Hastings,
Edw^d Wheeler,
John Macpherson.

(a) Vide supra, Page 1158.

(b) Vide supra, ibid.

(c) Vide supra, ibid.

A P P E N D I X, N^o CXXXIV.

Book 215, p. 3651.

Fort William, the 23d November 1773.

Rev. Dept.
Tunklay.

At a Consultation; Present,
The Honourable Warren Hastings Esquire, President;
William Alderley,
Philip Milner Dacres,
James Lawrel,
Henry Goodwin,
John Graham,
George Vanfittart,

Esquires.

Plan for the
future Ma-
nagement of
the Revenues
of Bengal and
Behar.

[The Board having at several Meetings, since the Receipt of the Harcourt's Advices, debated on the various Means which occurred to them for carrying into Execution the Intentions of the Honourable Court of Directors, for the future Controul and Management of the Revenue, and for the Removal of the Collectors from their Stations; and having maturely considered and weighed all the Consequences which may attend every Measure that may be adopted, are of Opinion, that the immediate Removal of the Collectors, or the Establishment of any consistent and permanent System, without such preparatory Measures as might prevent the bad Consequences of too sudden a Change, and gradually introduce a more perfect Form of Superintendancy, would be hazardous to the Collections, and bring at once a greater Weight of Business on the Members of the superior Administration than they could possibly support.

On these Grounds they do propose the following Plans for a future Establishment, to be adopted and completed by such Means as Experience shall furnish, and the final Orders of the Honourable Company shall allow.

1st. That the Districts which form the present Collectorships shall remain with such Variations as shall render them more easy of Controul, and more subservient to the general System.

2d. That each District be superintended by a Dewan or Aumil, except such as have been let entire to the Zemindars, or their responsible Farmers, who shall in such Case be invested with that Authority.

3d. That a Committee of Revenue be formed at the Presidency, which shall consist of Two Members of the Board, and Three senior Servants below Council, for conducting the current Business of the Collections, in the Manner following:

4th. The Committee shall meet daily; they shall form Resolutions and Orders for the current or ordinary Business of the Districts, and prepare weekly or monthly a separate State of each District, an Account of the Demands, Receipts, and Balance of each District, and a Report of such extraordinary Occurrences, Claims, and Proposals, as may require the Orders of the superior Council, which are to be laid before them in their Revenue Department.

5th. The Dewans shall correspond with the President of the Committee, and the Royroyan, and send their Bills, Chelans, and Accounts to them; these shall be registered in the proper Offices of the Khalsa, and such Translations and Abstracts made of them as shall be necessary for the Inspection of the Committee.

6th. All Orders to the Dewans shall be translated and written in the Name of the President of the Committee, and the Royroyan, to be sealed with the Seal of the * Calia, and signed by them.

7th. Occasional Commissioners or Inspectors shall be deputed to visit such of the Districts as may require a local Investigation.—These shall be chosen from the Company's covenanted Servants, not by Seniority, but by the free Election of the Board; they shall be Men qualified for this Trust, by a Knowledge of the Persian or Indostan Language, and by a Moderation of Temper.—An Objection made by a single Member of the Board to any Person proposed, as wanting of these Requisites, shall be a sufficient Bar to his Appointment, without Proofs being required to support it. (a)]

The Commissioners shall receive an Allowance of 1,500 Rupees per Month for their Trouble and for their Expences during the Deputation. They shall not be allowed to take with them their private Banians, nor any Servants or Dependants, without express Leave, in Writing, of the Board. They shall be forbid, on Pain of Suspension from the Service, to lend or borrow Money; to take any Concern in Farms, Talucks, or Securities; or to purchase or sell, or contract to purchase or sell, any Article whatever in the District; nor shall they suffer any of their Servants or Dependants to do either.

(a) Vide supra, Page 1162.

8th. Strict Orders shall be given, in Writing, to every Officer commanding the Sepoy Soldiers, forbidding them to detach any Sepoys, either singly or in Parties, for any Purpose whatever, beyond their Quarters, except when required on Military Service; to punish or confine any Person not appertaining to his Command; to lend or borrow Money; to take any Concern in Farms, Talucs, or Securities; to purchase or sell, or contract to purchase or sell, any Article whatever, either in the District in which he resides, or in any other; or to have any Dealing in any Kind whatever with any Dewan, Zemindar, Farmer, Riot, or other Dependant or Officer of the Revenue. The same Orders shall be published to be observed by the other Officers, both European and Native, of the Battalion, and to all the Sepoys and Followers of it. It shall be declared, that the Commanding Officer shall be responsible for any public Breach of these Orders by any Person whatever under his Command; and the Governor shall have the Power of recalling them, without *† assigning a Reason either to them or to the Board.

9th. The Officers of the Fauzdarry Adawlets shall be forbid to hold Farms or other Offices in the Mofussil. They shall be obliged to reside, on Pain of forfeiting their Employments; and it shall be declared criminal in any Person to officiate in the Courts of Adawlut, in the Capacity of Naibs or Gomastahs, for Principals non-resident.

10th. All Complaints of the Riots, or others, against the Dewans, Farmers, Zemindars, or other publick Officers of the Revenue, shall be received and decided by the Committee, or by Persons expressly appointed by them for that Purpose.

11th. For the Means of carrying the above Plan into Execution, in such a Manner, and at such Times as may be found most convenient for effecting the Purposes intended by it, and preventing the ill Consequences to which the Collections would be exposed by an unprovided and precipitate Innovation—Resolved, that the following Plan be immediately adopted, to be, and to be declared to be, only for a temporary Purpose, and introductory to the foregoing.

1st. The Provinces to be formed into the following Grand Divisions.

2d. First Grand Division to be managed at Calcutta, and to consist of, the Calcutta Pergunnahs, Houghly Hedgelee, Myadell, Tumlook, Nuddea, Jessore, Mahmudhy, with the Talucs of Contoonagur, &c. and all Lands belonging to Persons of Credit, whose constant Residence is in Calcutta. But this is meant only of Lands which are their own Property, not of such as they may farm or be Security for; and even in these, the Administration of Justice must rest entirely with the Provincial Council in whose Division they may be situated.

3d. Second Grand Division to be managed at Burdwan, and to consist of, Burdwan, Midnapore, Bissenpore, Patchaet, Beerbhoom, Ramgur, &c. Districts, under the Management of Captain Carnac.

4th. Third Grand Division to be managed at Moorshedabad, and to consist of, Rajeshahi Eastern and Western Divisions, Rockunpore Collectorship, Chunnacolly ditto, Luthkerpore ditto, Jehangirepore ditto, Caus Talooks, Rajemahl and Boglepore, including the Annexation lately made to the latter from Mongheer Currickpore, Jungleterry, and Districts under the Management of Captain Brook.

5th. Fourth Grand Division to be managed at Dinapore, and to consist of, Dinapore Silberries Purnea, Rungpore, Edlackpore, Baharbund, Toch Beyhar Rangamally.

6th. Fifth Grand Division to be managed at Dacca, and to consist of, Dacca, Sylhet, Attya Cogmary, Burbazzoo.

7th. Sixth Grand Division to be superintended by the present Chief and Council at Patna, and to consist of the whole Province of Bahar, excepting the separated Districts of Mongheer, &c. as above mentioned.

8th. The Districts of Chittagong and Tippurah to remain on their present Footing, under the Management of a Chief.

9th. A Committee of Revenue to be instituted at Calcutta for superintending the First Grand Division, to be composed of Two Members of Council, and Three Senior Servants, under them a Secretary, a Persian Translator, an Accountant, and Five Assistants.

10th. Councils of Revenue to be formed for superintending the 2d, 3d, 4th, and 5th grand Divisions, to be composed of a Chief and Four Senior Servants, under them a Secretary, a Persian Translator, an Accountant, and Three Assistants.]

11th. As the Detail to be conducted by the Committee at Calcutta will supersede the Necessity of a superior Attendant of the Khalsa, that Office to be abolished when the Provincial Councils have been all established.

12th. The Registry of the Khalsa is however still to remain, and the Royroyan to act therein under the collective Controul of the Council of Revenue as at present, and the immediate Controul of the Governor.

13th. The Office of Auditor, and of Accomptant General, should also continue; but the Accomptant General to have no Connection with the Committee of Revenue, further than receiving their Accounts as he does those of every other Grand Division through the Channel of the Council of Revenue.

(*) Vide supra, Page 1162.

14th. A Duan to be appointed to each of the Provincial Councils, who shall be chosen by the Board, either from among the present Duans of the Districts, or such other Persons as they shall deem well qualified for that Office.—The Royroyan to act as Dewan, assisted by One of his Naibs, to the Committee of Calcutta.

15th. The Committee, and the several Provincial Councils, to correspond with the Council of Revenue, and their Duans with the Royroyan, and to act under their Orders, in every Respect, as the Collectors do at present. The Perwannahs of the Revenue Council to the Duans will of course be signed by the Governor in lieu of the Superintendent. All Sunnuds that may be resolved to be granted by the Superior Council of Revenue, shall be registered by the Secretary in a Book kept for that Purpose, and be issued under the Seal of the Khalsa, and the Signature of the Governor.

16th. The Collections in the Districts composing the Grand Divisions which are not the Seat of the Provincial Councils, to be managed by Naibs at such Stations as they may judge necessary. And as the immediate Responsibility of their Management rests upon the Provincial Councils, they shall be allowed the Recommendation of the Persons they think most proper for the Trust; but their Nomination shall proceed from the Board. N. B. The Committee at Calcutta, wherever Provincial Councils are mentioned, is always understood to be one, to avoid Repetition.

17th. The Naibs to receive their Orders from the Provincial Councils, which having been approved by the Majority of the Members, shall be issued under the Publick Seal, with the Signing of the Chief and the Dewan; their Correspondence and Accounts to be addressed to the Chief and the Dewan, and sealed with their Seals as Naibs.

Translation or Abstract of all such Letters and Accounts to be invariably made, and recorded at the publick Meetings of the Council.

18th. Each Provincial Council to be furnished with a Publick Seal for its Division; and all the Seals at present in the Hands of the Collectors to be returned to the Presidency.

19th. The Collectors of the Cosh Beyhar to be put upon the same Footing as Ramgur and Currickpore.—The Officers to receive their Orders solely from the Governor, and only to send their Accounts to the Councils of their respective Divisions, for the sake of Regularity.

20th. The Naibs of the Districts under each Provincial Council to hold Courts of Dewanny Adawlut according to the present Regulation, and transmit their Proceedings to the Provincial Councils, but Appeals in all Cases to be allowed from them to the provincial Sudder Adawlut of the Division without the 5 per Cent. Fee. These Courts Courts of Provincial Sudder Adawlut to be superintended in Rotation by the Members who are not of the Council of Fort William; to decide ultimately on all Cases not exceeding 1000 Rupees (in this is included Malguzary Land, of which the Jumma or Produce is not more than 1000 Rupees; and alienated or free Lands, of which the Jumma is not more than 100 Rupees *): In Cases exceeding that Sum, an Appeal to be, as at present, to the Sudder Dewanny Adawlut. In all Cases the Provincial Councils at large may revise the Decisions of the superintending Member. Complaints against the head Farmers, Naibs of the Districts, Zemmdars, and other principal Officers of the Government, relative to their Conduct in the Revenue, to be decided by the Provincial Councils, and entered on their Proceedings. If any of them think themselves aggrieved, they may apply ultimately to the superiour Council of Revenue at Calcutta. Sunnuds for Lands, whose Jumma is no more than above mentioned, may be granted by the Provincial Councils, under the public Seal and the Signature of the Chief, after being registered by the Secretary in a Book kept for that Purpose, of which a Copy shall be transmitted Monthly to the Presidency, and a complete Alphabetical Copy annually.

21st. Strict Orders shall be given in Writing to every Officer commanding the Sepoy Stations, forbidding them to detach any Sepoys, either singly or in Parties, for any Purpose whatever, beyond their Quarters, except when required on Military Service; to punish or confine any Person not appertaining to his Command; to lend or borrow Money; to take any Concern in Farms, Taluqs, or Securities; to purchase or sell, or contract to purchase or sell, any Article whatever, either in the District in which he resides or in any other; or to have Dealings of any Kind whatever with any Dewan, Zemindar, Farmer, Riot, or other Dependant or Officer of the Revenue.

The same Orders shall be published, to be observed by the other Officers, both European and Native, of the Battalion, and to all the Sepoys and Followers of it:—It shall be declared likewise, that the Commanding Officer shall be responsible for any publick Breach of these Orders by any Person whatever under his Command; and the Governor shall have the Power of recalling them, without assigning a Reason to them, or to the Board.

22d. The Officers of the Phozedarry Adawluts shall be forbid to hold Farms or other Offices in the Mofussil; they shall be obliged to recede, on Pain of forfeiting their Employments, and it shall be declared criminal in any Person to officiate in the Courts of Adawlut in the Capacity of Naibs or Gomastahs for Principals non-resident.

23d. Complaints against the Officers of the Phouzdarry Adawluts to be made to the Governor, and to be referred by him to the Sudder Nizamut Adawlut for their Enquiry and Determination.

* N. B. An alienated or free Land of 100 Rupees annual Produce is valued at Ten Years Purchase, and consequently equal to 1000 Rupees; whereas in a Land paying Revenue, the Zemindar's Share is reckoned only 1/10th, and the other 9/10ths are the Government's; so that though its Produce be 1000 Rupees, it will yield him only 100 Rupees annual Profit.

24th. The Members of the Superior Council, whether in Calcutta or in the Divisions, to be restricted from every kind of Trade whatever, excepting Diamonds for Remittances to Europe; Goods purchased in Calcutta to be exported to Foreign Markets for Sale in Calcutta; and in Consideration of this Prohibition to be allowed 3,000 Rupees per Month. Each Member shall bind himself to the Observation of this Article under a Penalty of £. St^d 20,000.

25th. The Export Warehouse-keeper at Calcutta to be restricted from the Trade in such Articles as constitute the Company's Investment; and the Export Warehouse-keepers of the Divisions, and the Residents of Bowlee, Comercolly, Malda, Rungpore, Luckipore, and Colinda, from the same Articles within their respective Divisions or Districts.

26th. The Members and Assistants of the Provincial Councils, and the other covenanted Servants of the Company, residing in the subordinate Factories and out Districts, to be restricted from making Advances for Grain, or any such Articles as contribute to the Subsistence of the Natives, and cannot be dealt in without Oppression to them, such as Ghee, Oil, Fish, Jute, Mats, Straw, Bamboos, Beetle Nut, and Tobacco, which they shall purchase with ready Money only at the Capital Markets of the Country; and it is expected that the Chief of every Provincial Council will give particular Attention to the rigid Observance of this Regulation: And if any of the Servants in his Division, of whatsoever Rank, should deviate from it, or in any Respect carry on a Commerce oppressive to the Inhabitants, he is hereby authorized and required to address the Board of Calcutta on this Subject, independent of his Council, and, by his own Authority, to seize any other Person accused of committing any actual Violence on the Persons or Property of the Inhabitants, that he may take his Trial at the Provincial Court of Adawlut.

27th. It shall be made an Article in the Instructions given to the Chief and Council of every Division, that they make particular Enquiry concerning every Tauluc, or other smaller Portion of Land included within each District of their Division, but appertaining to some other District, whether of their own or any other Division; that they ascertain the Limits Malgozany, and Profits of the same; that in like Manner they obtain an Account of every Portion of Land belonging to either of the Districts of their Division, but not included in it, and that they report the same to the Superior Council, with the Names of the Proprietors, and every other Circumstance which may enable them to effect an Exchange or Alienation of these separated Lands on such Terms as may be satisfactory to the Owners, and to form a more complete and entire Arrangement of the Districts for the better Government and the easier Management of the Collections.

28th. [(a)] It being the professed Intention of the Board to make the Plan now adopted subservient to that which they propose for a future and perpetual System, it is their further Design, that whenever the Accounts and Arrangements of any One Division shall be so regulated and complicated as to enable them to bring the Controul down to the Presidency, the Provincial Council shall be accordingly withdrawn, and either continue to conduct the Business of the Division at the Presidency, or transfer it at once to the Committee. By such progressive Method an easy Change may be effected without the smallest Hazard of any Loss or Embarrassment, at the same Time that a Provision is made for the Admission of such other Improvements as the Honourable Court of Directors may enjoin, and which would either be precluded by any other Mode, or the new Measures which may have been established must be abolished to make Room for them, which would Occasion fresh Perplexities in the Revenue, and fill the Minds of the People with Apprehensions of perpetual Changes.

It has been already remarked, that the great Weight of Affairs with which the Administration is already loaded, will not admit of the immediate Introduction of the proposed System, and it is possible that it may still remain a Charge too great for One Body to manage, even with all the Regularity which Time and Experience can give it; but if it should be found so, the Collection will be better conducted at the Presidency by the same Provincial Councils, under the present Inspection of the Superior Council, than under the same Controul within the Districts, because of the dangerous Abuse which may be made of the personal Influence of the Members composing those Provincial Councils, and resident within their Divisions; neither will their Business suffer by the Distance of their Situation, except only in the Case of extraordinary Investigations, which may require the Presence of Individuals, or the Inspection of Musnud Papers.

The Allowance which is proposed by the 24th Article for the Members of the Council, of 3,000 Rupees to each per Month, will amount when the Board is complete to 36,000 per Month, or 432,000 per Annum.—It is proposed that this Sum be paid from a Fund to be raised from the Trade of Opium*, as resolved on this Day's Proceedings. It will be a reasonable Compensation for the Loss which the Members of the Superior Council may be supposed to sustain by being excluded from every Benefit of Trade, which they could not exercise, however disposed in themselves, without some Degree of Oppression. They will have more Leisure to attend to the Duties of their Stations, and the Chiefs of the Provincial Councils will be more at Liberty to check and correct any Irregularities of others, being under no Restraint on account of their own private Concerns. If it can be supposed that Men of the first Distinction in the Service, having accepted of such a Compensation, should, notwithstanding, so far forget the Principles of Fidelity and Honour, as to engage in any Concerns contrary to this Prohibition, the Jealousy of their Councils

(a) Vide supra, Page 1163.

will prove an effectual Bar to such a Design, unless they should agree in a Collusion with them, which it would be impossible to conceal. The Confidence which our Employers have generously reposed in our Attachment to their Service, renders it more particularly our Duty to express our Sentiments on a Subject of such Importance without Reserve, although our Declarations may admit of a Misconstruction against ourselves as Men. The Servants of the Company are not exempted from the Frailties and Wants of Humanity. If allowed the Liberty of Trade while they possess an unbounded Power, (and who shall bind those who constitute the Government itself?) their Trade will be a Monopoly and an Oppression.—If forbidden to trade without some Reparation for the Loss, and some allowed Means of acquiring a Livelihood, and even the Prospect of a Competency, the feeble Words of a publick Edict will not hold them, but they will, with little Scruple, break through them, and obtain those Ends by unallowed Means, because they will think that a Decree which imposes upon them the Necessity of perpetual Penury could not have been really intended for their rigid Observance; such having been, in many Instances, the fatal Practice of this Service.—We say fatal, because Laws and Restrictions which have no Coercion, and bear too hardly on the Passions for the common Sufferance of Mankind, inevitably defeat their own Purpose; they become totally disregarded, nor is it deemed an Impeachment of Morality to transgress them. And it is a Consequence as infallible, that where Men are once allowed to pass the Line of their prescribed Duty at their own Option, they will, by Degrees, extend the Latitude to the furthest Extremes of Corruption, Embezzlement, and Rapine.^(a) For these Reasons we have judged it advisable to withhold the Temptation of Oppression from those whose superior Influence would afford them the most ready Means of exercising it, and to secure their Forbearance by an equivalent and certain Income. Thus far we think ourselves warranted by the full Powers granted us by our Honourable Employers, although the Purposes to which they designed our Application of them are not distinctly ascertained. We should wish to extend the like Rule to the inferior Servants in Power, especially those of the Provincial Councils, by restraining them also totally from Trade, and making them proportionable Allowances; but we cannot proceed to such a Length without an express Authority, because we have no other Fund to indemnify the Company for such an Addition as this would make to their Expenses, unless we were to apply the Profits of the Salt Trade to that Purpose, to which there is this Objection, that they are already appropriated, and referred to the Company for their Determination concerning them. We have therefore left the inferior Servants in Possession of the Privilege of a fair Trade, and we hope that the Distinction which we have made will prove a sufficient Guard against any great Abuse of it. The Exceptions which we made to the general Prohibition of Trade for the Members of the superior Council, cannot be productive of any evil Consequences, and may be a necessary Encouragement to the Promotion of Trade.

In order to carry the temporary Plan into Execution, the Board is further agreed on the following Resolutions:

1st. That the Committee of Revenue at the Presidency be appointed as necessary to the Establishment of the other Arrangements, and that it do consist of the following Members:

	Philip Milner Dacres Esquire, President;	
	George Vanfittart Esquire, Second;	
Messrs.	{ Henry Cottrell, William Harwood, Edward Gooding. }	Members.
	Mr. Peter Moore, Secretary and Accountant;	
Messrs.	{ Henry Vanfittart, Persian Translator; John Taylor, H. Checkley Plowden, Thomas Law, W. N. H. Hewit, George Gale, }	Assistants.

2d. That they do immediately assemble and take Measures for entering upon and executing their Charge. That the public Regulation already established, with those contained in 14th, 15th, 16th, 17th, 18th, 20th, 21st, 22d, 23d, 24th, 25th, 26th, and 27th Articles of the foregoing Plan, shall in general be the Rule of their Conduct; and that they do apply from Time to Time to the superior Council of Revenue for such further Instructions as may be required.

3d. That the Collectors of Nuddea, Jeffere, Houghly, and Mahomedshahy be advised, that their Districts are put under the Management of this Committee, and that they are to return to the Presidency with their Assistants, whenever they shall have rendered their Accounts, and received Orders to that Effect from the Committee. The Collector of Mahomedshahy will afterwards remain in his Station under the Chief of the Cossimbuzar Factory.

(a) Vide supra, Page 1164.

4th. That the Provincial Councils of Revenue, in Conformity to the above Plan, do consist of the following Members and Assistants.

B U R D W A N.

Messrs.	{	John Graham Esquire, Chief ;
		John Bathoe, Second ;
		Alexander Higginson, Third ;
		John Holme, Fourth ;
		Samuel Lewis, Fifth.
Messrs. Assistants.	{	Mr. Thomas Graham, Secretary ;
		David Anderson, Persian Translator ;
		Charles Croftes, Accountant ;
		William Taylor,
		Day Host M ^r . Dowal, William Wilkinson.

M O O R S H E D A B A D.

Messrs.	{	Samuel Middleton Esquire, Chief ;
		Edward Baber, Second ;
		William Maxwell, Third ;
		William Holca, Fourth ;
		John Hogarth, Fifth.
Assistants.	{	Jacob Rider, Export Warehouse-keeper at Cossim ^r ;
		Nathaniel Middleton, Secretary ;
		John Shore, Persian Translator ;
		James Barton,
		William Cowper, } Accountant Assistants to the Revenue Council. John Chandler,
Assistants.	{	— Dinely,
		— Burges, } Assistants to the Revenue Council ;
		— Ives,
		Samuel Wildman, Assistant to Cossimbazar Factory ;
		Sir John D'Oyly, Assistant to the Res ^t at the Durbar.

D I N A G E P O R E.

Messrs.	{	William Lambert Esquire, Chief ;
		Herbert Harris, Second ;
		George Robertson, Third ;
		Anthony B. Goodlad, Fourth ;
		Francis Gladwin, Fifth.

D A C C A.

Messrs.	{	Richard Barwell Esquire, Chief ;	Assistants to be arranged to the different * Ap- partments of the Revenue and Factory by the Chief.
		Charles Purling, Second ;	
		W. M. Thackeray, Third ;	
		John Shakelpear, Fourth ;	
		W ^m . Holland, Fifth.	
Messrs.	{	Mr. Francis Law, Export Warehouse-keeper ;	
		Mr. Thomas Legh, Assistant.	
		Frederick Stuart,	
		Matthew Day,	
		George Hatch,	
		Henry Lodge,	
		Robert Crawford,	
		John Evelyn,	
		William Cator,	
Joseph Cator,			
* Sic in Orig.			

5th. That the Council for the Dacca Division be furnished with the above quoted Articles of the Plan, and be immediately directed to assemble and enter upon the Execution of their Trust ; but that they do not take upon them the Management of Cogmary, Atiya, and Bultazzoo, until the

the Transfer can be regularly adjusted between this Council and the Council of the Dinagore Division at the End of the Year, without Prejudice to the Revenue.

6th. That the Council of the Moorshedabad Division be also furnished with the above Extracts of the Plan, together with the 19th Article, and directed to assemble immediately; that the several Collectors of Lufkepore, Chunacolly, Rokimpore, Boglepore, and Jehanquierepore, be advised that their Districts are put under the Management of this Council; that they are to render up their Charge of the Revenue to them, and, excepting such as are detained by other Appointments, return with their Assistants to the Residency.

7th. That the Councils for the Divisions of Burdwan and Dinagore be directed to assemble at their Stations the End of the Month of February next, so as to enter upon the Execution of their Trust with the Business of the New Year's Collections; and that the necessary Orders in consequence shall then be issued to the several Collectors under these Divisions.

8th. That the Council of Patna shall immediately take upon them the Superintendence of the Province of Bahar, and order the Collector and Assistants to return to the Presidency as soon as they shall have adjusted their Accounts to their Satisfaction.

9th. That the President be requested to issue Orders for the Conduct of the Military Officers, as expressed in the 21st Article of the Plan.

10th. That the following Persons be appointed the Dewans of the several Divisions, (viz.)

Raja Rajebullub,	}	at Calcutta,
Gunga Govind Sind Nail,		at Burdwan,
		at Moorshedabad,
		at Dinagore,
		at Dacca.

11th. That the Allowances to the Chiefs and Members of the Provincial Council, &c. be fixed as follows:

The Allowances to the Chiefs of the Provincial Councils are not to be drawn in the Zillas, but will be paid at the Presidency from the Fund to be appropriated for that Purpose.	To the Chiefs, as per Article 24, 3,000 per Month				Exclusive of the Allowances according to their Rank as they would receive in Calcutta, viz. a Sen ^r Merchant, Jun ^r Merchant, Factor, Writer.
	The Second	—	—	600 ditto	
	The Third	—	—	500 ditto	
	The Fourth	—	—	400 ditto	
	The Fifth	—	—	400 ditto	
	The Secretary	—	—	100 ditto	
	The Persian Translator	—	—	100 ditto	
	The Accountant	—	—	100 ditto	
	The Export Warehouse Keeper	—	—	500 ditto	

The Assistants according to their Rank, as they would receive at the Presidency to be drawn at the Zillas, not from the Buxey.

12th. That Mr. Lawrell be appointed President of the Board of Customs on the Departure of Mr. Graham.

13th. That the following Gentlemen be appointed Members of the Board of Customs according to the original Resolution, that it should consist of the Four senior Servants under Council.

Messrs. Nicholas Grueber,
Charles Bentley,
Charles Stuart,
Nathaniel Bateman.

14th. That the Vacancies in the Offices at the Presidency, occasioned by the foregoing Arrangements, be filled up as follow:

Mr. Richard Sumner, Secretary to the Council of Revenue, on the Departure of Mr. Higginson;
Mr. George Hodgson, Assistant Secretary to ditto;
Mr. Isaac Baugh, Sub-Secretary to ditto.

Ordered, That the Secretary do transmit to the general Department a List of the above Appointments, and an Extract of such Part of the Resolutions as relate to the Export Warehouse Keeper; the other Arrangements which may be necessary to be made in consequence of the Orders of the Harcourt, to be completed in the General Department.

Ordered further, That the necessary Letters and Orders be immediately issued in consequence of these Resolutions, and that the Letters be entered at the Close of this Day's Proceedings.

To Philip Milner Dacres Esquire,
George Vanfittart Esquire,
Messrs. { Henry Cottrel,
William Harwood,
Edward Goolding.

Letter to the
Committee of
Revenue at
Calcutta.

Gentlemen,

Having, in consequence of the Orders of the Honourable Court of Directors, thought it necessary to recall the Collectors, and to establish a new Mode of Superintendancy for collecting the Revenues of the Provinces of Bengal and Bahar, we have resolved, as a present Expedient, to divide the Provinces into Six Grand Divisions; each Division to be under the Management of a Council, consisting of a Chief and Four Members. The First of these Grand Divisions is to be managed at Calcutta, and to consist of the Calcutta Pergunnahs;

Houghly,
Idgelee,
Myfadel,
Tumlook,
Nuddea,
Jessore,

Mahomedshahy, with the Talooks of Cantoanagur, &c. and all Lands belonging to Persons of Credit whose constant Residence is in Calcutta; but this is meant only of Lands which are their own Property, not of such as they may farm or be Security for; and even in those the Administration of Justice must rest entirely with the Provincial Council in whole Division they may be situated.

For the superintending this Grand Division we have thought proper to constitute you a Committee of Revenue at the Presidency, agreeably to the under-mentioned Arrangement.

	Philip Milner Dacres Esquire, President ;	
	George Vanfittart Esquire, Second ;	
Messrs.	{ Henry Cottrel, Third ;	
	{ William Harwood, Fourth ;	
	{ Edward Goolding, Fifth.	
Messrs.	{ Peter Monre, Henry Vanfittart, John Taylor, H. C. Plowden, Thomas Law, W. N. H. Hewitt, Roger Gale,	Assistants, which are to be arranged to the different Departments by the Chief, and Advice transmitted in what Manner they are stationed.

We direct that you do immediately assemble, and take Measures for entering upon and executing your Charge.

The public Regulations already established, with those contained in the accompanying Articles of our present Plan, are, in general, to be the Rule of your Conduct; and you are to apply from Time to Time to us for such further Instructions as may be required.—The Collectors of Nuddea Jessore, Houghly, and Mahomedshahy, are advised that their Districts are put under your Management, and they are to return to the Presidency, with their Assistants, whenever they shall have rendered their Accounts, and received Orders to that Effect from you, unless they should be detained by other Public Appointments.

We have thought proper to appoint the Royroyan to act as Duan to your Committee, and his Naib Gonga Govind Sing as his Deputy.

The Allowances to the Chief and Members of your Committee are fixed as follows :

To the Chief, as per Accompt Article, N ^o 24,	3,000	0	0	Rupees per Month.
Second Ditto —	3,000	0	0	Ditto.
Third Ditto —	600	0	0	Ditto.
Fourth Ditto —	500	0	0	Ditto.
Fifth Ditto —	400	0	0	Ditto.
Secretary —	100	0	0	Ditto.
Accomptant —	100	0	0	Ditto.
Persian Translator —	100	0	0	Ditto.

You will please to observe, that the Allowances to the Chief and Second are not to be drawn until you receive our further Orders.

Your particular Attention is required to the 27th Article of the enclosed Regulations, and you will transmit us the Result of your Enquiries upon it, as soon as you have been able to perfect them.

We desire that you will observe, that although we have resolved immediately to adopt the above mentioned Plan, we mean it, and declare it to be only for a temporary Purpose, and introductory to any other more general and permanent one, which the Honourable Court of Directors or we may hereafter determine upon.

Letter from
the Board to
the Collector
of Nuddea.

To Mr. Henry Cottrell, Collector of Nuddea.

Sir,

We have now to advise you, that we have thought proper to put your Collectorship under the Management of a Committee which we have formed at the Presidency, of which is appointed President Mr. Dacres.

We, in consequence, direct you to return to the Presidency, with your Assistant, whenever you shall have rendered your Accounts, and received Orders to that Effect from the Committee above-mentioned.

Letter to the
Collector of
Ditto to the
Collector of
Mahomed-
shahy.

The same to Mr. Samuel Charters, Collector of Jessore. Ditto to Mr. William Wynne, Collector of Mahomedshahy, with this Alteration in the Second Paragraph:—We, in consequence, direct you to deliver over Charge of your Collectorship to that Committee; after which you will remain in your Station at Comercooly, as Assistant to the Chief of Collimbuzar Factory.—The Assistant to your Collectorship will return to the Presidency.

Letter from
the Board to
the Collector
of Houghly.

To Mr. William Hofea, Collector of Houghly.

(The First Part as to Nuddea). We have in consequence to direct you to proceed to your Station at Moorshedabad, whenever you shall have rendered your Accounts, and received Orders to that Effect from the Committee above-mentioned, and delivered over the Charge of the Bucksh-bunder to the Phougedar of Houghly. Your Assistant is at the same Time to return to the Presidency.

Letter from
the Board to
the Provincial
Council at
Dacca.

To Richard Barwell Esquire.

Messrs.

{ Charles Purling,
W^m Thackeray,
John Shakespeare,
William Hollond.

Gentlemen,

Having, in consequence of the Orders of the Honourable Court of Directors, thought it necessary to recall the Collectors, and to establish a new Mode of Superintendency for collecting the Revenues of the Provinces of Bengal and Bahar; we have resolved, as a present Expedient, to divide the Provinces into Six Grand Divisions, each Division to be under the Management of a Council, consisting of a Chief and Four Members: The Fifth of these Grand Divisions is to be managed at Dacca, and to consist of,

Dacca,
Syllhet,
Attya,
Cogonary,
Burbazzor.

For superintending this Grand Division, we have thought proper to constitute you a Council at Dacca, agreeably to the under-mentioned Arrangement, viz.

Messrs. { Richard Barwell Esquire, Chief;
Charles Purling, Second;
W^m Thackeray, Third;
John Shakespeare, Fourth;
William Hollond, Fifth.

Messrs. { Thomas Legh,
Frederick Stuart,
Matthew Day,
George Hatch,
Henry Lodge,
Robert Crawford,
John Evelyn,
William Cator,
Joseph Cator,

Assistants, which are to be arranged to the different Departments by the Chief, and Advice transmitted in what Manner they are stationed.

We direct, that you do immediately assemble, and take Measures for entering upon and executing your Charge. The public Regulations already established, with those contained in the accompanying Articles of our present Plan, are in general to be the Rule of your Conduct; and you are to apply from Time to Time to us for such further Instructions as may be required.

We have thought proper to appoint Duan, and Naib Duan of your Grand Division.

The

The Allowance to the Chief and Members of your Council is fixed as follows :

To the Chief, as per accompanying Article N° 24, 3000 Rupees per Month.			
Second	—	ditto	600 — ditto
Third	—	ditto	500 — ditto
Fourth	—	ditto	400 — ditto
Fifth	—	ditto	400 — ditto
Secretary	—	—	100 — ditto
Persian Translator	—	—	100 — ditto
Accountant	—	—	100 — ditto.

You will please to observe, that the Allowances to the Chief are not to be drawn until you receive our further Orders.

Your particular Attention is required to the 27th Article of the enclosed Regulations, and you will transmit us the Result of your Enquiries upon it, as soon as you have been able to perfect them.

We desire you will observe, that although we have resolved immediately to adopt the above-mentioned Plan ; we mean it, and declare it to be only for a temporary Purpose, and introductory to any other more general and permanent one which the Honourable Court of Directors or we may hereafter determine upon.

We have thought proper to appoint Mr. J. Hogarth Fifth of the Council of Moorshedabad, to which Station you will direct him to proceed with all convenient Expedition.

Fort William, 23 November, 1773.

We are, &c.

To Samuel Middleton Esquire,

Messrs. { Edward Baber,
William Maxwell,
William Holea,
John Hogarth.

Letter from
the Board to
the Provincial
Council at
Moorshed-
abad.

Gentlemen,

(With the Preamble ending with) " consisting of a Chief and Four Members," the Third of these grand Divisions is to be managed at Moorshedabad, and to consist of

Raadshahy Eastern and Western Division,

Ruckunpore Collectorship,

Chunacolly — ditto

Luckerpore — ditto

Jehanguiropore ditto

Khas Talooks — ditto

Rajemchall and Boglepore, including the Annexation lately made to the latter from Mongheer Curruckpore, Jungleterry, &c. Districts, under the Management of Captain Brooke.

For the superintending this grand Division, we have thought proper to constitute you a Council at Moorshedabad, agreeably to the under-mentioned Arrangement, (viz.)

Samuel Middleton Esquire, Chief ;			
Messrs. {	Edward Baber,	—	Second ;
	William Maxwell	—	Third ;
	William Holea	—	Fourth ;
	John Hogarth	—	Fifth.
Messrs. {	Nathaniel Middleton	—	Secretary ;
	John Shore,	—	Persian Translator ;
	James Barton	—	Accountant ;
	William Cowper,	—	Assistants to the Revenue Council ;
	Henry Chandler,	—	
	John Dynely,	—	
	Edward Eyre Burgess	—	
	Edward Otto Ives	—	Assistant at Cossimbuzar ;
	Samuel Wildman,	—	
	Sir John D'Oyly	—	Ditto to the Durbar.

We direct that you do immediately assemble and take Measures for entering upon and executing your Charge. The Public Regulations already established, with those contained in the accompanying Articles of our present Plan, are in general to be the Rule of your Conduct ; and you are to apply from Time to Time to us for such further Instructions as may be required.

The Collectors of Ruckunpore, Chunacolly, Luckerpore, Jehanguiropore, Rajemchall, and Boglepore, are advised that their Districts are put under your Management, and they are to leave their Collectorships with their Assistants whenever they shall have rendered their Accounts, and received Orders to that Effect from you. The Collector of Ruckunpore will remain in his Station of Collector of the Customs at Moorshedabad. The Collector of Chunacolly will continue to superintend the

Mint at the City, and the Collector of Lushkerpore and Jehanguiropore, the former will remain in his Station at Baulcah as Assistant to the Chief at Cossimbuzar, and the latter as Resident at Maulda Factory.

We have thought proper to appoint Duan, and Naib Duan, of your Grand Division. The Allowances to the Chief and Members of your Council, are fixed as follows :

To the Chief, as per accompanying Article N° 24, 3,000 Rupees per Month.					
Second	—	ditto	600	—	ditto
Third	—	ditto	500	—	ditto
Fourth	—	ditto	400	—	ditto
Fifth	—	ditto	400	—	ditto
Secretary	—	—	100	—	ditto
Accountant	—	—	100	—	ditto
Perlian Translator	—	—	100	—	ditto.

You will please to observe, &c. (as per the Three last Paragraphs of the Letter to the Grand Division at Calcutta).

Board's Letter
to the Collec-
tor of Ruck-
enpore.

To Mr. W. B. Martin, Collector of Ruckenpore.

Sir,

We have now to advise you, that we have thought fit to put the Collectorship of Ruckunpore under the Management of a Council which we have formed at Moorshedabad, of which Mr. Middleton is appointed Chief.

We have in consequence to direct you to deliver over the Charge whenever you shall have rendered your Accounts, and received Orders to this Effect from the Council above mentioned, after which you will remain in your Station of Collector of the Government Customs at Moorshedabad, acting therein under our Orders and those of the Board of Customs; your Assistant will return to the Presidency."

Board's Letter
to the Collec-
tor of Lushker-
pore.

To Mr. Thomas Pattie, Collector of Lushkerpore.

(The First Part the same as the above, the latter Part altered to), " After which you will remain in your Station at Baulcah as Assistant to the Chief of Cossimbuzar: Your Assistant being appointed an Assistant to the above mentioned Council of Revenue, will accordingly proceed to his Station."

Board's Letter
to the Collec-
tor of Jehan-
guiropore.

To Mr. Thomas Henschman, Collector of Jehanguiropore.

" After which you will remain in your Station as Resident of Malda Factory."

Board's Letter
to the Collec-
tor of Chunar-
colly.

To Mr. James Irwin, Collector of Chunarcolly.

" After which you will remain in your Station of Superintendent of the Mint at Moorshedabad, acting in that Capacity under our Orders.

Board's Letter
to the Collec-
tor of Rajeme-
hall.

To Mr. James Barton, Collector of Rajemehall, &c.

" After which you will proceed to your Station at Moorshedabad, and direct your Assistants to return to the Presidency.

Board's Letter
to the Chief
and Council at
Patna.

To Thomas Lane Esquire,
George Hurst,
Robert Palk,
Simeon Droze,
Evan Law.

Gentlemen,

(With the Preamble ending with) " consisting of a Chief and Four Members"—the Sixth of these Grand Divisions is to be managed at Patna, and to consist of the Bahar Province, excepting the Separations which have already taken Place of Part of Mongheer Curruckpore Jungleterry Districts, Ramgur, Palamore, &c.

For the superintending of this grand Division we have thought proper to constitute you a Council at Patna, agreeably to the under-mentioned Arrangement.

Thomas Lane Esquire	—	Chief;
George Hurst	—	Second;
Robert Palk	—	Third;
Simeon Droze	—	Fourth;
Evan Law	—	Fifth.

Your

Your present Number of Assistants are to be continued, and they are to be arranged by you to the different Departments, and Advice transmitted in what Manner they are stationed.

The public Regulations already established, with those contained in the accompanying Articles of our present Plan, are, in general, to be the Rule of your Conduct, and you are to apply from Time to Time to us for such further Instructions as may be required.

You will advise the several Collectors in the Bahar Province that their Districts are now put under your immediate Management, and that they are to return to the Presidency with their Assistants whenever they shall have rendered their Accounts, and received Orders to that Purpose from you.

The Allowance to the Chief and Members of your Council is fixed as follows (Vide Dacca Letter to the End).

To John Graham Esquire, President, &c. Members of the Board of Customs.

Gentlemen,

This serves to advise you, that we have thought proper to appoint Messrs Nich^l Grueter, Charles Bentley, and Nath^l Bateman, Members of your Board, in the Room of Messrs. Palk, Baber, and Lloyd.

Fort William, 23d Nov^r 1773.

We are, &c.

Warren Hastings,
W. Aldersey,
P. M. Dacres,
James Lawrell,
H. Goodwin,
J. Graham,
George Vanstittart.

Board's Letter
to the Presi-
dent, &c. of
the Board of
Customs.

A P P E N D I X, N^o CXXXV.

Book 108. Page 395.

Extract of a Letter from the Court of Directors to the Governor General and Council at Fort William in Bengal, dated London, 5th February 1777, beginning at Page 395.

Par. 8. We apprehend that a sudden Transition from one Mode to another, in the Investigation and Collection of our Revenues in Bengal, may have alarmed the Inhabitants, particularly the native Zemindars and Landholders, lessened their Confidence in our Stability, and been attended with other Evils; yet, as it is acknowledged on all Hands to have produced the good Effect of ascertaining, with a sufficient Degree of Precision, what Revenue may be collected from the Country without Oppression, we shall avail ourselves of this Information, and are well pleased to find it in our Power to yield proper Relief to the Natives, without involving the Company in the least Inconvenience.

Additional
Paragraph re-
lative to the
letting of
Lands in Ben-
gal.

9. From the Inequality of natural Advantages possessed by the Natives in the several Districts, from Calamities experienced in a different Degree by Loss of Inhabitants in the late Famine, and from a Variety of other local Causes, we fear it will be difficult, if not impossible, to lay down any Plan, which shall be found applicable in all Cases, and equally beneficial to every Part of the Country; much must necessarily be left to your Prudence, as your Conduct on many Occasions will be influenced by temporary Circumstances; we shall therefore only point out such Regulations, as from the Materials before us appear proper to be adopted in disposing of the Lands of Bengal.

10. Without entering minutely into the Reports made by the Chiefs of Provincial Councils, we are happy to find by Estimates founded upon, and supported by Accounts of actual Receipts and Disbursements, with other Documents of decisive Authority, that we need not entertain the least Apprehension of a Disappointment in any reasonable Expectation formed by us respecting the Revenues of Bengal, and of their Sufficiency under proper Management, unless in Times of public Calamity, to support our Government, to provide the most ample Investments, and to afford considerable Assistance to our other Settlements.

[(a) 11. The Distance of many Districts from Calcutta will render it necessary for Zemindars or Farmers to treat with Provincial Councils, or other Agents of the Company on the Spot; but it is our Order, that no Agreements for Lands or Revenues, wherein the stipulated Amount shall exceed * Rupees, be finally concluded, until reported to, and authorized by the Governor General and Council.

* See Orig.

12. Having revoked our Orders to let the Lands to the highest Bidders, and signified our Pleasure to have them occupied by hereditary Zemindars, where it can be done with Security to the Revenue, and being desirous that they should enjoy their Zemindariaries on Terms sufficiently

(a) Vide supra, Page 1168.

moderate

moderate to enable them to maintain a Degree of Respect amongst their Dependants, we direct that you keep this Idea in view in every Agreement to be made with the said Zemindars; we cannot, however, empower you to make a general Reduction or Abatement of any specific Sum upon the whole Jummah, but rather wish you to be guided in such Reductions, where they are absolutely necessary, by an Enquiry into the Amount of Mhatutes, Aboats, or additional Taxes or Collections of any Kind, imposed upon the Districts since the Company's Accession to the Duanny, and to abolish the Whole or such Part thereof as shall fully appear to be an Oppression upon the Country. (a)]

13. We think that the Sale of Part of the Zemindaries is not always an advisable Measure to realize any Balance incurred by Zemindars, for, as the Lot to be sold must bear a Proportion to the Amount of such Balance (it being unjust to sell more than necessary) the Proprietor of a small Tract may be subjected to Difficulties from the Exercise of the Zemindar's remaining Authority in his own District; we are therefore of Opinion that no Zemindary, except of moderate Extent, ought to be dismembered if it can possibly be avoided, but that it would be far more eligible for the Whole to stand charged with the Balance incurred, and that, if deemed necessary, the Zemindar's Authority and Interest should be totally suspended, and a Deputy appointed to manage his Affairs till all his Debts to Government are fully paid and satisfied, when the Zemindary should be restored entire to him or his Heirs,

• and not dismembered if it can possibly be avoided.

14. As the Inhabitants of the Duanny Lands, and particularly of the distant Provinces, are represented more indigent than those nearer the Seat of Government, you will be careful to yield them such Relief as shall be requisite in their particular Circumstances.

[(b) 15. Although we do not, for the present, think it expedient to let the Lands on Leases for Lives, or on Terms more permanent than those already specified, it is nevertheless our earnest Desire to impress the Zemindars and Renters with a full Confidence in the Justice of our Proceedings, and particularly to convince them, that while they behave with Honour to us, and with Kindness to their Under-Tenants and Cultivators, they shall most certainly experience our Favour, and that nothing but a contrary Conduct can ever subject them to our Displeasure. We therefore direct, that wherever Lands have been let at a reasonable Rent, and the Zemindar or Renter has fulfilled his Engagement to your Satisfaction, no such Person be dispossessed of Lands, or compelled to pay an advanced Rent, without the most substantial Reasons for such Advance, and even then he shall have the Preference of all others, and be suffered to continue at a moderate additional Rent; but in all Instances where such increased Value shall not be considerable enough to become an Object of Consequence to Government, no Zemindar or Renter shall be dispossessed or molested, but permitted to enjoy the Fruits of his Industry and Improvements, and to renew his Lease or Agreement from Year to Year without any Increase of Rent.]

16. We direct that in every Agreement for Lands, Care be taken that the principal Farmer or Zemindar be obliged to grant Pottahs to his Ryots or Under-Tenants, specifying the exact Amount to be paid by each; and that every Breach of this Regulation shall subject the Principal, if a Farmer, to the Loss of his Farm, or if a Zemindar, to the Loss of his Zemindary; and it is our further Order, that a proper Form for Pottahs be prepared by you, and that no Pottah be deemed legal or binding on the Parties, unless made out exactly in the Form prescribed.

17. If the Repairs of Dams, Banks, and Bridges, commonly called Poolbundy, cannot be safely entrusted to the Care of Zemindars or Farmers, you are to make an Estimate of the Expence that may be incurred on such Service, and to fix the Jumma accordingly; but when fixed you are not to make any additional Assessment, or suffer any to be imposed, or any separate Collection to be made on that Account, on any Pretence whatever.

18. We direct that you endeavour to reform all Abuses in Grants of Charity Lands; and it is our Order, that no Zemindar's Grant whatever shall exempt such Lands from making good the Jummah, if the Zemindar shall at any Time fall in Arrear to Government.

[(c) 19. If you are fully convinced that the Establishment of Provincial Councils has not answered, nor is capable of answering the Purposes intended by such Institution, we hereby direct you to form a new Plan for the Collection of the Revenue, and to transmit the same to us for our Consideration.]

Signed at the End of Letter,

Hen^d Savage,
J^r Moffatt,
Thos Rumbold,
T. B. Rous,
John Smith,
Ben. Booth,
G. Wombwell,
Joseph Sparkes,

John Roberts,
W^m James,
Fred^o Pigou,
J. Stables,
George Tatem,
George Cuming,
R^d Hall,
Samuel Peach.

Committee
Correspondence. 17th
Jan. 1777.

(a) Vide supra, Page 1168.

(b) Vide supra, Page 1169.

(c) Vide supra, Page 1165.

A P P E N D I X, N° CXXXVI.

Book 216, Page 5.

Fort William, the 25th October 1774.

At a Council; Present,
 The Honourable Warren Hastings, Governor General, President;
 Lieutenant General John Claverings,
 The Honourable George Monlon,
 Richard Barwell, } Esquires.
 Philip Francis, }

Secret Dept.
 Tuesday.

The following Minute, delivered into Council Yesterday by the Governor General, being referred for Consideration to this Department, is now recorded, having been sent in Circulation to the different Members of the Board.

Gentlemen,

All the Members of this Council being now assembled, I could wish to point out some general Plan for carrying into Execution the Regulations of the new System of Government agreeably to the Instructions received from the Company; but upon an attentive Review of the various Subjects which occur, I find it necessary to select such particular Parts of them as seem to claim your earliest Notice, reserving the rest for future Consideration, to be taken up in the Order in which their respective Importance, or particular Exigencies may point out. I shall take the Liberty to accompany every Proposition with a brief Relation of such Circumstances and such past Transactions as have any Relation to it, and are necessary to be known for the Purpose of forming your Resolutions upon it. I mean not, Gentlemen, to preclude any other Member of the Council from offering any Point for present Deliberation which, in his Judgment, may claim a Preference in Point of Time above those which I may wish to introduce; I only propose this Method as the most likely to facilitate the Dispatch of Business, which may be retarded by undertaking too many Subjects at the same Instant. It will unavoidably take some Time to arrange and perfect the new System of this Administration. In the mean while the current Affairs will require your daily Assistance to keep them in Motion; and in both—I mean both in forming the new Mode of Government, and conducting the daily Business, you will find it necessary to consult the Records of the former Administration for the Sake of due Connection and Consistency. I desire also to shorten the Time and lessen the Trouble of such a Search among the voluminous Books of Consultations, by the Mode I have proposed of laying before you a succinct View of each Subject, with References to the Consultations, for the successive Orders which have been issued, and the Advices which have been received concerning them. I think it my Duty to add, and I think I may do it without presuming too much upon the Experience which I have acquired in the Affairs of this Government, that I shall be at all Times happy to assist any Member of the Council with my Communications upon any Point upon which he may desire to be so informed.

Professions of Zeal, and Solicitude for the public Good, are too commonly made use of to be received with implicit Credit; but I feel my own Honour and my own Interest so intimately blended with the successful Issue of the Measures of this Government, that I may with Truth, and without Hazard of having my Declaration suspected, affirm, that I have not a Wish even for myself which has not the Good of the Company for its immediate Object, and my own ultimately as derived from it. I believe I may safely conclude the same for the other Gentlemen embarked with me in this great Undertaking; and I have the most thorough Confidence in your Disposition to unite with me in the Prosecution of the Company's Interests, while I, with the strictest Sincerity and Cordiality declare, that nothing on my Part shall be wanting to render that Union effectual.

The Points which I shall now beg Leave to submit to your Consideration are, first, the Mode of conducting the Business of the Revenue, and next the Political System of these Provinces.

(a) The General Mode which is at this Time established for the Management of the Collections, is as follows:—The Provinces are formed into Six Divisions, each comprehending several inferior Districts, under the Direction of a Chief and Council; these receive their Orders from the Board at large, and report to them their Proceedings in a separate Department, called “A Council of Revenue;” and for the greater Facility of dispatching Business with the Inhabitants, and for the Preservation of the ancient Forms and Rules of Office, a Dewan, or Minister of the Revenue, is appointed to each Division, who is joined to the Provincial Council, and keeps all the Accounts and Records of the Country Languages: Native Superintendants are also appointed to each District of the Provincial Divisions, with the Title of Naibs, and correspond with the Provincial Councils and Dewans. The Dewans also transmit their Accounts and Proceedings to an Office of ancient Institution, lately transferred from the City of Moorshedabad to Calcutta, named “The Kaalla,” which is under the Charge of an Officer, intitled, “The Roymyan,” who occasionally sits at the Meetings of the Council of Revenue, and is the Channel of Communication between the Board and the Dewans, transmitting to the latter the Counterparts of the Orders of the

(a) Vide supra, Page 1165.

Board which are sent to the Provincial Councils, and receive their Answers. The Exceptions to this general System are the Province of Chettagong, which, from its remote Situation, and small Revenue, has been left under the single Charge of the Chief of the Factory, and the Districts of Pallamow and Ramgur under Captain Carnac, and of the Jungulterry of Curruckpore, &c. under Captain Browne. These may be properly termed Military Collectorships. They are composed of the wild and mountainous Parts of the Country, which have been lately reduced to a State of Submission to Government, and require the continual Presence of a military Force to keep them in Subjection. The Revenue which they yield is inconsiderable; but the Possession of them is a Security to the Peace of the cultivated and more civilized Lands in their Neighbourhood, which, till their Reduction, were continually exposed to the Ravages of the wild and lawless People inhabiting them. With these military Collectors the Correspondence was carried on by the Governor only; but according to the Instructions now received from the Company, it seems requisite that it should in future be conducted by the Council at large.

The Plan of the general Establishment for conducting the Revenue, and the Records explaining the Appointment, Object, and Progress, of the military Collectorships, will be found in the following Consultations and Papers. (a)

- No. 1. Plan and Establishment of the Six Provincial Councils of Revenue, and the Collections of Chittagong. Con^a 23d Nov^r 1773.
2. Further Regulations to be observed by these Councils of Revenue. 12th January 1774.
3. Captain Carnac's Letter to the Governor, containing a Narrative of the Pallamow and Nagpore Countries, dated Ramgur, 12th August 1774.
4. Captain Carnac's Report of the Method in which he has settled the Revenues of these Countries. 4th January 1774.
5. Further Report from Capt. Carnac of a Settlement of these Districts concluded for Three Years. 3d May 1774.
6. The Council of Burdwan report the Death of the Rajah of Ramgur, in Consequence of which his Son is ordered down to receive the Appointment of his Father. 20th Sept^r 1774.
7. Orders to Patna, Mongheer, and Capt. Browne, relative to settling the Boundaries of the Jungulirry Districts. 4th Oct^r 1774.
8. Captain Brooke's Narrative and Minute relating to these Districts. 6th Sept 1774.
9. The Governor's Letter recommending the Separation of the Districts from under the Patna Council to form the Line of the Jungulterry Districts. Conf^s 15th Oct^r 1773.
10. Adjustment of the Boundaries of the Beerbhoom Jungulterry Lands formerly farmed by the Raja. 30th Aug^r 1774.

[(a) I must beg Leave to conclude this Subject with earnestly offering my Advice for the Continuation of this System in all its Parts, with such Alterations only as the late Change in the Government has rendered indispensably necessary. Innovations are always attended with Difficulties and Inconveniences: Innovations in the Revenue, with a Suspension of the Collections, and a Change, at this Season of the Year, would be particularly dangerous, as the Time of the heaviest Payments is now approaching. For the same Reason, your speedy Determination upon the future Mode of managing and collecting the Revenues would prove of essential Service.

The Court of Directors have been advised of the Formation of this Establishment, in Consequence of the Orders transmitted to us in their Letter of the 7th April 1773; and we may shortly hope to be furnished with their final Determination concerning it. I must likewise recommend the Continuance of the Separation which was originally made of the Revenue Department from the other Offices of the Government, as the only Means by which it can be regularly conducted; and as there is no Branch of the Company's Affairs * in which their Interests so essentially depend, I propose that the Council do assemble for the Conduct of it in the same Manner as was practised by the late Council of Revenue.] It will be necessary to form other subsidiary Regulations for separating the Revenue from the Commercial Department, and preventing Competitions between them, and to determine what Servants shall be employed in the Revenue Branch, that the Board of Trade may be enabled to make Choice from amongst the Rest such as will be required for conducting the Commercial Business.

Same Consultation, Page 38.

The Board now resume the Consideration of the Governor General's Minute of Yesterday, which stands recorded on the Commencement of this Day's Proceedings.

The Board are of Opinion, that the established Mode of collecting the Revenue at this critical Season, when the greatest Payments are made, ought to be continued; Innovations in that Department, at the Commencement of a new Administration, may occasion a Defalcation, and increase the Balances, as the Farmers may be induced to withhold their Rents, in Expectation that a Change may prove advantageous to them. By allowing a full Operation to the present System, Time will be given to the Gentlemen arrived from Europe to make themselves acquainted with that essential and important Branch of Government, and to observe the Perfections or Imperfections of the Plan for collecting the Revenue; the Board therefore do not mean to preclude themselves from making such future Alterations in this Department, as further Experience and

(a) Vide *supra*, Page 165.

more mature Deliberation may suggest to them, until any Order may arrive from the Court of Directors relative thereto.

Ordered, That a Copy of the First Part of the foregoing Minute, and a Copy of this Resolution, be transmitted to the Board of Revenue.

Agreed, That the Purport of this Resolution be notified to all the Provincial Councils, and the Committee at Calcutta, by the Board from the Revenue Department.

Signed at the End of the Consultation,

Warren Hastings,
J. Clavering,
Geo. Monton,
Richard Barwell,
P. Francis.

A P P E N D I X, N° CXXXVII.

Book 177.

Letter from the Governor General and Mr. Barwell to the Court of Directors, dated the 28th March 1775, and inclosing a Plan for the future Settlement of the Revenue.

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

Honourable Sirs,

In consequence of a Resolution passed at the Board of Revenue on the 11th instant, we have drawn up, with as much Accuracy as our joint Experience and the narrow Compass of Time allowed us, in the Midst of other pressing Avocations, would permit, a Plan for the future Settlement of the Revenue, which we have the Honour to transmit you enclosed.

We have committed the Charge of this Address to Captain Tryon, having concluded it too late for the Packet.

We are, with great Respect,
Honourable Sirs,

Your most obedient and most faithful Servants,

Fort William,
28th March 1775.

Warren Hastings,
Rich^d Barwell.

A Plan for a future Settlement.

§ (" From the Company's Acquisition of the Dewannee, it had been customary to make an annual Settlement of the Revenue of the several Districts of Bengal. The principal Zemindars, and also the Chief People of the Country, assembled at the City at the holding of the Pooniah in the Months of April and May. A Settlement was then concluded in some Places with the Zemindars themselves, in others with Persons who were appointed to the Charge of the Collections, under the Names of Aumils. These Aumils having each executed an Agreement to pay a certain Sum of Money into the Treasury of Moorshedabad, according to the stated Periods specified in the Kistbundy, were sent into the Country to form the Mussful Settlement, and carry on the Collections as they judged most expedient for realizing the Revenue for which they had engaged.

" On the Appointment of the Company's covenanted Servants as Collectors, a Measure which took Place in 1770, and on repeated Complaints of the Oppressions which had been committed by the Aumils, the Engagements with them were in general discontinued, and it was left to the Collectors to make a Settlement, for the most Part for One Year, in their several Districts, on the best Terms they could obtain.

" In 1771 another One Year's Settlement was made, partly by the Collectors, and partly by Members deputed by the Council of Moorshedabad. When the Management of the Revenues was the Subject of the Deliberations of the Board in the Year 1772, it was unanimously agreed, that the System of an annual Settlement was not calculated for the Prosperity of the Country; and the yearly Attendance of the Zemindars at the City was deemed an unnecessary Expence, which ultimately fell upon the Company.

" A Man of little or no Property being appointed an Aumil, executed an Engagement to pay 10 or 15 Lacks of Rupees, was invested with full Authority for collecting it, and had no Interest in the Welfare of the District any longer than for the single Year of his Appointment. The Settlements which were made with the Zemindars themselves were in like Manner for One Year only. If the Lands went to Decay, the next Year's Revenue was proportionably augmented.

" Arguments are not necessary to prove that such a System must naturally produce Oppression, and be a Check to the Cultivation of the most valuable Articles of Husbandry. It was resolved to let out the Country on Leases of Five Years, that the Farmers might be induced, by Motives of Self Interest, to attend to its Improvement. They were granted to such responsible Persons as offered the most advantageous Terms; a Preference being reserved to the Zemindars, in case

{a} Vide supra, Page 1171.

" their

" their Proposals were equal to others. Under this System of farming the Burdwan Province had been greatly improved, and its Value ascertained, since its Cession to the Company.

" It was hoped that the same good Effects would be produced in the rest of Bengal.

" The ascertaining of the Value of the several Districts has been sufficiently accomplished; but

" we will not say the desired Improvement has in general taken Place. It has been chiefly obstructed by a Circumstance which could not be foreseen; we mean, the Farmers having * having

" engaged for a higher Revenue than the Districts could afford.

" The following is the Plan which we recommend to be adopted at the Expiration of the present Leases.

" 1st. That all new Taxes which have been imposed upon the Ryots in any Part of the Country since the Commencement of the Bengal Year 1172 (or 1764 and 5), being the Year in which the Company obtained the Dewanny, be entirely abolished.

" 1st. Whenever any Occasion has arisen, or any Pretence been found to levy a new Tax upon the Ryots, it has been the Custom of the Zemindars and Amils to continue to collect it, whether the Occasion has remained or not. By this Means their Rents have been constantly encroaching. This has been an immediate Distress to the Ryots, and must have ultimately affected the Manufacturers and all other Ranks of People, by raising the Prices of the several Articles produced by the Labour of the Ryots.

" The Abolition we conceive would be an immediate Ease to the Ryots, would give Life to Industry, and would tend to lower the Prices of the Bengal Manufactures.

" A few of the latest Impositions were abolished by the Committee of Circuit when they formed the Five Years Settlement; but the then Circumstances of the Company did not admit of their taking any Measures which would have been attended with an immediate Diminution of a more considerable Part of the Revenues.

" The Amount of the Taxes imposed since the Acquisition of the Dewanny will hardly be less than 15 Lacks of Rupees. We do not imagine that any Part of Bengal has been exempted from them, except perhaps the District of Burdwan and the 24 Pargunnahs. This Accumulation of Taxes was practised to a still greater Degree in the 10 or 15 Years preceding the Company's Dewanny than it has since; but it would be difficult to ascertain them exactly at such a Distance of Time, and their Abolition would occasion a greater immediate Loss than could be afforded.

" Subsidiary Regulations will be necessary to secure the Ryots in the Engagement of the Relief proposed for them; these would be easily formed if the Plan itself were approved. It is unnecessary to enter into a Detail of them at this Time.

" 2d. The Sale would raise a large Sum of Money, and there is no Doubt that the Lands would be greatly improved in the Hands of Zemindars on the permanent Footing which we have recommended. It would then be their Interest to attend to the Cultivation of the most valuable Articles of Husbandry, which require Time to bring them to Perfection, and to submit to present Expenses for the sake of future Profit. We would recommend too, that Europeans be allowed to be Purchasers, provided they could be made amenable to the Revenue Courts, and subject to the same Regulations as the Natives with Respect to the Payment of their Rents and the Treatment of the Ryots. Being of a more enterprising Spirit than the Natives, they would be more likely to introduce new Manufactures, and even to import an Accession of Inhabitants from foreign Countries, and they would in Time become an Addition of Strength to the British Empire in India.

" In

" 2d. That the 24 Pargunnahs be sold as Zemindarries by public Auction, in Lots, not exceeding a Jumma, or Rent-roll, of 20,000 or 30,000 Rupees a Year.

[3d. That the Revenue to be paid by the Purchaser be settled at the Medium of what was collected in the Three preceding Years, with an Allowance of 15 per Cent. deducted for the Charges of Collections, and their Profits.

4th. That the Revenue do remain fixed at this Rate during the Life of the Purchaser. That no Increase be levied, nor Deduction allowed on any Account whatever. That the Government be at liberty to sell the Zemindarry, if the Zemindar should be deficient in his Payments.

[5th. That on the Death of any Purchaser, the Zemindarry shall devolve to his Heir. That it shall then be in the Option of the Government to continue it fixed to him at the same Rate as was paid by the Purchaser, or to make a new Hufbood of it, and settle the Rent on the Medium of the actual Collections of the Three preceding Years, in the Manner proposed in the 3d Article, with this Proviso, however, that whatever may be the Result of the Hufbood, no greater Increase shall be levied than 10 per Cent. on the preceding Lease, nor the Settlement be reduced to less than the preceding Lease; that the Expence of the Hufbood be defrayed, Half by the Government and Half by the Zemindar. If the new Zemindar agrees to an Increase of 10 per Cent. a Hufbood will then be unnecessary. This, however, should not be demanded, unless the preceding Zemindar had possessed the Estate at least Ten Years.

" In the Regulations laid down for the Settlement of 1772 we concurred in a contrary Proposition; because at that Time the Mayor's Court and the Courts of Session, to which alone Europeans were amenable, had no Jurisdiction beyond the Limits of Calcutta or the Factories of Trade, although they had a sure Appeal to the Mayor's Court for any Acts of Government passed against them. This Defect in the Authority of Government has been effectually removed by the Institution of the Supreme Court of Judicature."

[3d. We reckon the Charges of Collection at 5 per Cent. ; and 10 per Cent. is their just Profit as Zemindars. If any Taxes have been imposed since the Commencement of 1772, these must be deducted before the future Revenue is settled. Aumeens sent into the Purgunnahs immediately on the Expiration of the present Leases, would probably ascertain the Collections without Difficulty, as there would be no one interested to prevent it.

4th. An annual Encrease would put the Zemindar to Difficulties, which would eventually produce Oppression and prevent Improvement; and Deductions would become necessary, as at present, in unfavourable Seasons. If the Revenue be fixed, the Profits of One Year will compensate for the Losses of another; and should the Zemindar, through his own Misconduct, be at any Time deficient in his Payments, a Purchaser would never be wanting to take the Zemindary on Terms which would secure to Government its just Revenues.]

" 5th. The Increase proposed is very moderate; but we do not think it could be rendered greater, consistently with the Value which we would wish to be set upon Landed Property; for upon this we deem the whole Success of our Plan to depend.

" It cannot, we think, be reckoned an Injustice, that the Successor should at any Rate pay the same Revenues as his Predecessor. If the Zemindary is not worth holding on those Terms, he will be at Liberty to sell or relinquish it; it is a necessary Regulation, lest the Successor should insist upon a Hufbood, and by Influence and Bribery get the Value of it reported much lower than the Truth, and so defraud the Government.

" Was every Zemindar required to deliver annually an exact Account of his actual Collections, under Pain of forfeiting his Zemindary, it might prevent the Necessity of ever having Recourse to a Hufbood; but we apprehend such a Clause would occasion an Alarm, and discourage People from purchasing.

" We propose the Expence of the Hufbood to be paid, Half by the Government and Half by the Zemindar, that both may be induced to an amicable Adjustment.

" If the preceding Zemindar had possessed the Estate but a short Time, the Government ought to confirm it to his Successor without any Encrease: If he had possessed it a great Number of Years, and no particular Circumstance had happened to prevent its Improvement, it would be reasonable that the Encrease of 10 per Cent should be demanded.

[8 B]

" This

" 6th. That should the new Zemindar refuse to hold the Zemindarry at the same Rate as was paid by his Predecessor, he shall either sell it to some other Person who will be answerable for the Revenue, or else it shall be forfeited and escheat to Government.

" 7th. That should the new Zemindar refuse to hold it on the Terms of a Hultbood, as proposed in the 5th Article, he shall receive an Allowance of 10 per Cent. on the preceding Settlement, and the Government shall be at Liberty to farm it out on the best Terms procurable.

" 8th. That should the new Zemindar be a Minor, and Guardians have not been appointed by the Father, the Government shall take the Zemindary under its own Charge, till he attains the Age of 18 Years, and be at Liberty to farm it out on the best Terms procurable, setting apart for him an Allowance of 10 per Cent.

" 9th. That as soon as he attains the Age of 18 Years, the Farm shall be offered to him on the Terms proposed in the 5th Article; and if he refuses to hold it on any of those Terms, the Government shall be at Liberty to farm it out, as in the 7th Article."

10th. That all the other Districts of Bengal be formed out in Leases for Life, or for Two joint Lives, to such responsible People as shall offer the most advantageous Terms, allowing a Preference to the Zemindars, (provided they have attained the Age of 18 Years), if their Offers are equal to those of others, or if they are equal to what the Council shall judge to be the real Value of the Lands.

" This Encrease of 10 per Cent. should be demanded on each Succession, if the State of Improvement will admit of it; and this, in case of Dispute, would be ascertained by the Hultbood.

" It is unnecessary at present to enter upon a Discussion of the subsidiary Regulations which would be requisite for the Transfer of a Zemindarry by Sale or otherwise, the granting of new Sunnuds, &c. &c. &c.

" 6th. The Reasons for this Regulation are explained in the preceding Article.

" 7th. It might sometimes happen that an Aumeen employed in making the Hultbood, would report the Collections of the Three preceding Years to be higher than they actually were, and that in consequence an Encrease might be demanded, when the State of the Zemindarry would not admit of it. This Regulation is meant to secure the Zemindar from suffering by such a Circumstance, and to render him at any Rate certain of a Profit of 10 per Cent. But it would seldom be good Policy in the Government, thus to free the Zemindar from his Responsibility in the Revenue, and take the Management of it out of his Hands.

" 8th. We propose this Article, that the Zemindar may not be liable to lose his Inheritance by the Misconduct of his Servants, before he is himself of an Age to attend to the Management of it.

" 9th. We leave him the Liberty of declining to farm it on the Terms on which it was held by his Predecessor, because it may have been injured during his Minority, and so may have fallen to Decay without either his or his Predecessor's Fault; he may still bid for it according to what he deems its Value, and be allowed a Preference to others, as proposed in the 10th Article."

10th. Whenever the Landed Property shall be put upon such a Footing, as to render it desirable, and secure Purchasers in case of Balances, we would wish that the Revenue of every District should be settled with the Zemindar, and for this Reason we propose he should have a Preference, if his Terms are equal to what the Council judge to be the real Value of the Lands, even though other Persons should be willing to give considerably more. This Power will be very likely to subject the Conduct of the Council to Misrepresentations; but, unless it is allowed to and exercised by them, it will be impossible to prevent the Mischief of Districts being over-rated, as at the Five Years Settlement, by People offering more for them than can be afforded consistently with Justice to the Ryots.

" It might be resolved, that no Proposals should be received from any Persons but the Zemindars themselves, and that their Terms should be fixed by the Result of the Hultbood, as in the 3d Article. A

Kind of Hustbood will indeed be necessary at any Rate, according to our Plan, in order to ascertain the Taxes which have been imposed upon the Ryots since the Commencement of 1771; but to trust to it for fixing this Settlement, would be attended with great Risk of injuring the Government by the Influence of the Zemindars preventing the Delivery of just Accounts, and by the Temptations to which the Aumuns would be exposed of Corruption.

Leases to Farmers on fixed Terms for Life, would interest them in the Improvement of the Country equally with the Zemindars, and in one Respect would be more effectual; we mean, by being granted to substantial *, who have Money of their own to lay out in Improvements. The principal Argument in Favour of the Zemindars, is the Security arising from the Power of selling their Lands, when Landed Property is put on such a Footing as to become desirable.]

§ (" 11th. That it be expressly stipulated, that no Attention shall be paid to any Proposals for an annual Encrease, it being meant, that the same Revenue shall be paid for the First Year, as for the subsequent Years; that no Encrease be levied, or Deduction allowed, on any Account or Pretence whatever.

" 12th. That it be observed as an invariable Rule, that if any Zemindar fails in his Engagements, his Zemindarry, or such Part of it as may be necessary to pay the Deficiency, shall be publickly sold. The Purchaser to hold it, either on the Terms of a Hustbood, as proposed in the 2d Article, or according to the preceding Settlement, as may be specified in the Advertisement.

" 13th. That the several Regulations proposed in the 4th, 5th, 6th, 7th, 8th, and 9th Articles, relative to Purchasers in the Calcutta Purgunnahs, shall equally extend to the Purchasers in other Districts, and to the present Zemindars.

" 14th. That whenever the Zemindar does not farm his own Zemindarry, his Allowance be paid at 10 per Cent. on the Amount of the Revenue settled by the Government.

" 11th. If the Attention of Government be drawn aside by Allurements held out of future Encreases, the Revenue will be over-rated. Many Persons may be found, who will not scruple to promise more than they know themselves able to perform, it by that Means they can obtain their present Views. (Vide Observations on the 4th Article).

" 12th. Without this Article, we should not think a Settlement with the Zemindars advisable, especially with the great Zemindars. They are for the most Part ignorant of, or inattentive to Business, and trust to their Servants, who defraud and impose upon them. Besides, it has so long been the Custom of Bengal, to raise their Rents to the full Value of their Lands, that very few of them have any Desire for their Improvement, and we do not suppose that an Alteration in the System of Landed Property, will make any immediate change in Sentiments which they have imbibed from their Infancy. The Fear of the Sale of their Lands, is the only probable Instrument of keeping them to their Engagements; and the actual Sale of them, is the only Means of re-imburfing the Government if they fail. With respect to the Terms on which the Revenue of the alienated Lands should be paid for the Purchaser in case of their Sale, the following should be the Rules observed:

" If the Land to be sold be a Purgunnah separated from a large Zemindarry, it should be ascertained by a Hustbood, as proposed in the 3d Article:

" If it be an entire small Zemindarry, it should be fixed according to the preceding Settlement, provided the Council have Reason to believe it was rated at nearly its just Value.

" 13th. Requires no Explanation.

" 14th. We understand this was the Rule in the ancient Constitution of the Empire. It now prevails universally in the Province of Bahar, under the Title of Malckāna, or the Right of the Proprietor.

" 15th.

" 15th. That each Zemindar, or the Farmer where the Farmer has Possession, be authorized to exercise a Foujdarry Jurisdiction, and be made answerable for Murders and Robberies committed in his District agreeably to the old Constitution of the Empire.

