

BRITISH INDIA.

ANALYZED.

THE
PROVINCIAL AND REVENUE
ESTABLISHMENTS

OF
TIPPOO SULTAUN

AND OF
MAHOMEDAN AND BRITISH
CONQUERORS *in HINDOSTAN.*

STATED AND CONSIDERED,

IN THREE PARTS.

By
Lord Greenvile

PART I.

*Invitus et, tanquam vulnera attingo, sed nisi tacta tractataque
sanari non possunt. Liv lib 28.*

LONDON:

Printed for R. FAULDER, New Bond Street.

1795.



BRITISH INDIA.

PART I.

THE
OBJECT AND PRINCIPLES
OF THE
NEW ACT;

THE
REVENUE REGULATIONS
OF
TIPPOO SULTAUN;

AND THE
PROVINCIAL ESTABLISHMENTS
OF
MAHOMEDAN CONQUERORS
IN
BRITISH INDIA.

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ERRATA.

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	— 16.	for <i>to</i> r. <i>by</i>
32	— 6.	for <i>Dufteer</i> r. <i>duftur</i>
150	— 7.	for <i>it</i> r. <i>he</i>
185	— 14.	for 5 r. 4
186	— 1.	for 6 r. 5
	— 15.	for 3 r. 6
193	— 1.	for <i>Chapter vii</i> r. <i>Chapter viii</i>
197	— 1.	dele title <i>Chapter ix</i>
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	— 11.	for <i>puposes</i> r. <i>purposes</i>
199	— 22.	for <i>government</i> r. <i>government</i>
	— 24.	for <i>Satagong</i> r. <i>Sitagong</i> .
203	— 7.	for <i>Cassim</i> r. <i>Coffin</i>
224	— 3.	for <i>formed</i> r. <i>found</i>
	— 4.	for <i>voluminous</i> r. <i>voluminous</i>
235	— 1.	dele title <i>Chapter xiii</i>
240	— 16.	for <i>Kheraje</i> r. <i>Kherije</i>
242	— 10.	for <i>Kharige</i> r. <i>Kherije</i>
272	— 12.	for : r. <i>of</i>
	— 17.	for <i>at present</i> r. <i>from 1787 to 1793</i>
273	— 1.	for <i>excited</i> r. <i>existed</i>
274	— 22.	for <i>Molimgcan</i> r. <i>Molungean</i>
275	— 3.	for <i>Molungus</i> r. <i>Milungees</i>
279		last line insert <i>for</i>
300	— 16.	after <i>this year</i> insert 1786

INTRODUCTION.

THE difficulty and importance of a public station is sufficient to animate the exertion of great abilities. It is no small tribute of public praise to admit that Mr. *Dundas* has combined in one act of Parliament the interests of *Great Britain* and of the East-India Company, and that the prosperity of *Great Britain* and of *British India* is attainable by the judicious application of its powers.

Credit may be given to Mr. *Francis* when he says, “ that he would abandon the ‘ subject of *India* for ever, if he could, “ but that he will not consult his ease at “ the expence of his honour*.” When he proceeds to say that Mr. *Dundas*’s principles and declarations, though barren and unproductive in his hands, will not be

* Mr. *Francis*’ Speech, April 23, 1793, and Parliamentary Debates. *Debrett*. ..

useless in his own *, it becomes necessary for those who dissent from any part of the present system, to examine the foundations of Mr. *Francis*' plans, and the extent of the measures which his honour urges him to inculcate, and which he has so successfully diffused among the most eminent men of this *country*, and continues to promulgate †. The revenue regulations of *Tippoo Sultaun* appeared conclusive both against Mr. *Francis* and Sir *John Shore*'s revenue plans; from sentiments of humanity, which had been awaked during the exercise of a delegated trust, and were not stifled, after the duty had ceased, I had sent a copy of that work to the press, that it might be known, when I read the following article in the Morning Chronicle of the 18th of July, 1793 :

* Mr. *Francis*' Speech, 23d April, 1793, and Parliamentary Debates. *Debrett*.

† Vide Original Minutes, &c. 1776. *Debrett*, 1782. — Heads of Mr. *Francis*' Speech, 23d April, 1792. *Debrett*. — Letter from Mr. *Francis* to Lord *North*, 1776. *Debrett*, 1793. — And in all the Registers, &c. and Debates on *India* affairs.

“ We are happy in being able to state to the public, that the humane and rational principle for which Mr. *Francis* has for years contended, in behalf of the natives of *India*, namely, that the ruling power, let its title to the dominion be what it would, neither was, nor could be, proprietor of the soil, is now established by such direct positive evidence, as it is not in the power of rapacity itself to controvert, though supported as it has been by sophistry, fraud, and falsehood. It is a scandal to the name of *Britain* that such a question should have been permitted to subsist; but it is now at last decided; and if the pretended representatives of a society of merchants should still continue to grasp the entire rents of the country, in their assumed character of proprietors of the lands, they must do it now by avowed and barefaced violence. All their other titles to plunder *India* are annihilated by evidence, as they ought to have been long since by reason, policy, and justice. We have taken the following curious document from the Supplement to the Calcutta Gazette, dated the 27th of December,

1792, and we give it to our readers not only as a proof of the learning and benevolence of the excellent author, but of the practical utility of the learning and talents of studious men, when applied, as they have been uniformly by Sir *William Jones*, to the benefit of mankind."

"The importance of the subject itself, and the respect due to the learned author, render it unnecessary to apologize for publishing the following Extract from the Preface to the Al Sirajiyah, lately published by Sir William Jones."

"Unless I am greatly deceived, the work now presented to the public, decides the question which has been started, whether by the Moghul constitution, the sovereign be not the sole proprietor of all the land in his empire, which he or his predecessors have not granted to a subject and his heirs; for nothing can be more certain, than that land, rents, and goods are, in the language

of all *Mahomedan* lawyers, *property alike alienable and inheritable*; and so far is the sovereign from having any right of *property* in the goods or lands of his people, that even escheats are never appropriated to his use, but fall into a fund for the relief of the poor. *Sharif* expressly mentions *fields* and *houses* as inheritable and alienable property: he says, that a *house*, on which there is a lien, shall not be sold to defray even funeral expences, and that if a man dig a well *in his own field*, and another man perish by falling into it, he incurs no guilt; but, if he had trespassed *on the field of another man*, and had been the occasion of death, he must pay the price of blood; that *buildings* and *trees* pass by a sale of *land*, though not conversely; and he always expresses what we call *property* by an emphatical word implying *dominion*. Such *dominion*, says he, may be acquired by the act of *parties*, as in the case of *contracts*, or, by the act of *law*, as in the case of *descent*; and, having observed, that *freedom is the civil existence and life of a man*, but *slavery his death and annihilation*, he adds, *because freedom establishes his right of*

property, which chiefly distinguishes man from other animals, and from things inanimate ; so that he would have considered subjects without property (which, as he says in another place, comprises every thing that a man may sell, or give, or leave for his heirs) as mere slaves without civil life : yet Sharif was beloved and rewarded by the very conqueror from whom the imperial house of Delhi boasted of their descent. The Koran allots to certain kindred of the deceased specific shares of what he left, without a syllable in the book that intimates a shade of distinctions between realty and personality ; there is therefore no distinction, for interpreters must make none, where the law has not distinguished : as to Mahomed, he says in positive words, that if a man leave either property or rights, they go to his heirs ; and Sharif adds, that an heir succeeds to his ancestor's estate with an absolute right of ownership, right of possession, and power of alienation. Now I am fully persuaded that no Mussulman Prince, in any age or country, would have harboured a thought of controverting these authorities. Had the doctrine lately broached been sug-

gested to the ferocious, but politic and religious *Omar*, he would, in his best mood, have asked his counsellor sternly, whether he imagined himself wiser than *God* and his Prophet, and, in one of his passionate fallies, would have spurned him as a blasphemer from his presence, had he been even his dearest friend or his ablest general: the placid and benevolent *Ali* would have given a harsh rebuke to such an adviser; and *Aurungzebe* himself, the bloodiest of assassins and the most avaricious of men, would not have adopted and proclaimed such an opinion, whatever his courtiers and slaves might have said, in their zeal to aggrandize their master, to a foreign physician and philosopher, who too hastily believed them, and ascribed to such a system all the desolation of which he had been a witness. Conquest could have made no difference; for, either the law of the conquering nation was established in *India*, or that of the conquered was suffered to remain: if the first, the *Korán* and the *diſta* of *Mahomed* were fountains, too sacred to be violated, both of public and private law; if the second, there is

an end of the debate ; for the old *Hindoos* most assuredly were absolute Proprietors of their land, though they called their sovereigns Lords of the Earth ; as they gave the title of Gods on Earth to the *Brâhmins*, whom they punished, nevertheless, for *theft* with all due severity. Should it be urged, that, although an *Indian* prince may have no right, in his *executive* capacity, to the land of his subjects, yet, as the sole *legislative* power, he is above controul ; I answer firmly, that *Indian* princes never had, nor pretended to have, an unlimited legislative authority, but were always under the controul of laws believed to be divine, with which they never claimed any power of dispensing."

" I am happy in an opportunity of advancing these arguments against a doctrine which I think unjust, unfounded, and big with ruin ; for in the course of nine years, I have seen enough of these provinces and their inhabitants, to be convinced, that, if we hope to make our government a blessing to them and a durable benefit to ourselves, we must realize our hope, not by wring-

ing for the present the largest possible revenue from our *Asiatic* subjects, but by taking no more of their wealth than the public exigencies, and their own security, may actually require; not by diminishing the *interest*, which landlords must naturally take in *their own soil*, but by augmenting it to the utmost, and giving them assurance that it will descend to their heirs: when their laws of property, which they literally hold *sacred*, shall in practice be secured to them; when the land-tax shall be so moderate that they cannot have a coloured pretence to rack their tenants, and when they shall have had a well-grounded confidence, that the proportion of it will never be raised, except for a time on some great emergence, which may endanger all they possess; when either the performance of every legal contract shall be enforced, or certain and adequate compensation be given for the breach of it; when no wrong shall remain unredressed, and when redress shall be obtained at little expence, and with all the speed that may be consistent with necessary deliberation; then will the population and resources of

Bengal and *Babar* continually increase, and our nation will have the glory of conferring happiness on considerably more than *twenty-four* millions (which is, at least, the present number) of their native inhabitants, whose cheerful industry will enrich their benefactors, and whose firm attachment will secure the permanence of our dominion."

Among the various literary obligations we owe to Sir *William Jones*, I had reckoned the evidence in *Sacotala* of the antiquity of the *corn rent*, stated in the *Ayeen Akberry** to have been the custom of *Bengal*, graciously continued by the Emperor to his *Hindoo* subjects. When I heard that Sir *William* had commented on the revenue system of *Bengal*, in 1792, I flattered myself that we should, on his authority, know whether the definition of *Zemindar* †, or *Collector* of the *Royal* or *Jageer Lands*, is correct?

* *Ayeen Akberry*, Vol. I. p. 347, and *ibid.* Vol. II. *Soubah Bengal and Babar*.

† *Ayeen Akberry*, Vol. I. p. 372.

Whether *Crown lands*, annexed to *offices* civil or military, with services specified in the *Sunnuds*, were in the *Mogbul* system, or ought to be, in justice and policy, *more* dependant on the Sovereign, than cultivated lands held by the *Reyut*, with rent or tribute specified in the *Pottab*, or heritable lease of the cultivator of the soil?

Whether *Sunnuds*, or written commissions, grants, or leases in *India*, can be distinguished without inspecting them, any more than a freehold, copyhold, or annual lease can in Europe be distinguished without perusing the lease?

Whether reference to a public register, as in the register counties of *England*, would not in *India* be less vexatious than to abolish the public register, and refer titles to suits in a modern court *Derwanee Adaulet*?

In short, whether Sir *John Shore*'s settlement is preferable to Mr. *Grant*'s proposed imitation of a fixed rule, actual mea-

surement, valuation, and equal assessment, to the *Moghul* system?

I was chagrined to find, on Sir *William Jones*'s authority, that reference to additional *Mahomedan* authority is yet necessary to decide whether any species of property was compatible with the *Koran*; and to read the result of nine years observations of *British* management, comprised in a few ethical sentences, which all modern disputants will adopt, for they all profess ethics, though every practical experiment has produced injustice and extortion.

When I saw this extract at once confounded with Mr. *Francis*'s system, I felt that I might be confounded with the advocates of lawless rapine; and I determined, after a part of the *Myforean Regulations* were printed off, to distinguish the principles of different periods; this late decision increased the defects to a careless arrangement; if it shall be intelligible, my object will be, perhaps, better answered than if I had gone out of my own room to seek information, or to advise even with a single

person. What I state is from recollection of past measures, and from materials which I had collected for my *private* information; and what I communicate from my *private* correspondence will not be biased by partiality to private friends, nor to particular administrations. A degree of *amour propre* inclined me not to affix my name to so imperfect a publication; if it shall be known, it will be very unimportant. Having never entered into covenants with the Company, nor at any time shared its interests as a proprietor of *India* stock, and having never been in *India*, it may be enquired why I take this trouble. My answer is short; I have followed the progress of friends through every part of *India*; my mind often hangs over the honourable graves of much-lamented friends in *India*; I enjoy the society of others, who have returned with honour to *Great Britain*; and others yet remain in *India* whom I respect and value. I do not publish for them; I have reckoned life well spent, when it founded the bare hope of deserving friendship; and I do not reckon it a sacrifice to devote a few hours in the hope of

contributing to the protection of millions of fellow subjects, who will never be conscious of my existence. My motive in all event must be my apology; and without farther preface, I shall examine the act cursorily as to its general principles of connecting *Great Britain* with *British India* in the Introduction, and then proceed to consider the internal management of *British India*, under *Mahomedan* and *British* conquerors, and to deduce a plan for *British India*, connected with the principles of the act of the last session of Parliament.

*Principles of the Act for settling the Govern-
ment and Trade of British India, 1793.*

THE Parliament of *Great Britain*, in the last session, has granted a period of twenty years, from the 1st of March, 1794; during which it may be expected, that the prosperity of *Great Britain* and *British India* will arise from the justice, wisdom, and moderation of *Great Britain*, in settling the rule of permanent connection with its distant, but invaluable, provinces. In the act of 1793, we must look for the powers vested in Commissioners in behalf of the State; and in the Company, under its double description, *managers* of a limited exclusive commerce, responsible to the Proprietors; and *agents* for the management of the landed revenues of the State, responsible to the Ministers

of the Crown, and to the Parliament of *Great Britain*.

It may suit some politicians to consider this act as the novelty which Mr. *Dundas* announced to Parliament when he stated*
 “ that the difficulties he had experienced
 “ had arisen not only from the magnitude
 “ and importance of the subject, but from
 “ the *system* which he was to propose be-
 “ ing *in opposition* to established *theories*
 “ in government and in commerce. These
 “ theories, he admitted, were just and
 “ applicable to other cases, and yet he
 “ found it dangerous to listen to them
 “ when he was devising a plan of govern-
 “ ment and a system of trade for *British*
 “ *India*.” Others may incline to say with Mr. *Francis*, “ by one general prelimi-
 “ nary declaration I mean to include al-
 “ most the whole of what the Right Ho-
 “ nourable Gentleman has stated, namely,
 “ that the measure he proposes, the prin-
 “ ciples he maintains, the facts he asserts,

* Speech of the Right Hon. H. Dundas, April 23, 1793. Reprinted in Parliamentary Debates.

“ and the arguments with which he sup-
 “ ports his propositions, appear to me to
 “ stand in direct opposition to truth, to
 “ reason, to policy, to experience, and to
 “ justice; and to be dangerous in their
 “ application and effect, as they are false
 “ and absurd in their conception. I do
 “ not apply this language to the Right
 “ Honourable Gentleman, but to the
 “ monstrous scheme he recommends, and
 “ the astonishing reasons he assigns for it*.”

A gentleman, deservedly esteemed in the philosophical and literary world, with great labour and ability, had compiled for the information of the Board of Controul, an Abstract of the Plans for British India, which Mr. *Dundas*, with great liberality, permitted to be published, in addition to his annual report of the revenues and charges of *India*, and of the trade of the East-India Company. The avowal of these data removes “ the veil from the arcana of
 “ Indian politics;” it would therefore be

* Heads of Mr. Francis’ Speech in Reply to Mr. Dundas, April 23. *Debrett*, 1793.

an ill return to cavil and pervert this facility of examination and comment to any other purpose than supplemental observations, tending to facilitate the measures of Government, by pointing out existing error, and by suggesting practicable remedy; an attentive perusal of the act will divest it from pretensions to paradoxical novelty, and will protect it from sweeping invective.

1. The act vests in the State its right to Sovereignty over the territorial possessions in India, and in the Ministers of the Crown ample power of superintending or controlling all matters of a financial, civil, or military nature.

2. It preserves the Trade to the Company in all its branches, and admits of a limited participation of trade to His Majesty's subjects, under the direction of the Board of Commissioners, subject to appeal to the Privy Council, and to a positive responsibility to Parliament.

* The Plans for British India. *Debrett*, 1793.

3. It expressly continues a Guarantee or a Charter of Rights, by continuing the promises held forth in the acts of the 21 and 24 Geo. III. to preserve the institutions and laws of the natives by the mild spirit of British Government.

It therefore may be said to be founded on principles congenial and prevalent in Great Britain, compatible with established theories of government and commerce, and “ suited to the liberal views of the
“ British nation, which require a variety
“ of particulars to be more minutely
“ known and inquired into before it will
“ be possible to realize the whole in a sys-
“ tem.”

The prosperity of Great Britain and the prosperity of India now depend on the judicious discrimination of the real circumstances, laws, opinions, and rights of the natives of British India, hitherto enveloped in obscurity, artificially increased by the native managers of a nominal Mogul government, and by *Banyans*, the native managers of the concerns of the Com-

pany's servants, by whose agency or collusion public or private speculation has been conducted; and by whose art and misinformation every financial system of faithful and able servants of the Company has hitherto been frustrated. It will therefore be proper to bring to more general notice the actual practice of an existing Mahomedan government, and to consider what principles of former theorists are compatible with the beneficent purposes of the present act, and with the rights and prosperity of British India. If the data are not admitted, an inquiry, pursued without the spur of party, will ascertain truth, the information of those distinguished men in the Company's service, whose thirst for knowledge has not been superseded by the thirst for riches, will not be wanting, the same means of information which has opened to Europe the literature of the East, will explain in what the wisdom of the East, famed in sacred and profane writ, consisted; and by what means the inoffensive Hindoo may be rescued from oppression, and the British name from dishonour. Too long have Hindoo politicians lamented

that the English knew how to conquer, but not to govern, India.