" 16th. That for the Salt Contracts a Preference be allowed to the Land Farmer, and that in future it be regulated that the Molungees, or Salt Boilers, shall not be obliged to work, whether they chuse it or not; but only, that if they do work, it shall be for the Contractor, and that their Salt shall be delivered to him; the Price to be settled by mutual Agreement.

17th. That these Regulations, or such Part of them as shall be approved, and any others which the Honourable Court of Directors shall think fit to add to them, be passed into fixed Laws by their express Command; that it shall not be in the Power of the Governor and Council to change or deviate from them on any Occasion, or for any Pretence whatsoever; and that Copies thereof, in the English, the Persian, and Bengal Languages, be affixed to all the Cutcheries of the Provinces, with the same Authority declared for their Establishment and Duration.

" 15th. The Foujdarry Jurisdiction, according to the Constitution of the Empire, is inherent in the Zemindar; but it will be dangerous to entrust the Exercise of it to any other than the Person who has the Charge of the Collections, nor would it prove effectual in any other Hands. Continual Jealousies and Contentions would be excited between the Farmer and the Foujdar. The former would suffer by the Oppressions of his Ryots, if the latter had a superior Influence, or he would make use of such a Plea to obtain a Remission in his Rents; and the Foujdar would be unable to act, if the Farmer's Influence prevailed, as the Ryots would always fly to him for Protection. Some Regulation of this Kind is necessary for the Peace of the Country, but it would require much Care to put it upon such a Footing, as neither to be oppressive to the Farmer, nor to the Ryots. The old Constitution of the Mogul Empire should in this Instance be the Basis of the Rules to be ordained.

" 16th. We propose that the Zemindar, or Land Farmer, should also be the Contractor, because he would be able to execute that Business with greater Advantage than another. An Order restricting the Molungees to the Service of the Contractor cannot be oppressive, if they are at the same Time allowed to quit that Business altogether, in case they cannot settle with the Contractor, to their own Satisfaction, for the Price and Conditions of their Labour. Such a Permission would put them on a happier Footing than they have ever yet enjoyed.

" That Government should continue to draw a Revenue from the Article of Salt, appears highly proper and equitable. Suppose the Inhabitants, one with another, to expend a Seer of Salt per Month, (which is a large Allowance), and suppose the Government to draw from it a Revenue of One Rupee per Maund, which would amount to Twenty Lacks; the Charge to each Person would be little more than a Fourth Part of a Rupee in a Year; so mere a Trifle, that it could scarcely be felt. We suppose the utmost; the real Increase of Price since the Year 1772, when the Government took the Salt Manufacture into their own Hands, has not been Half a Rupee per Maund."

17th. The continual Variations in the Modes of collecting the Revenue, and the continual Usurpations on the Rights of the People, which have been produced by the Remissness or the Rapacity of the Mogul Government, and, in the English, by the Desire of acquiring a Reputation from a sudden Increase of the Collections, without sufficient Attention to remote Consequences, have fixed in the Minds of the Ryots so rooted a Distrust of the Ordinances of Government, that no Assurances, however strong, will persuade them, that Laws, which have no apparent Object but the Ease of the People and the Security of Property, can be of long Duration, unless confirmed by a stronger Pledge than the Resolution of a fluctuating Administration. Even with the Sanction of the Honourable Court of Directors, Time will be required to reconcile their Belief to so extraordinary a Revolution in the Principles of this Government.]

At the same Time that the Honourable Court of Directors send us their Instructions concerning the future Settlement of the Revenue, we wish to be furnished with their Sentiments on the Rule of Succession to Zemindarries.

Both by the Mussulmen and the Gentoo Laws, an Inheritance should be divided amongst the Sons in equal Proportions, yet it has been established by Custom that the large Zemindarries shall not be divided, but be possessed entire by the eldest Son, who is to support his younger Brothers.—On the contrary, it is usual for the small Zemindarries to be divided amongst all the Sons; but in many Parts of the Country, the Custom prevails that the eldest should have something more than the others.

The Reverse of these Customs we think would be for the Interest of the Government, we mean, that the large Zemindarries should be divided, and that the small ones should be preserved entire.

The Business of the Revenue, we think, would be best conducted with Zemindars whose Estates yield them from 10,000 to Two Lacks of Rupees a Year: They vary at present from 300 or 400 Rupees to 40 Lacks.

The Proprietors of the very extensive Zemindarries are generally oppressive and extravagant, and possess an Influence which they employ in Opposition to Government, and in case of a War, they might even become formidable, as was the Case in former Times. At the best they find the Management of their Estates a more laborious Task than they are able or willing to undertake, and leave it too much to their Servants; and, on the other Hand, the Collection of the Revenue from very small Zemindarries is attended with Trouble and Expence. [(a) With respect to the Mode of managing the Collection of the Revenue, and the Administration of Justice, none occur to us so good as the System which is already established of Provincial Councils, as explained in the Revenue Consultations of the *

* Sic in Orig.

We are under some Apprehension however, lest the Members of these should divide into Parties, and so the Currency of Business be impeded, and Disputes engross the Time which ought to be employed in a minute Attention to the Detail of their Duty, and to Dispatch, which is the Life of the Collections: It is the natural Consequence of Dissentions in the superior Council, and our constant Care will be required to prevent it.

Warren Hastings,
Rich^d Barwell.]

A P P E N D I X, N° CXXXVIII.

Book 217.

Letter from the Governor General and Mr. Barwell to the Honourable the Court of Directors, dated Fort William, the 31st of April 1776.

[(b) "Honourable Sirs,

"The accompanying Sheets contain the Draught or Scheme of an Act of Parliament, formed on the Plan, which we had the Honour to transmit to you in Duplicate by the last Dispatches, for the better Administration of Justice in these Provinces, and drawn up at our Instance by the Chief Justice]. The enclosed Copy of a Letter from him to the Governor General, now sent with his Permission, will best explain our Motives for engaging his Attention to so laborious and difficult an Undertaking.

The other Judges, to whose candid Assistance we must also acknowledge ourselves greatly indebted, have together revised the Whole with great Care and Attention, and have been pleased to signify their general Approbation of it, in a Letter which we likewise enclose for your Satisfaction.

Though incompetent Judges of a Composition of this Nature, it appears to us to be written with such Accuracy and Perspicuity, and guarded with such ample Provisions, that we believe it will not need the Allowance which the Chief Justice has thought proper to claim for its Defects. Yet it is a Duty which we owe to his Appeal, to declare that, although it was most cheerfully undertaken, it was begun immediately after a Fit of Sickness, so late as the Time of the Close of our publick Dispatches, and delivered as it was finished in Parts for repeated Revision. The same Excuse we must plead for the Blots and Erasures of the Copy, having been obliged to employ several Hands in transcribing it, and to correct some Parts after it had been written for your Use.

The short Time which is now left us, the Packet being already closed, will not allow us to offer many Observations upon this Performance: few Deviations have been made in it from the original Plan; the most essential are in the Jurisdiction respectively assigned to the Provincial Councils, and the Courts of Adawlut Dewanny Zillajaut: the former are restricted to the Cognizance of such Causes only as had an immediate Relation to the public Revenue; the latter are intirely freed from their Dependence and Connection with the Provincial Councils, and invested with a Jurisdiction in all Cases which do not appertain to the Revenue, and even in the Trial of Complaints

(a) Vide supra, Page 1166.

(b) Vide supra, Page 1166.

from the Riats against the inferior Agents of the Collections for Exactions, not warranted by their Pottahs on Leases; for although these, as Matters of Revenue, should be properly cognizable by the Provincial Councils, yet, from the innumerable Instances of this Kind of Oppression which we apprehend will occur whenever the Riats shall have a Resource provided for their Redress, they would prove too heavy a Charge upon the Provincial Councils, and encroach too much upon the Time which they ought to bestow on the Receipt and Management of the larger Collections.

By this Distribution, the Objection is in a great Degree removed which might have been made to the mixed Powers which were proposed by our First Plan to be given to the Provincial Councils, and we hope it will be found that the judicial Authority which is still left with them, is no more than will be indispensably necessary to enable them to conduct the Business of their official Department, without the Embarrassments and Delays to which it would be perpetually exposed in the ordinary and daily Process of their Collections, by Applications to the Courts of Justice from litigious and insolvent Debtors of Government.

Of the other Alterations and Additions which have been introduced by the Chief Justice into the Plan as it now stands, we think sufficient to declare, that they have our entire Approbation, being calculated, as far as we are able to judge, to promote the Ease of the People, and the Benefits of Society, to render the Process of the Courts effective of the Ends of their Institution, and to free it from unnecessary Expence, Trouble, and Vexation.

In thus delivering our Opinion of the probable Effects of the Regulations laid down in this Bill, we presume not to look beyond the Line prescribed by our own local Knowledge. It will rest with you, Honourable Sirs, to consider in what Manner they may affect your general Interests, and to those to whose professional Knowledge of the Principles and Forms of Law it may be thought proper to trust the Revival of them, to decide on their Propriety or Expediency in other Respects.

However it may be your Desire to govern the People of this Country by the fixed Rules of Law and Justice, we dare venture to pronounce that it will be impossible to effect this by any System, however judicious, which shall not have the Sanction of Sovereign Authority, especially with Courts which are to exercise a concurrent Jurisdiction with the high Powers granted by Parliament to the Supreme Court of Judicature.

We have already had some Experience of the Courts which were established in the Year 1772. These, though imperfect for the Reason above assigned, have been universally approved by the Inhabitants of these Provinces, and with the Improvements proposed by this Act, by giving them a legal Sanction, and placing them under the Controul and Intrusion of the Supreme Court, we have every Reason to promise ourselves that they will prove in Aid of that Court an effectual Security to private Property, and eventually the Instruments of adding both to the Population and Revenue of the Country. For, while the Farmer depends on the arbitrary Will of Government, a large Portion of the Rents will be unavoidably sunk in the intermediate Channels, before it can find its Way to the public Treasury, which would not be the Case, at least not in so great a Degree, if his Engagements were secured by legal Protection, and could be sure of immediate Redress against the Attempts of undue Influence, or the Chicanery of Office. And if the Riat is guarded from the Extortions of the lower Agents of the Collections, when the Experience of a few Years shall have confirmed the public Confidence that their Pottahs will prove the full Measure of their Rents, it is our Belief that such an Encouragement will draw Multitudes of new Inhabitants into Bengal, who may hope to enjoy a State of Tranquillity unknown to any other Government in India.

We shall not offer any Opinion concerning the Constitution of your present Government in these Provinces. Many Reasons at this Time forbid it, although we conceive it to be of essential Importance in the Formation of a complete System of judicial Controul, that the Power which is to protect and give Vigour to its Operations should be as free as it can be rendered from Imperfection. A Sense of Duty required us, by this brief Intimation, to bring before your Notice a Subject so apparently connected with the Object of our present Address, and to leave the Prosecution of it to your superior Wisdom.

We have the Honour to be, with the greatest Respect,
Honourable Sirs,

Your most obedient and faithful humble Servants,

Fort William,
31st April 1776.

Warren Hastings,
Richd Barwell.

P. S. Since closing the above, the Governor General has received a Letter from Mr. Justice Chambers relative to the proposed Bill, which, with his Consent, we take the Liberty to enclose.

Warren Hastings,
Richd Barwell,

Extract

Extract from the Draft of a Bill for the better Government of the Kingdoms, or Provinces and Countries under the Government and Controul of the Governor General and Council of Fort William, in Bengal; and for the Administration of Justice therein.

Section 37. And whereas the Kingdoms or Provinces of Bengal, Bahar, and Orissa, were divided by the late President and Council of Fort William in Bengal into Seven different Divisions, by the Names—The Division of Calcutta; The Division of Moorshedabad; The Division of Burdwan; The Division of Dacca; The Division of Dinagepore; The Division of Patna; and the Division of Chittagong; and the said Divisions were respectively subdivided, or were meant and intended to be subdivided into several Districts by the said President and Council, by the Names following; that is to say, The Division of Calcutta, into the Districts of Calcutta, including the Twenty four Pergunnahs of Houghley, of Jessore, of Nuddia, and of Hidgelee; the Division of Moorshedabad, into the District of Moorshedabad*, of Betoree, of Boodna, of Rajmahal, and of Baugulpoor; the Division of Burdwan, into the Districts of Burdwan, of Beerbhoom, of Puchect, of Bilchenpore, of Midnepoor, of Jellapore, and of Jungulterry; the Division of Dacca, into the Districts of Dacca, of Silhet, of Buzzoorgomedpoor, of Allat Sing, of Momin Sing, and of Bellooa; the Division of Dinagepore, into the Districts of Dinagepore, of Purnea, of Rungpore, and of Cooch-Behar; the Division of Patna†, into the Districts of Patna‡, of Bettica, of Sircar Saran, of Tirhoot, of Shahabad, of Rotas, and of Ramgun; and the Division of Chittagong, into the Districts of Chittagong and of Tipperah. [Be it enacted by the Authority aforesaid, That the said several Divisions and Districts respectively, be hereafter called by the Names the said Divisions or Districts now bear and are known by; that the several Cities, Towns, Villages, and Countries, by the said President and Council included within the said Divisions and Districts respectively, do for ever remain included in the said Divisions and Districts to which they have been so attached, and be for ever hereafter considered respectively as Part and Parcel thereof.

38. And be it enacted by the Authority aforesaid, That there be erected and established, and there is hereby erected and established, within each of the Divisions aforesaid respectively, One Court of Record and of Revenue; which said Court shall severally and respectively be called, The Court of Provincial Council of Calcutta, The Court of Provincial Council of Moorshedabad, The Court of Provincial Council of Burdwan, The Court of Provincial Council of Dacca, The Court of Provincial Council of Dinagepore, The Court of Provincial Council of Patna, and The Court of Provincial Council of Chittagong; (a) which said several Provincial Councils, and each of them, shall consist of a President and Three Counsellors, to be from Time to Time nominated and appointed out of the elder Servants of the East India Company, by the Governor General and Council of the Presidency of Fort William in Bengal, or the major Part of them, or, in the Absence of the Governor General, by the Counsellors of the said Presidency, or the major Part of them: And the said President and Counsellors, and each of them, shall remain in his or their Office or Offices during the Pleasure of the said Governor General and Council, or until he or they shall resign the same, or for just Cause shall be removed from the same by the said Supreme Court of Judicature, as is herein-after mentioned. And in case of Death, Resignation, or Amotion of any President or Counsellor of the said Courts of Provincial Council, the Governor General and Council, or the major Part of them, or, in his Absence, the Counsellors, or the major Part of them, shall, within Two Months after such Death, Resignation, or Amotion, nominate and appoint another of the elder Servants of the said Company to the Office so vacant, who shall remain in his Office during the Pleasure of the said Governor General and Council, or until he shall resign, or shall in like Manner be removed: And it is hereby required and commanded, that the said Four Persons so respectively appointed Judges of each of the said Provincial Courts, or the major Part of them, do assemble Three Days in every Week at least in some certain Place to be by them appointed in the principal Cities or Towns in the Division of which the said Court of Provincial Council shall respectively belong: And the President and Councils of the said Courts of Provincial Councils respectively, or any Three Judges thereof so assembled, and at all Times when they, or Three of them, shall be assembled for the Purpose of transacting Business, shall have, and are hereby declared to have full Power, Jurisdiction and Authority, to hear, examine, try, and determine, in Manner hereafter mentioned.

39. All Actions and Suits concerning any Debt, Duty, Interest, or Demand whatsoever, which hath accrued and arisen, or which shall hereafter accrue or arise and become due, mediately or immediately, to the United Company of Merchants of England trading to the East Indies, or to any Person or Persons indebted to the said Company from any Persons resident within the Division to which the said Court of Provincial Council shall belong, or who shall have been resident there at the Time when such Cause of Action shall have accrued, and to settle, adjust, determine, and give Judgment on all Matters of Account whatsoever which have accrued, or shall hereafter accrue between such Persons as aforesaid, and between any Farmers or under Farmers, Securities of Farmers or under Farmers, or any other Agents or Officers concerned in the Col-

* Rajmahal.

† Bahar.
‡ Bihar.

The Division of Chittagong should be inserted before that of Patna.

(a) Vide supra, Page 1166.

lections of the Revenues of the said Company, or between any of them, or Persons indebted to them, who shall be resident or shall have been resident when such Account accrued within the said Division.

40. And on any such Cause of Action as aforesaid, it shall be lawful and competent for any such Persons to whom the same has accrued or shall accrue, by himself or for any other Person in his Behalf, to prefer to the Court of Provincial Council to which the Cognizance thereof shall belong, an Arzee, Plaint or Bill in Writing, containing the Cause of Action or Complaint; which said Arzee, Plaint or Bill shall, by the proper Officer, be filed on Record in the said Court, and shall be read in Court on the next Court Day after the same shall have been prepared, if the Business of the Court will permit, or as soon after as the said Business shall permit: And it is hereby ordered, That the Arzee, Bill or Complaint first preferred to the said Court shall be first filed, read and proceeded on; and if such Arzee, Bill or Complaint shall contain any of the Causes of Action aforesaid, the said Court of Provincial Council is hereby authorized and required to award and issue a Summons in Writing, directed to the Serjeant of the said Court, containing a short Notice of the Cause of Action set forth in the Arzee, Bill or Complaint, and commanding him to summon the Party against whom the said Arzee, Bill or Complaint shall have been filed, to appear to answer the said Arzee, Bill or Complaint; which said Summons, and the Execution thereof, the said Serjeant shall duly return to the said Court; and the Person or Persons so summoned shall accordingly appear and make answer to the said Arzee, Bill or Complaint, the Court allowing a reasonable Time for that Purpose; and after such Appearance, the said Court shall proceed, from Time to Time, giving reasonable Days to the Parties, to hear their respective Allegations, as Justice may require, and to examine the Truth thereof upon the Oath or Oaths of such competent and credible Witnesses as they shall respectively produce, for which Purpose the said Court is hereby authorized to award Summons in Writing commanding such Witnesses or Witnesses, as shall be required by either of the said Parties, to appear and depose their Knowledge touching the Suit; and the said Court is hereby authorized to award a Sum for the reasonable Expenses of such Witnesses or Witnesses, if the Court shall think fit so to do, to be levied and enforced against the Party at whose Suit such Witnesses or Witnesses shall have been summoned, in like Manner to be levied as Money recovered by Judgment of the Court; and the said Court is hereby authorized to administer to such Witnesses, Plaintiff and Plaintiffs, Defendant and Defendants, and others whom they may see Occasion to examine, such Oaths, and in such Manner and Form as the said Court shall esteem most binding on the Consciences of such Persons respectively. And the said Court is hereby required to reduce, or cause the said Depositions to be reduced into Writing, in the Language in which the same shall have been delivered, and to be subscribed by the several Witnesses respectively, with their Names or their Mark, and to file the same of Record; and if any Person or Persons so summoned shall wilfully neglect to appear, or be sworn, or be examined, or subscribe their Depositions, the said Court is hereby authorized to punish such Person or Persons so refusing or neglecting by Fine, Imprisonment, or other corporal Punishment, not affecting Life or Limb. And the said Court is hereby further authorized, upon examining and considering the several Allegations of the said Parties to such Suit, or of the Complainant alone, if the Defendant shall make Default after Appearance, or say nothing, or confess the Matter contained in the said Arzee, Bill, or Complaint, and on such Depositions aforesaid, to give Judgment and Sentence according to Justice and Right, and to award such Costs, to be paid by either or any of the Parties to the other or others, as the Court shall think fit; and the said Court is hereby further authorized to issue a Writ or Writs of Execution directed to the Serjeant of the said Court, commanding him to seize and deliver the Possession of Houses, Lands, or other Things recovered in or by such Judgment, or to levy any Sum of Money which shall be recovered, or any Costs which shall be so awarded, as the Case may require, by seizing and selling so much of the Houses, Lands, or other Effects, real and personal, of the Party against whom such Writs shall be awarded, as will be sufficient to answer and satisfy the said Judgment, and in Default of Effects sufficient to satisfy the said Judgment, to take and imprison the Body of such Party until he shall satisfy the same, or such Part thereof as shall remain unsatisfied for Default of Effects: And in case the Party so summoned shall not appear upon the Return of such Summons, according to the Exigence of the same, the said Court is hereby authorized to award and issue a Writ or Warrant, directed to the said Serjeant, commanding him to seize the Body of the said Party making Default, and to have his Body at a certain Time and Place before the said Court, to answer the said Arzee, Bill, or Complaint; and in case of such Arrest the said Court is hereby authorized to let such Defendant or Defendants out to Bail, on giving sufficient Security, which the said Court is hereby authorized to take, to abide and perform the final Order and Judgement of the said Court, or such final Order and Judgement as shall and may be given upon any Appeal to be brought in the said Cause, or to surrender himself to the said Court to be charged in Execution till the said Judgement shall be satisfied; and in Default of such Bail, or giving such Security, to deliver such Defendant or Defendants in Custody, until he or they shall have found such Bail or given such Security, or shall have Judgement or Sentence given for him or them in such Cause: But if the Cause of Action contained in such Arzee, Bill, or Complaint, shall be personal, and of more Value than One hundred Current Rupees, and the Plaintiff, by Affidavit in Writing, which Affidavit is hereby required to be filed of Record in the said Court, satisfy the said Court that the Defendant is truly and justly indebted to him in a greater Sum than

than One hundred Current Rupees, or shall, by like Affidavit to be filed as aforesaid, verify, to the Satisfaction of the said Court, a Case of such enormous personal Wrong as in the Judgement of the said Court shall require such Security, the said Court is hereby authorized to award and issue, in lieu of the Summons aforesaid, a Writ or Warrant to be directed to the said Serjeant, commanding him to arrest and seize the Body of such Defendant, and to have his Body, at a certain Time and Place, before the said Court, to answer to the said Arzee, Bill, or Complaint; and on the said Arrest, the said Court is hereby authorized to let out such Defendant or Defendants to Bail on the like Security, or in Default of such Bail or Security, to detain in like Manner, and for the same Time and Purposes, as Defendants are directed to be detained, who shall not have appeared on the Summons as aforesaid; and if the Serjeant shall return either to the Summons or Capias that the Defendant is not to be found within the Jurisdiction of the said Court, and the Plaintiff shall, by Affidavit or otherwise, make Proof verifying his Demand, the said Court is hereby authorized to award a Writ of Sequestration directed to the said Serjeant, commanding him to seize and sequester the Houses, Lands, Goods, and Effects of such Defendant, as the said Court shall judge reasonable and adequate to the Cause of Action so verified, and the same to detain until such Defendant shall appear, and shall abide such Order of the said Court as if he had appeared on the former Process: And the said Court is hereby authorized, according to their Discretion, to cause the said Goods to be detained in Specie, or to be sold, and to give Day to such Defendant by Proclamation in open Court, from Time to Time, not exceeding Two Years in the Whole; and if such Defendant shall not appear on the last Day which the said Court shall, according to the Circumstances of the Case, think proper to give, the said Court is hereby authorized to proceed ex parte to hear, examine, and determine the Arzee, Bill, or Complaint, and give such Judgment thereon, and award such Costs as aforesaid; and if Judgment shall in such Case pass for the Plaintiff, the said Court is hereby authorized to award and issue a Writ to the said Serjeant, commanding him to sell the said Houses, Lands, Goods, and Effects so seized and sequestered, and to make Satisfaction, out of the Produce thereof, to the Plaintiff for the Duty so recovered, and his Costs, and to return the Overplus, if any there be, after satisfying the said Judgment, Costs and Expences of Sequestration, to such Person in whole Possession the said Effects were seized, or otherwise to recover them for the Defendant, as Occasion shall require; and if such Effects shall not be sufficient to produce the Sum so to be recovered, and Costs, the said Court is hereby further authorized and empowered to award and issue such Process of Execution for the Deficiency, as is before provided for levying Money recovered by Judgment and Costs; and if Judgment shall pass in this last-mentioned Case for the Defendant, the said Court is hereby authorized to award or order the Costs of the said Suit, and the Expence of the said Sequestration, and all the Damage occasioned thereby, to be paid by the said Plaintiff to the Defendant, or his known Vakeel or Agent, or the Person in whole Possession the said Effects were seized, as the Court shall deem beneficial to the said Defendant; and the same shall be levied by such Process as is herein-before provided for levying Costs.

41. And it is hereby ordered and commanded, That the Provincial Dewan, Canongoes, Moulauees, and Pundits of each Province respectively, whenever they shall be so required, do personally attend at every Meeting and Assembly of the said Courts of the Provincial Council, at all Times when any judicial Business shall be transacted in the said Courts respectively, and shall answer and resolve in Writing, with their Names respectively signed thereto, all such Questions as shall be put to them by the Courts to which they shall belong; and all Questions so proposed, together with the Answers delivered by them, shall be filed and recorded in the said Court respectively, on a separate File to be there kept for that Purpose by the proper Officer of the Court.

42. And it is hereby further ordered, That every Arzee, Bill, or Complaint which shall be preferred to the Courts of Provincial Council respectively, and the Proceedings thereon, together with the several and respective Dates when such Arzee, Bill, or Complaint was preferred and proceeded on, be fairly entered of Record on their ordinary Consultations at the Time, and in the Order in which the Business shall be transacted; and such Entry of judicial Proceeding shall be, and shall be considered a Record of the Court.

43. And it is hereby further enacted by the Authority aforesaid, That in all Cases whatsoever, wherein any Difference of Opinion shall arise in the said Court of Provincial Council, between the President and Council, or, in the Absence of the President, between the Counsellors, and they should happen to be equally divided, then and in every such Case the President, or, in his Absence, the senior Counsellor present, shall have a double or casting Voice; and such President or senior Counsellor, together with the other Members concurring in Opinion with him, shall be deemed a Majority of the President and Council.

Further Extract from the said Bill.

53. And it is hereby further enacted, That each of the said Courts, both Civil and Criminal, erected by this Act, shall have and use, as Occasion shall require, a Seal, wherein shall be engraved in the Persian Language the Name of the respective Court to which it shall respectively belong, to be kept by the senior Judge of such Court for the Time being; and all Writs, Summonses, Precepts, and Mandatory Process which shall be issued and awarded by the said Courts respectively, shall run and be in the Name of His Majesty, his Heirs and Successors, and shall be sealed with

the Seal of the Court from which the same shall issue, and shall be witnessed or attested by the senior Judge of the Court for the Time being, and signed by the Officer of the Court, whose Duty it shall be to prepare such Precept, Process, or Writ.

54. And it is hereby further enacted, That if any Person or Persons shall find him or themselves aggrieved by any Judgement, Decree, Rule, or Order of any of the Courts of Provincial Council, or Court of Adawlut Dewanny Zillajut established by this Act, in any Case whatsoever, whether the said Suit was originally instituted in such Court, or came there by Appeal, it shall be lawful for him or them, or the Party or Parties to whose immediate Prejudice the said Judgement, Decree, Rule, or Order shall be or tend, after the definitive Judgement and Sentence, to appeal to the Court of Sudder Dewanny Adawlut, in such Manner and under such Restrictions and Qualifications as are herein-after mentioned, by his or their humble Petitions or Arzee, to be preferred to the Court where the Cause shall be, praying Leave to appeal to the said Court of Sudder Dewanny Adawlut, and stating the Cause or Causes of Appeal; and in case such Leave to appeal shall be prayed by the Party or Parties who is or are directed to pay any Sum or Sums of Money, or to perform any Duty, the said Court to which such Petition shall be preferred shall, and is hereby empowered to award that such Judgement, Decree, Rule, or Order shall be carried into Execution, or that sufficient Security shall be given for the Performance of the said Judgement, Decree, or Decretal Order, Rule or Order, as shall be most expedient to real and substantial Justice: Provided always, That in case such Court shall think fit to order the Judgement, Decree, Rule, or Order to be executed, Security shall be taken from the other Party or Parties, for the Payment of such Costs as are likely in the Judgement of such interior Court to be incurred on the Appeal, and also for the Performance of such Judgement or Order as the said Court of Sudder Dewanny Adawlut shall think fit to make thereupon; and on such Order or Orders of the Court where the said Petition shall be preferred thereupon made being performed, the said last-mentioned Court shall allow the Appeal, and the Party or Parties so thinking him or themselves aggrieved shall be at Liberty to prefer and prosecute an Appeal to the said Court of Sudder Dewanny Adawlut; and in all such Cases the Court from which the Appeal is made, shall certify and transmit, under the Seal of such Court, to the Court of Sudder Dewanny Adawlut, a true and exact Copy of all the Evidence, Proceedings, and Judgements, Decrees and Orders, had or made in the Cause appealed, within Two Months after the said Appeal shall have been allowed: And, if any such inferior Court shall wilfully neglect or refuse to certify the same unto the said Court of Sudder Dewanny Adawlut, the supreme Court of Judicature at Fort William in Bengal is hereby authorized to issue a Writ of Mandamus to the said Court so neglecting or refusing to return and certify the same; and may, if, on Examination by Affidavit, there shall in the Judgement of the supreme Court of Judicature be deemed sufficient Cause, punish the Judges respectively guilty of such wilful Neglect or Refusal, as if the said Judge or Judges had been guilty of Contempt to a Rule of Court.

Further Extract from the said Bill.

57. Provided always, That no Appeal be allowed by any Court of Provincial Council, or Adawlut Dewanny Zillajut, unless the Petition for that Purpose shall be preferred within One Month from the Day of pronouncing the Judgement, Decree, or decretal Order complained of, nor unless the original Dispute shall be concerning a Sum greater than One thousand Current Rupees, or concerning Malguzary Lands, or Lands paying Rent to Government, the annual Rent of which, paid or due to Government, exceeds One thousand Current Rupees, or concerning free or alienated Lands, the annual Income of which, received by or due to the Proprietors, exceeds One hundred Current Rupees.

58. And that no Appeal be allowed by any Court of Adawlut Dewanny Mofussil unless the Petition for that Purpose be lodged within One Month from the Day of pronouncing the Judgement, Decree, or decretal Order complained of, and unless the Value of the Matter in Dispute, or Sum recovered, without Costs, shall exceed One hundred Current Rupees.

59. Provided also, That in case any Person or Persons whatsoever shall think himself, herself, or themselves aggrieved by any Judgement or Determination of the said Supreme Court of Judicature at Fort William in Bengal, in any Action or Suit commenced under the Jurisdiction given by this Act, he, she, or they may appeal from such Judgement or Determination to His Majesty in Council, His Heirs and Successors, in such Manner, and in like Cases, and on such Security, and under such Proviso, Restrictions and Limitations, as is provided by His Majesty's said Letters Patent in case of Appeal allowed thereby.

Signed at the End,

Warren Hastings,
Rich^d Barwell.

A P P E N D I X, N° CXXXIX.

Book 108, Page 29.

Extract of a General Letter from the Court of Directors to the Governor General and Council at Fort William, in Bengal, dated London, 31st January 1776.

Per Prince of
Wales, Lord
don, Council,
and Secretary.

[(a) 21. Your Advices respecting Banyans holding of Lands, and Chiefs of Councils interfering in Farms, have alarmed us exceedingly; and although we are not prepared by this Dispatch to give our Sentiments fully on the System of letting the Lands, we cannot pass this Subject over unnoticed.]

22. We are sorry to observe, that many useful Regulations established by the Council of Revenue and Committee of Circuit, in 1772, have been totally disregarded. The following Abstracts of their Proceedings compared with subsequent Translations, verify this Observation, and convince us that those Regulations have been grossly evaded, and to an enormous Extent.

23. By the 17th Article of those Regulations, Banyans, and other Servants of the Collector, of whatever Denomination, are totally precluded from holding any Concern, directly or indirectly, in any Farm; and if any Person under a false Name, or by any Kind of Collusion, evades this Regulation, he is to be subject to an heavy Fine, and to forfeit his Farm; and if the Collector connive at a Breach thereof, he stands ipso facto dismissed from his Collectorship; and no European is permitted, directly or indirectly, to rent Lands in any Part of the Country.

24. The Observations of the Committee of Revenue on this Regulation are, That if Collectors, or any Persons who partake of their Authority, are permitted to be the Farmers of the Country, no other Persons will dare to be their Competitors; that of course they will obtain the Farms on their own Terms; that it is not fitting for the Servants of the Company to become Dealers with their Masters;—that Collectors are Checks on the Farmers, but if they themselves turn Farmers, no Checks can be found for them;—that the Company will not have any Security for their Property, nor the Ryots be able to obtain Relief against Oppressions.

25. In 1773 the Collectors of Revenue were recalled, and the Office was executed by a Chief and Council.

26. If it was thought dangerous to permit the Banyan of a Collector to be concerned in Farms, we must conclude, that the same or stronger Objections will always lie against the Governor's Banyan being thus concerned; and we direct that you enforce the said 17th Regulation.

27. By the 11th Article of the said Regulations it is stipulated, that the Farmer's Payments to Government shall be ascertained and established, and no Demand made upon him, over and above the Sum expressed in the Rent Roll delivered him with his Lease.

28. The Reasoning of the Committee on this Article appears very excellent; but to our Concern we find so little Regard paid thereto, that 1,25,500 Rupees per Annum have been demanded, and upwards of 98,000 Rupees received upon Two inconsiderable Farms, independent of the Agreement made with the Company, and claimed by our Servants as a Perquisite of Office, or Emolument of Station.

29. Whatever may be our final Determination on these Proceedings, it is our positive Command, that no Person in our Service do presume to ask, accept, or receive, directly or indirectly, any Gift, Gratuity, Reward, or Benefit, from any Farmer of our Lands or Revenues, or on Account of any Farm, contrary to the true Intent and Meaning of the said 11th Article above mentioned.

30. It is also our express Direction that Pottahs be regularly prepared and delivered to the Ryots, and that the Farmer do not receive more from the Ryot than the stipulated Amount of his Pottah; according to the 10th Regulation.

31. You will take Care that the Second Article be strictly observed, and that no Farmer be permitted to rent Lands to a greater Amount than 100,000 Rupees, hereditary Zemindars excepted; and except also there shall be an evident Necessity for departing from this Rule to prevent Confusion or Inconvenience, which may be occasioned by the Subdivision of Pergunnahs.]

32. We further direct, that the Prohibition contained in the 18th Article, relative to the lending of Money to Zemindars, Farmers, or Ryots, be extended to all our Servants of every Denomination, and that every Person who shall be found offending against this Order be forthwith suspended from holding any Employment under the Company till our Pleasure shall be known.

33. We recommend it to you so to regulate the Gifts of the Farmer, that they may become payable at the usual Times of Harvest, agreeably to the 19th Regulation.

(e) Vide supra, Page 1167.

34. As Monopolies in the Hands of Individuals at Out Residencies must necessarily tend to distress the Country, it is our Order, that you use your utmost Endeavours to prevent undue Influence from operating to the Prejudice of the Fair Trader at any of our subordinate Factories; and that you give impartial Encouragement to all such Merchants as may, with Propriety, be allowed to carry on a free Trade with the neighbouring Provinces.

35. The Exigency of Affairs has rendered it necessary for us to give you the above Directions by this Conveyance. When the Opinions of all the Members of your Board, relative to letting the Lands in Bengal, are before us, we shall take the Subject into further Consideration, and transmit you our Orders and Instructions thereon by the earliest Opportunity.

Signed at the End,

W. Devaynes,	John Harrison,
Nath ^l Smith,	John Roberts,
W. G. Freeman,	Fred ^l Pigou,
Peter Lafcelles,	Jn. Woodhouse,
Geo. Wombwell,	W ^m James,
Edw ^d Wheler,	Dan ^l Wier,
George Cumings,	J. Stables,
Ben. Booth,	Jn ^s Michie,
Ja ^s Moffat,	Chas ^l Boddam,
	Rich ^d Becher.

A P P E N D I X, N^o CXL.

Book 108, Page 299.

Extract of a General Letter from the Court of Directors to the Governor General and Council at Fort William in Bengal, dated London, the 24th of December 1776.

Approved in
Committee
Consultation,
18 December
1776.

Par. 40. Before we enter upon the very important Consideration of Measures to be pursued, and Directions to be given with respect to the new Grants of Leases on the Bengal Lands, we are glad to testify our singular Approbation of the Care and Attention of the several Members of our Council in transmitting to us such accurate and clear Statements and Plans as have given us great Information. We are only to signify our Expectation that you will continue from Time to Time to furnish us with authentic and digested Materials for regulating our Judgment on this great Department of your Presidency.

[(a) 41. Having considered the different Circumstances of letting your Lands on Leases for Lives, or in Perpetuity, we do not, for many weighty Reasons, think it at present advisable to adopt either of these Modes; but in the mean while, we direct that the Lands be let for the succeeding Year on the most advantageous Terms, and that none be in future let by publick Auction.

42. But in every Disposal of the Lands, it is our strict Injunction, that a Preference be given, and every Indulgence shewn, to the Natives resident on the Spot; and that no European, nor the Banyan of any European, be permitted to hold any Share therein; from which Injunction we, however, except the Jungleterry, or Corry Jury Lands, where the superior Knowledge of our own People may be of great Service, by clearing such Parts as lie uncultivated, and where such Mischiefs are not likely to be produced as are too generally found to attend the Measure of letting Lands to Europeans.

43. We direct, that Demands be made on the respective Landholders for all outstanding Balances or Arrears of Rent; and that every just and proper Step be taken to realize such Sums as may stand an apparent Value in our Books: But if it shall appear, from such Circumstances as require Lenity, that these Balances cannot be collected, the Whole, or Part thereof, may be remitted; for which we must depend on the Judgment and Discretion of our Governor General and Council, whose local Knowledge will best enable them to decide with Accuracy and Precision.]

44. We approve of your letting the Province of Dinagore to the Rajah for Life as an Experiment, the Issue of which will, in some Measure, enable us to judge of the Propriety of adopting a general System on similar Principles; but you will not proceed further in letting other Districts or Lands on the like Terms till our future Orders.

Signed at the End,

John Stables,	John Roberts,
Fred ^l Pigou,	W ^m James,
R ^d Hall,	Daniel Wier,
W. G. Freeman,	Rob ^t Gregory,
Ja ^s Moffat,	George Tatem,
Rich ^d Becher,	George Cumings,
	Samuel Peach,
	John Harrison.

(a) Vide supra, Page 1168.

A P P E N D I X, N° CXLI.

Vide Appendix, N° CXXXV.

A P P E N D I X, N° CXLII.

Book 108, Page 753.

Extract of a General Letter from the Court of Directors to the Governor General and Council at Fort William in Bengal, dated London, the 4th July 1777.

[Par. 36. In our Letter of the 5th of February 1777, we expressed our Apprehensions, that a sudden Transition from One Mode to another in the Investigation and Collection of our Revenues might have alarmed the Inhabitants, lessened their Confidence in our Proceedings, and been attended with other Evils; yet as we were led to hope that such Information had been obtained as would enable us to ascertain with a sufficient Degree of Precision what Revenues might be collected from the Country without oppressing the Natives, we felt some Satisfaction in considering those Evils as at an End, and proceeded to give such Instructions as appeared to us necessary for your Guidance in a future Settlement of the Lands.

37. In this State of the Business our Surprise and Concern were great, on finding, by our Governor General's Minute of 1st November 1776, that, after more than Seven Years Investigation, Information is still so incomplete as to render another Innovation, still more extraordinary than any of the former, absolutely necessary, in order to the Formation of a new Settlement.

38. In 1769, Supervisors were appointed professedly to investigate the Subject; in 1770, compounding Councils of Revenue were instituted; in 1772, the Office of Naib Duan was abolished, Natives were discarded, and a Committee of Circuit formed, who, we were told, precisely and distinctly ascertained what was necessary to be known; and now, in 1777, Two junior Servants, with the Assistance of a few Natives, are employed to collect and digest Materials, which have already undergone the Collection, Inspection, and Revision of so many of our Servants of all Denominations. We by no Means disapprove the Attempt to obtain further Information, if it be necessary, but are sorry that the Conduct of the Majority of the Council on the Occasion has been such as must have our utter Disapprobation. (a)]

39. We should have hoped, that when you knew our Sentiments respecting the Conduct of our late Administration in delegating separate Powers to their President, it would have been sufficient to prevent us further Trouble on such Occasions; but to our Concern we find, that no sooner was our Council reduced by the Death of Colonel Monson to a Number which rendered the President's casting Vote of Consequence to him, than he exercised it to invest himself with an improper Degree of Power in the Business of the Revenue, which he could never have expected from other Authority.

40. The Governor General states, in Answer to General Clavering's Objections, that there is a clear and solid Distinction between the Powers of preparing, and those of ordering, governing and managing the Revenues; and adds, that the Council have conferred upon him no Authority which he did not before legally and constitutionally possess. Without entering into the Governor General's legal Distinctions, we declare the Powers assumed by him, with the Consent of Mr. Barwell, such as we neither approve nor can permit to be exercised by any Person whatever. We therefore direct, that no separate Controul be henceforth exercised by the Governor General, nor any Orders issued from any Publick Office, or otherwise, in the Name of the Governor General only, except Military Orders in the Garrison of Fort William.

41. And we further direct, that no Member of the Board be debarred the Inspection of any Papers, Accounts or Materials, which may have been collected in the first Instance, nor precluded from the Exercise of that Controul which is invested in him by Law, on any Account or Pretence whatever.

42. The Reasons given by the Governor General why the Business could not be entirely left to the Provincial Councils; namely, Because it "required Uniformity in Design, and Authority in Execution," are totally inadmissible. It was certainly in your Power to render the Proceedings of the Provincial Councils uniform, and perfectly safe to trust them with any Degrees of Authority, which could with Propriety be delegated to their Juniors in the Service, or to any Officer of this temporary Establishment.

(a) Vide supra, Page 1169.

Court's Letter
to Bengal,
dated 19th
Dec. 1765,
Par. 27.

18th Nov.
1776.
Minute No 5.

[43. And, as to arranging the Materials when transmitted to Fort William; if the Experience of the Officers of the Khalsa has not rendered them capable of executing a Work of this Nature more speedily, and to greater Advantage than Two Strangers, be their Abilities what they may, we must declare them unfit for their Employments.

44. The Roy Royan was the regular Channel of such Communications as require the Interposition of a Native, and not Gunga Govind Sing, whose Dismissal from the Calcutta Committee had rendered him an improper Person to transact Affairs of such Moment to the Company.

45. The Superintendent of the Khalsa Records and Persian Translator are unworthy their Offices, if unable to direct the Arrangement of Papers so-immediately connected therewith; and as we consider the Preparation of Materials, upon which a General Rent Roll of the Provinces must be formed, as interfering most essentially with the ordering and Management of the Revenues, we must be of Opinion that the Members of our Council could not legally relinquish their Power of immediate Inspection and Superintendence of those Materials in the First Instance, nor delegate a separate Power of future Controul in the Degree and to the Extent now vested in the Person of the Governor General; because, though there might be no Reason to expect unfair Proceedings in the present Case, it was absolutely necessary to guard against the Possibility of enabling the Governor General to suppress or reject Papers or Accounts which might be deemed necessary Instruments of Information by other Members of the Council.

46. In regard to the Idea of deputing Natives on occasional Investigations, we are really astonished at such a Proposition. If a Committee of Circuit and Council of Revenue, composed of the most intelligent and respectable Characters in our Service, and armed with all the Power of the Presidency, have failed in their Attempts to obtain necessary Information, from whence are these Natives to procure it? And if Collusions have been practised by Members of Administration when deputed into the Districts, what Reason have we to expect that the Conduct of native Deputies, who cannot be ignorant of former Transactions, will be found more unexceptionable than that of their Superiors? It will certainly be allowed that they are liable to great Temptations, because their Report must determine, in some Degree at least, the Amount of Revenue to be taken from those Districts which are to be the Subjects of their Investigation.

47. The Minutes of General Clavering and Mr. Francis leave us little to add on this disagreeable Subject. Their Reasons against delegating a separate Power of Controul to the Governor are solid and judicious, and we are happy in declaring that their Conduct on the Occasion meets with our Approbation. (a)]

Signed at the End,

Henry Fletcher,	R ^d Hall,
John Smith,	Samuel Peach,
John Harrison,	George Cuming,
Cha ^s Boddam,	Thomas Rumbold,
Geo. Wombwell,	John Michie,
W. Devaynes,	Rich ^d Becher,
J. Purling,	George Tatem,
Fred ^r Pigou,	Joseph Sparkes,
	John Roberts.

A P P E N D I X, N^o CXLIII.

Vide Appendix, N^o CXXXV.

(a) Vide supra, Page 1169.

A P P E N D I X, N^o CXLIV.

Book 180.

Extract of a Letter from the Governor General and Council at Fort William in Bengal, to the Court of Directors, dated 3d November 1772.

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

Honourable Sirs,

Par. 1. In our Address by the Colebrooke, dated the 13th April last, we acquainted you with the State of your Revenues in Bengal to that Period, since which we have closed the Account of the neat Settlements and Collections for the last Bengal Year, a Copy of which we now transmit a Number in this Packet. From it you will please to observe, that the Total Receipts, including some Deductions written off to Profit and Loss in the Moorshedabad Treasury, amounted for last Year to Sicca Rupees 1,57,26,576 : 10 : 2 : 1; so that the Balances for that Year are now reduced to Rupees 12,40,812 : 7 : 15, a great Part of which we shall still hope to realize; and we flatter ourselves that this Reduction of the Balances, and the comparative View we hope you will take of the Bengal Collections for these several Years past with those of the last Year, will fully satisfy you as to the favourable Success we have met with in the Collection of the Revenues. The Moorshedabad Books that will be transmitted you by the next Ship completely balanced, will further elucidate the Statement of the last Year's Revenue, which we have now the Honour of enclosing.

Fort William
Revenue Pro-
ceedings.
Committee
Circuit Pro-
ceedings.

2. At a Meeting of your Council the 30th August, it was unanimously resolved to adopt the Plan proposed by our President and Members of the Committee of Circuit at Cossimbuzar, for removing the Seat of the Revenue Business to the Presidency, and for putting this important Branch of your Affairs under the immediate Management of your Governor and Council; in consequence of which, we formed ourselves into a Board of Revenue the 13th ultimo; since that Time, all Affairs respecting the Collections or internal Government of the Provinces have been confined solely to this Department; and we shall henceforth address you separately upon all Matters which come under these Heads.

Cossimbuzar,
28th July and
28th August.

3. In order to give you a distinct Idea of this Subject, and to make it the more complete, we shall begin by recapitulating the most important Measures that have been lately taken, and of which you have been in part advised in our former Letters.

*X

4. In our Letter by the Nottingham, you were informed of our Intention of letting the Lands throughout the Provinces in Farm upon long and well regulated Leases; and we are happy to reflect that such a material and principal Mode of conducting the Collections should coincide to entirely with your Sentiments and Orders on the Subject. *X After the most serious and mature Deliberations on this Point, we determined, in our Proceedings of the Committee of Revenue of the 14th May, to establish a Plan for settling the several Districts upon this Footing, and for the future Government of your Collections. This being the Constitutional Ground Work of all our subsequent Measures, and of the System which we have since attempted to build upon it, we have thought it necessary, for your more immediate Attention, to transmit a Copy of it as a Number in the Packet, with our Reasons at large for adopting the Regulations therein laid down.

* Sic in Orig.

* Sic in Orig.

5. Before we proceed farther upon this Subject, it may not be improper to premise some general Remarks on the State of the Province at this Juncture.

6. The Effects of the dreadful Famine which visited these Provinces in the Year 1770, and raged during the whole Course of that Year, have been regularly made known to you by our former Advices, and to the Public by laboured Descriptions, in which every Circumstance of Fact, and every Art of Language have been accumulated to raise Compassion, and to excite Indignation against your Servants, whose unhappy Lot it was to be the Witnesses and Spectators of the sufferings of their Fellow Creatures. But its Influence on the Revenue has been yet unnoticed, and even unfelt but by those from whom it is collected: For notwithstanding the Loss of at least One-third of the Inhabitants of the Province, and the consequent Decrease of the Cultivation, the nett Collections of the Year 1771 exceeded even those of 1768, as will appear from the following Abstract of Accounts of the Board of Revenue at Moorshedabad for the Four last Years.

Bengal Year.	Nett Collections				
1175 or 1768,	—	1,52,54,856	9	4	3
1176 or 1769,	The Year of Dearth, which was productive of the Famine in the following Year	—			
1177 or 1770	The Year of the Famine and Mortality,	1,31,49,148	6	3	2
1178 or 1771	—	1,40,06,030	7	3	2
	1,57,26,576	10	2	1	
Deduct the Amount of Deficiencies occasioned in the Revenue by unavoidable Losses to Government	—	3,92,915	11	12	3
		1,53,33,660	14	9	2

Fort William
Revenue Pro-
ceedings.
Committee
Circuit Pro-
ceedings

* Sic in Orig.
Kithen
20 to 21 June.

It was naturally to be expected that the Diminution of the Revenue should have kept an equal Pace with the other Consequences of so great a Calamity; that it did not, was owing to its being violently kept up to its former Standard. To ascertain all the Means by which this was effected, will not be easy; it is difficult to trace the Progress of the Collections through all its intricate Channels, or even to comprehend all the Articles which compose the Revenue in its first Operations. One Tax however we will endeavour to describe, as it may serve to account for the Equality which has been preserved in the past Collections, and to which it has principally

contributed. It is called Najy*, and is an Assessment upon the actual Inhabitants of every inferior Division of the Lands, to make up for the Loss sustained in the Rents of their Neighbours, who are either dead or have fled the Country. This Tax, though equally impolitic in its Institution and oppressive in the Mode of exacting it, was authorized by the ancient and general Usage of the Country. It had not the Sanction of Government, but took place as a Matter of Course. In ordinary Cases, and while the Lands were in a State of Cultivation, it was scarcely felt, and never or rarely complained of. However irreconcilable to strict Justice, it afforded a Reparation to the State for occasional Deficiencies, it was a Kind of Security against Desertion, by making the Inhabitants thus mutually responsible for each other, and precluded the inferior Collector from availing himself of the Pretext of waste or deserted Lands, to withhold any Part of his Collections. But the same Practice which, at another Time and under different Circumstances, would have been beneficial, became at this Period an insupportable Burthen upon the Inhabitants. The Tax not being levied by any fixed Rate or Standard, fell heaviest upon the wretched Survivors of those Villages which had suffered the greatest Depopulation, and were of course the most entitled to the Lenity of Government. It had also this additional Evil attending it in common with every other Variation from the regular Practice, that it afforded an Opportunity to the Farmers and Shiedars to levy other Contributions on the People under Colour of it, and even to increase this to whatever Magnitude they pleased, since they were in course the Judges of the Loss sustained, and of the Proportion which the Inhabitants were to pay to replace it.

8. Complaints against this Grievance were universal throughout the Province, and it was to be feared that the Continuance of it would be so great a Check to the Industry of the People, as to impoverish the Revenue in the last Degree, when their former Savings by which it was sup-

† Sic in Orig.

ported were gone † Δ . Though Seven Years had elapsed since the Company became possessed of the Dewanny, yet no regular Process had ever been formed for conducting the Business of the Revenue. Every Zemindarree and every Taaluk was left to its own peculiar Customs; those indeed were not invariably adhered to: The Novelty of the Business to those who were appointed to superintend it, the Chicanery of the People whom they were obliged to employ as their Agents, the accidental Exigencies of each District, and, not unfrequently, the just Discernment of the Collector, occasioned many Changes; every Change added to the Confusion which involved the Whole, and few were either authorized or known by the presiding Members of the Government. The Articles which composed the Revenue, the Form of keeping Accounts, the Computation of Time, even the technical Terms, which ever form the greatest Part of the Obscurity of every Science, differed as much as the Soil and Productions of the Province. This Confusion had its Origin in the Nature of the former Government. The Nazims exacted what they could from the Zemindars and great Farmers of the Revenue, whom they left at Liberty to plunder all below them, reserving to themselves the Prerogative of plundering them in their Turn, when they were supposed to have enriched themselves with the Spoils of the Country. The Muttefeddees, who stood between the Nazim and the Zemindars, or between them and the People, had each their respective Shares of the publick Wealth. These Profits were considered as illegal Embezzlements, and therefore were taken with every Caution which could ensure Secrecy; and being consequently fixed by no Rule, depended on the Temper, Abilities, or Power, of each Individual for the Amount. It therefore became a Duty in every Man, to take the most effectual Measures to conceal the Value of his Property, and elude every Enquiry into his Conduct, while the Zemindars and other Landholders who had the Advantage of long Possession, availed themselves of it by complex Divisions of the Lands, and intricate Modes of Collection, to perplex the Officers of the Government, and confine the Knowledge of the Rents to themselves. It will be easily imagined that much of the current Wealth stopped in its Way to the publick Treasury. It is rather foreign from the Purpose of this Exposition, but too apposite not to be remarked, that it was fortunate such a System did prevail, since the Embezzlements which it covered preserved the current Specie of the Country, and returned it into Circulation, while a great Part of the Wealth received by the Government was expended in the Country, and but a small Superfluity remained for Remittances to the Court of Delhie, where it was lost for ever to this Province.

10. To the original Defects inherent in the Constitution of these Provinces, were added the unequal and unsettled Government of them. Since they became our Property, a Part of the Lands which were before in our Possession, such as Burdevan, Midnapore, and Chittagong, continued subject to the Authority of their Chiefs, who were immediately accountable to the Presidency. The Twenty-four Pergunnahs granted by the Treaty of Plassey to the Company, were theirs, on a different Tenure, being their immediate Property, by the Exclusion of the Zemindars, or hereditary Proprietors; their Rents were received by Agents appointed to each Pergunna, and remitted to the Collector, who resided in Calcutta.

The Rest of the Province was for some Time entrusted to the joint Charge of the Naib Dewan, and Resident of the Durbar, and afterwards to the Council of Revenue at Moorshedabad, and to the Supervisors who were accountable to that Council. The Administration itself was totally excluded from a Concern in this Branch of the Revenue.

11. The internal Arrangement of each District varied no less than that of the whole Province. The Lands subject to the same Collectors, and intermixed with each other, were some held by Farm, some superintended by Shiedars or Agents on the Part of the Collector, and some left to the Zemindars or Talucdars themselves, under various Degrees of Controul. The first were racked without Mercy, because the Leases were but of a Year's standing, and the Farmer had no Interest or Check to restrain him from exacting more than the Land could bear. The Second were equally drained, and the Rents embezzled, as it was not possible for the Collector, with the greatest Degree of Attention on his Part, to detect or prevent it. The latter, it may be supposed, were not exempted from the general Corruption. If they were, the other Lands which lay near them would suffer by the Migration of their Inhabitants, who would naturally seek Refuge from Oppression, in a milder and more equitable Government.

12. The Administration of Justice has so intimate a Connection with the Revenue, that we cannot omit the Mention of it, while we are treating of this Subject in a general View, although we have already given our Sentiments upon it at large in another Place, to which we shall crave leave to refer. The Security of private Property is the greatest Encouragement to Industry, on which the Wealth of every State depends. The Limitation of the Powers annexed to the Magistracy, the Suppression of every Usurpation of them by private Authority, and the facilitating of the Access to Justice, were the only Means by which such a Security could be obtained. But this was impossible under the Circumstances which had hitherto prevailed. While the Nizamut and the Dewanee were in different Hands, and all the Rights of the former were admitted, the Courts of Justice, which were the sole Province of the Nazim, though constituted for the general Relief of the Subjects, could receive no Reformation. The Court and Officers of the Nizamut were continued, but their Efficacy was destroyed by the ruling Influence of the Dewanee. The regular Course of Justice was every where suspended; but every Man exercised it who had the Power of compelling others to submit to his Decisions. The People were oppressed; they were discouraged, and disabled from improving the Culture of their Lands; and, in proportion as they had the Demands of Individuals to gratify, they were prevented from discharging what was legally due to Government.

13. Such was the State of the Revenue when your Commands were received by the Lapwing, and happily removed the Difficulties which had hitherto opposed the Introduction of a more perfect System, by abolishing the Office of Naib Duan, and authorising your Administration to assume openly the Management of the Dewanee in your Name, without any foreign Intervention.

14. In the Execution of these your Intentions, the Points which claimed our principal Attention, as will appear from the above Description, were to render the Accounts of the Revenue simple and intelligible, to establish fixed Rates for the Collections, to make the Mode of them uniform in all Parts of the Province, and to provide for an equal Administration of Justice. In the Steps which we have already taken, we have laboured to obtain these Ends; with what Success will be seen hereafter.

15. The Regulations which we have before mentioned being completed, and the Committee of Circuit appointed, consisting (as we mentioned in our last) of the Governor, Mess. Middleton, Dacres, Lawrell, and Graham, we published our Intention of farming all the Lands of the Province of Bengal on Leases of five Years, and invited all Persons to make Proposals.

16. The Committee first proceeded to Kishennagur, and there entered on the Settlement of the District of Nadia. The Proposals which were there delivered to them were expressed in so vague and uncertain a Manner, and differed so widely from each other in Form, that it was impossible to make a Comparison, or to ascertain the proportional Amount of each; and the few only that were intelligible contained very low and disadvantageous Terms. The Committee were therefore of Opinion, that these Offers should be rejected; and that the Lands should be put up at Public Auction, though contrary to the original Intention. To remove all Obstacles that might present themselves, from an Uncertainty in the Bidders, with respect to the more minute Articles of the Collections, and the Grounds on which the Settlement was to be established between the Farmer and Cultivator, the Committee found it indispensably necessary, before the Sale began, to form an entire new Hushabood, or Explanation of the diverse and complex Articles which were to compose the Collections. These consisted of the Assail, or original Ground Rent, and a Variety of Taxes called Aboabs, which had been indiscriminately levied at different Periods by the Government, the Zemindars, Farmers, and even by the inferior Collectors. One of these Aboabs we have explained above; many of them are incapable of any Explanation.

17. After the Committee had made a thorough Investigation of the above Articles of the Revenue, they proposed to deduct such as appeared most oppressive to the Inhabitants, or of a late Establishment, at the same time reserving those which were of long Standing, and had been cheerfully submitted to by the Ryots, these being in fact a considerable Part of the Neat Rents.

For W^m
R. Pugh
Circuit
Prob^{ts}
Comm. Resⁿ
24 May
Kishennagur
20 & 21 June.

Among the former were the Duties arbitrarily levied by the Zemindars and Farmers upon all Goods and Necessaries of Life passing by Water through the interior Part of the Country. The Bazeer Jumma, or Fines for Petty Crimes and Misdemeanors, were also, agreeably to the humane and equitable Spirit of your Orders, totally abolished, as well as the Haldarry or Tax upon Marriage, which yielded a trifling Revenue to Government, was very injurious to the State, and could tend only to the Discouragement and Decrease of Population, an Object at all Times of general Importance, but more especially at this Period, from the great Loss of Inhabitants which the Country has sustained by the late Famine, and the Mortality which attended it. These several Deductions in favour of the Natives, altho' the immediate Cause of decreasing the Rent Roll, will doubtless in Time be productive of the most salutary Effects, as they tend to encourage the Manufactures and Trade of the Country, to retrieve the Loss of Inhabitants, to free the People from vexatious Prosecutions, and by promoting the general Ease of the Country, virtually to support and improve its Revenue.

18. In order to secure the Inhabitants in the quiet Possession of the Lands whilst they held them on Terms of Cultivation, and to prevent such Exactions as aforementioned in future, the Committee formed new Amulnamas or Leases, in which the Claims upon the Ryotts were precisely and distinctly ascertained, and the Farmers restricted from making any further Demands, under the severest Penalties. To this End, and to prevent the Farmers from eluding this Restriction, they were ordered to grant new Pottahs or Deeds to the Ryotts, the Form of which was drawn out by the Committee, and made public, specifying the Conditions on which they were to hold their Land, the separate Heads or Articles of the Rents, and every Encouragement was contained in them to cultivate the Waste Ground on a moderate and increasing Rent.

19. Another principal Object with the Committee, was to reduce the Charges of Collection as low as possible, from a Conviction that the Retrenchment of improper and unnecessary Expences opens a Source of Increase of Revenue the most eligible, because the most consistent with the Ease of the Inhabitants. For this Purpose we have formed an uniform and regular Establishment, for all the necessary Charges to be incurred in the Cutcheries of the several Districts, under positive Restrictions, that they shall not be exceeded without our being previously advised. This we doubt not will prove a great Saving to the Honourable Company, as it will be the effectual Means of preventing in future all superfluous and unnecessary Disbursements. And we think we may venture to promise that this Article will be duly attended to, as it will be almost the only Care of the Auditor, to prevent every Deviation from it in the Accounts which are to pass his Inspection.

20. After these previous Steps were resolved on, the Lands of Kishenager were put up to Public Auction, and a final Settlement was made for five Years on an accumulating Increase, for the Particulars of which we must beg Leave to refer you to the Proceedings of the Committee, which are now transmitted.

21. During the Course of the Sale at Kishenager, the Rajah of that Place gave in Proposals for farming the whole District; which leads us to the following general Observations on the Subject of Zemindars and Talookdars in the Province of Bengal.

* Sic in Orig.

[22. Where it can be done with Propriety, the entrusting the Collections of the Districts to the hereditary Zemindars, would be a Measure we should be very willing to adopt, as we believe that the People would be treated with more Tenderness, the Rents more improved, and the Cultivation more likely to be encouraged; the Zemindar less liable to Failure or Deficiencies than the Farmer, from the perpetual Interest which the former hath in the Country, and because his Inheritance cannot be removed; and it would be improbable he would risk the Loss of it by eloping from his District, which is too frequently practised by a Farmer when he is hard pressed for the Payment of his Balances, and as frequently predetermined when he receives his Farm. (a)]

† Sic in Orig.

Coffimbuzur,
as July,

23. With respect to the Talookdarrys, and inconsiderable Zemindarrys, which formed a Part of the Huzzon Zelahs or Districts which paid their Rents immediately to the general Cutcherry at Moorshedabad, as well as many others of the same Kind in different Parts of Bengal; all Arguments have been weighed whether in favour of the just Claim Government has upon these Lands for a Revenue adequate to the real Value, or of the Zemindars and Talookdars in Support of their Rights and Privileges, grounded upon the Possession of regular Grants, a long Series of Family Succession and fair Purchase. These being duly considered there occurred to us only the two following Modes which could be pursued in making their Settlement. The first was to let their Lands to Farm, to put the Renters in entire Possession and Authority over them, obliging them to pay each Zemindar or Talookdar a certain Allowance or per Centage for the Subsistence of himself and Family. The Second was to settle with the Zemindars themselves on the Footing of Farmers, obliging them first to enter into all the Conditions of a Farmer's Lease; Secondly, to pay the same Revenue that could be expected from Farmers; Thirdly, to give responsible Securities; and Fourthly, to admit a Reserve in favour of Government, for making, during the Course of their actual Lease, an exact Huztabood (Valuation from Accounts) or a Measurement of their Possessions, in order to ascertain their true Value at a future Settlement,

should the present Accounts be found to be fallacious or Concealments suspected. We have allowed a Degree of Weight to the Arguments of the Zemindars and Talookdars in favour of their Plea of Right, which by adopting the first Mode of settlement would doubtless be exposed to Risk; for as the Authority given to the Farmers would reduce the present Incumbents to the Level of mere Pensioners, and greatly weaken their Claims as Proprietors, so, in the Course of a few long Leases, their Rights and Titles might, from the Designs of the Farmers to establish themselves in their Estates, the Death of the old Inheritors, and the Succession of Minors, be involved in such Obscurity, Doubt and Controversy, as to deprive them totally of their Inheritance. To expose the Zemindars and Talookdars to this Risk, is neither consistent with our Notions of Equity, nor with your Orders, which direct, "that we do not by any sudden Change alter the Constitution, nor deprive the Zemindars, &c., of their antient Privileges and Immunities."

10th June
1789.

Another Argument, drawn from the Conduct naturally to be expected from the Zemindars and Talookdars, weighs strongly with us, and proves an Objection to adopting the first Mode. From a long Continuance of the Lands in their Families, it is to be concluded they have rivetted an Authority in the District, acquired an Ascendancy over the Minds of the Ryotts, and ingratiated their Affections. From Causes like these, if entire Deprivation were to take Place, there could not be expected less material Effects than all the Evils of a divided Authority, Prejudice to the Revenue, and Desertion and Defolation to the Lands: Whereas, from continuing the Land under the Management of those who have a natural and perpetual Interest in their Prosperity, provided their Value is not of too great an Amount, solid Advantages may be expected to accrue. Every Consideration then sways us, where it can be done with the Prospect of the Advantage before mentioned, to adopt the Second Mode in settling with the inferior Zemindars and Talookdars; first, an equivalent Revenue may be thereby obtained, with Security for its punctual Payment; Secondly, the converting them into Farmers, establishes the Government's Right of putting their Lands on that Footing, whenever they shall think proper, the Awe of which must constantly operate to insure their good Behaviour and good Management; Thirdly, the Clause of Scrutiny to which they are subjected will also have the same tendency, at the same Time that it may be strictly put in force, where there is Cause to suspect Concealment, or a Prospect presents of Increase to the Revenue.

24. Agreeably to these Ideas, the Committee at Kishenagur exempted the several Talooks in that District from the Public Sale, as the Possessors engaged to abide by such a Settlement as shall be deemed equivalent and just; and an exact Valuation was accordingly made of their Lands. It was however found that the Terms offered by the Zemindar of Kishenagur, as before mentioned, were not equivalent to the Expectations the Committee had reason to entertain from the Public Auction of the separate Farms; and the Faith of Government having been already engaged to such Farmers, whose Offers had been formerly accepted; for these Reasons, joined with the well known subtle and faithless Characters of the Zemindar, it was determined to reject his Proposals, and to give the Preference to the Offers of the Farmers, which were more advantageous to Government.

Kishenagur.

25. The Settlement of Kishenagur being concluded, a fixed Dewan was chosen by the Committee to be joined with the Collector in the Superintendancy of the Revenues, conformably to our established Regulations before referred to, and Instructions were accordingly given him for his Guidance.

26. We have been thus explicit in relating the Transactions at Kishenagur, both as these will serve to point out the various Effects of our previous Determinations, as well as the Motives which gave Occasion to those which were superadded by the Committee, from local or general Observations, and to convey an Idea of the Plan on which the Settlement of the whole Province will be formed, of which that of Kishenagur may be regarded as the Model.

27. From Kishenagur the Committee proceeded to Cossimbuzar, and arrived there the Beginning of July. One of their first Objects was the regulating the Nabob's Household and Stipend, and the appointing the necessary Officers for the Management of his Affairs. But as these Matters will be fully discussed in our Letter from the General Department, we shall confine this Address solely to the current Business of the Revenue.

C. Cossimbuzar.
7 July.
11th.

28. The Province of Radshahy and the Huzzoor Zelahs, were taken next into Consideration, and the same Regulations established previous to their Settlement as at Kishenagur. Public Advertisements being made for receiving Proposals for the farming the different Purgunnahs in Radshahy, and a proper Time limited for their Delivery, the Terms given in for the Whole of the Western Division were examined, and the Offers of the Farmers and Zemindar accurately compared. Those of the latter were found more advantageous to Government: a Settlement for Five Years was accordingly concluded with the Ranny Howanny, the Zemindar of that District, whose Substance, Credit and Character rendered the Conditions of her Offer the more desirable, especially as she consented to the Committee's Plan of subdividing the Lands into fourteen Lots or Farms, and engaged to deposit the Farmers Caboolets or Agreements, as a collateral Security with her own, for the punctual Payment of her Rents. No other Proposals being given in for the Eastern Division of Radshahy, it was in like Manner farmed to the Zemindar, whose Knowledge of, and long established Reputation in the Country, enabled her to make more advantageous Offers for this also, than any other Person; and we doubt not but we shall realize the whole of the Revenue, from these important and extensive Districts, which will receive an additional Advantage, besides a Reduction

10 July.

11 August.

19 August.

a Reduction of the Expence of the Collections, in being thus united under their hereditary and ancient Proprietor.

20 Augult.
25 D^r.

29. For the particular Reasons and Arguments urged in our several Proceedings referred to in the Margin, and which will be further treated on in our Letter from the other Department, you will observe that we have found it expedient to annex to Mr. Middleton's Appointment of Resident at the Durbar and Chief of Cossimbuzar, the Superintendancy of the Collections of Radshahy; in the conducting of which, the Whole being put under the immediate Management of the Zemindar, his only Care as Collector will be to receive the single Monthly Killa as they may become due, to attend to the Complaints and Representations of the Ryotts, and to see that the Regulations which have been made are duly adhered to.

6 Augult.
7 Augult.
3 September.

30. The Huzzoor Zelahs and the inferior Zemindarries and Talookdarries bordering on Moorshedabad and Radshahy, were also settled on the same Plan, a Preference being always given to the Offers of the Hereditary Possessors, as before observed. But as it would take up too much of your Time to descend to a minute Detail of these numerous Settlements, we must take the Liberty of referring you to the Proceedings of the Committee of Circuit; you will therein Notice that we have appointed Five additional Collectors, to superintend the Revenue of those Districts. It was with some Reluctance we found ourselves under the Necessity of increasing the Number of these Appointments; they were rendered unavoidable by the Intricacy of those Parts of the Huzzoor Zelahs which have been thus distributed amongst them; but we hope that the Liberty which we have given to the Farmers, who may be so disposed, to pay their Rents immediately to the Sudder, or Head Cutcherry, will in Time enable us to reduce these Establishments.

28 July.

31. In the Intervals of public Business, the Committee were employed in deliberating on the Steps referred to them, which were proper to be taken for carrying into Execution your late Orders by the Lapwing, where you declare your Intention of "standing forth as Dewan by the Agency of the Company's Servants, to assure the entire Management of the Revenues," leaving it to us to plan and execute this important Work, "by adopting such Regulations, and pursuing such Measures, as should at once insure to the Company every possible Advantage."

32. The first Consideration was, whether the Board of Revenue at Moorshedabad should be abolished, and the Business of the Collections, in all its Branches, put under the Management of the Members of your Administration at the Presidency; and, after allowing due Weight to every Argument that occurred, we agreed unanimously with the Committee in the Necessity of this last Measure, which has accordingly been since carried into Execution. We take the Liberty of laying before you the Grounds upon which we have ventured to make this Alteration, in the flattering Hopes that it will meet with your Approval.

33. As the Administration of Justice, and the Collection of the Revenue, are by far the most important Objects of Government, they certainly claim the first Attention of your President and Council, especially at a Time when so many weighty Matters, intimately connected with them, are entrusted by you to our Investigation and Judgment, and when the State of the Country requires timely, well digested, and spirited Measures. While the controuling and executive Part of the Revenue, and the Correspondence with the Collectors, was carried on by a Council at Moorshedabad, the Members of your Administration had not an Opportunity of acquiring that thorough and comprehensive Knowledge of the Revenue which can only result from practical Experience: But as your late Orders tend to establish a new System, enjoin many new Regulations and Enquiries*, which could not properly be delegated to a subordinate Council, it became absolutely necessary that the Business of the Revenue should be conducted under our immediate Observation and Direction.

* Sic in Orig.

34. This Change we trust will afford great Relief to the Inhabitants of the Provinces, in opening to them a more ready Access to Justice, inasmuch that Appeals from the Decisions of the inferior Courts may now be made directly to the Presidency; whereas formerly they were first transmitted to the Council at Moorshedabad, and from thence an Appeal lay to us.

35. Another good Consequence will be the great Increase of Inhabitants and of Wealth in Calcutta, which will not only add to the Consumption of our most valuable Manufactures imported from hence, but will be the Means of conveying to the Natives a more intimate Knowledge of our Customs and Manners, and of conciliating them to our Policy and Government.

36. Besides the Reasons above urged for the Dissolution of the Council at Moorshedabad, we must beg Leave to add this further Argument, in reply to the Objection which may possibly be made to it, as repugnant to your Commands of the 30th June 1769. We now conceive them however to be superseded by your later Orders, and the discretionary Powers you have given us in your Letter by the Lapwing; nevertheless we should have thought ourselves indispensably bound to have adhered to the Spirit of them, so far as they could be made to coincide with the new System of the Dewanny, but we found them totally subverted by it.

37. While Moorshedabad remained the Seat of your Collections, every Consideration required the Establishment of a Council to superintend them, as it was a Trust every way too great for an Individual. On these Grounds alone we presume your Orders for forming such Councils at Moorshedabad and Patna were framed. But when the Office of Naib Duan was abolished, and you had declared your Resolution to place the Collections under the immediate Charge of your

own

own Servants, there remained no Reason for continuing that Department of the Revenue at such a Distance from the Observation of your Governor and Council; and the Removal of the Collections to the Presidency, as it left no Business for an inferior Council, of course rendered their Continuance, and the Charges attending such an Establishment, needless. We will indulge ourselves therefore with another Hope, that an annual Saving of some Lacks of Rupees will be derived from this Alteration, although we are well aware of the Expence and Inconvenience which ever attends Innovations of all Kinds on their first Institution.

38. As the Reasons for the Removal of the Khalsa are treated on very largely in the Proceedings of the Committee of Circuit of 28th July, and contain many Observations on the Nature of the Revenue in general, which are too voluminous to be inserted in the Body of this Letter, we wish to recommend these to your particular Attention.

39. The Plan which we have formed for conducting the Business of the Khalsa, or superior Office of the Collections, will go a Number in the Packet. 10 August.

40. The more regular Administration of Justice was also deliberated on by the Committee of Circuit, and a Plan was formed by them, which afterwards met with our Approbation. We cannot give you a better Idea of the Grounds on which this was framed, than by referring you to a Copy of it, together with a Letter from the Committee to the Board on the Occasion, both of which make Numbers in this Packet, and we earnestly recommend them to your Perusal; requesting to be assisted with such further Orders and Instructions thereon as they may require, for completing the System which we have thus endeavoured to establish, on the most equitable, solid, and permanent Footing. We hope they will be read with that Indulgence, which we are humbly of Opinion is due to a Work of this Kind, undertaken on the plain Principles of Experience and common Observation, without the Advantages which an intimate Knowledge of the Theory of Law might have afforded us. We have endeavoured to adapt our Regulations to the Manners and Understanding of the People, and Exigences of the Country, adhering as closely as we were able to their ancient Usages and Institutions. It will still be a Work of some Months, we fear, before they can be thoroughly established throughout the Provinces; but we shall think our Labours amply recompensed, if they meet with your Approbation, and are productive of the good Effects we had in View. 15 August.

41. Our President returned to Calcutta about the Middle of September. Mr. Middleton remained at Moorshedabad to take Charge of his Appointments; and the other Three Members of the Committee of Circuit proceeded to Dacca, where they are now employed in making the Settlement of that Province, and the adjacent Districts; after which they will continue their Tour to the remaining Divisions on the Eastern Side of Bengal; and we hope to transmit the further Particulars of their Proceedings by One of the Ships of this Season, together with a complete Statement of your Revenue for the following Five Years. 5 September.

42. Besides the General Plan before-mentioned for regulating the new System of conducting the Revenues, and the several other Points therein referred to, the Committee of Revenue at the Presidency, composed of the remaining Members of your Council, were employed in preparing the Settlements of the Districts of Houghly, Midnapore, Beerbhoom, Jeffore, and the Calcutta Lands. These, together with the Districts allotted to the Committee of Circuit, complete the Whole of Bengal, excepting Burdwan, where the Lands are already let in Farm, on Leases of Five Years, which do not expire till the End of the Bengal Year 1182.

43. In consequence of the public Advertisement for making the Settlement of Houghly, a Number of Proposals for farming the Lands were delivered in; and, after an exact Scrutiny was made into them, those which appeared to be the most advantageous to Government were accepted. It was originally intended to have let them in small Farms; but the Offers for larger Lots being much higher than the others, we were tempted to prefer them. There were likewise many Talookdaries, and petty Zemindaries, in this District, the Possessors of which represented to us the Length of Time they had held their Lands, and the wretched Condition they would be reduced to, were they now to be deprived of them. As they engaged to pay to Government an increased Rent, in proportion to their Value, we were induced, by the same Motives as actuated the Committee of Circuit in similar Instances, to continue to them their hereditary Possessions. In One or Two of the Purgunnas some Deductions were found necessary to be made, on account of the particular Degree in which they had suffered by the late Famine; but a favourable Increase being added to the other Purgunnas, we have Reason to be satisfied with the good Success which has attended the Settlement of Houghly and its Dependencies.

44. The Settlement of Beerbhoom, Bistepoor, and Pachet, has been also effected upon ^{ve ° 2 ° 1} an increasing Revenue, on a Plan similar to the other farmed Lands. * See in Orig.

45. The Districts of Jeffore and Mahomed Shaby are settled on Terms advantageous to Government, as appears by the Accounts delivered in by Mr. Lane, a Member of our Board, who was deputed to accomplish that Business; and a full Representation of his Proceedings is recorded in our Consultation of the 10th of August.

46. By the Proceedings it appears, that the Calcutta Lands have been completely farmed; but as some of the Farmers have flown off from their Engagements, and absconded, and the Execution of the Title Deeds with the rest is delayed, we have hitherto been prevented from finally settling

justing this Business. We shall therefore defer transmitting a further Statement of these Lands till the next Ship, as well as that of Midnapoor, the Settlement of which is now in great Forwardness.

47. In pursuance of your positive Injunctions, we have been endeavouring for some Time past to collect the fullest Information concerning the Salt Business in Bengal, that we may be enabled to form such Regulations as shall appear the best calculated for securing the Duties of Government upon that Article, and for the general Benefit of the Trade. For our Proceedings in these Matters, so far as we have hitherto been able to effect, we refer you to the Consultations now transmitted, and particularly to that of the 7th of October. And as the Subject is one of the first that will fall under our Consideration, we expect in our next Advices to furnish you with a compleat State of it.

48. The Houghly disputed Ballances of Salt, which have been a Matter of Contention and Difficulty for these Two Years past, we have at length happily adjusted, as recorded in our Proceedings of the 1st of October.

49. The Bukshbunder or Customs at Houghly, as well as those of the Pachetra at Moorshedabad, have not been let to farm, but continue to be collected by the Officers of Government, in order that no Obstacles may occur in new modelling this Source of your Revenue, agreeably to your Instructions. At present we wait for Advices and further Lights from the Committee of Circuit at Dacca, concerning the Shawbunder or Head Custom House in that District. Being furnished with these, we shall proceed to form one general and uniform Plan for the Collection of Duties, which will be duly transmitted for your Information.

50. The humane Attention shewn in your Commands of the 30th June 1769, and recommended in many of your Letters since that Date, to the Rights of the Zemidars who have inherited Lands from their Ancestors, encourages us to solicit your Compassion for the ancient Proprietors of the Twenty-four Pergunnas, or Calcutta Lands, which became the Company's Zemidarry by the Treaty of Plassey, and from which they were consequently dispossessed; a small Part of these Lands were before that Time united with the Zemidaries of Burdwan and Nuddea, whose Zemidars are amply provided for. The other Zemidars and Taluquidars have continued since that Time in a State of extreme Indigence. Some of them have large Families to maintain. It has been the usual Rule of the Mogul Government, when any Zemidar was divested of Authority, to allow him a Subsidance out of the Rents of his Zemidarree, proportioned to the Annual Income of it. This Proportion commonly amounted to One Tenth. We would not recommend so large an Allowance for these People. We are persuaded that they will be contented with a much more moderate Income, and receive it with Gratitude. As this Indulgence has been extended to all the other Zemidars in both the Provinces, since they were placed under your Government, we have judged that this Representation of the Case of those who alone have been excluded from it, would not be unacceptable to you.

51. As the Settlement of the Province of Bahar had been made for a Term of Years, and therefore did not require any immediate Alteration, we shall wait to finish the whole of our Regulations in Bengal, before we attempt any Innovations in that Province. The only Point on which we think we can give you any previous Intimation of our future Proceedings in those Parts is, that we deem it proper to unite the Collections with those of Bengal, and establish the same Regulations in both Provinces, as soon as we can do it with Convenience, and without adding to our present Embarrassments.

Signed at the End,
 Warren Hastings, Richard D. Barwell,
 R. Barker, James Harris,
 W. M. Aldersey, H. Goodwin,
 Thomas Lane,

A P P E N D I X, N° CXLV.

Book 184, Page 247.

Consultation of the 14th of May 1772.

Fort William, the 14th May 1772.

At a Committee of Revenue; Present,
 The Honourable Warren Hastings Esquire,
 William Alderley, }
 Philip Milner Dacres, } James Harris,
 Thomas Lane, } James Lawrell,
 Richard Barwell, } Henry Goodwin,
 John Graham.

Read and approved the Proceedings of the 10th instant.

It has already been resolved, in Consultation of the 16th ultimo, to let the Lands of the Province in Farm, and for long Leases; and this Resolution has been communicated to the Court of Directors in the last General Letter. This, therefore, being the Ground-work of our Deliberations on the general Measures which are to be taken for the future Settlement of the Collections, it may not be improper, in this Place, to assign the Reasons which have induced us to form these Resolutions.

Deliberations
on letting the
Lands in the
Province.

There is no Doubt that the Mode of letting the Lands in Farm is, in every Respect, the most eligible; it is the most simple, and therefore the best adapted to a Government constituted like that of the Company, which cannot enter into the Detail and Minutiae of the Collections. Any Mode of Agency by which the Rent might be received is liable to Uncertainty, to perplexed and inextricable Accounts, to an Infinity of little Balances, and to Embezzlements. In a Word, both the Interest of the State, and the Property of the People, must be at the Mercy of the Agents. Nor is it an Object of trivial Consideration, that the Business of the Service, already so great that much of it is unavoidably neglected, would be thereby rendered so voluminous, and the Attention of the Board so divided, that nothing would be duly attended to; the current Affairs would fall into irrecoverable Arrears, the Resolutions upon them be precipitate and desultory, the Authority of the Government let at nought, the Power which it must necessarily delegate to others would be abused, and the most pernicious Consequences ensue from the Impossibility of finding Time to examine and correct them. That such would be the Case, we, with Confidence, affirm, since we already experience the Existence of these Evils, in Part, from the great Encrease of Affairs which has devolved to the Charges of this Government; and the Want of a reduced System no less than from a Want of immediate Inspection and Execution. This is a Point well worth the Attention of the Board in every Proposition that may come before them, as it essentially respects the Constitution and general Interest of the Company.

To let the Lands for long Leases is a necessary Consequence of letting them. [(a) The Farmer who holds his Farm for One Year only, having no Interest in the next, takes what he can with the Hand of Rigour, which, even in the Execution of legal Claims, is often equivalent to Violence.—He is under the Necessity of being rigid and even cruel, for what is left in Arrear after the Expiration of his Power, is at best a doubtful Debt, if ever recoverable.] § (" He will be tempted to exceed the Bounds of Right, and to augment his Income by irregular Exactions, and by racking the Tenants, for which Pretexts will not be wanting, where the Farms pass annually from One Hand to another. What should hinder him? He has nothing to lose by the Dejection of the Inhabitants, or the Decay of Cultivation. Some of the richest Articles of Tillage require a Length of Time to come to Perfection; the Ground must be manured, banked, watered, ploughed, and sowed or planted. Those Operations are begun in one Season, and cost a heavy Expence, which is to be repaid by the Crops of the succeeding Year. What Farmer will give either Encouragement or Assistance to a Culture of which another is to reap the Fruits?

" The Discouragements which the Tenants feel from being transferred every Year to new Landlords, are a great Objection to such short Leases: They contribute to injure the Cultivation, and dispeople the Lands. They deprive the industrious Rent of those Aids, known by the Appellation of "Tuccaabee," so essentially necessary to enable him to purchase Cattle, Seed, and Utensils of Husbandry, which a more permanent Farmer will ever find it his Interest to supply as a Means of promoting an increased Cultivation, and they of Course prove an insurmountable Obstacle to bringing into an arable State, the immense Tracts of Waste Land which overspread this fertile Country.

" The Defects of short Leases point out, as a necessary Consequence, the opposite Advantages of long Farms.

(a) Vide supra, Page 1177.

" From

" From these the Farmer acquires a permanent Interest in his Lands. He will, for his own Sake, lay out Money in assisting his Tenants in improving Lands already cultivated, and in clearing and cultivating Waste Lands. He will not dare to injure the Rents, nor encroach in one Year on the Profits of the next, because the future Loss which must ensue from such a Proceeding will be his own; the Tenants will grow familiarized to his Authority; and a mutual Attachment is at least more likely to proceed from a long Intercourse between them, especially when their Interests are mutually blended, than from a new and transitory Connection which is ready to expire before it can grow into Acquaintance.

" Such are the Arguments which have occurred to us, in Support of the Two Points on which we have already determined, namely, to dispose of the Lands to farm, and on long Leases.

" We are happy to reflect, that the Commands of our Honourable Masters in many of their late General Letters, but especially * strongly inculcate the same Opinion." §

Regulations. The Board now proceed to the final Consideration of the Measures requisite for the Settlement of the Collections, and are agreed on the following Resolutions.

The only general Principles to guide our Determination on this Point are, that the Leases be not too short, for the Reasons above recited, nor too long, lest the Farmer acquire an Influence so great in the Lands as to injure the Rights or Authority of his Successor, or lest the Knowledge of their Value be confined to the present Possessor, and lost to others. We are of Opinion, that a longer Term than Six Years might be liable to these Objections, as a shorter than Three would not answer the Ends proposed by farming the Lands. There are no valid Reasons for assigning a Preference to any one particular Term of Years above another within these Extremes of 3 and 6, since the Causes which might operate in favour of any Period for one Place from the Consideration of the Soil, Crops, or any other local Accidents, would not hold good in others. But we are of Opinion, that, for the Sake of Regularity, and for facilitating the Course of Business, the same Term of Years and the same Period for their Commencement should be fixed for all the Farms throughout the Province; and where the Lands are already in Farm, that the Leases be extended so as that the whole Leases of the Province may fall at one Time.

1st. That the Farms shall be let for the fixed Term of Five Years, to commence from the 1st of this instant Bylaac 1179, or the 10th April 1772.

2d. That the Farms shall consist of entire Pergunnahs, provided they do not exceed the annual Amount of one Lack of Rupees, in which Case, they shall be divided into such equal Proportions as shall reduce the Amount of each considerably below that Sum, unless the acknowledged Responsibility and good Character of the Farmer shall support his Pretensions to rent the whole Pergunnah; and that all Villages or Portions of Lands which have been hitherto let in separate Farms shall be reannexed to the Pergunnahs to which they originally belong.

3d. That a Committee of the Board shall be appointed to go on a Circuit through the Province, and to form the Bundoobust or Settlement at the Sudder Cutcherry of each District.

4th. That the said Committee shall consist of the President and Four Members from the Board; viz.

Messrs. Middleton,
Dacres,
Lawrell, and
Graham.

5th. That the Settlement of the Districts of Hooghly, Hedgeslee, Calcutta Pergunnahs, Burdwan, Midnapore, Beerbhoom, Bissenpore and Pachaet, shall be determined by the remaining Members of the Board.

6th. That as the Company have determined to stand forth as Dewan, the Servants employed in the Management of the Collections shall be henceforward stiled Collectors, instead of the preient Appellation of Supervisors.

7th. That a fixed Dewan shall be chosen and nominated by the Board, who shall be joined with the Collector in the Superintendency of the Revenues. That he shall keep separate Accounts of the Collections, according to the established Forms of the Country; countersign all Orders circulated in the Mofussil, all Receipts granted to the Farmers, and all Invoices and Accounts transmitted to the Sudder.

8th. That the Collector shall not use his own private Seal in the Execution of the Business, but that a general Seal be struck, with a proper Inscription in the Name of the Company as Dewan of the Provinces, and that One be lodged with each Collector, to be by him affixed to all publick Deeds and Orders, where the Custom of the Country and Rules of the Service render it necessary; and wherever this Seal is affixed, the Collector shall attest it with his Name.

9th. That neither the Collector nor Dewan shall send Sepoys, Peons, or any other Persons with Authority, into the Lands belonging to the Farmers, excepting only on such Occasions as shall indispensably require it for the Maintenance of the Peace or the immediate Execution of Justice, in which the Authority of the Farmer shall be insufficient. That, on such Occasions, a Warrant under the Publick Seal, and signed by the Collector, shall be given in Writing to the Officer employed, and be recorded in the Judicial Proceedings, with the Reasons for issuing it; but that no Person be summoned on ordinary Occasions, except by a Tullub Chitty to the Farmer, or Order, requiring him to produce the Person summoned in a certain Space of Time.

10th. That the Farmer shall not receive larger Rents from the Reists than the stipulated Amount of the Potnahs, on any Pretence whatsoever; and that, for every Instance of such Extortion, the Farmer on Conviction shall be compelled to pay back the Sum which he shall have so taken from the Reiat, besides a Penalty equal to the same Amount of the Sircar; and for a Repetition, or a notorious Instance of this Oppression on his Reists, the Farmer's Lease shall be annulled.

11th. That the Farmer's Payments to Government shall, in like Manner, be ascertained and established, and no Demand be made upon them above what shall be expressed in the Doul or Rent Roll delivered them with their Lease.

12th. That no Matouts or Assessments under the Name of Mangun, Baurie Gundee, Sood, or any other Aboab or Tax, shall be imposed upon the Ryots; and that those Articles of Aboab which are of late Establishment, shall be carefully scrutinised, and at the Discretion of the Committee abolished, if they are found in their Nature to be oppressive or pernicious.

13th. That all Nezzars and Salamies, which are usually presented at the first Interview as Marks of Subjection and Respect, be totally discontinued, as well to the superior Servants of the Company and the Collectors, as to the Zemindars, Farmers, and their Officers.

[8 H]

14th. That

14th. That the old Farmer shall settle his Accounts with such of the Riats as are forthcoming in the Presence of the new Farmer or his Agents, and the Balances which shall be proved, shall be an Account of the new Farmer.

15th. That a Mohrir or Writer of Accounts shall be appointed on the Part of the Government to every Farm, who shall take an Account of all the Receipts of the Rents with the Farmer, and transmit the same monthly to the Collector at the Sudder Cutcherry of the Province, but without any Authority to interfere in the Collections.

16th. That the Collector be forbid, on Pain of Dismissal from his Office, to be concerned, directly or indirectly, in the Purchase or Sale of Grain.

17th. That no Peshcar, Banian, or other Servant of whatever Denomination, of the Collector, or Relation or Dependand of any such Servant, be allowed to farm Lands, nor directly or indirectly to hold a Concern in any Farm, nor to be Security for any Farmer. That the Collector be strictly enjoined to prevent such Practices; and that if it shall be discovered that any one, under a false Name or any Kind of Colusion, hath found Means to evade this Order, he shall be subject to a heavy Fine proportionate to the Amount of the Farm, and the Farm shall be relet or made Khals; and if it shall appear that the Collector shall have countenanced, approved or connived at a Breach of this Regulation, he shall stand ipso facto dismissed from his Collectorthip. Neither shall any European, directly or indirectly, be permitted to rent Lands in any Part of the Country.

18th. That it be given in especial Charge to the Committee, to find out some Means of preventing the Practice of lending Money on exorbitant Usury, by which the Riats are often involved in heavy Debts, without the Hope, or scarce the Possibility of Relief, and not only the Fruits of their Industry, but often the Farmer's Dues (which in Effect are those of the State) become the Property of the Money Lenders. That in the mean Time the Collector be forbid, on Pain of Removal from his Office, either to lend Money himself, or to suffer his Banyan, or any other of his Servants or Dependants, to lend Money to the Zemindars, Talucdars, Farmers, Riats, or any other Person whatever, within the District of which he shall have Charge. That in like Manner the Zemindars, Talucdars, Shicdars, and other Officers of the Government, be forbid to lend Money to the Riats; and that all Debts contracted contrary to the Tenor of this Order, after the Publication of it, shall be void. That this Restriction is not to prevent the Farmer from affording the usual and necessary Aids of Tuccabee to the Riats; but that the Premium of such Advances be fixed to Two per Cent. per Menssem, and Payment received not in Kind, but in Money.

19th. And to relieve the Farmer from the Necessity of borrowing Money for the Payment of his Kists or Instalments, that the Kistbundee for the ensuing Leases be so regulated as that the Kists may be made payable at the usual Periods of the Harvest, proportionate to the estimate Quantity and Value of the Crops, and as local Circumstances shall direct.

20th. That to enable the Committee to fix the necessary Establishments in each District, for its Safeguard and Protection, and preserving its Peace and Tranquillity, the Collector be instructed to prepare and have in Readiness accurate Accounts of the Chakeran Lands, together with a Detail of the Purposes for which they have been allotted, and their Opinion of the Number of Land Servants it will be necessary to retain for the Service above expressed.

21st. That all Zemindaree Chukeys shall be abolished, and none kept but such as immediately depend on the Government under the Puchuttera, Buckshbunder, and Shahbunder, subject to such Regulations as shall be hereafter established.

22d. That

22d. That Orders be sent, through the Channel of the Board of Revenue, to the Collectors, to publish the Substance of the above Resolutions, with Lists of the Purgunnahs respectively under their Charge, or other Divisions proposed for Farm by the Second Resolution; and to advertize for sealed Proposals from such as are willing to take Farms, to be delivered in at the Sudder Cutcherry of each District by the 1st of Sawan, or 10th of July, excepting the Provinces of Nuddea and Jessore; the Proposals for the former of which to be delivered in at Kishnagur the 1st of Asfar or 10th of June, and for the latter the 5th of Asfar or 15th of June.

23d. That Orders be also sent to the Collectors, to prepare an exact and explicit Rent-roll of each Farm, arranged in Purgunnahs, together with full Accounts of all Charges Sedder and Mossul, accompanied with an Explanation of their Use, and Reasons for their being deemed necessary to render the Rent-roll more perfect; they are further to prepare a separate Account, tracing the Jumma of each Farm to the highest Value it has ever stood at, and assigning the Cause of its Decrease to the present Standard.

24th. That as the Supervisorship of Dacca, not only from the Extent of its Limits and the Magnitude of its Revenue, but also from its being entirely composed of a Multitude of inconsiderable Zemindarries of Taluqs, appears to be a Charge of too complicated a Nature to be managed by the Chief of Dacca, at the present Seat of his Residence, with proper Care and Success; and as it appears further that many of the subsidiary Districts annexed to the other Supervisorships are in their Situations so distant and scattered as to be liable to the same Inconveniences, the Committee shall be authorized so to regulate the Dacca Province, and those subsidiary Districts, as to bring them into a proper Compass for the Management of a Collector, and within the Scope and Efficacy of these Regulations.

Mr. Aldersey being the Senior Member of Council upon the Spot, it becomes necessary that he should remain at the Presidency to act during the Governor's Absence.

Mr. Barwell begs leave to record the following Minute. With the greatest Deference to the Resolution of the Board, I must for myself beg Leave to decline the Ballot. My Motives are neither a Distrust of my being unequal to the Duty as a Member of the Committee, nor a Desire of avoiding any Share of Business which falls to the Station in which I am placed. I am at all Times ready to receive the Commands of the Board, and to participate with the Gentlemen with whom I have the Happiness to sit in Council, in all their Cares and Labours for the publick Good; but in the Matter now in Decision, I am entirely without a Wish of Preference for one Service rather than the other. I look upon the Task left to the Gentlemen here as equally arduous and important with that assigned to the Committee, and equally affording Opportunities of displaying Zeal and Attachment to the Service of our Honourable Employers. I agree in the Propriety of leaving Mr. Aldersey, the Second at present in Rank here, at the Presidency during the Absence of the Governor, and concur in the Nominaton of the Chief of the Durbar, Mr. Middleton, to the Committee. These Points being settled, there are only Three Members more to be ballotted for; and I have already declared I have no Predilection in the Duty to be determined by the Ballot; I wish to leave the Chance of the Ballot more free to such Gentlemen as may, from Motives equally laudable, have a Preference in their Minds of which mine is not sensible.

Signed,

Examined, Geo. Hodgson.

Warren Hastings, Rich^d Barwell,
W. Aldersey, James Harris,
Thomas Lane, H. Goodwin.

Mr. Aldersey
to remain in
Calcutta.

Mr Barwell's
Minute.

A P P E N D I X, N° CXLVI.

Book 190, Page 285.

Extract of a Committee of Council of the 28th July 1772.

Cossimbazar, the 28th July 1772.

At a Committee; Present,
The Honourable Warren Hastings Esquire, President;

Samuel Middleton,	} Esquires.
P. Milner Dacres,	
James Lawrell,	
John Graham,	

Deliberations
on the Re-
moval of the
Khadda to Cal-
cutta.

The Honourable the Court of Directors, in their Letter by the Lapwing, Paragraph 21, declare "their Determination to stand forth as Dewan, and by the Agency of the Company's Servants to take upon themselves the entire Care and Management of the Revenues." By what Means this Agency is to be exercised we are not instructed; but by the Confidence which the Sentence immediately following expresses "in the Conduct and Abilities of the Board to plan and execute this important Work," their Orders are clearly implied, that the Board shall plan and execute it by such Means as their own Judgment shall suggest for the Security and Improvement of the Revenue, and for the Ease and Happiness of the People. This Inference is further confirmed by the following Words, "and we trust, that in the Office of Dewan you will adopt such Regulations, and pursue such Measures, as shall at once ensure to us every possible Advantage, and free the Ryots from the Oppression of Zemindars, Zemindars", &c." We have thought it necessary to enter thus minutely into the Investigation of the Intent and Expectation of our Employers, because it will be scarce possible to proceed in a Work of this Nature, without deviating from the Orders which they have formerly laid down for our Conduct. They have been pleased to direct a total Change of System, and have left the Plan and Execution of it to the Discretion of the Board, without any formal Repeal of the Regulations which they had before framed and adapted to another System, the Abolition of which necessarily includes that of its subsidiary Institutions, unless they shall be found to coincide with the new.

* Sic in Orig.

[In the Consideration of the Subject before us, the First Point of Enquiry is, whether the Business of the Dewannee shall be conducted as it hath hitherto been, in Part by the Agency of the Company's inferior Servants, constituting a Board of Revenue at Moorshedabad, or be put under the immediate Controul of the Members of their Administration. We shall not hesitate to determine in favour of the latter; the Revenue is beyond all Question the first Object of Government, that on which all the rest depend, and to which every other should be made subservient. There must be a controlling Power in this Department, it cannot be partially delegated; but in whatever Hands it is lodged it must be absolute and independent. But the Superior Council, which is, constitutionally, the controuling Power, having no Cognizance nor Connection with the inferior Department, can have no Knowledge of what is transacted but from the Informations of the Board of Revenue, which, however fair and impartial, cannot possibly convey that intimate Intelligence which arises from daily Practice, and a direct Communication with the Servants of the Revenue. Without such an Intelligence, what Authority can the Administration possess in the Affairs of the Collections; or, with what Confidence can they issue any Orders for their Improvement, impressed, as they must be, with the Consciousness that they are but imperfect Judges of Matters on which they dictate to others better informed? In effect, all Authority and Command will rest with the Board of Revenue. (a)] All Appeals for Justice from the Provincial Courts must, in regular Course, be made to the Council of Revenue, and from them to the President and Council in Calcutta. The common People, unused to such a multiplied Process of Judicature, impatient of Delays, and taught to look up to the First Department of Government for the Redress of their Wrongs, will be continually violating the Precision of our Rules, and running to the Presidency on every Occasion of Complaint. If their Causes have not passed through the second Court, they must be sent back to Moorshedabad, and from thence the Litigious will come with Appeals to the Presidency: Thus an Inhabitant of Anwarpoor, if he thinks himself aggrieved, must make his Complaint to the Cutcherry at Kishenagur; having gone through all the due Forms and necessary Delays of that Court, if he is dissatisfied with the Decree, he will carry his Appeal to the City; there too he must go through the same Forms, the same Attendance to obtain

(a) Vide supra, Page 1178.

a second Hearing, and a second Decree: This also not proving satisfactory, his last Resource will be in the Government of Calcutta, which will put a final Period to his Cause. Thus, after the Loss of many Months, which might have been usefully bestowed both to himself and the State in the Cultivation of his Land, and the Care of his Family; after having made a Journey of more than 200 Miles, and spent perhaps more than the Amount of his Claim in suing for the Recovery of it, he will most probably be cast a Third Time for want of Evidence, as it is not probable he will be able to persuade any Persons, uninterested in the Success of his Suit, to go through the same tedious Prosecution of it with him, and as unlikely (by any Mode hitherto discovered) that he will make good his Right without it.

Such would be the Case of the poor Plaintiff, supposing that Justice were regularly administered in these Forms: But we know that hitherto it hath been quite otherwise, and that they have been productive of no other Effects but to assemble Multitudes of discontented Suppliants from all Quarters of the Province, who crowd our Streets, and harrass us with Clamours for Redress, and as often with as loud Repraches for being denied it. As yet no better Expedient has been found for relieving them than to refer them back to the Collectors, with Injunctions to enter into a fresh Examination of their Complaints, and to decide finally upon them; an Expedient which few submit to, till convinced, by a long fruitless Attendance, that no other Resource is left them. But few are the Instances of Redress obtained by this Way, and much fewer of the Letters even being delivered, as the timid Sufferers rather chuse to put up with all their Losses than expose themselves to the Collector or his Muttasuddies, by exhibiting the Proofs of their Appeal from his Justice, or of their Complaints against his Person.

We do not pretend to hope for a total Removal of these Evils by any Mode which is now offered to our Choice; but we are sure they will be less frequent and less grievous if the Appeals are made at once to the supreme Court without any intermediate Delays.

From all these Reasons the Committee are of Opinion, that the Revenue, in all its Branches, be put under the immediate Controul of the President and Council at the Presidency. Such a Change, independant of the Advantages which we hope to derive from it, in establishing a more regular Plan of Business, and acquiring a practical Knowledge and Command of the Collections, will be productive of many other important Consequences.

The numerous Officers and Retainers of the Khalsa, and of the new Courts of Judicature, with all their Families, Domesticks, and Dependants, will increase the Demand for the Necessaries and Conveniences of Life, and of course require a Number of Tradesmen, Artisans, and Market People, to supply it. This vast Influx of People will be drawn to Calcutta, and with it a great Increase of Wealth. The Consequence of the Presidency will be much improved with its Population, as it will lessen that of Moorshedabad, which will no longer remain the Capital of the Province, having nothing to support it but the Presence of the Nabob and a few Families of Consideration, who, possessing valuable Property on the Spot, will of course chuse to continue there. The Consequence of the Nabob himself will sink in Proportion, and the Eyes of the People will be turned to Calcutta as the Center of Government, and to the Company as their Sovereign.

Their Manners, by a constant Intercourse, will by Degrees assimilate with ours, and breed a Kind of new Relation and Attachment to us. This too will open a new Source of Trade advantageous to the Mother Country, by the Consumption of its most valuable Manufactures; nor is this the mere Suggestion of Fancy, since we already see that in their Habits, in their Equipages, in the Furniture of their Houses, in their Buildings, and in short in every Thing where their Religion and the Difference of Climate will permit it, they begin to affect the Fashions of the English.

In enumerating the Defects of the present System, we omitted to mention the Insecurity of the public Treasury and the public Records at Moorshedabad, an open and straggling Town, which a few desperate Deccois might enter with Ease, and plunder at Discretion, before any Force could be collected to repel them; an Event of this Kind is not the less improbable from its having not yet come to pass. The Town of Calcutta is not only sheltered against such Dangers, but the Fort offers a most complete Security both for public and private Property under all Circumstances.

It is certain that such a Change as we have here proposed is liable to its Inconveniences; all Innovations are subject to them: We own we foresee many Difficulties and Impediments to their being carried into Execution, which we hope will only affect ourselves in the additional Labour which it will require to remove them. The only Inconvenience of any great Importance which occurs to us, is that which may arise from the undetermined Jurisdiction of the Mayor's Court, and the Embarrassments to which it may subject our Management of the Revenue: This we mention only as a possible Event, which can only proceed from a more litigious Spirit than we have hitherto known to prevail in the Members of that Court, and we hope by proper Cautions and judicious Regulations may be prevented. But this is a Subject of itself too copious to admit of our enlarging upon it further in this Place; it may be sufficient to remark, that no inconsiderable Branch of the Collections, we mean those of the Calcutta Pergunnahs, have been quietly conducted by Cutcherries established in Calcutta for these Fifteen Years past, without meeting with any Interruption from the Mayor's Court, or clashing in any Instance that we recollect with its Authority.

Resolved, That it is the Opinion of this Committee, that the Board of Revenue at Moorshedabad be abolished, and that the Court of the Khalsa, with all the Offices appertaining thereto, be transferred to the Presidency, and placed under the Charge and Direction of the President and Council.

As this is a Question, on the Issue of which all our material Arrangements for the Calfa Department must necessarily depend;

Resolved, That a Copy of these Minutes be immediately forwarded to the Council in Calcutta, and that they be requested to furnish us with their Opinion, and to assist us in passing a final Decision thereon; and also that a Copy of the Proceedings of the 11th and 26th instant, as far as they relate to the Regulation of the Nabob's Affairs, be transmitted to the Board for their Consideration in the following Addresses.

Further Extract from the same Consultation.

Letter to the Council.

To William Alderley Esquire, and the Rest of the Gentlemen of Council at Fort William.

Gentlemen,

In a separate Address of this Date we signified to you, that our Proceedings on the future Regulation of the Khalsa, should be forwarded without Delay. We accordingly now transmit you a Minute containing our Sentiments on the First Resolution to be taken on that Subject; namely, whether the immediate Superintendence of the Collections shall continue at Moorshedabad, or be transferred to the Presidency, and put under the Members of the Administration.

Having with all the Attention we are capable of weighed and discussed every Argument which has occurred on this very important Subject, the Result of our Deliberations is, that the Khalsa Cutcherry, and all the Offices dependant upon it, ought to be removed to Calcutta; without adopting this Plan, it does not appear to us that either the Honourable Company's Intentions will be answered, or their Expectations fulfilled with respect to new modelling the Dewanny. As they have determined to stand forth as Dewan, we think no Persons can with so much Propriety represent them in that Character, as the Body of their Administration; and as the Reform of Abuses, the Remedy of Defects, and the Establishment of necessary and salutary Regulations for the Welfare of the Country, the Prosperity of its Inhabitants, and the Improvement of its Revenue, Trade, and Manufactures, can only be effected by a Length of Time, persevering Attention, and the Benefit of an immediate Knowledge and Communication with the Business of the Collections, and the Administration of Justice; it becomes, we think, indispensably necessary that the Head Cutcherry should be so situated, as to put in our Power those Means of fulfilling our Duty and our Employers Expectations. We submit the Whole to your serious Consideration; and request to be favoured with your Sentiments as early as possible, the present Question being the Groundwork by which all our future Arrangements must be guided.

We are, &c.

Signed at the End,

Coffimbazar,
the 28th July 1772.

Warren Hastings,
P. M. Dacres,
James Lawrell,
J. Graham.

A P P E N D I X, N° CXLVII.

Book 225, Page 663.

Extract of a Consultation dated 9th February 1781.

Fort William, 9th February 1781.

At a Council; Present,

The Honourable Warren Hastings Esquire, Governor General, President;

and
Edward Wheeler Esquire.

Rev. Dept.
Friday.

Plan for the
future Management of
the Revenues of these Pro-
vinces.

[(a) The System which yet subsists, though with many unessential Variations, of superintending and collecting the publick Revenue through the Agency of Provincial Councils, was instituted for the temporary and declared Purpose of introducing another more permanent Mode, by an easy and gradual Change, by which the Effects of too sudden an Innovation might be avoided. This permanent Plan is methodically and completely delineated in the same Proceedings of the 23d of November 1773 of this Department, in which the Provincial Councils were established.

It consists, substantially, in this; that all the Collections of the Provinces should be brought down to the Presidency, and be there administered by a Committee of the most able and expe-

(a) Vide supra, Page 1179.

rienced of the Covenanted Servants of the Company, under the immediate Inspection *, and with * *Sic in Orig.*
the Opportunity of instant Reference for Instruction to the Governor General and Council,

Conformably to this Design, it is now resolved and ordered;

1st. That a Committee of Revenue, consisting of Four Covenanted Servants of the Company, be immediately constituted; who shall be entrusted with the Charge and Administration of all the publick Revenue of these Provinces, and invested, in the fullest Manner, with all the Powers and Authority, under the Controul of the Governor General and Council, which the Governor General and Council do themselves possess, and shall not reserve exclusively to themselves.

2d. That the first Persons nominated to this Charge be Mr. David Anderson, Mr. John Shore, Mr. Samuel Charters, and Mr. Charles Croftes.

3d. That the Provincial Councils shall be dissolved, and their Charge and Powers transferred to the Committee of Revenue: That the Members of the Councils be ordered forthwith to repair to the Presidency, except the Chiefs of each, who shall remain in the temporary Charge of their respective Divisions, under the Authority of the Committee, until such Time as they shall be recalled by the Orders of the Governor General and Council.

4th. That the Collectors of the separate Districts shall, in like Manner, remain in their respective Stations, under the Authority of the Committee, until such Time as they shall be recalled by Order of the Governor General and Council.

5th. That the Office of Superintendent of the Khalsa Records shall be abolished; and the Office of the Khalsa, with all its Dependant Offices, and all the Functions and Powers appertaining to it, shall be transferred to the Committee of Revenue.

6th. That the Canongoes shall be re-instated in the complete Charge and Possession of all the Functions and Powers which constitutionally appertain to their Office.

7th. That the Committee shall examine and report the present State of the other Offices dependant on the Khalsa, and propose such Alterations as shall appear to them necessary for making them answerable to the Purposes of their Institution, and bringing them under the Controul and daily Inspection of the Committee.

8th. That the Committee shall immediately prepare Establishments for their own immediate Department, and such temporary Establishments as shall be judged necessary for the Collectors of the Divisions or Districts, and shall lay the same before the Board for Approbation.

9th. That such of the Company's Servants as shall be removed from their present Offices in consequence of these Arrangements, shall be permitted to draw the same Allowances as they draw at present, until they shall be appointed to other Offices, or until it shall be the Pleasure of the Board to withdraw this Indulgence.

10th. That the Committee shall meet Three Days in every Week, and as much oftener as their Business shall require;—that they shall form Resolutions and Orders for the current or ordinary Business of their Department, and report to the Board, as they shall happen, such extraordinary Occurrences, Claims, and Proposals, as may require the special Orders of the Board.—That they shall keep regular Minutes of their Proceedings in the customary Form, and do no Act collectively which shall not be recorded therein.—That they shall lay a fair Copy of each Month's Proceedings, together with a summary Report of the same, the Jemna Wauzil Baukee, or Accounts of Demands, Receipts, and Balances, of each Division or District, and general and particular Accounts of Receipts and Disbursements, and Treasury Accounts of each Month, before the Board on the Fifteenth of the ensuing Month.

11th. That if the Members of the Committee shall differ in Opinion upon any Question before them, the Majority, or the casting Voice of the President or senior Member present, shall decide and form the Resolution of the Whole; but it is not expected that every dissentient Opinion shall be recorded; and where the Case shall be deemed of such Importance as to require it, it shall be immediately referred, together with so much of the Proceedings as have an immediate Relation to it, to the Board; but the Determination of the Majority of the Committee shall not therefore be stayed, unless it shall be so agreed by the Majority.

12th. That the President of the Committee do issue of his own Authority, during the Intervals of their Meetings, such occasional or subsidiary Orders as shall be necessary for carrying into Execution any existing Orders of the Committee, or for personal Attendance, or for preparing Materials for the Inspection of the Committee, or for any such other Purposes as the Committee shall judge it advisable to commit to his separate Charge as their executive Member; and all the Officers, Servants, and Dependants, shall be required and enjoined to yield implicit Obedience to all Orders which they shall receive from him, subject of course to the superior Authority of the Committee. That the other Members of the Committee shall not possess or exercise, individually, the same Power, except in Cases in which, for the greater Dispatch of Business, they shall agree to divide it into separate and occasional Portions between them, or to assign any special Charge to any Member separately.

13th. That a Commission of Two per Cent. on all Net Sums paid immediately into the Treasury at the Presidency, on Account of the Publick Revenue in the Course of every Month, and a Commission of One per Cent. on all Sums paid to the Treasuries, which remain under Charge of the Collectors, in the Course of each Month, after deducting all Charges incurred in the same Month, shall, on the

passing of each Month's Account, be allowed to the Members of the Committee, and their principal Assistants, as the Reward of their Trouble from this Time, or from the First Day of the Month Faugun, to the Conclusion of the ensuing Bengal Year, or to the End of the Month of Cheyt 1188, and shall be shared between them in the following Manner; viz. The Whole being divided into Twenty-five Shares, the President shall take Six Shares, each of the other Members of the Council shall have Five Shares, and the remaining Four Shares shall be divided equally between the Secretary and the present Assistant of the Superintendent of the Khalsa Records, who shall continue to perform the same Duties under the Authority of the Committee, and the occasional Orders of the Board, as he hath hitherto done under the Superintendent of the Khalsa Records; and these Allowances shall be in Lieu of all Salaries, Emoluments, and Perquisites whatsoever.

14th. Each Member of the Committee shall, on his Admission to his Office, solemnly take and subscribe the following Oath; (viz.):

I A. B. do swear, That I will faithfully discharge the Office of a Member of the Committee of Revenue; that I will not receive, directly or indirectly, from any Zemindar, Talookdar, Farmer, or other Landholder or Officer, or other Dependant of the Committee, any Present or Gratuity of any Kind whatsoever; neither will I acquire or receive any lucrative Advantages by my Office, but such as shall be publicly allowed me by the Governor General and Council.

So help me G O D.

Instructions to
the new Com-
mittee of Re-
venue.

Agreed, That a Copy of the foregoing Plan, with Copies of the Letters hereafter entered to the Provincial Councils and Collectors, and to the Superintendent of the Khalsa Records, and Mr. Duncan, be delivered to the New Committee with the following Instructions. (a)]

L. S. No. 2.

To Mr. David Anderlon, President;
and to
Messrs. John Shore,
Samuel Charters, and
Charles Croftes,

Members of the Committee of Revenue for the Charge and Administration of the public Revenues of the Provinces.

Gentlemen,

Having, on the Grounds contained in the accompanying Plan, thought fit to constitute and appoint you a Committee of Revenue, to be entrusted with the Charge and Administration of the Public Revenues of these Provinces, we herewith transmit you a Copy of our Resolutions on this Subject for your Information and Guidance, together with Copies of our Orders to the Provincial Councils and Collectors, and to the Superintendent of the Khalsa Records, and his late Assistant, in consequence of this new Arrangement, to the Subjects of all which we require your particular Attention and Adherence.

Fort William, the 9th February 1781.

We are, &c.

Provincial
Councils and
Collectors
wrote to.

Agreed, That the following Letters be circulated to the several Provincial Councils and Collectors.

L. S. No. 9.

To Mr. David Anderson, Chief, &c. Provincial Council for the Division of Calcutta, at Houghly.

Gentlemen,

Having, in Conformity to the declared Design of the late Government, when, as a temporary Institution, they established the Provincial Councils, determined now to introduce a more permanent System, by committing the Charge and Administration of the public Revenues of these Provinces to a Committee composed of Four covenanted Servants of the Company, to be resident at the Presidency, we have accordingly resolved to abolish your Council in common with all the other Provincial ones, the Charge and Powers of each of which are to be immediately transferred to this new Committee.

As a Consequence of this Arrangement, the Members of your Board are forthwith to repair to the Presidency, except the Chief, who is to remain in the temporary Charge of the Division under the Authority of the Committee, for such longer Period as we may think fit, during which he is to correspond with the Committee, whereof we have appointed Mr. David Anderson President, and to pay the same Attention to their Orders as if issuing immediately from us.

We have farther resolved, that such of the Company's Servants as may be removed from their present Offices, in consequence of this Arrangement, shall be permitted to draw the same Allowances as they enjoy at present, until they shall be appointed to other Offices, or it be our Pleasure to withdraw this Indulgence.

We are, &c.

Fort William, the 9th February 1781.

The same to all the other Provincial Councils.

(a) Vide *supra*, Page 1179.

To Mr. Augustus Cleveland, Collector of Boglepore, &c.

Sir,

Having, in conformity to the declared Design of the late Government, when, as a temporary Institution, they established the Provincial Councils, determined now to introduce a more permanent System, by committing the Charge and Administration of the public Revenues of these Provinces to a Committee composed of Four Covenanted Servants of the Company, to be resident at the Presidency; we have accordingly resolved to dissolve the Provincial Councils; but that you, and the other Collectors of the separate Districts, do continue in your respective Station during such Time as we may think fit.

It is therefore our Directions, that your official Correspondence be henceforth with this new Committee, of which we have appointed Mr. David Anderson President, and that you pay the same Attention to their Orders as if coming immediately from us.

Fort William,
the 9th of February 1781.

We are, &c.

The same to all the other Collectors.

Agreed, That the following Orders be issued by the Secretary to the Superintendent of the Khalfia Records.

To G. G. Ducarel Esquire, Superintendent of the Khalfia Records.

Sir,

The Honourable the Governor General and Council having, as Part of the Arrangements of a new System which they have adopted for the future Administration of the public Revenues of these Provinces, thought fit to abolish your Office, they direct that you proceed nevertheless in the Business of your present Commission to Burdwan, and carry the same into Execution, as if no such Abolition had happened.

I am, &c.

Revenue Department, Fort William,
the 9th February 1781.

(Signed) J. Baugh,
Secretary.

Agreed, in Conformity to the Plan above recorded, that Mr. Duncan be styled "Preparer of Reports for the Revenue Department," and that he be furnished with the following Instructions by the Secretary.

To Mr. Jonathan Duncan.

Sir,

The Honourable the Governor General and Council having thought fit to abolish the Office of Superintendent of the Khalfia Records, and to place the other Officers of the Khalfia under a Committee of Revenue to be established at the Presidency, in whom they have vested the future Management and Administration of the public Revenues of these Provinces, I am to acquaint you, that they have been pleased to appoint you Preparer of Reports for the Revenue Department; in which Capacity you are under the Directions of this new Committee and the occasional Orders of the Board, to continue to exercise the same Functions as in your late Office under the Superintendent of the Khalfia Records. And you are hereby required to obey all Orders from the Committee accordingly.

I am, &c.

Revenue Department, Fort William,
the 9th February 1781.

W. A. Edmonstone, Esq.

Edward Wheler.

A P P E N D I X, N^o CXLVIII.

Book 227, Page 161.

Fort William, the 6th March 1781.

Rev. Dept.
Tuesday.

At a Council; Present,
The Honourable Warren Hastings Esquire, Governor General, President;
and
Edward Wheler Esq.

Letter from
the Committee
of Revenue,
LR. No. 157.

Read the following Letter and Enclosure from the Committee of Revenue.

To the Honourable Warren Hastings Esquire, Governor General, &c. Council of Revenue at
Fort William.

Honourable Sir and Sirs,

We have the Honour to inform you, that on the 20th instant we assembled and entered on the Duties which, by your Instructions of the 9th instant, you have been pleased to commit to our Charge.

We beg leave to lay before you an Establishment which we have formed for the English Offices under our Department, which we hope will meet with your Approbation. We have annexed to the Establishment a List of the Gentlemen whom we beg leave to recommend to be appointed Assistants under us.

We think it our Duty to suggest to you the Propriety of furnishing us with official Seals. We shall for the present make use of the one which is in the Custody of the Naib Roy Royan, and which has hitherto been used for Perwannahs issued from the Khalsa.

We are now employed in forming Establishments for the Chiefs and Collectors in the Districts, and for the Native Office of our own Department, and as soon as they are completed, we shall lay them before you for your Consideration.

We have the Honour to be, &c.

Fort William,
the 22d February 1781.

(Signed)

D. Anderson,
&c. Com^{rs}

Establishment of Assistants for the Committee of Revenue.
Secretary's Office.

* Sic in Orig.
Accompany-
ing Letter
from Com-
mittee of Re-
venue.

Secretary	—	—	—	600
Assistant Secretary	—	—	—	500
Sub Secretary	—	—	—	300
1st Assistant	—	—	—	250
2d ditto	—	—	—	200
3d ditto	—	—	—	200
4th ditto	—	—	—	150
5th ditto	—	—	—	100
6th ditto	—	—	—	100
7th ditto	—	—	—	100
8th ditto	—	—	—	2,500

Accountant's Office.

Sub Accountant	—	—	—	500
				3,000

Persian Interpreter's Office.

Persian Interpreter	—	—	—	500
Bengal ditto	—	—	—	500
Assistant	—	—	—	250
				1,250

Khalsa.

Preparer of Reports to Revenue Department.

Register of the Canongoe Office	—	—	—	500
Assistant and Keeper of Auminy Records	—	—	—	350
2d Assistant	—	—	—	200
				1,050
Assistant to the Chief	—	—	—	200
1 Monthly Writer	—	—	—	200
Contingencies	—	—	—	300
				700

Total 6,000

Gentlemen recommended by the Committee of Revenue.

Secretary's Office.
Assistant Secretary — Mr. William Haverkham
Sub Secretary — Mr. Thomas Douglas
Mr. John Scott
Mr. John Moore
Mr. James Spottiswoode
Mr. William Cuming.

Accountant's Office.
Sub Accountant — Mr. Patrick Heatly;
Persian Interpreter's Office.
Persian and Bengal Interpreter — Mr. Charles Wilkins
Mr. George Dandridge.

Khalsa.
Register of Canongoe Office — Mr. J. David Paterson
Mr. Wm. A. Edmonstone
Mr. Francis Redfern.
Assistant to the Chief — Ditto.

Agreed, That the Establishment of English Officers, proposed by the Committee of Revenue, be approved; and that the Gentlemen recommended by them to fill the different Offices, be appointed accordingly.

Agreed, That Mr. J. Harman Becher be also appointed an Assistant in the Office of the Secretary to the Committee of Revenue.

Agreed, That the Committee be directed to continue the Use of the Khalsa Seal as their official Seal.

Mr. Becher appointed to their Deputy, Khalsa Seal to be their Official one.

Read, the following Letter and Enclosures from the Committee of Revenue.

To the Honourable Warren Hastings Esquire, Governor General, and Council of Fort William, in their Revenue Department.

Further Letter from the Committee of Revenue.

L. R. No. 158.

Honourable Sir, and Gentlemen,

Agreeable to the 8th Article in the Regulations prescribed for our Conduct, we have prepared temporary Establishments for the Chiefs of the Divisions, and Collectors of the Districts, which we have now the Honour to lay before you for your Approbation.

These Establishments do not differ in Form from those which at present exist. In order, however, to distinguish the real Expenses made in the Collection of the Revenues from the Charges

incurred on Account of different Services, we have omitted in these Establishments to insert the Expenses of the Fouzdary, or Dewanny Adawlut, Law Charges, and Inspectors of Opium, which in future we propose shall be entered under the Head of "Fort William Presidency." For the same Reason the Articles of Diet Money, Family Allowance, &c. which were formerly paid by the Buxey in Calcutta, are omitted; and we propose that this Mode of Payment shall be adopted in future.

Several of the Gentlemen at the different Subordinates have drawn Allowances for their Moonshies. If you think proper to continue these Allowances, we recommend that they be paid as formerly by the Buxey, under the Approbation of the Honourable the Governor General.

Committee of Revenue Letter concluded.

The Zemindars of Rajshahy, Rocunpore, Beerbhoom, and Bissenport, have been allowed annual Remissions, upon Account of their religious Ceremonies, or for their Servants, as follows:

Zemindar of Rajshahy.

Account Burgundosses per Month	—	—	8 R.	2,100	0	0	
Deb Krutch	—	—	—	1,500	0	0	
							3,600 0 0
Rocunpore.							
Burgundosses	—	—	—	649	0	0	
Deb Krutch	—	—	—	342	14	15	
							991 14 15
Beerbhoom.							
Deb Krutch	—	—	—	74	10	14	
Rajah's Servants	—	—	—	750	0	0	
							824 10 14
Carry over				3,416	9	9	
				6			

	Bissenpore.		Brought over	5416 9 9
Deb Krutch	— — — —	346 0 0		
Rajah's Servants	— — — —	335 0 0		
				* 781 0 0
Per Month S ^a R ^a				— 6,097 9 9
Per Annum S ^a R ^a				— 73,171 1 8

* Sic in Orig.

These Articles we have deducted from the Zemindary Charges, and they will of course become additional to the Revenue paid by these Zemindars respectively.

It appears to us, on a general Review of the Zemindary Charges, that some Resumptions may, with Justice and Propriety, be made from them; but as this Subject is of Importance, we mean to obtain more particular Information as to the Nature and original Establishment of these Allowances, before we recommend any further Resumptions. For the present therefore these Charges stand as in the former Establishments.

In several of the Districts, Sums are charged monthly for temporary Services, which do not stand as Articles in these Establishments, as they cannot be considered as permanent, but will of course cease as soon as the Services for which they are now appropriated are executed.

We observe, that Rajah Cullean Sing receives Monthly Allowances at Patna to the Amount of R^a 4,166 : 17 : 6. If this Salary is paid to him as Dewan we think it unnecessary, as he is himself the Farmer—But we rather suppose it given to him as a Pension; in which Case, it should not be considered as a Charge upon the Revenue. We submit to you the Propriety of a Resumption of this Article.

Upon the Whole, these Establishments are calculated to answer the Purposes for which they are designed at as little Expence as possible. That you may be the better enabled to judge of the Reduction which has been made in the Amount of the Charges, we have the Honour to lay before you Two Accounts, one shewing in general the Amount of the Reduction, and the other specifying more particularly the Articles in which these Retrenchments have been made.

We do not propose these Establishments as finally fixed and permanent. Some Articles of Expence will remain for further Consideration, upon which we cannot decide till we have obtained Explanations from the Collectors regarding them.

Some Circumstances may also occur to render Variations in these Establishments indispensably necessary; and we request your Permission to make such Variations, where they shall appear to us indispensable, reporting them to you as they shall take place.

With respect to the Assistants who are to remain with the Chiefs of the Districts, we propose, with your Approbation, to leave the Choice of them to the Chiefs themselves, directing them in general to give a Preference to those Persons who at present hold Military Paymasterships, or are employed at any out Stations.

We propose that these Establishments, if they should be honoured with your Approbation, shall take place from the Beginning of the ensuing Bengal Year 1188. The intervening Period is short, and will be necessary for the Chiefs and Collectors to complete their Records, and arrange their Establishments, according to the Plans now submitted to you.

We have the Honour, to be, &c.

(Signed)

J. Shore,
&c. Com^{rs}:

Fort William, the 2d March 1781.

Comparative State of the Expences of collecting the Revenues of 1186 with the new Establishment of the Revenue Department.

Accompany-
ing Letter from
Com^{rs} of Rev^y

Divisions.	Actual Expences of 1186, or 1779-80.	New Establishment.	Difference.
Burdwan — —	10,47,098 5 9 0	3,73,749 6 6 0	6,73,348 15 3 0
Calcutta — —	9,93,719 8 11 2	4,33,699 14 3 0	5,60,019 10 8 2
Chittagong — —	93,187 1 0 0	58,815 8 16 0	34,371 8 4 0
Dacca — —	4,15,021 9 12 2	2,10,373 13 2 0	2,04,647 12 10 2
Purnea — —	5,78,650 8 4 1	48,480 0 0 0	5,30,170 8 4 1
Moorshedabad — —	10,42,951 8 9 1	4,93,179 0 4 0	5,49,772 8 5 1
Rajmahal and Boglepore — —	1,28,619 11 6 0	83,612 4 8 0	45,007 6 18 0
Rungpore — —	1,95,934 4 12 3	64,269 11 3 0	1,31,664 9 15 3
Silberris — —	20,735 3 19 2	18,000 0 0 0	2,735 3 19 2
Futty Sing — —	23,833 11 0 0	19,200 0 0 0	4,633 11 0 0
Ramgur and Jungleterry — —	49,011 0 5 0	31,320 0 0 0	17,691 0 5 0
Midnapore — —	78,970 15 18 0	39,108 0 0 0	39,862 15 18 0
Patna — —	3,74,509 5 1 3	1,39,361 4 0 0	2,35,148 1 1 3
Sircar Sarun — —	99,551 12 5 0	48,456 14 0 0	51,094 14 5 0
Sylhet — —	1,10,751 10 6 2	20,429 12 14 0	20,321 13 13 2
Sirca R'	51,82,546 4 7 0	20,82,055 8 16 0	31,00,490 11 11 0

Consultation March 2d, 1781.

(Signed)
J. Shore, &c. Com^{rs}.

Actual Charges incurred in the Year 1186, or 1779-80 — — — —	— — — —	51,82,546 4 7 0
Proposed Establishments — — — —	20,82,055 8 16 0	

Add the following Expences of Government,
which make a Part of the above Charges of
1186, but are not included in the proposed
Establishment, because they are to be drawn
for under separate Heads; but are here added,
in order to form a just Comparison between the
Charges of that Year and the new Establish-
ment now proposed.

Dewanny Adawlut.	
The new Establishment, estimated at —	2,00,000
Fouzdarry Adawlut.	

In the Year 1186, the Charge amounted to
5,88,408; as it continues on the same Esta-
blishment, it may be supposed that in the en-
suing Year it will amount to the like Sum,
which is therefore here inserted 5,88,408 0 0
Law Charges 5,400 0 0
Inspectors of Opium 19,179 10 0
24,579 10 0

These Articles were formerly included under
the Head of Charges Collections; but being
now left out of the Establishments, and drawn
for under separate Heads, are here inserted.

Charges Zemindarry.	
Burdwan — —	5,28,613 5 0
Dinapore — —	1,65,207 8 17

These Districts being made Huzzoor, the Sti-
pends to the Zemindars are of course left out of

Carry over,	2,00,000	20,82,055 8 16 0	51,82,546 4 7 0
	[8 L]		the

Brought over	—	—	2,00,000	0	0	20,82,055	8	16	51,82,546	4	7
the Establishments, and will be deducted from the gross Jumma at the Khalsa.											
Purnea.											
Charges Zemindarry, not included in the Establishments, but here added, because they are deducted from the gross Jumma at the forming the Settlement,											
			1,02,008	8	2						
Couch Behar.											
The Allowance of $\frac{1}{2}$ the Collections to the Rajah of Couch Behar, not in the Establishments; but it is here added, because it has always been usual to debit Couch Behar for the whole gross Collections, and to deduct the $\frac{1}{2}$ allowed to the Rajah,			72,000	0	0						
			8,67,829	5	19						
Allowance for Moonthees, Diet, &c.											
These Allowances being ordered to be paid by the Buxey in Calcutta, they are left out of the Establishment; they will amount to about			10,000	0	0						
Contingencies											
Poolbunder.											
The Expence of Lushkerpore Pools being uncertain, there being no Contract or fixed Rate for them, they could not be inserted in the Establishment; but may be estimated at			1,00,000	0	0						
There are many other Expences, such as Travelling Charges, Charges on Remittance of Treasure, Hoondian, Diet to Prisoners, &c. which it is impossible to insert in the Establishments, because they cannot be exactly ascertained or fixed at the Commencement of the Year; but as they will unavoidably be incurred, they are here added, and estimated at			1,00,000	0	0						
						2,00,000	0	0			
						18,90,816	15	19			
						39,72,872	8	15			
Total Savings by the proposed Establishments, estimated at Sicca R*						12,09,673	11	12			

ACCOUNT shewing the particular ARTICLES on which RETRENCHMENTS have been made by the Proposed ESTABLISHMENTS.

Accompanying Letter from the Committee of Revenue.	On Charges Collections and General.					On Charges Zemindary.					On Charges Buildings and Repairs.			
	As per Proposed Establishment.				Retrenchments in the Articles of Charges Collections and General.	As per Proposed Establishment.				Retrenchments in the Article of Charges Zemindary.	Charges Buildings and Repairs disbursed in the Year 1886 or 1779-80.	Charges Buildings and Repairs as per proposed Establishment.	Retrenchments in the Articles of Charges Buildings and Repairs.	Total Retrenchments.
	Charges Collections and General, disbursed in the Year 1886, or 1779-80.	Charges Collections and General, as per proposed Establishment.	Add Charges Dzwanny and Foudarry, Artaw-luts, Diet Money, Inspectors of Opium, Law Charges, &c. which were formerly included in the Articles of Charges Collections, but are now ordered to be drawn for under separate Heads.	Total of Charges as they will be disbursed either under the Head of Charges Collections and General, or under separate Heads, for the ensuing Year 1886.		Charges Zemindary, disbursed in the Year 1886, or 1779-80.	Charges Zemindary, as per proposed Establishment.	Add Charges Zemindary, not included in the Establishment, but are to be deducted from the Groat Junimo of the Directors paying their Rents into the Khalia.	Total Charges Zemindary, as they will be disbursed for the ensuing Year 1886.					
Burdwan	2,50,898 2 1 0	1,42,700 9 2 0	—	—	—	7,85,533 7 18 0	2,31,048 13 4	—	—	—	1,666 11 10	—	—	—
Calcutta	5,48,197 2 16 2	47,376 0 0 0	—	—	—	4,41,222 5 15 0	3,86,323 14 3	—	—	—	300 0 0	—	—	—
Chittagong	82,607 0 15 0	54,744 0 0 0	—	—	—	4,373 2 15 0	4,071 8 16	—	—	—	4,206 13 10	—	—	—
Dacca	2,45,856 12 12 3	56,328 0 0 0	—	—	—	1,59,864 12 19 3	1,54,045 13 2	—	—	—	300 0 0	—	—	—
Furnea	2,99,184 10 16 3	48,480 0 0 0	—	—	—	2,78,495 3 7 2	—	—	—	—	970 10 0	—	—	—
Moorshedabad	5,98,847 14 12 1	1,38,770 0 0 0	—	—	—	4,37,770 4 10 0	3,54,469 4 0	—	—	—	6333 5 7	—	—	—
Rajmahal and Boglee	94,638 10 12 0	52,434 13 0 0	—	—	—	33,981 0 14 0	30,518 1 8	—	—	—	659 6 0	—	—	—
Rungpore	97,917 2 19 3	40,139 7 12 0	—	—	—	97,101 12 13 0	24,130 3 13	—	—	—	915 5 6	—	—	—
Silberia	20,735 3 19 2	18,000 0 0 0	—	—	—	—	—	—	—	—	—	—	—	—
Futty Sing	13,833 11 0 0	9,200 0 0 0	—	—	—	10,000 0 0 0	10,000 0 0 0	—	—	—	—	—	—	—
Ramgur and Jungleterry	47,558 15 10 0	31,320 0 0 0	—	—	—	1,452 15 0 0	—	—	—	—	—	—	—	—
Midnapore	72,222 10 18 0	37,908 0 0 0	—	—	—	—	—	—	—	—	6,748 5 0	1,200 0 0	—	—
Parna	3,26,526 1 1 3	45,692 10 0 0	—	—	—	44,845 0 0 0	93,668 10 0	—	—	—	3,138 4 0	—	—	—
Sircar Sarum	67,910 7 10 0	25,434 6 0 0	—	—	—	31,641 4 15 0	23,022 8 0	—	—	—	—	—	—	—
Sylhet	29,966 3 3 0	11,395 13 2 0	—	—	—	10,510 7 3 2	9,033 15 12	—	—	—	275 0 0	—	—	—
Sicca R ^a	28,05,900 14 8 1	7,59,863 16 16 0	10,22,987 10 0 0	17,82,851 4 16 0	10,23,049 9 12 1	23,38,790 15 5 3	13,20,332 8 0	8,67,829 5 19	21,88,161 13 19	1,50,029 1 6 3	17,854 6 13	1,859 6 0	35,095 13 0	12,09,673 11 12

Ordered, That the several Accounts of the temporary Establishments, which the Committee have prepared for the Chiefs of the Divisions, and Collectors of the Districts, be entered in the Appendix.

Agreed, That whilst the Government shall think proper to continue the Allowances to Rajah Kullyan Sing, the Amount thereof be charged in future under the Head of Stipends and Allowances, and that it be struck out from the Charges on the Revenue.

Agreed, That the temporary Establishments proposed by the Committee of Revenue for the Chiefs and Collectors of the Districts be approved, and that they take place from the Commencement of the Bengal Year 1188.

Agreed, That the several Assistants at the different Provincial Establishments do continue there under the Authority of the late Provincial Chiefs till the same Period, unless removed in consequence of the Orders of the Board; and that the Committee be directed to inform the several Chiefs thereof.

Agreed, That the Committee be directed to take into their immediate Consideration, and form a general Plan for the Settlement of the ensuing Bengal Year 1188, and that they do lay it before the Board as soon as it is formed.

Agreed, That the several other Proposals and Regulations mentioned in the above Letter be approved, and that the Committee be directed to carry them into Execution accordingly.

Messrs. Shore and Croftes, Members of the Committee of Revenue, attend the Board with a Copy of the Proceedings of the Committee of the 2d March.

§ ("Extract of the Proceedings of the Committee of Revenue, the 2d March 1781.

"The Honourable the Governor General and Council having resolved to invest the Committee with the Functions and Powers appertaining to the Office of the Khalsa, and having directed them to examine and report on the present State of the other Offices dependant on the Khalsa, and propose such Alterations as shall appear necessary for making them answerable to the Purposes of their Institutions, the Committee now proceed to take into Consideration these Resolutions and Orders.

"The Committee reverting to the original Regulations for conducting the Business of the Revenue Department at the Presidency, and that of the Khalsa, observe, that the Principles upon which the System was then established, were founded with a View to the Establishment of some future Committee of Revenue, similar to that which has now taken place.

"That the Duty of the present Committee is there also defined to consist chiefly in issuing the necessary Orders to the Collectors; in inspecting, auditing, and passing their Accounts; in deciding upon all Points of Reference; and in issuing the necessary Orders, subject to the Approbation and Controul of the Supreme Council.

"That for carrying into Execution these several Duties, the former Establishment of the Khalsa, with some few Variations, will now also be requisite.

"That it appears to the Committee, that as the Roy Royan was originally dependant on the Board of Revenue, and directed to attend there, he should also be now considered as an Officer under the Supreme Council.

"That, with this Capacity, his Duty will still consist in countersigning all such Persian Papers and Orders as are executed by the Supreme Council, or by the Honourable the Governor General.

"That he may be the better enabled to carry into Execution such Orders as he shall receive from the Supreme Council or Governor General, he be still allowed to call upon the Native Officers under the Committee, for Copies of such Papers in the different Sherikas as he may require.")

§ (That as the Supreme Council have thought proper to appoint a Dewan to the Committee, it will be the Duty of the Dewan to countersign the Papers executed by them, and carry into Execution such Orders as are given to him, and such Duties as appertain to his Office; to be present at the Meetings of the Committee, and sit with them, to receive their Orders, and to attend the President occasionally, and to report such Matters to him as require his Orders, which he is to obey.

That the Roy Royan therefore should not be allowed to interfere in the Business transacted by the Dewan of the Committee, as such Interference would occasion frequent Disputes and great Delay in the Business, which each would ascribe to the other.

That the Duty formerly vested in the Roy Royan of superintending the Conduct of the Provincial Dewans, of receiving Accounts from them in the Bengal Language, and of issuing Counterparts of the Orders which the Board of Revenue should expedite to the Collectors, will now become unnecessary.

That with respect to such Provincial Dewans as remain in the Districts where Collectors are stationed, they should continue to act under the Directions of those Collectors to whom the Committee will expedite their Orders.

That with respect to such Provincial Dewans and Naibs as reside in Districts where there are no Collectors, the Committee will also issue their Orders to them through their President, and such Orders are to be countersigned by the Dewans of the Committee.

That

Orders and Resolutions in consequence.

In respect to Kullyan Sing's Allowance.

The Provincial Establishments and

Assistants;

and the next Year's Settlement of the Revenue.

Messrs. Shore and Croftes attend the Board with an Extract of the Proceedings of the Committee of Revenue.

That the Collectors be accordingly directed to address the Persian and Bengal Copies of such Accounts as they shall send to the Committee to the Dewan of the Committee, under Cover directed to the President and Committee; and that Orders be issued to the Provincial Dewans and Naibs who reside in Districts where there are no Collectors, to adopt the same Mode of Address.

That the executive Business appertaining to the Collection of the Rents of the Huzzory Mehals, will principally rest with the President of the Committee and Dewan, subject to the Orders of the Committee.]

§ (" That the Accountant General of the Dewanny will still continue to perform the Duties described in the old Regulations of the Khalsa, or such other Functions as may have since been prescribed by the Honourable Board.

" That all the Accounts of the Revenue Department will as usual be carried to his Office.

" That therefore the Establishment of an Accountant's Office for the Committee will be unnecessary, but the Duties of such an Appointment may be performed by a Sub Accountant.

" That the Duty of a Sub Accountant will be to receive the Accounts transmitted to the Committee, deliver them to the Accountant General's Office, and prepare Statements of the Kists due from the Huzzory Mehals, more immediately under the Committee, monthly Towjees of the same, with such other Accounts as he may be directed to furnish.

" That he be therefore considered as an Officer jointly under the Committee and Accountant General.

" That the official Establishment for the Royroyan, specified in the above Regulations of the Khalsa, will not in future be considered as a Part of the Establishment of the Committee, but separate from it.

" That instead of the above Office, an Establishment for the Dewan of a Number of Native Officers, sufficient to enable him to execute the Duties appertaining to his Appointment, be made.

" That a separate Office for the Huzzoor Tehfeel, as mentioned in the old Regulations of the Khalsa, will now become unnecessary, as the Duties of this Office will be performed by the Dewan and the Officer under him.

" That with respect to the Canongoes Office, it will become the Subject of future Consideration, when the Committee proceed to carry into Execution the Orders of the Honourable Board for the Establishment of the Canongoes.

" That the Establishment of a general Treasury Office, as described in the above Regulations of the Khalsa, will still be necessary; but that to facilitate the Receipt of the Revenues, to check the Accounts, and preserve Regularity in them, it is the Opinion of the Committee, that a subordinate Treasury Office should be established for the Collections of that Part of the Huzzoor Tehfeel, made by the Committee themselves, or their Officers immediately under them.

" That in order to prevent all Confusion in Terms, the general Treasury of the Committee do still retain the Name of The Khalsa Treasury, and that the subordinate Treasury Office be denominated The Running Treasury.

" That with respect to the other subordinate Offices dependant on the Khalsa, it will be necessary to retain them with some Variations, and they will still continue the Functions described in the above Regulations, or such others as shall be prescribed.

" The Committee having premised the Observations necessary for carrying into Execution the Orders of the Honourable the Governor General and Supreme Council, now proceed to form their Establishment.

[Vide Paper annexed.]

" That as nothing contributes more to an expeditious and regular Dispatch of Business than general Forms and Rules, the Committee think it necessary to pass the following Resolutions for their own Guidance, and that of their Officers under them.

" Collection of the Revenues of the Huzzoor Tehfeel.

" That Tullub Chitties be regularly issued on the 20th of each Bengal Month, for One Half of the Kist of the Huzzory Mehals for the same Month.

" That on the 30th of each Bengal Month, Tullub Chitties be issued for the remaining Half of the Kist of the same Month.

" That on the 5th of the ensuing Month (Bengal Month) Duftucks be issued for the Renters in Arrears.

" That to obviate the Inconveniencies which have arisen from the Dilatoriness of the Zemindars and Farmers, in discharging their Rents at the stipulated Periods of their Kistbundeas, and to constrain them in future to be more punctual in their Payments, it be declared to them, that on all Sums remaining in Arrears Fifteen Days after the Expiration of the Period of the Kist, a Percentage of One Rupee shall be levied over and above the Amount of their Caboolcats.

" That on such Part of the Kist of One Month as remains in Arrears after the Expiration of the following Kist, Two per Cent. be levied; and that upon the Deficiencies of every subsequent Kist the same Penalty be levied in the same Proportion.

" That

		Brought over	4,190
Establishment for collecting the Rents of the Town of Calcutta			1,219
Temporary Office for the unadjusted Salt Accounts.			
	Radagovind	—	60
	Ramlochun	—	25
	Seetaram	—	30
			125
Carkoon Duffer.			
Carkoon	—	Ram Ram Chowdry	120
Naib	—	Iguram	110
4 Mohries	—	Ramkishwer	100
		Kogunt Roy	90
		Rammohun	50
		Ramlaunt	40
			510
Sherifhta Mazooly and Aumeeny.			
Sherifhtedar	—		100
3 Mohries	—	Ramrutton, &c.	130
			230
Sherifhta Robekar.			
Peshcar	—		50
2 Mohries	—		50
			100
Zemin Novees.			
Mohun Dafs	—		100
2 Mohries	—		65
			165
Kezana Duffer or Treasury Office.			
Kezanchee	—	Behudur Sing	250
4 Mohries	—	Jumma Kurich Noveels Porim Mull	65
		Kezana Duffer Mohries-Parbutty	50
		Ramfunker	45
		Bolanaut	40
2 Perkees, or Examiners	—		20
			470
Running Treasury.			
Treasurer Ramlochun	—		200
3 Mohries	—		135
2 Perkeas	—		20
			355
Moonsee's Office.			
Head Moonsee	—	Behadur Sing	60
3 Ditto	—	Mahomed Rejee	50
		Golam Morteza	40
		Rungonaut	40
2 Bengal Moonsees	—		60
			250
Nazeer's Office.			
Nazeer	—	Ghurrut Ulla	80
Naib	—		25
4 Merdas	—		60
20 Peons	—		80
			245
Dufferbunds	7		28
Ferahtes	—		25
Mustahchees	—		12
2 Gurratru	—		6
			71
Carry forward			7,930

				Brought forward	7,930
Gungajelle Brahmin	—	—	—	10	
Kerannce	—	—	—	10	
					20
Preparer of Reports to the Revenue Department.					
1 Pefchar	—	—	—	60	
2 Mohries	—	—	—	60	
					120
1 Molavy	—	—	—	100	
1 Cauzee of the 24 Pergunnahs	—	—	—	100	
Sircars employed in the Khalfa Treasury on Behalf of the Governor General.					
Head Sircar	—	—	—	100	
2d Ditto	—	—	—	60	
1 Podar	—	—	—	10	
					170
Contingencies.					
Paper, Pens, Ink, Oil, &c.	—	—	—	350	
					8,790

Consultation.

March 2d, 1781.

Agreed, That the Establishment of Native Officers proposed by the Committee of Revenue be approved, as well as their Proceedings in general, for conducting the Business of their Department.

The Board approving also of the Mode pointed out by the Committee for obliging the Zemindars, Farmers and Talookdars to be punctual in the Discharge of their Rents at the stipulated Periods, by levying a per Centage on the Amount in Arrears;

Agreed, That the Committee be directed to insert the Regulations proposed by them on this Head, as an Article in the Caboolets of the Zemindars, Farmers, and Talookdars.

Agreed, That farther to encourage the Zemindars, Farmers and Talookdars to a ready Payment of their Kists, and in order to remove any Apprehensions they might entertain that an additional Assessment would be levied from those who are regular in their Payments, the Committee be directed to declare to the Zemindars, Farmers, and Talookdars, that no Increase of Revenue shall be exacted from such as pay their Rents with Regularity, but that they will be considered as entitled to the Favour and Indulgence of Government.

Signed at the End of the Consultation,

Edward Wheler.

Approval of their Proposal to pay a per Centage on Rents in Arrears.

To be inserted as a Clause in the Renter's Engagements.

Further Intimation to encourage them to be regular in the Payment of the Revenue.

A P P E N D I X, N° CXLIX.

Book 29.

Extract of a Letter from the Governor General and Council at Fort William to the Honourable the Court of Directors, dated the 5th of May 1781.

Patna Division.

8th. In our Address of the 25th of last November, we mentioned the Proposals which has been delivered to us by Rajah Kullyan Sing, Naib Dewan of the Soubah of Bahar, for renting many of the principal Districts of that Province. These Proposals which included the whole Division, excepting Sircar Sarun, Hullypore, and Champarun, (the Collections of which had been detached from the Management of the Provincial Chief and Council residing at Patna, and superintended by a separate Collector); you will observe from our Proceedings, we shortly afterwards accepted under certain Corrections, making it a Condition of the Agreement, that it should continue permanent so long as the stipulated Kists should be regularly paid, and no Oppressions were exercised on the Inhabitants, and that the Rajah should prefer no Claims for Deductions on the Plea of Drought, or any other natural Cause, nor urge any Plea for the same, nor even claim as a Right any Deductions for Paymaster or the Ravages of Enemies being satisfied, to receive as an

Consultation 19th Decem- ber 1780.