“ There were (said Mr. Dundas) facts
 “ and events respecting which there could
 “ be no difference of opinion. India,
 “ or the country of Hindostan, governed
 “ by Britain, is in a state of prosperity
 “ unknown to it, under the most wise
 “ and politic of its ancient Sovereigns.”
 That it *may* become prosperous under the
 present act is seriously to be believed, but
 that it is so in the degree consistent with
 British honour and British policy cannot be
 admitted : and it is cruel to labour to save
 the national honour by shifting its errors
 exclusively on an individual. Late events
 in Europe have proved that the exercise
 of reason and justice is subject to decay in
 societies founded on those principles ; and
 in political paroxysms of states, the un-
 controlled exercise of the passions is some-
 times employed systematically to subvert
 order, and as a preliminary to renovation ;
 the same experience will prove it more
 easy to destroy than to renovate. .

In India the paroxysm is over, and the distinct orders of its society exist, but are neither methodized nor understood. Will not our experience of India justify the hope that it may attain greater prosperity than it at present enjoys? Will not Mr. Dundas's political experience prove, that a great part of the information he has received is so disguised by European party or private interest, as to become almost as useless and unentertaining as the miserable novels which apply Indian names to the costume of Europe? Will he assert that his own mind is settled on the detailed application of his own principles? Will he not review those parts of the political and territorial management of India, to which the following observations principally apply? and will he be less disposed to take that trouble from their being addressed to the attention of the public, with the assertion arising from serious conviction, that the errors of the financial experimental settlement of *Bahar*, rendered, if possible, permanent there, and extended to the rest of British India, will unintentionally occasion

more permanent calamity to the natives of India than any former experiment?

1. *Sovereignty.*

For the purposes of legislation or government, we must remember, that the definition of the Sovereign in whom the powers of government vest, is not sufficient.

The government established by *Mahomedan* conquerors of *Hindustan*, cannot properly be continued in their name after the Sovereignty is transferred into other hands. *Mahomedan* subjects, according to the proportion of their number and property, to the population and property in the country, must be considered, and influence the attention of the new Sovereign, who must respect the prejudices of the many, and preserve the rights of the whole. Policy urges investigation of the customs, opinions, and laws of the natives, that principles congenial to good morals and good police may, with the least violence to their usages and prejudices, be established.

By judicious management the conqueror becomes the father of the people; the veneration for the name of *Akber* will not be forgot in *Hindustan*. Even temporary rulers of districts may deserve the blessings of the gentle *Hindoo*, like *Mahomed Azim*, who, during his residence at *Dacca*, was so beloved, that the inhabitants, to this day, in their common songs, lament his fate with tears, and celebrate his memory*. Mere preference marked by Government may preserve the good, while destructive principles may fall into disuse, by perfect toleration.

The accounts taken from different observers vary as to the exact proportion of the *Mahomedan* and *Hindoo* subjects of *Great Britain*. Mr. *Scrafton*, styling the *Mahomedans* of all sects and descriptions under the denomination of *Moors*, says, they are not in number the hundredth part of the natives†. I think Major *Rennell*

* *Hoiwell's Interesting Events*, Vol. I. p. 23.

† *Reflections on the Governments of Hindostan*, p. 20, L. *Scrafton*, 1763.

supposes the *Moors* to be a sixth part of the inhabitants of *Bengal*. In the *Circars*, Mr. *Grant* states the population to be two millions and a half of *Hindoos*, and some thousands only of *Mahomedans*, many of them in the militia, &c.; but their united testimony makes it indisputable, that the mass of the people, who can claim their rights under the act of Parliament, fortunately for *Great Britain*, are *Hindoos*. Let those who legislate read their character:

“ Uninfluenced by the *Mahomedans*, the
 “ *Hindoos* are a meek, superstitious, charitable people, a character formed by their
 “ temperance, customs, and religion; they
 “ prefer a lazy apathy, and frequently
 “ quote this saying from a favourite Book:
 “ ‘ It is better to sit than to walk, to lie
 “ down than to walk; better to sleep than
 “ to wake; and death is best of all*.”

Half christians, or any other half principled men, form the most dangerous, if not the most abandoned, of the human species; and if the measure of converting

* Reflections, *Scraston*, p. 17.

Hindoos by parliamentary authority, which was adopted as a *rider* to the present act, and was rejected by the House of Commons, shall be revived, may the principle of rejecting systems of profelytism, as wrong in themselves, and as productive, in most cases, of abuse and of political mischief*, ably stated by Mr. *Fox*, be substituted to culpable complaisance to any individual; and if Mr. *Dundas* shall want an argument in point, let his own good sense give weight to Mr. *Scrafton's* evidence †.

In addition to Mr. *Scrafton's* list of *Moors*, inhabitants of *Bengal*, let us remember the progress of a great nation rising, or risen, in the N. West of *Hindustan*, the *Seeks*; for whose particular religious tenets we are indebted to Mr. *Wilkins*, as well as for his many interesting communications ‡. Mr. *Forster* also had found a considerable number of this sect at *Calcutta*. Mr. *Grant* informs us that the *Lombardies*, *Bunjar-*

* Sketch of Debate, May 25, 1793.

† Reflections, p. 7.

‡ Asiatic Researches, Vol. I, p. 2913, &c.

rahs, or tribes of inland carriers, are a tribe of *Seeks*, subdivided into eighteen smaller tribes, all followers of *Naneeek Shah*, and descendants of camp followers, who attended *Shah Jehan* and *Allum Geer* in their wars in the *Decan*, and continue wandering tribes. Mr. *Wilkins* attended their meetings at *Patna*, and was invited to become a follower of *Naneeek Shah**. He informs us, “ a person having shewn a
 “ sincere inclination to renounce his former opinions, to any five or more *Seeks*
 “ assembled together in any place, as well
 “ on the high way as in a house of worship; they send to the first shop where
 “ sweetmeats are sold, and procure a small
 “ quantity of a particular sort, which is
 “ very common, and, as I recollect, they
 “ call *Batafa*; and having diluted it in
 “ pure water, they sprinkle some of it
 “ on the body and into the eyes of the
 “ convert, whilst one of the best instructed

* *Naneeek Shah*, before his apostacy, was a *Hindoo* of the *Khetry* or military cast. He flourished four hundred years ago at *Punjab*, and founded this increasing sect.

“ repeats to him, in any language in which
 “ he is conversant, the chief canons of
 “ their faith, exacting from him a solemn
 “ promise to abide by them the rest of his
 “ life;” this is the whole ceremony.
 This sect will include all the wanderers
 from the *Koran* and *Shafter*, and must be
 included in the political view of native
 states. The *Seeks* are already on our fron-
 tier, and must be combined with our po-
 licy; their distinguishing character as a
 nation is the love of toleration, of inde-
 pendence, and of property. They are here
 mentioned as diminishing the proportion of
 the followers of the *Koran*, and conse-
 quently decreasing the necessity of the *Ko-
 ran* being the universal code for the natives
 of *British India**. It must be admitted,
 that *British India*, denominated from its
 native subjects, both in number and pro-
 perty, is a *Hindoo* nation; it is consequently
 consistent with the act of Parliament, and
 demonstrably consistent with policy, to
 render it in effect a *British Hindoo govern-
 ment*, to give it a unity of interest and

principle through the whole vale of the *Ganges*, the *Circars*, and the *Carnatic*, to *Mount Delhi*, on the coast of *Malabar*, by following up protection to every subject; and to tributary Sovereigns, by observing good faith; and when influence is politically necessary, to exercise it only so far as may combine in one system the interests which, geographically, are inseparable.

These general observations may suffice, for the general description of natives of *British India*, who must be within the purview of the act. When I read in the *Plans for British India**, and know that it truly describes the existing policy and letter of treaties, I cannot help recollecting Governor *Johnson's* speech† in 1772, when the definition of Christians, which is continued to this day, was introduced. “ I had the honour of presenting to this House a petition from a poor oppressed *Armenian* merchant, who suffered long imprison-

* P. 412. *French* subjects are as *British* subjects; other Europeans are as *British* subjects.

† Parliamentary Debates, Vol. XXIV. p. 65.

ment, without ever being able to know the crime of which he is accused. It is true, on finding his case was laid before the House, the framers of this bill have, in some measure, comprehended his sect within the remedies of their law, by inserting the word *Christian*; but it was not because he was a Christian that I presented his petition, but because he was a human being and a fellow creature, and because his case brought the situation of all the inhabitants of *Bengal* fairly before the House; nor can the gentlemen who patronize this bill shew me one reason for inserting the word *Christian*, that does not apply equally for putting in the words *Mussulman* and *Gentoo*."

Since that period the pledge of Parliament has been given to govern the natives according to their rights and usages; and as the mass of the people is *Hindoo*, the influence of *British* justice and honour may be clothed in the forms of *Mahomedan* or *Hindoo* process. But the name of the *Mogbul* ought not to pervade *British India*; the *Korán* cannot be the guarantee of the

rights and the protection to Asiatic subjects of *Great Britain*, because the act of Parliament has wisely guaranteed the *Koran* to *Mahomedans*, the *Shaster* to *Hindoos* in the *Bengal* provinces, and the *Veidam* to the *Hindoos* in the *Decan*; and with this in view, *Great Britain* may safely compile a code for *British India*.

The *French**, backed with the power of *France*, and by powerful native allies, solicited, by her merchants, in 1786, to settle at *Calcutta*; and can it be doubted that every nation will be thankful to exchange their antiquated *Phirmaund* for the protection of *Great Britain*. Why keep up distinctions to provoke discussions, when no European can or ought to be in *British India*, on superior rights and privileges to *British* European subjects; because there is no power to protect, which is not vested in the representative of the King, and in the law, sanctioned by the *British* Parliament.

* Vide Treaty of *Versailles*, 1783.

On the same principle it can be no longer proper to ascertain the value of the standard coin of *British India*, by the reference to the accession of a deposed *Mogbul*; it ought to bear the date of the reign of his Majesty.

Writs in the King's name have for years had currency through *British India*; and by the present act, justices of the peace are to act in *British India*; and we are still told we can only preserve the allegiance of the natives by conforming to the contradictory treaties we have made with subordinate princes, usurpers of the *Mogbul's* dominions, and with the *Mogbul* himself; "and as these treaties alone are intelligible to our Asiatic subjects *," we should do injustice to their good sense, if we supposed they can reconcile to principles of public faith and public justice, our rights to *India*. The natives have had too much experience of the rights of the sword, to study the various treaties to cover injustice or to serve the policy of the day. If one maxim is

* ~~Plans~~ for *British India*, chap. 3, page 344.

more universal among the natives of *India* than another, it is “ to forget their governors when their power is annihilated.” Since we have resorted to *Bengal*, they can testify who have had experience, of various exertions of arbitrary power, and can have no reason to be anxious, that any experiment within their memory may either be repeated or perpetuated by treaty.

From political necessity we have asserted the sovereignty of *British India* in Europe *; to hold another language to our fellow subjects in *India*, would cheat them of their *rights* as a constituent part of the Empire, to which they have contributed so much, and to which they are more likely, under good Government, to contribute, than other detached parts of the King’s dominions. Policy in a great degree, but expediency in a still greater degree, has dictated the keeping in *commission* the exercise of sovereignty; but it is not expedient or politic to continue the name of the *Moghul* in

Vide Treaty of *Versailles*, 1783.

British India, and perpetuate the trick of double government for the purpose of maintaining a double establishment; and to perpetuate an engine of native management, by which ambitious neighbours may assert their pretensions to the sovereignty of *British India*, on equal *legal* title, whenever temporary distresses may encourage the hope of success. Shall we so soon forget, when Mr. *Hastings* left *Calcutta*, and withdrew from the support of the *Bengal* government all that his amiable character and long exclusive management of the native *Durbars* had combined with the legal powers of a Governor General, and the difficulty of our situation at that period, and the exhausted state of the resources in *India* having rendered a general reform the first measure of Mr. *Macpherson's* government, and naturally marked it as a moment of weakness, *Scindia* advanced to the frontiers of *Bengal*, and peremptorily demanded the arrears of *Chout* in open *Durbar*? The Governor General rejected the private disavowal of the demand; and when *Scindia* had the evidence of so much decision in

open *Durbar*, he transmitted his apologies and the total disavowal of his requisition. If Mr. *Macpherson* had not possessed integrity, firmness, and decision, the situation of *Bengal* on Lord *Cornwallis*' arrival would have been very embarrassing.

This anecdote, which would probably have applied in similar cases to Mr. *Hastings* or Lord *Cornwallis*, is meant to shew that we are not yet independant of the personal qualities of a Governor General. This tribute of justice to Mr. *Macpherson* will lead us to estimate the integrity and the military talents of the Marquis *Cornwallis*, when we consider dispassionately how much of the salvation of *India* is exclusively due to his personal qualities and to his personal exertions. And yet while we assert, as a great nation, the sovereignty of *British India*, let us not turn aside the eye of pity from the old blind *Moghul*, from whom we extorted a title to an Empire which had been usurped by his unfaithful servants. The interest of *Great Britain* must *not* be sacrificed to restore a deposed *Moghul* to any considerable degrees of au-

thority*; but the honour and humanity of *Great Britain* ought not to have been so tardy to relieve the distresses of an unfortunate Prince who deserved a better fate. A respectable friend at *Calcutta* informed me last year that he had in his possession a letter from the old King to a subaltern Officer in the Company's service, requesting his intercession for good offices. If it reaches Lord *Cornwallis*' hand, he will not overlook the situation of the *Moghul*; the policy and conquests of *Scindia*, already too far extended, will force themselves on the notice of Government.

When I consider the exercise of sovereignty, I cannot but feel in a degree my presumption in questioning the investigations and definitions of native tenures and native officers, transmitted by Lord *Cornwallis* †, and essential to the system of finance which he took out with him to *India*; and at the same time in not finding

* Vide Mr. *Francis*' Letter to Lord *North*, p. 19. *Debrett*, 1793.

† *Plans for British India*, p. 477, &c.

any occasion to join in the handsome apology of Mr. *Dundas* for differing in opinion with his Lordship on vesting the nomination of the chief executive officers of *Indian* Government in the Crown. It can be no reflection on Lord *Cornwallis* that Parliament has adopted constitutional jealousy, and reasons of expediency in preference to his sound constitutional opinion, the public will judge during the operation of the present act, whether the curtailing the prerogative of the Crown and the responsibility of Ministers, by giving the appointment of the executive officers in *India* to the Directors, and by dividing the power of recall between the Crown and the Directors, will in practice be found to establish a competition of vigilance and chastity sufficient to exclude every person on whom proved delinquency, or incapacity, doubtful principles, or unexplained error, can attach, from offices of high trust in *India*. This is the first duty of the Executive Government, wherever it may be placed. Every cooperation of the Board of Control with the Directors, will probably confirm the opinion which has, more or

less, been declared by the most able statesmen of successive Administrations, that the agency of the Company is the best plan of governing *British India*, provided the whole power of the state is called forth to control the necessarily extensive powers of the government in *India*. To this effect, wherever the King's commission can give unity to the service, the King's name ought to be held forth; and it does not appear that any objection could be made to the extension of the principle of the *Marine* service, as exercised under the commission of the Lord High Admiral, to the *Indian* army, provided the recommendation of the persons to receive commissions, was continued as at present; but the regulations of the service to be suited to one military system under the King's commission.

On the part of the act which relates to the sovereignty of *British India*, there is so much clearness and precision, that one remark only occurs to be necessary, and that does not arise from any words in the act, but from the explanation of the Com-

pany's estates, which appears in Mr. *Dundas's* speech.

The 58th section of the present act clearly points out the period of determination of the exclusive commercial privileges, and of the agreement for managing the territories of *British India*, and the *East-India* Company is therein declared entitled, after such determination, “ to carry on a free
 “ trade in, to, and from the *East Indies*,
 “ and parts aforesaid with all or any of
 “ their joint stock in trade, goods, mer-
 “ chandises, estates, and effects, in common
 “ with other the subjects of his Majesty,
 “ his heirs and successors, trading to, in,
 “ and from the said parts and limits.”

The observation applies to the “ estates” of the *East-India* Company, defined in Mr. *Dundas's* speech : “ under their original
 “ charters, they have purchased and le-
 “ gally acquired Fort *St. George*, *St. He-*
 “ *lena*, *Bombay*, and *Calcutta*, long be-
 “ fore they were possessed of territories,
 “ or the *Duannee*,” so far clear : “ exclu-
 “ sive of the *Duannee*, they have an ina-

“ lienable right to a valuable landed pos-
 “ session, amounting at least to 250,000l. per
 “ annum : in addition to these, the whole
 “ factories and commercial establishments
 “ in *India* and in the eastern seas undoub-
 “ tedly belong to them.” Of the valuable
 landed possessions, it will be necessary only
 to settle the mode of investigating the title,
 not for the purpose of curtailing their rights,
 but to remove an interested bar to the estab-
 lishment of a rule necessary for the
 protection of the rights of things in *India*.

It is immaterial to *Great Britain* whether
 the Company, after the expiration of the
 act, shall continue favored with their *Jageer*,
 or shall hold their *Zemindary* of *Calcutta*,
 with the 24 *Pergunnahs*, on the conditions
 on which they were granted by the *Sunnud*
 or patents, in 1757, of *Serajah Dowlah*,
 and *Meer Jaffier*, Nabobs of *Bengal*, in
 the name of *Allum Geer*, the *Mogbul*, be-
 cause they will be subject to the same laws
 as other *Zemindars* : but if they claim as
Zemindars, not by *Sunnud* but by the trea-
 ties drawn by the Company's servants, and
 forced on *Shah Allum*, the deposed *Mogbul*,

in 1765. They will, during the operation of the present act, have either an interest to persist in involving the definition of native offices and rights in obscurity *, and to pervert their uses; or they must support their claim on the exploded † pretensions to territory by treaty, independent of *Great Britain*. It is impossible to revive this question, ably and completely discussed and settled by Lord *North* in 1769 and 1773, with the sanction of Parliament.

2. *Trade.*

The realization of the territorial revenue renders an exclusive trade necessary to the *East-India* Company, as agents of the state; and the limitations to the exclusive trade should be as liberally extended as is compatible with the prosperity of *India*, and the realization of the revenue to *Great Britain*. The modification of these interests, is one of the essential objects of the present act.