Indulgence

Consultation
10th March.

Indulgence whatever Consideration we might eventually think fit to allow him on this last Account, should any Case happen to require it. Rajah Kyalleram, the Naib, who was in Calcutta at the Time, assented to these Conditions on the Part of the Rajah, and he has been since confirmed by us in that Appointment.

Consultation
13th Decem-
ber 1780.

9th. Previous to the Acceptance of Rajah Kullyan Sing's Proposals, the Provincial Council had, on Account of the advanced Season, completed a Settlement for the present Bahar Year 1188, or from the 21st of September 1780 to the 20th of September 1781, superior to that of the preceding Year, as exhibited in the comparative Statement accompanying their Letter; but the Engagements being only concluded on the express Condition of their being approved by us, we were of Opinion, that we could not with Propriety confirm them, the Terms offered by the Rajah exceeding the Settlement proposed by them, in the Sum of R' 1,91,199 10 3, as particularly specified in a comparative View of both, recorded in our Proceedings, and being an actual Increase of Five Lacks of Rupees on the last Year's Settlement.

19th Decem-
ber.

Further Extracts from said Letter.

Committee of Revenue.

9th February.

18th. The Plan of superintending and collecting the public Revenue of these Provinces through the Agency of Provincial Councils, as recorded on the Proceedings of the late President and Council of the 23d of November 1773, in this Department, having been instituted for the temporary and declared Purpose of introducing another more permanent Mode, by an easy and gradual Change, so as to avoid the Effects of too sudden an Innovation, as further delineated in the same Proceedings, which shew, that its principal Object was to bring down all the Collections of the Provinces to the Presidency, to be there administered by a Committee of the most able and experienced of the Covenanted Servants of the Company, under the immediate Inspection, and with the Opportunity of instant Reference for Instruction to the President and Council; we have lately constituted, in conformity to this Design, a Committee of Revenue consisting of Four Covenanted Servants, who have been entrusted with the Charge and Administration of the public Revenues of these Provinces, and invested in the fullest Manner with all the Powers and Authority under our own Controul which we possess, and shall not reserve exclusively to ourselves.

19th. The Provincial Councils have been accordingly dissolved, and their Charge and Powers transferred to the Committee of Revenue, and the Members of the Councils called to the Presidency, except the Chiefs of each, who, with the Collectors of the separate Districts, remain in the temporary Charge of their respective Stations under the Authority of the Committee, until they shall be recalled.

20th. As a further Consequence of this Change, the Office of Superintendent of the Khalfā Records has been abolished, and the Office of the Khalfā, with all its dependant Offices, and all the Functions and Powers appertaining to it, transferred to the Committee, who may be considered as constituting in effect the ancient Office of the Khalfā Sherefa.

21st. The Canogoes have been ordered to be reinstated in the complete Charge and Possession of all the Functions and Powers which constitutionally appertain to their Office.

22d. Such of the Company's Servants as have been removed from their Offices in consequence of these Arrangements, we have permitted to draw the same Allowances as before, until they shall be appointed to other Offices, or until we shall think proper to withdraw this Indulgence.

23d. A Commission of Two per Cent. on all net Sums paid immediately into the Treasuries at the Presidency, and of One per Cent. on all Sums paid into the Treasuries which remain under Charge of the Chiefs, and collected on Account of the Publick Revenue in the Course of each Month, after deducting the Charges incurred in the same Month, has, on the passing of each Month's Account, been allowed to the Members of the Committee, their Secretary, and the Assistant of the late Superintendent of the Khalfā Records, in certain Proportions, as the Reward of their Trouble, which is to be considered in lieu of all Salaries, Emoluments, and Perquisites whatsoever. Mr. Duncan, who held the latter Office, we have appointed, with the Title of Preparer of Reports to the Revenue Department, to perform the same Duties under the Authority of the Committee and the occasional Orders of this Board, as he formerly did under the Superintendant of the Khalfā Records, the Nature of whose Office we had Occasion particularly to explain to you in our Letter of the 25th of November 1780; and as the several Duties therein specified will, for the most Part, be transferred to the Preparer of Reports, to be executed either under our own immediate Authority or that of the new Committee of Revenue, the Services to be rendered by him will therefore continue equally necessary, as we have for some Years past found those of the late Superintendent of the Khalfā Records. As you have repeatedly and by your latest Advices pointed out Mr. Duncan to succeed to this last Office on the first Vacancy, we are happy to have placed that Gentleman in a Station as nearly similar to the one you intended for him, as a general Nature of our new Arrangements respecting the Khalfā would admit, and equally suited to our Experience of his Industry and Abilities.

24th. Mr. David Anderlon has been appointed the President, and Mr. John Shore, Mr. Samuel Charters, and Mr. Charles Croftes Members of the Committee of Revenue, and, on their Ad-
mission

mission to their Offices, they each of them took an Oath faithfully to discharge the same, not to receive, directly or indirectly, from any Zemindar, Talookdar, Farmer, or other Landholder or Officer or other Dependant of the Committee, any Present or Gratuity of any Kind whatsoever, nor to acquire or receive any lucrative Advantages by their Offices, but such as should be publicly allowed them by us.

Consultation
18th February.

25th. For the Instructions which we thought necessary to lay down for the Conduct of the Committee in the Detail of the Business of their Department, we must beg leave to refer you to the Plan at large, of which a Copy goes a separate Number in the Packet.

Consultation
9th February.
6th March.

26th. The Committee, in conformity to one of the Articles of our Instructions, shortly after they assembled, laid before us Establishments for their own immediate Department, and such temporary ones as they judged necessary for the Chiefs of the Divisions and Collectors of the Districts. These are recorded on our Proceedings, accompanied with two Accounts, the one shewing in general the Amount of the Reduction in the Charges, and the other specifying more particularly the Articles in which these Retrenchment^a have been made. The Establishments received our Approbation, and those for the Chiefs and Collectors took Place from the Beginning of the Bengal Year 1188.

* Sic in Orig.

27th. You will also find on the same Day's Proceedings the Regulations prepared by the Committee in consequence of our Resolution to invest them with the Functions and Powers appertaining to the Office of the Khalsa, and Instructions to examine and report the present State of the Offices dependent on the Khalsa, proposing such Alterations as should appear necessary for making them answerable to the Purposes of their Institution. These also received our Approbation, together with a Proposal made by the Committee for obliging the Zemindars, Farmers, and Talookdars to be punctual in the Discharge of their Rents at the stipulated Periods, by levying a per Centage on the Arrears, which we have ordered to be inserted as an Article in their Caboolats. On the other Hand, to encourage the Zemindars and other Renters to a ready Payment of their Kists, and to remove any Apprehensions they might entertain that an additional Assessment would be levied from those who are regular in their Payments, we have authorized the Committee to declare to them, that no Increase of Revenue shall be exacted from such as discharge their Revenue with Regularity, but that they will be considered as entitled to the Favour and Indulgence of Government.

6th March.

[(a) Par. 28. The Committee, in consequence of our Orders to consider and lay before us a Plan for the Settlement of the Revenues for the Bengal Year 1188, have delivered us One for that Purpose, formed on the following Principles.

Consultation
6th March.

29. In fixing the Amount of the Settlement, they propose, as the simplest and easiest Mode, to take the highest actual Collections that have been made in any One Year from 1178 to the present Time, and from an Examination of the Remissions since granted, and a Comparison of the Hultabood Accounts and the Receipts of other Years, to form a Judgement as to the Cause of the Decrease of the Jumma which has since appeared, passing a Decision whether that Amount shall be continued, decreased, or increased; and with regard to the Mode of the Settlement, to leave the Lands generally with the Zemindars, making the Settlement with them, particularly in the larger Zemindaries, such as Nuddea, Radshahy, Dinagepore, &c.

30. Where Women or Minors are Zemindars, they propose to prevent the Confusion generally arising from this Circumstance, by fixing a Responsibility upon some Person to whom they can constantly have Access, and upon whom they can enforce their Orders, and for that Purpose to join with them in the Management their principal executive Officer, either as Malzamin or Agent, who by annexing his Seal to the Agreement signed by the Zemindar, shall bind himself to pay up the Revenues Kist by Kist; so that his own private Fortune being rendered responsible for the public Revenue, it may be his Interest to manage the Affairs of the District with Attention and Economy, and to discharge punctually the Amount of the monthly Kists.

31. As several Divisions contain a Number of petty Talookdars, with whom a Settlement has been made by Government, the Committee propose that such Divisions, and particularly such Parts of them as are now immediately under their Department, or are to be put under it, shall be let to Farmers; as they would otherwise be greatly embarrassed and impeded in their general Business, by entering into the Detail of a Settlement with a Number of petty Farmers and Talookdars: That for these, Publication be made signifying, that sealed Proposals will be received for the Farm of them, the Committee reserving to themselves the Power of rejecting such Offers as they may deem inadequate, or such as are made by Persons who want Knowledge or Responsibility.

32. They propose lastly, That the Period of the Leases shall be limited to One Year, and that a Preference be given at the Settlement of the next to such Persons as shall have paid up their Rents, making an Engagement to this Effect on the Part of Government; and that the Settlement be formed by themselves in as many Cases as they can, leaving it in others with the Collector, or the Officer of Government.

33. The Whole of the Plan recommended by the Committee received our Approbation, except that Part wherein they propose, in some Cases, to leave the Detail of the Settlement with the Collector, or the Officer of Government; in respect to which, we deemed it inconsistent with the Office of the Person who was to have the Collections of the Settlement, that he should have any Concern in the Formation of it; we therefore directed, that for such Districts as could not be

Consultation
10th March.

(a) Vide supra, Page 1183.

immediately settled by the Committee with the Zemindars, or Agents deputed by them, Persons should be expressly deputed from the proper Offices to form the Settlements upon the Spot, which should be also made, and finally concluded by themselves.]

[(a) 34. It being our Desire to remove every Interference and Embarrassment from the present System of Controul, to render it uniform, and to afford every Relief and Ease both to the Riots and to the Zemindars, which may be consistent with it, and conformable to the ancient Constitution of the Country, we have recommended it to the Committee to give all due Encouragement to such Applications as they may receive from the Zemindars for the Payment of their Rents immediately to the Khalla, for the Restoration of their ancient Jurisdiction, and the consequent Abolition of that of the Poudarry, and for the Settlement of a fixed Revenue during the Lives of the actual Incumbents, informing them, at the same Time, that we shall expect from the Zemindars in Return an Increase of their Revenue, proportioned to the Advantages which they will derive from this Indulgence.]

35. We have accordingly referred two Petitions some Time ago presented to us by the Rajah of Nuddlea, the One applying to have the Phouldarry Jurisdiction of his Zemindary entrusted to him, the other to pay his Rents immediately at the Khalla, to the Committee of Revenue, with an Intimation, that we were inclined to comply with both; but that as the Rajah would derive considerable Advantage from such Acquiescence, we should expect him to pay to Government some Consideration in Return for so great an Indulgence. In complying with the latter of these Requests we were actuated, by the Desire expressed above, of fixing the Payment of as great a Part of your Revenue at the Presidency as possible; and in Respect to the Pouldarry Jurisdiction, by the Idea which you will find more fully expressed in a subsequent Part of this Letter which treats of the Administration of Justice.

Consultation
30th March.

[(b) 36. Deeming the Duty of preparing the monthly Audit of the Accounts of the Revenue Department for the Member of the Council Auditor of the Week, by Mr. Croftes our Accountant General in this Department, incompatible with his Office as a Member of the Committee of Revenue; we have delegated this Trust to Mr. Larkins, Accountant General to our General Department, so far as respects the Examination of the Treasury Account of that Committee, with Directions to lay before us a monthly Report for the Audit of it. For the more particular Nature of this New Office, and the Motives which induced us to grant Mr. Larkins, as a Reward for the present and former Services which he has rendered the Company, the Compensation minuted on our Proceedings, we beg Leave to refer you to them as noted in the Margin, and doubt not of their meeting your Approbation.]

37. We cannot close our Advices of the Proceedings of this Department, without making some Observations upon the Nature and Design of its Institution, which its apparent Novelty, the liberal Endowments annexed to it, and the unavoidable Severity with which a Change so extensive and important in the Constitution of the principal Administration of your Affairs, has fallen on the Interests of Individuals, may render necessary to obviate any possible Misconception of it to our Prejudice in your Opinions.

38. We shall not be surprized if we find it imputed to the Love of Innovation; a Charge which has been frequently laid against your Administration of these Provinces, and which we conceive to be unavoidable in a great Government, which, like this, has been suffered so long to exist on Expedients, in Default of a fixed Constitution. In such a State, every Change of Influence must be productive of a Change of Measures, whether dictated by Caprice, Self-interest, or Integrity; and the Influence of the latter must yet operate to the Introduction of many more, and greater Improvements, before this Government can attain that Degree of Perfection, or your Property in it that permanent Value, of which we think it capable. Though such is our Opinion of Innovations in general, and we mention it only that we may not be supposed to condemn the Principle in other Instances by the Disavowal of it in one, yet we must declare, that in no Act of our Administration have we observed a greater Consistency, or a closer Attention to fixed Principles, than in this. The System which we have thus attempted to establish, was first devised by the President and Council of this Presidency in the Year 1773, and made a Part of the same Resolution which distributed the Charge of the Collections among the late Provincial Councils. These Establishments were declaredly formed for the Purpose of introducing the former, and were intended to be gradually withdrawn, as Experience might render them no longer necessary. The Committee itself was immediately formed; and to give it the greater Dignity, Two Members of the Superior Council were appointed to superintend it; although it then differed only in Name from the other Provincial Councils, and its destined Functions were reserved for a future Arrangement.

39. Why the Design failed in its Effect, and the Provincial Councils were permitted to remain during so long a Course as Seven Years, in Contradiction of their professed Institution, it is unnecessary to mention. It is sufficient to say, that the Necessity for reverting to the original System, if its Principles were just, was never so great as it was at the Time in which it took place, and in which the Preservation of the Company's Interests in every Part of India depended upon the Resources of this. We may add, that had the same Necessity existed at any preceding Time,

(a) Vide supra, Page 1187.

(b) Vide supra, Page 1184.

the Change could not have been effected. We have now resolved to carry it into Execution, and shall be content to leave the Proofs of its Utility to a short Trial; but it will rest with your Wisdom to give it Permanency, by correcting its Defects, and by obtaining the Sanction of Parliament for its Duration, under the Form which shall be ultimately given to it. With respect to the Institution itself, it is essentially, and almost minutely the same as the Plan which was laid down for it in Consultation of the 23d of November 1773, to which we beg Leave to refer you, and for that Purpose to transmit a complete Copy of it, a Number in this Packet.

40. The Allowances granted to the Members of this Board, if compared with the ostensible Emoluments which have been annexed to other Offices of this Service, will appear enormous, and the Principle on which they are formed is in its Application new, though not in Speculation; neither is this the first Instance of it. Our Aim has been to preclude all clandestine Perquisites, to bind the Zeal and Fidelity of your Servants entrusted with this great Charge by the Ties of Gratitude and Honour, and to make their Interest subservient to yours by proportioning the Rate of their official Emoluments to the Success of their official Labours, or in other Words, to the Augmentation of the publick Revenue, and the Diminution of its Expences. We wish to apply the same Principle to every other Department of your Service which will admit of it; and we intreat that you will afford us your Credit for the Justice and Expediency of it, on the Motives which we have thus briefly stated, without expecting that we should have entered into a more minute, but invidious Explanation of them.

41. In this, as it must be the Case in every Reformation, the Interest of Individuals has been our principal, if not our only Impediment. We could not at once deprive so large a Body of our fellow Servants of their Bread without feeling that Reluctance which Humanity must dictate, not unaccompanied perhaps with some Concern for the Consequence which our own Credit might suffer by an Act which involved the Fortunes of many, and extended its Influence to all their Connections.

42. This, added to the Justice which was due to your Servants, who were removed for no Fault of theirs, but for the public Convenience, induced us to continue their Allowances until other Offices could be provided for them, and the more cheerfully to submit to the Expediency of leaving others in a temporary or partial Charge of the internal Collections. In effect, the Civil Officers of this Government might be reduced to a very scanty Number, were their Exigency alone to determine the List of your Covenanted Servants, which at this Time consists of no less a Number than Two hundred and fifty-two, many of them the Sons of the First Families in the Kingdom of Great Britain, and every One aspiring to the rapid Acquisition of Lacks, and to return to pass the Prime of their Lives at Home, as Multitudes have done before them; neither will the Revenues of this Country suffice for such boundless Pretensions, nor are they compatible with your's and the national Interests, which may eventually suffer as certain a Ruin from the Effects of private Competition and the Claim of Patronage, as from the more dreaded Calamities of War, or the other ordinary Causes which lead to the Decline of Dominion.

43. We dare not pursue this Subject, nor could we without a Sacrifice of our Duty withhold this brief Suggestion of it from your Notice.

(Signed at the End of the Letter)

Edw^d Wheler.

Postscript to the above Letter, dated 15th May 1781.

Having, in addition to the Plan mentioned in the preceding Address for the future Collection of the Customs of these Provinces, framed some Regulations which we have recommended to the Commissioners for the Detail and internal Management of the Business of their Office, we transmit a Copy of them a Number in the Packet, by which you will further observe that some Alteration is proposed to be made in the Commission originally designed for the Gentlemen to be employed in this Department, to accommodate it to the Plan as it now stands.

We have just received a Letter from the Committee of Revenue, containing a summary Report of their Progress and Expectations in concluding the Settlement of these Provinces for the present Bengal Year 1188, accompanied with Two Accounts; the One a comparative Statement of the past and present Year's Expence of collecting your Revenue, which exhibits an estimated Saving of Rupees 12,09,673 : 11 : 12, by the proposed new Establishments for the latter; the other a List of such Districts as the Committee have already completely settled, by which you will observe that an Augmentation has been made upon the Settlement of 1187 of 12,98,196 : 14 : 10 : 3; and that when the Settlement of all the Districts shall be completed, they are of Opinion the whole Increase on the Revenue of last Year will not fall short of Twenty-seven Lacks of Rupees. We transmit a Copy of the Committee's Report, and of the Papers accompanying it, a separate Number in this Packet, and request your particular Attention to them, as containing a very explicit and satisfactory Information of the actual State of the Collections, as well as of the Sentiments entertained, and Measures proposed by the Committee in respect to their future Management of this very important Branch of your Concerns.

(Signed) E. W.

[(a) Fort William, the 15th May 1781.]

A P P E N D I X, N° CL.

Vide Appendix, N° CXLIX.

A P P E N D I X, N° CLI.

Book 229, Page 702.

Fort William, the 12th May 1775.

At a Council; Present,

The Honourable Warren Hastings, Governor General, President;

Lieutenant General Clavering,

The Honourable George Monlon,

Richard Barwell, } Esquires.
Philip Francis, }

In Consequence of the Request made by the Committee to deliver an Opinion on the Orders of the Court of Directors, and on a Clause in the late Act of Parliament, Mr. Francis begs leave to give in his Opinion.

* Sic in Orig. Mr. Francis.—If due Obedience had been paid to the positive Orders of the Court of Directors, contained in the 18th and 19th * Paragraph of their Letter of 17th May 1766, I should have deemed it unnecessary and irregular to have introduced a Question concerning the true Meaning and Propriety of those Orders. But since it appears, not only from the Disposition of the Salt Farms claimed by Mr. Barwell, but from other Instances of a similar Nature now before the Board, that the Company's Covenanted Servants and other British Subjects have been permitted to hold Land, and to be concerned in Farms and Revenues, contrary to the Prohibition contained in the Paragraphs abovementioned, I think that the Court of Directors ought to be furnished with our several Opinions on this Subject, that they may understand upon what Grounds a Deviation from their Orders has been permitted, and at the same Time be enabled to judge of the Expediency of recalling or enforcing them for the future.

† Sic in Orig. The particular and immediate Reason for giving them is clearly stated by the Court of Directors themselves. The general Principles which establish the Necessity of such Restrictions, have not in my Opinion lost any part of their Force, by the Increase or Confirmation of the British Influence in Bengal.

1. If nothing but Grants of Waste Lands were in question, it would still be an Object of serious Consideration. First, to the British Government, whether or no it would be advisable to encourage Colonization here. Secondly, to the East India Company, whether it be for their Interest to suffer their Servants to engage in the Business of Farming, which cannot be done without relinquishing their Commercial Views and Occupations. This Opinion is not meant to prohibit the Introduction of new Articles of Commerce, which can only be raised or brought to Perfection by the Skill of Europeans, and which are likely to bring Money into the Country. Encouragement should be given to every Improvement of this Nature, and in this View I conceive that Grants of Waste Lands, under certain Restrictions, may be made to Europeans with general Advantage to the Company. The employing Waste Lands in the Production of new Articles, tends to encrease the Value of Lands already in Cultivation.

2. With respect to their renting improved Farms from the Company, the Objections to such a Measure appear very weighty.—If the Farms are put up to Public Sale, what Native will venture to bid against a British Subject? If they are otherwise disposed of, it may happen that the most beneficial Farms may be selected and engrossed by Gentlemen high in the Company's Service, or by their Friends, Servants, or Dependants.

3. It seems contrary to every Principle of good Government, that the same Persons who act as Trustees for the Company, which is more or less the Case with all the Company's Servants, should make Agreements with themselves in Behalf of the Company, or that they should be allowed to place themselves in a Situation in which they and their Employers must have opposite Interests. Institutions of a public and general Nature, should trust as little as possible to accidental Motives of Action, such as the Integrity of Individuals.

4. The

4. The Soil of Right belongs to the Natives. Former Conquerors contented themselves with exacting a Tribute from the Lands, and left the Natives in quiet Possession of them.—To alienate them in favour of Strangers, may be found a dangerous as well as an unjust Measure. We cannot understand the Arts of Cultivation, in this Soil and Climate, so well as the Natives.—The Landholder will confide us with Jealousy and Hatred, as the Invaders of his Rights and Property. The Ryots, attached by Custom, Religion, and Prejudice to the Authority of their ancient Masters, will not readily submit to labour for new ones, to whom they are not bound by any natural Relation of Manners or Religion, or by reciprocal Obligations of Protection and Dependence.—A few Europeans will be thinly scattered over the Face of the Country—the Native Inhabitants will desert it.

5. Every Variation hitherto introduced from the ancient Customs and Establishments of the Country, appears to have been attended with fatal Consequences, in so much that I understand it to be the general Opinion, that at least Two thirds of the whole Surface of Bengal and Bahar are in a State of total Depopulation.—The timid Hindoo flies from the Tyranny which he dare not resist.

6. If the same Persons should be employed as Collectors of Rents, for which they are themselves accountable to the Company as Farmers—or if, which in effect is the same, they should hold the Farms under substituted Names, I see no Security for the due Recovery of the Rents of such Farms, supposing them to be in Arrear, but a Degree of Rigour on the Part of Government, which it is not likely will be exerted against Gentlemen high in Rank, Power and Office, or against Persons protected by them.

7. When the Court of Directors are now informed by us, for the first Time, that some considerable Farms have been held by their Servants in the Names of Natives, who had no real Interest or Concern in them, and that in consequence of the Settlement made by the Committee of Circuit, many of the most beneficial Farms in this Province have fallen into the Hands of Banyans, it is possible they may be led to suspect that the various Remissions of Rent, recommended by Gentlemen employed in the Collections, have been principally granted in favor of such Farms, and that the Amount of the heavy Balances which appear in the Company's Books, and which it is to be feared are by this Time irrecoverable, may have been collected from the Ryots, tho' not exacted from the Farmers.—A direct Disobedience to positive Orders will justify almost any Degree of Distrust and Suspicion in the Minds of our Superiors.

8. The due Cultivation and Improvement of the Soil, supposes the Farmer to have a permanent Interest in it, and to reside constantly on the Farm. A European can have no such permanent Interest, nor is it possible for him to reside if he be in the Company's Service.—His Purpose in general is to make a Fortune as fast as possible, and carry it out of the Country. This can only be effected by a temporary Strain of the Estate, which he then leaves behind him languishing and exhausted, and without any other Chance of Recovery, but a Remission of Arrears, and Diminution of Rents, both which he urgently recommends to Government.

9. His Servants or Substitutes, acting on the same System and under his Protection, help to forward the Ruin of the Farms by Exactions and bad Management, from which perhaps their Principal derives no Benefit.

10. A Measure which tends to throw the Farming of Lands into the Hands of Europeans, must, independant of every other Consideration, be attended with Difficulties prejudicial to the Company's Revenues.—The Mode of Collection in this Country must at once be rigid, regular, and summary. The Natives have at all Times been subject to the Decisions of the Duan, or of the Courts instituted by his Authority.—If British Subjects or their Servants are permitted to rent Farms, there will be no way of recovering any Arrears or Balances due from them to the Company, but by instituting Suits against the Parties in the Supreme Court of Judicature.—The Delays and Expence of such a Mode of Proceeding are obvious. It appears to me that under such a System, the Revenues could not be realized, the Collections would universally fail, and in the End our Possession of the Country would be very precarious.

A considerable Balance now appears to be due to Government from the Farms actually held by Mr. Christie, in the District of Dinagore, and which he claims in his own Right, altho' the Lease runs in the Name of his Banyan. Should this Balance be withheld or disputed by Mr. Christie, I apprehend the Force of the preceding Considerations will be confirmed by the Difficulties, to which I foresee the Board will be reduced in recovering it by a Suit in the Supreme Court of Judicature.

By the Clause in the Act of Parliament quoted in the Report made by General Clavering, Colonel Monson, and myself, on Coja Keworke's Petition, I understand it to be the Intention of the Legislature to restrict every British Subject, except the East India Company in their Corporate Capacity, from being any way concerned in the Inland Purchase or Sale of Salt, from the First of August, 1774.—The Person who manufactures, or engages to manufacture any Article of Trade, is concerned in that Trade, not only as the Maker, but as the first Seller.—A Salt Farmer who receives the Company's Advances, who manufactures the Salt, and contracts to deliver the Produce according to certain Rates to the Company, cannot, in my Opinion, be said not to engage, intermeddle, or be any way concerned, directly or indirectly, in the Inland Trade in Salt. If he transfers his Interest in the Farm, by a private Engagement, to another Person for a

valuable Consideration, he is still answerable as Farmer for the Execution of the Contract, and does not cease to be concerned on his own Account, indirectly at least, in the Inland Trade in Salt.—A Subject of his Majesty so concerned in such Trade acts, as I apprehend, against the specific Provision of the Act now under our Consideration.

Mr. Monson.—The late Act of Parliament prohibits any of His Majesty's Subjects to engage, intermeddle, or be any way concerned, directly or indirectly, in the Inland Trade in Salt, Beetenur, &c. An European who holds a Salt Farm, and obtains an Advantage from the manufacturing of that Article of Trade, and contracts with ostensible Farmers or Agents, to deliver certain Quantities of Salt at fixed Rates to the Government, will I think come within the Spirit of the Law.

If the Paragraphs in the General Letter of the 17th of March had been attended to, and the positive Orders then given by the Court of Directors had been observed as invariable Laws, I should not have found myself now in the unpleasant Situation, either to censure the Acts of the late Administration, or to give a Sanction to their Conduct in Opposition to the Mandates of my Honorable Employers.

The Question now before the Board, on which I am required to give an Opinion, may be considered in a Political View.

1st. Whether it is for the Interest of Great Britain to colonise in East India.

2d. Whether such a Colony would be for the Advantage of the India Company.

The Migrations to Countries believed to be the Regions of Wealth, would be so considerable, that the Mother Country would soon feel the dire Consequences of them.

Every Person who comes into this Country, is impressed with the Idea of making in a short Time a considerable Independent Fortune. The Means to be pursued for this End operate to the Impoverishment and Destruction of the Country: If Europeans were allowed to hold Farms, as their Influence is great, they would in some Degree oppress the Natives, as in the Instances now before us: Such Checks on the Cultivation of the Lands will occasion them to fall considerably under their Value besides; they are entirely unacquainted with the Mode of Culture in this Country; the Language, the Customs and Manners of the People are so dissimilar to theirs, that it is impossible for Foreigners to cultivate on equal Terms with the Natives.

Their Manner of Life will not permit them to give equal Profits to the Government with the Natives, as their Expence on every Article of Subsistence is more considerable; consequently the Europeans will be in a worse Condition than the Native, or Government must be satisfied with a less Revenue from the Lands, in order to enable them to live.

* Sic in Orig.

The few Wants of the Natives, who are satisfied with the more Necessaries of Life, will allow them to pay larger Taxes to Government from the same Quantity of Land, in the same State of Culture, than a European can afford to do; it is evident therefore, that it cannot be for the Interest of the Company to allow Europeans to become Landholders.

The uncultivated Lands, under a mild and fixed Government, might soon be brought into Culture, by giving Premiums and making Advances of Money to the Natives.

Providence has ordained, by her Formation of the Constitution of Europeans, that they should not become the Cultivators of this Country; they can only be Task Masters, and will enrich themselves, having no permanent Interest here, to the Prejudice of the Natives, and to the Loss of Government.

The Contrivance and Execution of all general Arrangements take Time; the Abuses now complained of, require an immediate Stop to be put to them, for the Repetition of them may have such fatal Effects, that a general Remedy may come too late.

The Reasons that induced the Directors to prohibit their Servants, in 1766, to hold Farms directly or indirectly, or to be concerned in the Revenue, are more cogent now than they were at the Time the Orders were given, as the Influence of their Servants is become more considerable.

General Clavering.—The Two Paragraphs in the General Letter of the 17th of March 1766, contain, in my Opinion, the fullest Restrictions that can possibly be laid by Masters on their Servants.

The 18th Paragraph is filled with the severest Reproaches against the Servants of the Company, for having abused the Confidence which the Court of Directors had placed in them, by selecting the most lucrative Farms on their own Account. Not contented with prohibiting them, they enforce this Prohibition by a Declaration in the ensuing Paragraph, that such of their covenanted Servants shall be dismissed their Service, who shall, for the future, be found to hold any Land on his own Account, directly or indirectly, in his own Name, or that of others, or be concerned in any Farms or Revenues whatsoever. These Restrictions, when they have not been observed, serve to prove that these Servants who have been guilty of an in† Obervance of them, failed less from being ignorant of their Duty and the Company's Commands, than from a determined Design to evade them whenever they interfered with their private Interests.

† Sic in Orig.

Question put for the Board's Determination, regarding the Charges against Gunga Govind Sing.

Question put;—Whether the Facts alledged by Cumul ul Dien, particularly that of his having taken 26,000 Rupees from him collusively, is ascertained by the Answer made to it by Gunga Govind Sing.

Mr. Francis.—He has acknowledged the having deducted 23,379 Rupees from the Advances made to Cumul ul Dien on Account of the Salt Farms. Admitting that this Money was applied to make

make good a former Balance due on Account of Rent from Cumal al Dien Cawn for a Land Farm (which I by no means believe to be the Case), still I conceive that his with-holding any Part of the Advances was unauthorized, and must be highly prejudicial to the Company's Interest, as it tends to destroy the Source of future Production of Revenue; and I see no Relation between Cumal al Dien's Engagements as a Salt Contractor, and his Lease as a Land Farmer; the Rents should have been exacted as the Monthly Kists became due.

Mr. Barwell.—The Land Revenue and Salt is different at Hidgilee from any other of Bengal, and have been united for Ages. Whether the Government obliges a Man to pay its Dues by compelling it out of his Hands, or by stopping a Payment to be made to such a Debtor, I can conceive it is the same, and that no Interests can be sacrificed by it; the Claims are mutual; one demands on one Account, the other on another and if the Revenue run behind hand, as it appears that it has done, I conceive Gonga Govind Sing fully acquitted of any Charge against him on this Account. But I do not understand the Petition before the Board in the Light of a Charge against Gonga Govind Sing.—It is brought before as against the Intention of the Petitioner, of the Person whose Name is annexed to it, and his declared Opposition to its being carried before the Board. To enter into any Enquiry, or to take up Complaints that are dropt, in my Opinion, must needlessly engage the Time and Attention of the Board, as well as carry with it an Appearance of some partial Aim. The Board, by adopting the Petition in the Manner they have, make it in fact their own, and they are equally the Prosecutors and Deciders upon the Point for the Man, whose Name is written at the Foot of the Petition, has positively averred he has no Complaint to make, nor did he ever authorize the Presentation of the Petition to the Board.

Mr. Monson.—Gonga Govind Sing acknowledges he has withheld upwards of 23,000 Rupees, for Advances due to Cumal al Dien Cawn on his Tuka Collieries, which Sum he says was due to the Company from the Farmer of his Malguzary Rent.—By his having transferred the Company's Property in this Manner from one Account to the other, in order to make the Balances appear less on the Revenue Department, and to increase them on the Salt Farms, is subjecting the Company to a certain Loss; for unless the Advances are regularly made to the Salt Farm, it is impossible for the Farmer to deliver the Quantity of Salt which he has contracted for, by which means a considerable Deficiency is made in his Deliveries, on which the Company are considerable Losers, and the Balances are irrecoverable; as is now the Case with the Renter being in Arrear to Government on his Salt Farm, upwards of 1,47,000 Rupees, as appears by the Account sent in by the Calcutta Committee. I think this Proceeding of Gonga Govind Sing deserves Reprehension and Censure. With regard to the Petitions now before us, by which this Transaction is made known, I think they come in a regular Method before the Board. Cumal al Dien Cawn delivered them to the Person who sent them to the Board, with the Intention that they should come to the Knowledge of Government, as appears from the Evidence of Radachurn, to whom he delivered them. The Motives that induced him to retract these Petitions are best known to himself; but I have Reason to believe his Intentions were altered by having more flattering Prospects held out to him, than the Recovery of so inconsiderable Sum from Gonga Govind Sing.

General Clavering.—I must confess I am very much distressed in forming my Judgment on the Petition before us, and the Answer to it. The Petitioner Cumal al Dien Cawn is a Man of desperate Fortune, whose Declaration before this Board has already been contradicted by Three positive Witnesses upon Oath. From the Accusations which he has separately brought against several Persons, and for some of which he is now bound over to prosecute at the next Assizes, it appears that he has changed his Profession, from being a Salt Farmer to that of a more lucrative one, of becoming a public Accuser. With regard to what he has advanced against Gonga Govind Sing, I can therefore only admit it as far as it is confessed by the other Party; and as this Practice of deducting from the Advances of the Salt Farmers, to benefit Persons in high Stations in this Government, has been admitted, and proved by more than one Instance, I am rather inclinable to give him Credit for what he has therein said. The most profligate Liars may sometimes speak the Truth. His Intention of presenting this Petition to the Board has been confirmed by the Evidence of Radachurn, and indeed it could not have been given to him for any other Purpose: On these Grounds I am of Opinion, that Gonga Govind Sing is guilty of that Charge brought against him.

Governor General.—I do not understand that the Matter of the Petition in question has undergone such an Investigation as can enable the Board to pass any Judgment on the Charges contained in it.

Mr. Francis.—[I move, that Gonga Govind Sing be dismissed from his Employment in the Company's Service.

I pay little regard to the Evidence of Cumal al Dien Cawn. The Confession made by Gonga Govind Sing convicts him of a specific Offence, for which, in my Opinion, he ought to be dismissed from his Employment. His general Character, as I am well informed, is infamous in an uncommon Degree. That Reason alone, independent of any particular Charge, would induce me to exclude him from any Office of Trust in the Company's Service.

Mr. Barwell.—During my long Residence in this Country, this is the first Time that I have heard the Character of Gonga Govind Sing being infamous. No Information I ever received, though I have heard many People speak ill of him, ever pointed to any particular Act of Infamy committed

committed by Gonga Govind Sing. I have no intimate Knowledge of Gonga Govind Sing. What I understand of his Character has been from Natives as well as Europeans. I am against his Dismission.

Mr. Monson.—Cumul ul Dien Cawn I understand to be a Man of an equivocal Character; I therefore should not regard his Charge against Gunga Govind Sing, if I had not heard, since my short Residence in this Country, that Gonga Govind Sing is a Man of a most rapacious Disposition; which Character, I think, is confirmed by the Wealth and Affluence he now enjoys, being esteemed one of the most wealthy Inhabitants of Calcutta. I think a Person of an avaricious Disposition and high Ambition is not proper to be entrusted in the Company's Service, especially with that Degree of Influence which I am told he possesses over the Minds of many principal People in this Country; I therefore think he should be removed from his present Employment.

General Clavering.—The Causes of the Decade of the Revenue, and the great Increase of the Balances, I have endeavoured to account for, in my Minute on the Petition of the Rajah of Rajshaby. I should be wanting in the Performance of that Trust and Confidence which the Legislature placed in me, when it appointed me one of the Council of Bengal, if I did not use my best Endeavours to remove those Causes to which the Company are to attribute the Loss they have sustained in the Revenue; a corrupt Duan of the Province is the great Channel through which all those Evils have passed of which I have spoken; and I think it incumbent on me to declare, that in this Instance, and every other where I have Proof or Suspicion that a Duan is corrupt, I will give my Vote to remove him.—On the Evidence therefore before me, I think Gonga Govind Sing should be removed from his Place of Duan of the Calcutta Provincial Council.

Governor General.—I am against the Question, because I know of no Fault that he has committed, and have very good Reason to believe that he by no Means merits the Character which has been reported of him to Mr. Francis.—He had many Enemies at the Time that he was proposed to be employed in the Company's Service, and not One Advocate among the Natives, who had immediate Access to myself; I think, therefore, if his Character had been such as has been described, the Knowledge of it could hardly have failed to have been ascertained to me by specific Facts. I have heard him loaded, as I have many others, with general Reproaches, but have never heard any one express a Doubt of his Abilities.

Resolved he be dismissed from his Station of Naib Duan to the Provincial Council of Calcutta; and the Council advised accordingly (a).

Mr. Francis.—I beg leave to recommend Roy Ramchunder Sein to fill the Office of Naib Duan. He is a Man of whole Talents and Character I have heard a good Account, and I have been particular in my Enquiries; at the same Time I will not pretend to answer for him, or any other black Man.—If, upon Trial, he should be found to follow the Steps of his Predecessors, I shall be the first to move for his Dismission. I do not in general think, that the Appointment or Dismission of the Black Officers in the Civil Company's Service is a Matter about which we need be over and above delicate. The Character of the Natives of Bengal in general, especially of those who have been employed under Government, is not such as obliges us to consider any Thing in their Appointment or Dismission, but the immediate Service of the Company. If there be Objections to this Man, I am not aware of them.

Mr. Barwell.—I can have no Objection to a Man I am unacquainted with. I think, however, that the Recommendation would with greater Propriety have proceeded from the Chair.

Mr. Monson.—I am not acquainted with the Person recommended by Mr. Francis. I have heard him spoke of as a Man of Abilities, and think that *I have been told that he has filled several Offices in Government; but if he should prove unworthy of the Charge to which he has been recommended, I shall readily second the Proposition made by Mr. Francis for his Dismission. I therefore agree to the Motion.

General Clavering.—The Person of Roy Ramchunder Sein is unknown to me, to the best of my Knowledge, but I have heard him spoke of as a Man of Talents. In regard to the Integrity of all those who have been in Employment in Bengal since the English Influence prevailed, I am almost afraid to say, that there is little Choice amongst them. We must depend ultimately upon the Virtue of the Provincial Councils; and hoping that they will follow the Example which has been set them by this Administration, I am willing to flatter myself, in a Course of Time, many of the Black Officers may be formed to a Practice of Virtue. At all Events I will contribute my Endeavours to change this Man, or any other whom I may have voted into Office, as soon as I hear that he has been guilty of corrupt Practices.

Governor General.—I object to this Appointment, not having been left an Option in it.—I know not the Man, and therefore cannot give my Consent to his Appointment.

Resolved, that Ram Chunder Sein be appointed the Naib Duan to the Provincial Council of Calcutta; and that the following Letter be written to them.

(a) Vide supra, Page 1187.

To Mr. Henry Cottrell, President, &c. Revenue Council of Calcutta.

Gentlemen,

Having thought proper to remove Gonga Govind Sing from his Office of Naib Duan to your Board, we have appointed Ram Chunder Sein to succeed him therein.

We are, &c.

Signed

Warren Hastings,
J. Clavering,
Geo. Monson,
Rich^d Barwell,
P. Francis.

A P P E N D I X, N^o CLII.

Book 206, Page 450.

Extract of a Consultation of the 8th of November 1776.

Fort William, the 8th November 1776.

Rev. Dept.
Friday,

At a Council; Present,
The Honourable Warren Hastings, Governor General, President;
Richard Barwell, and } Esquires.
Philip Francis,

[Governor General.—I move that Cawn Jahan Cawn, the late Fouzdar of Houghly, and Gonga Govind Sing, the late Naib of the Khulia and Dewan of the Calcutta Division, be restored to their Offices; and that Application be made to the Nabob for the Removal of the present Phozdar, Mirza Mohdy Nissar, and for the Re-appointment of Cawn Jahan Cawn.

Mr. Francis.—I am against the Motion. The Offices are not theirs, and I know no Reason for the Removal of the present Possessors.

Mr. Barwell.—I approve of the Motion.

Resolved, agreeably to the Governor General's Motion. (a)]

Agreed, That the following Letters be written to the Resident at the Durbar, and the Calcutta Committee of Revenue.

To Mr. W. B. Martin, Resident at the Durbar.

L. S. No. 232.

Sir,

Having thought proper to remove Mirza Mehdy Nissar Cawn from the Office of Phouzdar of Houghly, we direct you to inform the Nabob thereof, and to request that he will send us a Perwannah for his Recall, together with a Sunnud of Investiture for Cawn Jehan Cawn, whom we recommend to him to re-appoint to that Office. You will accordingly please to procure and transmit to us the usual Perwannahs to the Chiefs of the foreign Settlements and others, notifying the Appointment of Cawn Jehan Cawn to this Office.

We are, &c.

To Mr. Charles Goring, President, and Provincial Council of Revenue at Calcutta.

L. S. No. 233.

Gentlemen,

Having thought proper to divest Mirza Mehdy Nissar Cawn of his Office of Phouzdar of Houghly, we desire you will immediately receive from him the Charge of the Collections, which were entrusted to his Care.

We have also thought proper to remove Ramchunder Sein from his Office of Dewan to your Board, and have re-appointed Gunga Govind Sing to that Office.

We are, &c.

Signed at the End,

Warren Hastings,
Rich^d Barwell,
P. Francis.

(a) Vide supra, Page 1188.

the future Settlement, which will not effect the Jumma, nor be felt at such a Time by those who will be required to pay it.

(Signed)

Warren Hastings. (a)]

Mr. Barwell.—I approve.

Mr. Francis.—My Objections to the Measure itself have been stated at large. As they have been overruled by a Resolution of the Board, I shall make no others.

Resolved, That the Office be established, and the Appointments made as proposed by the Governor General. Resolution.

Ordered, That the Secretary advise Messrs. Anderson and Bogle of their Appointments.

Mr. Barwell delivers in the following Minute.

Mr. Barwell.—I assent to the Governor General's Minute. A Compilation and Digest of Materials whereon to form a new and permanent Settlement of the Provinces must be useful, and is, in my Opinion, unavoidable. The last Leaves have furnished the Means which will give an Insight into the real Value of the Lands; but these Means are not yet in our Possession, and may still leave something for compleater Discovery, and for the Guidance of a Decision on which the Prosperity of an extensive Kingdom, for a considerable Period, is probably suspended; no Researches can be too minute, no Informations too voluminous. I see my own, and I see the Situation of every Member of Council to be equally delicate upon this important Affair; an Affair liable to be viewed in various and even opposite Lights, and to be canvassed in every Step of its Progress. The grand Object in which all our Sentiments unite, and to the Necessity of which we all subscribe, is a solid Establishment of the Revenues upon an abated Taxation; but it is not my Opinion, in support of Mr. Francis or of any other Member of Administration, that will impress a Conviction of this Necessity upon the Minds of those whose distant Situations debar them from all Possibility of personal Observation.

Mr. Barwell's Opinion on the Office for preparing Materials for the new Settlement.

My own Sentiments, it is true, are clearly for a Reduction of the Revenue, as absolutely requisite for the future Welfare of this Country; and while I heartily coincide with Mr. Francis in most of his general Ideas upon this Subject, so far as they clash not with the peculiar Customs of Bengal, I think they may well be reconciled to the Investigations proposed by the Honourable Governor, and that our Judgment in so interesting a Business should be formed upon the best Principles of Accuracy.

To set this Matter in the clearest Point of View, let us consider it from the Governor's Proposition for the Institution of a temporary Office. A new Settlement of the Provinces will be necessary upon the Expiration of the present Leaves: We are unanimously agreed, that a fixed Valuation should take place in the Revenues, and that some Diminution should be made in the present Rents: Lastly, we propose that this important Settlement should be permanent. On such a Step, we would surely endeavour to convince the Company, whose Agents we are, and whose Prosperity is blended with that of this Country, that we have not negligently slumbered over their Interests, or omitted any possible Mode of ascertaining the true and ultimate Value of their Possessions. Nor is this all: We would convince them decisively, that no future Administration may have the smallest Opening to hint that deeper Researches might have produced a more equal and equitable System for the Natives, and a more advantageous Bargain for our Employers. Another good Effect to which we should turn our Thoughts is, that of rendering the Bulk of the People well affected to Government; an Attempt which can never succeed but in their steady Reliance on its Impartiality; and with all Deference to the high Authorities quoted by Mr. Francis, and in concurrence with them, I will venture to affirm, that an equitable Taxation is the great Desideratum, and should be the first Object of a good Government; and that such an Attention to the Welfare of the Peasant and the Manufacturer, is the Ground-work of a well regulated State.

The first Improvements of the Revenues, and Relief of the laborious Part of the Kingdom in France, were projected by the great Duke of Sully upon the same Principles, and brought to Effect by an Application of the very same Means as those now proposed by the Governor General. He commenced with a most extensive and arduous Collection of minute Details in that Branch; and, from mature Consideration of those detached voluminous Materials, detected every Species of Artifice and Fraud committed by the Farmers, and employed the Result of his Discoveries towards lightening the Burthen upon the Shoulders of the Commonalty.

We now wish to shake off all rival Adventurers, and, instead of farming, to fix the Rates of Lands with the several old Zemindars, wherever it can be done with a Probability of Success. This Mode of Settlement, though it has certainly many Advantages, is yet liable, under certain Circumstances, to very strong Objections, some arising from the Zemindar himself, as his Minority, or total Incapacity for Business, and some from the Nature of the Lands: Besides, as the present proposed System must preclude all Competition of Candidates for the same Lands, by

(a) Vide supra, Page 1189.

granting them to their hereditary Proprietors, it necessarily opens a large Field for Indulgence and Partiality, to which the former Mode of Settlement precluded all Access, by allowing the indiscriminate Tender of Proposals. For which Reason it is clearly my Opinion, that our Employers will but faintly co-operate with our Measures, or ratify our Decisions, if we appear to have hastily employed the Informations gained from the temporary Engagements, which they may possibly think imperfect, as Materials for our own more lasting Establishment, especially while we had in our Hands the Means of procuring more accurate Knowledge, and while we were timely warned by the first Member of the State to exert them.

Therefore, when we propose a more impartial, and at the same Time a reduced Taxation, the least we can do is surely to give the Company satisfactory Reasons for this Drawback upon their Income, and sufficient Evidence that the impoverished State of the Country loudly pleaded for such an Abatement. A Proposition of this Nature does not carry self-evident Conviction upon the Face of it, but must be supported by Argument, confirmed by Experience, and established upon Proofs, by which the present Excess of the Taxation may be made to serve as a Reason, and as the Authority for our Admission of a Decrease. The most probable Method of acquitting ourselves by these Proofs, is offered to us by the Governor General, in the Proposal of gaining the most accurate possible Accounts of the Payments actually made by the Husbandmen, exclusive of its being essential to the Relief which it may be necessary to give them, before Government can venture to expect any adequate Advantage from fixing the Revenue. Add to this, that there seems but small Occasion for doubting the Authenticity of the Materials to be procured; collateral Informations will always serve as a Check upon each other, while every Man is actuated by a separate and peculiar Motive, or so long as there remains a divided Opinion in the World.

I am likewise persuaded that Administration cannot have a more important Topic of Discussion, or Object of Action, than to define and secure the Rights of the People: And in this Country, where all territorial Property centers ultimately in Government, and where the Zemindar holds his own Lands but by a Pottah, the same Tenure by which his under Tenants holds them again from him, I think the public Eye should have a Watch upon those as well as the former, and that it would tend as much to the Interest of the State, as to the Satisfaction of the greater Number of Inhabitants, that all Pottahs should be equally well defined, and be guaranteed from all Violation with an equal Authority.

Personal Property ought as much to be sacred in the Pittance of the Poor, as in the Possessions of the Rich; and as I have said, "The Welfare of the Husbandmen and Manufacturer is the Groundwork of a well regulated State," it follows, that I deem it to be the first Object of this Government, to fence and secure the Ryotts against the arbitrary Power of their Zemindars; otherwise, no one Regulation we may resolve on can, in its immediate or remote Consequences, answer the beneficent Design for which it was formed. The Wealth of every Country is to be found in the Wealth of the Commonalty alone, especially in this Country, where the peculiar Manners and Superstitions of the higher Class, either influence them to secrete their Acquisitions, to dissipate it in religious Endowments out of the Provinces, or in the ostentatious Folly of giving daily Food and Subsistence to a Number of idle Dependants, who by such Means are totally separated from the Bulk of the People, and who must otherwise have been usefully employed in the Manufactures and Cultivation of the Country. I acknowledge the Task is extremely difficult and arduous; but unless the Rights of the common People are well defined and well secured, I am persuaded all our Speculations will only tend to enrich the Zemindars, and either lock up in their Hands a large Portion of the current Specie, or divert it to the most pernicious Purposes, and precipitate that very Decay we are endeavouring to guard against.

The Secretary lays before the Board the following Minute received from the General on the same Subject.

General's
Opinion on
the Office for
preparing Ma-
terials for the
new Settle-
ment.

General Clavering.—I have perused with Attention the Governor General's Minute of 1st instant, and confess myself at a Loss for Words to express my Astonishment at such an Attempt to wrest out of the Hands of the Council so important a Branch of the Administration of this Country, as the Ordering, Management, and Government of all the territorial Acquisitions of the Kingdom of Bengal, &c. vested in them by the late Act of Parliament, of which I hold it a direct Breach, being a most illegal Usurpation of the Powers conferred by that Act upon the united Members of this Government, and, as such, I most solemnly protest against it.

If, to elude this Protest, it should be stated, that the Object of the Measure protested against is only to collect Materials for future Management, and not to usurp the Ordering or Management itself, let me ask; Why at this Time, when it is notorious that the Government of this Country is, in Fact, vested in the Governor General and Mr. Barwell exclusively, though nominally and descriptively in the Governor General and Council, that the Governor General should propose to have all Orders written in his own Name, and the Controul committed to his immediate Charge? Again; will not the Orders to be issued by the Governor General throughout the Provinces suspend the Action of all the other Orders given by the Governor General and Council, or their Delegates, the Provincial Councils, by virtue of the Independent Powers now required to be given to them? And will not the Existence of such Authority, unlimited both in Duration and Extent, deprive the other Members of Administration of the Power of taking any further Steps in the Ordering and Management of the Revenues for the Purpose of forming the new Settlement, although

By the said
Article of the
Regulations of
the Committee
of Council,
Orders are
to be sent
through the
Channel of the
Board of Re-
venue to the
Collections.

although legally indivisibly conferred upon the united Body of the whole Council; and then, will not this Suspension, in Effect, amount to an Usurpation of a separate Management, or sole Controul, which I protest against?

Independant of this, the Plan of establishing an Office under the immediate and sole Controul of the Governor, in order to be furnished with accurate States of the real Value of the Land; or, in other Words, once more to investigate them for the probable Purpose of forming a new Settlement at the Presidency, to be executed by such Powers, and entrusted in the Hands of such Agents, as will be employed, appears to me incompatible with the Rules of the former Administration of the Revenue, with the Constitution of the Offices already established under the Presidency, and indeed, with every political Principle that should regulate a wise Government; in short, solely tending to disturb the Minds of the People, and to throw the whole System of the Administration of the Revenue into Confusion. All the Mischiefs of the Committee of Circuit will be renewed by the unjustifiable Hopes it will hold out, of acquiring Wealth by obtaining Farms, distributed under the Influence of this new created Office. The Country will flock to the Presidency, and Europeans and Natives will all crowd the Governor's Levees in Expectation of sharing a Part of the Plunder.

It is difficult to guess by whom a Project, so big with Mischiefs, could be devised. I am told the Natives, however, ascribe it to Cantoo Baboo, the Governor's Banyan.—He had been absent for more than a Year from the Presidency. He was no sooner returned than the Plan made its Appearance; 'tis true he is more interested than any Body in concealing the actual Collection of his Farms, and in secreting the Value of his Talooks, which he holds as an Inheritance.

Whether or not I have ascribed the Project to its proper Owner, and have accounted rightly for his Intention in it, it is most certain that it will be carried on and managed under his immediate Influence, and that he will have the Appointment of all the Native Officers under it.

The first obvious Measure of the new Office must be to establish their own Power, and that of their Agents, throughout the Provinces; and with what Moderation they will exercise that Power, countenanced and supported as they will be, I leave to Mr. Hastings's Knowledge of the Character of the People to determine.—He can well judge whether they are likely to be disinterested in taking the Mossful Accounts, and not shewing Favour where they are most rewarded. He can determine whether they are not likely to disturb the present Collections, and whether, in that Case, the Failure of the present Year's Revenue is to be imputed to the Measures of the late Majority, or to the Appearance of so many rapacious Agents in the Districts. I think it cannot be doubted but that, when it is so much the Interest of the Ryot to conceal his Property, that it is not likely he will withhold a Tribute to the Agent to secure himself against a perpetual Taxation.

The Governor General must know the Necessity there is of holding the Poonah in April for the new Settlement, and for that Purpose, that at least Two Months previous Notice ought to be given of the Intentions of Government in forming it; and he ought therefore to be aware of the Shortness of the Time, and how improbable it is that these Agents, even supposing they were not to be diverted from the Object of their Mission by the Honour and Lucre of their Employ, it will be for them to go through an accurate Investigation of the Accompts of each Village in such a short Period.

Upon a Supposition however that they had over-run the Country, and collected together the Accompts, such as they may be supposed to be under such Management, then there still remains the Inconvenience of concentrating in the Governor General all the Information which may be obtained by their Enquiries.

If the Eagle Packet, which the Company acquainted us would sail in June last, should arrive, and bring out Orders that should obstruct the Governor General in the Pursuit of his Plan, just at the Time when it may be ripe for Execution, the Council, unacquainted with the whole Plan, will neither be able to complete it, nor to adopt any other.

Next as to the Expence, if that can be allowed to be a Consideration, when so great a Benefit is in Contemplation, the small Part of it already fixed amounts to 5,000 R^s per Month, and for the Rest, the Governor himself does not even venture to throw a Guess at what it may amount to; but this he deems immaterial, as he readily obviates the Difficulty, by the old Plan of levying it upon the Country by a Mahtoote, which he concludes it will be able to bear, forgetting how far the Remissions he has lately found necessary to make of the whole Amount Balances of the Kinnagur Rajah, and others, will support that Opinion. But not to discuss a Point so evident, let me ask, whether any Payment from the Country instead of the Treasury can be a Saving to the Company, one being supplied from the other, and both equally their Property?—But Arguments upon Savings are vain, when the Necessity of an Expence is so urgent as in the present Instance. Having no Establishment of local Agents already in Pay and Authority, from whose long Residence and Experience we can expect the required Information, it follows, that new Powers and new Expences must be framed to effect it.

Article 3d. The Farms and *Udgers* peculiar to each District, and the present and improvable State of their Lands, require a local Inspection; they cannot be known with any Degree of Certainty by remote Observations, or the interested and superficial Scrutinies of the Natives; a Part of the Administration itself being on the Spot, will run less Hazard of being deceived in Intelligence, or disappointed in their Investigation; they will be better able to hear and redress any Grievances which the *Indians* may prefer to them, and to form such particular Regulations as may be necessary for the Exigencies of each District, or even to suspend others to those, which shall be generally and previously retained on.

Article 15th. Regulations. All *Mahtootes* to be abolished.

By the 11th Article of the Proceedings of the Committee of Circuit, the following Office is to be established for conducting the Business of the Khalsa according to their Regulations.

Mr. Roy Royan's Office.

To this Office all Accounts, Statements, and Papers whatever are to be first transmitted, and from thence distributed to the proper Office, after having been received by the Superintending Members of the Khalsa, and the Roy Royan.

And had the Committee of Circuit (whose Regulations the Court of Directors have enjoined us to consider as standing Orders) not appointed a Roy Royan, a Superintendent of the Khalsa, and an Accomptant General for the Purpose of digesting, and reporting upon all Mossulil Statements and Accounts, the Governor General might have urged, that the Board being inadequate to the Labour of digesting them, a new Office was necessary.

I will only add, that, by the present Plan, all former Arguments of the late Majority against the Committee of Circuit stand not only confirmed, but redoubled by this Self Condemnation.—What the penetrating Eye of the most experienced and oldest Servants (all Members of the Council, with the Governor at their Head) themselves upon the Spot, with the whole Power of Government in their Hand, could not attain a true Insight of, and this since corrected, and discussed by Five Years Collections, is yet to be fought for, and now to be expected, at the Distance of some Hundred Miles, by Two Junior Servants, One of whom is barely out of his Writership, above One Year of which he was absent from the Country.

If a new Investigation is now necessary, I can see no Point of it that cannot be as effectually compassed, and even much more so, by the Provincial Councils; a natural unalarming Channel, without Expence, and without any unnatural Medium, or unconstitutional Authority—Whereas, the new Plan is directly the contrary, and will possibly be totally thwarted (at least in the Attainment of any Good) in the very first Outlet, by the universal Alarm, so excentric a Motion will create, and must continue to cause.

Mr. Francis has more fully answered the Particulars, wherein chiefly coinciding, I forbear Repetitions, excepting to the Circumstance of the Pottahs, upon which I will only say, that if they have not yet been issued, although ordered Five Years past, the Governor General must look to himself for the Blame; for had he exerted his Authority, when the Committee was upon the respective Spots, or had he not by himself, and the Influence of his executive Powers, and the Counteractions of his Dependants, thwarted our Attempts to effect it, they would not now remain to be discussed in a new Plan; and, considering the present Constitution of the Government, I cannot, with Mr. Francis, flatter myself with Hopes of Success in the Accomplishment of our late Orders to Burdwan upon this Subject.

In one Point further I differ with Mr. Francis; my Objections to this Measure not depending on Opinion, but being made directly to its Illegality, I cannot strain my Sense of Duty to promise, as he does, that I will support it when it is resolved to be carried into Execution.

[In the Appointment that the Governor General has made of Officers to fill the new Office, he has very particularly set forth the Merits of Gunga Govind Sing, whom he had, but a few Days before, restored to his Office of Duan to the Calcutta Committee, as if the Office of Right belonged to him; it must be remarked however, that the Governor General has been very guarded in not adding official Probity in the Encomiums which he has so liberally given to him; it is very well known that he was dismissed from his Office on an Accusation of Cumaul ul Deen Cawn, whose Testimony the Governor General cannot but admit, particularly as the Fact has been established in the Supreme Court, on the Trial of Mr. Fowke, that he Gunga Govind Sing had taken from him Twenty-two thousand Rupees collusively for certain Purposes, and for which he was to allow Comaul ul Dien to run a certain Quantity of Salt. (a)]

As the Duties of the new Office must necessarily engage the whole Time of this Minister, it would have been reasonable when the Governor General thought proper to appoint him Peshcar at the Khalsa, with a Salary of Seven hundred Rupees a Month, that he would have been pleased to have taken into Consideration, that it will be impossible for this same Man to perform so many various Duties, together with those belonging to his Office of Duan to the Calcutta Committee; which Office will probably be totally neglected if some other Man is not appointed to superintend it.

The Governor General delivers in the following Reply to Mr. Francis's Minute of the 5th instant.

Governor General.—I am thankful to Mr. Francis for the Promise which he has given me of his Assistance in promoting the Arrangements which may be formed for the new Settlement, even though they may not be such as he approves. After such an Assurance, even his Objections to the Office which I have recommended for that Purpose, have a Claim to my Acknowledgments; and I hope to benefit by his Assistance, more cheerfully given, when he shall discover that our Objects are the same; and that though we do not agree in our Opinion of the Means which I have recommended, yet the Difficulties which he apprehends in the Execution of them, are not only surmountable, but such as have always yielded to the same Mode of Investigation, constantly and successfully practised under the Mogul Government.

(a) Vide supra, Page 1189.

When I recommend the Institution of an Office for compiling the Materials which were necessary for the new Settlement, I meant no more than to shew the Necessity of it, and to propose the ultimate Objects of its Researches. It was as foreign from my Purpose, as it would have been premature, to mark out every Stage of its Progress, which, from the Nature of it, must be subject to Variations, or to determine either the precise Mode, or Amount of the Settlement, which it was the professed Design of this Investigation to ascertain.

For the Satisfaction however which Mr. Francis requires, I will endeavour to give him a fuller Explanation of the Design of the Office which I have recommended, and of the Detail of Business which is to be, or may be, assigned to it.

I have already said, that the general Design of it was to obtain an accurate State of the real Value of the Lands, as the only Ground Work on which the new Settlement could be constructed; I mean, on which it could be constructed, so that the Burthen of the Public Revenue should rest with an equal Weight upon the whole Body of the People.

On this Subject Mr. Francis's Minute contains two Propositions.—First, that the Inconveniences of an unequal Assessment ought not to be regarded; and next, that those Inconveniences do not admit of a Remedy.

More used to the Practice of Business than to Speculation, I beg to be excused from discussing these Propositions as general and abstract Questions; and instead of considering them as Principles which are equally applicable to any Country, I wish to confine them merely to the Revenue of Bengal.

The Opinions of Montesquieu, Sir James Stewart, and Doctor Smith, which are produced to shew that an unequal Assessment is attended with few or no Inconveniences, may be just as to those Countries where the Land Tax bears but a small Proportion to the Amount of the Produce; and any Attempt to alter the Proportions of a Land Tax which have been established by ancient Custom might, as they suppose, give Rise to those Discontents, which, amongst a high spirited People, every Innovation is apt to excite; but the Case is very different in Bengal.

Let us suppose, for Instance, that in England the Proportion of the Rent of Land taken by Government is a Fifth Part, and in some Places, from an Inequality in the Assessment, amounts only to an Eighth Part.—In the first Case the Proprietor after paying the Tax will have Four Fifths or Sixteen Shillings in the Pound, and in the last Seventeen Shillings and Sixpence, to himself. But in Bengal Nine Tenths of the Net Produce, or Eighteen Shillings in the Pound, are generally supposed to belong to Government, and the remaining Tenth to be the Property of the Landholder; or in other Words, a Zemindar whose Land produces 1,00,000 Rupees pays 90,000 to Government, and has a Right to retain the remaining 10,000 to himself; but should this Land happen to be rated at 1,05,000 Rupees, or only One Twentieth Part above its Value, then instead of 10,000 Rupees, the Possessor would receive only 5,500 Rupees, or little more than One Half of his just Income; while another Man who inherits a Zemindary of equal Value, but which is reputed to be worth only 95,000 Rupees, or One Twentieth Part under rated, will instead of 10,000 Rupees enjoy an Income of 14,500 Rupees. Thus the Inaccuracy of a Twentieth Part in the Valuation, more or less, will render the Estate of one Zemindar almost Three Times more profitable to him than that of another, whose Lands are of equal Value; and this operates not only as an Inconvenience, but as a heavy Oppression.

It is easy to shew, that the unequal Valuation of Lands in Bengal is productive of this Evil, and that while some Landholders, after paying their Rents, retain enough to live in Ease and Affluence, others are reduced to Beggary, and unless the Mercy of Government interposes to save them, their Estates are sold to make good the Portion of Revenue which has been arbitrarily assessed upon them. The Truth of this Fact is established by the Disposal which has been made of Zemindaries on the Division of Dacca, by the Sale which was proposed of the Rajah of Nuddea's Lands, by the Number of wealthy Farmers who have been ruined in the Bahar Province, and by the Sale of Talooks lately made by the Council at Moorshedabad.

Nor is any Alteration in the Assessment likely to produce Discontents, because it will be no Innovation. The ancient Tumar and Tuckseem, or Distribution of the Land Rent which was formed about Two hundred and twenty Years ago, has long since ceased to serve as a Rule: Under the old Government, this Distribution was annually corrected by the Accounts, which the Zemindars and other Collectors of the Revenue were bound to deliver into the Office of the Canongoes or Kings Registers, of the increased or diminished Rents of their Lands, and of the Amount of their Receipts.—But the Neglect of these Institutions, the Wars and Revolutions which have since happened in Bengal, the Inundations of Rivers, the Increase of Cultivation in some Parts of the Province, and the Decrease in others, and the unequal Depredations of the Famine, have totally changed the Face of the Country, and rendered the Tumar Rent Roll a mere Object of Curiosity. The Land Tax has therefore been collected for these Twenty Years past upon a conjectural Valuation of the Land, formed by the Amount of the Receipts of former Years, and the Opinions of the Officers of the Revenue; and the Assessment has accordingly been altered almost every Year.

Having thus shewn that the present Assessment is unequal, that the Inequality is productive of great Evils, that it is fluctuating and annual, and that therefore any Alteration in the Distribution of

of it, is not likely to occasion Discontents, I hope that Mr. Francis will see with me the Expediency and even Necessity of obtaining an accurate State of the Value of the Lands, to enable us to lay the public Revenue with an equal Weight throughout the whole Province. Considerations of the same Kind, though not so weighty as those I have mentioned, induced the most free People in the World to adopt a similar Measure, and in the Year 1692 all the Lands in England were valued anew.

Mr. Francis's Second Proposition is, that the Inconvenience of an unequal Assessment is not capable of a Remedy, because it is impossible to obtain an accurate Valuation of the Lands. I confess the Attempt is not unattended with Difficulties; but as I have been led to propose it from a Conviction of its Necessity, I trust, if I am supported by the Board, to be able, in a great Measure, to surmount them. I will not pretend to fix with Precision the Means by which this Design is to be prosecuted. These must, in a great Measure, arise out of the Business in its Progress; but by pointing out some of the principal Sources from which I expect to derive Materials, I hope to shew that the present Juncture is peculiarly favourable to the Attempt, and that the Work is not undertaken without a fair Prospect of Success.

An accurate Valuation of the Lands is to be made either by an actual Survey and Measurement, or from the Accounts of the Land Rents. The first Mode is too tedious, expensive and uncertain to be adopted. I would propose to make Trial of the second. The Accounts of Revenue in Bengal are kept with a Regularity and Precision unknown in Europe. They are drawn out, I understand, nearly on one uniform Plan, and are balanced and adjusted at fixed Periods. A separate Account Current (or Kurcha) is kept for every Reiat or Tenant, in which the different Articles which compose his Rent for one Year are stated on the one Side, and the Payments which he makes are entered on the other. The Whole of these Accounts are afterwards annually digested into Abstracts, which contain a particular State of the Rent, the Receipts and the Arrears of each Village. The Abstracts of all the Villages form the Pergunnah Accounts, and the general State of the Rent of the Zemindary or Capital Division, is composed of the Aggregate of the Accounts of the Pergunnahs. In order to convey an Idea of the distinct and circumstantial Manner in which these Accounts are kept, I have annexed Translations of the two first, viz. that of a single Reiat, and that of a Village: It will be unnecessary to produce Specimens of the two last: all these are called Musfussil Accounts.

The History which I have given of these Accounts will serve, I hope, to redeem their Character from the Imputation of being loose, confused, and intricate, and shew, that if we can succeed in procuring them, they will furnish us with ready formed Abstracts of the actual Collections, which will require only to be compared. For this Purpose it will not be necessary to examine the Accounts of every Reiat, nor of every Village. The inferior Accounts are useful only as Checks to the greater. From the regular Process in which the Whole are formed, it will be seen how easily the Falseness of any Account may be detected, since it is impossible to falsify the Sum Total of a Pergunnah, without falsifying all the Parts of it, which of Course will differ from those of each Village; and those again if forged will be corrected by the Account Currents of the Riats. Thus the Fidelity of the greater Accounts when suspected, may be easily tried by a Reference to the Subsidiary Accounts, which can hardly be falsified, as it is almost impossible to join in one Combination so many People as must be concerned in it.

All these different Accounts are publicly kept in their respective Cutcherries. It is by them that the Rents are collected, and they are always delivered over to such Person as has the Charge of collecting them, whether Zemindar, Sezawul Wadadar, or Farmer. I am sensible that to obtain the original Accounts of the Rents of every Part of Bengal will be a very difficult Task; for the inferior Zemindars will, as Mr. Francis has observed, probably use every Artifice to conceal the Accounts of their Rents, or perhaps even attempt to fabricate them. But this in the large Divisions, for the Reasons which I have already given, will be almost impossible; besides as the Farmers are bound by their original Engagements to deliver to Government an Account of their Collections, as the Custom of the Country requires that they should give up the Musfussil Accounts at the Expiration of their Lease, and as they have little Interest to withhold them, since they must yield up the Farms at the End of the Year, the present Juncture is more favourable for procuring a true Valuation or Hushabood of Bengal than any other. It would be almost impossible to form it afterwards, in the Event of the Lands being restored to the Zemindars; and thus one of the great Objects of the Five Years Settlement, the Discovery of a Rule for an equal Assessment, would be lost.

To collect these different Accounts, and to digest and methodize them for our Guidance in forming a new Settlement, is one of the principal Objects of the temporary Office which I have proposed.

I am sensible that it would be a far more easy Task to prepare the Materials for a new Settlement in the Manner which Mr. Francis proposed, by taking the Accounts of the actual Receipts of Rent for Three Years past, and correcting them by the Opinions of the Provincial Councils, on such Districts as have been either favoured or over-rated. But although I consider these as useful Informations, I do not think that we can by them alone ascertain the real Value of the Lands, or safely make them the only Grounds of the future Settlement of the Revenue. Many of the Lands have suffered by Drought, Inundations, or other temporary Calamities, which,

though affecting the immediate Collections, cause no Diminution in their real Value. In some Instances the Rents have been completed by Loans, or made up from the private Fortunes of the Landholders: In other Places they have been enabled to fulfill their Engagements by oppressive Exactions. The Value of some Lands on the contrary have been fully equal, or even superior to the Rent assessed upon them; but the Collections have fallen short through the Neglect or Incapacity of the Farmer, or Zemindar, or have been received and dissipated in idle Expenses, or been embezzled by the Collectors. In each of these Cases, and every District in the Province without an Exception is liable to one or other of them, the actual Receipts of Government would prove a false Estimate of their Worth, and often widely remote from it: And if a Settlement were formed upon such a Principle, what would it be but to hold out a Reward to Fraud and Dissipation, to encourage the Zemindars and Landlords to keep back their Payments, as the Means of diminishing their Rents, and to punish Punctuality by loading it with a full Share of the Assessment.

But, to correct the Irregularities of an Estimate constructed upon such uncertain Grounds, the Opinions of the Provincial Councils are thought sufficient. Now these must be formed either on Materials such as I have described, or on the Opinions of their dependant Officers; the former would be useful, and spare the Labour of further Researches; the latter, if the Evidence of Accounts can be procured, ought not to be admitted as Authority in a Matter of such great Importance, and in which an Error in the Valuation of the Land, even of a Twentieth Part, may reduce an antient Family to Beggary, or double the Income which it formerly enjoyed. Surely it will not be urged as an Objection to Official Accounts, that they may be fraudulent, and yet proposed to take private Opinion for Authority. The Forger of false Accounts is liable to the severest Penalties, and those Accounts are liable to Detection; but the Errors of Opinion are always difficult of Conviction, nor has any Government ever devised a Punishment for those who maintained them.

To elucidate and support many of the Arguments which I have above used, I will only state One Case.

At the Close of the last Bengal Year, several Talookdars, or petty Landholders, in the Neighbourhood of Moorshedabad, fell largely in Arrears in the Payment of their Rents, and their Lands were sold to make good the Deficiency: Some of these Families had enjoyed their Estates for above an hundred Years. The Board, knowing that the Revenue is unequally assessed, and in some Places beyond the Abilities of the Proprietors, wrote to the Provincial Council at Moorshedabad, to know whether the Estates of these Talookdars had been really over-rated, or whether the Arrears were to be attributed to Neglect or Mismanagement. They have lately returned an Answer, with Accounts of the Rents, Receipts, and Arrears of all these different Talooks, by which it appears that the Rents had in general been paid with much Regularity for the Three preceding Years, but had fallen in Balance during the last. One of the Talookdars (Shezadpoor), whose annual Rent is about 15,000 Rupees, had last Year paid no more than 4,000 Rupees in Part of it. The following is an Extract of the Answer to our Enquiries as to the Causes which had thrown these Talooks into Arrears.

“How far these Balances have been owing to the Neglect and Mismanagement of the Proprietors, or to the Lands having been over-rated, it is not in our Power accurately to determine; but from the Collections having been regularly kept up for Three Years, and falling so much in Arrears the Fourth, it affords Room for supposing that the Complaints of the Zemindars of the Drought of the Season were not without Foundation, and this might be the Cause of that Year's Deficiency.”

It appears therefore, that the regular Payment of Rents for Three Years is no Proof of the Proprietor's Ability to continue to pay the same Rent; that if he falls in Arrears his Estate is sold; and that a Provincial Council, of which both the English Members and the native Officers in Point of Abilities yield to none in Bengal, are unable to say whether any particular District has been favoured or over-rated; for if it is not in their Power to give an Opinion of the under or over Valuation of the Rents of an Estate in their own Neighbourhood which had been sold, and the Rent of which amounts only to 15,000 Rupees, how can we expect exact Reports concerning the Rents of the Whole of their Division, which amounts to Fifty Lacks of Rupees. The Truth is, that it is impossible to form a just Judgement of the Value of Lands, and consequently of the Revenue which they should pay, but by an Inspection of their Mofussil Accounts.

But admitting that the Receipts of Revenue, and the Opinions of the Provincial Councils should appear to us satisfactory Grounds for establishing a fixed Assessment, yet the Concurrence of the Zemindar also will be necessary. Suppose the Case of the Talook abovementioned, Shazadpoor; we offer to fix the Rent at 15,000 Rupees; the Possessor declares it to be over-rated. Upon what Grounds can we compel him to subscribe to our conjectural Valuation? or how can we admit his Pleas without examining them? Should we however persist in dictating our own Terms, the Proprietor will very probably accede to them like the Rajah of Nuddea, in the Dread of losing his Talook, which, if unequal to the Assessment, must afterwards be sold, not for any Crime or Fault of the Proprietor, but for the Despotism of Government in exacting from him what he had not to give.

If the Commands and Exigencies of the Company will admit of it, I shall be ready to join in lowering the Revenue; but the peculiar Necessities of this Government will not perhaps allow of a considerable Diminution of the Rents; and whatever it may be, it will be felt as a Relief only according to the Distribution of it, and the Manner in which it is proportioned to the State and Abilities of those who are to pay it.

I concur entirely with Mr. Francis in his Arguments against raising the greatest possible Revenue from Bengal, by destroying all the intermediate Orders of Men between the Ruler and the Cultivator. But as my Object in endeavouring to procure an accurate Account of the Rents is only to make an equal Distribution, and has no kind of Connection with the Proposition of raising the largest Revenue, nor with that of destroying the intermediate Orders of Men, I imagine it is unnecessary to follow Mr. Francis through all the abstract Reasonings which he has introduced on Subjects so remote from my own Intentions.

Besides the immediate Business of the proposed Office, I have recommended, as a second Object of its Researches, the better and more effectual Regulation of Pottahs for the Security of the Riats in the perpetual and undisturbed Possession of their Lands, and to guard them against arbitrary Taxations. The Words, 'perpetual Possession,' and 'their Lands,' which may be mere Inaccuracies of Expression, for they were not meant to convey the Idea of any positive or exclusive Right of Possession, have been noticed by Mr. Francis as contradictory to the Rights of Property which are vested in the Zemindar. I shall not here attempt to account for the Distinctions of Property as they are understood in this Country; it is sufficient for me to observe, that while the Riat pays his Rent, the Zemindar has no Right to dispossess him, nor can the Zemindar by any legal Right exact a higher Rent from him than his Pottah prescribes.

Mr. Francis seems to suppose, that there is no Necessity for the Interposition of Government between the Zemindar and the Riat. He observes, "that if they are left to themselves, they will soon come to an Agreement, in which each Party will find his Advantage." This would be a just Conclusion, if the Zemindars were all capable of distinguishing what was for their Advantage: But it is a Fact which will with Difficulty obtain Credit in England, though the Notoriety will justify me in asserting it here, that much the greatest Part of the Zemindars, both of Bengal and Bahar, are incapable of judging or acting for themselves, being either Minors or Men of weak Understandings, or absolute Idiots. This Circumstance, and the consequent Oppressions which are exercised by those who act for them without Interest in the Prosperity of the Zemindary, renders it necessary to provide for the Security of the Riats by Checks and Regulations. It is to be observed also, that there are two Kinds of Riats. The more valuable are those who reside in one fixed Spot, where they have built themselves substantial Houses, or derived them by Inheritance from their Fathers. These Men will suffer much before they abandon their Habitations, and therefore they are made to suffer much; but when once forced to quit them they become vagrant Riats. The vagrant Riats (as Mr. Francis observes) have it in their Power, in some Measure, to make their own Terms with the Zemindars. They take Land at an under Rent, hold it for one Season; the Zemindar then encreases their Rent, or exacts more from them than their Agreement, and the Riats either desert, or, if they continue, they hold their Land at a Rent lower than the established Rate of the Country. Thus the ancient and industrious Tenants are obliged to submit to undue Exactions, while the vagrant Riats enjoy Lands at Half Price, which operates as an Encouragement to Desertion, and to the Depopulation of the Country.

The general Subject of Pottahs, and the Abuses and Oppressions arising from their present Uncertainty, and the Variety of Articles that compose the Riats Accounts, have been often Matter of just Complaint; and I believe every Member of the Board is satisfied that they require to be reformed. All that I now propose is to collect the Materials of Information on this Subject, to be laid before the Board for their future Determination on the most effectual Means of regulating the Pottahs. At present I am not prepared to propose a complete Plan, and decline giving a premature and partial Opinion, while I am professedly seeking for the Grounds to determine it.

Signed at the End of the Consultation,

Warren Hastings,
J. Clavering,
P. Francis.

A P P E N D I X, N° CLIII.

Book 228, Page 227.

Extract of a Consultation of the 16th of February 1785.

Fort William, the 16th February 1785.

At a Council; Present,
The Honourable John Macpherson Esquire, Governor General, President;
and
John Stables Esquire.

Rev. Dept.
Wednesday,

[(a) The Secretary lays before * the following Minutes, and Papers accompanying them, from * Sic. in Orig. the late Governor General.

The Governor General.—The Regret which I cannot but feel in relinquishing the Service of my Honourable Employers would be much imbibtered, were it accompanied by the Reflection that I had neglected the Merits of a Man who deserves no less of them than of myself, Gunga Govind Sing, who, from his earliest Youth, had been employed in the Collection of the Revenues, was, about Eleven Years ago, selected, for his superior Talents, to fill the Office of Dewan to the Calcutta Committee. He has, from that Time, with a very short Intermision, been the principal native Agent in the Collection of the Company's Revenues; and I can take upon myself to say, that he has performed the Duties of his Office with Fidelity, Diligence, and Ability. To myself he has given Proofs of a Constancy and Attachment which neither the Fears nor Expectations excited by the Prevalence of a different Influence could shake, and at a Time too when these Qualities were so dangerous, that far from finding them amongst the Generality of his Countrymen, I did not invariably meet with them amongst my own. With such a Sense of his Merits, it is natural that I should feel a Desire of rewarding them; for Justice, Gratitude, Generosity, and even Policy demand it. And I resort to the Board for the Means of performing so necessary a Duty, in full Confidence that as those which I shall point out are neither incompatible with the Company's Interests nor prejudicial to the Rights of others, they will not be withheld from me. At the Request therefore of Gunga Govind Sing, I deliver the accompanying Darkhafts, or Petitions, for Grants of Lands lying in different Districts, the total Jumma, or Rent, of which amount to Rupees 2,38,061 : 12 : 1. The Petition marked A, is presented in the Name of his Trustee Rhada Gobind Ghose, and solicits a grant of Lands which are now totally vacant; the annual Rent now received by Government from those Lands is 75,533 : 6 : 10; Gunga Govind Sing offers to pay the same Rent, with a Peishcuth, or Fine, of Sicca Rupees 28,000. The Petition marked B is presented in the Name of another Trustee, named Bridjoo Kishore Ghose, and is for Lands which, though occupied, have no legal Owner; the annual Rent now payable to the Company for those Lands is 92,528 : 4 : 15. He engages to pay the same Rent, with a Peishcuth, or Fine, upon receiving the Sunnud, of Sicca Rupees 27,000 : 0 : 0. The Third Petition, marked C, requests only a Sunnud for Lands which he has actually purchased in the Name of his Trustee Rhada Gobind Ghose, of the Persons, and upon the Terms, specified in the several Papers annexed to that Petition, and marked 1, 2, 3, 4. These Lands, whilst possessed by their late Owner, yielded to Government a Revenue of about Seventy thousand Rupees, and they will continue to do the same in the Possession of Gunga Govind Sing.

16th February.
Minutes of the
late Gov. Gen.
laid before the
Board by the
Secretary.

Governor General's Minutes
with Petitions
for Sunnuds
to be granted
Gunga Govind Sing, &c.

For some of these Lands he had, during my Absence from Calcutta, presented Petitions to Mr. Wheeler, who referred them to the Committee of Revenue, where they were examined and approved, but have never yet received the Confirmation of the Board. For the Lands which he has actually purchased, I presume, there cannot be the smallest Objection to give him a Sunnud; nor do I suppose that the Board will hesitate to give him Sunnuds for those comprized in the Petition marked A, since they are, to my own Knowledge, vacant, and confessedly therefore, by the Laws of this as well as of most other Countries, in the absolute Gift of Government. These, if not bestowed on Gunga Govind Sing, will probably be granted to others much less deserving of them. The Lands included in the Petition marked B, though no Person has a legal Claim to them, are not without immediate Occupiers. Possession gives the Appearance of a Title which the Board will not perhaps chuse to set aside without Investigation; and upon this Petition therefore I shall not urge an instant Decision.

That I may not be considered as requesting, even in Behalf of a Man who has so long and faithfully served the Company, and who has consequently some Claims upon their Justice and Generosity, an Indulgence which can in the smallest Degree prejudice their Interests, I beg Leave to repeat, that these Grants can be attended with no Loss to Government; for he engages to pay the utmost annual Rents which the Lands have ever yet produced, besides a Peishcuth, or Fine, upon his receiving the Sunnuds, of Fifty-five thousand Rupees; the Company consequently, in-

(a) Vide supra, Page 1191.

stead of losing by the Grants which Guuga Govind Sing solicits, will not only gain the Piecuth, or Fine, but will ultimately benefit in the superior Cultivation which the Lands themselves will receive from a Possessor, in all Respects so well able to improve them.

Warren Hastings. (a)]

(A) Durkhaut of Rada Govind Gafe for the Zemindary of Pergunnah Sultanabad, Pergunnah Tumlook Nine Annas, and Pergunnah Boggrie.

These Three Pergunnahs are without Proprietors, their Revenues are collected Khas by Government. If your Honourable Board will grant me the Zemindary of them, I agree to pay Twenty-eight thousand Rupees to Government as a Nuzerana, upon receiving the customary Sunnud: I will also yearly pay the publick Revenue, agreeable to the present Bundbust, under the Condition, that upon my paying the full Revenue of one Year, the Settlement will be renewed with me the ensuing Year on the same Terms, and so on from Year to Year. With regard to the Salt in said Mehals, I shall obey whatever Orders or Regulation shall be issued by the Government.

			Jumrah.		Nuzzeranah.
Sultanabad	1191	—	8,301 : 4 : 0	—	9,000
Tumlook 9-16ths	1191	—	53,821 : 3 : 10	—	15,000
Boggrie	1191	—	13,409 : 15 : 0	—	4,000
Total Jumrah			75,533 : 6 : 10	—	28,000

(Signed)

(B) Durkhaut of Bridjoo Kiffore Gafe for the Zemindary of Pergunnah Homnabad, Six Anna 5 Gundacs—Pergunnah Tumlook Seven Annas, and Pergunnah Atteah Four Annas.

The Pergunnah Homnabad 6 5 is a Khas Mehal without any Proprietor; Pergunnah Tumlook 7-16ths has been taken Possession of by one Annundnarian, upon the Demile of the late Zemindar Suntore Preats, without any legal Right or Authority from Government. The Pergunnah Atteah 4-16ths was the Zemindary of Shaw Nowaze, who died without Child, or Brother or Sister; upon his Death one Alyar took Possession of the Zemindary without any legal Title thereto, or being authorized by Government, and in this Manner continues to possess it. If your Honourable Board will grant me the Zemindary of these Pergunnahs, I agree to pay Twenty-seven thousand Rupees Nuzzeranah upon receiving the customary Sunnuds. I will also yearly pay the public Revenue, agreeable to the present Year's Bundbust, under the Condition that, upon my paying the full Revenue of One Year, the Settlement on the same Terms and Conditions will be renewed with me for the Year ensuing, and so on from Year to Year. With regard to the Salt in said Mehals, I shall obey whatever Orders or Regulations shall be issued by the Government.

			Jumrah.		Nuzzeranah.
Homnabad	1191	—	31,600 : 0 : 0	—	10,000
Tumlook 7-16ths	1191	—	48,730 : 4 : 15	—	13,000
Atteah 4-16ths	1191	—	12,198 : 0 : 0	—	4,000
			92,528 : 4 : 15		27,000

(Signed)

(C) Petition of Rada Gobind Gafe.

Having purchased Pergunnah Salbarre, &c. Habillee Penjirah from the Zemindar, I pray that a Zemindary Sunnud may be granted me, agreeable to the Petition of Rancee Serefettie, and that the said Mehal may be separated from the Zemindary and made Huzzovree.

(Signed)

C i. Petition of Rancee Serefettie, Mother of Radanaut Raja of Habillee Penjirah.

The Zemindary of Habillee Penjirah having suffered so much during the Farm of Rajah Deby Sing, that the present Year's Revenue could not be realized without selling Part of the Lands, my Son Radanaut, by my Advice and Concurrence, and by the Advice of and Concurrence of Jankiram Duan, sold Pergunnah Salbarre, &c. and the Price was paid to Government as Revenue by Rada Govind Ghose my Sister's Son:—I therefore pray your Honourable Board will be pleased to order a Zemindary Sunnud, in the Name of Rada Gobind Ghose, for the abovementioned Mehal; and that if the above named Ghose shall apply to have said Mehal separated from the Zemindary, his Request may be granted.

- C 2. Whereas Pergunnah Salbaree, &c. in Sircar Tajepoor in Chuckla Ghoragaut, a Khalfa Mehal, is registered in the Toomary Rent Roll at 53,755 : 2 : 7 : 3, and composes a Part of my Pergunnah Havalee Penjirah, and whereas the Mehals are annually suffering from the Desertion of the Ryots, to so great a Degree as to render all my Efforts to keep the Lands in Cultivation ineffectual, and as in consequence of this, a great Deficiency has arisen in this Revenue, I, Maha Rajah Radanaut, who am Zemindar of Havalee Penjirah, &c. of my own free Will and Accord, and without Compulsion or Restraint, have sold all the Mal and Sayr, the Hafel and Putteet Lands, the Junguls and Bunjer, the Julkers and Bunker, the Garden, Tanks and Trees of every Kind, belonging to, or contained in said Mehals, as particularized below, exclusive of the Dewoter, Bermooter, Perun, Fukeraun, &c. Bazeer Zeemin, to Rada Govind Ghose, the Son of Bubram Ghose and Grandson of Nawnit Ghose, in consideration of the Sum of 53,755 Sicca of good and lawful Money, being at this Time the full Value of the above Mahals. Moreover, I have received the above Sum in ready Money from the above mentioned Persons, and paid it into the Government's Treasury in discharge of the Balance of my Zemindary.

I therefore by this Deed agree, that the abovementioned Persons do take Possession of these Mehals, which shall be separated from the Tahud of my Zemindary, and that after causing them to be registered at the Sudder as their own Talooks, they pay the full Revenues thereof to Government; they may dispose of them to their Heirs from Generation to Generation, or alienate them by Deed of Sale, or in any other Manner they may think proper.

From this Time neither I or my Heirs have any Claims to or Concern in these Mehals. In Confirmation of which I have executed this Bill of Sale, that it may be produced when Occasion shall require.

				Jumma.			
Perg ^s Salbaree in Sircar Tajepore in Chuklah Ghoragaut, 1 Mehal	—	—	—	47,149	9	13	0
Perg. Bunkut, 1 Mehal	—	—	1,332	14	1	2	
Perg. Booby, 1 Mehal	—	—	532	11	15	0	
Perg. Futehpoor, 1 ditto	—	—	3,296	0	0	0	
P. Poolargown, 1 ditto	—	—	1,443	15	7	3	
				6,605	8	4	3
				53,755	2	7	3

- C 3. I Maha Rajah Radanaut, who am Zemindar of Pergunnah Havely Penjirah, having sold Pergunnah Salbaree, &c. in Sircar Tajepoor, belonging to Chuckla Goragaut, a Khalfa Mehal, which is registered at the Toomary Jumma of 53,755 2 7 3, of my own free Will and Accord, to Rada Gobind Ghose, the Son of Bulram Ghose, and Grandson of Nawnut Ghose, for the Sum of 53,755 S^o of good and lawful Money. This is to certify that I have received the above Sum in ready Money, and have paid it into the Company's Treasury in discharge of the Balance of my Zemindary.—In Confirmation of which I have given this Receipt, that it may be produced when Occasion shall require.

- C 4. Translation of a Bengal Receipt.

Received of Radanaut Ghose the Purchaser, in the Bank of Sobaram Paul, the Sum of Sicca Rupees Fifty-three thousand seven hundred and fifty-five, being the Amount Sale of the Pergunnah Saulbarry, &c. Sircar Tajepoor dependant in the Chucklah of Ghoragaut, &c. Dated 25th Jeyt 1191.

S^o R^o 53,755



Seal.

(Signed)

Sree Maha Raja Radanaut Bahadoor.

which Sum * being paid into the Khalfa Treasury.

* Sic In Orig.

The Governor General.

Upon Principles similar to those which dictated the foregoing Minute, I earnestly request that, as a Provision for Three of my oldest Domesticks, whose long and faithful Services I have no other Means of rewarding, the Board will be pleased to comply with the Durkhaut which I now deliver, marked D. It is a Petition for a Grant of Lands which are now vacant, and like those above referred to, in the absolute Gift of Government.

By such a Grant the Company will obtain the immediate Payment of a Peishcutth or Fine of 20,000 Rupees, and an annual Addition to their Revenue of 200 Rupees.

(Signed)

Warren Hastings.

(D) Durkhaut of Erbar Aly Khawn, Mahomed Bully Muiden, and Ramlochun Ghose, for the Zemindary of Pergunnah Azimabad, &c.

If your Honourable Board will be pleased to grant us the above Zemindary, we agree to pay a Nuzzerana of 20,000 R^s, and the publick Revenue yearly, agreeable to the present Bundbust, being 2,10,721.

We also pray that the Lands formerly allotted to the Tannah Muckoah may be granted to us, and we agree to pay * yearly Revenue of 200 Rupees.

(Signed)

Board's Remarks thereon, and

Letter to the Committee Revenue in Consequence.

L. S. No. 19.

The Board are extremely ready to comply with the late Governor General's Request in Favour of the Native Servants who have acted under him; but as they expect Instructions from the Company, under an Arrangement of the Legislature, relative to the Zemindary Rights of the Natives; and as the Board are not themselves fully informed, whether the Lands pointed out in the Petitions, are actually without any legal Proprietors, and are not sure but that there may be collateral Proprietors Claims from different Natives relative to these Lands;

Agreed, That the Whole be transmitted to the Committee of Revenue, with the following Letter.

To Mr. William Cowper, &c. Members of the Committee of Revenue.

Gentlemen,

Enclosed, we transmit you Copies of Two Minutes of the late Governor General, and of the several Papers accompanying them.

We are not fully informed whether the Lands pointed out in the several Petitions are actually without any legal Proprietors, and are not sure but that there may be collateral Proprietary Claims from different Natives relative to those Lands; we have therefore transmitted the Whole for your Investigation of the Subject at large, and recommend it to you to make a general Report thereof to us.

Fort William, the 16th February 1785.

We are, &c.

Signed at the End of the Consultation,
John Macpherson,
John Stables.

A P P E N D I X, N° CLIV.

Fort William, the 18th May 1785.

At a Council; Present,

The Honourable John Macpherson Esquire, Governor General, President;
and John Stables Esquire.

The Honourable Charles Stuart indisposed.

Extract of Bengal Revenue Consultations, 18th May 1785.

† Sic in Orig. The Governor General delivers into the Board the following Minute, and Paper accompanying, on the Plan for the Collection of the Revenue recorded at the last Meeting; and moves, That they be immediately circulated for the Opinions of the Members of the Board.

Governor General.—I have considered fully, and with the most liberal Attention, the new System which Mr. Stuart has proposed for the Collection and Controul of the Revenues, and which has been recorded on our last Consultations in this Department. It would be a real Satisfaction to me, to concur with Mr. Stuart in the Propositions which he wishes the Board to adopt: A Readiness to co-operate with my Colleagues in every Improvement which they may suggest in the general Conduct or Detail of public Affairs, is, in my Opinion, as desirable a Claim to Approbation in my present Situation, as the Credit of introducing New Plans. The Object before us, as Members of this Government, is no less great than the Merit of attaining it must be an equal Credit to us all. That Object is, in the First View of it, the immediate Relief of the public Districts, founded upon a Permanency of System in the great Political Line of our Management. The Reduction of our Expences to the lowest Standard of Safety, is the next Consideration: And the Improvement of our Revenues, on a System of permanent Production, with Ease and Convenience to the Natives, is certainly a principal Part of our public Object; it might justly be called the Primary Duty of this Government: In this Light I have always considered it; and from the Time I became a Member of the Government, I have endeavoured to inform myself fully and minutely upon

upon the Subject of the Revenues: I have looked back as far as our Records would direct me, to the different Modes of collecting, and administering the Revenues; and I have attended particularly to the great Changes which our Revenue System has occasionally undergone from the Period of the Dewanny. The Discussions which took place on this important Concern, between the late Governor General and Mr. Francis, form the most interesting and enlightened Part of our Records: They patronized different and opposite Systems; and supported them respectively, not only with their own extraordinary Abilities, but with the Aid of the best Information from the most experienced Servants that ever were employed by the Company in the Revenue Line. From some of those Servants I obtained Memorials, containing their impartial Sentiments, founded upon long and real Experience, and suggesting to me the best Plans for realizing a full and permanent Revenue from these Provinces, making the Security and Happiness of the Natives the fundamental Principle of the Collection. I shall, with the Permission of the Board, take the Liberty to record, in this Place, One of the Memorials to which I allude, and which has been in my Possession, as appears by the Supercription upon it, from the 13th January 1782: I received it from Mr. Shore, who presided so long at the Head of the Committee of Revenue; I need not mention with what Honour to himself: The universal Testimony which the Voice of the Natives, the repeated Approbation of this Government, and the superior Esteem of his fellow Servants, bore to the Merits of Mr. Shore, renders it unnecessary for me to add to the Praise to which he was intitled, for his Knowledge and Integrity in the Administration of the Revenue. As the Memorial which he gave me was not meant for the public Eye, but to give me a clear View of the Subject, to forward the public Advantage, the Truths which he has stated appear in their naked Simplicity, and thereby convey a more forcible Impression than Dress or Arrangement could give them. In considering the Productions of the Soil, and the Revenue to be collected from them, he has been equally attentive to the Character of the People, and their peculiar Dispositions and Customs. I am afraid the Picture which he draws, and the low Ebb at which he states the popular Virtues of the Bengallys, are not fictitious Representations: But these should not discourage the Justice or the Care of Government: If the Virtues of the Bengallys, as a Nation or as Tribes of Men, are of an inferior Standard, their Vices are not the most dangerous to the Peace or Order of Society; the more we are acquainted with their Genius and Manners, the more it becomes incumbent upon us to endeavour to make them useful and happy Subjects; and if they are incapable of meriting the Freedom of British Laws, let us endeavour to leave them the Happiness and Security of their own Institutions unviolated. The Progress which many of our Servants have made in learning their Language, and the Translations which we have obtained of their Laws, together with the Lights which we possess relative to the Administration of their former Mahometan Rulers, open to us a clear Prospect for accommodating our Dominion over these Provinces to the Happiness of the People. In the Course of a few Years, I trust, it may be said with Truth, that the Natives of Bengal are the happiest Subjects of any great State in India: In Proportion as they are made happy, it is to be hoped, that their Virtues as a People will appear in a more engaging Light. It was Mr. Shore's Opinion, that much of their Security and Quiet would depend on uniting the Powers of the Collector and Magistrate together in one Deputation of Authority. Though I agree generally with Mr. Shore in this Opinion, and though Mr. Stuart's Proposition for uniting the Adawlut of each District with the Collectorship, is founded upon the same Belief, I very much doubt whether we are as yet sufficiently advanced to risk the Consequences of vesting so unchecked a Power generally in the Hands of our Servants. The Institution of the Adawlts, or separate Establishments of Provincial Magistracy, did great Honour to its Authors; and I freely confess, that it is only by Degrees, and after witnessing the Success of progressive Experiments, that I can for my own Part consent to the Abolition of the Adawlts, or the Transfer of that separate Jurisdiction to the same Hands which possess the Power of the Collections. Here I am sorry to be obliged to differ with Mr. Stuart in a leading Principle of his System; in other Points, where Mr. Stuart's Plan corresponds, in some Measure, with the Doctrine laid down by Mr. Shore, I am prevented from giving my Acquiescence on the Grounds of general Considerations.

When I succeeded in February last to the Charge of my present Office, I laid it down as a general and necessary Principle, to avoid Innovation in the System of Government; to endeavour to conduct the public Affairs, in the Train in which they had devolved upon me, rectifying, at the same Time, such Abuses as could be remedied without any Violence to established Arrangements; and it was only in the Abolition of unnecessary Expences, and the Reduction of useless Offices, that I ventured to propose Alterations, or to introduce new Measures, without first submitting them to the Approbation of the Company. Many were my Reasons for prescribing to myself this Line of Conduct, and I communicated them freely and candidly to the Board.— Every Change of System in Government, and especially in so important a Source of its Existence as that of its Revenue, is, in my Opinion, to be avoided, excepting in extraordinary Cases: To attempt such a Change* in the Government itself ought to be permanent, the Advantages of the Change to be certain, great, and demonstrable; nor should it be attempted but with a previous Sanction and full Approbation of the Power which alone can give it Permanency as a Regulation. The Inconveniences and even Evils of existing Systems are always obvious, and may be easily exposed; the Advantages of any System are never demonstrable but from Experience: Disadvan-

* Sic in Orig.

tages may arise where they are least apprehended; and the most perfect Institutions of Legislation and Policy, are often found defective from the Inexperience and Rotation of Agents.

When it was first suggested at the Board to change the present System of collecting the Revenues, I moved, That an official Account should be laid before us, of the Collections of these Provinces for several Years back, stating the Gross Jumma or Settlement of each Year, the Charges Collection, the Nett Revenue realized, and the Balance remaining uncollected. That Account, from the Year 1772-3 to the Year 1783-4, now lies upon the Table; and I beg Leave to subjoin it to this Minute, with the Explanations which accompany it. By that Account it appears demonstrably, that the Amount of the Gross Collections, since the Institution of the Collections at the Presidency under the Committee of Revenue, has been annually greater by several Lacs than the Collections of any Year preceding the Institution of the Committee. It is true, the Balances have been likewise more considerable; but the Balance remaining uncollected at the End of the present Year is the least since the Institution of the Committee. The Balance of the Tougee Account for Cheyre, closed this Year on the 11th May, is 11,54,000 R^s, which is, by Two Lacs of Rupees, less than the same Account was last Year, though not closed till the 20th of June 1784, and near Six Lacs of Rupees less than the preceding Year 1783, closed also on the 16th June: This is a strong Proof of the progressive Improvement of the Committee's System, and a strong Argument against Innovation. It is true, the Account intitled, "Charges of Collection," has been greater since the Institution of the Committee than it was formerly; it has risen gradually since 1772-3, from 41,56,000 to 71,29,000 in 1783-4; but when the Particulars of which those Charges are composed, are displayed under their different Heads, as in the Account A. subjoined to this Minute, it will appear that the Increase might more properly be called the Encreasing Expences of Government, than the Encreased Expences of the Collection of the Revenue. It should likewise be remembered, that in consequence of our Injunctions to the Committee, at the Commencement of our Reforms in January last, they presented to us a Reduction of Expence in their Department, to the Amount of Eight Lacs of Rupees per Annum; and One of the principal Sources of Reduction in our Expences, which has been held forth to the Company in our late Letters from the Secret Department of Inspection and Reduction, has proceeded from the proposed Abolition of Collectorships; the Reverse of the System which is now presented for our Adoption.

I am at the same Time free to avow a Predilection to the System of Collectorships, of about Eight or Ten Lacks each; and I would wish to see every District of the Company's Possessions under the Superintendancy of a Company's Covenanted Servant, conversant in the Language and Manners of the Natives, and capable of collecting, without the Intervention of a Native Agent or Deputy, a fixed Revenue for the Company, paid and collected by monthly Installments, with Ease to the Ryot, and without a Balance remaining unpaid of the just Dues of Government.—I could likewise wish to see the Committee of Revenue, as a Committee of Controul over such Collectorships throughout all the Provinces, and divested of every Interference in the Collection and Management of the Revenue, but that which might be necessary in keeping the Collectors to their Duty, checking their Accounts, and receiving the Appeals of the Zemindars and Ryots; and I should be particularly happy to see the Committee in a Capacity to execute these important Duties, independent of the general Agency and improper Authority of a Native Dewan, or in plain English, a Native Chancellor of the Exchequer. But these are Improvements and Advantages in our Revenue System, which I am not sanguine enough to look for from any sudden or abrupt Changes: They may be hoped for in the Progress of a regular, concerted, and deliberate Chain of Measures. Whenever the Period may arrive, when the Administration here and that at Home shall unitedly resolve to begin upon such a Plan for conducting the Revenues of this Country, it will be found that many preparatory Arrangements are necessary to its Introduction with Safety and unerring Success.

It is to be supposed that the Company will, in consequence of the late Act of Parliament, and the Directions prescribed to them in that Act, send us particular Instructions on the Subject of the Revenues, by the First Dispatches. As we are in daily Expectation of such Dispatches, and as so much of the present Year has already elapsed, I think we should, without further Loss of Time, or Discussion of less important Points, instruct the Committee of Revenue to make the Settlement of the Huzoory Districts, or Revenues collected at the Presidency for the present Year, in the Spirit of the Company's Orders, and according to the obvious Intention of those Clauses in the Act of Parliament which provide for the Interest of the Zemindars and Ryots. The Settlement of the present Year of the Districts under the Collectors, is already ordered to be made by the Collectors respectively, upon the preceding Principles.—We should, at the same Time, transmit to the Committee, Mr. Stuart's Plan, together with Mr. Shore's Memorial, informing them, that we have it in Contemplation to introduce the general System recommended in both, whenever it can be brought forward without the Dangers and Difficulties incident to a sudden Change of System, and without clashing with Instructions which may be soon expected from Home. Should the Majority of the Board differ with me in the present Opinion, and not accede to it as my Proposition; should they, on the contrary, have such an Impression of the Defects of the present System, or of the Mismanagement of it in any particular Department or Agent, as to think the Introduction of a new System, or of Mr. Stuart's Plan in particular, immediately necessary, I

hope they will devote their particular Attention to the Charge of the Plan on which they may be pleased to resolve; though it cannot meet my Approbation, it will certainly receive my utmost Support. I cannot, at the same Time, be equally responsible for the Issue at the End of the ensuing Year.—Mr. Cowper, the acting President of the Committee, in whose Abilities, Activity, and Integrity, I repose the most perfect Confidence, assured me on the 29th of last Month, that of the Huzoory Mahls or Collections made at the Khalsa, there would be little or no Balance this Year, if the Committee were fully supported in realizing them. I am convinced the other Members of the Committee will exert themselves fully to discharge their Duty, and do Credit to the present Administration: And I beg Leave to observe to the Board, that there is hardly any Medium, between the most ample Power and real Responsibility, in a Trust such as that which we have delegated to the Committee of Revenue.—The Monthly Rotation of Controul, which Mr. Stuart proposes for a Member of Council to execute, by sitting in the Khalsa as Comptroller of the Collections, would, I fear, serve only to weaken the efficient Authority of the Committee, without introducing a more powerful Check. The Controul must be permanent in one Authority to be either efficient or responsible, and it requires the undivided Attention of any one Officer of Government. But upon what Days of the Week could this Controul be exercised by any of the Members of Government individually?—there being public Councils, at which the Presence of all the Members is necessary, except on Saturdays and Sundays.

(Signed)

J. M'Pherson.

Remarks on the Mode of administering Justice to the Natives in Bengal, and on the Collection of the Revenue.

Mr. Shore's
Remarks on
comparing the
Governor Ge-
neral's Mi-
nistr.

1st. The Company are in Possession of a very extensive Territorial Jurisdiction in Bengal, equally fertile, populous, and advantageous to the British Nation, for the large Returns it makes in Revenues and Manufactures.

It becomes a Question, What System of Government can be best adopted for the Management of this Territory? This cannot be answered till several leading Facts have been ascertained.

Bengal is inhabited by various Sects, amongst which that of the Hindoos may be esteemed to make up Eight Tenths of the Population: They are the Aborigines of the Country, and by Nature and Religion are peaceable and inoffensive.

Their National Character is the Compound of their Characters as Individuals: An obstinate Attachment to all their Customs and Prejudices, whether superstitious, ceremonious, or traditional, may be deemed a general Characteristic of the Hindoos.

Their Manners partake of the Nature of the Government under which they have ever lived: And this has been arbitrary or despotic; the Natives are timid and servile. As Individuals, they are insolent to their Inferiors; to their Superiors, generally speaking, submissive; though they are to them also guilty of Insolence, where they can be so with Impunity.

Speculation they seldom indulge in any Transactions; the present Hour is what they alone look to the Advantage of, which they will not forego for greater certain Prospects, if remote. They are as little moved by Curiosity.

Individuals have little Sense of Honour; and the Nation is wholly void of Public Virtue. They make not the least Scruple of lying, where Falshood is attended with Advantage; yet both Hindoos and Mahomedans continually speak of their Credit and Reputation, by which they mean little more than the Appearance they make to the World. Of the Two, the latter are more tenacious of this; the same Man that will submit to the greatest Indignities exercised upon him in private, will be clamorous at an Affront put upon him before his Servants or the Public.

Cunning and Artifice is Wisdom with them; to deceive and overreach is to acquire the Character of a Wise Man.

The greatest Disgrace they can suffer is to lose their Cast, or, as we say, to be excommunicated. This Punishment is inflicted for the Breach of the Injunctions of their Religion; or, what is the same, of the Ordinances of their Priests. To lie, steal, plunder, ravish, or murder, are not deemed sufficient Crimes to merit Expulsion from Society.

With a Hindoo, all is centered in himself; his own Interest is his Guide; Ambition is a secondary Quality with him; and the Love of Money is the Source of this Passion.

The Advantage they derive over Europeans, is by practising those Arts of Meanness which an European detests. A Man must be long acquainted with them, before he can believe them capable of that barefaced Falshood, servile Adulation, and deliberate Deception, which they daily practise.

To our Government they have little Attachment; yet it is certain that, in general, Property has been more secure, and Individuals less oppressed, than under the Despotism of their Nabobs. I assert this with all the Confidence Conviction inspires. I believe them to be as much attached to the English Government as they would be to any other; but if another Dominion could establish itself, they would embrace it with Indifference. The Reason of this must be sought for in the Consequences of a despotic Authority; and by tracing them, the Characters of the Natives will be easily developed and understood; in them will be seen the Source of Timidity, Adulation, and Deceit, which prevail.

* See in Orig.

It is very obvious, that within the last Ten or Twelve Years, a considerable Alteration has taken Place in the Manners of the People. This Alteration is the natural Consequence of a greater Degree of Intimacy with Europeans, than they formerly were admitted to. Those Parts of our Character which first drew their Attention, were Bravery, Clemency, and Good Faith. They have since found that we are not wholly destitute of Weaknesses and Vices; and that Europeans, like all others, are open to Temptation: The Respect they entertained for us as Individuals, or as a Nation, is diminished; and they now consider themselves upon a more equal Footing.

The Introduction of the Supreme Court of Judicature has largely contributed to the Elevation of the Natives, and to the Depression of Europeans. This System, which was meant for the Relief of the Natives, has, in very few Respects, answered that Object; in many Instances it has been a heavy Grievance to them; and the Natives themselves have found out the Art of making the Powers of the Court the Means and Instrument of forwarding their own Views of Interest and Oppression, of eluding the Power of the Government, and of weakening its Authority, by engaging the Two Tribunals in Contests with each other.

It is in vain that we search for Men of enlightened Understanding, deep Reasoning, and Reflection, amongst the Natives. The Education of the Hindoos is confined to their being taught their own Language: The Mahomedans are little better instructed; the Acquisition of a few moral * political Maxims, which in Practice they neglect, is all they know of the Art of Government; if Exceptions can be found, they are very rare.

Such are the Inhabitants of Bengal, over whom the European Jurisdiction is established: Prudence may, no doubt, render it permanent, but Prudence and Policy alone can effect this; from a Comparison of their Numbers with ourselves, it must be evident to all, that the Power by which we rule is less real than ideal.

The grand Object of our Government in this Country should be to conciliate the Minds of the Natives: this may be effected by allowing them the free Enjoyment of all their Prejudices, and by securing to them their Rights and Property. The Form of it should, I think, be despotic, and the Natives should still be retained in those Habits of Submission which are natural and familiar to them; to this they will make no Objection, whilst they are treated with Humanity and Justice.

Between the Head Tribunal of Government and its Subjects, I would preserve a great and respectable Distance; nor suffer the Persons of the Members of the State to be treated with a Familiarity which induces Contempt.

In Fact, the Supreme Council in Bengal should be a Council of Comptrol merely to superintend the Conduct of all the other Departments of the State, and oblige them to do their Duty. As a Government, or as Individuals, they should not interfere in the executive Duties of subordinate Stations; but be attentive only to correct their Errors, reform their Abuses, or punish their Injustice; they should prescribe Rules of Conduct, and leave the Execution of them to others.

Their Business upon this Scale would be limited, simple, and easy: But where the Members of the State, or the collective Body of it, attend to all Applications, interfere in all Appointments, and undertake Business of a trifling Nature, they can neither act with Propriety as an Office of Comptrol, nor as an Office of Dispatch, whilst they leave it in the Power of the lowest to judge of their Capacities and Intentions.

Upon this Principle, all the subordinate Offices of Government should also be formed: The Gradation from the First to the Last should be easy and connected; and all Business in its Progress should observe these Gradations: And we must be careful not to suffer the Existence of Two Authorities that clash with the Operations and counteract the Influence of each other.

These are the general Outlines; in the Application of them we are to consider the Three great Departments of the Government; viz. The Administration of Justice, the Management of the Revenues, and the Commercial Interests.—The Political Department relates to other Objects, so wide and extensive, that it must be considered separately.

Several Systems have been adopted for the Management of the Revenues, and the Administration of Justice; at one Period they have been united, at another they have been separated.

Till the Year 1770 the Revenues, with a few partial Exceptions, were under the Controul of the Natives; but it was then deemed more advantageous to the Company to employ their Servants. In Consequence of this Determination, Europeans were appointed as Supervisors, and the Comptrol of the Districts, in Matters of Revenue, as well as in what related to the Administration of Justice, was vested in them.

Two Councils of Comptrol were established; one at Moorshedabad, and one at Patna; to these the Collectors were subordinate, and acted under their Orders and Authority.

These Councils were, in their Turn, subordinate to the Council at the Presidency, composed of the Members of the Government themselves.

The Khalsa, or Head Revenue Court of the Country, was at that Period fixed at Moorshedabad; but it was thought proper to remove it to Calcutta, and the Council at Fort William took upon themselves the immediate Direction and Comptrol of the Collectors; in consequence of which the Two Councils at Moorshedabad and Patna were abolished.

In 1774 the Collectors were recalled, and the Districts were formed into Divisions, and Provincial Councils of Revenue appointed for each; their Stations were at Calcutta, Burdwan, Patna, Dacca,

Dacca, Moorshedabad, and Dinagepore. The Administration of Civil Justice was vested in the Council at large, but held in Rotation by One of the Members.

In the Year 1780 the Administration of Justice was separated from the Comptrol over the Revenues, and vested in Persons, neither connected with the Revenue Department, nor subordinate to it.

In 1781 the Plan was extended, and the Number of the Courts of Adawluts encreased; and in the Beginning of the same Year the present System for the Management of the Revenue took Place.

To all these Plans, excepting the First, very solid Objections may be made. In proposing the System which appears to me the simplest and best, I shall give Attention to them.

The following are the Outlines of the Plan:

1st. That in the two Departments of the Administration of Justice in Civil Cases, and the Management and Comptrol of the Revenues, the Servants of the Company should be employed.

2d. That the Duties of these Two Departments be vested in the same Persons.

3d. That for this Purpose, Company's Servants, under the Denomination of Superintendants, be appointed to the different Districts.

Article 1st.

After the Character which has been given of the Natives, it is needless to add, that I think them ill calculated for these important Trusts. I might appeal to every European who has had Opportunities of seeing the Natives in Office, in Support of my Opinion. Remarks.

The general System of Affairs in Bengal is now wholly different from what it was Ten Years ago: The Scale of Connections and Interests is greatly extended, and English Forms of Policy and Law are introduced. The Natives no longer look upon One of their own Country and Sect as their Supreme Head, but to Europeans; nor can they act, as formerly, without our Advice and Assistance.

It is the Part of a wise Government to provide against all Contingencies: We ought not therefore to rely upon the peaceable Disposition of the Natives, or on a supposed Attachment to us; but establish such a Comptrol in all Parts of the Country, that in case of a Foreign Invasion by an European Power, or of the Inroads of an Eastern Enemy, or the Event of Rebellion in any of our Provinces, the Payment of the Revenues may not be suspended, illicit Correspondence or dangerous Confederacies may be checked, and the Contagion of Rebellion shifted *. * See in Orig.

That the Servants of the Company are qualified for the Task I propose to allot to them, I may venture to pronounce. The Collection of the Revenues is itself simple; and if it is now attended with particular Embarrassments, they arise from the System which has been established, or from other accidental Causes: Common Sense, a competent Knowledge of the Language, Application, and Rectitude of Intention, are all the Qualities required either for this, or in the Distribution of Justice. It is the Part of the Controlling Power to retain every Man in his Duty, and prevent the Abuse of Authority.

An Englishman cannot descend to those little Practices of Oppression or Extortion so familiar to the Natives; his Mind revolts at the Idea of them: And admitting even that some are, by Habit, Connections, or Necessity, become depraved, there is, after all, in every Breast a Sense of Honour and Virtue that recoils from the low vicious Arts of a Native of Bengal.

In reverting to the Period when this System was established, I cannot recollect any Objections against it; some might be drawn from the personal Characters of the Individuals employed; but those can no more be urged against the Plan itself, than the Vices of the Priests can be adduced to prove the Christian Religion wrong. If a Government will suffer Crimes and Vices to go unpunished, no System can be adopted that will answer any good Purpose.

Article 2d.

People long accustomed to a despotic Authority should only look to One Master. It is impossible to draw a Line between the Revenue and Judicial Departments in such a Manner as to prevent their clashing; and in this Case, either the Revenues must suffer, or the Administration of Justice be suspended. The present Regulations define the Objects of the Two several Jurisdictions with Clearness and Precision; yet they clash in Practice: Complaints are so blended, that it is often impossible to determine to which Tribunal they belong; and that there has not been more Confusion than has actually happened, is owing to the Discretion of those who have been entrusted with the Administration of Justice. Remarks.

It may be possible in the Course of Time to induce the Natives to pay their Rents with Regularity, and without Compulsion; but this is not the Case at present. If any Force is offered, a Complaint is made in a Court of Justice, and whether true or false, a temporary Protection is given to the Complainant, who is released from the Demands upon him: To realize them afterwards is no easy Matter.

In all Demands for Revenues, or in Summonses to cause the Attendance of Parties at the Adawluts, Peons are employed, and very often the Peons of the Two Tribunals meet at the House of the same Man, where the Property of his Person is contested, and he is obliged to pay both Parties.

In those Districts, such as Boglepore, &c. where the Two Jurisdictions are vested in the same Person, these Inconveniences do not arise: The Duties of the Two Departments, though united in the same Person, are separated in Practice; and this may still be done.

If the present System should continue, it will be necessary to secure the Regulations for the Administration of Justice: In general they are very proper, but some few Alterations will be necessary, and to reduce them to the Understandings of the People, they require to be simplified.

It has been the Fate of this Government to form good Regulations, but not to enforce them; and this gave Room to those Objections, which were made against the Powers of the Courts of Revenue and Justice being exercised by the same Persons; the Error was not in the Institution, but in the Neglect of Duty.

If any solid Arguments can be urged on the other Side, it is, that the Business of either Department will be found sufficient to occupy the whole Time and Attention of one Man. It is certain he will not have much Leisure; but I am convinced may nevertheless perform the Duties of both Offices to the Satisfaction of himself and his Superiors, by a well-regulated Method and proper Attention.

Article 3d.

Remarks. In the Remarks on the First Article, one great Advantage of this System has been pointed out; others are not wanting.

In the actual Collection of the Revenues, nothing is more necessary than to give immediate Attention to all Complaints, which are preferred daily without Number, and dispatch them in a summary Manner. This cannot be done where the Comptrol is remote.

In every Pergunnah throughout Bengal, there are some distinct Usages which cannot be clearly known at a Distance; yet, in all Complaints of Oppression or Extortion, these must be known before a Decision can be pronounced. But to learn at Calcutta the particular Customs of a District of Radhabay or Dacca, is almost impossible; and considering the Channels through which an Explanation must pass, and through which the Complaint is made, any Colouring may be given to it, and Oppression and Extortion, to the Ruin of a District, may be practised with Impunity.

This is a continual Source of Embarrassment to the Committee of Revenue in Calcutta. One Object of their Institution is, to bring the Revenues without Agency to the Presidency; and all local Comptrol is removed from over the Renters who pay at Calcutta, or what is called Huzzoory; when Complaints are made against them, it is almost impossible to discriminate Truth from Falshood; and to prevent a Failure in the Revenues, it is found necessary in all doubtful Cases to support the Farmer; a Circumstance which may confirm the most cruel Acts of Oppression.

The real State of any District cannot be known by the Committee; a Farmer or Zemindar may plead, that an Inundation has ruined him, or that his Country is a Desert from Want of Rain: An Aumeen is sent to examine the Complaint; he returns with an exaggerated Account of Losses, proved in Volumes of intricate Accounts, which the Committee have no Time to read, and for which the Aumeen is well paid; possibly, however, the whole Account is false. Suppose no Aumeen is employed, and the Renter is held to the Tenor of his Engagements, the Loss, if real, must occasion his Ruin, unless his Assessment is very moderate indeed.

I may venture to pronounce, that the real State of the Districts is now less known, and the Revenues less understood, than in 1774. Since the Natives have had the Disposal of Accounts, since they have been introduced as Agents, and trusted with Authority, Intricacy and Confusion have taken Place; the Records and Accounts which have been compiled are numerous; yet, when any particular Account is wanted, it cannot be found. It is the Business of all, from the Ryott to the Dewan, to conceal and deceive; the simplest Matter † of Fact are designedly covered with a Veil, through which no human Understanding can penetrate.

With respect to the present Committee of Revenue, it is morally impossible for them to execute the Business they are entrusted with; they are vested with a general Comptrol, and they have an executive Authority, larger than ever was before given to any Board or Body of Men; they may and must get through the Business; but to pretend to assert that they really execute it, would be Folly and Falshood.

The grand Object of the Natives is to acquire independant Comptrol; and for many Years they have pursued this with wonderful Art. The Farmers and Zemindars under the Committee prosecute the same Plan, and have ready Objections to any Thing that has the least Appearance of Restriction; all Comptrol removed, they can plunder as they please.

The Committee must have a Dewan, or executive Officer, call him by what Name you please. This Man, in Fact, has all the Revenue paid at the Presidency at his Disposal; and can, if he has any Abilities, bring all the Renters under Contribution. It is little Advantage to restrain the Committee themselves from Bribery or Corruption, when their executive Officer has the Power of practising both undetected.

To display the Arts employed by a Native on such Occasions would fill a Volume. He discovers the secret Resources of the Zemindars and Renters, their Enemies and Competitors; and, by the Engines of Hope and Fear raised upon these Foundations, he can work them to his Purpose. The Committee, with the best Intentions, best Abilities, and steadiest Application, must after all be a Tool in the Hands of their Dewan.

* See in Orig. This would never be the Case* in the Case in the System I propose, as the Dewan would neither be the Channel of Information nor of executing Orders; his Business would be limited.

The same Objections that are made against the present Committee of Revenue may be applied to the System of Provincial Councils; it is sufficient to say of them, that the universal Opinion, strengthened by Experience, has pronounced the System fundamentally wrong, and inapplicable to any good Purposes.

After all, the Government must consider, that to make People do their Duty, Hope must be held out as well as Reward; or, in the Words of a Gentleman, formerly a Member of the Supreme Council, no Government will be served faithfully that does not reward its Servants liberally.

This is one great Defect in the System for the Administration of Justice; the Pay of the Judges is equal only to their Subsistence, and their present Rank is the last Step of the Scale. Having no Object in this Line, they have little Inducement to exert themselves in it, but are anxious to get removed to some other where their Prospects are better.

Foujdarry Jurisdiction.—Of the Foujdarry Jurisdiction nothing has yet been said. In this Department, Criminal Justice is administered, and it is the only Office left to the Nabob.

I do not see any particular Reason for changing the System itself, and perhaps it would, on many Accounts, be improper; but some Regulations are highly necessary.

Mahomed Reza is at the Head of this Department, and is the only Person I know in the Country qualified for it. If he were left to himself, I have not a Doubt but he would conduct it well; but he is so circumscribed by Recommendations of particular Persons, and by the Protection held out to his Officers by Europeans, that, to my Knowledge, he has not been able to punish them even when they have been convicted of the greatest Enormities; and he has often on this Account been blamed where his Hands were tied up.

The present Foujdarry System, unless it has lately undergone great Alterations from the Controul over the Foujedars vested in the Judges of the Adawlut, is a mere System of Rapine and Plunder, and furnishes another Proof against leaving Natives with uncontrouled Power.

What is particularly wanted is, to impose Checks and Restraints upon the Foujdarry Officers scattered about the different Districts; and this might be done, consistent with the Plan I propose, by lodging a Controuling Power with the Collectors over them. With respect to the Trial of Delinquents, that should be left with the Natives alone; the Trial is always sent to the Naib Nazim, and must be confirmed by him, and receive his Sanction, before the Sentence can be carried into Execution.

I do not think it would be unbecoming the Dignity or Humanity of this Government, to procure some Alteration in particular Punishments, which are a Disgrace to Humanity: I allude in particular to the cutting off Limbs, and impaling; the very Mention of which makes Nature shudder.

As to the Mode of Controul, it might be as follows: To fix the Station of the Head Foujedar of a District at the same Place with the Superintendent, and to oblige him to make a daily Report of all the Prisoners under his Charge; to order him to obey the Orders of the Collector for the Seizure of any Delinquents, and if the Crimes of the Prisoners merit Trial, to make the Foujedar deliver them over without Delay to the proper Officers for that Purpose; to abolish all Fines whatever as Punishments; and to reduce the Number of Petty Tannahs or Guards which are now scattered about the Country.

N. B. To prevent an Abuse which arises from the Pay of Peons employed by the Court, and which is made an Article of Profit, a Restriction might be laid upon the Foujedar not to issue Summonses but under the Signature of the Superintendent.

It was formerly the Duty of the Zemindars to preserve the Peace within their respective Districts, and to apprehend all Robbers and Breakers of the Peace: This cannot be done universally, but may still be adopted in particular Districts; for Instance, in Burdwan.

It may now be proper to take a general Review of the System I propose. The Administration of Justice, and Collection of the Revenues of the whole Country, having been vested in Company's Servants, appointed to the different Districts, it will be necessary to establish a Controul over them.

For this Purpose, a Council of Controul, similar to the present Committee of Revenue, should be established in Calcutta, with whom the Collectors should correspond, and whose Orders they are to obey. To them they are to send their Monthly Accounts of their Collections and Disbursements, and remit the former to them.

This Council should be simply deliberative, nor have any Office of Collection itself: I would not allow them any judicial Authority, except merely to refer Complaints of any Kind to the Collectors.

The present Court of Appeal, under the Name of Sudder Dewanny Adawlut, may still continue with all its Powers; to this Court the Collectors, in their judicial Capacities, are to be subject, and to make their Returns to it, as at present.

The Supreme Council will still have a Controul over the Whole: The Committee are to send the Monthly Accounts to them, with their Proceedings, as at present, with a general Report upon the State of the Business and Conduct of the Collectors.

Every subordinate Office must be possessed of full Authority: The Committee must not interfere in the Duties of the Collector, who, within his Jurisdiction, should be considered as despotic.

The Committee should not decide *prima facie* upon Representations from the Natives, but should refer them to the Collectors. It will be One Part of their Duty to hear all Complaints against the Collectors, and call upon them to answer them. The Committee, in this Case, must be ordered to lay a State of their Proceedings before the Supreme Council, who will pass such a

Decision upon them as they think proper. In the same Manner, the Supreme Council will exercise a Controul over both.

It is a very capital Defect in this Government, that no System is permanent. Those amongst the Natives who have Influence, are the First to suggest Changes, as they must gain by them; but this continual Variation of System introduces Distrust and Diffidence of the Government amongst all Classes; it prevents all Inclination to Improvement, and makes every Man anxious to gather the Profits of his Hour, lest a new Change should deprive him of them.

If the present Situation of Affairs were in any Respect eligible, I should not propose an Alteration; but I am convinced it is fundamentally bad; and that the System now proposed, admitting it to be incomplete, will in every Respect be infinitely better. I do not however wish to see it introduced, unless with a Determination of adhering to it; and if the Government will compel every Man to do his Duty, by rewarding those who do execute it, and by dismissing those who are either incapable or negligent of the Performance of it, I may venture to pronounce, that the System itself will answer every Object intended by it.

In taking into Consideration the Management of the Revenues, it is necessary at the same Time to consider the Mode of Settlement.

It may not be practicable, considering the Settlement formed by the Committee of Revenue, to make any considerable Alteration during the present Year; but a Foundation should be laid, and the Plan sketched out at full, and filled up afterwards as Circumstances admit.

It may be pronounced, that upon the Whole, the Zemindars, who have the greatest Riches, are also the properest Persons for the Management of the Revenues of their own Districts: Some Exceptions to this as a general Rule will hereafter be pointed out.

I therefore propose that the Settlement be made with the Zemindars themselves, and that the Amount of the Jumma be irrevocably fixed during the Lifetime of the Zemindar.

The Assessment should also be moderate, and in that Case the Zemindar should be compelled to pay it, taking upon himself all Profits and Losses: If the Assessment is excessive, there will be either a Necessity to admit an Abatement in Case of Loss, or the Lands must be sold.

The former Alternative is the best; and in that Case it might be made a Rule to sell a Portion of the Zemindarry to make good Arrears. I would even limit a Day when this Operation should take place; to the First Day of the Second Month of the New Year.

The Exceptions against this Rule arise from the Incapacity of the Zemindars, owing to Sex or Minority. Both the Zemindars of Dinagore and Burdwan are Minors, and wholly incapable at present of managing the Rents of their own Districts: In these Cases the following Modes occur; either to appoint an Officer on the Part of Government to take the Management of the Rents, or, to let the Lands to Farm.

In the former Case the Person appointed is only answerable for what he actually collects; in the latter Case, he is responsible for a certain Sum.

If proper Persons should be found for the Trust, the former Mode appears to me preferable; and it may be adopted when the Zemindar himself has any near Relations capable of the Trust: The Fear of Dismissal will be some Restraint upon him.

The latter Mode also has its Advantages; but these depend also upon the Choice of the Persons. I would not absolutely fix upon either, but adopt one or the other as Circumstances indicate.

In whatever Instances a Farmer is employed, it ought not to be for one Year but for a Term; as he ought not to be admitted without sufficient Reason, he ought not to be dispossessed merely to make Room for another Person.

Every Zemindar has Land under the Denomination of Bert, Bermooter, &c. which are Rent-free. For the Management of these Lands, I would propose that a Person should be nominated by Government, where the District is not left with the Zemindar himself.

Under every Situation, however, the Government must take upon themselves the Care of the Zemindar's Education during his Minority: Experience teaches, that this Trust, when left at the Discretion of their Relations, or a Farmer, is never executed faithfully. The Consequence is, that the Zemindars are incapable of managing their Lands at the Time they are qualified by their Age to undertake it.

If the Government fix the Assessment, they must at the same Time fix their own Expences. It was formerly remarked, that the Habit of this Government to encrease its Expences was enormous. A Comparison of the Progress of Expence since this Remark was made, in the Beginning of 1776, will fully verify it.

To conclude: If the Plan now recommended, for the Administration of Justice and the Management of the Revenues, take place; and if those employed in it are retained in their Duty, in the Course of Two or Three Years, the System which is now confused and complicated, will become easy and simple, neither difficult to understand, nor embarrassing to perform.

With respect to the Expence of this Plan, it will not be so great as at present, even after fixing certain Profits for the Persons employed, by allowing them Commissions upon the net Collections, which I think the properest Mode of paying them: But that this Matter may not be left in Doubt, the whole Detail of the System and Expence should precede the Adoption of it; and this may be done easily. If these Reflections are deemed of sufficient Weight to merit Consideration, the Writer will cheerfully embrace the Trouble of this Detail.

N. B. Since the above Memorial was written, various Parts of the Provinces were formed into Collectorships and Superintendantships; such as Raadhai, Burdwan, Rungpore, &c. &c. &c.

ABSTRACT Jumma Waffil Bawkey of BENGAL and BEHAR, including the Whole of the Land Revenue of the Soubahs;

From the BENGAL and BEHAR Years 1179-80 to 1190-1, inclusive.

Years.			Gross Jumma according to the Settlement.	Nett Collections Account the Revenue of the Current Year, paid into the different Treasuries of the Revenue Department.	Collected and defrayed for Charges in the Revenue Department. A.	Gross Collections on Account the Settlement of the Current Year.	Balance at the End of each Year.	Collected Account. The Balance.	Balance still remaining due.
Bengal Year.	Behar Year.	English Style.							
1179 or 1180 or 1772—3			2,66,41,060 2 6 —	1,95,72,793 1 2 2	41,56,970 9 18 2	2,37,29,763 11 — 3	29,11,296 7 5 1	18,88,226 — 12 1	10,23,070 6 13 —
1180 or 1181 or 1773—4			2,73,03,531 4 11 2	1,92,74,932 8 16 —	43,02,596 1 10 2	2,35,77,528 10 6 2	37,26,002 10 5 —	18,05,528 6 15 1	19,20,474 3 9 3
1181 or 1182 or 1774—5			2,66,16,983 2 19 —	1,95,69,609 10 11 1	41,51,272 13 15 —	2,37,20,882 8 6 1	28,96,100 10 12 3	17,40,399 7 19 1	11,55,701 2 13 2
1182 or 1183 or 1775—6			2,67,53,301 6 11 3	1,95,25,824 11 3 1	45,07,471 15 1 1	2,40,33,296 10 4 2	27,20,004 12 7 1	12,18,176 5 10 3	15,01,828 6 16 2
1183 or 1184 or 1776—7			2,69,01,033 6 12 —	1,87,15,865 2 15 —	49,05,739 5 13 1	2,36,21,604 8 8 1	32,79,428 14 3 3	13,94,769 — 18 3	18,84,659 13 5 —
1184 or 1185 or 1777—8			2,57,61,716 10 7 2	1,70,49,709 15 8 —	53,80,818 — 5 3	2,44,30,527 15 13 3	33,31,188 10 13 3	20,78,450 12 1 1	12,52,737 14 12 2
1185 or 1186 or 1778—9			2,53,82,873 5 10 1	1,73,95,871 4 4 3	56,45,946 13 5 2	2,30,41,818 1 10 1	23,41,055 4 — —	19,19,747 2 14 3	4,21,308 1 5 1
1186 or 1187 or 1779—80			2,52,60,664 12 14 1	1,80,21,226 1 7 1	56,80,637 2 1 —	2,37,01,863 3 8 1	20,58,800 9 6 —	15,66,321 13 5 3	4,92,479 12 — 1
1187 or 1188 or 1780—1			2,55,12,080 6 17 3	1,65,84,181 10 11 2	60,98,510 3 5 3	2,26,82,691 13 17 1	29,29,388 9 — 2	14,24,542 — 10 2	14,04,846 8 10 —
1188 or 1189 or 1781—2			2,79,05,550 1 7 —	1,89,55,004 5 8 1	66,55,869 7 16 —	2,56,10,873 13 4 1	22,94,976 4 2 3	6,23,989 3 5 1	16,70,987 — 17 2
1189 or 1190 or 1782—3			2,80,25,465 — 14 2	1,88,24,855 1 2 3	59,63,660 14 5 —	2,47,88,515 15 7 3	32,36,949 1 6 3	6,50,461 11 13 —	25,86,487 5 13 3
1190 or 1191 or 1783—4			2,72,65,414 11 18 3	1,81,93,491 15 10 1	71,29,093 14 4 1	2,53,22,585 13 14 2	19,42,828 14 4 1	4,49,615 14 17 —	14,93,212 15 7 1

A. These consist of Charges of collecting, and a Variety of other Charges, which, although defrayed from the Revenue Department, do not come under the Head of Charges Collections; the Particulars are here annexed.

Fort William, the 17th May 1785.

Errors excepted.

(Signed) CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

PARTICULARS of the CHARGES defrayed in the REVENUE DEPARTMENT.

Y E A R S.	Charges of Collecting.		Total.	Charges Secondary.	Charges of the Civil and Criminal Courts.		Total.	Law Charges.	Charges Poolbandy.	Charges Building and Repairs.	Hill Charges.	Dawke Charges.	Charges Police.	Allowances to Members of the late Provincial Courts.	Subsidiary Charges.	Grand Total of Charges in the Revenue Department.
	Charges Collections.	Charges General.			Charges Dewannee Adalat.	Charges Fouzdarry Adalat.										
Bengal Behar English Year. Year. Style.																
1179 or 1180 or 1775-3	24,08,333 1 15 1	3,15,254 1 8 -	27,63,607 3 3 3	19,14,612 10 7 1	23,888 10 10 -	81,185 1 9 -	2,05,073 11 19 -	— —	1,00,333 15 8 2	20,550 9 —	— —	52,792 8 —	— —	— —	— —	41,56,970 9 18 2
1180 or 1181 or 1775-4	11,03,882 8 — 1	6,43,003 4 1 -	17,46,885 12 1 1	10,36,113 1 17 3	41,725 10 — -	1,40,660 2 18 -	1,82,385 12 18 -	— —	3,44,051 13 5 -	33,279 10 6 1	— —	25,617 3 15 -	34,242 11 7 -	— —	— —	43,02,596 1 10 4
1181 or 1182 or 1776-5	12,47,564 11 11 -	2,72,743 12 — -	15,20,308 7 11 -	11,09,318 6 12 -	45,817 13 2 2	1,90,901 13 9 2	2,36,719 10 12 -	— —	2,02,102 4 11 -	30,936 — 6 -	— —	17,996 13 15 -	39,891 2 8 -	— —	— —	41,51,272 13 15 -
1182 or 1183 or 1776-6	14,72,292 14 5 2	2,75,830 7 11 2	17,48,122 5 17 -	12,42,945 8 15 3	33,429 13 7 -	2,27,036 1 12 2	2,50,466 — 19 2	— —	1,78,266 — — -	38,521 — 1 -	— —	10,258 13 — -	39,891 2 8 -	— —	— —	45,07,471 15 1 2
1183 or 1184 or 1776-7	14,83,864 4 9 1	2,81,959 6 14 3	17,65,823 11 4 -	12,13,468 13 3 -	50,626 15 — -	2,46,832 10 13 1	2,97,459 9 13 1	15,136 3 10 -	3,27,350 6 16 -	35,040 10 19 -	— —	12,518 12 — -	39,891 2 8 -	— —	— —	49,05,739 5 23 2
1184 or 1185 or 1777-8	18,30,413 1 — 3	3,64,147 1 13 1	21,94,560 2 14 -	12,28,834 8 11 3	73,708 1 4 -	2,94,825 13 12 2	5,68,533 14 16 2	16,222 14 7 -	2,88,556 14 16 -	43,795 13 6 2	— —	4,204 — — -	43,209 11 14 -	— —	— —	53,80,818 — 5 2
1185 or 1186 or 1777-9	18,49,665 14 11 3	3,44,714 15 14 2	21,94,430 14 6 1	12,37,097 — 5 3	55,458 1 8 -	5,68,731 9 10 -	6,24,189 10 18 -	57,114 14 — -	4,07,734 9 10 -	50,588 8 5 2	— —	16,728 12 — -	58,072 8 — -	— —	— —	56,45,946 13 5 2
1186 or 1187 or 1777-80	18,81,061 3 11 -	3,41,075 2 10 3	22,22,136 6 1 3	13,91,262 6 12 3	69,452 14 4 -	5,63,216 7 16 2	6,32,569 6 — 2	12,714 7 — -	3,02,983 13 13 -	37,854 6 13 -	— —	23,043 12 — -	58,072 8 — -	— —	— —	56,80,637 2 11 -
1187 or 1188 or 1780-1	19,54,223 4 10 1	5,67,694 5 2 2	25,21,927 9 12 3	13,41,694 9 12 3	1,63,147 — 18 3	7,72,833 1 4 -	9,35,980 2 2 3	57,638 6 10 -	5,78,933 12 — -	38,905 5 8 -	28,191 — - -	— —	4,839 6 — -	— —	— —	60,98,510 3 5 3
1188 or 1189 or 1781-2	18,71,250 8 — -	3,25,635 10 8 -	21,96,886 2 8 -	12,66,051 14 8 -	6,89,980 11 5 -	8,22,653 9 23 1	15,72,634 4 28 1	21,640 10 — -	3,42,536 — 5 -	8,778 14 12 -	51,222 — - -	29,737 4 17 -	58,072 8 — -	1,48,309 12 7 3	— —	66,55,869 7 16 -
1189 or 1190 or 1782-3	18,45,017 3 8 3	3,15,036 — 16 1	21,60,053 4 5 -	12,91,095 5 1 3	7,96,858 2 — 3	4,68,660 — 13 -	12,65,528 2 13 3	8,300 — — -	2,96,850 12 — -	4,351 10 12 -	61,904 — - -	18,509 15 12 2	48,393 12 — -	1,08,684 — - -	— —	59,63,660 14 5 -
1190 or 1191 or 1783-4	24,39,276 8 19 -	5,50,557 — 18 1	27,89,733 9 17 1	12,27,281 3 9 2	7,92,541 15 17 -	4,59,022 2 7 1	12,51,564 2 4 1	28,490 — — -	2,60,614 8 3 -	4,455 3 10 -	62,024 — - -	26,493 11 18 1	45,875 10 — -	1,45,700 — - -	2,26,861 13 2 -	71,29,093 14 4 1(1) 2

(a) Vide supra, Page 1193.

(b) Vide supra, Page D°

Fort William, the 18th May 1785.

Errors excepted.

(S^c) CHARLES CROFTES,
Account' Gen' to the Rev' Departm^t.

[8 U 3]

ACCOUNT of the Total Grofs Collections of each Year, from the Year 1179-80, Bengal and Behar Stile, to the Year 1190-1.

Y E A R S.			R E C E I P T S.		T O T A L.
General Year.	Behar Year.	English Stile.	Amount the Current Year.	Amount Balance.	
1179 or 1180 or 1772-3			2,37,29,763 11 — 3	18,88,226 — 12 1	2,56,17,989 11 13 —
1180 or 1181 or 1773-4			2,35,77,528 10 6 2	18,05,528 6 15 1	2,53,83,057 1 1 3
1181 or 1182 or 1774-5			2,37,20,882 8 6 1	17,40,399 7 19 1	2,54,61,282 — 5 2
1782 or 1183 or 1775-6			2,40,33,296 10 14 2	12,18,176 5 10 3	2,55,51,472 15 15 1 * Sic In Orig.
1183 or 1184 or 1776-7			2,36,21,604 8 8 1	13,94,769 — 18 3	2,50,16,373 9 7 —
1184 or 1185 or 1777-8			2,24,30,527 15 13 3	20,79,450 12 1 1	2,45,08,978 11 15 —
1185 or 1186 or 1778-9			2,30,41,818 1 10 1	19,19,747 2 14 3	2,49,61,565 4 5 —
1186 or 1187 or 1779-80			2,37,01,863 3 8 1	15,66,321 13 5 3	2,47,68,185 — 14 —
1187 or 1188 or 1780-1			2,26,82,691 13 17 1	14,24,542 — 10 2	2,41,07,233 14 7 3
1188 or 1189 or 1781-2			2,56,10,873 13 4 1	6,23,989 3 5 1	2,62,34,863 — 9 2
1189 or 1190 or 1782-3			2,47,88,515 15 7 3	6,50,461 11 13 —	2,54,38,977 11 — 3
1190 or 1191 or 1783-4			2,53,22,585 13 14 2	4,49,615 14 17 —	2,57,72,201 12 11 2

Fort William, the 18th May 1785.

Errors excepted.

(Signed) CHARLES CROFTS,
Accomp' Genl to the R. D.

ACCOUNT shewing the Charges of Collecting in each Year, from the Year 1179-80, Bengal Behar Stile, to 1190-1.

YEARS.			Charges Collecting.		TOTAL.	
Bengal Year.	Behar Year.	English Stile.	Charges Collecting.	Charges General.		
1179 or 1180 or 1772-3			14,08,353 1 15 3	3,55,254 1 8 -	17,63,607	3 3 3
1180 or 1181 or 1773-4			11,03,882 8 - 1	6,43,003 4 1 -	17,46,885	12 1 1
1181 or 1182 or 1774-5			12,47,564 11 11 -	2,72,743 12 - -	15,20,308	7 11 -
1182 or 1183 or 1775-6			14,72,292 14 5 2	2,75,830 7 11 2	17,48,123	5 17 -
1183 or 1184 or 1776-7			14,83,864 4 9 1	2,81,959 6 14 3	17,65,823	11 4 -
1184 or 1185 or 1777-8			18,30,413 1 - 3	3,64,147 1 13 1	21,94,560	2 14 -
1185 or 1186 or 1778-9			18,49,665 14 11 3	3,44,754 15 14 2	21,94,420	14 6 1
1186 or 1187 or 1779-80			18,81,061 3 11 -	3,41,075 2 10 3	22,22,136	6 1 3
1187 or 1188 or 1780-1			19,54,233 4 10 1	5,67,694 5 2 2	25,21,927	9 12 3
1188 or 1189 or 1781-2			18,71,250 8 - -	2,85,635 10 8 -	21,56,886	2 8 -
1189 or 1190 or 1782-3			18,45,017 3 8 3	3,15,036 - 16 1	21,60,053	4 5 -
1190 or 1191 or 1783-4			24,39,176 8 19 -	3,50,557 - 18 1	27,89,733	9 17 1

Fort William, the 18th May 1785.

Errors excepted.

(Signed) CHARLES CROFTS,
Accomp' Genl to the R. D.

Ordered, That they be sent accordingly in Circulation.

Signed at the End of the Consultation,

John Macpherson,
Chas Stuart.

A P P E N D I X, N° CLV.

Extract from a Book, intitled, State of the Revenues of Bengal and Behar for 1191 or 1784-5.

Abstract of Charges on the Grois Collections of the Revenue of Bengal and Behar, for the Bengal Year 1191, or Behar Year 1192, English Style 1784-5.

MOFUSSIL.

Moorhedabad.

Charges Collections. *

Salary, Allowance, and House Rent to the Chief, Assistants, and Surgeon on this Establishment — Sicca Rupees —	37,643	15	0	0
Allowance to the Dewan and the Officers of the Cutchery employed in the Collections Sicca Rupees —	16,278	0	0	0

53,921 15 0 0

Charges Zemindarry.

Paid the Chowdry Norainder Narine of Lush Kerpole —	6,187	8	0	0
Ditto, the Chowdry Belaunauth of Chondloy —	900	0	0	0
Ditto, the Chowdry Gowry Caunt of Hattindah —	4,575	15	0	0
Ditto, the Merjah Mehadee —	61	14	0	0
Ditto, the Charity to Mahomed Iffooph of Tan-nah Cutwah —	390	0	0	0
Ditto, the Ruffoom Canongoes —	4,685	6	3	0

16,800 11 3 0

Sebundy Charges.

Paid the Sebundy Corps at Moraudbaug —	96,327	13	0	0
--	--------	----	---	---

Charges General.

Paid Cutchery Contingencies, mending the Roads, Hoondean, &c. —	18,919	7	12	0
Allowances to Members of the Provincial of * Moor-shedabad —	16,800	0	0	0

* Sic la Orig.

Dawk Charges.

Disburled on this Account —	103	9	0	0
-----------------------------	-----	---	---	---

Charges Buildings and Repairs.

Disburled on this Account —	725	0	0	0
-----------------------------	-----	---	---	---

Total Charges on the Grois Collections of the Moorhedabad Chiefship 2,03,598 7 15 0

Parna Chiefship.

Charges Collections.

Salary, Allowance, and House Rent to the Chief, Assistants, and Surgeon on this Establishment — Sicca Rupees —	44,790	3	0	0
Ditto to the Dewan and Officers employed in the Cutchery —	12,396	0	0	0

57,186 3 0 0

Charges Zemindarry.

Paid the Allowance to the Pensioners on the Behar Establishment —	41,489	13	0	0
---	--------	----	---	---

Sebundy Charges.

Paid the Sebundy Corps —	33,630	8	1	3
--------------------------	--------	---	---	---

Charges General.