* Inquiry into *Zemindary* tenures. *Debrett*, 1790.

† Plans for *India*, p. 287.

The first statement of the affairs relative to shipping is to be made by the Directors in 1794; and every third year to the Board of Control, to enable it to regulate the freights on private trade, and render the limitations of the exclusive trade of the *East Indies* beneficial to His Majesty's subjects in *Great Britain* and in *India*.

This part of the act, which authorises future experiment, will become of importance to *Great Britain* and to *India*, in proportion as the Commissioners will consider the extent of their discretion; and in proportion as the Directors shall be satisfied with their other clear and unincumbered privileges.

It would have been very difficult at this time to have modified the exclusive trade otherwise than it appears in the act. The requisitions of manufacturers during the agitation and arrangement of the present act, proved them ignorant of their own interests; and if they had not been convinced of it themselves, clamour would

not have died away during the progress of the act in Parliament.

A certain privilege of tonnage may be required by the *British* merchant, and the comparison of the former charges of freight with those which may be demanded under the present act, has been the general and natural ground of calculating the probable benefit of the privilege. It is, however, a consideration of great political magnitude, and the friends of *Great Britain* and of the Company, who have information and ability to comprehend the subject, and the desire progressively to include the interests of the whole in the exercise of the discretionary powers of the act, may thereby essentially serve their country ; and from a reasonable confidence in the co-operation of the Directors with the Board of Control, the public may safely and cheerfully look to the subject in its real extent.

The interest of the State and the Company's interest are naturally combined. The State very properly pays part of its

revenues in *India* to the Company for its agency.

Great Britain must have, at all times, a great navy; and so long as neighbouring states are bent on numerous fleets and heavy ships, the public must make sacrifices and support the naval strength. Ships of a class superior to the necessity of commerce must be employed to render them superior to insult; at present, chartered ships of capacity and strength are employed, from a policy originally indispensable, to counteract the French, who, instead of letting their ships of war rot in their harbours, employed them *armés en flute*, to convey merchandise to and from *India*, forming more officers than they otherwise could have done, and ready, on every emergency, to support their flag as ships of war. The application of the same policy ought not to be out of contemplation, though inapplicable at the present moment.

If it had appeared that freights could not be obtained for the present extent of chartered ships, either by the Company's in-

vestment, the private trade or privilege of their officers, or the trade of private merchants taken on board at former excessive freights, there might have been a necessity of subjecting the extended privilege of the *British* merchants to the agency of the Company.

If the freights are equal to the number of the Company's ships, (and they take them up in proportion as they want them) the immediate consequence will be, that the *India*-shipping interest, already sufficiently powerful, will be greatly increased; the private trade of the Company's officers must vanish; and the value of the command of the ships will still farther decrease, if the passage-money is regulated in a degree to be equitable to the Company's servants abroad; and in the meantime, the private trade of the merchant, subject to the management of the Company, (his competitor both in *India* and in Europe) will continue charged for agency and freight infinitely more than if the merchant conducted his own adventure; consequently it may be possible that the ship-

ping interest, the *British* merchant, and the Company's officers, may all lose by the experiment, without the public of *Great Britain* and *British India* being benefited.

An experiment was made by the Governor General, in 1786, in the Winterton East Indiaman ; with what success has not been stated, but must be known at the India House, and would afford a certain means of appreciating the probable success of the present measure, so far as relates to a *select investment* on behalf of *private* merchants. It was at that time applied to save demurrage occasioned by quick voyages of coppered *East-India* ships, and to check foreign investments by private *British* capitals, and to make up the inability Government at that time felt of making sufficient or regular advances to the manufacturers, from the critical emergencies of the Company's affairs. But private trade, as extended by the present act, will prove beneficial in proportion as articles of bulk and inferior value can be brought into speculation by the lowness of freight ; and it

is difficult to ascertain why the same privilege might not have been granted to a limited tonnage, sanctioned by Parliament, and licensed by the Company to ship-owners, bound under penalty-bonds to return, enter, and land the cargo at two most convenient ports; one situated on the East Coast of *Great Britain*, and one on the West Coast; at which an officer, on the part of the *East-India* Company, should reside; and, in addition to the Custom House, might give effect to the bonds, and confine the *East-India* goods to regulations similar to those by which *Irish* sugars used to be landed at *Milford*, before they could be imported to *Ireland*, directly from the *West Indies*.

Ships so licenced would have greater profit from fair adventure than is possible under the agency of the Company. Freights from a port situated as *Milford*, undoubtedly might be obtained to and from *India* at *half* the freight which the Company is allowed by the act to take. This modification may, *by consent*, arise, whenever it shall appear satisfactorily to the Com-

missioners and to the Directors, that freedom of speculation and control of charges may be entrusted to the merchant, without curtailing the privileges of the Company, and the control of Government.

3. *The Rights of the Subject.*

In considering the present act, with a reference to the rights or prosperity [of the subjects of the King of *Great Britain* in Europe and in Asia, it will be sufficient to observe, that the powers of the act are adequate to every fair experiment. The Commissioners can do almost every thing which shall appear expedient to the Directors; they can do a great deal against the opinion of the Directors, subject to an appeal to the Privy Council. I only wish them to remember, what any sensible merchant can tell them, that in *India*, or in *England*, if *British* adventure is loaded with *unnecessary* shackles, foreign adventure will be maintained by *British* capital, or by *British* adventure under foreign flags; and when they prepare laws for the sanction of Parliament, to remember an axiom

which past experience of mankind will confirm, and which Mr. *Grant* more than once has held forth ; “ Should restrictive
 “ laws, unaccompanied by reason, be
 “ written in blood, and *Minos* himself be
 “ the Judge, they will be as the dead letter of tyranny, opposed by bold necessity, or eluded by the timid craft and
 “ villany of slavery.”

I shall now proceed to state the documents by which my opinion is guided ; and there can be no imputation of intended guile, when I only solicit the patient perusal and deliberate judgement of the public.

THE
MYSOREAN
REVENUE REGULATIONS.

TRANSLATED BY

BURRISH CRISP, Esq.

FROM THE PERSIAN ORIGINAL,

UNDER THE SEAL OF

TIPPOO SULTAUN,

IN THE POSSESSION OF

COLONEL JOHN MURRAY.

CALCUTTA.

1792.

ADVERTISEMENT.

IT is believed that the practical rules of *Tippoo Sultaun* are the most accurate delineation of the modern *Mahomedan* government that has appeared; a MS. copy of these Regulations were sent to me last year, before they were printed. The first ships of this year brought me a printed copy, by which some errors of the MS. have been corrected. It appears that the original was obtained for Colonel *John Murray* during the *Coimbatore* campaign, and that *B. Crisp*, Esq. translated it.

I reprint the Dedication prefixed to the *Calcutta* edition; and although anonymous panegyric is often impertinent, I cannot, as one of the public, make my acknowledgements to Colonel *John Murray* for this extra-official political curiosity, without also bearing my anonymous tribute of praise and regard to that distinguished servant of the Company. The annual parliamentary accounts are evidence of the

accuracy and regularity of the military audit, and at the same time oblige me to lament the inefficacy of the present powers of the *civil* auditor to enforce equal perspicuity in the accounts of the civil departments of *British India*.

*The Translator's Dedication to Colonel John
Murray, Military Auditor General in the
East Indies.*

DEAR SIR,

I HAVE now the pleasure to send you the translation of *Tippoo's Regulations*.

It is unfortunate, that after an unremitting search, I have not been able to meet with a single person in *Calcutta* sufficiently conversant in the *Teling* or *Malabar* dialects, to give me explanations, such as I could rely upon, of the provincial terms that occur in almost every article. Disappointed in this respect, I thought it best to copy those terms from the original, and to subjoin notes, containing such explanations of them as, from the context, it appears to me they would bear. We may, however, in a short time hence expect to obtain more accurate information from some European gentlemen, or natives of this coun-

try, who have traversed the *Sultaun's* dominions with our victorious army, and who probably will return here with Lord *Cornwallis*. Whenever that time comes, I shall be very happy to revise the translation, and to correct any error that may have arisen from misconception, as well as to add the explanation of such terms as I have not now ventured to hazard a conjecture upon.

I remain,

Dear SIR, &c. &c.

Calcutta,
June 1, 1792.

B. CRISP.

P.S. The *Persian* copy of the Regulations, from which this translation has been made, bears the impression of the *Sultaun's* seal, with the words *Teepoo Sultaun*. *Seyed Mahommed* certifies that he revised them; they appear to have been registered in the office of *Govind Roy*, belonging to the *Dewan* of the *Huzzoor*, on the 2d month of the first month *Abmudee*, in the year *Delo*, i. e. on the 2d of the first month of the 40th year of the Cycle.

The following Explanation will clear up Mr. Crisp's Doubts of the Meaning of the Articles.

THE technical terms employed by *Tip-poo Sultaun* in the *Mysore*, are evidently a mixture of new denominations, engrafted on the *Moghul* and *Hindoo* system, in the *Decan*; it appears contrary to his system to continue more of the ancient terms than are absolutely necessary to make himself intelligible to the different people whom his father had conquered, and united in one kingdom. The following explanation of several of these terms was lately given me by a friend, who had been more than once over the *Mysore* country :

Article 1. *Aumil*, the manager of the district, and receiver of the revenue as a government officer.

Reyuts, Putteels, Wurtegans, are different names for farmers of a superior class:

Wurtegan is a *Canary* term ; *Kusbab* means any village.

Art. 2. *Cowle* means a declaration that the *Reyuts* to whom it is addressed are in the favour of Government, and under the protection of the law.

Art. 5. *Teagecaur* is *Taajkaur*, a collector of customs. *Putteel* is a government officer. Every village has one *Putteel* to ten *Reyuts*, or thereabout ; and a *Putteel* for the whole village, who has, at times, the superintendence of the police.

Art. 12. *Abasbaum* are troops employed in the service of the *Aumil*, to aid in collecting the revenue.

Art. 14. *Tallaub* is rightly explained.

Art. 17. *Nukhood* is a small grain, of which they make bread.

Coolty is a pulse, commonly called *grain*, on which horses are fed.

Moot is *Doll*, or pease.

Art. 21. *Turcarree* means also esculent roots.

Art. 25. The reason why such attention is directed to be paid to *Sikakaubee* is, that it is frequently used in cleansing horses ; it gives a fine gloss to the coat, and is reckoned good for the animal's health.

Art. 30. The *Jummabundy* account contains, 1st, the name of the *Reyut* ; 2d, the quantity of land which he tills ; 3d, the rate at which he pays ; 4th, the crop ; and 5th, the total amount.

The *Wafil Bakee* account contains the balances due, and the casualties of the year.

Art. 31. The *Derra Sultaunee* is a measurement adopted by Tippoo. *Sultaunee*, wherever it occurs, means belonging to Tippoo, or the Sultaun.

Art. 33. *Enaum* lands are lands exempted from rent, whether for charitable or other purposes.

The several denominations in this article were formerly given to parcels of land held under various tenures by the officers of the ancient *Hindoo* government.

Art. 34. *Tumgha* land is an hereditary *Jagbeer*.

Art. 35. *Mutsuddy*, an accountant.

Art. 36. *Mokuddum*, in *Persian*, is synonymous with *Putteel* in *Telinga*.

Art. 39. *Kistbundy* is an abstract of the *Kists*, or instalments.

Tubul is an *Hircarrab*.

Art. 42. *Derwan Cutchery* is the principal *Cutchery* or office of business for the province. *Tokurree Cutchery* is a subordinate district *Cutchery*.

Art. 46. *Dek* is a *Ser*, or measure.

Art. 47. *Naikwar* is an officer of *Coon-*

dachar or matchlock *Peons*; *Tippoo's* father was, early in life, a *Naikwar*.

Matchlock Peons are frequently employed to compel the *Reyuts* to pay their arrears, so that they become instruments of oppression in the hands of the *Putteel*.

Art. 48. *Oolkee* is the name of the *Aumil's* messenger.

Art. 50. *Zindigee* means those of the *Reyut's* family and relations who may have survived him, as well as his effects.

Art. 52. *Coruchwaur* is a *Canary* term.

Dek Pokhta, a full measure.

Art. 56. *Dustur*, the accountant's office.

Art. 57. *Kulthee* or *Cooltee* is *gram*.

Art. 58. *Peishcars* ought to be *Paisbcar*; he is the *Aumil's* deputy.

Munnicaur is *Telinga* for an inferior *Aumil*.

Art. 59. *Sitbee* is *Siddee*, or merchant.

Wutug is fynonymous with *Putteel*.

Cotwaul is the officer who regulates, or rather enforces the regulations for the *Bazars* or markets.

Art. 70. *Cullistaun* ought to be *Christaun*.

Art. 77. A *Burrb* tree is a *Banian*.

A *Neem* tree is a *Murgoza*.

Art. 78. *Duba* is a cylinder.

Kuhuttee, I do not know.

Art. 79. The *Kunteeroy*, an old *Mysore* coin.

Art. 91. *Stable Horfe* are cavalry, the horses of which belong to the government. The *Sair Horfe* belong to the riders, who receive a certain allowance for man and horse. The *Risaladar*, or Colonel of a re-

giment of Stable Horfe. The *Jemadar*, or chief officer of the *Sair*.

Art. 97. *Derogha* has the charge of magazines and stores.

Art. 99. Districts upon the coast of *Malabar*,

Zindigane, live stock, family effects, &c.

Art. 104. *Milik-a-Tajar*, head of the merchants.

Seethee is *Siddy*.

Art. 124. *Irsaulnameh* is a letter.

Art. 126. Two books upon morality, written in Persian.

THE
MYSOREAN REVENUE
REGULATIONS



To be observed by the present and future Aumils and Serishtadars of the second District of Waumloor, dependent on the Cutchery of Awulpatam.

ART. 1. **T**HE *Aumil* shall proceed to the district, and taking these regulations, the seal of office, and the table of fees and establishments, &c. along with him, shall seat himself in the Cutcherry; and having called before him the *Reyuts*, *Putteels*, *Wurykauns**, &c. inhabitants of the *Kusbah*†, shall present them with the *Leaf*‡ of conciliation.

2. On the commencement of the year he shall give *Cowle* § to all the *Reyuts* and

* The orthography of this word is indistinct in the original.

† The principal town of a district.

‡ Beetle.

§ A promise or engagement from a superior to an inferior.

respectable inhabitants of the district, and encourage them to cultivate the lands. He shall also ascertain in what *Reyuts*' houses there are a number of men, and but few ploughs; and having enquired into the circumstances of such *Reyuts*, shall oblige those who are in good circumstances to increase the number of their ploughs; and in order to enable the *Reyuts* who are needy to purchase ploughs and to cultivate the lands, he shall give *Tuccavee**, at the rate of three or four pagodas for every plough, taking security for the repayment. This *Tuccavee* is to be collected from them again in one or two years.

3. The following rules are to be attended to in parcelling out the land for cultivation: An equal proportion of lands which are dry or watered, and of those which are *Ijara*† or *Hissa*‡, shall be equally distributed for cultivation amongst the old and

* Advances of Money.

† The same as the *Theeka* lands of Bengal, which are leased to *Reyuts* at a fixed rent.

‡ The same as the *Bhagra* lands in Bengal, for which the cultivator does not pay any fixed tax;

new *Reyuts*; and when a *Reyut* sows one *Khundee* of seed in a certain quantity of *Ijara* land, he shall sow one *Khundee* and eight *Kuros* in the same extent of *Hissa* land. An account of the increase and deficiency of the produce shall be made out annually, and according to the *Cowle* the revenue shall be taken in money; or where such shall be the custom, the half of the produce shall be given up to the *Reyuts*, and the other half be retained as the share of the sovereign. Care must be taken that the *Hissa* land is to be well manured; and whoever cultivates a greater quantity of land of this description than may have been allotted to him pursuant to this rule, shall continue to do so; but if less, he shall be compelled to cultivate the full proportion.

4. Throughout the villages, wherever there is ground fit for the purpose, the *Reyuts*, &c. shall be urged to extend the cultivation of sugar cane; and in such villages where the *Putteels* and *Shamboges**

but the produce of the land, whatever it may be, is shared between him and the Rajah or Zemindar.

* Accountants.

from obstinacy fail to do so, they shall be subjected to a double tax, calculated upon the quantity of sugar cane which may have been produced in another village.

5. The *Putteels* † *Teagecaurs*, and others, have for a long time fraudulently avoided paying the full revenue of Government lands: this is to be inquired into, and the lands are to be measured, and they are to be assessed like other *Reyuts*. The *Reyuts* are not to plough the lands of the *Putteels*; but the *Putteels* shall themselves plough them. If any *Putteel*, &c. shall in future employ *Reyuts* to till his ground, the whole of the produce shall be taken by Government.

6. Lands which have been cultivated for a length of time by the *Shamboges*, shall be resumed, and be delivered over to other *Reyuts* to cultivate; and if such *Shamboges* shall desire to have other land given to them in lieu of their wages, land which is lying waste shall be given to

* Revenue Officers.

them ; if they do not ask for land, they shall receive their wages in money, according to the established rate.

7. *Reyuts*, &c. belonging to the *Ijara* lands, who are connected with the *Shamboges*, often avoid paying the full revenue. Strict enquiry must be made into this abuse, and it must be corrected by imposing upon them the established rate of assessment : and no relaxation must be allowed of in the observance of this rule, upon any account.

8. Two *Moxas** shall not be farmed to the same person : one *Moza* only shall be given in farm to one person ; and previously to this being done, an accurate list of all the old and new inhabitants, and an account of the gross receipts, shall be made out, according to which the lease shall be granted, and a *Mochulka*† be taken. If a farmer, neglecting the cultivation of his farm, and suffering the lands to lie waste, shall impose fines upon the *Reyuts*, and

* Villages. † Security Bond.

make undue exactions from them to enable him to fulfil his own engagements, he shall be made to pay to Government the amount of such undue exactions, over and above the stipulated rent. Measures must also in future be adopted to prevent any person from levying oppressive fines, &c. from the *Reyuts*; and defaulters in this respect shall be made to pay the amount of such exactions, and be moreover fined themselves.