Disburled on Account of Travelling Charges, the Festival of the Buckfeed, &c. Office Charges, and other Contingencies —	10,113	11	0	0
---	--------	----	---	---

Carry over

1,42,420 3 1 3 2,03,598 7 15 0

[8 X]

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought over	—	Sicca Rupees	—	2,03,598	7	15	0
Patna continued. Brought over	—	Sicca Rupees	1,42,420	3	1	3	
Dawk Charges.							
Disburfed for Postage of Letters and Dawk Bearers	—	—	—	21,179	4	0	0
Charges Building and Repairs.							
Disburfed on this Account	—	—	—	2,873	13	8	1
Total Charges on the Grofs Collections of the Patna Chiefship				1,66,473	4	10	0
Dacca Chiefship.							
Charges Collections.							
Salary, Allowance and Houfe Rent to the Chief, Affistant, and Surgeon on this Establishment	—	Sicca Rupees	—	57,369	14	0	0
Allowance to the Dewan and the Officers of the Cutchery employed in the Collections,							
Sicca Rupees	—	—	—	20,712	0	0	0
				78,081	14	0	0
Charges Zemindarry.							
Annual Allowances to Muckroom Dowlah,	—	—	—	72,000	0	0	0
Ditto ditto to the Officers of the Tope	—	—	—	6,454	8	0	0
Connah	—	—	—	46,099	8	0	0
Ditto ditto to the State Pensioners on this Establishment	—	—	—	6,480	0	0	0
Ditto ditto to the Objects of Charity,	—	—	—	630	0	0	0
Ditto ditto to the Rozinadars	—	—	—	3,443	15	17	3
Ditto ditto to the Canongoes	—	—	—	1,35,107	15	17	3
Sebundy Charges.							
Paid the Sebundy Corps	—	—	—	65,138	9	10	0
Charges General.							
Paid Cutchery Contingent, Travelling Charges, Prisoners Diet, &c.	—	—	—	27,406	14	14	0
Dawk Charges.							
Disburfed on this Account	—	—	—	263	15	5	0
Total Charges on the Grofs Collections of Dacca Chiefship				3,05,999	5	6	3
Houghly Collectorship.							
Charges Collections.							
Salary Allowance to the Collector, Affistants, Surgeon, &c.	—	—	—	37,800	0	0	0
Allowance to the Dewan and Officers of the Cutchery	—	—	—	9,036	0	0	0
				46,836	0	0	0
Charges Zemindarry.							
Annual Allowance to the Zemindar	—	—	—	15,708	0	0	0
Ditto ditto for Charitable Purpofes	—	—	—	4,303	6	10	0
				20,011	6	10	0
Charges General.							
Paid Cutchery Contingencies, Repairing Roads, Prisoners Diet, and other Contingencies	—	—	—	10,247	14	5	2
Charges Building and Repairs.							
Disburfed on this Account	—	—	—	1,200	0	0	0
Dawk Charges.							
Disburfed for Postage of Letters	—	—	—	50	4	0	0
Total Charges on the Grofs Collections of Houghly Collectorship				78,345	8	15	2
Carry forward				7,54,416	10	7	1

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought forward	Sicca Rupees	—	7,54,416 10 7 1
Patchaet Collectorfhip.			
Charges Collections.			
Paid Salary Allowance, and Houfe Rent to the Collector, Affittant, and Surgeon, &c.	Sicca Rupees	—	
		18,900 0 0 0	
Ditto to the Dewan and Officers employed in the Cutchery Account; the Collections of Patchaet		9,534 0 0 0	
Ditto ditto ditto ditto of Jeldah		7,148 0 0 0	
		<u>35,582 0 0 0</u>	
Charges Zemindarry.			
Annual Allowance to the Zemindar	—	17,302 8 0 0	
Ditto ditto to his Servants	—	2,696 7 0 0	
Ditto ditto for Pojah or Religious Ceremony	—	753 6 0 0	
Ditto ditto the Expences of the Poneah Ceremony	—	35 0 0 0	
		<u>20,787 5 0 0</u>	
Charges General.			
Paid Cutchery Contingencies, Charity, and other petty Charges of Patchaet	—	5,678 15 10 0	
Ditto ditto of Jeldah	—	872 4 0 0	
		<u>6,551 3 10 0</u>	
Dawk Charges.			
Paid the Account Postage of Letters, of Patchaet, and Jeldah	—	1,104 14 0 0	
Total Charges on the Grofs Collections of the Patchaet Collectorfhip		<u>64,025 6 10 0</u>	
Chittagong Collectorfhip.			
Charges Collections.			
Salary Allowance, and Houfe Rent to the Chief, Affittant, and Surgeon, &c. on this Establishment	—	59,918 2 0 0	
Ditto, to the Dewan, and Officers employed in the Cutchery Account the Collections	—	20,549 9 0 0	
		<u>80,467 11 0 0</u>	
Charges Zemindarry.			
Paid to the Portugize Padries, and Zemindar of Tipperah, and Charity to the Poor, agreeable to the eftablifhed Customs	—	15,450 14 0 0	
Charges General.			
Paid for Prifoners Diet and other Petty Charges, &c.	—	17,349 13 16 2	
Charges Building and Repairs.			
Disburled on this Account	—	170 11 0 0	
Dawk Charges.			
Disburled on Account Postage of Letters	—	1,028 8 11 2	
Total Charges on the Grofs Collections of the Chittagong Collectorfhip		<u>1,14,467 10 8 0</u>	
Midnapore Collectorfhip.			
Charges Collections.			
Salary Allowance to the Collector, Affittant, and Surgeon on this Establishment	—	58,072 0 0 0	
Allowance to the Dewan and Officers employed in the Cutchery	—	9,944 0 0 0	
		<u>68,016 0 0 0</u>	
Charges Zemindarry.			
Annual Allowance to the Canongoes	—	8,689 15 9 0	
Charges General.			
Paid Cutchery Contingencies, Prifoners Diet, and other Petty Charges	—	5,052 4 0 0	
Carry over		<u>81,758 3 9 0</u>	<u>9,82,909 11 5 1</u>

Abstract of the Charges on the Grois Collections of Bengal and Behar for 1784-5.

Mofussil continued. Brought over,	Sicca Rupees	—	9,32,909	11	5	1
Midnapore Collectorship continued. Brought over, Sicca Rupees	81,758	3	9	0		
Charges Building and Repairs.						
Disburled on this Account for the Fort at Midnapore	—	—	1,200	0	0	0
Dawk Charges.						
Paid Account Postage of Letters	—	—	121	7	0	0
Total Charges on the Grois Collections of Midnapore Collectorship					83,079	10 9 0
Rungpore Collectorship.						
Charges Collections.						
Salary to the Collector, Assistant and Surgeon on this Establishment	35,520	0	0	0		
Allowance, &c. to the Aumins deputed to this District	54,735	0	0	0		
Allowance to the Dewan and Officers of the Cutchery employed in the Collections of this Province	19,501	5	3	0		
			1,09,756	5	3	0
Sebundy Charges.						
Paid the Sebundy Corps	—	—	21,421	0	0	0
Charges Zemindarry.						
Annual Allowance to the Zemindar of Rungpore	19,358	8	3	1		
Ditto ditto ditto of Coach Behar	72,971	9	2	0		
Ditto ditto ditto to the Canongoes	4,771	11	9	0		
			97,101	12	14	1
Charges General.						
Paid Cutchery Contingencies, Prisoners Diet, Repairs of Pool, &c.	6,215	0	1	1		
Paid Hoondian, and Charges transporting Treasure, and Loss of Batta on New Narany and French Arcot	29,927	3	2	1		
Allowance to Ramgoreindy Matre Aumin, &c.	5,502					
			41,644	3	3	2
Dawk Charges.						
Paid on Account Postage of Letters	—	—	511	5	0	0
Total Charges on the Grois Collections of Rungpore Collectorship					2,70,434	10 0 3
Ramgur Collectorship.						
Charges Collections.						
Paid to the Collector, Assistant, Surgeon, Officers and Servants employed in the Cutchery on Account of the Collections	29,950	0	0	0		
Ditto Officers and Servants employed in the Cutchery on Account of the Collections of Jungle Terry	4,333	8	0	0		
			34,283	8	0	0
Charges Zemindarry.						
Annual Allowance, to the Zemindar of Jungle Terry	—	—	1,081	2	5	0
Charges General.						
Paid Account Prisoners Diet, Cutchery Contingencies, &c.	—	—	7,063	0	6	2
Charges Building and Repairs.						
Disburled on this Account	—	—	20	14	0	0
Dawk Charges.						
Disburled Account Postage of Letters	—	—	326	15	0	0
Total Charges on the Grois Collections of Ramgur Collectorship					42,775	7 11 2
Carry forward					13,29,199	7 6 2
4						

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought forward	—	—	—	13,29,199	7	6	2
Rajemehal Collectorfhip.							
Charges Collections.							
Allowance to the Dewan and Officers of the Cutchery	—	—	4,068	0	0	0	
Burgandoffes Wages	—	—	8,208	0	0	0	
Sezawul and Hill People escorting the Dawks	—	—	1,260	0	0	0	
				13,536	0	0	0
Charges Zemindarry.							
Annual Allowance to the Zemindar	—	—	6,000	0	0	3	
Ditto Pension to Syed Jaffer, &c.	—	—	360	0	0	0	
Ditto of Objects of Charity	—	—	239	7	12	0	
Ditto of the Canongoes	—	—	3,476	8	0	0	
Ditto Durrogh Kuddoom Ruffool	—	—	114	15	12	0	
Ditto to the Chowdries of Pergunnah Cowk-jole and Battia Gopaulpore	—	—	3,639	6	14	0	
				13,830	5	18	0
Charges General.							
Allowance to Cutwally	—	—	600	0	0	0	
Ditto for Cutchery Contingencies	—	—	600	0	0	0	
				1,200	0	0	0
Hill Charges.							
Paid to the Corps of Hill People	—	—		62,024	0	0	
Dawk Charges.							
Paid for Postage of Letters	—	—		3	8	0	
Total Charges on the Grofs Collections of Rajemehal Collectorfhip							90,593 13 18 0
Boglepore Collectorfhip.							
Charges Collections.							
Salary to the Collector, Affiftant, Surgeon, &c. in this Establishment	—	—	23,651	11	0	0	
Allowance to the Dewan and Officers employed in the Collections of this Province, and Travelling Charges to the Collector	—	—	7,930	8	3	1	
				31,582	3	3	1
Charges Zemindarry.							
Allowance to the Cauzies at the Ead	—	—	77	11	5	3	
Ditto Account Rozinaders	—	—	16,783	2	18	0	
Ditto to Rajah Soujan Sing, and Rothen Bucks of Jungle Terry	—	—	1,659	4	15	2	
Ditto to Golaum Ruffool Fakeer	—	—	1,045	0	0	0	
Ditto and Ruffoom to Mozuffer Ally, Zemindar of Kerringpore	—	—	14,895	7	2	0	
				34,460	10	1	1
Sebundy Charges.							
Paid the Sebundy Corps	—	—		15,036	8	0	0
Charges General.							
Paid for Cutchery Contingencies, Prifoners Diet, Hoondian, &c.	—	—	4,989	8	13	0	
Ditto Premium for killing Tygers	—	—	508	9	4	0	
				5,498	1	17	0
Charges Building and Repairs.							
Disburfed on this Account	—	—		604	5	0	0
Dawk Charges.							
Paid for Postage of Letters	—	—		266	9	0	0
Total Charges on the Grofs Collections of Boglepore Collectorfhip							87,448 5 1 2
Sircar Saurun Collectorfhip.							
Charges Collections.							
Paid Allowance to the Collector, Affiftant, Surgeon, &c.	—	—	29,100	0	0	0	
Ditto Dewan and Officers of the Cutchery employed in the Collections	—	—	3,804	0	0	0	
				32,904	0	0	0
Carry over				32,904	0	0	0
[8 Y.]				15,07,241	10	6	0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

Mofuffil continued. Brought over —	Sicca Rupees —	15,07,241	10	6	0
Sircar Saurun Collectorfhip continued. Brought over S. R.	32,904	0	0	0	
Charges Zemindarry.					
Annual Allowance to the Zemindar and his Servants, likewise to the Canongoes —	—	30,791	9	2	1
Charges General.					
Disburfed on Account of Cutchery Contingencies, and Charges Hullypore Pergunnah —	—	11,742	15	2	1
Dawk Charges.					
Paid for Postage of Letters —	—	167	13	0	0
Total Charges on the Grofs Collections of Sircar Saurun Collectorfhip —		75,606	5	4	2
Sircar Tirhoot Collectorfhip.					
Charges Collections.					
Allowance to the Collector, Affistant, &c. on this Establishment —	23,640	0	0	0	
Ditto to the Dewan and Officers employed in the Cutchery Account the Collections —	5,472	0	0	0	
		29,112	0	0	0
Charges General.					
Paid Cutchery Contingencies, Hoondian, Premium for killing Tygers, and Petty other Charges —	—	13,515	0	0	0
Dawk Charges.					
Disburfed for Postage of Letters —	—	80	0	0	0
Total Charges on the Grofs Collections of Sircar Tirhoot Collectorfhip —		42,707	0	0	0
Sylhet Collectorfhip.					
Charges Collections.					
Paid Salary to the Collector, Affistant, in this Establishment —	24,600	0	0	0	
Ditto to the Dewan and Officers employed in the Cutchery Account the Collections —	7,716	0	0	0	
		32,316	0	0	0
Charges Zemindarry.					
Allowance to the Zemindar, Canongoes, Charity, &c. —	—	9,033	15	12	0
Charges General.					
Paid Cutchery Contingencies, Prifoners Diet, Burgundoffes, Hoondian, Lofs on Cowries, &c. —	—	44,045	10	13	3
Dawk Charges.					
Paid Postage of Letters —	—	404	7	10	0
Total Charges on the Grofs Collections of Sylhet Collectorfhip —		85,800	1	15	3
Silberris Collectorfhip.					
Charges Collections.					
Salary and Houfe Rent to the Collector and Surgeon in this Establishment —	22,760	0	0	0	
Allowance to the Dewan and Officers of the Cutchery employed Account the Collections —	5,040	0	0	0	
		27,800	0	0	0
Charges Zemindarry.					
Paid to the Ruffoom Canongoes —	—	2,008	7	19	0
Charges General.					
Paid Burgundoffe's Allowances, petty Charges, &c. —	—	3,270	0	0	0
Dawk Charges.					
Paid Postage of Letters —	—	840	0	0	0
Total Charges on the Grofs Collections of Silberris Collectorfhip —		33,918	7	19	0
Carry forward		17,45,273	9	5	1

Abstract of Charges on the Grois Collections of Bengal and Behar for 1784-5.

Mofuttl continued. Brought forward	—	Sicca Rupees	—	17,45,273	9	5	1
Hidgelly Collectiorship.							
Charges Collections.							
Paid to the Dewan and Officers employed in the Cutchery Account the Collections	—	—	—	23,081	11	11	2
Charges Zemindarry.							
Paid Allowance to the Zemindar, Brahmins, Birtie, Canongoes, &c.	—	—	1,19,527	4	11	3	
Ditto ditto, of Jeffere	—	—	49,318	5	11	0	
Charges General.							
Paid Cutchery Contingencies, repairing Roads, &c.	—	—	—	1,68,845	10	2	3
Charges Poolbundye.							
Disbursed on this Account	—	—	—	32,759	6	2	0
Subundry Charges.							
Paid the Subundry Corps at Hidgelly	—	—	—	4,003	7	3	2
Total Charges on the Grois Collections of Hidgelly Collectiorship	—	—	—	6,600	0	0	0
							2,36,190 2 19 3
Circar Rotas Collectiorship.							
Charges Collections.							
Paid Allowance to the Collector, Affittants, &c.	—	—	26,000	0	0	0	
Ditto ditto to the Dewan and Officers employed in the Cutchery	—	—	15,001	2	0	0	
Charges General.							
Paid Cutchery Contingencies, Travelling Charges, Hoondan, Premium for killing Tygers	—	—	—	41,501	2	0	0
Dawk Charges.							
Paid Postage of Letters	—	—	—	4,646	4	10	0
Subundry Charges.							
Paid the Subundry Corps at Circar Rotas	—	—	—	1,234	9	0	0
Total Charges on the Grois Collections of Circar Rotas Collectiorship	—	—	—	1,200	0	0	0
							48,081 15 10 0
							20,29,545 11 15 0

HUZZOORIE.

Burdwan.

Charges Collections.

Paid Commission to the Superintendent, Allowance to the Affittants, Tannadars, and Serawulh, &c.

—	—	1,46,826	14	0	3
Carry over, Sicca Rupees	—	1,46,826	14	0	3

Abstract of Charges on the Grois Collections of Bengal and Behar for 1784-5.				
	Brought over	Sicca Rupees		20,29,545 11 15 0
Mofussil continued.	—	—	—	—
Huzzorie continued.	—	—	—	—
Burdwan continued.	Brought over	—	1,46,826 14 0 3	—
Charges Zemindary.	—	—	—	—
Allowance to the Zemindar and Servants	—	—	3,90,325 0 0 0	—
Account Charity	—	—	8,719 8 5 0	—
Rudroom Canongoes	—	—	9,675 0 0 0	—
Charges Poobundye.	—	—	—	—
Disburied on this Account	—	—	86,631 4 0 0	—
Dawk Charges.	—	—	—	—
Disburied for Postage of Letters	—	—	450 0 0 0	—
Charges General.	—	—	—	—
For killing Tygers, Prisoners Diet, and other petty Charges	—	—	2,090 0 0 0	—
Charges Buildings and Repairs.	—	—	—	—
Disburied to this Account	—	—	3,000 0 0 0	—
			6,47,717 10 5 3	—
Beerbloom.			—	—
Charges Collections.			—	—
Allowance to the Collector, Dewan, Officers, &c. employed in the Cutchery			11,100 0 0 0	—
Charges Zemindary.			—	—
Paid the Allowance to the Zemindar	—	—	1,50,000 0 0 0	—
Ditto ditto	—	—	9,000 0 0 0	—
Debitah Poojah	—	—	896 8 0 0	—
Poonesh Charges	—	—	69 2 5 0	—
Bargundolles	—	—	2,491 11 0 0	—
Charry	—	—	72 0 0 0	—
			1,62,528 13 13 0	—
Charges General.			—	—
Cutchery Contingencies, Premium for killing Tygers, &c.	—	—	430 0 0 0	—
Dawk Charges.	—	—	—	—
Paid Postage of Letters	—	—	143 9 0 0	—
			1,74,302 6 13 0	—
Biffenpore.			—	—
Charges Collections.			—	—
Allowance to the Collector of Biffenpore	—	—	16,300 0 0 0	—
			16,300 0 0 0	—
Carry forward			8,21,920 0 18 3	20,29,545 11 15 0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.					
	Brought forward	Sicca Rupees			
Mofuffil continued.	Brought forward	Sicca Rupees			
Huzzoorie continued.	Brought forward	Sicca Rupees			
Biffenore continued.	Brought forward	Sicca Rupees			
Charges Zemindary.					
Paid Allowance to the Zemindar			43,499	15	10 0
Ditto ditto Servants			4,020	0	0 0
Ditto ditto De-brah Poojah			4,152	0	0 0
Ditto ditto Poonnah Charges			65	11	0 0
Ditto ditto Ruffoom Canongoes			2,296	8	0 0
Charges Poolboundye.					
Disburfed on this Account			54,034	3	10 0
			3,000	0	0 0
Diagepore.					
Charges Zemindary.					
Allowance to the Zemindar			1,50,000	0	0 0
Ditto to his Servants			17,881	8	0 0
Ditto Burgundoffes			8,439	3	0 0
Allowance to Mahomed Hufflein			337	8	0 0
Brahmins Bifle			7,217	13	0 0
Ruffoom Canongoes			74,152	1	17 0
Poonnah Charges			100	0	0 0
Kawjerally Cawn			3,400	0	0 0
			1,95,028	3	17 0
Futelling.					
Charges Collections.					
Paid Commiffion to the Superintendent			24,852	3	12 0
Charges Zemindary.					
Paid Allowance to the Zemindar			9,960	9	13 0
Charges Poolboundye.					
Disburfed on this Account			1,600	0	0 0
Charges Building and Repairs.					
Disburfed on this Account			170	0	0 0
Charges General.					
Paid Contingencies, Land Meafurer, and Charity, &c.			8,716	0	0 0
			45,298	13	6 0
			72,334	3	10 0
			8,21,910	0	18 3
			16,300	0	0 0
			26,29,545	11	15 0
			11,34,581	10	3
			26,29,545	11	15 0
			Carry over, Sicca Rupees		

Abstract of Charges on the Grof. Collections of Bengal and Delar for 1784-5.				
Masfuff continued. Brought over	—	Sicca Rupees	—	20,29,545 11 15 0
Huzoorie continued. Brought over	—	Sicca Rupees	—	—
Charges upon (Lucky Money, Ingdeflary, Collinart, and Biffennam).	—	—	—	11,13,581 4 10 3
Charges Zemindary.	—	—	—	—
Paid Allowance to the Zemindar	9,050 0 0 9	—	—	—
Ditto to the Canongoes	2,161 8 18 0	—	—	—
Charges General.	—	—	—	—
Paid Hire of Boat for Dispatch of the Revenue	—	—	—	—
Lufkerpore, 101 Anar	—	—	—	—
Charges Zemindary.	—	—	—	—
Paid Allowance to the Zemindar	14,812 8 0 0	—	—	—
Ditto ditto Merja Mehadey	118 2 0 0	—	—	—
Ditto ditto Canongoes	4,208 3 10 2	—	—	—
Mahomedhye, 12 An ^r 16 Gundas.	—	—	—	—
Charges Zemindary.	—	—	—	—
Allowance to the Zemindar	8,400 0 0 0	—	—	—
Brabins Birie	296 12 16 0	—	—	—
Ruffoon Canongoes	1,164 0 0 0	—	—	—
Mahomedhye, 3 An ^r 4 Gundas.	—	—	—	—
Charges Zemindary.	—	—	—	—
Allowance to the Zemindar	3,600 0 0 0	—	—	—
Brabins Birie	74 3 4 0	—	—	—
Mahomedamipore, 10 An ^r	—	—	—	—
Charges Zemindary.	—	—	—	—
Allowance to the Zemindar	12,529 3 0 0	—	—	—
Ditto to the Ruffoon Canongoes	2,039 13 0 0	—	—	—
Mahomedamipore, 6 An ^r	—	—	—	—
Charges Zemindary.	—	—	—	—
Allowance to the Zemindar	—	—	—	—
Nuddea.	—	—	—	—
Charges Collections.	—	—	—	—
Paid the Allowance to the Superintendent, and also to the Dewan and Officers of the Cutchery	—	—	—	—
Carry forward, Sicca Rupees	39,032 0 0 0	—	—	—
	39,032 0 0 0	11,96,859 7 19 1	20,29,545 11 15 0	—

Abstract of Charges on the Grois Collections of Bengal and Behar for 1784-5.			
Muzumli continued.	Brought forward	—	Sicca Rupees
Muzumli continued.	Brought forward	—	Sicca Rupees
Nuddeah continued.	Brought forward	—	Sicca Rupees
Charges Zemindary.			
Allowance to the Zemindar	—	1,76,016	10 13 1
Ditto to the Burghundolles	—	8,593	8 0 0
Ditto Servants to the Zemindar	—	9,584	15 1 0
Ditto Jaghur Merjeh Ellach Khawn and Merjanagir	—	2,029	8 0 0
Ditto Ruffoon Canongoes	—	4,340	10 6 0
Ditto Charity, &c.	—	196	9 0 0
Charges General.		2,00,761	4 8 1
Cutcherry Contingencies, for killing Tygers, Pooneah Charges, Prisoners Diet, &c.	—	2,817	10 0 0
Charges Building and Repairs.	—	1,045	3 0 0
Disbursed on this Account	—	10,000	0 0 0
Charges Poolbundy.	—	764	0 0 0
Disbursed on this Account	—	2,54,420	1 8 1
Panna.			
Charges Collections.			
Paid Allowance to the Superintendent, to the Dewan, and Officers employed in the Cutchery	—	30,672	0 0 0
Charges Zemindary.			
Allowance to Meha Rajah Kullian Sing	—	20,000	0 0 0
Charges General.			
Travelling Charges, Hoonlian, &c.	—	3,600	0 0 0
Dawk Charges.	—	85	11 0 0
Paid Postage of Letters	—	54,357	11 0 0
Purnea.			
Charges Collections.			
Allowance to the Collector, Assistant, and Surgeon	—	33,170	0 0 0
Ditto to the Dewan and Officers at the Soldier	—	6,660	0 0 0
Ditto to the Ditto	—	36,202	2 19 2
Ditto in the Mofuill	—	75,982	2 19 2
Carry over. Sicca Rupees		75,982	2 19 2
		15,05,637	4 7 2
		20,29,545	11 15 0

Abstract of Charges on the Grofa Collections of Bengal and Behar for 1784-5.				20,39,545 11 15 0
Motifull continued.	Brought forward	—	—	17,38,832 4 3 1
Hazoorah continued.	Brought forward	—	—	
Rajshahye continued.	Brought forward	—	—	
Charges Zemindary continued.	Brought forward	—	—	
Brahmins Birie	—	—	56,468 0 0 0	
Rulloom Canongoes	—	—	18,202 0 0 0	
Burgumollics	—	—	5,929 9 7 2	
Poonah Charges	—	—	25,200 0 0 0	
	—	—	100 0 0 0	
Charges General.	—	—	33,089 9 7 2	
Cutchery Contingencies, and other petty Charges	—	—	7,336 8 0 0	
Dawk Charges.	—	—	—	
Disbursed on this Account	—	—	59 12 10 0	
	—	—	38,548 13 17 2	
Twenty-four Pougumaha.				
Charges Collections.	—	—	—	
Paid Commission by the Collector	—	—	8,779 6 17 2	
Allowance to the Dewan and Officers, &c.	—	—	13,309 0 0 0	
Charges Zemindary.	—	—	—	
Brahmins Birie	—	—	1,115 4 0 0	
Charity	—	—	180 0 0 0	
Rulloom Canongoes	—	—	2,269 8 0 0	
Charges General.	—	—	3,564 12 0 0	
Paid Cutchery Contingencies, House Rent, &c.	—	—	30,745 13 11 0	
Charges Poonbundy.	—	—	—	
Disbursed on this Account	—	—	24,586 0 0 0	
	—	—	80,985 0 8 2	
Town of Calcutta.				
Charges Collections.	—	—	—	
Commission to the Collector	—	—	9,412 2 16 0	
Allowance to the Dewan and Officers employed in the Cutchery	—	—	23,030 9 0 0	
Charges General.	—	—	—	
Cutchery Contingencies, House Rent, &c.	—	—	32,452 11 16 0	
	—	—	619 0 0 0	
	—	—	33,065 11 16 0	
Goffijural.				
Charges Poonbundy.	—	—	—	
Disbursed on this Account	—	—	3,665 0 0 0	
	—	—	3,665 0 0 0	
Carry over, Sicca Rupces				20,29,545 11 15 0

Abstract of Charges on the Gross Collections of Bengal and Behar for 1784-5.									
Mofussil continued. Brought over	—	Sicca Rupes	—	—	—	—	—	—	20,19,545 11 15 0
Huzoorie continued. Brought over	—	Sicca Rupes	—	—	—	—	—	—	—
Moynatbowrah.	—	—	—	—	—	—	—	—	—
Charges Poolbundy.	—	—	—	—	—	—	—	—	—
Debanded on this Account	—	—	—	—	—	—	—	—	—
Sundrep.	—	—	—	—	—	—	—	—	—
Charges General.	—	—	—	—	—	—	—	—	—
Cutchery Contingencies, &c.	—	—	—	—	—	—	—	—	—
Gurrah Ghaut.	—	—	—	—	—	—	—	—	—
Charges Zemindarry.	—	—	—	—	—	—	—	—	—
Allowance to the Zemindarry	—	—	—	—	—	—	—	—	—
Ditto to Servants	—	—	—	—	—	—	—	—	—
Safeyka.	—	—	—	—	—	—	—	—	—
Charges Zemindarry.	—	—	—	—	—	—	—	—	—
Allowance to the Zemindar	—	—	—	—	—	—	—	—	—
Committee of Revenue.	—	—	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—	—	—
Paid Commission to the President and Members of the Committee of Revenue,	—	Sicca Rupes	—	—	—	—	—	—	—
Ditto Allowance and Office Charges to the Secretary of ditto	3,06,936 4 2 0	—	—	—	—	—	—	—	—
Ditto ditto and ditto to the Accountant of ditto	1,27,186 13 11 0	—	—	—	—	—	—	—	—
Ditto the Commission allowed to the Accountant General, Mr. William Larkins,	10,600 0 0 0	—	—	—	—	—	—	—	—
Ditto Allowance to the Secretary to the Council of Revenue, Office Charges,	42,717 10 18 0	—	—	—	—	—	—	—	—
Monthly Writers, &c.	1,05,983 14 0 0	—	—	—	—	—	—	—	—
Ditto Expenses of the Office of Accountant General to the Revenue Department	64,118 5 0 0	—	—	—	—	—	—	—	—
Ditto Persian Translator to the Committee of Revenue	14,140 0 0 0	—	—	—	—	—	—	—	—
Paid Allowance to the Accountant to the Committee of Revenue	37,081 13 11 0	—	—	—	—	—	—	—	—
Ditto Allowance to Persian and Bengal Translator to the Committee of Revenue, Office Charges, &c.	27,250 0 0 0	—	—	—	—	—	—	—	—
Ditto Allowance to the Registrar of the Canongates, and Office Charges	6,000 0 0 0	—	—	—	—	—	—	—	—
Ditto to the Officers and Servants to the Khuliah Cutchery	91,797 0 0 0	—	—	—	—	—	—	—	—
Ditto Rent of the Khuliah Cutchery	6,000 0 0 0	—	—	—	—	—	—	—	—
Ditto Allowance to the Naib and Officers under Roy Royan, employed in the Khuliah Cutchery	19,684 0 0 0	—	—	—	—	—	—	—	—
Ditto Establishment for arranging and preserving the Hullaood Papers collected by the Ameer	6,250 0 0 0	—	—	—	—	—	—	—	—
Carry forward, Sicca Rupes	8,67,675 13 2 0	—	—	—	—	—	—	—	—
									22,61,981 10 16 2 20,29,345 11 15 0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.

	20,29,545 11 15 0	23,62,081 10 16 2	20,29,545 11 15 0
Mofussil continued. Brought forward	—	—	—
Huzoorie continued. Brought forward	—	—	—
Committee of Revenue.	—	—	—
Charges: Collections continued. Brought forward	8,67 67 5	13 2 0	—
Paid Allowance to the Deputy of the 24 Pergunnahs	1,400 0 0	0 0 0	—
Ditto Establishment for the Superintendent of the Prefs	5,965 0 0	0 0 0	—
Ditto Tax of Khaliah Cutchery	405 0 0	0 0 0	—
Ditto Allowance to Chundychurn and Sheristader of the Huzoor Tehsil Duffer	3,120 0 0	0 0 0	—
Ditto to Sircar, &c. employed in the Khaliah Treasury on the Part of the Governor General	2,210 0 0	0 0 0	—
Ditto to the Superintendent of the Zemindar Duffer	23,000 0 0	0 0 0	—
Ditto to the Superintendent of the Bazry Zameen Duffer	29,788 0 0	0 0 0	—
Ditto ditto of the Mazooly Duffer	21,160 0 0	0 0 0	—
Ditto Allowance to the Officers, &c. of the Aumenny Duffer	9,760 0 0	0 0 0	—
Ditto Salary, &c. to Mr. Henry Lodge, as Resident at Belluah	30,000 0 0	0 0 0	—
Ditto Allowance to Mr. Dalcott McDowall	7,200 0 0	0 0 0	—
Ditto Salary to Mr. Francis Redfern, as Commissioner; also Mohurrers for measuring Mr. Christie's Lands	1,100 0 0	0 0 0	—
Ditto Allowance to Mr. John Lunnefden, deputed to the Pergunnah's Bahadpore and Shaifanagar	4,105 0 0	0 0 0	—
Ditto Allowance to Mr. J. D. Paterson, and Servants	11,200 0 0	0 0 0	—
Ditto Allowance to Mr. John Elliot, as Assistant to the Preparer of the Reports to the Revenue Department	611 0 0	0 0 0	—
Ditto Allowance to Mr. Francis Redfern, as Assistant to the President of the Committee of Revenue; also Assistant to the Preparer of Reports to the Revenue Department	5,200 0 0	0 0 0	—
Ditto Godown Rent for the Aumenny Paper	3,250 0 0	0 0 0	—
Ditto Mr. Tillman Henshell, for his Establishment for the Purpose of cultivating the Soonderbunds	4,308 0 0	0 0 0	—
Ditto Allowance, &c. to Doctor Collic	8,203 4 0	—	—
Charges Fouzdarry.	16,49,161 1 2 0	—	—
Disbursed on this Account on the following Districts, viz.	—	—	—
Burdwan	2,250 0 0	0 0 0	—
Buldhare	12,775 0 0	0 0 0	—
Dacca	47,025 0 0	0 0 0	—
Purnea	3,800 0 0	0 0 0	—
Rungpore	3,000 0 0	0 0 0	—
Carry over, Sicca Rupees	69,750 0 0	10,49,201 1 2 0	23,62,031 10 16 2
	20,29,545 11 15 0	23,62,081 10 16 2	20,29,545 11 15 0

Mofussil continued.	Brought over	Sicca Rupees
Huzoorie continued.	Brought over	Sicca Rupees
Committee of Revenue continued.	Brought over	Sicca Rupees
Charges Foudlardy continued.	Brought over	Sicca Rupees
Dibburfud on this Account on the following Districts, viz:		
Mooredhedabad	—	697'50 0 0 0
Midnapore	—	17'54'54 12 8 2
Rangpur	—	3'825 0 0 0
Chittagong	—	3'000 0 0 0
Hougly	—	-3'000 0 0 0
Boglopoor	—	42'194 7 15 0
Panna	—	16'930 12 0 0
Siccar Saorum	—	22'509 8 10 0
Siccar Turhoot	—	10'650 0 0 0
Siccar Rotas	—	8'200 0 0 0
Allowance and Establishment to Mr. Tho ^d Dugald Campbell, Judge of the Dewanny Adawlut of the Calcutta Division	—	6'175 0 0 0
Paid Mr. John Wilkie, as Remembrancer of the Criminal Courts, for Jail Rent, Prisoner's Diet, &c.	—	197'38 14 0 0
Allowance and Establishment to Mr. John Wilkie, as Remembrancer of the Criminal Court	—	99'810 16 0 0
Boggree	—	12'323 1 0 0
Mookrey	—	3'267 13 0 0
	—	75'620 0 0 0
Dawk Charges.	—	428'697 7 7 3
For Postage of Public Letters	—	870 9 0 0
Charges Police.	—	67'751 4 0 0
Paid the Superintendent of Police Allowance for Zemindars, &c.	—	1'38'147 6 0 0
Charges Poorbandye.	—	
Advanced on that Account from Moorshedbad	—	1'34'997 6 0 0
Ditto ditto from Midnapore	—	11'000 0 0 0
Ditto ditto from Mudgele	—	4'200 0 0 0
Ditto ditto from Sylket	—	9'950 0 0 0
Charges Dewanny Adawlut.	—	
Paid Allowance to the Judge and Establishment of the Sudder Dewanny Adawlut, also Establishment to the Adawlut in the Huzzoory Department	—	9'84'363 9 11 0
Carry forward, Sicca Rupees	—	9'84'363 9 11 0

Abstract of the Gross Collections of Bengal and Behar for 1784-5.

Mofussil continued. Brought forward	—	—	—	20,29,545	11	15	0
Huzzoorie continued. Brought forward	—	—	—	—	—	—	—
Committee of Revenue continued. Brought forward	—	—	—	22,62,981	10	16	2
Chargas Dewanny Adawlut continued. Brought forward	—	—	—	17,04,717	11	9	3
Chargas Dewanny Adawlut continued. Brought forward	—	—	—	9,84,563	9	12	0
Paid Allowance to the Judges of the Mofussil Dewanny Adawluts of the following Districts, viz.	—	—	—	—	—	—	—
Dacca	—	—	—	3,420	0	0	0
Sircar Sawrun	—	—	—	1,186	3	15	0
	—	—	—	4,606	3	15	0

Law Charges.

Paid Mr. Thomas Dalwood, Register of Persons subjected to the Jurisdiction of the Supreme Court	—	—	—	9,85,969	13	7	0
---	---	---	---	----------	----	---	---

Allowances to Members and Affiliants to the late Provincial Councils, defrayed at the Presidency.

Paid Mr. A. Herivelidge his Salary allowed by the Honourable Board	11,000	0	0	—	—	—	—
Ditto Mr. Henry Baillie his	5,000	0	0	—	—	—	—
Ditto Mr. William Berrie	7,500	0	0	—	—	—	—
Ditto Mr. John G. Booth, Affiliant to the Chief at Patna	7,812	0	0	—	—	—	—
Ditto Mr. Robert Percibell Post, as a Member of the Provincial Council of Moorshedabad	2,800	0	0	—	—	—	—
Ditto Mr. Thomas Ley, as a Member of the Provincial Council at Dinagpore	14,400	0	0	—	—	—	—
Ditto Mr. Joseph Dickson, as a Member	19,500	0	0	—	—	—	—
Ditto Mr. William Pawson, as a Member of the Provincial Council at Purnea	3,500	0	0	—	—	—	—
Ditto Mr. William Armitrong, as Affiliant at Purnea	2,940	0	0	—	—	—	—
Ditto Mr. Matthew Lettie, as a Secretary to the Revenue Council at Patna	8,800	0	0	—	—	—	—
Ditto Mr. William Dickson, as Accountant to the Provincial Council at Moorshedabad	5,150	0	0	—	—	—	—
Ditto Mr. R. C. Plowden	12,216	10	13	0	—	—	—
Ditto Mr. Willoughby Legh, as a Member of the Provincial Council at Purnea	12,600	0	0	—	—	—	—
Ditto Mr. R. O. Smith, late Head Affiliant to the Moorshedabad	8,500	0	0	—	—	—	—
Ditto Mr. W. Taylor, as a Member of the late Provincial Council at Burdwan	4,000	0	0	—	—	—	—
Ditto Mr. William Young, a Second of the late Provincial Council of Revenue at Patna	900	0	0	—	—	—	—
Ditto Mr. P. Broughton	500	0	0	—	—	—	—
	1,27,208	10	13	1	—	—	—

Carry over, Sica Rupes

22,62,981 10 16 2

20,29,545 11 15 0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.		
Madras continued. Brought forward	—	—
	Sicca Rupees	26,59,545 11 15 0

Abstract of Charges on the Grofs Collections of Bengal and Behar for 1784-5.									
Moruffa continued, Brought forward	—	—	—	—	—	—	—	—	—
Muzzacote continued, Brought forward	—	—	—	—	—	—	—	—	—
Committee of Revenue continued, Brought forward	—	—	—	—	—	—	—	—	—
Charges General continued, Brought forward	—	—	—	—	—	—	—	—	—
Paid Charges of Maintenance of Prisoners confined in the Khallah Cutchery	39,255	12	1	1	—	—	—	—	—
Ditto Syed Nazrally Sezawul of Thul Bylack under Pergunnah Shaftanagar	345	10	10	0	—	—	—	—	—
Ditto Mr. A. E. Young, Superintendent of the Bazar, Jamcen Dufer	700	0	0	0	—	—	—	—	—
Ditto Mr. A. Caldecot, as Affiant to Mr. John Shore, for his Deputation to Patna	6,600	0	0	0	—	—	—	—	—
Ditto Mr. F. Redfearn, ditto	3,000	0	0	0	—	—	—	—	—
Ditto Mr. F. Gladwin, Superintendent of the Press, for 2,000 Copies of Persian and Bengali Annals	3,000	0	0	0	—	—	—	—	—
Ditto Secundy Seapoys stationed at Aumboah with the Raney of Burdwan	750	0	0	0	—	—	—	—	—
Ditto Travelling Charges to Ahmed Cawn on his Return to Jahangwanagore	75	9	10	0	—	—	—	—	—
Ditto Allowance to the Arabic Schoolmaster at Burdwan	50	0	0	0	—	—	—	—	—
Ditto Travelling Charges to Mr. John Evelyn for going and coming from Dacca to Prefidency	6,822	0	0	0	—	—	—	—	—
	3,259	4	0	0	—	—	—	—	—
Total Charges defrayed by the Committee of Revenue from the Khallah Treasury	63,858	4	1	1	—	—	—	—	—
Grand Total of Charges on the Grofs Collections of the Revenues of Bengal and Behar, for the Bengal Year 1191 or Behar 1192, as per General State of Demand, Receipts, and Balances	30,81,210	11	17	3	—	—	—	—	—

Fort William, the 28th February 1787.

Errors excepted.

J. E. HARRINGTON,
D. A. R. D.

GENERAL ACCOUNTS of ALIPUR and BEHAR for the Bengal Year 1191,

	Charges Pooibundye.	Charges Foudarry.	Charges Police	Charges Dewany Adawlut.	Grand Total of the Charges of 1783-4.*
					* Sic in Orig.
MOFUSSIL.					
Moorshedabad Chiefship -	—	—	—	—	2,03,598 7 15 0
Patna — ditto -	—	—	—	—	1,06,473 4 10 0
Dacca — ditto -	—	—	—	—	3,05,999 5 6 3
Houghly Collectorship -	—	—	—	—	78,345 8 15 2
Fatcheat ditto -	—	—	—	—	64,025 6 10 0
Chittagong ditto -	—	—	—	—	1,14,467 10 8 0
Midnapore ditto -	—	—	—	—	83,079 10 9 0
Rungpore ditto -	—	—	—	—	2,70,434 10 3 0
Ramgur ditto -	—	—	—	—	42,775 7 11 2
Rajemhal ditto -	—	—	—	—	90,593 13 18 0
Boglepore ditto -	—	—	—	—	87,443 5 1 2
Sircar Saurun ditto -	—	—	—	—	75,606 5 4 2
Sircar Tirhoot ditto -	—	—	—	—	42,707 0 0 0
Sylhet — ditto -	—	—	—	—	85,800 1 15 3
Silberrie — ditto -	—	—	—	—	33,918 7 19 0
Hidgelly — ditto -	1,003 7 3 2	—	—	—	2,36,190 2 19 3
Sircar Rotas ditto -	—	—	—	—	48,081 15 10 0
Total Mafussil Charges, S ^r R ^r	1,003 7 3 2	—	—	—	20,29,545 11 15 0
Total Huzzoorie Charges, S ^r R ^r	1,648 6 0	4,28,697 7 7 3	67,751 4 0	9,88,969 13 7	53,44,192 6 11 1
Grand Total - S ^r R ^r	2,651 13 3 2	4,28,697 7 7 3	67,751 4 0	9,88,969 13 7	73,73,738 2 9 1

1787.

excepted.

J. E. HARRINGTON,
D. A. R. D.

GENERAL ABSTRACT of the CHARGES on the GROSS COLLECTIONS of BENGAL and BEHAR for the Bengal Year 1191,
Behar Year 1192, English Style 1784-5.

	Charges Collections.	Charges Zeniadarry.	Subunitye Charges.	Charges General.	Allowances to the Members and Assistants of the late Provincial Councils.	Dawk Charges.	Charges Building and Repairs.	Law Charges.	Hill Charges.	Charges Pootbundiye.	Charges Foudarry.	Charges Police.	Charges Dewany Adawlut.	Grand Total of the Charges of 1784-5. * Sic in Orig.
MOFUSSIL.														
Moorthedabad Chiefship	53,921 15 0	16,300 11 3	96,327 13 0	18,919 7 12	16,800 0 0	103 9 0	725 0 0	—	—	—	—	—	—	21,03,598 7 15
Patna — ditto	5,186 3 0	41,689 13 0	33,630 8 13	10,113 11 0	—	21,179 4 0	2,873 13 8	—	—	—	—	—	—	1,66,473 4 10
Dacca — ditto	78,081 14 0	1,135,107 15 17	65,138 9 10	27,406 14 14	—	263 15 5	—	—	—	—	—	—	—	3,05,999 5 6
Houghly Collectorship	46,836 0 0	20,011 6 10	—	10,247 14 5	—	50 4 0	1,200 0 0	—	—	—	—	—	—	78,345 8 13
Fatcheat ditto	35,582 0 0	20,287 5 0	—	6,551 3 10	—	1,104 14 0	—	—	—	—	—	—	—	64,035 6 10
Chittagong ditto	80,467 11 0	15,450 14 0	—	17,349 13 16	—	1,018 8 11	170 11 0	—	—	—	—	—	—	1,14,467 10 8
Midnapore ditto	68,016 0 0	8,689 15 9	—	5,052 4 0	—	121 7 0	1,200 0 0	—	—	—	—	—	—	83,079 10 9
Rungpore ditto	1,09,756 5 3	97,101 12 14	21,421 0 0	41,811 3 3	—	511 5 0	—	—	—	—	—	—	—	2,70,434 10 3
Ramgur ditto	34,283 8 0	1,081 2 5	—	7,053 0 6	—	326 15 0	20 14 0	—	—	—	—	—	—	42,775 7 11
Rajemhal ditto	13,536 0 0	13,830 5 18	—	1,200 0 0	—	3 8 0	—	—	62,024 0 0	—	—	—	—	90,593 13 18
Boglepore ditto	31,572 3 3	34,460 10 1	15,036 8 0	5,498 1 17	—	266 9 0	604 5 0	—	—	—	—	—	—	87,443 5 12
Sircar Saurun ditto	32,904 0 0	30,791 9 2	—	11,742 15 2	—	167 13 0	—	—	—	—	—	—	—	75,606 5 4
Sircar Tirhoot ditto	29,112 0 0	—	—	13,515 0 0	—	80 0 0	—	—	—	—	—	—	—	42,707 0 0
Sylhet — ditto	32,316 0 0	9,033 15 12	—	44,045 10 13	—	404 7 10	—	—	—	—	—	—	—	85,800 1 15
Silberis — ditto	27,800 0 0	2,008 7 19	—	8,270 0 0	—	840 0 0	—	—	—	—	—	—	—	33,918 7 19
Hidgelly — ditto	23,981 11 11	1,68,845 10 2	6,600 0 0	32,759 6 2	—	—	—	—	—	4,003 7 3	—	—	—	2,16,190 2 19
Sircar Rotas ditto	41,001 2 0	—	1,200 0 0	4,646 4 10	—	1,434 9 0	—	—	—	—	—	—	—	48,081 15 10
Total Mufussil Charges, S. R.	7,96,364 8 17	6,15,491 10 14	2,39,354 6 11	2,61,025 14 13	16,800 0 0	27,687 6 2	6,794 11 8	—	62,024 0 0	4,003 7 3	—	—	—	20,29,545 11 15
Total Huzzoorie Charges, S. R.	15,11,642 10 16	15,98,592 1 9	1,70,856 4 8	1,27,458 6 2	1,27,298 10 13	2,562 3 10	16,215 3 0	13,500 0 0	—	2,90,648 6 0	4,28,697 7 7	67,751 4 0	9,88,969 13 7	53,44,192 6 14
Grand Total	23,08,007 3 14	22,14,083 12 4	4,10,210 11 0	3,88,484 4 15	1,44,098 10 13	30,249 3 16	23,009 14 8	13,500 0 0	62,024 0 0	2,90,651 13 3	4,28,697 7 7	67,751 4 0	9,88,969 13 7	73,73,738 2 9

Fort William, the 28th February 1787.

Errors excepted.

J. E. HARINGTON,
D. A. R. D.

A P P E N D I X, N° CLVI.

Extract from a Book, intitled, Revenues of Bengal and Behar, for the Bengal Year 1181, or Behar Year 1184, English Stile 1774-5.

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1184, disbursed from the Treasuries of the following Divisions.

Dewanny.					
Moorshedabad Division.					
Disbursed as follows.					
Charges Collections.					
Salary and Allowances to the Chief and Members of the Provincial, to the Assistant, Surgeon, and Writers on this Establishment				55,81	6 0
Allowance to the Dewan, the Officers of the Cutchery employed in the Collections of this Division, and the Courts of Adawlut			1,04,904	7 10	
Expenses of the different Officers, and Cutcherry Charges			7,912	0 0	
Total of Charges Collections in this Division			1,12,826	7 10	1,07,887 13 10
Charges General.					
Paid for Buildings, Repairs, Hoondessan, or Commission on Bills of Exchange, mending the Roads, and other Contingencies				25,151	11 4
Charges Poolbundes for 1181			50,473	8 10	
Advances made on Account of the Expense of the Poolbundes, for the ensuing Year 1182			65,400	0 0	
Total of the Charges General in this Division			1,15,879	8 10	1,41,032 3 14
Charges Zemindary.					
Annual Allowance to the Ranny of Rajshahy			3,50,000	0 0	
Ditto for Burghulaffes			25,400	0 0	
Ditto, Officers and Servants employed in the Cutcherry of Rajshahy			25,068	0 0	
Paid Brahmins and Expenses of Religious Ceremonies of Rajshahy			3,01,168	0 0	
Expenses of the Poonah			18,000	0 0	
Annual Allowance to Rajah Gowreepersaud			6,000	0 0	
Paid the Annual Allowance to Lochmerain, Zemindar of Roocum pore			30,000	0 0	
Ditto Allowance for Officers and Servants			4,800	0 0	
Ditto Burghulaffes			2,978	0 0	
Ditto for Expense of Religious Ceremonies			4,115	0 0	
Ditto, Malguzary of Gourawary, paid to the Zemindar of Rajshahy			41,001	0 0	
Paid the Allowance to the Zemindar of Funtling, to the Zemindar of Luthkerpore			4,881	0 0	
Pension to Mirza Mehendy					
Ditto to the Zemindar of Chundelly					
Ditto to Mahomed Iffaf					
Ditto to Mahomed Ismael					
Rustoom Causages					
Total Charges of Zemindary in this Division			4,26,048	4 10	
Total Charges on the Gross Collections of Moorshedabad Division					7,34,908 5 14
				Carry over	7,34,908 5 14

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1184, or Behar Year 1184, disbursed from the Treasuries of the following Divisions.

Dewanny continued.	Brought over	—	—	—	7,34,968	5 14 0
Dinagepore Division.						
Disbursed as follows.						
Charges Collections.						
Salary, Allowances and Houfe Rent to the Chief, and Members of the Provincial Council, Attendants, Surgeon and Writers on this Establishment					87,129	10 10 0
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut, viz.						
At the Sudder or Head Cutcherry of the Division at Dinagepore					91,221	5 0 0
Ditto of Purnea under this Division					43,127	4 18 0
Ditto of Rungpore under this Division					23,417	14 15 2
Ditto of Edrackpore under this Division					3,120	0 0 0
Total of Charges Collections in this Division					1,60,886	8 13 2
					2,48,016	3 3 2
Charges Zemindary.						
Dinagepore.						
Annual Allowance to the Rajah of Dinagepore					1,50,000	0 0 0
Ditto for Burgundaffa					8,439	3 0 0
Pension to Meer Mahomed Hossain					1,58,439	3 0 0
Charity					337	8 0 0
Ruffoon Canongoes					7,217	15 10 0
Kiffanaut Sing					7,853	13 3 0
Enaam Charges					187	8 0 0
Annual Allowance for Prisoners Diet					141	0 0 0
					961	6 1 0
Rungpore.						
Paid the Zemindars of Rungpore their annual Allowance					19,358	7 10 0
Ruffoon Canongoes					4,771	11 10 0
Edrackpore.						
Paid the Zemindars of Edrackpore * his annual Allowance					6,000	0 0 0
To ditto for Servants					3,810	0 0 0
Coach Behar.						
Paid to Dirhindernarain, Rajah of Coach Behar, his Proportion of the Collections, agreeable to Treaty made with him					73,071	9 0 0
Total of Charges Zemindary in this Division					2,48,016	3 3 2
5					5,30,636	5 14 0
Carry forward					7,34,968	5 14 0

* See in Orig.

Abstract of Charges on the Grois Collections of the Dewanny, Ceded Lands, and Subal Behat, for the Bengal Year 1181, or Behar Year 1183, disbursed from the Treasures of the following Divisions.				+8	
Dewanny. Brought over					
Dacca Division continued. Brought over					
Charges Zemindary continued. Brought over				1,60,314 7 2 0	15,61,334 1 8 1
Expence of Illumination at the Festival of the Mohurrun				2,500 0 0 0	
Kellone to the Cawzees				94 7 10 0	
Poonah Charges				200 0 0 0	
Total of Charges Zemindary in this Division				1,63,008 14 12 0	
Charges General.					
Paid for Repairs, Cutcherry Contingencies, Prisoners Diet, &c.					
Total Charges on the Grois Collections of Dacca Division				8,437 4 12 0	2,91,380 5 15 0
Burdwan Division.					
Disbursed from the Grois Collections of the Dewanny Lands under this Division.					
Charges Collections.					
Paid to the Collector and Writers belonging to this Province before it was annexed to Burdwan Division				1,000 0 0	
Paid the Salary to the Dewan, and the Establishments belonging to this Province, and likewise the Charges of the Court of Adawlut				15,369 0 0	
Biffenpoor.					
Paid to the Dewan, and different Officers belonging to this Province, and the Courts of Adawlut, Pachist.				16,369 0 0 0	
Paid to the Dewan, and different Officers belonging to this Province, and the Courts of Adawlut, Pachist.				8,273 10 0 0	
Total of Charges Collections of the Dewanny Lands under Burdwan Division				21,141 0 2 0	45,783 10 2 0 4
Charges Zemindary.					
Paid the Annual Allowance of the Rajah of Beerbhoom				1,50,000 0 0	
Ditto to his Servants				9,000 0 0	
Ditto for Poojah Charges				896 0 8	
Biffenpoor.				1,59,896 0 8 0	
Paid the annual Allowance to the Zemindar of Biffenpoor				48,000 0 0	
Ditto to his Servants				4,020 0 0	
Ditto for Poojah Charges				4,152 0 0	
Ditto Ruffoon Cantonments				1,148 4 10	
Total of Charges Collections of the Dewanny Lands under Burdwan Division				57,320 4 10 0	
Carry forward				24,781 6 4 18 0	18,53,214 7 3 1

A P P E N D I X.

ARTICLE VI.

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.									
Dewanny. Brought over									
Calcutta Division. Brought over									
Charges Zemindary.									
Nudea Province.									
Annual Allowance to the Rajah									
Ditto for his Servants									
Ditto for Pyket, Tanadart, &c.									
Tannah Cutwah									
Mirzapore									
Jaghere Mahomed Iree Cawn									
Allowance to the Canonges of Nudea									
Houghly.									
Annual Allowance to the Phoulidar									
Ditto to the Zemindar									
Ditto for Poojah or Religious Ceremonies									
Tannah Cutwah									
Allowance to the Canonges									
Jeffere.									
Annual Allowance to the Zemindar									
Ditto for Servants									
Ditto for Charitable Purposes									
Ditto for Poojah or Religious Ceremonies									
Jaghire to Mahomed Iree Cawn									
Jegergutchah									
Allowance to the Canonges									
Hidgels.									
Allowance to the Zemindar for 7 Months									
Birree or Charity to Bramins									
Allowance to Canonges									
Mahomed Shy.									
Annual Allowance to the Zemindar									
Ditto for Servants									
Cherry forward									

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny.	Brought forward	—	—	—	—	21,50,216 11 18 1
Calcutta Division.	Brought forward	—	—	—	—	—
Charges Zemindary.	Brought forward	—	—	—	—	—
Mahomed Shy.	Brought forward	—	—	—	—	—
Birtee or Charity to Brahmins	—	—	—	—	—	—
Allowance to the Canongoes	—	—	—	—	—	—
		4,23,760	3 0 0	—	1,36,603	12 3 0
Total of Charges Zemindary of the Dewanny Lands under Calcutta Division		31,448	4 0 0	—	4,55,108	7 0 0
Charges General.						
Disbursed on Account of Repairs, Poolbunde Contingencies, Prisoners Diet, Hoondessan or Commission on Bills, &c.						
In Calcutta		9,878	6 17 0	—		
Nodda		14,082	15 0 0	—		
Houghly		734	2 0 0	—		
Jeffere		528	11 10 0	—		
Mahomed Shy		4,000	0 0 0	—		
Total of Charges General of the Dewanny Lands under Calcutta Division		28,724	3 7 0	—	6,30,626	6 10 0
Total Charges on the Gross Collections of the Dewanny Lands under Calcutta Division						
Rajmehal and Bagleporc, disbursed as follows.						
Charges Collections.						
Rajmehal.						
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut		11,095	15 0 0	—		
Travelling Charges to the Superintendent and his Assistant, upon their going up to take Charge of the Collections		850	0 0 0	—		
		11,945	15 0 0	—		
Bagleporc.						
Allowances to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut		18,432	13 16 0	—		
Total of Charges Collections for these Provinces		30,377	14 11 0	—		
Charges Zemindary.						
Rajmehal.						
Annual Allowance to the Zemindar		6,250	0 0 0	—		
Ditto to Meer Jugon		1,839	0 0 0	—		
Ditto to Objects of Charity		266	15 8 0	—		
Ditto to Sateemjany Canongoes		976	8 0 0	—		
		9,332	7 8 0	—		
Carry over		30,377	14 11 0	—	21,70,823	6 8 1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1182, disbursed from the Treasuries of the following Divisions.

Dewanny. Brought over	—	—	—	27,70,843	2 8 1
Rajmehal and Boglepore. Brought over	—	—	—	30,377	14 11 0
Charges Zemindary. Brought over	—	—	—	9,332	7 8 0
Rajmehal.	—	—	—	57	7 16 0
Annual Allowance to Durga Cudum Ruffool	—	—	—	3,750	0 4 0
Ditto to the Canonges	—	—	—	—	—
Total of Charges Zemindary for this Province	—	—	—	13,139	15 8 0
Charges General.	—	—	—	—	—
Rajmehal.	—	—	—	—	—
Allowance for Cutcherry Contingencies, Hoondrean, &c.	—	—	—	487	5 2 0
Boglepore.	—	—	—	—	—
Allowance for Cutcherry Contingencies, Hoondrean, &c.	—	—	—	4,436	11 10 0
Total of Charges General for this Province	—	—	—	4,924	0 12 0
Batta.	—	—	—	—	—
Boglepore.	—	—	—	—	—
On the Jumna of Boglepore and Haveli Mongher, settled in Patna Sonaut	—	—	—	20,679	14 14 0
Rupers, to bring them into Sicca	—	—	—	—	—
Total Charges on the Gross Collections of Rajmehal and Boglepore Provinces	—	—	—	69,121	13 5 0
Chittagong Province.	—	—	—	—	—
Tipperah being the Dewanny Lands in this Province, and being farmed for a	—	—	—	—	—
Net Revenue, there are no Charges on the Collections in this Province.	—	—	—	—	—
Jungle Terry.	—	—	—	—	—
Batta.	—	—	—	—	—
On the Jumna of Jungle Terry settled in Sonaut Rupers	—	—	—	—	—
Total Charges on the Gross Collections of the Dewanny	—	—	—	2,447	2 4 0
CEDED LANDS.	—	—	—	—	—
Burdwan Division.	—	—	—	—	—
Disbursed on Account the ceded Lands under this Division as follows.	—	—	—	—	—
Charges Collections.	—	—	—	—	—
Salary and Allowances to the Chief and Members of the Provincial Council,	—	—	—	—	—
to the Attendants, Surgeon, and Writers on this Establishment	—	—	—	47,551	0 10 0
Pay to the Dewan and Officers employed in the Cutcherry at Burdwan, and	—	—	—	—	—
the Officers of the Courts of Adawlut	—	—	—	21,160	0 0 0
Ditto to the Dewan and Officers employed in the	—	—	—	—	—
Cutcherry at Midnapore under this Division	—	—	—	26,261	9 12 0
Carry forward	—	—	—	94,973	10 2 0
	—	—	—	28,42,412	1 17 1

Dewanny. Brought forward

Cardwan Division continued.

the Dewan and Cutcherry Servants employed in the Collections on

Committee of Africa Economic Nationalist at Bardhaman and Buxar.

Wages

Chairman of Commission on Bills

1
1
3
1
1

Division

James Zemindar

THE KAJIAN OF BUILDING ON ACCOUNT HIS COMPANY 2,40,000

ditto to the Servants of his Household

Articles not included in his Conformance	—	50,993	0	0
--	---	--------	---	---

ditto for his Daffurah Poojah, a religious Cere-

Abstract for Peerboonev narticular Family Offerings

and Donations to the Services and Dependents of Certain Enlisted

17

to Pier Baharam

argues

the Zeminlar of Jurrut Sut

THE UNIVERSITY OF CHICAGO PRESS

[9 F]

Abstract of Charges on the Grois Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1181, disbursed from the Treasuries of the following Divisions.

Dewanny. Brought over	—	—	—	28,424 12 1 17 1
Ceded Lands.				
Burdwan Division. Brought over	—	—	6,447 58 1 2 12 0	
Charges General.				
Disbursed on that Account for Repairs, Daily Servants, Cutcherry Contingencies, &c. at Burdwan	20,855 6 0 0			
Ditto at Midnapore under this Division	1,058 9 11 0			
Total of Charges General of the Ceded Lands under Burdwan Division	21,913 15 11 0			
Batta.				
Lois on Batta of Midnapore Repairs	—	15,272 9 19 0	6,847 67 12 2 0	
Total Charges on the Grois Collections of the Ceded Lands of Burdwan Division	—	—	—	
Calcutta Division.				
Disbursed on Account the Ceded Lands under this Division as follows.				
Charges Collections.				
Paid to the Mohiers, and other Officers of the Cutcherry, employed in the Collections of the Ceded Lands	—	21,734 10 0 0		
Charges Zemindary.				
Disbursed on Account of Burtree or Charity	1,115 4 0 0			
Allowance to Canonges	2,169 8 0 0			
Total of Charges Zemindary of the Ceded Lands under Burdwan Division	3,284 12 0 0			
Charges General.				
Disbursed on Account of 24 Pergunnahs as above, to Chowkeydars employed in watching the Town of Calcutta	39,891 2 8 0			
Poolbndree Repairs	21,601 0 0 0			
Disbursed for Repairs and other Contingencies	3,328 5 0 0			
Total of Charges General of the Ceded Lands under Burdwan Division	64,820 7 8 0			
Total Charges on the Grois Collections of the Ceded Lands under Calcutta Division	—	89,939 13 8 0		
Chattajong Province.				
Disbursed on Account the Ceded Lands under this Division as follows.				
Charges Collections.				
Paid to the Peshan and Officers of the Cutcherry, and Courts of Adawlut	—	19,779 14 0 0		
Charges Zemindary.				
Paid to Portuguese Faires, and Charity to Poor, agreeable to established Custom	4,202 8 5 0			
Allowance to the Cutchers of this District	48,070 11 5 0			
Total of Charges Zemindary of the Ceded Lands under this Division	—	52,271 3 10 0		
Carry forward	79,053 1 10 0	7,747 707 9 10 0	28,424 12 1 17 1	

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1181, disbursed from the Treasuries of the following Divisions.									
Dewanny. Brought forward	—	—	—	—	—	—	—	—	28,42,412 1 17 1
Ceded Lands. Brought forward	—	—	—	—	—	—	—	—	—
Chittagong Province. Brought forward	—	—	—	—	—	—	—	7,74,707 9 10 0	—
Charges General.	—	—	—	—	—	—	—	72,053 1 10 0	—
Paid for Prisoners Diet, and other petty Charges	—	—	—	—	—	—	—	1,347 0 0 0	—
Buxey Connah.	—	—	—	—	—	—	—	—	—
Paid for Two Months	—	—	—	—	—	—	—	6,097 7 5 0	—
Marine Charges.	—	—	—	—	—	—	—	—	—
Paid for Two Months	—	—	—	—	—	—	—	1,860 14 10 0	—
Total of Charges General of the Ceded Lands under this Division	—	—	—	—	—	—	—	7,958 5 15 0	9,305 5 15 0
Batta.									
On the Junnis of this Province, settled in Ducky and Durnatia Rupees, to bring them into Siccas	—	—	—	—	—	—	—	—	—
Total Charges on the Gross Collections of the Ceded Lands under Chittagong Province	—	—	—	—	—	—	—	—	38,286 10 17 0
Total Charges on the Gross Collections of the Ceded Lands, Sicca Rupees	—	—	—	—	—	—	—	—	1,19,645 2 2 0
SUBAH BEHAR.									
Charges Collections.									
Paid the Allowance to Maha Rajah Kulean Sing per Month	—	—	—	—	—	—	—	—	—
Ditto Salary and Allowances to the Chief and Members of the Provincial Council, to the Affiliates, Surgeon, and Writers on this Establishment	—	—	—	—	—	—	—	—	—
Total Charges Collections for this Province	—	—	—	—	—	—	—	—	1,18,734 2 3 0
Charges Zemindary (Monthly Pensioners).									
Paid the Allowances to the Pensioners on the Behar Establishment	—	—	—	—	—	—	—	—	—
Charges General.									
Paid for Buildings, Repairs, amending the Roads, Office Charges, and other Contingencies	—	—	—	—	—	—	—	—	—
Total Charges in the Gross Collections of Subah Behar, Sonar Rupees	—	—	—	—	—	—	—	—	79,768 15 16 0
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1181, or Behar Year 1181, as per General Statement of Demand, Receipts, and Balances									
	—	—	—	—	—	—	—	—	Rupees 40,34,334 12 18 1

8,94,352 11 12 0

2,97,569 15 9 0

Rupees 40,34,334 12 18 1

NDS, and SUBAH BEHAR, for the Bengal

Batta.		Grand Total of Charges on the Grofs Col- lections of Bengal and Bahar.	
	—	7,34,968 5 14 0	—
5 3	—	8,26,865 11 14 1	—
	—	2,91,380 5 15 0	—
0 0	—	2,97,002 4 15 0	—
	—	6,20,626 6 10 0	—
0 0	—	69,121 13 5 0	—
0 0	—	2,447 2 4 0	—
	2,55,883 11 3 3		28,42,412 1 17 1
0	—	6,84,767 12 2 0	—
	—	89,939 13 8 0	—
0	—	1,19,645 2 2 0	—
	53,559 4 16 0		8,94,352 11 12 0
	—	—	2,97,569 15 9 0
	3,09,442 15 19 3		40,34,334 12 18 1

oth January 1776.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

[9 G]

757
Carry over 300,128 11 2 0

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1181, or Behar Year 1182.

DIVISIONS.	Charges Collections.		Charges General.		Charges Zemindary.		Batta.		Grand Total of Charges on the Gross Collections of Bengal and Bahar.	
DEWANNY.										
Moorshedabad — —	1,67,887	13 10 0	1,41,032	3 14 0	4,26,048	4 10 0	—	—	7,34,968	5 14 0
Dinagepoor — —	2,48,016	3 3 2	65,886	10 1 0	2,82,620	0 14 0	2,30,342	13 15 3	8,26,865	11 14 1
Dacca — —	1,19,934	2 10 0	8,437	4 13 0	1,63,008	14 12 0	—	—	2,91,380	5 15 0
Burdwan.										
Dewanny Lands under this Division	45,783	10 2 0	10,836	4 5 0	23,7,968	9 18 0	2,413	12 10 0	2,97,002	4 15 0
Calcutta.										
Dewanny Lands under this Division	1,36,693	12 3 0	28,724	3 7 0	4,55,208	7 0 0	—	—	6,20,626	6 10 0
Rajmehal and Boglepore —	30,377	14 11 0	4,924	0 12 0	13,139	15 8 0	20,679	14 14 0	69,121	13 5 0
Jungle Terry — —	—	—	—	—	—	—	2,447	2 4 0	2,447	2 4 0
		7,48,693 7 19 2		2,59,840 10 12 0		15,77,994 4 2 0		2,55,883 11 3 3		28,42,412 1 17 1
CEDED LANDS.										
Burdwan.										
Ceded Lands under this Division —	1,99,383	10 2 0	21,913	15 11 0	4,48,197	8 10 0	15,272	9 19 0	6,84,767	12 2 0
Calcutta.										
Ceded Lands under this Division —	21,734	10 0 0	64,810	7 8 0	3,384	12 0 0	—	—	89,939	13 8 0
Chittagong — —	19,779	14 0 0	9,305	5 15 0	52,273	3 10 0	38,286	10 17 0	1,10,645	2 2 0
		2,40,898 2 2 0		96,039 12 14 0		5,03,855 8 0 0		53,559 4 16 0		8,94,352 11 12 0
SUBAH BEHAR.										
Patna — —	—	1,70,984 0 3 0	—	79,768 15 16 0	—	46,817 0 0 0	—	—	—	2,97,569 15 9 0
		11,60,575 10 4 2		4,35,649 6 12 0		21,28,666 12 2 0		3,09,442 15 19 3		40,34,334 12 18 1

Fort William, the 10th January 1776.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1182, Behar Year 1183, English Style 1775-6, disbursed from the Treasuries of the following Divisions.

Dewanny.			
Burdwan.			
Disbursed from the Dewanny Lands under this Division.			
Charges Collections.			
Beerbhoom.			
Paid the Salary to the Dewan, and the Establishments belonging to this Province, and likewise the Charges of the Courts of Adawlut	—	—	21,522 13 5 0
Biffenpore.			
Paid to the Dewan and different Officers belonging to this Province, and the Courts of Adawlut	—	—	11,058 9 10 0
Pachhaet.			
Paid to the Dewan and different Officers belonging to this Province, and the Courts of Adawlut	—	—	7,112 5 4 0
Total Charges Collections of the Dewanny Lands in this Division	—	—	39,693 11 19 0
Charges Zemindary.			
Beerbhoom.			
Paid the Annual Allowance of the Rajah of Beerbhoom	—	—	1,50,000 0 0 0
Ditto to his Servants	—	—	9,000 0 0 0
Ditto for Poojah Charges	—	—	896 0 8 0
Ditto the Expenses of the Poonnah Ceremony	—	—	69 2 5 0
Biffenpore.	—	—	1,59,965 2 13 0
Paid the Annual Allowance to the Zemindars of Biffenpore	—	—	48,000 0 0 0
Ditto the Annual Allowance to ditto as customary at the Clofe of the Year (for the Years 1181 and 82)	—	—	30,000 0 0 0
Ditto to his Servants	—	—	4,020 0 0 0
Ditto for Poojah Charges	—	—	4,152 0 0 0
Ditto Ruffoom Canongoes	—	—	3,444 12 10 0
Ditto the Expenses of the Poonnah Ceremony	—	—	65 11 0 0
Pachhaet.	—	—	79,682 7 10 0
Paid the Annual Allowance to the Zemindars of Pachhaet	—	—	17,302 8 0 0
Ditto to his Servants	—	—	2,696 7 0 0
Ditto for Poojah Charges	—	—	753 6 0 0
Ditto the Expenses of the Poonnah Ceremony	—	—	35 0 0 0
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	20,787 5 0 0
Carry over			2,60,434 15 3 0
			3,00,128 11 2 0

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.				
Dewanny.				
Burdwan continued, and brought over	—	—	3,00,118	11 3 6
Charges General.				
Patchaet.			8,533	13 0 0
Charges General incurred in Patchaet for Repairs, &c.	—	—	—	—
Batta.			2,413	12 10 0
On the Jumma of Rangpur, &c. settled in Sonat Ruppes, to bring them into Siccas	—	—	—	—
Total Charges on the Gross Collections of the Dewanny Lands under Burdwan Division				3,11,076 4 12 0
Calcutta.				
Disbursed from the Dewanny Lands under this Division.				
Charges Collections.				
Salary, Allowances, and House Rent, to the Chief and Members of the Calcutta Committee, to the Assistants and Writers on this Establishment	—	—	64,200	0 0 0
Allowances to the Dewan, the Officers of the Cutchery employed in the Collections of this Division, and likewise the Courts of Adawlut.				
At the Sudder or Head Cutcherry in Calcutta	—	—	54,874	0 0 0
In the Province of Houghly under this Division	—	—	55,058	11 15 0
Ditto of Nudda	—	—	14,052	0 0 0
Ditto of Jellore	—	—	13,992	0 0 0
Ditto of Huletee	—	—	17,970	14 8 0
Total Charges Collections of the Dewanny Lands in this Division			1,55,947	10 3 0
Charges Zemindary.				
Houghly.				
Annual Allowance to the Zemindar	—	—	35,001	0 0 0
Ditto for charitable Purposes	—	—	4,303	6 9 0
Thannah Curwah	—	—	740	8 0 0
Allowance to the Canongoes	—	—	2,039	13 2 0
Nudda.				
Allowance to the Rajah annually	—	—	2,00,000	0 0 0
Ditto for his Servants	—	—	17,132	14 3 0
Ditto to the Canongoes of Nudda	—	—	4,310	10 3 2
Thannah Curwah	—	—	2,301	10 8 0
Mirzanagur	—	—	250	15 19 2
Jaghire to Mahomed Irez Cawn	—	—	1,778	8 10 0
Isardary to the Rajah as Farmer of Nudda, estimated at	—	—	1,21,177	10 8 3
Carry forward, Sicca Ruppes			3,89,057	1 3 3
			2,20,147	10 3 0
				3,11,076 4 12 0

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought forward	—	—	—	3,11,076	4	12	0
Calcutta continued, and brought forward	—	—	—	—	—	—	—
Charges Zemindary continued, and brought forward	—	—	—	3,10,147	10	3	0
Jeffere.				3,89,057	1	3	3
Annual Allowance to the Zemindar	—	—	—	—	—	—	—
Ditto for his Servants	—	—	—	24,000	0	0	0
Ditto for charitable Purposes	—	—	—	4,327	0	0	0
Ditto for Poojah Charges or religious Ceremonies	—	—	—	406	0	0	0
Jaghire to Mahomed Irez Cawn	—	—	—	1,000	0	0	0
Jagurgachia	—	—	—	2,038	0	0	0
Allowance to the Canongoes	—	—	—	193	12	15	0
Hidgelee.				3,026	8	17	0
Annual Allowance to the Zemindar of Dorodumna	—	—	—	—	—	—	—
Ditto of Myladed	—	—	—	31,869	6	3	0
Ditto of Tunlook	—	—	—	30,254	6	14	0
Ditto of Sojanoodah	—	—	—	16,931	10	18	0
Mahomedshahy.				6,668	1	3	0
Annual Allowance to the Zemindar	—	—	—	—	—	—	—
Ditto to his Servants	—	—	—	18,000	0	0	0
Ditto to the Canongoes	—	—	—	11,913	4	0	0
Charitable Allowances	—	—	—	3,164	0	0	0
	—	—	—	371	0	0	0
Total Charges Zemindary of the Dewanny Lands in this Division				31,448	4	0	0
				5,40,079	3	13	3
Charges General.							
Disbursed on Account of Repairs, Poolbunde Contingencies, Prisoners Diet, Hoondacan, or Commission on Bills, &c.							
In Calcutta	—	—	—	13,925	8	0	0
In Hooghly	—	—	—	4,904	2	0	0
In Nuddia	—	—	—	13,219	4	0	0
In Jeffere	—	—	—	886	7	18	0
In Mahomedshahy	—	—	—	4,000	0	0	0
Total Charges General of the Dewanny Lands in this Division				—	—	—	—
Total Charges on the Gross Collections of the Dewanny Lands under Calcutta Division				36,935	5	18	0
				7,97,162	3	14	3

Chittagong.
Tipperah being the Dewanny Lands in this Province, and being farmed for a Net Revenue, there are no Charges in the Collections.