9. The *Aumil** of a district shall make a circuit through all the villages under his authority, and agreeably to the *Mochulka* entered into by him, distribute the assessment upon the *Reyuts* according to the produce raised; and if by such means he can collect sufficient to fulfil his engagements, well and good; but if, on the contrary, he shall farm out the *Mozas* to *Putteels* and others, and occasion deficiency, he shall make good such deficiency himself. If the *Putteels* and others should, by want of attention, fail to realize the distributed assess-

Superintendent.

ment, he shall inflict corporal punishment* upon the *Putteels* and *Shamboges*, and oblige them to make it good.

10. In case deficiency arises in the sum engaged for, the *Aumil* shall procure new *Reyuts*, whom he shall provide with new ploughs, and by advancing *Tucavee* to them, enable them to complete the cultivation, so that the amount specified in the engagement be realized. And if, on the contrary, he shall discharge the amount of his engagement by levying fines and undue exactions, such fines and exactions shall not be allowed to go towards the discharge of his engagement, and he shall be still compelled to make good the deficiency which will have arisen thereupon.

11. A *Putteel* has been attached to every village from times of old; wherever it happens that the person holding this office is unfit for it, another who is capable shall be chosen from amongst the *Reyuts*, and be appointed to it; and the former *Putteel*

* Practised under the Company's Government also.

shall be reduced to the condition of a *Reyut*, and be made to work at the plough; and the business of the office of *Putteel* shall be made over to the new one.

12. The *Shamboges* of the *Athoonee* and *Ahasbaum** shall not be employed in the direction of affairs, nor shall farms of villages be given to them, but they shall only be employed in keeping accounts. If it should appear that any thing contrary to this rule is practised, you † will have to answer for it.

13. The *Reyuts* of each village shall decide amongst themselves all disputes which may arise amongst them respecting cast, and the inhabitants of other villages shall not interfere therein. A breach of this is to be punished by fine.

14. In the district above mentioned there

* The *Ahasbaum* is supposed to mean the household of the sovereign.

† The officer to whom the order is addressed.

are several *Tallaubs**, the produce whereof is *Hiffa*†. The *Aumil* shall go himself and see that the lands are not left uncultivated, and that the produce be increased; and when the produce is ready he shall attend in person, and having seen the grain threshed, shall take the half of it for Government.

15. Land which has lain fallow ten years shall be delivered to *Reyuts* to cultivate, upon *Cowle*; the first year they shall be exempt from paying any revenue, and the second year they shall only pay half of the customary assessment; but the third year the full amount thereof shall be collected from them. Land which is barren, mountainous, and rocky, shall also be given to the *Reyuts* to cultivate; and the first year they shall be entirely exempted from the payment of revenue; the second year they shall be assessed at only a fourth of the usual rate; and the third year at one half; but the fourth year they shall be as-

* *Tallaubs*, I imagine, here means low marshy tracts.

† Shared equally between the sovereign and the cultivator.

essed at the full rate. The same rule is to be observed with respect to lands of the above descriptions, the produce of which is shared between Government and the *Reyut*.

16. If a *Reyut* should offer to farm a *Moza* upon an annually increasing assessment, and it shall appear that the *Moza*, which is in a ruinous condition, may be brought into a flourishing state by cultivation, a *Cowle* of three years shall be granted to the cultivator for that purpose, and from the fourth year the terms of the lease shall be fixed according to the produce of the lands.

17. The cultivation of *Nukhood*, *Coolty*, and *Moot**, must be encouraged to the utmost, and *Cowle* be given to the *Reyuts* for that purpose.

18. Wheat and barley are very little cultivated in the district. It is therefore ordered, that in villages where it has never been sown, lands which are assessed at five pagodas, shall, upon their being cultivated

* Different kinds of pulse.

with wheat and barley, be assessed at four pagodas only, until the fourth year, when the assessment shall be imposed at the usual rate. And in villages, where these articles are produced, the cultivation of them shall be encouraged by giving *Corvee* to the *Reyuts*.

19. It is forbidden throughout the dependencies of this Government to plant *Bang*; and the *Reyuts* must be informed, that whoever shall plant this shrub is to be fined. If any *Bang* should be remaining of last year's growth, or shall have been brought in from other countries by traders, a duty shall be levied upon it of double the fixed rate; and whoever shall by stealth plant *Bang* behind their houses or in their gardens, shall be fined.

20. Let 200 trees of the Mango and other choice fruits be planted on some of the best ground in every village, and be taken particular care of; and let report be made of them to the *Huzzoor* *

* Literally the *Presence*, the *Sovereign*.

21. If any person take possession of deserted* plantations of Beetle-nut and Co-coa-nut trees, &c. in the district, and shall not pay the *Kundaya*† thereof to Government, such plantations, upon discovery being made of them, shall be sequestered, and people shall be employed on the part of Government to cultivate them properly, so that the number of fruit trees, *Turcarree*‡, &c. may be increased. The particulars of the trees shall be entered in an account, and the *Mubussool*|| thereof be delivered to Government, and be entered in the offices. There are also many persons who possess plantations without paying rent. In all such cases, whenever it shall become known, they are to be assessed like other *Reyuts*. You are also to take a share of the *Tuccavee*, &c. or whatever grows under the fruit trees.

* In the original *Bey-wawris*, which, though literally meaning heirless, I imagine, in its present application, signifies deserted.

† The revenue paid to Government.

‡ All greens that come under the denomination of pot-herbs.

|| Produce.

22. The whole of the Rosin, Aloes-wood, Lack, Wax, and Dammer, produced in the district, is to be reserved with great care, and no improper consumption of these articles is to be allowed of; but carriers are to be employed to transport the whole of it to *Agran Puttun**; and in future, throughout the district, proper spots of ground are to be chosen in every village, and 2000 pine and faul trees are to be planted and taken the utmost care of; and if there are any trees of these descriptions within the tenements of the *Reyuts*, a price is to be fixed upon the produce of them, which is to be purchased, and the price so fixed is either to be set off against the *Reyut*'s rent, or to be paid to him in ready money; and of these articles not one atom is to be suffered to go out of the country.

23. Trees of Teak-wood and Acacia, the wood of which is required by Government for making the wheels of gun-carriages, &c. are not to be felled; when they are wanted for the service of Government, an

* The magazines of *Seringapatam*.

order from the *Huzzoor* is to be obtained, upon which they are to be cut down. Wherever the seed of the Teak tree is to be met with it must be obtained, and during the rainy season it must be sown on the banks of rivers, and at the bottoms of hills, so that the quantity of these timbers may increase.

24. Throughout the district wherever there are Sandal trees which have come to perfection, they are to be cut down, and the stems, roots, and branches of them, are to be collected together, and an account having been taken of them, specifying their weight, they are to be transported to *Agran Puttun*. It is also ordered that Sandal wood shall be planted in great quantities, wherever good ground is met with, watered by running streams, rivers, and rivulets; and no person shall be permitted to cut down a single Sandal tree without the order of the *Huzzoor*, and if any one should by stealth do so, he shall be fined in the sum of 500 rupees.

25. You are to collect all the Tamarind

and *Khiar Dishtee*, that is to say, *Sikakaubtee**, in your district, whether on plantations or in the woods, excepting what may be produced within the tenements of the *Reyuts*, which you are not to touch.

26. *Reyuts* who shall make new plantations of Beetle-leaf, shall only be subjected to pay half the usual tax during the first three years; but from the fourth year they shall be put upon the same footing as other planters.

27. *Reyuts* who shall make new plantations of Beetle-nut trees shall be exempt from the payment of any tax during the first five years; from the sixth year they shall be assessed at half the established rate, until the trees bear fruit, from which time they shall pay the full established tax, or share the produce, as may be the custom.

* *Sikakaubtee*, a plant of the genus *memosa asperata*, the seed and leaves of which being bruised, or made into flour, is used in washing the hair and body. The plant itself is covered with strong prickles, and is made use of to fence inclosures.

28. Whoever makes new plantations of Cocoa-nut trees shall be exempt, from the payment of any tax for the first four years; the fifth year he shall pay one half of the established tax; and the sixth year the whole, or a share of the produce, as may be the custom; and during four years, whatever quantity of *Turcaree* is produced in these plantations shall be given up to the *Reyuts*.

29. An account shall be taken of all the houses of the *Reyuts*, &c. of all *casts* throughout your district, specifying the names of the villages, the number of ploughs, the quantity of seed sown, and of land tilled; the number of workmen, their families and children; with their various *casts* and occupations. In forming these accounts, great precaution is to be observed, to prevent its creating any alarm amongst the *Reyuts*. Every year the increase or diminution of agriculture and population is to be observed in the manner following: The *Shamboges* of the villages are to prepare and transmit the ac-

counts to the *Simpt**, and the *Shamboges* of the *Simpt* are to form the complete account, and transmit it to the *Aumil* of the district, who is to prepare one general statement, giving a full view of the population and cultivation of the country, and deposit it in his Cutchery; from whence it is to be forwarded to the *Huzzoor*; and as the month of *Zeehuje* is appointed for the inspection of these accounts at the *Huzzoor*, they must be deposited in the Cutchery in the month of *Rumzaun*. It will be proper when you commence the numeration of the houses and inhabitants, to give it out, that the purpose for which you are come to their houses is to see whose expences exceed their means, and to assist such persons with advances of *Tuccavee*: in this manner you are to get the numeration effected.

30. The month of *Rumzaun* of every year is fixed for the inspection of the *Wafil-bakee* and *Jummabundy* accounts of your

* The same as *Turruff*, in Bengal, one of the subdivisions of a district.

district; you are therefore to be careful that these accounts are prepared and transmitted to your Cutchery in the month of *Shabaun*.

31. After the end of the year the *Aumil*, *Serishtadars*, and *Shamboges*, shall go through the district to every village, and shall take a particular account of the measurement of the lands by the *derra sultaunee**, specifying the quantity of land appertaining to each village, and how many *lubs* (each *lub* containing 82 *derrabs*) have been sown by one *Khundee* of seed.—Also the quantity of land covered by tanks, rivers, and streams, together with the lands of the *Deostaun*† and the Bramins. The *Enaum* lands, public roads, gardens, &c. distinguishing the cultivated and the waste, the watered and the dry, as also the soil, whether of the first, second, third, or fourth, quality. Moreover, what quantity of grain is produced in each from one *Khundee* of seed, with a

* For the explanation of this and the other measures which follow, see articles 74 and 76.

† Hindoo pagodas.

specification of the revenue, or the share of produce which it yields. This account is to be taken down in the presence of the *Reyuts*, from whom a *Mochulka* is to be taken; and agreeably thereto a general account of the lands of all the villages in the district, according to the standard of measurement above specified, is to be prepared, and every year transmitted to the *Huzoor* and to your Cutchery, and you are also to keep a copy thereof in your own office.

32. If, at the time when the above account is forming, the *Shamboges* and others, from apprehension of the discovery of their defalcations, shall instigate the *Reyuts* to throw obstacles in the way of its being done, and they be detected, they shall be severely reprehended and fined.

33. All lands under the denomination of *Inaumaut*, (excepting the *Deostaun* and the lands of Bramins) and all lands under the denominations of *Kutcodukee**, *Aoluk Maunum*, *Meerkunthee*, *Jossee*, *Bhut-wurtee*, *Too-*

* The orthography of these words is uncertain.

tee, *Tuallarufs*, &c. appertaining to the villages, shall be brought into the measurement, and shall be included in the *Jumma*; and the *Inamaut* lands which are to be continued to the proprietors, shall be written off against the *Jumma* in the accounts. Whoever is under engagement to perform service, such service shall be exacted from him.

34. *Putteels* and others have made tanks, wells, ponds, nullas, &c. at their own expence, and the land taken up by such tanks, &c. is held by them as *Enaum Kut-codukee*. This *Enaum* shall be continued to them, but they shall be obliged to keep such tanks, &c. in repair; Government shall not have to repair them.—They shall also be made to dig up the mud from the tanks, &c. and embank them therewith. If an *Enaumdar* has not the means to repair a tank which is gone to ruin, it shall be done by Government, and a yearly assessment, proportioned to the expence of the repair, shall be levied upon the *Enaumdar*. The *Tumgha* lands of forts and cas-

ties, and the borders of inclosed villages, shall be continued as usual.

35. The following rule is to be observed in making the repairs of such tanks, wells, nullas, &c. as immediately belong to Government.

The *Aumil*, *Mutsuddy*, and *Hircarrahs*, shall go and inspect the tanks, &c. themselves; and in making the repairs shall be particularly attentive to the advantage of Government, and to the increase of the produce. A particular account of the measurement of the work repaired, by the established standard, shall be kept in the offices of the *Mutsuddies* and *Shamboges* of the villages; and the wages of the workmen shall be paid to them, taking their receipts for it. Buffaloes shall be used for conveying the mud for embanking the tanks every year, and an account shall be kept by the *Shamboges* of the quantity of mud thrown every day round every tank.

36. If any person shall, at his own expence, dig tanks, wells, &c. throw up

ramparts, build small forts or bastions, or people a village, upon its being ascertained from the *Mokuddums* * and cultivators upon the spot, a quantity of ground (in fixing which you are to be regulated by the custom of the place) shall be given to him as *Inaumkutcodukee*; and if no such custom shall prevail at the place in question, inquiry shall be made at the villages round about, and land be given to him as *Enaum*, according to what may be found to be the custom in those villages.

37. In your district, the period fixed for the payment of a *Kist* † is four months; and from the beginning to the end of the year, the whole of the collections are to be made in three *Kists*, and after deduction being made of the charges, the money is to be sent to your Cutchery, and a receipt to be taken for it. At the commencement of the month of *Wausyie Bhauderpad* ‡, you are to adjust the accounts of the *Reyuts*, and by the end of that month the whole

* Principal Reyuts. † Instalment.

‡ The 6th month of the year. Vide Art. 123.

of the revenue must be collected and paid in to Government.

38. It is ordered, that in a district which pays 10,000 pagodas, whenever 500 pagodas shall have been collected, they shall be immediately remitted to the Cutchery. You will observe what is the *Jummabundy* of your district; and accordingly as the money is collected, you will remit it to your Cutchery.

39. You are to require the farmers of villages to transmit their rents according to the *Kistbundy*, under charge of *Tubuls**; and if they fail to do so, you are to reprimand them, and put others in their places.

40. *Hircarrahs* who are employed to press workmen, frequently use them ill, and extort money from them.—This must be inquired into, and forbid; men are to be pressed for the service of Government only; and if the *Hircarrahs* use them ill,

* The same as Pykes, i.e. Revenue Peons.

or take money from them, they shall be punished.

41. The *Aumil*, *Serishtadars*, and *Shamboges*, shall attend at the Cutchery of Government from nine o'clock in the morning till five o'clock in the evening, and do their business. They may then go to their homes, but they are to return to the Cutchery at eight o'clock in the evening, and remain there till three in the morning; in which time they shall prepare and complete the accounts of the day, and having sealed and signed the accounts, shall transmit them to the *Huzoor* and to their Cutchery; they may then retire to rest.

One *Putteel* or *Shamboge* of a village shall not visit at the house of another. No public officers shall transact business in their own houses, but only at the cutchery. Monthly accounts shall be transmitted to their respective Cutcheries, and the state of the district shall be reported every week.

42. Whenever commissions or orders of Government shall be issued from the *Dewan*

of your Cutchery, at the *Huzzoor*, and the *Tokuree* Cutchery, immediate obedience shall be paid to them, on pain of the displeasure of Government. *

43. The *Reyuts* of villages are accustomed to expend their money upon travellers, and in celebrating festivals : they are now forbid to spend their money upon travellers ; and it is ordered that when *Reyuts* are desirous of expending money in this way, they shall only be allowed to expend one pagoda out of one hundred in every village ; there is no occasion for them to spend more.

44. You are to see that the people belonging to the *Athoonee* are regularly mustered, and are to pay them their wages into their own hands, according to the establishment : *Houlcundayah* land shall not be given them.—[Here follows a repetition of the 6th article.]

45. At the time of making the *Jumma-bundy* of the district, suitable dresses shall be presented to the *Reyuts* and *Putteels*, &c.

the cost of which will be passed in the accounts.

46. For keeping the accounts of the district, the *Serishtadars* and *Shamboges* are to be allowed the daily expenditure of one quire of coarse paper, and one *dek* of lamp oil. 'Whatever is really expended out of this allowance, shall be passed in the accounts : the *Shamboges* are to take care in future, not to write upon *kirrit* *; accounts written upon paper will be attended to ; and not accounts written upon *kirrit*.

47. The *Naikwars* of the *Coondachar* take bribes from the *Putteels*, &c. and become securities for them to Government ; it is now forbidden to accept of the *Naikwars* as security, the security of respectable *Putteels* and *Shamboges* is to be taken..

48. *Aumils*, *Serishtadars*, *Shamboges*, &c. when they visit the villages, have been accustomed to take *Aloofa†*, &c. from the *Reyuts*. There is no need to do this in fu-

* Palm leaves.

† Diet money.

ture ; and whoever shall transgress in this respect, shall fall under the displeasure of Government. There is also no occasion to supply with fuel, &c. the *Oolkees* who are sent by Government to collect the *Tullub* : neither is there occasion for the *Reyuts* to give fuel, &c. to your people who go into the villages to collect money : the *Puuteels* of the villages are to be strictly enjoined to prevent the consumption of firewood * : if any person shall expend this article, the *Aumil* shall be made to account for it.

49. After the *Aumil* shall have arrived in the district, if, owing to his oppression, any of the *Reyuts* who were in the country upon his arrival shall abscond, the *Aumil* shall be made to pay twenty pagodás for every plough of a respectable *Reyut* who has fled, and ten pagodas for every plough of the poor *Reyut*.

50. You are to ascertain from whom balances of former years are due : from those

* Supposed to mean firewood laid up for the public service.

who have the means to pay, you are to enforce the payment of the full amount, and from such as are poor, you are to receive payment by installments—*Reyuts* who have fled the country are to be encouraged to return, and the balances due from them are to be recovered by gentle means; and where balances are due from *Reyuts* who are dead, you are to recover it from their *Zindigee* *, if they had any; and if not, you are to take a *Mochulka* † from the *Putteels* and *Reyuts* of the village, and write them off in your accounts.

51. If any person shall deliver in a statement containing charges of corruption against the former or present *Aumils*, *Serishtadars*, *Shamboges*, &c., or against the farmers or *Putteels*, the parties shall be made to appear, and the money shall be recovered from them. If any altercation arises, refé-

* Supposed to signify property, or the means of subsistence.