Carry over, Sica Rupees 11,08,238 8 6 3

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.				11,08,338 8 6 3			
Dewanny continued, and brought over				—			
Dacca.				—			
Disburfed as follows.				—			
Charges Collections.				—			
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the				—			
Affidants, Surgeon, and Writers on this Establishment				78,673 4 3 0			
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the				—			
Courts of Adawlut				76,131 6 0 0			
Total Charges Collections of this Division				1,54,804 10 3 0			
Charges Zemindary.				—			
Annual Allowance to Nabob Jefferaut Cawn				72,000 0 0 0			
Ditto to the Officers of the Tope Comah				28,835 12 2 0			
Ditto to the State Pensioners on this Establishment				48,387 9 0 0			
Ditto to the Servants employed in the Manufacture of the Malbagh Cols				2,175 0 0 0			
Ditto to Objects of Charity				6,480 0 0 0			
Ditto to Rozindars, &c.				630 0 0 0			
Expence of the Illumination at the Festival of the Mohurriers				2,500 0 0 0			
Causes Khelaut				94 7 10 0			
Dear Shuftee or Hospital Charges				1,518 10 0 0			
Poonah Charges				200 0 0 0			
Allowance to the Canongos				6,887 15 15 2			
Total Charges Zemindary of this Division				—			
Charges General.				—			
Paid for Repairs, Cutcherry Contingencies, Prisoners Diet, &c.				—			
Total Charges on the Gross Collections of Dacca Division				19,331 4 10 0			
Dingapore.				—			
Disburfed as follows.				—			
Charges Collections.				—			
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the				—			
Affidants, Surgeon, and Writers on this Establishment				82,027 3 5 0			
Allowances to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the				—			
Courts of Adawlut				—			
At the Sudder or Head Cutcherry of Dingapore				90,122 2 0 0			
Ditto of Purnea under this Division				43,127 4 18 2			
Ditto of Rungpore ditto				25,731 10 13 0			
Ditto of Edrackpore ditto				3,220 0 0 0			
Total Charges Collections of this Division				1,64,601 1 11 2			
Carry forward, Sicca Rupees				2,46,648 4 16 2			
				14,52,083 13 7 1			

Abstract of Charges on the Grois Collections of Dewanny, Ceded Lands, and Subah Behar, for 1775-6.				
Dewanny continued, and brought forward				
Dinagpore continued, and brought forward				
Charges Zemindary.				
Dinagpore.				
Annual Allowance to Rajah Bydenaut	1,50,000	0	0	
Ditto for Burgundafies	8,430	3	0	
Ditto for Prisoners Diet	1,183	11	4	
Pension to Mier Mahomed Huseen	337	8	0	
Charity or Brahmins Berrey	7,717	15	0	
Ruffoon Canongoes	8,040	4	3	
Charges at the Fide	140	10	0	
Charges Fooncah	100	0	0	
				1,75,959 3 7 0
Rungpore.				
Paid the Zemindars of Rungpore their Annual Allowance	19,358	8	1 2	
Canongoes Ruffoon	4,771	11	10 0	
				24,130 3 11 2
Edrackpore.				
Annual Allowance to the Zemindar of Edrackpore	6,000	0	0 0	
Ditto to his Servants	3,880	0	0 0	
				9,880 0 0 0
Coash Behar.				
Paid the Rajah of Coash Behar his Proportion of the Collections as per Treaty	72,971	9	0 0	
Total Charges Zemindary of this Division				24,82,940 15 18 2
Charges General.				
Paid for Repairs, Cutcherry Contingencies, Hoondrean or Commission on Bills, Prisoners Diet, &c.				
At the Sudder Cutcherry of Dinagpore	42,774	9	11 3	
At ditto of Purnea	11,526	2	2 2	
At ditto of Rungpore	2,288	5	5 3	
Total Charges General of this Division				56,589 1 0 0
Bitta.				
On the Jumma of Rungpore settled in Narany Rupees, deducted to bring the Jumma into Sicca Rupees,	93,590	9	19 1	
Ditto of Purnea, settled in Patna Sonat Rupees, to bring the Jumma into Siccas	68,216	0	15 0	
Ditto of Sircar Behar, settled in New Narany Rupees, to bring the Jumma into Siccas	83,392	0	8 3	
Total Batta of this Division				24,45,199 10 3 0
Total Charges on the Grois Collections of Dinagpore Division				8,31,377 15 18 0
Carry over, Sicca Rupees				22,83,461 13 5 1

Abstract of Charges on the Grois Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.				22,83,461 13 5 1			
Dewanny continued, and brought over				—			
Moorshedabad.				—			
Disbursed as follows.				—			
Charges Collections.				—			
Salary and Allowances to the Chief and Members of the Provincial Councils, to the Affiliants, Surgeon, and Writers on this Establishment				54,703 2 0 0			
Allowances to the Dewans, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut, &c.				78,524 3 15 0			
Expences to the different Offices, and Cutcherry contingent Charges				7920 0 0 0			
Total Charges Collections of this Division				86,444 3 15 0			
				1,41,147 5 15 0			
Charges Zemindary.				—			
Paid the Rannay of Rajeshahy her annual Allowance				2,50,000 0 0 0			
Ditto for Burgundaffes				25,200 0 0 0			
Ditto Officers and Servants employed in the Cutcherry of Rajeshahy				25,968 0 0 0			
Ditto Brahmins, and Expences of Religious Ceremonies of Rajeshahy				18,000 0 0 0			
Expences of the Poonah				100 0 0 0			
Annual Allowance to Rajah Gowrieperfaud				6,000 0 0 0			
Paid the Annual Allowance to the Lochmenrain Zemindar of Roounpore				30,000 0 0 0			
Ditto Allowance for Officers and Servants				4,800 0 0 0			
Ditto Burgundaffes				2,988 0 0 0			
Ditto for Expences of Religious Ceremonies				4,115 0 0 0			
Ditto Account Morah Garrah Marrah, for Amount paid into the Rajeshahy				—			
Malguzarry				4,684 0 0 0			
Ditto the Allowance to the Zemindar of Futeefing				—			
Ditto Ditto of Lotkerpore				—			
Ditto Pension to Mirza Mehendy				—			
Ditto ditto to the Zemindar of Chundelhy				—			
Ditto ditto to Mahomed Ifsof				—			
Ditto ditto to Mahomed Ifrael				—			
Ditto Sarawjett Chowdry of Chandelhy				—			
Ditto Raddoom Cawongoes				—			
Total Charges Zemindary of this Division				46,587 0 0 0			
				10,000 0 0 0			
				18,000 0 0 0			
				180 0 0 0			
				900 0 0 0			
				180 0 0 0			
				180 0 0 0			
				3,600 0 0 0			
				26,491 8 10 0			
Carry forward, Sicca Rupees				5,72,533 14 5 0			
				22,83,461 13 5 1			

Abstract of Charges on the Gross Collections of Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought forward				22,83,461 13 5 1
Moorshedabad continued, and brought forward				
Charges General.				
Paid for Buildings, Repairs, Hoondessan, or Commission on Bills, mending the Roads, and other				5,72,333 14 5 0
Contingencies				
Charges Footbunder				28,574 9 0 0
Total Charges General of this Division				1,38,765 0 0 0
Total Charges on the Gross Collections of Moorshedabad Division				1,67,339 9 0 0
Rajmehal and Bagleporc.				7,39,873 7 5 0
Disburied as follows.				
Charges Collections.				
Rajmehal.				
Burgundaffes Wages				8,208 0 0 0
Cutcherry Servants Wages as per Establishment				4,068 0 0 0
Bagleporc.				13,276 0 0 0
Salary to the Superintendent, Assistant, Surgeon, &c. on this Establishment,				13,147 11 6 0
Allowances to the Dewan, the Mutuiddies, and Officers employed in the				19,157 7 7 0
Collections of this Province, and Cutcherry Contingencies				1,683 11 0 0
Travelling Charges to the Superintendent and his Assistant				
Total Charges Collections of these Provinces				34,183 13 13 0
Charges Zemindary.				46,464 13 13 0
Rajmehal.				
Annual Allowance to the Zemindar				6,000 0 0 0
Ditto to Meer Jugna, &c.				1,839 0 0 0
Ditto to Objects of Charity				179 7 0 0
Ditto Suramiamce Canongoes				976 8 0 0
Ditto Diga Codum Ruffool				115 0 0 0
Ditto to the Canongoes				2,300 0 0 0
Bagleporc.				11,609 15 0 0
Allowance to the Caze at the Eade				84 12 0 0
Ditto Account Rolindars				18,308 14 16 0
Total Charges Zemindary of these Provinces				18,793 10 16 0
Carry over, Sicca Rupces				30,003 9 16 0
				76,468 7 9 0
				35,23,335 4 10 1

Abstract of Charges on the Gross Collections of Dewanny, Ceded Lands, and Subah Behar, for 1775-6.				
Dewanny continued, and brought over	—	—	—	30,23,335 4 10 1
Rajemahal and Boglepore continued, and brought over	—	—	—	76,468 7 9 0
Charges General.	—	—	—	—
Rajemahal.	—	—	—	—
Allowance for Cutcherry Contingencies, Cutwally, &c.	—	—	1,260 0 0 0	—
Boglepore.	—	—	—	—
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondrean, Houle	—	—	—	—
Rent, &c.	—	—	6,519 5 11 0	—
Total Charges General of these Provinces	—	—	7,779 5 11 0	—
Batta.	—	—	—	—
On the Jumna of Boglepore and Havely Mongheer, settled in Parna Sonat	—	—	—	—
Rupees, to bring them into Sicas	—	—	—	—
Total Charges on the Gross Collections of Rajemahal and Boglepore Provinces	—	—	24,747 14 7 0	1,08,995 11 7 0
Jungle Terry.	—	—	—	—
Batta.	—	—	—	—
On the Jumna of Jungle Terry, settled in Sonat Rupers	—	—	—	3,080 11 10 0
Total Charges on the Gross Collections of the Dewanny for the Bengal Year	—	—	—	—
1182, or Behar Year 1183	—	—	—	31,35,411 11 7 1
CEDED LANDS.				
Burdwan.	—	—	—	—
Disbursed from the Ceded Lands under this Division.	—	—	—	—
Charges Collections.	—	—	—	—
Salary and Allowances to the Chief and Members of the Provincial Council,	—	—	—	—
to the Assistants, Surgeon, and Writers, on this Establishment	—	—	76,218 7 5 0	—
Pay to the Dewan and Officers employed in the Cutcherry at Burdwan, and	—	—	—	—
the Officers of the Courts of Adawlut	—	—	22,187 0 0 0	—
Ditto to the Dewan and Officers employed in the Cut-	—	—	—	—
cherry at Midnapore	—	—	25,030 14 10 0	—
Ditto to the Dewan and Cutcherry Servants employed in the Collections on	—	—	—	—
the Part of the Zemindar of Burdwan	—	—	45,421 8 0 0	—
Ditto to Two Companies of Militia Seapoys stationed at Burdwan, and Bur-	—	—	—	—
gundasses' Wages	—	—	17,061 7 0 0	—
Ditto to Thanadars and Pykes	—	—	19,912 15 10 0	—
Ditto Prisoners Diet, and petty Charges for Paper, Pen, Ink, and Wax	—	—	—	—
Candles	—	—	5,073 1 9 0	—
Total Charges Collections of the Ceded Lands in this Division	—	—	2,10,897 5 14 0	—
Carry forward, Sica Rupees	—	—	2,10,897 5 14 0	31,35,411 11 7 1

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny continued, and brought forward	—	—	31,354 11 7 1
Ceded Lands continued.	—	—	—
Burdwan continued, and brought forward	—	—	—
Charges Zemindary.	—	—	—
Paid to the Rajah of Burdwan on Account his Confinement	—	2,446,600 0 0	—
To for Pay of his Nagdea Troops	—	1,03,360 2 0 0	—
Ditto to the Servants of his Household	—	8,790 0 0 0	—
Ditto on Acc ^t Mulcoorant Charges or fundry Articles	—	50,993 0 0 0	—
Ditto of Expence not included in his Confinement	—	10,137 12 0 0	—
Ditto for Depia Poojah, or Expence of Religious Ce-	—	2,108 0 0 0	—
Ditto remonies	—	5,256 0 0 0	—
Ditto for his Duffursh Poojah, or Religious Ceremony	—	—	—
Ditto performed in the Month of Affen	—	—	—
Ditto for Parbooney, particular Family Offerings, and	—	—	—
Ditto Donations to his Servants and Dependents on	—	—	—
Ditto certain Festivals	—	—	—
Charity to Cojah Annaver	—	4,27,244 14 0 0	—
Ditto to Pirc Baharun	—	3,600 0 0 0	—
Expences of the Poonch	—	1,748 4 0 0	—
Ead Charges	—	1,000 0 0 0	—
Annual Allowance to the Zemindar of Juggut Surt	—	479 14 0 0	—
Pension to the Widow of Laulab Amerchund, former Dewan	—	210 0 0 0	—
Allowance to the Canongues	—	3,444 12 0 0	—
Total Charges Zemindary of the ceded Lands in this Division	—	9,675 0 0 0	—
Charges General.	—	—	—
Disburfed on that Account for Repairs, Daily Servants, Cutcherry Contin-	—	—	—
gencies, &c.	—	—	—
Total Charges on the Grofs Collections of the ceded Lands under Burdwan Division	—	21,302 14 0 0	—
Calcutta.	—	—	—
Disburfed from the Ceded Lands under this Division.	—	—	—
Charges Collections.	—	—	—
Paid to the Mohiers, and other Officers of the Cutcherry, employed in the	—	1,800 0 0 0	—
Collection of the 24 Pergunahs	—	—	—
Ditto to Mohiers, Writers, and other Officers employed for the Town of Cal-	—	19,934 10 0 0	—
cutta and its Dependencies	—	—	—
Total Charges Collections of the Ceded Lands in this Division	—	21,734 10 0 0	—
Carry over, Sicca Rupes	—	21,734 10 0 0	6,79,393 15 14 0
	—	—	31,354 11 7 1

Abstract of Charges on the Grois Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.				
Dewanny continued, and brought over	—	—	—	31,35,411 11 7 1
Ceded Lands continued, and brought over	—	—	—	—
Calcutta continued, and brought over	—	—	21,734 10 0 0	6,79,392 15 14 0
Charges Zemindary.	—	—	—	—
Disburfed on Act of Birree, or Charity	—	—	1,115 4 0 0	—
Allowance to Canonges	—	—	2,269 8 0 0	—
Total Charges Zemindary of the Ceded Lands in this Division	—	—	3,384 12 0 0	—
Charges General.	—	—	—	—
To Chowkeydars employed in watching the Town of Calcutta	—	—	39,891 2 8 0	—
Poolbundee Repairs	—	—	25,501 0 0 0	—
Disburfed for Repairs and other Contingencies	—	—	13,647 0 0 0	—
Total Charges General of the Ceded Lands in this Division	—	—	79,039 2 8 0	1,04,158 8 8 0
Total Charges on the Grois Collections of the Ceded Lands under Calcutta Division	—	—	—	—
Chittagong.	—	—	—	—
Disburfed from the Ceded Lands under this Division.	—	—	—	—
Charges Collections.	—	—	—	—
Salary, Allowances, and Houfe Rent to the Chief and Affiliates, &c.	—	—	23,040 4 8 0	—
Pay to the Dewan, Officers of the Cutcherry, and Courts of Adawlut,	—	—	19,649 4 0 0	—
Total Charges Collections of the Ceded Lands in this Division	—	—	42,689 8 8 0	—
Charges Zemindary.	—	—	—	—
Pay to Portuguese Padres, and Charity to Poor, agreeable to established	—	—	—	—
Cultom	—	—	4,373 3 8 0	—
Charges General.	—	—	—	—
Paid for Prisoners Diet, and other petit Charges	—	—	1,372 14 2 2	—
Batta.	—	—	—	—
On the Junma of this Province, settled in Ducky and Daf Maffa, to bring	—	—	—	—
them into Siccas	—	—	—	—
Total Charges on the Grois Collections of the Ceded Lands under Chitta-	—	—	38,519 6 2 2	86,955 0 1 0
gong Province	—	—	—	—
Total Charges on the Grois Collections of the Ceded Lands for the Bengal	—	—	—	8,70,506 8 3 0
Year 1183, or Behar Year 1183	—	—	—	—
Carry forward, Sicca Rupees	—	—	—	49,05,918 3 10 1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1775-6.

Dewanny, &c. continued, and brought forward	—	—	—	40,05,918	3	10	1
S U B A H B E H A R.							
Disbursed as follows.							
Charges Collections.							
Paid the annual Allowance to Rajah Kuleam Sing	—	—	—	52,973	8	5	0
Ditto Salary and Allowances to the Chief and Members of the Provincial Council,	—	—	—	1,16,703	10	0	0
to the Affiliants, Surgeon, and Writers on this Establishment	—	—	—	—	—	—	—
Total Charges Collections for this Province	—	—	—	1,69,677	2	5	0
Charges Zemindary.							
Paid the Allowance to the Pensioners on the Behar Establishment	—	—	—	42,440	0	0	0
Charges General.							
Paid for Travelling Charges, &c. Repairs, mending the Roads, Office Charges,	—	—	—	—	—	—	—
and other Contingencies	—	—	—	77,045	5	10	0
Total Charges on the Gross Collections of Subah Behar for Behar Year 1183	—	—	—	2,89,162	7	15	0
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal				Rupees			
Year 1182, or Behar Year 1183, English Style 1775-6, as per General Statement of Demand, Receipts, and Balances				42,95,080	11	5	1

Fort William, the 18th March 1777.

Errors excepted.

CHARLES CROFTES,
Account^t Gen^l to the Rev^d Dep^y

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1181, or Behar Year 1183, English Style 1775-6.

DIVISIONS.			Charges Collections.		Charges Zemindary.		Charges General.		Batta.		Grand Total of Charges on the Gross Collections of Bengal and Behar.	
DEWANNY.												
Burdwan	—	—	39,693 11 19 0	—	2,60,434 15 3	—	8,533 13 0 0	—	2,413 12 10 0	—	3,11,076 4 12	—
Calcutta	—	—	2,20,147 10 3 0	—	5,40,079 3 13	—	36,935 5 18 0	—	—	—	7,97,162 3 14 3	—
Dacca	—	—	1,54,804 10 3 0	—	1,69,709 6 7	—	19,331 4 10 0	—	—	—	3,43,845 5 0 2	—
Dinagepore	—	—	2,46,648 4 16 2	—	2,82,940 15 18	—	56,589 1 0 0	—	2,45,199 10 3 0	—	8,31,377 15 18 0	—
Moorshedabad	—	—	1,41,147 5 15 0	—	4,31,386 8 10	—	1,67,339 9 0 0	—	—	—	7,39,873 7 5 0	—
Rajmehal and Boglepore	—	—	46,464 13 13 0	—	30,003 9 16	—	7,779 5 11 0	—	24,747 14 7 0	—	1,08,995 11 7 0	—
Jungle Terry	—	—	—	—	—	—	—	—	3,080 11 10 0	—	3,080 11 10 0	—
			8,48,906 8 9 2	—	17,14,554 11 8 3	—	2,96,508 6 19 0	—	2,75,442 0 10 0	—	31,35,411 11 7 1	—
CEDED LANDS.												
Burdwan	—	—	2,10,897 5 14 0	—	4,47,192 12 8	—	21,302 14 0 0	—	—	—	6,79,391 15 14 0	—
Calcutta	—	—	21,734 10 0 0	—	3,384 12 8	—	79,039 2 8 0	—	—	—	1,04,155 8 8 0	—
Chittagong	—	—	42,689 8 8 0	—	4,373 3	—	1,372 14 2 2	—	38,519 6 2 2	—	86,955 0 1 0	—
			2,75,321 8 2 0	—	4,54,950 11 8 0	—	1,01,714 14 10 2	—	38,519 6 2 2	—	8,70,506 8 3 0	—
SUBAH BEHAR.												
Patna	—	—	—	1,69,677 2 5 0	—	42,440 0 0 0	—	77,045 5 10 0	—	—	—	2,89,162 7 15 0
Rupees			—	12,93,905 2 16 2	—	22,11,945 6 16 3	—	4,75,268 10 19 2	—	3,13,961 6 12 2	—	42,95,080 11 5 1

Fort William, the 1st March 1777.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Dept^l.

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1183, or Behar Year 1184, English Site 1776-7, distributed from the Treasuries of the following Divisions.

Dewanny.			
Burlwan.			
Disbursed from the Dewanny Lands under this Division.			
Charges Collections.			
Beerbhoom.			
Paid the Salary of the Dewan, and the Establishment belonging to this Province, and likewise the Charges of the Courts of Adawlut			
Advanced on Account of Fouldary Expenses, as per Order of Malomed Reza Cawn	17,309 12 10 0		
	9,508 8 10 0	26,818 5 0 0	
Biffenpore.			
Paid to the Dewan and different Officers belonging to this Province, and likewise the Charges of the Courts of Adawlut			
Advanced on Account of Fouldary Expenses, as per Order of Malomed Reza Cawn	7,981 8 1 0		
	8,968 9 10 0	16,950 1 11 0	
Patahaet.			
Paid to the Dewan, and different Officers belonging to this Province, and the Courts of Adawlut			
	—	3,831 0 0 0	
Patahaet Petty Mehals.			
Disbursed to the Officers, &c. on Account of the Collections of these Mehals			
	—	11,605 2 0 0	
Shergaury Balagaut.			
Paid to the Officers, &c. on Account of the Collections of this Pergunnah			
Total Charges Collections of the Dewanny Lands in this Division	—	9,699 7 0 0	67,904 15 11 0
Charges Zemindary.			
Beerbhoom.			
Paid the annual Allowance of the Rajah of Beerbhoom			
Ditto to his Servants	1,50,000 0 0 0		
Ditto for Poojah Charges	9,000 0 0 0		
Ditto the Expenses of the Poonnah Ceremony	896 0 8 0		
	69 2 5 0	1,59,965 2 13 0	
Biffenpore.			
Paid the Allowance to the Zemindar of Biffenpore			
Ditto in Part of the annual Allowance to ditto, as customary at the Close of the Year	48,000 0 0 0		
Ditto to his Servants	9,999 15 0 0		
Ditto for Poojah Charges	4,020 0 0 0		
	4,131 0 0 0		
Carry over,	66,171 15 0 0	1,59,965 2 15 0	67,904 15 11 0

Abstract of Charges on the Grois Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.				
Dewanny continued, and brought over	—	—	—	3,19,605 5 14 0
Calcutta continued, and brought over	—	—	—	—
Charges Zemindary continued, and brought over	—	—	1,05,946 7 15 3	—
Mahomedshahy.	—	—	—	—
Annual Allowance to the Zemindar	—	—	5,12,127 3 13 3	—
Ditto for his Servants	—	—	—	18,000 0 0 0
Ditto to the Canonges	—	—	—	11,013 4 0 0
Ditto for Charitable Allowances	—	—	—	1,164 0 0 0
—	—	—	—	371 0 0 0
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	31,448 4 0 0	—
Charges General.	—	—	—	—
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, &c.	—	—	—	—
In Nuddea	—	—	—	—
Hooghly	—	—	—	419 4 0 0
Jessore	—	—	—	709 2 0 0
—	—	—	—	300 0 0 0
Total Charges General of the Dewanny Lands in this Division	—	—	—	—
Total Charges on the Grois Collections of the Dewanny Lands under Calcutta Division	—	—	1,428 6 0 0	6,50,950 5 9 2
Chittagong.	—	—	—	—
Disbursed on Account of the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	—	—
Dacca.	—	—	—	—
Disbursed as follows.	—	—	—	—
Charges Collections.	—	—	—	—
Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the	—	—	—	78,032 6 10 0
Affiliants, Surgeon, and Writers on this Establishment	—	—	—	—
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the	—	—	—	—
Courts of Adawlut	—	—	—	78,384 4 5 0
Advanced on Account of Foundary Expenses, as per Orders signed by Mahomed Reza Cawn	—	—	—	25,229 10 0 0
Total Charges Collections of this Division	—	—	1,71,646 4 15 0	—
Charges Zemindary.	—	—	—	—
Annual Allowance to Nabob Jellaurat Cawn	—	—	—	—
Ditto to the Officers of the Tope Connah	—	—	—	72,000 0 0 0
Ditto to the State Pensioners on this Establishment	—	—	—	28,875 12 2 0
Ditto to the Servants employed in the Manufacture of the Malbagh Cols	—	—	—	40,568 13 0 0
Ditto to Objects of Charity	—	—	—	2,175 0 0 0
Ditto to Rozanah, &c.	—	—	—	6,480 0 0 0
Ditto to the Canonges	—	—	—	630 0 0 0
Total Charges Zemindary of this Division	—	—	3,443 15 17 3	—
Carry forward, Sicca Ruppes	—	—	1,60,133 8 19 3	—
	—	—	3,31,779 13 14 3	9,84,085 11 3 2

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.									
Dewanny continued, and brought forward	—	—	—	—	—	—	—	—	9,84,085 11 3 3
Dacca continued, and brought forward	—	—	—	—	—	—	—	—	3,31,779 13 14 3
Charges General.	—	—	—	—	—	—	—	—	—
Paid for Repairs, Cutcherry Contingencies, Hire of a Council Houle, Travelling Charges, Prisoners Diet, &c.	—	—	—	—	—	—	—	—	30,024 10 8 0
Total Charges on the Gross Collections of Dacca Division	—	—	—	—	—	—	—	—	3,61,804 8 2 3
Dinagpore.	—	—	—	—	—	—	—	—	—
Disbursed as follows.	—	—	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—	—	—
Salary, Allowances, and Houle Rent to the Chief and Members of the Provincial Council, to the Affiliants, Surgeon, and Writers on this Establishment	—	—	—	—	—	—	—	—	78,264 7 10 0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Division, and likewise the Courts of Adawlut.	—	—	—	—	—	—	—	—	—
At the Sudder or Head Cutcherry at Dinagpore	—	—	—	—	—	—	—	—	—
Advances on Account of Foudlary Expenses	—	—	—	—	—	—	—	—	—
Ditto of Purnea under this Division	—	—	—	—	—	—	—	—	1,17,336 6 0 0
Ditto of Rungpore ditto	—	—	—	—	—	—	—	—	43,127 4 18 2
Ditto of Edrackpore ditto	—	—	—	—	—	—	—	—	36,415 9 12 3
Total Charges Collections of this Division	—	—	—	—	—	—	—	—	1,99,999 4 11 1
Charges Zemindary.	—	—	—	—	—	—	—	—	—
Dinagpore.	—	—	—	—	—	—	—	—	—
Annual Allowance to Rajah Bydenaut	—	—	—	—	—	—	—	—	1,50,000 0 0 0
Ditto for Burgundalies	—	—	—	—	—	—	—	—	8,439 3 0 0
Ditto for Prisoners Diet	—	—	—	—	—	—	—	—	1,058 8 0 0
Pension to Meer Mahomet Hossien	—	—	—	—	—	—	—	—	337 8 0 0
Charity or Brahamin's Berzee	—	—	—	—	—	—	—	—	7,717 15 0 0
Ruffoom Canongoes	—	—	—	—	—	—	—	—	8,040 4 3 0
Charges Poonesh	—	—	—	—	—	—	—	—	100 0 0 0
Rungpore.	—	—	—	—	—	—	—	—	—
Paid the Zemindars of Rungpore their Annual Allowance	—	—	—	—	—	—	—	—	19,328 8 11 2
Canongoes Ruffoom	—	—	—	—	—	—	—	—	4,771 11 0 0
Edrackpore.	—	—	—	—	—	—	—	—	—
Annual Allowance to the Zemindar of Edrackpore	—	—	—	—	—	—	—	—	6,000 0 0 0
Ditto for Servants	—	—	—	—	—	—	—	—	3,880 0 0 0
Carry over, Sicca Ruppes	—	—	—	—	—	—	—	—	9,880 0 0 0
	2,10,303	9	14	2	2,78,263	12	11	13,45,890	3 6 1

Abstract of the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought over	—	—	—	13,45,890	3	6	1
Dinagpore continued, and brought over	—	—	—	2,78,263	12	1	1
Charges Zemindary continued, and brought over	—	—	—	2,10,303	9	14	2
Coch Behar.	—	—	—	71,971	9	0	0
Paid the Rajah of Coch Behar his Proportion of the Collections, agreeable to Treaty made with him	—	—	—	2,83,275	2	14	2
Total Charges Zemindary of this Division	—	—	—	—	—	—	—
Charges General.	—	—	—	—	—	—	—
Paid for Buildings, Repairs, Cutcherry Contingencies, Haomedan, or Commission on Bills, Prisoners Diet, &c.	—	—	—	67,618	10	5	0
At the Sukler Cutcherry of Dinagpore	—	—	—	11,316	2	2	2
Ditto of Purnea	—	—	—	9,288	5	5	3
Ditto of Rungpore	—	—	—	—	—	—	—
Total Charges General of this Division	—	—	—	81,493	1	13	1
Batta.	—	—	—	—	—	—	—
On the Jumna of Rungpore, settled in Narany Rupees, deducted to bring the Jumna into Sicca	—	—	—	93,844	9	19	1
Rupees	—	—	—	73,685	6	3	0
Ditto of Purnea, settled in Parna Sonat Rupees, to bring them into Siccas	—	—	—	86,731	13	13	3
Ditto of Coch Behar, settled in New Narany Rupees, to bring them into Siccas	—	—	—	—	—	—	—
Total Batta of this Division	—	—	—	2,48,261	13	16	0
Total Charges on the Gross Collections of Dinagpore Division	—	—	—	8,91,293	14	5	0
Moorshedabad.	—	—	—	—	—	—	—
Disburfed as follows.	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—
Salary and Allowances to the Chief and Members of the Provincial Council, to the Affiliants, Surgeons, and Writers on this Establishment	—	—	—	64,453	8	10	0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut	—	—	—	50,124	0	0	0
Advances on Account of Forzidary Expenses, as per Orders signed by Mahomed Reza Cawn	—	—	—	2,10,000	0	0	0
Total Charges Collections of this Division	—	—	—	3,24,577	8	10	0
Charges Zemindary.	—	—	—	—	—	—	—
Paid the Rainy of Rajeshahy her annual Allowance	—	—	—	2,50,000	0	0	0
Ditto for Longundafes	—	—	—	25,000	0	0	0
Officers and Servants employed in the Cutcherry of Rajeshahy	—	—	—	25,968	0	0	0
Paid Brahmins and Expenses of Religious Ceremonies of Rajeshahy	—	—	—	18,000	0	0	0
Expenses of the Pooneah	—	—	—	100	0	0	0
Allowance annually to Rajah Gowtyperfaud	—	—	—	6,000	0	0	0
Paid the Zemindars of Ccolberah	—	—	—	3,600	0	0	0
Carry forward, Sicca Rupees	—	—	—	3,28,868	0	0	0
	—	—	—	3,24,577	8	10	0
	—	—	—	25,37,184	1	11	1

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought forward	—	—	—	22,37,184	1 11 1
Moorshedabad continued, and brought forward	—	—	—	—	—
Charges Zemindary continued, and brought forward	—	—	—	—	—
Paid the Annual Allowance to the Lutchenarain Zemindar of Rokunpore	30,000	0 0 0	—	3,24,577	8 10 0
Ditto Allowance to Officers and Servants	4,788	0 0 0	—	—	—
Ditto Burgundaffes	3,000	0 0 0	—	—	—
Ditto for Expenses of Religious Ceremonies	4,115	0 0 0	—	—	—
Ditto Account Mozah Garrah Marry, for Amount paid into the Rajelhalhy	—	—	—	—	—
Malguzarry	4,684	0 0 0	—	—	—
Ditto the Allowance to the Zemindar of Futtying	46,587	0 0 0	—	—	—
Ditto ditto of Luthkerpore	10,000	0 0 0	—	—	—
Pention to Mirza Melendy	18,000	0 0 0	—	—	—
Ditto to the Zemindar of Chundlehy	180	0 0 0	—	—	—
Ditto to Mahomed Iffof	900	0 0 0	—	—	—
Ditto to Mahomed Imael	180	0 0 0	—	—	—
Paid Sarrajwet Chowdry of Chundlehy	180	0 0 0	—	—	—
Ruffoon Canonges	3,600	0 0 0	—	—	—
Total Charges Zemindary of this Division	26,491	8 10 0	—	4,34,986	8 10 0
Charges General.	—	—	—	—	—
Paid for Buildings, Repairs, Hoondan or Commission on Bills of Exchange, mending the Roads, and other Contingencies	34,826	13 0 0	—	—	—
Charges Poulbunder	2,61,356	0 0 0	—	—	—
Total Charges General of this Division	—	—	—	2,96,181	13 0 0
Total Charges on the Gross Collections of Moorshedabad	—	—	—	—	10,55,745 14 0 0
Rajemahal and Boglepore.	—	—	—	—	—
Disburfed as follows.	—	—	—	—	—
Charges Collections.	—	—	—	—	—
Rajemahal.	—	—	—	—	—
Burgundaffes Wages	8,208	0 0 0	—	—	—
Cucherry Servants Wages, as per Establishment	4,088	0 0 0	—	—	—
Boglepore.	—	—	—	—	—
Salary to the Superintendent, Assistant, Surgeon, &c. on this Establishment	13,053	8 6 3	—	—	—
Allowances to the Dewan, the Muttefidies and Officers employed in the Col-	—	—	—	—	—
lections of this Province, and Cutcherry Contingencies	15,974	2 14 1	—	—	—
Travelling Charges to the Superintendent and his Assistant	1,883	11 0 0	—	—	—
Advances Account Fozzillary Expenses, as per Order of Mahomed Reza Cawn	14,089	12 1 0	—	—	—
Total Charges Collections of these Provinces	44,951	2 2 0	—	57,217	2 10 0
Carry over, Sicca Rupes	—	—	—	57,217	2 10 0
	—	—	—	—	22,37,184 1 11 1

Abstract of Charges on the Grois Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.			
Dewanny continued, and brought over	—	—	32,92,929 15 11
Rajenehal and Boglepore continued, and brought over	—	—	—
Charges Zemindary.	—	57,227 2 2 0	—
Rajenehal.	—	—	—
Annual Allowance to the Zemindary	6,000 0 0 0	—	—
Ditto to Mer Joghah, &c.	1,859 0 0 0	—	—
Ditto to Objects of Charity	179 7 10 0	—	—
Ditto Serimjany Canongoes	976 8 0 0	—	—
Ditto Dings Codum Ruffool	114 15 10 0	—	—
Ditto to the Canongoes	8,544 10 19 0	—	—
Boglepore.	—	17,651 9 19 0	—
Allowance to the Cawres of the Ead	84 12 0 0	—	—
Ditto Account Rozandars	18,308 14 16 0	—	—
Total Charges Zemindary of these Provinces	—	36,045 4 15 0	—
Charges General.	—	—	—
Rajenehal.	—	—	—
Allowance for Cutcherry Contingencies, Cutwalley, &c.	—	1,260 0 0 0	—
Boglepore.	—	—	—
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondean, Houle Rent, &c.	5,586 15 13 0	—	—
Total Charges General of these Provinces	—	6,846 15 13 0	—
Batta.	—	—	—
On the Jumma of Boglepore and Havely Mongheer, settled in Patna Sonat Rupees, to bring them into Siccas	—	—	—
Total Charges on the Grois Collections of Rajenehal and Boglepore	—	27,257 12 19 0	1,37,377 3 9 0
Jungle Terry.	—	—	—
Batta.	—	—	—
On the Jumma of Jungle Terry, settled in Sonat Rupees	—	—	3,426 9 0 0
Total Charges on the Grois Collections of the Dewanny for the Bengal Year 1783, or Behar Year 1184	—	—	34,23,733 12 0 1
CEDED LANDS.			
Burdwan.	—	—	—
Disburced from the Ceded Lands under this Division.	—	—	—
Charges Collections.	—	—	—
Salary and Allowances to the Chief and Members of the Provincial Councils, to the Affiliants, Surgeon, and Writers on this Establishment	1,04,046 10 10 0	—	—
9	Carry forward, Sicca Rupees	1,04,046 10 10 0	—

34,23,733 12 0 1

Abstract of Charges on the Grois Collections of Dewanny, Ceded Lands, and Subah Behar, for 1776-7.					34,23,733 12 0 1
Dewanny continued, and brought forward					—
Ceded Lands continued.					—
Burdwan continued.					—
Charges Collections continued, and brought forward					1,04,046 10 10 0
Pay to the Dewan and Officers of the Cutcherry at Burdwan, and the Officers of the Courts of Adawlut, Sic' Rop'					17,091 14 10 0
Advanced on Account of Foudary Expenses, as per Order of Mahomed Reza Cawn					9,541 5 15 0
Pay to the Dewan and Officers employed in the Cutcherry at Minapore					20,933 6 4 0
Advanced on Account of Foudary Expenses at Midnapore, as per Order of Mah' Reza Cawn					9,895 8 0 0
Pay to the Dewan, and Cutcherry Servants employed in the Collections on the Part of the Zemindar of Burdwan					57,462 2 9 0
Pitto to 2 Companies of Militia Sepoys stationed at Burdwan, and Burgundalia Wages					45,499 9 0 0
Total Charges Collections of the Ceded Lands in this Division					—
Charges Zemindary.					—
Allowance to the Rajah of Burdwan for the Maintenance of his Household, Religious Ceremonies, his Wardrobe, and all other Charges Zemindary					2,28,343 4 14 0
Charges General.					—
Disburfed on this Account for Repairs, Daily Servants, Cutcherry Contingencies, &c.					4,00,000 0 0 0
Total Charges on the Grois Collections of the Ceded Lands under Burdwan					23,277 14 0 0
Calcutta.					—
Disburfed from the Ceded Lands under this Division.					6,51,621 2 14 0
Charges Collections.					—
Salary and Allowances to the Chief and Members of the Provincial Council, to the Assistant, Surgeon, and Writers on this Establishment					81,660 0 0 0
Carry over, Sicca Rupes					81,660 0 0 0

Abstract of Charges on the Grois Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.			
Dewanny continued, and brought over	—	—	34,23,733 12 0 1
Ceded Lands continued, and brought over	—	—	6,51,621 2 14 0
Calcutta continued.	—	—	—
Charges Collections continued, and brought over	81,560	0	0
Pay to the Dewan, and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	78,211	1	7
Advanced on Account of Fouzdary Expenses, as per Order of Mahomed Reza Cawn	1,800	0	0
Order of Mahomed Reza Cawn	33,691	1	7
Pay to the Mohtrars, and other Officers of the Cutcherry employed in the Collections of the 24 Pergunnahs	19,934	10	0
Ditto ditto for the Town of Calcutta and its Dependencies	1,81,605	11	7
Total Charges Collections of the Ceded Lands in this Division	—	—	—
Charges Zemindary.	—	—	—
Disbursed on Account of Birtee, or Charity	1,115	4	0
Allowance to Canongoes	2,269	8	0
Total Charges Zemindary of the Ceded Lands in this Division	3,384	12	0
Charges General.	—	—	—
To Chowkiedars employed in watching the Town of Calcutta	39,891	2	8
Poolbunder Repairs	22,200	0	0
Charges of the Adawlut	20,997	0	0
Disbursed for Repairs, Houfe Rent, Expenses of Law Suits, and other Contingencies	50,559	0	17
Total Charges General of the Ceded Lands in this Division	1,33,647	3	5
Total Charges on the Grois Collections of the Ceded Lands under } Calcutta Division	—	—	—
Chittagong.	—	—	—
Disbursed from the Ceded Lands under this Division,	—	—	—
Charges Collections.	—	—	—
Salary, Allowances and Houfe Rent to the Chief and Affiliats	26,425	15	8
Pay to the Dewan, Officers of the Cutcherry, and Courts of Adawlut	14,431	13	0
Advanced on Account of Fouzdary Expenses, as per Order of Mahomed Reza Cawn	10,096	8	10
Total Charges Collections of the Ceded Lands in this Province	50,954	5	0
Charges Zemindary.	—	—	—
Pay to Portuguese Padres, and Charity to Poor, agreeable to established Custom	4,204	6	15
Total	54,868	11	15
Carry forward, Sicca Rupees	9,70,458	1	6
	34,23,733	12	0

Abstract of Charges on the Grofs Collections of the Dewanny, Ceded Lands, and Subah Behar, for 1776-7.

Dewanny continued, and brought forward	—	—	—	34,23,733 12 0 1
Ceded Lands continued, and brought forward	—	—	—	—
Chittagong continued, and brought forward	—	—	—	—
Charges General.	—	—	—	—
Paid for Prisoners Diet, and other petit Charges	—	—	—	—
Batta.	—	—	—	—
On the Jumma of this Province, settled in Ducky and Dufá Maffa Ruppes, to bring them into Siccas	—	—	—	—
Total Charges on the Grofs Collections of the Ceded Lands under Chittagong	—	—	—	—
Total Charges on the Grofs Collections of the Ceded Lands for the Bengal Year 1183, or Behar Year 1184	—	—	—	—
	—	—	—	10,69,009 8 0 1

SUBAH BEHAR.

Disbursed as follows.

Charges Collections.

Paid the annual Allowance to Rajah Kulean Sing	—	—	—	52,625 0 0 0
Ditto Salary and Allowances to the Chief and Members of the Provincial Council, to the Afffants, Surgeon, and Writers, &c. on this Establishment	—	—	—	—
Advanced on Account of Fouzdarry Expenses, as per Order of Mahomed Reza Cawn	—	—	—	1,08,616 0 10 0
Total Charges Collections of these Provinces	—	—	—	—
	—	—	—	2,08,594 5 5 0

Charges Zemindary.

Paid the Allowance to the Penfioners on the Behar Establishment	—	—	—	—
	—	—	—	44,951 0 0 0

Charges General.

Paid for Travelling Charges, &c. Repairs, mending the Roads, Office Charges, and other Contingencies	—	—	—	—
Total Charges on the Grofs Collections of Subah Behar	—	—	—	—
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1183, or Behar Year 1184, as per General Statement of Demand, Receipts, and Balances	—	—	—	—
	—	—	—	65,209 7 0 0
	—	—	—	3,18,755 12 5 0
	—	—	—	48,11,499 0 5 2

Fort William, the 13th March 1778.

Errors excepted.

CHARLES CROFTES,

Accomp^t Gen^l to the Rev^d Dep^t.

SUBAH BEHAR, for the Bengal

Grand Total of Charges on the Grofs Col- lections of Bengal and Behar.		
3,19,605	5 14 0	—
6,50,950	5 9 2	—
13,530	0 0 0	—
8,61,804	8 2 3	—
8,91,293	14 5 0	—
10,55,745	14 0 0	—
1,27,377	3 9 0	—
3,426	9 0 0	—
6 5 0		34,23,733 12 0 1
6,51,631	2 14 0	—
3,18,637	10 12 2	—
98,750	10 13 3	—
14 18 3		10,69,000 8 0 1
—		3,18,755 12 5 0
15 3 3		48,11,499 0 5 2

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1183, or Behar Year 1184.

DIVISIONS.	Charges Collections.		Charges Zemindary.		Charges General.		Batta.		Grand Total of Charges on the Gross Collections of Bengal and Behar.	
DEWANNY.										
Burdwan — —	67,904	15 11 0	—	2,49,289	9 13 0	—	—	2,413	12 10 0	3,19,605 5 14 0
Calcutta — —	1,05,946	7 15 3	—	5,43,575	7 13 5	1,428	6 0 0	—	—	6,50,950 5 9 2
Chittagong — —	13,530	0 0 0	—	—	—	—	—	—	—	13,530 0 0 0
Dacca — —	1,71,646	4 15 0	—	1,60,133	8 9 3	30,024	10 8 0	—	—	8,61,804 8 2 3
Dinapore — —	2,78,263	12 1 1	—	2,83,275	2 14 2	81,493	1 13 1	2,48,261	13 16 0	8,91,293 14 5 0
Moorshedabad — —	3,24,577	8 10 0	—	4,34,986	8 10 0	2,96,181	13 0 0	—	—	10,55,745 14 0 0
Rajmehal and Boglepore — —	57,227	2 2 0	—	36,045	4 15 0	6,846	15 13 0	27,257	12 19 0	1,27,377 3 9 0
Jungle Terry — —	—	—	—	—	—	—	—	3,426	9 0 0	3,426 9 0 0
		10,19,096 2 15 0			17,07,302 10 6 0		4,15,974 14 14 1		2,81,360 6 5 0	34,23,733 12 6 1
CEDED LANDS.										
Burdwan — —	2,28,343	4 14 0	—	4,00,000	0 0 0	23,277	14 0 0	—	—	6,51,621 2 14 0
Calcutta — —	1,81,605	11 7 0	—	3,384	12 0 0	1,33,647	3 5 2	—	—	3,18,637 10 12 2
Chittagong — —	50,654	5 0 0	—	4,204	6 15 0	5,142	0 0 0	38,749	14 18 3	98,750 10 13 3
		4,60,603 5 1 0			4,07,589 2 15 0		1,62,067 1 5 2		38,749 14 18 3	10,69,000 8 0 1
SUBAH BEHAR.										
Patna — —	—	2,08,594 5 5 0	—	—	44,952 0 0 0	—	65,209 7 0 0	—	—	3,18,755 12 5 0
Rupees	—	16,88,293 13 1 0	—	—	21,59,843 13 1 0	—	6,43,251 6 19 3	—	3,20,109 15 3 3	48,11,499 0 5 2

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1184, or Behar Year 1185, English Style 1777-8, distributed from the Treasuries of the following Divisions.

DEWANNY.

Burdwan Division.

Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Beerbhoom.

Paid the Salary of the Dewan, and the Establishment belonging to this Province, and likewise the Charges of the Courts of Adawlut — S^r R^a Advanced on Account of Fouzdary Expenses, as per Order of Mahomed Reza Cawn — — — — —

16,163 1 5 0
9,902 15 5 0

26,066 0 10 0

Bifienpore.

Paid the Salary of the Dewan, and different Officers belonging to this Province, and likewise the Courts of Adawlut — — — — —

8,224 15 0 0
9,949 0 0 0

18,173 15 0 0

Patchaer.

Paid to the Dewan, and different Officers belonging to this Province — — — — —

3,434 0 0 0

6,875 8 7 0

Purchase Petty Mehals.

Disbursed to the Officers, &c. on Account of the Collections of these Mehals — — — — —

34,968 8 15 0

4,118 7 0 0

Shergaury Balagut.

Paid to the Officers, &c. on Account of the Collections of this Pergunnah Advanced on Account of Fouzdary Expenses, as per Order of Mahomed Reza Cawn — — — — —

39,086 15 15 0

93,636 7 12 0

Total Charges Collections of the Dewanny Lands in this Division

Charges Zemindary.

Beerbhoom.

Paid the Annual Allowance of the Rajah of Beerbhoom — — — — —

1,374,500 0 0 0

Ditto, to his Servants

9,000 0 0 0

Ditto, for Poojah Charges

896 0 8 0

Ditto, the Expence of the Poonneh Ceremony

69 2 5 0

Bifienpore.

Paid the Allowance to the Zemindar of Bifienpore — — — — —

58,000 0 0 0

Ditto, to his Servants

4,000 0 0 0

Carry over, Sicca Rupes

62,020 0 0 0

1,47,465 2 13 0

93,636 7 12 0

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny. Brought over	—	—	—	93,636	7	12	0
Burdwan Division continued.							
Charges Zemindary continued. Brought over	—	—	—	1,47,465	2	13	0
Bifnupore continued. Brought over	—	—	—	61,020	0	0	0
Paid for Poojah Charges	—	—	—	4,152	0	0	0
Ditto, Kulloom Canongoes	—	—	—	2,296	8	0	0
Ditto, the Expenses of the Poonrah Ceremony	—	—	—	65	11	0	0
Patchaet.				68,534	3	0	0
Paid the Annual Allowance to the Zemindar of Patchaet	—	—	—	17,302	8	0	0
Ditto, to his Servants	—	—	—	2,696	7	0	0
Ditto, for Poojah Charges	—	—	—	753	6	0	0
Ditto, the Expense of the Poonrah Ceremony	—	—	—	35	0	0	0
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	—	20,787	5	0	0
Batta.				2,36,786	10	13	0
On the Jumma of Ramghur, &c. settled in Sonat Rupers, to bring them into Siccas	—	—	—	4,380	4	3	0
Total Charges on the Gross Collections of the Dewanny Lands in Burdwan Division	—	—	—	3,34,803	6	8	0
Calcutta Division.							
Disbursed from the Dewanny Lands under this Division.							
Charges Collections.							
Nudda.							
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	—	—	12,756	0	0	0
Houghly ditto	—	—	—	51,058	11	15	0
Jeflore ditto	—	—	—	13,092	0	0	0
Hidgelee ditto	—	—	—	15,297	1	12	0
Advanced on Account of Fouzdarry Expenses, as per Order of Mahomed Reza Cawn	—	—	—	13,444	2	17	2
Total Charges Collections of the Dewanny Lands in this Division	—	—	—	28,747	4	9	2
Charges Zemindary.							
Nudda.							
Annual Allowance to the Zemindar of Nudda	—	—	—	2,00,000	0	0	0
Ditto ditto his Servants	—	—	—	17,122	14	3	0
Carry forward, Sicca Rupers	2,17,122	14	3	0			
				1,06,548	0	4	2
				3,34,803	6	8	0

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought forward		Sicca Rupees	
Calcutta Division continued, and brought forward		1,06,548 0 4 2	
Charges Zemindary continued.			
Nuddea continued, and brought forward		2,17,122 14 3 0	
Paid for Burgundaffes		1,296 0 9 0	
Ditto Mohorer Tannah Cutwah		2,301 10 9 0	
Ditto Mirzanagore		250 15 18 0	
Ditto Jaghire Mahomed Irez Cawn		1,778 8 10 0	
Annual Allowance to Canongoes		4,340 10 5 0	
		2,27,090 11 14 0	
Jefferre.			
Annual Allowance to the Zemindar		24,000 0 0 0	
Ditto for his Servants		4,227 0 0 0	
Ditto for Poojah Charges, or Religious Ceremonies		1,000 0 1 0	
Jaghire to Mahomed Irez Cawn		2,058 0 0 0	
Jegergutchu		192 12 15 0	
Annual Allowance to Canongoes		2,026 8 15 0	
Ditto for Charity		406 0 1 0	
		33,910 5 12 0	
Houghly.			
Annual Allowance to the Zemindar		35,001 0 0 0	
Ditto to the Canongoes		2,039 13 0 0	
Ditto for Charitable Purposes		4,303 6 10 0	
Thannah Cutwah		740 8 1 0	
		41,084 11 11 0	
Hidgelee.			
Dorodumna.			
Annual Allowance to the Zemindar		15,452 2 10 0	
Ditto for Charitable Purposes		11,475 13 19 0	
Ditto to the Canongoes		4,941 5 14 0	
		31,869 6 3 0	
Mirafel.			
Annual Allowance to the Zemindar		34,940 1 7 3	
Ditto for Charitable Purposes		4,112 12 0 0	
Ditto to the Canongoes		1,178 1 5 0	
		40,230 14 12 3	
Curry over, Sicca Rupees		74,400 4 15 3	
		3,02,085 12 17 0	
		1,06,548 0 4 2	
		3,34,803 6 8 0	

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny continued. Brought over	—	—	—	—	—	Sicca Rupees	3,34,803	6	8	0
Calcutta Division continued. Brought over	—	—	—	—	—	1,00,534	0	4	2	—
Charges Zemindary continued. Brought over	—	—	—	—	—	3,03,085	12	17	0	—
Sundries, brought over	—	—	—	—	72,400	4	15	3	—	—
Soojmooteah.	—	—	—	—	—	—	—	—	—	—
Annual Allowance to the Zemindar	—	—	—	5,990	15	11	0	—	—	—
Ditto for Charitable Purposes	—	—	—	300	10	1	0	—	—	—
Ditto to the Canongoes	—	—	—	316	7	11	0	—	—	—
Tunlook.	—	—	—	—	—	—	—	—	—	—
Annual Allowance to the Zemindar	—	—	—	22,082	4	14	1	—	—	—
Ditto for Charitable Purposes	—	—	—	890	2	7	0	—	—	—
Ditto to the Canongoes	—	—	—	454	0	10	0	—	—	—
Mahomed Shabhy.	—	—	—	—	—	—	—	—	—	—
Annual Allowance to the Zemindar	—	—	—	—	—	18,000	0	0	0	—
Ditto, his Servants	—	—	—	—	—	11,913	4	0	0	—
Ditto Canongoes	—	—	—	—	—	1,164	0	0	0	—
Ditto for Charitable *	—	—	—	—	—	371	0	0	0	—
* See in Orig.	—	—	—	—	—	—	—	—	—	—
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	—	—	—	31,448	4	0	0	—
Charges General.	—	—	—	—	—	—	—	—	—	—
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, and Poobundree, &c.	—	—	—	—	—	—	—	—	—	—
In Nuddra	—	—	—	—	—	10,119	4	0	0	—
In Houghly	—	—	—	—	—	709	2	0	0	—
In Jeffore	—	—	—	—	—	300	0	0	0	—
In Mahomedshahy	—	—	—	—	—	4,000	0	1	0	—
Total Charges General of the Dewanny Lands in this Division	—	—	—	—	—	15,128	6	1	0	—
Charges Buildings and Repairs.	—	—	—	—	—	—	—	—	—	—
In Nuddra.	—	—	—	—	—	—	—	—	—	—
Total Charges on the Gross Collections of the Dewanny Lands in Calcutta Division	—	—	—	—	—	—	—	—	—	—
Chittagong Province.	—	—	—	—	—	—	—	—	—	—
Disbursed on Account of the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	—	—	—	—	—	—	—	—
Carry forward, Sicca Rupees	—	—	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	8,96,788	11	0	2

5,59,645

4

12

2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Sicca Rupees 8,96,788 11 0 2

Dewanny continued, and brought forward — — — — —

Disbursed as follows.

Charges Collections.

Salary, Allowances, and Houle Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon, and Writers on this Establishment — — — — —

Sicca Rupees

96,228 9 10 0

Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlut — — — — —

Sicca Rupees

90,173 12 4 0

Advanced on Account of Fouzdarry Expenses, as per Order of Mahomed Reza Cawn — — — — —

Sicca Rupees

28,512 7 0 0

Sylhet.

2,14,913 12 14 0

Allowance to the Collector, also Allowance to the Dewan, Officers of the Cutcherry, Charges of Fouzdarry, &c. — — — — —

Sicca Rupees

24,757 9 3 0

Total Charges Collections of this Division — — — — —

2,39,671 5 17 0

Charges Zemindary.

Annual Allowance to Nabob Jeffarau Cawn — — — — —

Sicca Rupees

72,000 0 0 0

Ditto to the Officers of the Poce Connah — — — — —

Sicca Rupees

28,835 12 2 0

Ditto to the State Pensioners on this Establishment — — — — —

Sicca Rupees

46,100 1 0 0

Ditto to the Servants employed in the Manufacture of the Malbogh Cofs — — — — —

Sicca Rupees

2,175 0 0 0

Ditto to Objects of Charity — — — — —

Sicca Rupees

6,480 0 0 0

Ditto to Rozundar, &c. — — — — —

Sicca Rupees

630 0 0 0

Ditto to the Canonigues — — — — —

Sicca Rupees

3,443 15 17 3

Paid the Expense of the Poonnah Ceremony — — — — —

Sicca Rupees

200 0 0 0

Sylhet.

1,59,864 12 19 3

Disbursed on Account of Charges Zemindary in this Province — — — — —

Sicca Rupees

21,020 14 13 2

Total Charges Zemindary of this Division — — — — —

1,80,885 12 13 2

Charges General.

Paid for Cutcherry Contingencies, Travelling Charges, Prisoners Diet, &c. — — — — —

Sicca Rupees

19,832 12 6 0

Sylhet.

21,151 8 17 0

Paid Cutcherry Contingencies, Dawk Charges, Prisoners Diet, &c. — — — — —

Sicca Rupees

40,983 11 13 0

Total Charges General of this Division — — — — —

3,537 7 0 0

Charges Buildings and Repairs.

Sicca Rupees

42,741 5 17 2

Disbursed on this Account — — — — —

5,07,819 10 0 3

On the Jamma of Sylhet, &c. ferled in Cowries, to bring them into Siccas — — — — —

Carry over 14,04,608 5 1 1

Total Charges on the Gross Collections of Dacca Division — — — — —

785

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.			
Devanny continued, and brought over		—	—
Dinagpore Division.		—	14,04,608 5 1 1
Disbursed as follows.		—	—
Charges Collections.		—	—
Salary, Allowances and Houle Rent to the Chief and Members of the Provincial Council, to the	S' R'	1,04,322 11 0 0	—
Affiliants, Surgeon, and Writers on this Establishment	—	—	—
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the	—	—	—
Courts of Adawlut.	—	—	—
At the Sudder or Head Cutcherry at Dinagpore	S' R'	80,584 14 0 0	—
Advances on Account of Foundary Expences	—	27,090 5 3 2	—
Ditto of Purnea ditto	—	1,08,275 3 3 2	—
Ditto of Rungpore ditto	—	50,871 4 7 1	—
Ditto of Edrackpore ditto	—	52,502 6 7 0	—
	—	4,920 0 0 0	—
Total Charges Collections of this Division	—	3,16,568 13 17 3	3,20,891 8 17 3
Charges Zemindary.			
Dinagpore.			
Annual Allowance to Rajah Bydmut	S' R'	1,50,000 0 0 0	—
Ditto for Burgundaffes	—	8,439 3 0 0	—
Ditto for Pritanen Diet	—	2,031 9 7 0	—
Pension to Meer Mahomed Hossain	—	317 8 0 0	—
Charity, or Brahmins Birtee	—	7,717 15 0 0	—
Rulfoom Canongoes	—	8,040 4 3 0	—
Charges Poonnah	—	100 0 0 0	—
	—	1,76,666 7 10 0	—
Rungpore.			
Paid the Zemindars of Rungpore their Annual Allowance	—	19,358 8 15 0	—
Canongoes Rulfoom	—	4,771 11 0 0	—
	—	24,130 3 15 0	—
Edrackpore.			
Annual Allowance to the Zemindar	—	6,000 0 0 0	—
for Servants	—	3,880 0 0 0	—
	—	9,880 0 0 0	—
Purnea.			
Annual Allowance to the Zemindar	—	48,430 4 5 2	—
Canongoes Rulfoom	—	27,945 10 13 0	—
	—	76,375 14 18 2	—
Carry forward, Sixes Rupees	—	2,87,052 10 3 2	3,20,891 8 17 3
	—	—	14,04,608 5 1 1

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought over					22,63,138 11 15 2
Moorshedabad Division continued, and brought over					
Charges Zemindary continued, and brought over				3,69,567 5 0 0	
Paid the Zemindar of Rucunpore			3,25,168 0 0 0		
Ditto Servants			30,000 0 0 0		
Ditto for Expenses of Religious Ceremonies			7,788 0 0 0		
Ditto Burgundaffes			4,115 1 0 0		
Ditto Aze' Muzah Gorah Marry, for Amount paid into the Rajchahy Mul-			3,000 0 0 0		
guzary					
			4,683 15 0 0		
Ditto the Allowance to the Zemindar of Futy Sing					
Ditto ditto					
Penfion to Mirza Mahendy					
Ditto to the Zemindar of Chundelchy Bolonaut					
Paid Sarawjeit Chowdry of Chundelchy			3,600 0 0 0		
Ditto Charity to Mahomed Illoff			300 0 0 0		
Ditto Poonchah Expenses			411 0 0 0		
Ditto Ruffoon Carongoes			24,753 4 10 0		
Total Charges Zemindary in this Division			29,124 4 10 0	4,32,959 4 10 0	
Charges General.					
Paid Hoolidean or Commission on Bills of Exchange, mending the Roads, and other Contin-					
gencies			8,756 8 0 0		
Ditto Account Charges Postboundee			1,50,460 2 15 0		
Total Charges General of this Division				1,59,216 10 15 0	
Charges Buildings and Repairs.					
Disburfed on this Account				10,000 0 0 0	
Total Charges on the Gross Collections of Moorshedabad Division				9,71,743 4 5 0	
Rajemalal and Boglepore Provinces.					
Disburfed as follows.					
Charges Collections.					
Rajemalal.					
Burgundaffes Wages			8,208 0 0 0		
Cutcherry Servants, as per Establishment			4,068 0 0 0		
Boglepore.					
Salary to the Superintendent, Affiliants, Surgeon, &c.			13,765 8 8 0		
Allowance to the Dewan and Officers of the Cutcherry, &c.			15,924 3 3 0		
Carry forward, Sicca Rupees			29,529 11 11 0	12,276 0 0 0	32,34,872 0 0 2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought forward	—	—	32,34,872 0 0
Rajmehal and Boglepore Provinces continued.	—	—	—
Charges Collections continued, and brought forward	—	—	—
Boglepore continued, and brought forward	29,529 11 11	—	12,276 0 0
Travelling Charges, to the Superintendent and his Assistant	1,883 10 0	—	—
Advanced Account Foundary Expenses, as per Order of	—	—	—
Mahomed Reza Cawn	17,646 12 18	49,060 2 9	—
Total Charges Collections of these Provinces	—	—	61,336 1 9
Charges Zemindary.	—	—	—
Rajmehal.	—	—	—
Annual Allowance to the Zemindar	6,000 0 0	—	—
Ditto to Meer Jugna	1,839 0 0	—	—
Ditto to Objects of Charity	170 7 0	—	—
Ditto Serinjamny Canonroes	976 8 0	—	—
Ditto to Dirga Cadum Ruffool	115 0 0	—	—
Ditto to the Canonages	2,500 0 0	—	—
Boglepore.	—	—	—
Allowances to the Cawzee of the East	84 12 0	—	—
Ditto Account Rounders	18,308 14 16	—	—
Total Charges Zemindary of these Provinces	—	18,393 10 16	30,003 9 16
Charges General.	—	—	—
Rajmehal.	—	—	—
Allowance for Cutcherry Contingencies, Cutwally, &c.	1,527 8 0	—	—
Boglepore.	—	—	—
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondrean, &c.	5,106 9 5	—	—
Total Charges General in these Provinces	—	—	6,634 1 5
Charges Buildings and Repairs.	—	—	—
Disbursed on this Account at Boglepore	—	—	4,373 5 16
Batta.	—	—	—
On the Jumna of Boglepore and Havelly Monghyr, settled in Patna Sonat Rupces, to bring into	—	—	—
Siccas	—	—	16,441 2 12
Total Charges on the Gross Collections of Rajmehal and Boglepore Provinces	—	—	1,16,788 5 19
Carry over, Sicca Rupces	—	—	33,61,660 5 19

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought over	—	—	33,51,660	5	19	2
Jungle Terry Districts.	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—
Servants, Bungulaffes, Mohers Wages, &c.	—	—	—	—	—	—
Advanced Account Foudzary Expences, as per Order of Mahomed Reza Cawn	—	—	5,310	7	10	0
Charges Zemindary.	—	—	—	—	—	—
Allowances to Rajah Jawn Sing, &c.	—	—	—	—	—	—
Charges General. Account Prisoners Diet, Charge Dawks, &c.	—	—	—	—	—	—
Batta.	—	—	—	—	—	—
On the Jumna of this District, settled in Sonat Rupees, to bring them into Siccas	—	—	—	—	—	—
Total Charges on the Grofs Collections of the Jungle Terry Districts	—	—	—	—	—	—
Total Charges on the Grofs Collections of the Dewanny for the Bengal Year 1184	—	—	—	—	—	—
	—	—	25,972	3	8	0
	—	—	33,77,632	9	7	2

CEDED LANDS.

Burdwan Division.
Disburied from the Ceded Lands under this Division.
Charges Collections.
Salary and Allowances to the Chief and Members of the Provincial Council, to the Affiant, Surgeon, and Writers on this Establishment — — — — — Rs 1,05,189 4 0
Pay to the Dewan, and Officers employed in the Cutcherry — — — — —
Rs in Oils of the Courts of Adawlut 25,531 15 0
Advanced on Account of Foudzary Expences, as per Order of Mahomed Reza Cawn — — — — — 9,860 4 10

Salary and Allowances to the Collector and Affiant at Midnapore	35,392	3	10
Pay to the Dewan and Officers employed in the Cutcherry at Midnapore	33,017	11	10
Advanced on Account of Foudzary Expences at Midnapore, as per Order signed by Mahomed Reza Cawn	8,890	3	10
	62,448	7	0
	97,820	10	10
Carry forward, Sicca Rupees	4,03,009	14	10

33,77,632 9 7 2

Abstract of Charges on the Grois Collections of Bengal and Behar, for 1777-8.

Dewanee continued, and brought forward	—	—	—	33,77,632 9 7 2
Ceded Lands.				
Burdwan Division continued.				
Charges Collections continued, and brought forward	2,03,009 14 10			
Pay to the Dewan and Cutcherry Servants employed in the Collections on the Part of the Zemindar of Burdwan	—	52,590 9 0	2,55,600 7 10 0	
Ditto to Tannadars stationed at Burdwan	—	—	19,912 15 10 0	
Total Charges Collections of the Ceded Lands in this Division	—	—	27,5,513 7 0 0	
Charges Zemindary.				
Allowance to the Rajah of Burdwan for the Maintenance of his Household, Religious Ceremonies, his Wardrobe, and all other Charges Zemindary	—	—	4,00,000 0 0 0	
Charges General.				
Disbursed on this Account for daily Servants, Repairs, Cutcherry Contingencies, Travelling Charges, &c. at Burdwan	—	—	13,597 13 0 0	
Charges Buildings and Repairs.				
Disbursed on this Account in Burdwan	—	—	8,000 1 0 0	
Ditto ditto in Midnapore	—	—	6,748 5 0 0	
Total Charges on the Grois Collections of the Ceded Lands under Burdwan Division	—	—	14,748 6 0 0	7,03,859 10 0 0
Calcutta Division.				
Disbursed from the Ceded Lands under this Division.				
Charges Collections.				
Salary, Allowances, and House Rent, to the Chief and Members of the Provincial Council, to the Assistants and Writers on this Establishment, S. R.	1,00,460 0 0 0			
Pay to the Dewan and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	—	47,470 0 0 0		
Advanced on Account Foudlarry Expenses, as per Order of Mahomed Reza Cawn	—	39,570 8 6 0	87,040 8 6 0	
Paid to the Officers of the Cutcherry employed in the Collections of the 24 Pergunnahs	—	—	1,800 0 0 0	
Ditto ditto for the Town of Calcutta and its Dependence	—	—	17,535 7 10 0	
Total Charges Collections of the Ceded Lands in this Division	—	—	2,06,835 15 16 0	
Charges Zemindary.				
Disbursed on Account of Interest or Charity	—	—	1,115 4 0 0	
Allowance to Canonges	—	—	2,269 8 0 0	
Total Charges Zemindary of the Ceded Lands in this Division	—	—	3,384 12 0 0	
Carry over, Sicaa Rupees	2,10,370 11 16 0	7,03,859 10 0 0	33,77,632 9 7 2	

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1777-8.

Dewanny continued, and brought forward	—	—	—	—	33,775,632	9	7	2
Ceded Lands continued, and brought forward	—	—	—	—	10,901,216	12	17	0
Chitragong Province continued, and brought forward	—	—	—	—	71,937	12	10	0
Batta.	—	—	—	—	—	—	—	—
On the Jumma of this Province, settled in Ducky and Dais Maffa Rupees, to bring them into Siccas	—	—	—	—	25,242	13	0	0
Total Charges on the Gross Collections of the Ceded Lands under Chitragong Province	—	—	—	—	97,180	9	10	0
Total Charges on the Gross Collections of the Ceded Lands for the Bengal Year 1184	—	—	—	—	11,87,397	6	7	0
SUBAH BEHAR.								
Disbursed as follows.	—	—	—	—	—	—	—	—
Charges Collections.	—	—	—	—	—	—	—	—
Paid the Annual Allowance to Rajah Kulcan Sing	—	—	—	—	52,625	0	0	0
Ditto Salary and Allowance to the Chief and Members of the Provincial Council, to the Allihants, Surgeon, and Writers, &c. on this Establishment	—	—	—	—	1,27,568	10	0	0
Advanced on Account of Foudarry Expenses, as per Order of Mahomed Reza Cawn	—	—	—	—	43,072	0	15	0
Total Charges Collections of this Province	—	—	—	—	2,23,265	10	15	0
Charges Zemindary.	—	—	—	—	—	—	—	—
Paid the Pensioners on the Bahar Establishment	—	—	—	—	44,952	0	0	0
Charges General.	—	—	—	—	—	—	—	—
Paid Rajah Mahdoo Sing. Account Duftooraut	—	—	—	—	45,359	0	0	0
Paid for Travelling Charges, &c. mending the Office, Office Charges, and other Contingencies	—	—	—	—	73,454	12	5	0
Charges Buildings and Repairs.	—	—	—	—	—	—	—	—
Disbursed on this Account	—	—	—	—	1,18,813	12	5	0
Total Charges on the Gross Collections of Subah Behar, for the Behar Year 1185	—	—	—	—	4,809	3	0	0
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1184, or Behar Year 1185, as per General Statement of Demand, Receipts, and Balances	—	—	—	—	—	—	—	—
					Rupees	—	49,56,870	9 14 2

Fort William, the 31st January 1779.

Errors excepted.

CHARLES CROFTES,

Account' Genl to the Rev^d Dep^y.

GENERALNY, CEDED LANDS, and SUBAH BEHAR,
7-8.

D I V I S I O N Repairs.		Batta.		Grand Total of the Charges on the Gross Collections Bengal and Behar.	
D E W A N N					
Burdwan	—	4,380 4 3 0	—	3,34,803 6 8 0	—
Calcutta	—	—	—	5,59,645 4 12 2	—
Chittagong	—	—	—	2,340 0 0 0	—
Dacca	—	42,741 5 17 2	—	5,07,819 10 0 3	—
Dinapore	—	1,22,139 7 0 3	—	8,58,520 6 14 1	—
Moorshedabad	—	—	—	9,71,743 4 5 0	—
Rajmehal and Bog	—	16,441 2 12 0	—	1,16,788 5 19 0	—
Jungle Terry	—	4,223 7 17 0	—	25,972 3 8 0	—
	6 16 2		1,89,925 11 10 1		33,77,632 9 7 2
C E D E D L A N D					
Burdwan	—	—	—	7,03,859 10 0 0	—
Calcutta	—	—	—	3,86,357 2 17 0	—
Chittagong	—	25,242 13 0 0	—	97,180 9 10 0	—
	3 10 0		25,242 13 0 0		11,87,397 6 7 0
S U B A H B E H A R					
Patna	—	3 0 0	—	—	3,91,840 10 0 0
	13 6 2		2,15,168 8 10 1		49,56,870 9 14 3

Fort William, the 31st January 1779.

Errors excepted.

CHARLES CROFTES,
Account' Gen' to the Rev' Dept'.

GENERAL ABSTRACT of CHARGES in the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR,
for the Bengal Year 1184, or Behar Year 1185, English Stile 1777-8.

DIVISIONS.	Charges Collections.		Charges Zemindary.		Charges General.		Charges Buildings and Repairs.		Bata.		Grand Total of the Charges on the Gross Collections Bengal and Behar.						
DEWANNY.																	
Burdwan — —	93,636	7 12 0	—	2,36,786	10 13 0	—	—	—	—	4,380	4 3 0	—	3,34,803	6 8 0	—		
Calcutta — —	1,06,548	0 4 2	—	4,36,968	14 7 0	15,128	6 1 0	1,000	0 0 0	—	—	—	5,59,645	4 12 2	—		
Chittagong — —	2,340	0 0 0	—	—	—	—	—	—	—	—	—	—	2,340	0 0 0	—		
Dacca — —	2,39,671	5 17 0	—	1,80,885	11 13 1	40,983	11 13 0	3,537	7 0 0	—	42,741	5 17 2	5,07,819	10 0 3	—		
Dinagpore — —	3,20,891	8 17 3	—	3,60,024	3 5 2	54,494	9 10 1	970	10 0 0	—	1,22,139	7 0 3	8,58,520	6 14 1	—		
Moorshedabad — —	3,69,567	5 0 0	—	4,32,959	4 10 0	1,59,216	10 15 0	10,000	0 0 0	—	—	—	9,71,743	4 5 0	—		
Rajemchal and Boglepore — —	61,336	2 9 0	—	30,003	9 16 0	6,634	1 5 2	2,373	5 16 2	—	16,441	2 12 0	1,16,788	5 19 0	—		
Jungle Terry — —	11,885	7 0 0	—	682	14 12 0	9,180	5 19 0	—	—	—	4,223	7 17 0	25,972	3 8 0	—		
		12,05,876	5 0 1		16,78,311	4 16 3	2,85,637	13 3 3		17,881	6 16 2	1,89,925	11 10 1		33,77,631	9 7 2	
CEDED LANDS.																	
Burdwan — —	2,75,513	7 0 0	—	4,00,000	0 0 0	13,597	13 0 0	14,748	6 0 0	—	—	—	7,03,859	10 0 0	—		
Calcutta — —	2,06,835	15 16 0	—	3,384	12 0 0	1,75,986	7 1 0	150	0 0 0	—	—	—	3,86,357	2 17 0	—		
Chittagong — —	58,258	6 17 0	—	4,202	7 15 0	3,270	0 8 0	6,206	13 10 0	—	25,242	13 0 0	97,180	9 10 0	—		
		5,40,607	13 13 0		4,07,587	3 15 0	1,92,854	4 9 0		21,105	3 10 0	25,242	13 0 0		11,87,397	6 7 0	
SUBAH BEHAR.																	
Patna — —	—	2,23,265	10 15 0	—	44,952	0 0 0	—	1,18,813	12 5 0	—	4,809	3 0 0	—	—	3,91,840	10 0 0	
Rupees	—	19,69,749	13 8 1	—	21,30,850	8 11 3	—	5,97,305	13 17 0	—	43,795	13 6 1	—	2,15,168	8 10 1	49,56,870	9 14 2

Fort William, the 31st January 1779.