† Means here a certificate that the deceased left no property; or an obligation to apply the property that shall afterwards be discovered, to the liquidation of the arrears of rent.

rence shall be made to the *Huzzoor* and to your Cutchery; and whatever directions may be issued from thence shall be obeyed. If in future, upon such charges being preferred, you shall conceal and not examine them, and it should come to the knowledge of the *Huzzoor* and be proved, you shall not only be made to pay the money in question, but also be fined.

52. There are many *Koruchywaurs*, thieves, and highway robbers, in your district: you are to find them out and apprehend them, with their women and children; and having selected from them all the young boys and girls who are wanted by Government as slaves, you shall provide them with a suitable allowance for their diet, at the rate of one seer of rice and one pice per day, one with another, and send them with great care, under charge of the *Kelladar*, to the *Huzzoor*; the remainder, you shall cause to be bound by the waist with ropes, and employ them in carrying earth for the service of Government; and you shall allow each of them one *dek pokhta* of flour of *Raugy*, and

a copper *Caus**. You shall also report their condition to the *Huzzoor*, and to your Cutchery; and obey such orders as shall be issued to you respecting them.

53. If any traveller, or person who is heirless, &c. shall die within your district, his property shall be seized for Government; and if any person shall take possession of the property of one who has died without leaving an heir, enquiry shall be made, and twice the value shall be taken from him; and if afterwards an heir to the property should appear, it shall be delivered over to him, and his receipt be taken for it.

54. The horses and bullocks belonging to Government are kept in your district to graze: you are to consider the care of these cattle as a charge of the first importance. If the *Aumil*, *Killedar*, *Serishtadar*, *Shamboges*, &c. shall make use of a horse or a bullock belonging to Government, five hundred rupees for each horse, and twenty pagodas for each bullock shall be taken from

* A cash or pice.

the persons who made use of them, and they shall be dismissed from their offices, and be turned out of the country.

If any person who finds a stray horse or bullock bearing the Government - mark, shall detain it in his own possession, you shall punish such person.

55. If any person belonging to the army shall take up his abode in your district, without having a pass from Government, he shall be seized, and information thereof shall be sent to the *Huzzoor*, from whence whatever order is issued in the matter shall be obeyed. Merchants and people of the country are not to be stopped because they have not passes ; but public servants, and other persons are not to be suffered to go without one : the observance of this rule is to be enforced at every village.

56. You are to ascertain the exact distance between every town and village throughout your district, and the number of wells in which there is water, and the number of those that are dry on the roads ; as also

what thickets, hills, streams, embankments, plains, and tanks there are in the way, and what particular spots are fit for halting-places for an army. An account of these particulars is to be made, and kept in the *Dufteer*, and one copy thereof is to be transmitted to the *Huzzoor*, and one copy to your Cutchery.

57. Whenever the bullocks employed in the service of Government shall be sent into your district for *Kulthee*, if there is *Kulthee* ready in the *Cusbah*,* you are, without a moment's loss of time, to fill it into bags, and deliver it: and if the grain shall be in the villages, you are, in the course of five or six days, to have it brought in, and delivered in bags, taking a receipt for it; and the bullocks are to be immediately dispatched with the grain. In case of a single day's delay, you are to consider yourself as answerable for the hire of these cattle. When you dispatch the bullocks, you shall, at the same time, write information of the dis-

* Principal town.

tance which the army may be from your district. .

58. A commission upon the *Jummabundy* of your district, (exclusive of the *Enaum*, *Deostaun*, *Akrar*, &c. lands,) of a quarter of a *fanam Kunteeroy* * upon every pagoda is allowed, for discharging the pay of the *Aumil*, *Peischears*, *Beasps*, † and *Munnicaurs*. It is expected that you keep up the full establishment of *Munnicaurs* and *Beasps*, and pay them their fixed allowances, and taking the remainder for your own wages, fulfil your duty. If you keep more or less than the establishment of *Beasps* and *Munnicaurs*, you shall refund the difference of the wages. The *Aumil*, and other officers in the revenue department, shall not trade; if they do, they will be made to forfeit double the amount of the concern in which they are found to be engaged.

* Supposing the *pagoda* to be worth $13\frac{1}{2}$ *fanams kunteeroy*, the commission for the payment of the revenue officers, and establishments mentioned in this article, is something less than 2 per cent on the revenue.

† Dismounted horsemen.

59. Rules to be observed in purchasing articles that are required for the service of Government :

A monthly price-current shall be made with the assistance of the *Sithee*, *Wurtuk*, *Cotwaul*, &c., for the *Bazars* in your district, which price-current shall be signed and sealed by you.

If *Kootshee* * sells in the *Bazar*, by the price current, at 15 *Deks* for a *Fanam*, you shall take it at the rate of 17, and pay the money to the merchant, taking his receipt; and where the established price of *rice*, *toor*, *moung*, &c. shall be 10 *Deks* for a *Fanam*, you shall take 11. And the following are the rules to be observed in the purchase of articles which are sold by weight :

If the price of *Ghee*, oil, and iron utensils, &c. shall be at the rate of 2 pagodas per *uttul*, † you shall deduct a *Fanam* out of every *Pagoda*, and pay the purchase money; one *Fanam* out of every *Pagoda* shall also be

* A sort of pulse. † Maund.

deducted from the price of cloths, sheets, blankets, thread, &c., and the purchase money shall be paid to the merchant, taking his receipt specifying the particulars.

60. You are to keep up an establishment of bullocks in the service of Government in your district, at the rate of 2 bullocks for every thousand pagodas of your *jummabundy*; and you are to allow one pagoda *Kunteeroy* per month for the hire of each: whatever goods or articles are required for the service of Government, are to be transported upon these bullocks, every one of which is to carry a load of 90 full *deks*, or a weight of 6 *uttuls*; and these bullocks, when conveying goods, are to travel at the rate of 4 *Sultaunee kurohs* a day, and at the rate of 6 *kurohs* a day when returning unloaded. You are to provide pads and saddles, and one man to every two bullocks for the care of them; and you are never to keep these bullocks unemployed, but be constantly and successively sending them with loads of goods.

Whenever these bullocks shall be wanted

by Government, you are to collect them together, and send them in a drove, with an account of them.

If any of these bullocks should be of a small size, you are nevertheless not to diminish their loads : the proprietor of such bullocks must either bear the load himself, or find bullocks that will carry them.

61. If a greater quantity of *kulthee*, or other articles shall be ordered, than can be transported to the army, to the *Moodeekhana**, or to *Agran puttun*, upon the bullocks in the service, others are to be hired for the occasion ; and the rate of hire to be paid for them, is one *Fanam* for every distance of 4 *Sultannee Kurohs* which they may travel ; and each of these hired bullocks is to be dispatched with a load of 105 full *deks* of grain, or eight *uttuls* in weight. The hire, as above fixed, is to be paid, and a receipt to be taken. Frequent applications are not to be made to Government about paying hire.

* Purveyor's office.

62. Formerly the customs were made a separate farm; but this farm is discontinued, and the customs are to be collected at each *Moxa* throughout the district, and are to be included in the *Jummabundy*.

63. The *Deostaun* lands are all to be resumed throughout your district; and after ascertaining to what *Simpts** they formerly appertained, you shall re-annex them, and include them in the *Jummabundy* of those *Simpts*.

64. Whenever the towers and fortresses of the villages in your district are surrounded by hedges of *Sikakaubee* and *Cujcu*, you are to raise behind such hedges, other hedges of *Boba* trees, otherwise called the *Munjeenaur*; where there are no such hedges as above described, you are to make them of *Sikakaubee*, *Cujca*, and *Boba*.—You are also to enclose plantations and fields with the *Boba*, and give strict orders that no one shall break them, without permission from the *Aumil*. You are to make the *Reyuts*

* See note to the 28th article.

deliver annually a quantity of *Boba*, * in the proportion of 5 *Utteels* to every 1000 pagodas in the *fummabundy* of your district, and are to send it to your Cutchery upon the bullocks which are kept in the service of Government.

65. The repairs of such forts, &c. as belong to the *Ummul*, are to be made by the *Aumil*; and the repairs of those which belong to the department of the *Coondachar* and *Kelladar*, are, according to the regulations, to be made by the *Kelladar*—but the whole expence of these last repairs is nevertheless to be entered in your accounts of buildings.

66. The *Aumil* of the district shall first take a firelock himself, and shall require of the *Reyuts*, and of the *Muslemeann*, *Mab-rattah*, and other inhabitants of the *Cusbah*, that every house shall furnish one man with a firelock, and on every Friday these men shall be assembled before the *Aumil*,

* This must mean the Bark of *Boba*, which is used for making ropes.

and made to go through the exercise.— And in every village throughout the district, the inhabitants shall be required to keep firelocks, and to assemble and go through the exercise every Friday; and every absentee shall be fined in the sum of 5 fanams—Regular muster-rolls and accounts of the fines are to be kept and transmitted to the *Huzoor* : these fines are not to be included in the *Jummabundy*.

67, In the fort, there is a house belonging to Government, appointed for the Cutchery : besides this, if there should be any other house belonging to Government, for the residence of the *Kelladar* and *Aumil*, well and good ; otherwise houses, containing each of them twenty *Ceshmais*,* shall be erected at the distance of 50 *Deras* from the Cutchery, at the expence of Government, for the *Kelladar* and *Aumil*, and they are to be kept in repair by Government—One of these buildings is for the residence of the *Kelladar*, and the other for

* This word, it is supposed, means apertures for air and light, doors and windows.

the *Ummuldar* ; and whoever happens to be the *Aumil* and *Kelladar* shall occupy them ; there is no occasion for more than twenty *Chefmais* in each. The *Kelladar* and *Aumil* shall sit and transact their business together in one of the *Chefmais* of the Cutchery— If there is no Cutchery in the fort, a Cutchery containing 7 *Chefmais* shall be built, and they shall both transact business in it.

68. If the *Reyuts*, in discharge of their rents, shall offer gold, silver, copper, or brass, these articles are not to be disposed of to traders, but are to be purchased for Government, according to the price-current of the *Bazar* ; and to be entered in the accounts of the office, and to be forwarded with the account of them to the Cutchery at the same time with the supplies of stores. If in breach of this rule you shall allow these articles to be disposed of to merchants, and receive the purchase money on account of Government, you will incur the displeasure of Government.

69. The *Cauzets* and other respectable Mahomedans, and such as follow the pro-

possession of arms, shall be exempted throughout your district from the payment of any house tax, or tax upon grain and other things which they may bring from the country for their food.

70. You shall seize all *Padres*, and *Cullistains* * that are to be found within your district, and send them under a guard to the *Huzoor*—and you shall enquire and ascertain what *Zindigie*, grain, cattle, land, and plantations, &c. they possess, and shall sequester the whole thereof for Government; and you shall deliver over the lands and plantations to other *Reynuts*, whom you shall encourage to cultivate them, as, in case they are not cultivated, you will be required to make good what they should have produced—In future, if any person of the cast of *Cullistaun* shall take up his abode in your district, you shall, according to the above directions, seize him, with his family and children, and send him and them to the *Huzoor*.

* Christians.

71. The following rules are to be observed in firing salutes on days of rejoicing, and in celebrating victories, &c. : on the day appointed for celebrating festivals, victories, &c., the guns are to be fired at the tenth *Gurry* of the day ; and salutes to the *Sultaun* are to be fired at the time when he is passing in state : salutes for victories obtained by commanders of troops, are to be fired according to order.

The occasions upon which salutes are to be fired, and the number of guns at each, are as follow :

On the <i>Eede Ulmumeneen</i> , the 13th of <i>Rejeb</i>	20 guns
On the <i>Sultaun's</i> birth-day, the 14th of the month of <i>Tooloee</i>	30
The <i>Eede</i> of <i>Rumzaun</i> , &c., in the month of <i>Shorwaul</i>	20
The <i>Eede</i> of <i>Zeehuje</i> , on the 10th of that month	20
The anniversary of the <i>Sultaun's</i> Reign, the 3d of <i>Beyhauree</i>	30
A victory obtained by the <i>Sultaun</i>	20

When the <i>Sultaun's</i> Retinue is passing	30 guns
For victories by <u>Commanders</u> and Officers of the Army	10

72. Wherever there are Mosques in your district, there are *Cauzees*, *Moolas*, and *Moxins*. You shall transmit a statement of the allowances given to these persons, and the *Enaun* lands held by them, under yours and the *Kelladar's* seals, to the Cutchery; and continue them according to their *Sunnuds*—You are to collect together the children of the Mahomedan inhabitants of the *Cusbah*, &c., and cause them first to be taught calculation and accounts, and afterwards to read books; and you shall keep and transmit an account of all children who are instructed in reading; whoever will become a *Mussulmaun*, the *Cauzee* shall initiate him, and his name shall be written down on the list of the faithful: care is to be taken that no other person than the *Cauzee* shall, in his own house, make converts of male or female slaves—wherever there is no Mosque, a Mosque of 5 *Cheshmais* shall be built, and *Moolas* entertained at a monthly

allowance of 10 *Fanams*, and a quantity of ground yielding 10 *Fanams* shall be granted for the purpose. The *Putteels* shall also furnish a daily quantity of oil, weighing 2 *Fulooces*,* to light the Mosque; and land for the support of the expence of the oil shall likewise be appropriated, and the *Moolas* shall be enjoined to instruct the Mahomedan children in reading, and shall read prayers to the Mahomedan inhabitants.

73. Every person who shall become a convert to the Mahomedan faith, if he be a *Reyut*, shall only pay half the usual assessment, and shall be exempted from the payment of house tax; and if he is a dealer in merchandize, his goods shall pass duty-free. Beside this, there are other rules laid down in the regulations for the *Cauzees* of the *Simpts*, a copy of which you must obtain from the office, and adhere to them.

Heretofore the measure of a *Khundee* has been of various capacities; they are all now to be discontinued, and the following stan-

* Pice.

Standard of measure is fixed—The weight of 36 *Fannams Kunteeroy* is one rupee ; 24 rupees make one light *Dek* * ; 3 and $\frac{1}{2}$ light *Deks* are equal to one full *Dek* † weighing 84 rupees ; 16 full *Deks* make one *Kuro*— and 20 *Kuros* one *Khundee*. It is ordered that according to this standard, measures shall be made in all the districts, with Government-stamps upon them ; and that all grain be bought by these measures filled to the brim : that the weight may be exact to a single *Dek*. It is also ordered that all the old wooden measures be broken, and that the old weights and measures of iron, &c. be delivered up to Government.

A *Rupee* is to be denominated *Yozé* ; a *Kuro*, *Beyd* ; and a *Khundee*, *Alia* ; and by these new names they are to be expressed in all accounts.

75. The former names of *Seer*, *Derra*, and *Mauud* are to be discontinued ; and throughout all the districts, weights of the

* In the original *Dek Khaun*.

† In the original *Dek Pekhta*.

under-written names and standard are to be made, with the Government-stamp upon them, and to be every where used in their stead; and they are to be expressed in all accounts by the names now given; and all the old weights are to be thrown away.—The *Seer* is to be called *Dek*; and the *Dek* is to weigh 24 *Rupees*. The *Derra* is to be called *Hub*; and the *Hub* is to weigh 10 *Deks*. The *Mun* (Maund) is to be called *Uttul*; and the *Uttul* is to weigh 4 *Hubs* or 40 *Deks*.

76. A *Derra Sberaiee* has been fixed upon to be used in measuring lands, and in building fortifications, &c. It is sent to you, and you are to cause the measurement of lands, &c. to be made by this *Derra*. Thirty-two *Derras* are to make one *Lub*; and the measurement of all lands is to be expressed in *Lubs*.

77. The measure of the *Derra* is founded upon the *Culma Teyeebee*,* in which there are 24 letters, and contains 24 *Nirangushs*;†

* The Mahomedan confession of Faith.

† A Thumb-breadth.

that is to say 24 *Nirangushts* make half a *Derra Sultaunee*, and 48 *Nirangushts* make a complete *Derra*. The measure of a *Nirangusht* is determined as follows: 10 grains of fine rice, weighing 6 *Tabas*, make 1 *Nirangusht Jowan*;^{*} 7 grains of coarse rice, weighing 6 *Tabas*, make 1 *Nirangusht*; 7 grains of wheat, weighing 4 *Tabas*,[†] make 1 *Nirangusht*; 3 *Nirangushts* make 1 *Gerra*; 8 *Gerras* $\frac{1}{2}$ a *Derra*; and 16 *Gerras* 1 *Derra*.

77. The following Royal standard is fixed for the measure of distances :

Two *Gurries* make one *Kuroh*; and 3000 military paces are equal to one *Gurrie*, each pace being the length of one *Derra Sultaunee*; so that 6,000 *Sultaunee Derras* make one *Kuroh*, or a journey of 2 *Gurries*.

Orders are to be given to the *Reyuts* on the confines of every village, to measure, with *Sultaunee Derras*, all the roads, both

* Here means a full grown person.

† In the original 14, which must be a mistake.

high roads and bye roads, and to mark every *Kurob* by planting a *Burrb*-tree on the right hand side, and a *Goolar* and *Neem* tree on the left hand side of the roads, at those distances ; and they are to be enjoined to be particularly careful of the preservation of these trees.

You are to pay hire for the carriage and conveyance of goods according to these *Kurobs*.

78. If there are ten iron-founderies in your district, you are, by encouragement, to increase them to double the number ; and according to the indents and musters sent from the *Huzzoor*, you are to have iron *Dubas* * and steel *Kubuttees* † made and forwarded. Whenever an order comes to your Cutchery for iron shot and *Dubas*; you are to forward them without the smallest delay. Ironmongers may make all sorts of implements of iron, but you are to take care that they do not sell shot. You are

* Shells.

† A sort of cutlafs or sword.

also to ascertain where there are mines of iron and steel, and obtain from thence the utmost possible quantity of each of those articles, which you are to take the greatest care of.

79. You are to purchase saltpetre at the rates under mentioned, and forward it, according to the indents which may be sent for it, from your Cutchery.

There are four kinds, viz :

Fanam Kunteeroy,

In perfect crystals		
thrice boiled,	each Uttul	4½*
Second, in broken		
crystals,	do.	4
Third, in grains,	do.	3½
Fourth, in dust,	do.	3

80. The names of the *Ana*†, &c. which have been fixed by Government, are as follows : and they are to be written in this way in all accounts.

* The *Persian* letter *M* stands in the original for *Fanam*, and the dot . for half a *Fanam*.

† Meaning the different coins of the country.