Errors excepted.

CHARLES CROFTES,
Account' Gen' to the Rev' Depr'.

Abstract of Charges on Gross Collections of the Dewanny, Coled Lands, and Subah Behar, for the Bengal Year 1185, or Behar Year 1186, English Sile 1778-9, disbursed from the Treasuries of the following Divisions.

DEWANNY.

Burdwan Division.
Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Beerbhoom.

* sic is orig. Paid the Salary of the Dewan and the Establishment of * belonging to this Province, and likewise the Courts of Adawlut, Sicca Rupes

Advanced on Account of Fouzdary Expenses, as per Order of Mahomed Reza Cawn — —

16,124 4 11 0
9,018 8 5 0

25,142 12 16 0

Biffenpore.

Paid the Dewan and different Officers belonging to this Province, and likewise the Courts of Adawlut — —

Advanced on Account of Fouzdary Expenses, as per Order of Mahomed Reza Cawn — —

9,160 9 11 0
9,143 7 16 0

18,304 1 7 0

Patchact.

Paid to the Dewan and different Officers belonging to this Province — —

Patchact Petty Mehals. — —

Disbursed to the Officers, &c. on Account of the Collections of these Mehals — —

Total Charges Collections of the Dewanny Lands in this Division — —

53,137 4 5 0

Charges Zemindary.

Beerbhoom.

Paid the Annual Allowance to the Rajah of Beerbhoom — — Sicca Rupes 1,62,500 0 0 0

Ditto to his Servants — — — — 9,000 0 0 0

Ditto for Poojah Charges — — — — 896 0 8 0

Ditto the Expenses of the Pooneth Ceremony — — — — 69 2 5 0

1,72,465 2 13 0

Biffenpore.

Paid the Annual Allowance to the Rajah of Biffenpore — — Sicca Rupes 28,000 0 0 0

Ditto to his Servants — — — — 4,020 0 0 0

Ditto for Poojah Charges — — — — 4,158 0 0 0

Ditto for Ruffum Canongoes — — — — 2,266 8 0 0

Ditto for the Expenses of the Pooneth Ceremony — — — — 65 11 0 0

68,534 3 0 0

Carry over

2,40,999 5 13 0

53,137 4 5 0

Abstract of Charges on the Grois Collections of Bengal and Behar, for 1778-9.				
Dewanny continued.				
Burdwan Division continued.	Brought over	—	—	Sicca Rupees 53,137 4 5 0
Charges Zemindary continued.	Brought over	—	—	240,999 5 13 0
Patchet.				
Paid the Annual Allowance to the Zemindar of Patchaet	—	—	Sicca Rupees 17,302 8 0 0	
Ditto to his Servants	—	—	2,696 7 0 0	
Ditto for Poojah Charges	—	—	753 6 0 0	
Ditto the Expenses of the Pootnah Ceremony	—	—	35 0 0 0	
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	—	2,61,786 10 13 0
Total Charges on the Grois Collections of the Dewanny Lands under Burdwan	—	—	—	3,14,913 14 18 0
Calcutta Division.				
Disbursed from the Dewanny Lands under this Division.				
Charges Collections.				
Nudda.	Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	—	Sicca Rupees 12,756 0 0 0
Houghly.	Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	51,028 11 15 0
Advanced on Account of Foudzary Expenses	—	—	16,717 2 5 0	67,795 14 0 0
Jeffere.	Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	13,992 0 0 0
Advanced on Account of Foudzary Expenses	—	—	8,444 14 2 3	22,436 14 2 3
Hidgelee.	Allowance to the Dewan, the Officers of the Cutcherry, &c.	—	—	7,980 0 0 0
Advanced on Account of Foudzary Expenses	—	—	34,902 13 5 0	42,882 13 5 0
Total Charges Collections of the Dewanny Lands in this Division	—	—	—	1,45,571 9 7 3
Charges Zemindary.				
Nudda.	Annual Allowance to the Zemindar and his Servants	—	—	Sicca Rupees 2,22,750 1 9 0
Ditto ditto to the Canongoes	—	—	—	4,340 10 6 0
7				2,27,090 11 15 0
Carry forward				2,27,090 11 15 0
				3,14,913 14 18 0

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1778-9.									
Dewanny continued. Brought forward									
Calcutta Division continued. Brought forward									
Charges Zemindary continued. Brought forward									
Houghly.									
Annual Allowance to the Zemindar									
Ditto ditto to the Canongoes						35,001	0	0	0
Ditto ditto for Charitable Purposes						4,303	6	10	0
Thannah Cutwah						740	8	1	0
									43,084 11 11 0
Jeddore.									
Annual Allowance to the Zemindar and his Servants						31,477	12	16	0
Ditto ditto to the Canongoes						2,026	8	15	0
Ditto ditto for Charitable Purposes						406	0	1	0
									33,910 5 12 0
Hidgely.									
Dorodunna.									
Annual Allowance to the Zemindar and his Servants, &c.						21,890	8	17	2
Ditto ditto for Charitable Purposes						11,475	13	19	0
Ditto ditto to the Canongoes						4,941	5	14	0
									38,307 12 10 2
Myfiadel.									
Annual Allowance to the Zemindar and his Servants						27,183	9	9	0
Ditto ditto for Charitable Purposes						4,212	12	0	0
Ditto ditto to the Canongoes						1,378	1	5	0
									32,774 6 14 0
Soojamootah.									
Annual Allowance to the Zemindar and his Servants						8,487	3	7	1
Ditto ditto for Charitable Purposes						300	10	1	0
Ditto ditto to the Canongoes						316	7	11	0
									9,104 4 19 1
Tumlook.									
Annual Allowance to the Zemindar and his Servants						15,587	8	1	0
Ditto ditto for Charitable Purposes						890	2	7	0
Ditto ditto to the Canongoes						454	0	10	0
									16,931 10 18 0
Carry over, Sica Rupees									
						97,118	3	1	3
						4,00,203	15	19	3
									1,45,871 9 7 3
									3,44,333 14 18 0

Abstract of Charges on the Grois Collections of Bengal and Behar, for 1778-9.					
Deputy continued, and brought over Calcutta Division continued, and brought over				Sicca Rupees	31,493 14 18 0
Charges Zemindary continued, and brought over					145,871 9 7 3
Mahomedally.					
Annual Allowance to the Zemindar and his Servants	29,913	4	0		
Ditto ditto to his Canonges	1,164	0	0		
Ditto ditto for Charitable Purposes	370	15	19		
Total Charges Zemindary of the Dewanny Lands in this Division				31,448	3 19 0
Charges General.					
Disbursed on Account of Cutcherry Contingencies, Priyotings Diet, Foolbundres, &c.					
In Nuddea	21,606	0	9	0	
In Hooghly	759	2	0	0	
In Jessor	362	0	0	0	
In Hulghur	18,000	0	0	0	
In Mahomedhy	8,000	0	1	0	
Total Charges General of the Dewanny Lands in this Division				48,677	2 10 0
Charges Buildings and Repairs,					
In Nuddea					
In Jessor	300	0	0	0	
Total Charges Buildings and Repairs of the Dewanny Lands in this Division				300	0 0 0
Total Charges on the Grois Collections of the Dewanny Lands under Calcutta Division				526	9 10 0
Chittagong.					
Disbursed on Account of the Collections of Tipperah, being the Dewanny Lands in this Province					6,26,727 9 6 2
Dacca Division.					
Disbursed as follows.					
Charges Collections.					
Salary, Allowances, and Houfe Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeons, and Writers on this Establishment—	14,03,538	15	10	0	
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Adawlat	75,999	9	0	0	
Advanced on Account of Foundry Expenses	45,045	7	4	0	
Ditto on Account of Hospital Charges	1,046	8	0	0	
Sylhet.					
Allowance to the Collector, Dewan, Officers of the Cutcherry, Charges Foundary, &c.					
Total Charges Collections of this Division				11,843	2 13 3
Carry forward, Sicca Rupees				2,37,471	10 7 3
					9,53,692 8 4 2

Abstract of Charges on the Grois Collections of Bengal and Behar, for 1778-9.				
Dewanry continued, and brought over	—	—	—	—
Dinagpore Division continued, and brought over	—	—	—	—
Charges Collections continued, and brought over	—	—	—	—
Allowance to the Dewan, &c. of Purnea, under this Division	85,303	3	8	1
Ditto of Purnea, under this Division	41,764	11	5	2
Ditto of Kungpore ditto	1,945	0	0	0
Ditto of Edrackpore ditto	4,920	0	0	0
Total Charges Collections of this Division	1,33,931	14	13	3
Charges Zemindary.				
Dinagpore.	—	—	—	—
Annual Allowance to Rajah Budgenaut	—	—	—	—
Ditto for Burghulafes	—	—	—	—
Ditto for Rajah's Servants	—	—	—	—
Ditto for Prisoners Diet	—	—	—	—
Pension to Meer Mahomed Hossain	—	—	—	—
Charity, or Brahmin's Butce	—	—	—	—
Ruffoom Canongoes	—	—	—	—
Paid Kerpunaut Sing	—	—	—	—
Charges Purneah	—	—	—	—
In Purnea—Paid the Zemindar, and Ruffoom Canongoes	—	—	—	—
In Edrackpore ditto	—	—	—	—
Total Charges Zemindary of this Division	1,04,462	10	13	2
Charges General.				
Paid for Cutcherry Contingencies, Hoondean or Commission Bills at	—	—	—	—
Dinagpore	—	—	—	—
Purnea	—	—	—	—
Travelling Charges at Dinagpore	—	—	—	—
Total Charges General of this Division	69,256	13	14	0
Charges Buildings and Repairs.				
Disbursed on this Account at Dinagpore	—	—	—	—
Batta.	—	—	—	—
On the Jumma of Purnea, ferried in Puna Sonat Rupees, to bring them into	—	—	—	—
Siccas	—	—	—	—
Total Charges on the Grois Collections of Dinagpore Division	48,906	12	17	0
Carry forward, Sicca Rupees				
	6,14,800	5	16	3
	20,00,558	1	6	2

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.				S. R. 20,00,558 1 6 2	
Devanny continued, and brought forward				— — —	
Misrified Division.				— — —	
Disbursed as follows.				— — —	
Charges Collections.				— — —	
Shir, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistant, Surgeon, and Writers on this Establishment				S. R. 90,296 4 11 0	
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adawlut				— — —	
Advanced on Account of Fouzdary Expenses				53,919 14 9 0	
Total Charges Collections of this Division				2,54,000 0 0 0	
Charges Zemindary.				— — —	
Paid the Ranny of Rajshahy her annual Allowance				2,50,000 0 0 0	
Ditto Gostyryland ditto				6,000 0 0 0	
Ditto Charity or Brahmin's Birtce				18,000 0 0 0	
Ditto Burgundalies				25,200 0 0 0	
Ditto Servants employed in Rajshahy				2,5968 0 0 0	
Ditto Zemindar of Rocupore				3,25,168 0 0 0	
Ditto Servants Wages				30,000 0 0 0	
Ditto Account Mozah Gowrah Mary for Amount paid into the Rajshahy				7,788 0 0 0	
Ditto Malguzary				— — —	
Ditto for Expence of Brahmin's Ceremonies				4,684 0 0 0	
Ditto Account Burgundalies				4,115 0 0 0	
Ditto Allowance to the Zemindar of Futyfing				3,000 0 0 0	
Ditto Zemindar of Luthkerpore				2,499 15 0 0	
Ditto Pension to Mirza Mandy				18,000 0 0 0	
Ditto Sarrajit of Chundlehy				180 0 0 0	
Ditto to the Zemindar of Chundlehy				3,600 0 0 0	
Ditto Charity to Mahomed Hoph				900 0 0 0	
Ditto Poonca Charges				360 0 0 0	
Ditto Ruffoon Canongoes				411 0 0 0	
Total Charges Zemindary of this Division				24,753 4 10 0	
Charges General.				— — —	
Paid Cutcherry Contingencies, mending the Roads, &c.				— — —	
Charges Foodboudre				S. R. 7,228 4 19 3	
Total Charges General in this Division				1,68,641 10 13 0	
Carry over, Sicca Rupees				1,75,869 15 12 3	
				9,99,565 6 17 3	
				20,00,558 1 6 2	

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.				
Dewanny continued, and brought over	—	—	S' R' 20,00,558	1 6 2
Moorthadabad Division continued, and brought over	—	—	S' R' 9,99,565	6 17 3
Charges Buildings and Repairs,	—	—	—	—
Disburfed on this Account	—	—	—	—
Total Charges on the Grofs Collections of Moorthadabad Division	—	—	5,666 10 13	0 10,05,131 1 10 3
Rajmehal and Boglepoore Provinces.				
Disburfed as follows.				
Charges Collections.				
Rajmehal.				
Burgundaffes Wages	—	—	S' R' 8,208	0 0 0
Cutcherry Servants Wages, as per Establishment	—	—	4,068	0 0 0
Extra Allowance to the Affiliant going to Rajmehal	—	—	240	0 0 0
Sezawul and Hill People, for exerting the Dawks	—	—	1,155	0 0 0
	—	—	13,671	0 0 0
Boglepoore.				
Salary to the Superintendent, Affiliant, Surgeon, &c. upon this Establishment	—	—	18,507	4 9 2
Allowance to the Dewan, and Officers employed in the Collections of this	—	—	13,707	1 14 1
Province	—	—	2,661	11 7 3
Travelling Charges to the Superintendent and his Affiliant	—	—	17,425	14 10 1
Advanced Account Foundary Expenses	—	—	—	—
Total Charges Collections of these Provinces	—	—	51,702	0 1 3
	—	—	65,373	0 1 3
Charges Zemindary.				
Rajmehal.				
Annual Allowances to the Zemindar	—	—	6,000	0 0 0
Ditto Pension to Meer Jumna, &c.	—	—	1,839	0 0 0
Ditto to Objects * to Charity	—	—	179	7 0 0
Ditto Srimjany Canongoe	—	—	976	8 0 0
Ditto Durgah Codum Ruffool	—	—	115	0 0 0
Ditto to the Canongoes	—	—	2,500	0 0 0
	—	—	11,609	15 0 0
Boglepoore.				
Allowance to the Cawzee of the Ead	—	—	84	12 0 0
Ditto Account Rozandars	—	—	18,208	14 16 0
Annual Allowance to Rajahs Soojan Sing and Rohun Bucks	—	—	1,810	2 12 0
Total Charges Zemindary of these Provinces	—	—	20,103	13 8 0
	—	—	31,813	13 8 0
Carry forward, Sicca Rupees				
	—	—	97,186	12 9 3
	—	—	36,05,790	2 16 5

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1778-9.			
Dewanny continued, and brought forward	S' R'	S' R'	S' R'
Rajmehal and Boglapore Provinces continued, and brought forward	—	97,186 12 9 3	30,05,790 2 16 5
Charges General.	—	—	—
Rajmehal.	—	—	—
Allowance for Cutcherry Contingencies, Cutwally, &c.	—	—	1,300 0 0 0
Boglepoore.	—	—	—
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondean, &c.	—	—	4,017 6 18 1
Advanced to Rajahs Rohun Bucks and Soujan Sing, for the Chowkeybunde of Munyphurry and Mhodabun	—	—	35,666 12 4 1
Total Charges General of these Provinces	—	39,684 3 2 2	—
Charges Buildings and Repairs.	—	—	—
At Boglapore	—	7,713 6 1 0	—
At Monghyr	—	12,426 11 16 2	—
Total Charges Buildings and Repairs of these Provinces	—	20,140 1 17 2	—
Batta.	—	—	—
On the Jumma of Boglapore and Havely Monghyr, settled in Patna Sonats, to bring them into Siccas	—	—	18,372 15 18 0
Total Charges on the Gross Collections of Rajmehal and Boglapore Provinces	—	—	1,176,684 1 7 3
Rungpoore Province.			
Disburied as follows.	—	—	—
Charges Collections.	—	—	—
Salary to the Superintendent, Assistant, and Surgeon of this Province	—	27,209 15 12 0	—
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlat	—	26,582 15 6 0	—
Advanced on Account of Fouzdary Expenses	—	8,953 3 17 0	—
Total Charges Collections of this Province	—	62,746 2 15 0	—
Charges Zemindary.	—	—	—
Annual Allowance to the Zemindar of Rungpoore	—	24,130 3 13 0	—
Ditto of Coah Behar	—	72,971 9 2 0	—
Total Charges Zemindary of this Province	—	97,101 12 15 0	—
Charges General.	—	—	—
Allowance for Cutcherry Contingencies, Prisoners Diet, Repairs, &c.	—	—	7,668 15 15 3
Batta.	—	—	—
On the Jumma of Rungpoore, settled in Narany Rupees, deducted to bring the Jumma into Siccas	—	—	67,258 2 13 3
Carry over, Sicca Rupees	67,258 2 13 3	1,671,516 15 5 3	31,82,474 4 5 0

Abstract of Charges on the Grois Collections of Bengal and Behar, for 1778-9.			
Dewanny continued, and brought over		S' R.	
Rungpore Province continued, and brought over		1,67,516 15 53	31,82,474 4 50
On the Jomana of Coah Behar, settled in Nanay Rupees, &c.			
Total Batta of this Province		73,438 11 12 3	2,40,945 10 8 2
Total Charges on the Grois Collections of the Rungpore Province			
Siberia Province.			
Disbursed as follows.			
Charges Collections.			
Salary to the Superintendent of this Province		19,587 13 0 0	
Charges General.			
Paid for Petty Charges		150 0 0 0	
Total Charges on the Grois Collections of the Siberia Province			19,737 13 0 0
Futtying Province.			
Disbursed as follows.			
Charges Collections.			
Commission allowed the Superintendent of this Province	S' R.	8,000 0 0 0	
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province		2,400 0 0 0	
Total Charges Collections of this Province			11,300 0 0 0
Charges Zemindary.			
Allowance to the Zemindars Nealcumte and Parbutty		10,200 0 0 0	
Charges General.			
Hoondean or Commission on Bills	S' R.	594 2 13 0	
Poolbunde		1,600 0 0 0	
Total Charges General of this Province			2,194 2 13 0
Total Charges on the Grois Collections of the Futtying Province			33,494 2 13 0
Rangpur Province.			
Disbursed as follows.			
Charges Collections.			
Paid to the Collector, Officers and Servants employed in the Cutcherry on Account the Collections of this Province	S' R.	30,120 0 0 0	
Advanced on Account of Foudzary Expenses		4,745 5 5 0	
Total Charges Collections of this Province			34,865 5 5 0
Charges General.			
Paid Houle Rem, Dawk Charges, and Prisoners Diet	S' R.	2,145 12 0 0	
Ditto to Lalcars		300 0 0 0	
Total Charges General of this Province			2,445 12 0 0
			37,311 1 5 0
			34,66,651 14 6 2
			Carry forward, Sicsa Rupees

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought forward	—	—	S' R' 34,66,651 14 6 1
Rangur Province continued, and brought forward	—	—	S' R' 37,311 1 5 0
Batta.	—	—	—
On the Jumna of Rangur, &c.—lent in Sonat Rupees, to bring them into	—	—	—
Sicca.	—	—	—
Total Charges on the Grofs Collections of the Rangur Province	—	—	41,601 5 2 0
Jungle Terry Districts.	—	—	—
Disburied as follows.	—	—	—
Charges Collections.	—	—	—
Paid the Collectors Allowances for Servants employed in the Collections	—	—	4,800 0 0 0
Advanced on Account of Foundary Expenses	—	—	5,517 3 0 0
Total Charges Collections of these Districts	—	—	10,317 3 0 0
Charges Zemindary.	—	—	—
Allowance to the Runny of Sultambud	—	—	1,042 0 0 0
Paid for Zemindary Charges at Curuckda, &c. &c.	—	—	1,853 5 5 0
Allowance to the Zemindar of Gaidore	—	—	505 2 10 0
Total Charges Zemindary of these Districts	—	—	3,400 7 15 0
Charges General.	—	—	—
Paid the Prisoners Diet, and other Contingencies	—	—	1,024 4 0 0
Total Charges on the Grofs Collections of the Jungle Terry Districts	—	—	14,801 14 15 0
Total Charges on the Grofs Collections of the Dewanny for the Bengal Year 1185	—	—	35,23,145 2 3 1

CEDED LANDS.

Burdwan Division.	—	—	—
Disburied from the Ceded Lands under this Division.	—	—	—
Charges Collections.	—	—	—
Salary, Allowances, and Houle Rent, &c. to the Chief and Members of the	—	—	—
Provincial Council, to the Assistants, Surgeon, and	—	—	—
Writers on this Establishment	—	—	1,23,718 15 0 0
Paid to the Dewan and Officers employed in the Cuc-	—	—	—
cherry at Burdwan, and Officers of the Courts of	—	—	—
Adawlut	—	—	12,276 0 0 0
Advanced on Account of Foundary Expenses	—	—	6,852 14 0 0
Carry over, Sicca Rupees	—	—	1,12,847 13 0 0

35,23,145 2 3 1

Abstract of the Gross Collections of Bengal and Behar, for 1778-9.				S. R. 35,13,145 2 3 4	
Dewanry continued, and brought over	—	—	—	—	—
Ceded Lands continued.	—	—	—	—	—
Burdwan Division continued.	—	—	—	—	—
Charges Collections continued, and brought over	—	S. R. 1,42,847 13 0 0	—	—	—
Pay to the Dewan and Cutcherry Servants employed in	52,975 4 0 0	—	—	—	—
the Collections, on the Part of the Zemindar of Burdwan	19,912 15 10 0	—	—	—	—
Ditto to Tannadars stationed at Burdwan	—	—	—	—	—
Total Charges Collections of the Ceded Lands in this Division	72,888 3 10 0	—	—	2,15,736 0 10 0	—
Charges Zemindary.	—	—	—	—	—
Allowance to the Rajah of Burdwan for the Maintenance of his Household,	—	—	—	—	—
Religious Ceremonies, his Wardrobe, and all Charges Zemindary	—	—	—	4,00,000 0 0 0	—
Charges General.	—	—	—	—	—
Disbursed on this Account for Daily Servants, Cutcherry Contingencies, &c.	—	—	—	12,650 9 5 0	—
Charges Buildings and Repairs.	—	—	—	—	—
Disbursed on this Account	—	—	—	7,333 6 5 0	—
Total Charges on the Gross Collections of the Ceded Lands in Burdwan	—	—	—	—	6,35,690 0 0 0
Calcutta Division.	—	—	—	—	—
Disbursed from the Ceded Lands under this Division.	—	—	—	—	—
Charges Collections.	—	—	—	—	—
Salary, Allowance and House Rent to the Chief and Members of the Provincial	1,08,060 0 0 0	—	—	—	—
Council, to the Assistants and Writers on this Establishment	—	—	—	—	—
Pay to the Dewan and Officers employed in the Cutcherry, and likewise the	47,320 0 0 0	—	—	—	—
Courts of Adawlut	34,420 13 11 3	—	—	—	—
Advanced on Account of Foundary Expenses	—	—	—	—	—
Pay to the Mohirers and other Officers of the Cutcherry employed in the Col-	1,800 0 0 0	—	—	—	—
lections of the 24 Pergunnahs	—	—	—	—	—
Ditto Ditto for the Town of Calcutta and its Dependencies	10,338 0 0 0	—	—	—	—
Total Charges Collections of the Ceded Lands in this Division	—	—	—	3,01,838 13 11 3	—
Charges Zemindary.	—	—	—	—	—
Disbursed on Account of Birtee or Charity	—	—	—	—	—
Allowance to the Canongoes	7,514 0 0 0	—	—	—	—
Total Charges Zemindary of the Ceded Lands in this Division	—	—	—	9,813 8 0 0	—
Charges General.	—	—	—	—	—
To Chowkeydars employed in watching the Town of Calcutta	58,072 8 0 0	—	—	—	—
Poolhundee Repairs	39,900 0 0 0	—	—	—	—
Charges of Adawlut at Amerspoor, Azimabad, and Sudder	25,188 0 0 0	—	—	—	—
Carry forward, Sicca Rupes	1,23,160 8 0 0	—	—	2,11,692 5 11 3	6,35,690 0 0 0 35,13,145 2 3 4

Abstract of Charges on the Grôfs Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought forward	—	—	—	S' R' 35,23,145 2 3 2
Ceded Lands continued, and brought forward	—	—	—	S' R' 6,35,690 0 0 0
Calcutta Division continued, and brought forward	—	—	—	S' R' 2,11,652 5 11 3
Charges General continued, and brought forward	—	—	—	S' R' 1,23,160 8 0 0
Disburfed for Houfe Rent, Expences of Law Suits, Travelling Charges, and other Cutcherry Contingencies	—	—	—	96,675 0 0 0
Paid Rajah Nobkiffen the Amount collected by Government in the Bengal Year 1184, from his Talook of Sootnauty, &c. granted to him by the Board, under Date 16th January 1778, as per Calcutta Treasury Account for June 1185	—	—	—	4,454 5 8 0
Total Charges General of the Ceded Lands in this Division	—	—	—	2,24,289 13 8 0
Charges Buildings and Repairs	—	—	—	274 14 0 0
	—	—	—	4,36,217 0 19 3
Chittagong Province.				
Disburfed from the Ceded Lands under this Province.				
Charges Collections.				
Salary, Allowances, and Houfe Rent to the Chief and Affiliants, &c.	S' R'	35,002 15 2 0		
Pay to the Dewan, Officers of the Cutcherry and Courts of Adawlut	—	14,431 12 15 0		
Advanced on Account of Foundary Expences	—	14,197 10 0 0		
Total Charges Collections of the Ceded Lands in this Province	—	—	63,632 5 17 0	
Charges Zemindary.				
Pay to the Portuguese Padres, and Charity to the Poor, agreeable to established Custom	—	—	4,031 12 15 0	
Charges General.				
Paid for Prisoners Diet, and other Petty Charges	—	—	1,379 15 3 0	
Charges Buildings and Repairs.	—	—	6,206 13 10 0	
Disburfed on this Account	—	—	—	36,255 5 11 3
Batta.				
On the Jumma of this Province, settled in Ducky and Daif Mafia Rupees, to bring them into Siccas	—	—	—	1,11,506 4 16 3
Total Charges on the Grôfs Collections of the Ceded Lands under this Province	—	—	—	—
Midnapore Province.				
Disburfed as follows.				
Charges Collections.				
Salary to the Collector, Affiliant, and Surgeon on this Establishment	S' R'	26,068 11 12 0		
Pay to the Dewan and Officers employed in the Cutcherry	—	28,446 14 10 0		
Advanced on Account of Foundary Expences	—	8,891 14 0 0		
Carry over, Sicca Rupees	63,407 8 2 0			
				11,83,413 5 16 2
				35,23,145 2 3 2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1778-9.				
Dewanny continued, and brought over	—	—	S. R. 35,23,145	2 3 2
Ceded Lands continued, and brought over	—	—	S. R. 11,83,413	5 16 2
Midnapore Province continued.	—	—	—	—
Charges Collections continued, and brought over	—	—	—	—
Annual Allowance to the Canongoes	—	S. R. 43,107	8 2 0	—
Cutcherry Contingencies, Prisoners Diet, and Travelling Charges, &c.	—	—	5,629 15 13	0
Total Charges Collections of this Province	—	—	1,824 14 0	0
Charges Buildings and Repairs.	—	—	70,762	5 15 0
Disburfed on this Account for the Fort at Midnapore	—	—	6,748	10 10 0
Total Charges on the Gross Collections of the Midnapore Province	—	—	77,511	0 5 0
Total Charges on the Gross Collections of the Ceded Lands for the Bengal Year 1185	—	—	12,60,924	6 1 2
SUBAH BEHAR.				
Panna Division.				
Disburfed as follows.				
Charges Collections.				
Paid Annual Allowance to Rajah Kulkarn Sing	—	—	52,625	0 0 0
Ditto Salary, Allowance and Houfe Rent to the Chief and Members of the Provincial Council, Assistants, Surgeon, and Writers on this Establishment	—	—	75,992	2 0 0
Ditto to the Dewan, and Officers employed in the Cutcherry, and likewise the Courts of Adawlut	—	—	57,068	0 0 0
Advanced on Account of Foundary Expenses	—	—	41,777	11 0 0
Total Charges Collections of this Division	—	—	3,27,462	13 0 0
Charges Zemindary.				
Paid the Allowance to the Pensioners on the Behar Establishment	—	—	45,352	0 0 0
Charges General.				
Disburfed on Account of Travelling Charges, menling the Roads, Office Charges, and other Contingencies	—	—	78,000	0 15 0
Charges Buildings and Repairs.				
Disburfed on this Account	—	—	2,420	12 0 0
Total Charges on the Gross Collections of Panna Division	—	—	3,53,235	9 15 0
Siccar Saunee Districts.				
Disburfed as follows.				
Charges Collections.				
Paid Allowances to the Collector, Assistant, Dewan, and Officers of the Cutcherry employed in the Collections of diee Dittahs, likewise the Courts of Adawlut, and Horsemen	—	—	50,682	1 0 0
5	—	—	50,682	1 0 0
Carry forward, Sicca Rupes			3,53,235	9 15 0
			47,84,069	8 5 0

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1778-9.

Dewanny continued, and brought forward		S ^r R ^r	47,84,059	8	5	0
Subah Behar continued, and brought forward		S ^r R ^r	3,53,235	9	15	0
Sircar Saurun Districts continued, and brought forward		S ^r R ^r	50,682	1	0	0
Charges Zemindary.						
Annual Allowance to the Zemindar and his Servants, likewise to the Canongoes						
Charges General.						
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, House Rent, Travelling Charges, &c.						
Total Charges on the Gross Collections of Sircar Saurun, &c. Districts			5,968	6	10	0
Total Charges on the Gross Collections of Subah Behar for the Behar Year 1186			88,336	7	5	0
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Behar Year 1185 or Behar Year 1186, as per General Statement of Demand, Receipts, and Balances			4,41,572	1	0	0

Rupees

Fort William, the 13th March 1780.

Errors excepted.

CHARLES CROFTES,

Account^t Gen^l to the Rev^d Dep^t.

and SUBAH BEHAR, for the Bengal

Batta.		Grand Total of the Charges on the Grofs Collections of Bengal and Behar.	
Bu	—	3,14,923 14 18 0	—
Ca	—	6,26,727 9 6 2	—
Cf	—	12,041 0 0 0	—
Di o	—	4,32,065 3 5 1	—
Di o	—	6,14,800 5 16 3	—
Me	—	10,05,232 1 10 3	—
Ri o	—	1,76,684 1 7 3	—
Ri 3	—	2,40,945 10 8 2	—
Sil	—	19,737 13 0 0	—
Fu	—	23,494 2 13 0	—
Ju	—	14,801 14 15 0	—
Rd o	—	41,691 5 2 0	—
	1,50,283 1 7 3		35,23,145 2 3 2
C			
Bu	—	6,35,690 0 0 0	—
Ca	—	4,36,217 0 19 3	—
Ch 3	—	1,11,506 4 16 3	—
Mi	—	77,511 0 5 0	—
	36,255 5 11 3		12,60,924 6 1 2
S			
Pa	—	3,53,235 9 15 0	—
Sir	—	88,336 7 5 0	—
			4,41,572 1 0 0
	1,86,538 6 19 2	—	52,25,641 9 5 0

the 13th March 1780.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

N° 156.

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal
Year 1185, or Behar Year 1186, English Stile 1778-9.

DIVISIONS.	Charges Collections.				Charges Zemindarry.				Charges General.				Charges Buildings and Repairs.				Batta.				Grand Total of the Charges on the Gross Collections of Bengal and Behar.											
DEWANNY.																																
Burdwan —	53,137	4	5	0	—	2,61,786	10	13	0	—	—	—	—	—	—	—	—	—	—	3,14,923	14	18	0									
Calcutta —	1,45,871	9	7	3	—	4,31,652	3	18	3	—	48,677	2	10	0	—	525	9	10	0	—	6,26,727	9	6	2								
Chittagong —	12,041	0	0	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	12,041	0	0	0									
Dacca —	2,37,472	10	7	3	—	1,65,995	14	10	0	—	23,102	4	14	2	—	300	0	0	0	—	4,32,065	3	5	1								
Dinagore —	2,14,947	8	13	3	—	2,80,718	9	12	0	—	69,256	12	14	0	—	970	10	0	0	—	6,14,800	5	16	3								
Moorshedabad —	3,98,236	3	0	0	—	4,25,459	4	5	0	—	1,75,869	15	12	3	—	5,666	10	13	0	—	10,05,232	1	10	3								
Rajemchal and Boglepore —	65,373	0	1	3	—	31,813	12	8	0	—	40,984	3	2	2	—	20,140	1	17	2	—	1,76,684	1	7	3								
Rungpore —	62,746	2	15	0	—	97,101	12	15	0	—	7,668	15	15	3	—	—	—	—	—	73,428	11	2	3									
Silberris —	19,587	13	0	0	—	—	—	—	—	—	150	0	0	0	—	—	—	—	—	—	19,737	13	0	0								
Futtyfing —	11,300	0	0	0	—	10,000	0	0	0	—	2,194	2	13	0	—	—	—	—	—	—	23,494	2	13	0								
Jungle Terry —	10,317	3	0	0	—	3,460	7	15	0	—	1,024	4	0	0	—	—	—	—	—	—	14,801	14	15	0								
Ramgur —	34,865	5	5	0	—	—	—	—	—	—	2,445	12	0	0	—	—	—	—	—	4,380	3	17	0									
					12,65,895	11	16	0		17,07,988	11	16	3		3,71,373	9	2	2		27,604	0	0	2									
																				1,50,283	1	7	3									
																							35,23,145	2	3	2						
CEDED LANDS.																																
Burdwan —	2,15,736	0	10	0	—	4,00,000	0	0	0	—	12,620	9	5	0	—	7,333	6	5	0	—	—	—	—	6,35,690	0	0	0					
Calcutta —	2,01,838	13	11	3	—	9,813	8	0	0	—	2,24,289	13	8	0	—	274	14	0	0	—	—	—	—	4,36,217	0	19	3					
Chittagong —	63,632	5	17	0	—	4,031	12	15	0	—	1,379	15	3	0	—	6,206	13	10	0	—	36,255	5	11	3	—	1,11,506	4	16	3			
Midnapore —	70,762	5	15	0	—	—	—	—	—	—	—	—	—	—	—	6,748	10	10	0	—	—	—	—	77,511	0	5	0					
					5,51,969	9	13	3		4,13,845	4	15	0		2,38,290	5	16	0		20,563	12	5	0	36,255	5	11	3					
																										12,60,924	6	1	2			
SUBAH BEHAR.																																
Patna —	2,27,462	13	0	0	—	45,352	0	0	0	—	78,000	0	15	0	—	2,420	12	0	0	—	—	—	—	—	3,53,235	9	15	0				
Sircar Saurun —	50,682	1	0	0	—	31,685	15	15	0	—	5,968	6	10	0	—	—	—	—	—	—	—	—	—	—	88,336	7	5	0				
					2,78,144	14	0	0		77,037	15	15	0		83,968	7	5	0		2,420	12	0	0					4,41,572	1	0	0	
																													52,25,641	9	5	0
Rupees					20,96,010	3	9	3		21,98,872	0	6	3		6,93,632	6	3	2		50,588	8	5	2		1,86,538	6	19	2				

Fort William, the 13th March 1780.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

Abstract of Charges on the Gross Collections of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1186, or Behar Year 1187, English Style 1779-80, disbursed from the Treasuries of the following Divisions.

DEWANNY.

Burdwan Division.
Disbursed from the Dewanny Lands under this Division.

Charges Collections.

Paid Salary, Allowances, and House Rent to the Chief and Members of the Provincial Council, to the Assistants, Surgeon and Writers on this Establishment, &c. 1,39,434 11 10 0
Ditto to the Dewan, and Officers employed in the Cutcherry at Burdwan — 14,908 0 0 0

1,53,042 11 10 0

Beerbhoom.

Paid the Salary of the Dewan and the Establishment belonging to this Province, and likewise the Courts of Adawlut — 16,771 10 7 0
Advanced on Account of Foudzary Expenses, as per Order of Mahomed Reza Cawn — — — 9,690 14 16 0

26,462 9 3 0

Bilfenore.

Paid the Dewan and different Officers belonging to this Province, and likewise the Courts of Adawlut — 8,904 7 13 0
Advanced on Account of Foudzary Expenses — — — 9,250 10 15 0

18,155 2 8 0

Patchaer.

Paid to the Dewan and different Officers belonging to this Province — — — 3,113 0 0 0

3,113 0 0 0

Patchaer Perty Melahs.

Disbursed to the Officers, &c. on Account of the Collections of these Melahs — — — 6,487 12 10 0
Total Charges Collections of the Dewanny Lands in this Division — — — 2,08,061 3 11 0

2,08,061 3 11 0

Charges Zemindary.

Beerbhoom.

Paid the Annual Allowance to the Rajah of Beerbhoom — 1,50,000 0 0 0
Ditto to his Servants — — — 9,000 0 0 0
Ditto for Poojah Charges — — — 896 0 8 0
Ditto the Expenses of the Poonah Ceremony — — — 69 2 5 0

1,59,965 2 13 0

Bilfenore.

Paid the Annual Allowance to the Rajah of Bilfenore — — — 58,000 0 4 0
Ditto to his Servants — — — 4,010 0 0 0
Ditto for Poojah Charges — — — 4,152 0 0 0
Ditto for Raitoom Canongoes — — — 9,296 8 0 0
Ditto the Expenses of the Poonah Ceremony — — — 65 11 0 0

68,534 3 4 0

Carry over, Sisea Rupes

2,28,499 5 17 0

2,08,061 3 11 0

Abstract of Charges on the Grofa Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward		S' R' 4,67,343 4 13 0	
Calcutta Division continued, and brought forward		S' R' 1,69,541 13 10 0	
Charges Zemindary continued, and brought forward		S' R' 2,47,000 11 15 0	
Houghly.		35,001 0 0 0	
Annual Allowance to the Zemindar		2,239 13 0 0	
Ditto ditto to the Canongoes		4,303 6 10 0	
Ditto ditto for Charitable Purposes		740 8 1 0	
Thannah Cutwah		42,084 11 11 0	
Jeffere.		31,477 12 16 0	
Annual Allowance to the Zemindar and his Servants		2,020 8 15 0	
Ditto ditto to the Canongoes		406 0 1 0	
Ditto ditto for Charitable Purposes		33,910 5 12 0	
Hidgellee.		31,869 6 3 0	
Dorodunna.		15,452 2 10 0	
Annual Allowance to the Zem' and his Servants		11,475 13 19 0	
Ditto ditto for Charitable Purposes		4,941 5 14 0	
Ditto ditto to the Canongoes		43,303 9 9 0	
Myfiadel.		4,212 12 0 0	
Annual Allowance to the Zem' and his Servants		1,378 1 5 0	
Ditto ditto for Charitable Purposes		47,894 6 14 0	
Ditto ditto to the Canongoes		6,608 1 3 0	
Seojamoorah.		5,990 15 11 0	
Annual Allowance to the Zem' and his Servants		300 10 1 0	
Ditto ditto for Charitable Purposes		316 7 11 0	
Ditto ditto to the Canongoes		16,931 10 18 0	
Tumlook.		15,587 8 1 0	
Annual Allowance to the Zem' and his Servants		890 2 7 0	
Ditto ditto for Charitable Purposes		454 0 10 0	
Ditto ditto to the Canongoes		1,013,303 8 18 0	
Mahomedly.		29,913 4 0 0	
Annual Allowance to the Zem' and his Servants		1,104 0 0 0	
Ditto ditto to the Canongoes		370 15 19 0	
Ditto ditto for Charitable Purposes		31,448 3 19 0	
Total Charges Zemindary of the Dewanny Lands in this Division		4,37,817 9 15 0	
Carry over, Sucka Rupes		6,07,313 4 13 0	

Abstract of Charges on the Groû Collections of Bengal and Behar, for 1779-80.

	S ^r R ^e	S ^r R ^e	S ^r R ^e	S ^r R ^e
Dewanny continued, and brought forward				
Dacca Division continued, and brought forward				
Charges Zemindary continued, and brought forward				
Annual Allowance to Objects of Charity	1,49,186 13 2 0			
Ditto to Rozanadars	6,480 0 0 0			
Ditto to the Canongers	630 0 0 0			
Ditto to the Canongers	3,443 15 17 3			
Paid the Expence of Poonah Ceremony	200 0 0 0			
Sylhet.				
Disbursed in this Province on Account of Foudzary Charges	1,59,864 12 19 3			
Total Charges Zemindary of this Division	10,510 7 3 2			
Charges General.				
Paid for Cutcherry Contingencies, Travelling Charges, Prisoners Diet, &c.	26,441 1 17 1			
Sylhet.				
Paid Cutcherry Contingencies, Dawk Charges, Prisoners Diet, &c.	7,375 3 8 0			
Total Charges General of this Division	33,816 5 5 1			
Charges Buildings and Repairs.				
Disbursed on this Account at Dacca	300 0 0 0			
Ditto at Sylhet	275 0 0 0			
Total Charges Buildings and Repairs in this Division	575 0 0 0			
Batta.				
On the Jumna of Sylhet, &c. fertiled in Cowries, to bring them into Siccas				
Total Charges on the Groû Collections of Dacca Division	17,926 14 8 0			
Dinagpore Division.				
Disbursed as follows.				
Charges Collections.				
Salary, Allowances, and Houfe Rent, to the Chief and Members of the Provincial Council, to the				
Affiliants, Surgeon, and Writers on this Establishment	90,910 11 10 0			
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise				
the Courts of Adawlut.				
At the Sudder, or Head Cutcherry at Dinagpore				
Advanced on Account of Poudzary Expences	54,154 0 0 0			
Ditto ditto Poudzary under this Division	3,206 7 9 1			
Ditto ditto Poudzary ditto ditto	86,414 7 9 1			
Ditto ditto Poudzary ditto ditto	41,764 11 5 3			
Total Charges Collections of this Division	4,920 0 0 0			
Carry over, Sicca Ruppes	2,24,009 14 4 3			
	32,81,191 4 6 0			

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

	S' R' 2,24,009 14 4 3	S' R' 15,81,191 4 6 0
Dewanny continued, and brought over		
Dinagpore continued, and brought over		
Charges Zemindary.		
Dinagpore.		
Annual Allowance to Rajah Budgenaut	1,50,000 0 0	
Ditto for Burgundiffes	8,439 3 0	
Ditto for Rajah's Servants	17,881 8 0	
Ditto for Prisoners Diet	423 8 10	
Pension to Meer Mahomed Hoffsin	337 8 0	
Charity or Bramins Birt	7,717 15 0	
Ruffoon Canongoes	7,152 1 17 0	
Paid Kerpenaut Sing	187 8 0	
Charges Poonah	100 0 0	
	1,94,339 4 9 0	
In Purnea.		
Paid the Zemindar and Ruffoon Canongoes		76,375 14 18 2
In Edraukpore.		
Paid ditto		9,880 0 0
Total Charges Zemindary of this Division		24,8495 3 7 2
Charges General.		
Paid for Cutcherry Contingencies, Hoondan, or Commission on Bills.		
At Dinagpore		44,918 4 18 0
At Purnea		28,156 7 14 0
Travelling Charges at Dinagpore		3,100 0 0
Total Charges General of this Division		75,174 12 12 0
Charges Buildings and Repairs.		
Disbursed on this Account at Dinagpore		970 10 0
Batra.		
On the Jumna of Purnea, settled in Patna Sonauts, to bring them into Siccas		48,906 12 17 0
Total Charges on the Gross Collections of Dinagpore Division		6,27,557 5 1 1
Moorshedabad Division.		
Disbursed as follows.		
Charges Collections.		
Salary, Allowance, and Houfe Rent to the Amilans, Surgeon, and Writers on this Establishment	1,13,618 5 7 0	
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Division, and likewise the Courts of Adaulut	70,189 4 3 0	
Advanced on Account of Foudary Expenses	2,16,000 0 0	
Total Charges Collections of this Division	3,99,807 9 10 0	
Carry over, Sicca Rupes	3,99,807 9 10 0	22,58,743 9 7 1

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward		S. R. 399,867 9 10 0		S. R. 25,08,748 9 7 1	
Moorshedabad Division continued, and brought forward					
Charges Zemindary.					
Paid Ranny of Rajshy her Annual Allowance	—	—	—	2,50,000	1 0 0
Ditto Gowrey Perfaud ditto	—	—	—	6,000	0 0 0
Ditto Charity, or Brahmins Ceremonies	—	—	—	18,000	0 0 0
Ditto Burgundies	—	—	—	25,100	0 0 0
Ditto Servants employed in Rajshahy	—	—	—	25,968	0 0 0
Ditto Zemindar of Rokunpore	—	—	—	30,020	0 0 0
Ditto Servants Wages	—	—	—	7,788	0 0 0
Ditto Account Monza Gowza Ma'y, for Amount paid into Rajshy Malgorzary	—	—	—	4,683	15 0 0
Ditto for Expence of Brahmins Ceremonies	—	—	—	4,115	1 0 0
Ditto Account Mangoes	—	—	—	3,000	0 0 0
Ditto Zemindar of Lufkerpore	—	—	—	18,000	0 0 0
Ditto Pension to Mirza Mohinde	—	—	—	180	0 0 0
Ditto Surajut Chowdee of Chundelehy	—	—	—	3,600	0 0 0
Ditto to the Zemindar of Chundelehy	—	—	—	900	0 0 0
Ditto Charity to Mahomed Ifiofph	—	—	—	360	0 0 0
Ditto Pootnah Expence	—	—	—	411	0 0 0
Ditto Rullloom Canongoes	—	—	—	24,753	4 10 0
Ditto Chowdry of Jehangirpore	—	—	—	10,234	15 0 0
Ditto of Pergannah Hatundah	—	—	—	4,576	0 0 0
Total Charges Zemindary of this Division	—	—	—	4,37,770	4 10 0
Charges General.					
Paid Cudcherry Contingencies, mending the Roads, &c.	—	—	—	20,331	15 15 1
Charges Poolsunder	—	—	—	4,78,768	5 7 0
Total Charges General of this Division	—	—	—	1,99,040	5 2 1
Charges Buildings and Repairs.					
Disbursed on this Account	—	—	—	6,333	5 7 0
Total Charges on the Gross Collections of Moorshedabad Division	—	—	—	10,42,951	8 9 1
Carry over, Sicca Rupers				32,51,700	1 16 3

Abstract of Charges on the Grofs Collections of Bengal and Behar, for 1779-80.				S' R' 32,51,700 1 16 2	
Devanny continued, and brought over					
Rajmehal and Boglepore Provinces.					
Disbursed as follows.					
Charges Collections.					
Rajmehal.					
Burgundalica Wages	—	—	8,208 0 0 0		
Sezawull and Hill People escorting the Dawks	—	—	1,260 0 0 0		
Cutcherry Servants Wages as per Establishment	—	—	4,068 0 0 0		
			13,536 0 0 0		
Boglepore.					
Salary to the Superintendent, Assistants, Surgeon, &c. on this Establishment	—	—	20,591 15 11 0		
Allowance to the Dewan and Officers employed in the Collections of this Province	—	—	14,212 7 9 0		
Travelling Charges to the Superintendent and his Assistants	—	—	1,883 11 0 0		
Advanced on Account of Foudzarry Expenses	—	—	18,503 6 8 0		
Total Charges Collections of these Provinces	—	—	55,191 8 8 0	68,727 8 8 0	
Charges Zemindary.					
Rajmehal.					
Annual Allowance to Chowdry of Pergunnah Gorechund	—	—	491 11 14 0		
Annual Allowance to the Zemindars	—	—	6,000 0 0 0		
Ditto ditto to Chowdry of Bhatia Gopalpore	—	—	2,547 11 10 0		
Ditto Pension to Mee Jumina	—	—	1,839 0 0 0		
Ditto to Objects of Charity	—	—	179 4 14 0		
Ditto to Serimany Canongoes	—	—	976 8 0 0		
Ditto Durgah Codum Ruffool	—	—	115 1 16 0		
Ditto to the Canongoes	—	—	2,500 0 0 0		
			14,649 5 14 0		
Boglepore.					
Allowance to the Cawzee of the Ead	—	—	84 12 0 0		
Ditto Account Rozundars	—	—	13,308 14 16 0		
Ditto to Ruffoon Canongoes	—	—	77 3 13 0		
Ditto to Rajah Soojan Sing and Rofhum Bux	—	—	860 12 11 0		
Total Charges Zemindary of these Provinces	—	—	19,331 11 0 0	33,981 0 14 0	
Charges General.					
Rajmehal.					
Allowance for Cutcherry Contingencies, Cutwally, &c.	—	—	4,498 7 0 0		
Travelling Charges	—	—	924 0 0 0		
			5,422 7 0 0		
			5,422 7 0 0	1,02,708 9 2 0	32,51,700 1 16 2
Carry forward, Sicca Rupes					

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Devanny continued, and brought forward	—	S' R' 32,51,750 1 16 2
Rajmehal and Boglepore Provinces continued, and brought forward	—	S' R' 1,02,768 9 2 0
Charges General continued, and brought forward	—	S' R' 5,422 7 0 0
Boglepore.		
Allowance for Cutcherry Contingencies, Prisoners Diet, Hoondam, &c.	—	4,183 9 4 2
Advance to the Rajah's Rofhan Bucks, and Soojan Sing for the Chokey bundee of Munyulurry and Modobun	—	16,305 1 19 2
Total Charges General of these Provinces	—	20,488 11 4 0
Batta.		
On the Jumna of Boglepore and Haveli Monghyr, settled in P. S., to bring to Siccas	—	—
Total Charges on the Gross Collections of Rajmehal and Boglepore Provinces	—	18,372 15 18 0
Rungpore Province.		
Disburfed as follows.		
Charges Collections.		
Salary to the Superintendent, Affiliants, and Surgeon of this Province	—	30,900 0 0 0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province, and likewise the Courts of Adawlut	—	26,179 15 17 0
Advanced on Account of Foudary Expenditures	—	11,052 9 13 3
Total Charges Collections of this Province	—	68,132 9 10 3
Charges Zemindary.		
Annual Allowance to the Zemindar of Rungpore	—	24,130 3 11 0
Ditto ditto of Cooch Behar	—	72,971 9 2 0
Total Charges Zemindary of this Province	—	97,101 12 13 0
Charges General.		
Paid Cutcherry Contingencies, Prisoners Diet, Repairs, Poolbundee, Travelling Charges, &c.	—	10,493 9 5 0
The Amount included in the Adawlut, but excuted the Zemindars of Coondle, agreeable to the Orders of the Honourable Governor General and Council, dated 9th September 1777	—	11,101 1 18 3
Loss on New Narrany Rupers	—	8,189 14 5 1
Total Charges General of this Province	—	29,784 9 9 0
Charges Buildings and Repairs.		
Disburfed in this Province	—	913 5 6 0
Batta.		
On the Jumna of Rungpore, settled in Narrany Rupers, deducted to bring the Jumna into Siccas	—	67,050 12 1 3
On the Jumna of Cooch Behar ditto	—	26,488 7 16 1
Total Batta of this Province	—	93,539 3 18 0
Total Charges on the Gross Collections of the Rungpore Province	—	36,88,166 5 17 1
Carry over, Siccas Rupers	—	2,89,473 8 16 3

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.			
Devanny continued, and brought over			
Silberris Province.			
Disbursed as follows.			
Charges Collections.			
Salary and Houle Kent to the Superintendent of this Province	—	—	18,000 0 0 0
Advanced on Account of the Foudlarry Expenses	—	—	9,812 0 0
Total Charges Collections of this Province	—	—	18,918 12 0 0
Charges General.			
Paid for Petty Charges, Ruffoon Canonges, Charges on Treasure	—	—	1,816 7 19 2
Total Charges on the Gross Collections of the Silberris Province	—	—	20,735 3 19 2
Futyding Province.			
Disbursed as follows.			
Charges Collections.			
Commission allowed the Superintendent of this Province	—	—	9,183 11 0 0
Allowance to the Dewan, the Officers of the Cutcherry employed in the Collections of this Province	—	—	2,400 0 0 0
Total Charges Collections of this Province	—	—	11,783 11 0 0
Charges Zemindarry.			
Annual Allowance to the Zemindars, Neelcaunto and Paibutty	—	—	10,000 0 0 0
Charges General.			
Hoondeen, or Commission on Bills	—	—	450 0 0 0
Poolbunde	—	—	1,600 0 0 0
Total Charges General of this Province	—	—	2,050 0 0 0
Total Charges on the Gross Collections of Futyding Province	—	—	23,833 11 0 0
Rangpur Province.			
Disbursed as follows.			
Charges Collections.			
Paid to the Collector, Assistant, Surgeon, Officers, and Servants employed in the Cutcherry, on Account the Collections of this Province	—	—	32,670 0 0 0
Advanced on Account of Foudlarry Expenses	—	—	3,766 12 15 0
Total Charges Collections of this Province	—	—	36,436 12 15 0
Charges General.			
Paid Dawk Charges, Prisoners Diet, &c.	—	—	2,566 6 15 0
Batra.			
On the Jumma of Rangpur, &c. settled in Sonaree Rupces, to bring them into Siceas	—	—	4,880 3 17 0
Total Charges on the Gross Collections of the Rangpur Province	—	—	43,882 7 7 0
Carry forward, Sicea Rupces			37,76,118 12 3 3

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

	—	—	—	S' R	37,76,118 12 3 3
Dewanny continued, and brought forward	—	—	—	—	—
Jungle Terry Districts.					
Disbursed as follows.					
Charges Collections.					
Servants, Burgundoots, Mohets, &c.	—	—	—	—	4,400 0 0 0
Advanced on Account Foundary Expenses	—	—	—	—	3,431 4 0 0
				7,831 4 0 0	
Charges General.					
Disbursed Account Prisoners Diet, Charges Dawks, &c.	—	—	—	—	724 8 0 0
Charges Zemindarry.					
Paid Allowance to the Zemindars of Pergunnah Curruckdea	—	—	—	—	1,453 15 0 0
Batta.					
On the Jumna of this District, settled in Sonaut Rupes, to bring into Siccas	—	—	—	—	1,451 6 0 0
Total Charges on the Gross Collections of the Jungle Terry Districts	—	—	—	—	11,459 3 15 0
Total Charges on the Gross Collections of the Dewanny for the Bengal Year 1186	—	—	—	—	37,87,577 14 18 3

CEDED LANDS.

Burdwan Province.

Disbursed as follows.					
Charges Collections.					
Allowances to the Superintendent of the Dewanny Adawlut	—	—	—	—	18,070 0 0 0
Advanced on Account of Foundary Expenses	—	—	—	—	12,585 1 0 0
Total Charges Collections of this Province	—	—	—	—	30,655 1 0 0
Charges Zemindarry.					
Annual Allowance to the Zemindar	—	—	—	—	4,97,442 14 10 0
Advanced by the Chief to the Servants of the Zemindar	—	—	—	—	20,838 6 10 0
Advanced by ditto for Charges of Wax Candles, &c.	—	—	—	—	1,332 0 0 0
Total Charges Zemindarry of this Province	—	—	—	—	31,170 6 10 0
Charges General.					
Paid for Petty Charges	—	—	—	—	567 11 0 0
Ditto to the Ryots on Account of Ground taken for the Use of the Factory	—	—	—	—	1,618 12 5 0
Total Charges General of this Province	—	—	—	—	2,186 7 5 0
Charges Buildings and Repairs.					
Disbursed on this Account	—	—	—	—	8,666 11 10 0
Total Charges on the Gross Collections of the Burdwan Province	—	—	—	—	5,70,121 8 15 0
Carry over, Sicca Rupes	5,70,121	8 15 0	37,87,577	14 18 3	

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.			
	S' R'	S' R'	S' R'
Devanney continued, and brought over	—	5,70,131	37,87,577
Ceded Lands continued, and brought over	—	8 15 0	14 18 3
Calcutta Division.			
Disbursed from the Ceded Lands under this Division.			
Charges Collections.			
Salary, Allowance, and Houfe Rent to the Chief and Members of the Provincial Council, to the	—	1,08,060	0 0 0
Affiliants and Writers on this Establishment	—	47,220	0 0 0
Pay to the Dewan and Officers employed in the Cutcherry, and likewise the	—	33,684	15 18 0
Courts of Adawlut	—	1,800	0 0 0
Advanced on Account the Foudary Expenses	—	10,338	0 0 0
Paid to the Mohrers and other Officers of the Cutcherry employed in the	—	—	—
Collections of the 24 Pergunnahs	—	—	—
Ditto for the Town of Calcutta and its Dependencies	—	—	—
Total Charges Collections of the Ceded Lands in this Division	—	3,01,102	15 18 0
Charges Zemindary.			
Disbursed on Account of Birce or Charity	—	1,115	4 0 0
Allowance to the Canongoes	—	2,269	8 0 0
Total Charges Zemindary of the Ceded Lands in this Division	—	3,384	12 0 0
Charges General.			
Paid to Chowkeydars employed in watching the Town of Calcutta	—	58,072	8 0 0
Poolbunder Repairs	—	23,538	0 0 0
Charges of Adawlut at Anorpore Azimabad and Sudder	—	25,188	0 0 0
Disbursed for Houfe Rent, Expenses of Law Suits, Travelling Charges, re-	—	—	—
pairing Roads, and other Cutcherry Contingencies	—	—	—
Total Charges General of the Ceded Lands in this Division	—	55,625	7 7 2
Total Charges on the Gross Collections of the Ceded Lands in Calcutta Division	—	1,62,423	15 7 2
		3,66,911	11 5 2
Chittagong Province.			
Disbursed from the Ceded Lands under this Province.			
Charges Collections.			
Salary, Allowance and Houfe Rent to the Chief and Affiliants, &c.	—	34,282	12 0 0
Pay to the Dewan, Officers of the Cutcherry, and Courts of Adawlut	—	16,775	12 15 0
Advanced on Account of Foudary Expenses	—	15,826	4 0 0
Total Charges Collections of the Ceded Lands in this Province	—	66,884	12 15 0
Charges Zemindary.			
Pay to the Portuguese Padries, and Charity to the Poor, agreeable to the	—	—	—
established Custom	—	—	—
	—	4,373	3 15 0
Carry forward, Sicca Rupes	71,257	15 10 0	37,87,577
	4 0 2	9,37,033	14 18 3

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.

Dewanny continued, and brought forward	—	—	—	S' R' 37,87,577 14 18 3
Ceded Lands continued, and brought forward	—	—	—	S' R' 9,37,033 4 0 2
Chitragong Province continued, and brought forward	—	—	—	S' R' 71,257 15 10 0
Charges General.	—	—	—	2,382 4 0 0
Paid for Prisoners Diet and Petty Charges	—	—	—	6,206 13 10 0
Charges Buildings and Repairs.	—	—	—	36,255 5 11 3
Disburfed on this Account	—	—	—	1,16,102 6 11 3
Batta.	—	—	—	—
On the Junma of this Province, settled in Ducky and Dafs Mafis, to bring them into Siccas	—	—	—	—
Total Charges on the Gross Collections of the Ceded Lands in Chitragong Province	—	—	—	—
Midnapore Province.	—	—	—	—
Disburfed as follows.	—	—	—	—
Charges Collections.	—	—	—	—
Salary to the Collector, Assistant, and Surgeon in this Establishment	—	—	—	25,313 13 15 0
Pay to the Dewan, and Officers employed in the Cutcherry	—	—	—	29,876 4 0 0
Advanced on Account Foudrarry Expenses	—	—	—	5,512 8 0 0
Total Charges Collections of this Province	—	—	—	60,702 9 15 0
Charges General.	—	—	—	—
Paid Cutcherry Contingencies, Prisoners Diet, &c.	—	—	—	2,040 1 15 0
Annual Allowance to the Canongoes	—	—	—	9,479 15 8 0
Total Charges General of this Province	—	—	—	11,520 1 3 0
Charges Buildings and Repairs.	—	—	—	—
Disburfed on this Account for the Fort at Midnapore	—	—	—	6,748 5 0 0
Total Charges on the Gross Collections of the Midnapore Province	—	—	—	78,970 15 18 0
Total Charges on the Gross Collections of the Ceded Lands for the Bengal Year 1186	—	—	—	11,32,106 10 10 1
SUBAH BEHAR.	—	—	—	—
Patna Division.	—	—	—	—
Disburfed as follows.	—	—	—	—
Charges Collections.	—	—	—	—
Paid Annual Allowance to Rajah Kullian Sing	—	—	—	51,625 0 0 0
Ditto Salary, Allowance, and Hoole Rent, to the Chief and Members of the	—	—	—	82,946 5 15 0
Provincial Council, Attendants, Surgeon, and Writers on this Establishment	—	—	—	—
Ditto to the Dewan, and Officers employed in the Cutcherry, and likewise	—	—	—	54,286 8 8 2
the Courts of Adawlut	—	—	—	—
Advanced on Account of Foudrarry Expenses	—	—	—	51,975 8 0 0
Total Charges Collections of this Division	—	—	—	2,41,833 6 3 2
Carry over, Sicca Rupes	—	—	—	2,41,833 6 3 2

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1779-80.				S. R.	49,19,684	9	90
Dewanny continued, and brought over							
Subah Behar continued.							
Panna Division continued, and brought over				S. R.	2,41,833	6	32
Charges Zemindary.							
Paid the Allowance to the Pensioners in the Behar Establishment					44,845	0	00
Charges General.							
Disbursed on Account of Travelling Charges, mending the Roads, Office							
Charges, and other Contingencies					74,278	3	181
Disbursed on Account of Law Charges					10,414	7	00
Total Charges General of this Division					84,692	10	181
Charges Buildings and Repairs.							
Disbursed on this Account					3,138	4	00
Total Charges on the Gross Collections of Panna Division					374,509	5	13
Sircar Sauron, &c. Districts.							
Disbursed as follows.							
Charges Collections.							
Paid Allowance to the Collector, Assistant, Dewan, and Officers of the							
Cutcherry, employed in the Collections of these Districts, likewise the							
Courts of Adawlut, and Hofsenen					56,410	15	00
Charges Zemindary.							
Annual Allowance to the Zemindar and his Servants, likewise to the Canongoes					31,641	4	150
Charges General.							
Disbursed on Account of Cutcherry Contingencies, Prisoners Diet, Houfe Rent, &c.					11,499	8	100
Total Charges on the Gross Collections of Sircar Sauron, &c. Districts					99,551	12	50
Total Charges on the Gross Collections of Subah Behar, for the Behar Year 1187					4,74,061	1	63
Grand Total of Charges of collecting the Revenues of the Dewanny, Ceded Lands, and Subah Behar, for the Bengal Year 1186, or Behar Year 1187, as per General Statement of Demands, Receipts, and Balances				Rupers	53,93,745	10	153

GENERALED LANDS, and SUBAH BEHAR, for the Bengal

DIVISIONS.	Batta.		Grand Total of the Charges on the Gross Collections of Bengal and Behar.	
DEWANNY.				
Burdwan —	—	—	4,67,342 4 13 0	—
Calcutta —	—	—	6,26,807 13 6 0	—
Chittagong —	—	—	13,340 0 0 0	—
Dacca —	17,926 14 8 0	—	4,73,700 2 7 0	—
Dinapore —	48,906 12 17 0	—	6,27,557 5 1 1	—
Moorshedabad	—	—	10,42,951 8 9 1	—
Rajmehal and Boglep	18,372 15 18 0	—	1,46,992 11 4 0	—
Rungpore —	93,539 3 18 0	—	2,89,473 8 16 3	—
Silberria —	—	—	20,735 3 19 2	—
Futtehling —	—	—	23,833 11 0 0	—
Jungle Terry	1,451 6 0 0	—	11,459 2 15 0	—
Ramgur —	4,380 3 17 0	—	43,383 7 7 0	—
13 0	—	1,84,577 8 18 0	—	37,87,577 14 18
CEDED LANDS				
Burdwan —	—	—	5,70,121 8 15 0	—
Calcutta —	—	—	3,66,911 11 5 2	—
Chittagong —	36,255 5 11 3	—	1,16,102 6 11 3	—
Midnapore —	—	—	78,970 15 18 0	—
0 0	—	36,255 5 11 3	—	11,32,106 10 10
SUBAH BEHAR				
Patna —	—	—	3,74,509 5 1 3	—
Sircar Saurin	—	—	99,551 12 5 0	—
0 0	—	—	—	4,74,061 1
Rupers 13 0	—	2,20,832 14 9 3	—	53,93,745 10 1

Fort William, 30th April 1781.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Dept^l.

GENERAL ABSTRACT of CHARGES on the GROSS COLLECTIONS of the DEWANNY, CEDED LANDS, and SUBAH BEHAR, for the Bengal Year 1186, or Behar Year 1187, English Style 1779-80.

DIVISIONS.		Charges Collections.		Charges Zemindary.		Charges General.		Charges Buildings and Repairs.		Batta.		Grand Total of the Charges on the Gross Collections of Bengal and Behar.						
DEWANNY.																		
Burdwan	—	2,08,061	3 11 0	—	2,49,286	10 17 0	—	9,995	6 5 0	—	—	—	—	4,67,342	4 13 0	—		
Calcutta	—	1,69,541	13 10 0	—	4,37,837	9 15 0	—	15,128	6 1 0	—	4,300	0 0 0	—	6,26,807	13 6 0	—		
Chittagong	—	13,340	0 0 0	—	—	—	—	—	—	—	—	—	—	13,340	0 0 0	—		
Dacca	—	2,51,006	10 10 2	—	1,70,375	4 3 1	—	33,816	5 5 1	—	575	0 0 0	—	17,926	14 8 0	—		
Dinagepore	—	2,24,009	14 4 3	—	2,78,495	3 7 2	—	75,174	12 12 0	—	970	10 0 0	—	48,906	12 17 0	—		
Moorshedabad	—	3,99,807	9 10 0	—	4,37,770	4 10 0	—	1,99,040	5 2 1	—	6,333	5 7 0	—	—	—	10,42,951	8 9 1	
Rajmehal and Boglepore	—	68,727	8 8 0	—	33,981	0 14 0	—	25,911	2 4 0	—	—	—	—	18,372	15 18 0	—		
Rungpore	—	68,132	9 10 3	—	97,101	12 13 0	—	29,784	9 9 0	—	915	5 6 0	—	93,539	3 18 0	—		
Silberria	—	18,918	12 0 0	—	—	—	—	1,816	7 19 2	—	—	—	—	—	—	20,735	3 19 2	
Futtehling	—	11,783	11 0 0	—	10,000	0 0 0	—	2,050	0 0 0	—	—	—	—	—	—	23,833	11 0 0	
Jungle Terry	—	7,831	4 0 0	—	1,452	0 15 0	—	274	8 0 0	—	—	—	—	1,431	6 0 0	—		
Ramgur	—	36,436	12 15 0	—	—	—	—	2,566	6 15 0	—	—	—	—	4,380	3 17 0	—		
		14,77,597 13 0 0			17,16,299 14 14 3			3,96,008 5 13 0			13,094 4 13 0			1,84,577 8 18 0			37,87,577 14 18	
CEDED LANDS.																		
Burdwan	—	30,655	1 0 0	—	5,28,613	5 0 0	—	2,186	7 5 0	—	8,666	11 10 0	—	—	—	5,70,121	8 15 0	
Calcutta	—	2,01,202	15 18 0	—	3,384	12 0 0	—	1,62,423	15 7 2	—	—	—	—	—	—	3,66,911	11 5 2	
Chittagong	—	66,884	12 15 0	—	4,373	2 15 0	—	2,382	4 0 0	—	6,206	13 10 0	—	36,255	5 11 3	—	1,16,102	6 11 3
Midnapore	—	60,702	9 15 0	—	—	—	—	11,520	1 3 0	—	6,748	5 0 0	—	—	—	78,970	15 18 0	
		3,59,345 7 8 0			5,36,371 3 15 0			1,78,512 11 15 2			21,621 14 0 0			36,255 5 11 3			11,32,106 10 10	
SUBAH BEHAR.																		
Patna	—	2,41,833	6 3 2	—	44,845	0 0 0	—	84,692	10 18 1	—	3,138	4 0 0	—	—	—	3,74,509	5 1 3	
Sircar Sauran	—	56,410	15 0 0	—	31,641	4 15 0	—	11,499	8 10 0	—	—	—	—	—	—	99,551	12 5 0	
		2,98,244 5 3 2			76,486 4 15 0			96,192 3 8 1			3,138 4 0 0			—			4,74,061 1 1	
Rupees		21,35,187 9 11 2			23,29,157 7 4 3			6,70,713 4 16 3			37,854 6 13 0			2,20,832 14 9 3			53,93,745 10 1	

Fort William, 30th April 1781.

Errors excepted.

CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Dept^s.

Abstract of Charges on the Govt Collections of Bengal and Behar, for 1780-1.				
Dewanny continued, and brought forward				
Calcutta Division continued, and brought forward	—	—	—	S ^r R ^r 4,51,833 1 8 0
Charges Zemindary continued, and brought forward	—	—	—	S ^r R ^r 2,27,012 0 10 3
Haughly.	—	—	—	S ^r R ^r 2,27,090 11 15 0
Annual Allowance to the Zemindar	—	—	35,001 0 0 0	—
Ditto ditto to the Canongoes	—	—	2,039 13 0 0	—
Ditto ditto for Charitable Purposes	—	—	4,303 6 10 0	—
Thunah Cutwah	—	—	740 8 1 0	—
	—	—	—	45,084 11 11 0
Jeffere.	—	—	—	—
Annual Allowance to the Zemindar and his Servants	—	—	31,477 12 16 0	—
Ditto ditto to the Canongoes	—	—	2,026 8 15 0	—
Ditto ditto for Charitable Purposes	—	—	406 0 1 0	—
	—	—	—	33,910 5 12 0
Hidgelee.	—	—	—	—
Dorodumna.	—	—	—	—
Annual Allowance to the Zemindar and his Servants	15,452 2 10 0	—	—	—
Ditto ditto for Charitable Purposes	11,475 13 19 0	—	—	—
Ditto ditto to the Canongoes	4,941 5 14 0	—	—	—
	—	—	—	31,869 6 3 0
Myfield.	—	—	—	—
Annual Allowance to the Zemindar and his Servants	27,183 9 9 0	—	—	—
Ditto ditto for Charitable Purposes	4,112 12 0 0	—	—	—
Ditto ditto to the Canongoes	1,378 1 5 0	—	—	—
	—	—	—	32,774 6 14 0
Sojiamootah.	—	—	—	—
Annual Allowance to the Zemindar and his Servants	5,990 15 11 0	—	—	—
Ditto ditto for Charitable Purposes	300 10 1 0	—	—	—
Ditto ditto to the Canongoes	316 7 11 0	—	—	—
	—	—	—	6,608 1 3 0
Timlook.	—	—	—	—
Annual Allowance to the Zemindar and his Servants	6,887 8 1 0	—	—	—
Ditto ditto for Charitable Purposes	890 2 7 0	—	—	—
Ditto ditto to the Canongoes	454 0 10 0	—	—	—
	—	—	—	8,231 10 18 0
Mahomed Shy.	—	—	—	—
Annual Allowance to the Zemindar and his Servants	—	—	29,913 4 0 0	—
Ditto ditto for Charitable Purposes	—	—	370 15 19 0	—
Ditto ditto to the Canongoes	—	—	1,104 0 0 0	—
	—	—	—	31,448 3 19 0
Total Charges Zemindary of the Dewanny Lands in this Division	—	—	—	4,14,017 9 15 0
	—	—	—	—
Carry over, Sicca Ruppes	6,41,039 10 5 3	—	—	4,51,833 1 8 0

Abstract of Charges on the Gross Collections of Bengal and Behar, for 1780-1.				
Dewanny continued, and brought over				
Calcutta Division continued, and brought over	—	—	S' R' 4,51,833	1 8 0
Charges General.	—	—	S' R' 6,41,029	10 5 3
Disbursed on Account of Cutcherry Contingencies, Prisoner Diet, Foolbunder, &c.	—	—	—	—
In Nuddea	10,000	0 0 0	—	—
Houghly	709	2 0 0	—	—
Jefferre	300	0 0 0	—	—
Mahomedally	4,000	0 1 0	—	—
Total Charges General of the Dewanny Lands in this Division	—	—	15,009	2 1 0
Charges Buildings and Repairs.	—	—	—	—
In Nuddea	300	0 0 0	—	—
Houghly	5,000	0 0 0	—	—
Total Charges Buildings and Repairs of the Dewanny Lands in this Division	—	—	5,300	0 0 0
Total Charges on the Gross Collections of the Dewanny Lands in Calcutta Division	—	—	6,51,338	12 6 3
Chittagong Province.				
Charges Collections.	—	—	—	—
Disbursed on Account of the Collections of Tipperah, being the Dewanny Lands in this Province	—	—	14,129	6 5 2
Charges General.	—	—	—	—
Disbursed for Premium on Tigers Heads	—	—	400	0 0 0
Total Charges on the Gross Collections of the Dewanny Lands in Chittagong Province	—	—	—	14,629 6 5 2
Dacca Division.				
Disbursed as follows.	—	—	—	—
Charges Collections.	—	—	—	—
Salary, Allowance, and Houle Rent, to the Chief and Members of the Provincial Council, to the Affairs, Surgeon, and Writers on this Establishment	1,33,613	0 15 0	—	—
Allowance to the Dewan, the Officers of the Cutcherry employed in this Division, and likewise the Courts of Alaulut	77,978	9 0 0	—	—
Advanced on Account of Foundary Expenses	44,734	4 11 2	—	—
	2,56,325	14 6 2	—	—
Sylhet.	—	—	—	—
Allowance to the Collector, Dewan, Officers of the Cutcherry, &c.	18,590	3 18 0	—	—
Advanced on Account of Foundary Expenses	10,556	7 10 2	—	—
Total Charges Collections of this Division	—	—	29,146	11 8 2
	—	—	2,85,471	9 15 0
Carry forward, Sirra Rupera	—	—	2,85,471	9 15 0
	—	—	11,47,801	4 0 1