9 *Tey*s, make 1 *Uddbah*; 5 *Uddbah*s, 1 *Beb*; 7 *Beh*s, 1 *Aya*; 16 *Aya*s, 1 *Taba*; and 16 *Taba*s, 1 *Fanam*.

So that 1 *Fanam* consists of 256 *Aya*s, or 1792 *Beh*s, or 8360 *Uddbah*s, or 40,680 *Tey*s.

Weight in Poppy Grains.

1 *Pagoda* ——— 14,400.

1 *Fanam* ——— 1,600.

1 *Taba* ——— 100.

1 *Aya* ——— 6¼.

81. There are vintners' shops in your district; whenever you find four of these shops, you shall suppress two of them; and double the tax upon the remaining two.

82. In your district there are shops for the sale of inebriating liquors made from herbs, upon which you shall double the tax which has been heretofore collected from them.

83. Formerly there were plantations, villages, and houses, &c. under the control of the *Kelladar*. They are no longer to be continued so, and the plantations and

the *Cutwaul* of the villages, &c. are placed under your direction. If a habitation is wanted for one of your people, you shall cause the house of some person who is heirless, and who may be desirous of selling his house, to be made over to him by sale; taking care that the purchase money for it is paid to the proprietor. You are not to give a house which is the property of one person to another. The people who are under the *Kelladar*, in the service of Government, are employed as sentries, and in guarding stores; and it is not proper to allow them to have any thing to do with plantations or civil concerns. This order has been also inserted in the regulations for the *Kelladars*. All plantations, &c. which have heretofore been under the control of the *Kelladar*, are to be resumed and put under the *Atboonee* management.

84. The people of the *Atboonee* and *Abasbaum* are not to be paid their wages, by *Tunkhaus* upon the villages, but you shall pay them in ready money, and into

their own hands, under the pain of the displeasure of Government.

85. All the lame and blind in your district are wanted to work at the * *Bhuta-kushbee*, &c. You are therefore to collect them together, and having given them an allowance for travelling charges, you are to send them to your Cutchery, and take a receipt for them. You are also to find out † orphan children, and giving to each of them one full *Dek* of rice, and one *Fulooce*, you are to send them to the *Huzzoor*.

86. It has been the practice in the districts, for Government's principal servants, *Teajecours* ‡, &c. to take villages and lands in farm. You are directed to annul all such farms, and to give the lands to the *Reyuts* to cultivate. In future you are upon no account to farm out villages or lands to persons of this description; a breach

* Supposed to mean Workhouses in which such people may be useful.

† In the original *Beywauries*, written, I imagine, by mistake, instead of *Beywaullee*.

‡ Clerks, *Mutsuddies*.

of this order will incur the severest displeasure.

87. It has been a practice in the districts, for the *Mokuddums* and *Reyuts*, &c. to pay a bribe of 50 or 100 pagodas a year to the officers of Government, for orders upon the *Aumils* and farmers to exempt them from being pressed. You are to make strict inquiry into this matter in future; and having found out the persons who shall have taken this bribe, you are to make such of them as are upon the spot refund the money, and pay it into Government. And if the persons who have taken it shall be at the *Huzzoor* or other places, you shall send an account thereof to the *Huzzoor*, that it may be levied from them.

88. People belonging to the *Athoonee* have frequently occasion to go from one village to another upon public business: in that case when they are to pass in and out of the fort, you are to address a note to the *Kelladar*, and require a pass for them from him, which you are to send to the

gate, and you are to call the people before you and examine them; and observe the same rule when you send them out; and you are to note down your observance of this rule in your journal.

89. The bullocks of Government which appertain to the *Imerut Mibil* are sent to your Cutchery to be trained: you are to deliver them in charge to the *Putteels* of the villages; and whenever there may be *Punna* * belonging to Government, the bullocks are to be trained to the draught by yoking them to the plough thereof; and when there is no *Punna* belonging to Government, they are to be yoked to the ploughs of the *Putteels*. If the *Shamboges* or *Reyuts* shall presume to yoke them to their ploughs, a fine shall be exacted of 20 pagodas for every bullock so yoked. Strict orders are also to be given to the *Putteels* to take the Government bullocks every day to the Jungle, and to bring them back in the evening, and to picket them in their stalls within the fort, and feed them well. When-

* Must be some particular denomination of land,

ever an order comes from your Cutchery for bullocks, you are to furnish them immediately.

90. A new establishment of *Munnicaurs Shamboges, Beasps, &c.* has been fixed for the district: they are to be kept up according to that establishment, and the performance of their duties to Government is to be exacted from them. If any of the old or new *Shamboges* or *Serishtadars* are unfit for their offices, you are to report the matter to the *Huzzoor*, and adhere to such order as you shall receive thereupon.

91. It is ordered that a quantity of straw be annually gathered together in your district, in the proportion of one *Kiar* to every pagoda of the land tax, (or *Jummabundy*, exclusive of custom, house tax, &c.) The *Kiar* to consist of a *Pushtara* * of the circumference of $3\frac{1}{2}$ *Derras*; and two such *Pushtaras* making one load: and you are to gather it in this proportion from all the villages, and require the *Mokudums* and

* Burden,

farmers, during the period of making the collections, to see it gathered in the villages, and preserved with care.

If the stable horses, or artillery bullocks shall be sent to your district to graze, you are according to order to deliver the straw in *Kiars* of the above measurement, and take receipts for it. There is no occasion for the servants belonging to the stables to go themselves to the villages and collect straw as they please. The *Sair* horsemen must also take straw from the *Reyuts* by equitable purchase, and not by violence, the observance of this rule is enjoined to them in their regulations. If any person takes straw by force, you are to seize him and send him to the *Huzzoor*; and if you cannot seize him, you are to ascertain his name, and the name of his *Risaladar* and *Jemadar*, and report them to the *Huzzoor*, that he may be sent for and punished. Whatever quantity of straw, accumulated for Government, shall remain at the end of the year, over and above the quantity required for consumption, is to be sold, and the money produced by the sale is to

be paid in to Government. The *Reyuts* are to be forbid to sell any straw without your order.

92. It is ordered, that in every district which pays 1000 pagodas, the *Reyuts* shall keep four brood-mares. You are accordingly to select such of the *Reyuts* from all the villages in your district as are trustworthy men, and who understand the keeping and care of horses, and equally distribute amongst them the charge of keeping a number of mares in proportion to the *Jummabundy* of your district. If the *Reyuts* shall require pecuniary assistance to enable them to purchase mares, you must let them have it at the rate of 100, 150, or 200, rupees for each. A number of horses are brought for sale to the *Nurputty** *Jatira*†, and the *Reyuts* may purchase and bring them from thence. Two stallions have been sent by Government into every district to breed from, and you must issue strict injunctions that all the mares shall be covered by these stallions,

* The name of a place. † A fair.

and not by other horses. Whenever foals are brought forth, you are to send for the owner, and advance money to him, at the rate of 100 rupees for each foal, to enable him to feed them; and you are to direct the following mode to be observed in feeding them: for the first month the foal is to be fed with 3 *Deks* of milk every day; from that time till it is six months old, one light *Dek* of butter, and one full *Dek* of flour of vetches is to be given daily, mixed with the milk; after the end of the six months the milk is to be discontinued, and in addition to the flour of vetches and butter, two full *Deks* of *Coulthee* is to be given to the foal, until it has attained the age of one year, from which time the flour and butter are to be left off; and till the next year the foal is to be fed with 4 *Deks* of boiled *Coulthee*.

During the first year the foal is to be tied with a string, and suffered to go with its dam to graze; and after that period, if it is a colt, it is to be separated from the dam, and suffered to graze by itself with

a string about its neck ; but if it is a filly it need not be separated from its dam.

A brood-mare is to be fed with 3 *Deks* of boiled *Conltbee* every day. The foals, both colts and fillies, are to be backed and broke as soon as they have attained the age of one year and a half, and at two or three years they are to be sent to the *Huzzoor* for examination, when they will be purchased at suitable prices, from 200 to 500 rupees each ; and after deducting the sum which may, as above mentioned, have been advanced by Government, the balance will be paid to the owner.

If a *Reyut* is desirous of selling his horse elsewhere, he is not to do so without the knowledge of the *Aumil*, and is not to take a less price than 200 rupees, but may sell him for more than that sum ; and out of the price which he receives he is to pay back to Government the advance which may have been made to him. Every *Aumil* who shall keep up a greater number of brood-mares in his district than he is re-

quired to do by this regulation, will merit the approbation of Government.

You are desired to send all the colts which are now to be found in your district of two years old, with their owners, to the *Huzzoor*, that, after being examined, a proper price may be given for them.

You are again desired to be strictly attentive to the orders contained in this rule; and you are moreover directed to keep a regular account of the brood-mares and foals that are with the *Reyuts*, and you are also to provide the food of the stallions that are given by Government, and take care that they are kept in high condition, so that they may propagate the species.

93. Tobacco has hitherto been prepared with spirits and other destructive things to increase its strength; this is forbid, and it is ordered that tobacco shall only be prepared with *Jaggree**. Let an injunction

* Molasses.

to this effect be laid upon all the people of the district.

94. Heretofore *Turmeric* has been boiled with cow-dung. This is forbid, and it is ordered that in future *Turmeric* shall be boiled with red oker throughout your district.

95*. All the rules necessary to be observed are laid down in this code, and are to be adhered to. If any case shall occur not provided for, requiring reference to the *Huzoor*, let such reference be made; and the order issued in consequence be obeyed.

96. The following rates are established for the purchase and sale of gold, silver, and copper, the observance of which you are to strictly enjoin to all shopkeepers, shroffs, and traders, in your district. And whenever these articles are purchased for Government, they are to be taken at 1 or

* The original article bearing this No. appears to have been at first omitted, and at last misplaced, by the Persian copyist. It ought properly to have been included in the 125th article.

2 *Tabas* under this rate ; and as the value of the gold happens to be greater or less by the assay, so shall the price be greater or less, in the proportions hereunder fixed :

		<i>Fanams K.</i>
<i>Hun Bahadurrie</i>	each <i>Hun</i> *	13
<i>Jumshairce</i>	do.	12
<i>Feringie Put</i>	do.	10
<i>Saunvoree</i>	do.	9 $\frac{1}{4}$
<i>Dhaurwauzee</i>	do.	10 $\frac{1}{4}$
<i>Paudshahy</i>	do.	10 $\frac{1}{4}$
<i>Soobroy</i>	do.	10 $\frac{1}{4}$
<i>Nundee</i>	do.	10 $\frac{1}{4}$
<i>Vankutputtee</i>	do.	11 $\frac{1}{4}$
<i>Poolee</i>	do.	11 $\frac{1}{4}$
<i>Adhponce Mahomudshabee</i>	do.	11 $\frac{1}{4}$
<i>Rauje Gopaulee</i>	do.	12
<i>Kurg</i>	do.	12
<i>Purlee Caveri</i>	do.	12
<i>Sarraree Caus, each</i>		
<i>weighing 1 Pagoda</i>	do.	15
<i>Caus† Istambole, each</i>		
<i>weighing 1 Pagoda</i>	do.	14
<i>Durkee</i>	do.	11 $\frac{3}{4}$

* *Pagoda*, a small coin.

† Constantinople.

Tela Nipauk, weighing

5 Huns	each Hun	4
<i>Afringée</i>	do.	13½
<i>Hurunpulce</i>	do.	11
<i>Weir Roy</i>	do. 12 2 Tabas	
<i>Nageree</i>	do.	10½
<i>Gunglee</i>	do.	10½
<i>Mamoor Khanee</i>	do.	10
<i>Ghoontee</i>	do.	12
Gold of 11½ * <i>Ayars,</i>		
weighing 1 Pagoda	do.	13
Silver, every 4 <i>Fozes</i>		
or <i>Rupees</i>	do.	12½
Copper	each Dek	1
<i>Rupees of Chillauxiny,</i>		
<i>Zereganne, Terbapoo-</i>		
<i>ree, and Sooritee</i>	each † <i>Choke</i>	13

97. Whenever sheep belonging to Government are kept to graze, you shall every year cause them to be shorn; and you are to receive charge of their wool from the *Derogha* of the *Imerut Mibil*, with a specification of its weight, and are to give a re-

* Degrees of purity, *Touckes*.

† Every four.

ceipt for it. This wool you are to deliver to *Nadaufs* *, at fixed wages, to work it into the best felt, and are to send the felt through your Cutchery to the *Huzoor*. If good felt cannot be made, you are then to forward the wool to your Cutchery, and take a receipt for it.

98. Such of the cattle and sheep as have got the rot, you shall deliver to dealers in leather, and cause them to tan and prepare the leather, which you are to take for Government, and transmit it to your Cutchery; and you shall let the tanners take the flesh of the animals instead of other pay, which you are not to allow them.

99. Heretofore merchants and traders under this Government have been accustomed to go to the dependancies of *Cheennapatam* † to purchase salt and other articles. All intercourse with that province is now forbid : and you are to notify to the mer-

* Cotton cleaners means here workmen who make felt, woollen-drapers.

† Madras.

chants, that salt abounds in *Khosbulpore*, *Kooriaul*, *Dhonavir*, *Merjaun*, *Angola*, and other places at the foot of the *Ghauts*, dependent on *Nagore*, and in the dependancies of *Calicut*; and direct them to go to whichever of these places is nearest to that of their residence, for the purchase of salt, and not to go to the dependancies of *Cheenapatam*.

If any merchant, in disobedience of this order, shall privately go into the *Cheenapatam* province, for the purchase of salt, &c., you shall, after enquiry, seize his *Zindigaunee* * with his cattle, and also the salt, for Government; and moreover fine the offender, and threaten him so as to deter him from the like offence in future.

If merchants belonging to *Cheenapatam* province shall come into the dependancies of this Government, for the purchase or sale of goods, salt, &c., you shall make them prisoners, and seize their cattle and

* Should be *Zindigee*, but copied from the original.

goods for Government ; and you shall report the matter to the *Huzzoor*, and attend to such order as shall be given.

100. You are to keep up the full number of express *Hircarrabs* fixed in the establishment of your District, and in concert with the *Kelladar* and the *Mutsuddee* of both departments, you are to pay them severally their fixed wages and allowance for lamp-oil and paper, taking receipts from them.

The rate at which they are to travel, is determined to be one *Kurob Sultaunee* in one *Gurry* and a half. Addresses and letters from the *Dewanee*, *Bukshree*, and the *Abasbaum* Cutcheries, &c., and articles for the use of Government, are to be forwarded by these expresses ; and letters and goods of other persons are not to be sent by them : if any person shall infringe this rule, he shall be punished, and measures are to be taken to prevent it in future.

101. In the villages of your district, there are *Fakeer's* booths : many of these *Fakeers* have a practice of administering intoxicating

liquors and herbs to the inhabitants and passengers, you are to lay strict injunction upon such *Fakeers* as have already got fixed booths, to refrain from this mischievous practice; and whoever shall notwithstanding persevere therein, is to be expelled the country; you are also not to suffer any more *Fakeer's* booths to be erected in the villages in future.

102. Formerly it has been a practice for the *Aumil* and officers of Government, and other people, to purchase and sell abandoned girls and orphan children, &c.; and abandoned girls have frequently been taken into the *Deostan*.* In future they are not to be sold abroad, or to be lodged in the *Deostan*, but are to be collected together for Government; and you are to send them through your Cutchery to the *Huzoor*, allowing them each at the rate of one full *Dek* of rice, and one *Fuloace*, until their arrivals at the presence.

* The Hindoo Temples.

103. During the time of war and tumult, the *Aumil* and *Kelladar* shall cause their families to remain at the seat of Government, and shall themselves be in their forts attending to their duties.

104. In your district there are banker's shops established under the control of the *Milikatugar* * : you are to give the *Shroffs* and clerks the allowance which is fixed underneath, and you are to advance to each of them 1000 Pagodas, to enable them to deal in gold, silver, and copper, &c.

If any other *Seethee* † or *Wurtuck*, shall, in future, of himself, deal in these articles according to the mode practised heretofore, he is to be considered as a defaulter to Government, and be fined ; if they deal with the *Shroffs* appointed as above by Government, there is no objection to it.

* Head of the commercial Department,—Lord of trade.

† Money dealers, shop-keepers.

*Pagodas Kunteeroy.*Pay of each *Shroff* per

month, - - - 3

Each *Mutsuddee* or clerk - 2

105. An establishment of *Peons* and *Camatis* *, &c., stationed at the fort for the service of the *Abasbaum* †, has been fixed by the *Huzzoor*; and it is ordered that the *Kelladar* and *Aumil*, attended by the officers of both their departments, shall sit together once in every two months, and muster them: and after dismissing all such of them as are old and infirm, shall draw out a muster-roll of the remainder, and pay them their wages six times in a year into their own hands; and they shall also receive, into the service, able young men as recruits, and pay them their wages in the same manner. It is also ordered that muster-rolls and abstracts of their pay be transmitted by you once in every two months, under your seal and signature, to the *Huzzoor* and to your Cutchery. If, upon exa-

* *Bildars*, pioneers.

† Royal retinue, body-guard.



mination by the *Naikwarries*, it shall appear that old and infirm men, or such as are under age, are kept in this service, the amount of their pay, as well as a fine, will be exacted from you.

106. *Houlcundaya* land is given to the *Condachar* * *Peons* in lieu of wages—with this land the *Balcundaya* or waste land is intermixed. You are to enquire into this matter, and leaving with the *Peons* the cultivated land, you are to discontinue the *Balcundaya* or waste land, and in lieu thereof are to give them land which has lain fallow 5 or 6 years, and is become fit for cultivation, so as to make up the full quantity to them according to their establishment; distributing it to them individually through the *Kelladar* and *Mut-suddies*

Whenever one of these *Peons* dies, you are to enlist one of his brethren or family, who shall be fit for service, in his place; and deliver over to him the land and its produce;

* Garrifons, vide article 113.

and if he shall have died heirless, the produce of his land, then on the ground, shall go to Government, and you shall enlist some able-bodied man, and deliver the land to him. When the produce of these lands are ripe, the *Peishkaur*, *Aumil*, and *Munshoor*, with the *Mutsuddies* of both departments, are to go and take an exact measurement of the produce, and having entered it in the accounts, give it up to the *Peons*.

Whoever shall keep waste land in his possession, is to be reprov'd and fined, and to be made to cultivate it. It is fixed that they (the *Peons*) shall be paid six times in a year; you shall therefore, every two months, settle their accounts, and after setting off half the amount of the produce of the land against the total of their wages, you are to pay them the remainder through the *Kelladar*, in ready money, so that it shall come into their own hands, and you are to take the *Kelladar's* receipt for it.

If the *Kelladar*, *Serishtadar*, or *Naik*-

waurs, shall keep the lands of the *Peons* in their own hands and cultivate them, the lands are to be taken from them, and they shall be made to pay double the value of the produce, together with a fine, to Government.

107. Whenever *Peons* are detached upon the affairs of Government, an account is to be kept of the time allowed them for absence. If they should exceed their time by one or two days only, no notice need to be taken of it; but if they should be still longer absent, their pay for the period of such absence is to be stopped and forfeited to Government.

108. You are ordered to keep up the full complement of *Peons* of the *Abasbaum*, according to the fixed establishment; and when men are wanted to complete their number, you are to make choice of those who are of the *Byder* cast, and of *Ryuts* who belong to the families of the old *Peons*, and also of able-bodied *Peons* who are out of the service. The *Kelladar* has received an order similar to this: it must be strictly

adhered to, without deviation. You are to enlist the men and furnish them with their pay, and are to take a receipt from the *Kelladar*. In case men of the descriptions above mentioned are not to be had, you are to prevail upon poor *Reyuts*, who live 5 or 6 in a house together, to enlist; and are to complete the number of *Aba-shaum* men and pioneers, who are wanted for the fort, from them. If you fail to complete these corps by some one of these ways, you will incur the severest displeasure.

109. The *Kelladar*, *Munshoor*, &c. are not to reside in the Government House. If there are any deserted houses in the fort, let one of 20 *Cheeshmais* for the *Kelladar*, and one of 5 *Cheeshmais* for the *Munshoor*, be put in repair at the expence of Government, and be given to them. If there are no deserted houses within the fort, let two buildings, containing the number of *Cheeshmais* above specified, be erected for those officers. They have received orders to this effect, and you are to furnish a sufficiency of materials for building them, for

which you are to take a receipt from the *Kelladar*. A house of 20 *Chefshmais* has also been ordered for the *Aumil*: not a single additional *Chefshmais* is to be made at the expence of Government. The houses belonging to Government, as well as the houses that have been deserted, are to be kept in repair at the expence of Government. If at any time a shop-keeper or *Sbroff* shall apply for one of the deserted houses, it is to be delivered to him, making him pay a certain price for it to Government.

110. If the *Kelladar* should occasion any obstruction to the civil authority, you are to address the *Derwan* of the Cutchery of your district, and get an injunction issued to him from the *Bukshce*, which you are to deliver to him. The officers of both Departments are strictly enjoined to conduct themselves so that no interruption shall be given to the service of Government; and if these orders are not attended to, and the business of Government should suffer injury, both will be called to account for it.

111. Supplies of wood and ropes, and articles for repairing the fort, are frequently wanted. The *Kelladar* will make his pioneers furnish such articles as are to be procured in the wilderness, free of cost; and you are directed to supply him with those which must be obtained by purchase, taking his receipt for them, which shall specify the price.

112. It rests upon you to keep up complete the number of men of the *Atboonee* and *Askadam* *, so that the business of Government may go on without interruption. In case the full number should not be kept, and any delay should arise in the dispatch of the petitions and addresses to Government you will be made to answer for it.—An account of the arrivals of these people is to be kept also in the *Kelladar's* office.

113. *Houlcundaya* land has been given to the *Peons* belonging to the fort: it is therefore ordered that, for the purpose of cultivating these lands, one half of the *Peons*

* Post-office, messengers, couriers.

shall have leave of absence once in every eight days, and the other half shall remain on guard, &c. in the fort: an exact and regular account is to be kept of all who are present and absent, and the pay of those who are absent is to be stopped during the period of such absence, for Government.—An order similar to this has been given to the *Kelladar*, and you are to see that he attends to it; and you are to report the number of *Peons* who are upon duty or absent, to your Cutchery and to the *Huzoor*.

114. If the *Peons* of the *Coondachar* *Peons* are detached upon duty, within the district, to a distance not exceeding 40 *Kurohs*, there is no occasion to give them *Batta*; but if this distance shall be exceeded by even two *Kurohs*, you are to allow them *Batta* at the rate of 5 *Kunteeroy Fanams* per man, and you are to pay it to them pursuant to order from your *Dewan* Cutchery, and take their receipt for it.

115. The under-written rules are to be observed in laying in provisions and stores :

The stores which are required for the principal and inferior fortresses, are mentioned in the regulations for the *Kelladars*: you are to transcribe those regulations, and having observed what kind of fort there is in your district, you are to deliver the full quantity of stores required for it to the *Kelladar* and *Serishtadar*, taking a receipt for the same. The quantity of lamp-oil for the service of the fort is included in the establishment of the *Abasbaum*, according to which it is to be daily given out; and at the periods when stores and provisions are deposited in the magazines, you are to lay in a proportionable quantity of oil, three fourths to consist of oil of *Ricinus*; and one fourth oil of *Sesame*.

If there should be any soldiers in the fort, you are, every 15 days, to give out to them a sufficient quantity of oil of *Sesame*, to clean their musquets with, taking a receipt for it.

The *Kelladar* will deliver to you out of the old stores such articles as are condemned, which you are to take and exchange with the shop-keepers. The *Kelladar* will also once in every year deliver to you all articles which have been hired, and all other articles once in three years to be exchanged, and you are to take and exchange them. You are to put into good repair the old magazines in which the grain is kept in store, and if there are no old magazines you are to build new ones sufficient to contain it.

Twelve articles of food for each person every day, are fixed as follows ; and you are to supply them in the quantities and at the periods appointed in the orders relative to forts.

List of the Articles.

<i>Rice</i>	of every	
kind	-	1 full <i>Dek.</i>
<i>Flour</i>	-	$\frac{1}{2}$ of a full <i>Dek.</i>
<i>Pulse</i>	-	$\frac{1}{4}$ of a short or light <i>Dek.</i>
<i>Ghee</i>	-	1 <i>Joze</i> , (or weight of a <i>Rupée</i>)
<i>Tamarinds</i> *		2 ditto.
<i>Chillies</i>	-	$\frac{1}{2}$ <i>Joze</i> .
<i>Salt</i>	-	2 ditto.
<i>Turmeric</i>	-	$\frac{1}{2}$ ditto.
<i>Onions</i>	-	1 ditto.
<i>Garlic</i>	-	$\frac{1}{2}$ ditto.
<i>Beetlenut</i>	-	$\frac{1}{2}$ ditto.
<i>Tobacco</i>	-	1 ditto.

* The MSS. copy gives 6 *Joze* of this article.
The printed copy has been adhered to.

The following are the rules for establishing depots of provisions, &c.

Names of the Articles.	Eight months stock in a principal fort.	Six months stock in a fort of the first rank.	Four months stock in a fort of the second rank.	Two months stock in a fort of the third rank.
Wheat.	1000 Deks.	750 Deks	500 Deks	250 Deks
Jaggree	250 Uttuls.	187	125	62½
Silk, raw	5 full Deks	3½	2½	1¼
Ajwain	50 ditto.	37	25	12½
Kiddy* soaked in lime juice . . . }	10 do.	7½	5	2½
Wax	10 do.	7½	5	2½
Buch.	20 do.	15	10	5
Rukteool	10 do.	7½	5	2½
Opium.	10 do.	7½	5	2½
Murdaursing.	5 do.	3½	2½	1¼
Sung Reyza.	5 do.	3½	2½	1¼
Sung Pelta	5 do.	3½	2½	1¼
Gunny for bags.	40 pieces.	30 pces	20 pces	10 pces
Large earthen pans . . . }	2500	1500	800	600
Earthen pots and plates of various kinds; and when any of these are broke, they are to be replaced.	8000	6000	4000	2000
Muffauls of Kiroy wood. }	4000	3000	2000	1000 †

* As limes do not keep long, coarse cloth is steeped in their juice, and suffered to dry.—When the forts are shut up, small pieces of this cloth are served out in place of limes. A little hot water extracts the acid.

† It is supposed that these articles are to be constantly in deposit, and that the stock of rice, &c. should be computed by multiplying the number of men and days into the quantities specified as one day's allowance.

116. If any of the *Peons* belonging to the Fort should accompany the *Bukshce*, *Fogedar*, or *Sepadar*, a distance not exceeding 20 *Kurohs*, to any place within the district, in war time, as escort, there is no occasion to give them diet-money; but if this distance is exceeded, they are, each man, to be allowed 5 *Fanams*. And also if they should be sent to fight or as guards beyond the limits of the district, to a distance of 20 *Kurohs*, they are each to be allowed 7 *Fanams* *, which you are to pay upon its being ordered from your *Derwan* Cutchery.

Out of the unarmed *Peons* in your district, 6 men are ordered for every *Dooley* with 3 *Korraries* † and 2 *Cotias* ‡: the bottoms of the *Dooleys* are to be made with the *Boba* rope. In this manner they are to be kept in readiness; and whenever an order comes for them from the *Huzzoor*, they are to be furnished immediately. A

* It does not appear whether this allowance is for the trip, or for what period.

† Pioneers' tools.

‡ Bill-Hooks.

similar order has been given to the *Kelladar*, and you are to see that he obeys it.

118. No respect is to be shewn to persons who are born of slave-women and of prostitutes ; and they are not to be associated with. They are moreover not to be taught to read and write. Teachers are to be forbid to instruct them ; if any one shall instruct them, his tongue is to be cut out. Persons of the above description may marry amongst themselves, but shall not be permitted to marry into respectable families.

119. If any person, whether before marriage or after marriage, shall keep a prostitute or female slave, you shall, after ascertaining the fact, take the slave for Government ; and if any person objects to it, he will be punishable.

120. A scrap of paper is not to be trodden upon : this injunction is to be particularly attended to ; whenever scraps of paper are found they are to be buried in the earth.

121. Heretofore all persons have been

accustomed after meals to wash their hands with flour of vetches, &c. and to rub their bodies with it when bathing : this is very improper, and it is forbid in future ; and in place of flour of vetches, it is ordered that they shall use flour made of *Nagur-Mootha* *; and all men are enjoined to obey this order.

122. You are to cause the name of your district to be stamped on all iron implements and shot which are made in your district ; and are to send them through your Cutchery to *Agran Puttun*.

123. The following names are given to the *Sultaunee* months and years, by which they are to be expressed in the accounts :

* *Hindoo Cycle.*

1. <i>Abud</i>	<i>Perbhoa</i>
2. <i>Abmud</i>	<i>Webboa</i>

• The first column next to the numbers contains the *Sultaunee* names, and the second column the *Shanscrit* names of the *Hindoo* cycle, of sixty years. The orthography of some of the *Shanscrit* names is indistinct in the original.

3. <i>Ab</i>	<i>Sookla</i>
4. <i>Ja</i>	<i>Permodota</i>
5. <i>Báb</i>	<i>Perjoteputty</i>
6. <i>Bujà</i>	<i>Angréesha</i>
7. <i>Abud</i>	<i>Seeri Mookha</i>
8. <i>Abaud</i>	<i>Bharwa</i>
9. <i>Jab</i>	<i>Alwa</i>
10. <i>Aoge</i>	<i>Dhatoo</i>
11. <i>Huj</i>	<i>Esherra</i>
12. <i>Jubud</i>	<i>Bhoodania</i>
13. <i>Jebaud</i>	<i>Pirmadee</i>
14. <i>Wajeb</i>	<i>Wikerma</i>
15. <i>Yád</i>	<i>Wishoo</i>
16. <i>Zubud</i>	<i>Chitterbhanoo</i>
17. <i>Joza</i>	<i>Soobhanoo</i>
18. <i>Hey</i>	<i>Taurun</i>
19. <i>Wábed</i>	<i>Parthoa</i>
20. <i>Budob</i>	<i>Wigeab</i>
21. <i>Tyeb</i>	<i>Seroojeet</i>
22. <i>Tauib</i>	<i>Serodharree</i>
23. <i>Yoze</i>	<i>Veerodbee</i>
24. <i>Cud</i>	<i>Vikertee</i>
25. <i>Havee</i>	<i>Khurra</i>
26. <i>Cubud</i>	<i>Nundun</i>
27. <i>Agab</i>	<i>Vijie</i>
28. <i>Waheed</i>	<i>Hia</i>
29. <i>Yáhey</i>	<i>Mannutta</i>

30. <i>Kie</i>	<i>Doormooky</i>
31. <i>Kia</i>	<i>Hulmunnee</i>
32. <i>Kubood</i>	<i>Wulmunnee</i>
33. <i>Abul</i>	<i>Wikarree</i>
34. <i>Del</i>	<i>Surwuddee</i>
35. <i>Dál</i>	<i>Palwarw</i>
36. <i>Jubál</i>	<i>Soobukirt</i>
37. <i>Zukee</i>	<i>Peerbakerit</i>
38. <i>Azel</i>	<i>Kurodhee</i>
39. <i>Jeloo</i>	<i>Wisswasoo</i>
40. <i>Delo</i>	<i>Purabhwa</i>
41. <i>Marw</i>	<i>Palonga</i>
42. <i>Kubuc</i>	<i>Keebucka</i>
43. <i>Jum</i>	<i>Somea</i>
44. <i>Jám</i>	<i>Sadharee</i>
45. <i>Adum</i>	<i>Wiodeekurno</i>
46. <i>Wully</i>	<i>Peridhaoree</i>
47. <i>Wallee</i>	<i>Permabueka</i>
48. <i>Cobkil</i>	<i>Anunda</i>
49. <i>Coakib</i>	<i>Rakusha</i>
50. <i>Yem</i>	<i>Nalla</i>
51. <i>Doám</i>	<i>Pingalla</i>
52. <i>Humd</i>	<i>Kalooky</i>
53. <i>Hámid</i>	<i>Sidbartee</i>
54. <i>Ján</i>	<i>Roodree</i>
55. <i>Adeem</i>	<i>Durmuttee</i>
56. <i>Homdy</i>	<i>Doondhee</i>

57. <i>Mujeed</i>	<i>Roodercarree</i>
58. <i>Kubul</i>	<i>Rukta</i>
59. <i>Jebân</i>	<i>Kurodhunna</i>
60. <i>Majeez</i>	<i>Rukyenna</i>

Names* of the *Sultaunee* Months

1. <i>Abumudee</i>	<i>Chyter</i>
2. <i>Beharree</i>	<i>Bysack</i>
3. <i>Jafferee</i>	<i>Jeyte</i>
4. <i>Darayee</i>	<i>Asaur</i>
5. <i>Hashmee</i>	<i>Surawun</i>
6. <i>Wauſſye</i>	<i>Bhader Pud</i>
7. <i>Zubberjuddy.</i>	<i>Afnoge</i>
8. <i>Hyderree</i>	<i>Cartic</i>
9. <i>Tooulee</i>	<i>Mageefir</i>
10. <i>Yuffuffee</i>	<i>Poofs</i>
11. <i>Izzuddee</i>	<i>Maug</i>
12. <i>Beazee</i>	<i>Phagoon</i>

* The first column, next to the numbers, contains the *Sultaunee* names; and the second column the *Hindoo* names.

SULTAUNEE RULE*.

Make your computation by the first letter in the name of the month, and you will know without difficulty what month it is in the order of their succession; likewise by the *Jummul*† calculation. The letter composing the names of any year, will give you the number of the year in the *Cycle*‡ of 60.

* Or Key, by which the year and months may be known from the *Sultaunee* names here given to them.

† The *Jummul* is a calculation by the arithmetical, called *Abjad*, the letters of which have different powers, from 1 to 1000. See Richardson's Persian Dictionary.

* For the application of the above rule observe the first letter of the month *Abmudee* is *Alif*, which, in the *Abjad*, stands for 1, and the letter composing the *Sultaunee* name of the year *Delo* is *Daul*, which stands for 4, *Laum* 30, and *Wao* 6, making together a total of 40; so that "the 1st of *Abmudee* of " the year *Delo*, *Purabhoa*," which is the date subjoined to these Regulations, means the 1st day of the 1st month of the 40th year of the *Cycle*. It must, however, be also observed, that the first and

124. It is ordered that an *Irsaulnama* of the whole revenue of the district shall be forwarded at the same time with the annual supplies. This *Irsaulnama* is to state the total of the *Jumma* of the district, the amount transmitted, and the balance; as also a full account of the remittances which have been sent through the *Dewan* of your Cutchery, in *goods, cloths, coral, cardamums*, and other articles which have been purchased. It is moreover to contain a detailed account of the *Jumma*, and the receipts and balances, distinguishing the balances of the present year, and those of former years, which are to be carried forward to the account of the ensuing year.

125. You are to examine the jewels, clothes, copper and brass utensils, &c.

second years are not to be found by the *Jummul* calculation. *Abud* is a word signifying unity, and therefore used to express the Creator; and *Abmud* is one of the appellations of the Mahomedan Prophet. This rule applies throughout, with the exception of the name of the first and second year of the *Cycle*. See *Asiatic Researches*, Volume the 2d, page 233.

which belong to all the *Hindoo* pagodas throughout your district, and have an account of them taken by the *Serishtadars* and *Shamboges*, with the description and weight of each article; and you are to deliver them over to the charge of the *Shamboges*, with directions to allow the use of them at the times when they are wanted in celebrating worship, and afterwards to put them away with care. In case the *Shamboges* should at any time be changed, the *Shamboge* who is removed shall deliver over charge of these articles to his successor, and if any deficiency should appear, you and the *Shamboges* of the *Pagodas* will be made to answer for it.

126. Wages sufficient for your maintenance are allowed to you and your officers. It is therefore expected that you will not be guilty of misrepresentation, in any matter, whether trifling or great.

Falsehood is an offence of the highest nature, against both morality and religion. According to the books *Sherra Wekaya* and *Tareech Velayet Khorausaun*, &c. offences

against the Sovereign are of four descriptions ; and the punishment ordained for each of them is mentioned in those books. God has also pronounced his curse against lyars ; so heinous a vice is falsehood, that all the other vices on the earth are produced by it ; and God has declared the liar to be a companion for Satan. From him who, in obedience to God and his Prophet, shuns this vice, offence against his Sovereign is not to be expected.

The following are the four descriptions of offences alluded to :

1st. He who rises in arms against his Sovereign, or unites with his enemies ; or he who, by a writing under his hand, instigates another to do so ; and he who with his hand is guilty of theft. The punishment denounced against such criminals is, that they shall be tortured, and be deprived of existence.

2nd. He who utters disrespectful words against his Sovereign ; he who, by word of mouth, instigates another to offend against

his sovereign ; he who speaks in favour of a bad man ; he who discloses his sovereign's secrets ; and all who are guilty of offences with their tongues. The punishment of such offenders is to be 80 stripes.

3d. He who by a look incites another to offend against his Sovereign ; he who having seen another offend against his Sovereign, keeps silent ; he who having witnessed a theft, does not make it known ; and all who are guilty of offences with their eyes. Such offenders are to be re-proved, and treated with severity ; and if they benefit by the reproof, well and good ; otherwise they, as well as those who know of evil actions, and do not endeavour to prevent them, are to be turned out of the country..

4th. He who hearing of an offence against his Sovereign, or of an intended theft, keeps silent, and does not endeavour to prevent the offence, is evidently consenting to the offence, and therefore deserves punishment. If he is a man of rank, he is to be punished in his property ; if of a

low degree, in his person. Punishments may be remitted by the sovereign.

If any crime of the above four descriptions shall be proved upon you, you will receive the punishment above denounced against it*.

You are to peruse and study these orders, morning and evening, and act according to them. In case of your failing to do so, you will be brought to severe punishment. They are comprised in 21 leaves, and contain 125† articles.

Dated 1st of Ahmudy, the year‡ Delo Purabhea, and of the Higeera 1200. Written by Abbafs Ally, and dictated by Lala Govind Roy, belonging to the Dewan Cutchery of the Huzzoor. Lines 528.

* The 95th article ought properly to have been inserted as a paragraph in this place.

† There are in all 127 articles. The 95th article appears to have been inserted after the rest of the book had been written, and the 127th is additional to the original code.

‡ Fortieth year of the *Cycle* in article 123.

127*. Imperial mandate under date the 3d of the month of *Sumree*† of the King's year, and year of Mahomed, 1215.

Be it known to *Syde Buddeezzumaun*, *Dewan* of the 8th Cutchery at *Sunka Gurry*.

The *Reyuts*, &c. of your districts, when convicted of offences, are, at present, fined by Government. It is ordered that in future these fines shall be commuted; and that the offender, in place of every pagoda of the fine adjudged against him, shall plant 2 *Mango* trees, and 2 trees of the large *faumun*‡ in front of his village, and to water and tend them till they are of the height of 3 *Derras*. This order is to be inserted in the regulations for the districts.

* Not numbered in the original.

† *Sumree* not being one of the names of months in art. 123, is supposed to have been an error of the copyist, or to be a word of one of the dialects of that country.

‡ Almond Trees.

The above order is accordingly inserted in the regulations for the district, this 11th of the month *Zabad Jafferee* of the King's year, and year of Mahomed, 1215, corresponding with the *Pulwung**, *Seeubir Abdeek Sirawin Maus*.

*. Words not intelligible, excepting *Surawun Maus*, or *Hindoo* month of *Sawun*.

PLANS

FOR

BRITISH INDIA,

CONNECTED WITH

THE PRINCIPLES OF THE NEW ACT.

1793.

*An ABRIDGMENT of the Act for settling the
Government and Trade of INDIA, and for
the Appropriation of the Territorial Re-
venues and Profits of Trade between the
Public and the East-India Company.*

1793.

THE CONTROL AT HOME.

THE Act provides for the continuation of the Board of Control for the affairs of India in all its parts, except, that instead of the Secretary of State being the President, the person first named in the King's Commission is to be the President; and, instead of the Commission being limited to six Privy Counsellors, the number is indefinite, resting on the King's pleasure; of which, however, the two principal Secretaries of State and the Chancellor of the Exchequer are to be three: and His Majesty may, if he pleases, add to the list

two Commissioners, who are not of his Privy Council.

By the former Act, no salaries were given to the Commissioners for India; and those of their Secretary and other Officers were to be paid out of the Civil List. By the new act, the King may give £.5,000 a year amongst such of the Commissioners as he pleases; which, together with the salaries of the Secretary and Officers, and other expences of the Board, are to be paid by the India Company, and not by the Civil List. The whole is not to exceed £.16,000 a year, the Commissioners' Salaries included.

Oaths are prescribed for the Commissioners and their Officers. The office of a Commissioner or Chief Secretary is not to be deemed a new office, to disable their sitting in Parliament. The appointment of a Commissioner not having a salary, or of a Chief Secretary (if a Member of the House of Commons) is not to vacate his seat; but the appointment of a Commissioner with a salary will vacate his seat.

Three Commissioners must be present to form a Board.

The powers of the Board are, in substance, the same as under former Acts of Parliament. They are to superintend, direct, and control all acts, operations, and concerns which relate to the Civil or Military Government and Revenues of India, subject to the restrictions hereafter mentioned. They and their Officers are to have access to the papers and records of the Company, and to be furnished with copies or extracts of such of them as shall be required. They are also to be furnished with copies of all proceedings of General Courts and Courts of Directors, within eight days; and with copies of all dispatches from abroad, which relate to matters of Government or Revenue, immediately after their arrival. No orders on those subjects are to be sent by the Company to India until approved by the Board, and when the Commissioners vary or expunge any dispatches proposed by the Directors, they are to give their reasons; and all dispatches are to be returned to the

Court of Directors in fourteen days. The Directors may state their objections to any alterations, and the Commissioners are to reconsider them, and if they interfere with what the Directors may deem matters of Commerce, the Directors may apply to the King in Council to determine betwixt them. But the Board are restricted from the appointment of any of the Company's Servants. If the Directors, on being called upon to propose dispatches, on any subject relating to Government or Revenue, shall fail to do so within fourteen days, the Board may originate their own dispatches on that subject.

The Board are not to authorize any increase of salaries, or any allowance or gratuity to be granted to persons employed in the Company's service, except the same shall be first proposed by the Company, and their intention and reasons for such grant are to be certified to both Houses of Parliament thirty days before the salary can commence.

The Directors are to appoint three of

their members to be a Committee of Secrecy, through whom dispatches relating to Government, war, peace, or treaties, may be sent to, and received from India. The Secret Committee, and the persons they employ to transcribe secret dispatches, are to be sworn to secrecy.

Orders of Directors concerning the Government or revenues of India, once approved by the Board, are not subject to revocation by the General Court of Proprietors.

THE GOVERNMENTS ABROAD.

The present forms of Government over the Presidencies of Bengal, Fort St. George, and Madras, are continued in all their essential parts. For Bengal, by a Governor General and three Members of Council. For each of the others, a Governor and three Members. These latter, in respect to treaties with the native powers of India, levying war, making peace, collecting and applying revenues, levying and employing forces, or other matters of civil or military

Government, are to be under the control of the *Government General* of Bengal; and are, in all cases whatever, to obey their orders, unless the Directors shall have sent to those settlements any orders repugnant thereto, not known to the Government General; of which, in that case, they are to give the Government General immediate advice.

The Court of Directors are to appoint to these several Governments; namely, the Governor General, the two other Governors, and the Members of all the Councils; and likewise the Commander in Chief of all the forces, and the three provincial Commanders in Chief. None of the Commanders in Chief are, *ex officio*, to be of the Council; but they are not disqualified from being so if the Directors shall think fit to appoint them, and, when they are Members of the Council, they are to have precedence of the other Counsellors. The civil Members of Council are to be appointed from the List of Civil Servants, who have resided twelve years in the service in India.

The Directors may appoint to any of those offices provisionally, but without salary, till the persons appointed shall actually succeed in possession. Any vacancy of Governor General, or Governor, when no provisional successor is on the spot, is to be filled by the Senior of the civil Counsellors, till a successor shall arrive, and the vacant seat in Council, thereby occasioned, shall be temporarily supplied from amongst the Senior Merchants at the nomination of the acting Governor General, or Governor, if only one Counsellor shall then remain. The Governor General and Governors may supply vacancies in Council from the List of Senior Merchants, until successors, duly appointed, shall arrive to take their seats. In all these cases, the salaries and allowances are to follow the acting Members while in office. If the Directors fail to appoint to vacancies in two calendar months after notification thereof, the King may supply them, and the Directors shall not remove any person so appointed. In all other cases the Directors have the power of recalling or dismissing any servants; and the like general

power is vested in the Crown. Appointments made before the Act are not to be thereby disturbed.

The Commander in Chief of all the forces, when at either of the subordinate settlements, is to have a seat at the Council Board, but is to have no salary in respect thereof; and if the Provincial Commander is a Member of that Council, he may continue to deliberate, but his voice shall be suspended as long as the other shall remain.

Provision is made for supplying the place of any Member of Council, disabled from attending by any casual illness or infirmity.

The departure of any Governor or Member of Government, or Commander in Chief from India, with intent to come to Europe, or any written resignation delivered in by them shall be deemed an avoidance of office, and the coming into any part of Europe shall be a sufficient indication of that intent. No salary shall be paid or payable to any Officer, or his Agent,

during absence, unless employed on actual service; and if any officer, unless absent on service, never returns, the salary is to be deemed to have ceased from the day of his quitting the settlement.

The Act prescribes the order and method of conducting business at the several Council Boards. Matters propounded by the President shall be first proceeded upon. He may adjourn the discussion of questions put by the Members of Council, but not more than twice, nor beyond forty-eight hours each time. All orders are to be expressed to be made by the Governor General *in* Council, or Governor *in* Council. Powers are given to the Governor General or Governors, to act contrary to the opinions of the other Members of Council, taking upon themselves the sole responsibility. On such extraordinary occasions, the Governor General, or Governor, and Counsellors, are to communicate to each other their opinions and reasons by minutes, in writing, and to meet a second time; and if both retain their first opinion, the minutes are to be entered on the

consultations, and the orders of the Governor General, or Governor, are to be valid, and put in execution.

If the Governor General shall visit any subordinate presidency, he shall appoint a Vice President to act in Bengal during his absence, who, with the Council, may act for that Presidency alone. The Governor General's authority, and that of his Council, over such subordinate settlement, shall be transferred to the Council Board of the Presidency where he shall be present, except in judicial cases. And whilst he is in a subordinate Presidency, the Governor thereof shall have only a voice in Council. His other authorities, except in regard to judicial matters, shall be suspended. If the Governor General shall be in the field without a Council, all the Governments and officers shall obey his orders, and he alone shall be responsible.

These extraordinary powers shall not extend to the imposing any tax, nor to any act which might not be done by the whole Council, nor to any judicial case,

nor to the suspension of any standing order of Government, nor shall those powers be exercised by persons casually succeeding to the temporary Government; and the Directors, with the approbation of the India Board, may suspend these extraordinary powers, and again revive them; and all the Governments are laid under restrictions to prevent war or extension of dominion in India, unless hostilities against the Company, or their allies, shall render war unavoidable; and the Members of the subordinate Governments, acting contrary to this Act, or to the directions of the Government General, may be suspended or dismissed by that Government, and farther punished. The subordinate Presidencies are also required to communicate all matters of importance to the Superior Government, with all dispatch.

The Governor General, and the other Governors, are vested with powers of apprehending persons suspected of illicit correspondence. Witnesses are to be examined and cross examined, and their evidence recorded; and the parties may be

tried either in India or sent home : in the latter case, the depositions of the witnesses are also to be sent home, and are to be received in evidence, subject to impeachment in respect to the competency of the witnesses.

To the acting President of the several Council Boards, is given a casting vote in all cases of equality of voices.

PATRONAGE AND RULE OF PROMOTION.

The Directors are to appoint so many Cadets and Writers only, as to supply vacancies according to returns from abroad. Their ages shall not be under fifteen, not exceed twenty-two, unless any Cadet shall have been one year in the King's service, and then his age is not to exceed twenty-five years. All shall have promotion by seniority of service only. Three years service qualifies a civil servant for a place of £. 500 a year ; six years for one of £. 1500 ; nine years £. 3000 ; twelve years £. 4000 a year or upwards. None to take two offices, where the joint em-
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luments shall exceed this rule. All Collectors of the Revenue are to take the oath prescribed in the Act against the acceptance of presents, and for faithfully rendering to the Company all they shall receive.

The acceptance of any present, by any servant of the Crown, or of the Company in India, is made punishable as for extortion (with a saving of fees to professional men) and the Court, before whom such offence is tried, on any conviction, may return the present to the party who gave it, or dispose of any fine in favour of the prosecutor.

Disobedience of orders of the Directors by servants abroad, is made punishable as for a misdemeanor, and so is any breach of trust or duty, or making or being party to any corrupt bargain concerning any office or employment, whether by a King's or a Company's servant; and all the King's subjects in India are made amenable to all Courts of competent jurisdiction abroad, and at home for all crimes committed by

them in India. The Company may compound civil actions, now depending, or hereafter to be brought at any time before judgment, but in criminal cases they are absolutely restricted from compounding or remitting any judgment or sentence whatever.

Servants of the Company, after five years absence, cannot return with their rank, nor serve again, unless detained by sickness; or unless it be by leave of the Company on a ballot of three parts in four of the General Court. In case of sickness, the Directors are the judges in the Civil Service, and in the Military, the Directors and the Board of Control jointly are the judges.

THE TRADE.

The Company's term is extended for twenty years, from the 1st of March, 1794; subject to be determined at or after that period, on three year's previous notice by Parliament, signified by the Speaker of the House of Commons; subject,

however, as to the trade to and from *India*, to the following limitations in favour of such private merchants as may choose to trade thither. In other respects, and to and from *China*, and other places beyond the Cape of Good Hope, the former restrictions against private traders are continued in force; and if the exclusive trade thus limited, shall be hereafter discontinued, the Company are still to retain their corporate capacity, with power to trade with a joint stock in common with other people. If, however, any new settlement shall be obtained from the Chinese Government, separate from the Continent of Asia, an export trade thither is reserved to private Merchants, under certain conditions and regulations; and there is also a clause to preserve the Southern Whalers in the benefit of their carrying trade into the Pacific Ocean, by the way of Cape Horn, to the northward of the Equator, limited to 180 degrees west longitude from London; and ships from Nootka Sound are to be licensed to trade from thence with Japan and China, but are not to

bring any goods of the produce or manufacture of those countries to Great Britain.

LIMITATIONS ON THE EXCLUSIVE TRADE
TO AND FROM INDIA.

All persons may export and import goods to and from India in the Company's ships, except that they shall not export military stores, ammunition, masts, spars, cordage, anchors, pitch, tar, or copper; nor import India calicoes, dimities, muslins, or other piece goods, made or manufactured with silk or cotton, or with silk or cotton mixed, or with other mixed materials, unless it be done by leave of the Company. If the market shall not be sufficiently supplied with the excepted articles of import or export, with an exception of military stores and copper, the Board of Control may open that trade also to individuals. If the Company should not export 1500 tons of copper annually, private traders may export copper, in the Company's ships, to the amount of the deficiency.

The Company are to furnish private traders, till 1796, with 3000 tons of shipping yearly, computed on the same principle as the Company's own tonnage is computed. The quantity may be increased by order of the Board of Control, to meet the demands of the private traders; and if the Board order more than the Company approve, they may appeal from the order to the King in Council. And the Company are restricted from charging any higher freight than £.5 per ton outwards, and £.15 per ton inwards, except in time of war, or in circumstances incidental to war, or preparations for war, when they may charge an increased rate of freight, in a due proportion to the rates at which they shall take up their own shipping, but the proposed increase can only be made by the consent of the India Board, to whom the Directors are also required, in 1794, and in every third year afterwards, to lay a statement of the affairs of shipping, and to abide by their order, touching any continuance, increase, or abatement of the rate of freight on private trade.

Private traders are required to notify to the Company's Secretary, at home, and to the proper officers in India, at a time limited, the quantity of tonnage wanted by them for the ensuing season, with the place of destination, and the time when the goods will be ready for shipping. At home, this notice is to be given before the 31st August for the ships of the ensuing season, and before the 15th September they are to deposit the sum for the tonnage, or give security to the Directors for payment of it. Before the 30th of October, they are to deliver a list of the sorts and quantities of the goods intended to be sent. In failure of having them ready, by the day specified in the notice, they are to forfeit their deposit or the security, and also their tonnage for that turn. Similar rules are prescribed for shipping, &c. goods in India; but it is left to the Governments there to fix the times, and to name the officers, to whom notices are to be given. The Company is to have the benefit of all forfeited and vacant tonnage, and if more is demanded for private trade than the quantity limited, every person is to have

his due proportion ; and notice is to be given him thereof, seven days before the day for making the deposits. All Private Trade is to be registered in the Company's books, and, in default of being registered, it is to be considered as illicit trade, and punishable accordingly.

The restrictions of the law against the Company's Servants, or others, from acting as factors for foreigners, or lending money to foreign Companies, or on bottomry of their ships, or assisting them with remittances by bills, are repealed. And all legal impediments to the recovery of debts, under any pretence that they were incurred illicitly, and against the letter of these abrogated laws, are removed ; and all persons in India, not specially prohibited by the Company, or restricted by their covenants, are authorized to act as mercantile agents for any who may choose to employ them ; and if there shall be a want of Factors (properly qualified and authorized) the Company are to license free merchants, with the approbation of the India Board, so that there may be always

a proper supply of agents for conducting the Private Trade abroad. But the becoming factors is not to exempt any persons from being amenable to the general authorities of the Governments in India ; and all Agents are restricted from going beyond ten miles from some principal settlement without special leave.

As a farther relief to Private traders, the duty of 5 per cent, granted by an Act of King William, on Goods imported in Private Trade, is, in respect to the India Trade, repealed ; and the Company's usual charge of 2 per cent. discontinued, and in lieu of these, and in satisfaction of the expences of unshipping, hoyage, cartage, warehouse, room, foiting, lotting, and selling private goods, the Company is to have £.3 per cent, on the gross amount of the sales of Private Trade, the customs thereon included. The repeal, or the allowance thus substituted, is however not to extend to special engagements made between the Company and any of their Officers, touching their privileges.

For the ease of manufacturers, who may import any articles of raw materials, Rules or By-Laws are to be framed and established for bringing them to as early a sale as possible, and for preventing any undue preference in the sales of the same commodity amongst any of the importers, whether the goods belong to the Company or to individuals, the sales are to be open and public, by inch of candle; and the whole consignment bought in by the private importer, is to be delivered out to him, on payment only of the duties and other dues thereon. All other goods imported in private trade are to be sold, and treated as heretofore, according to the By-Laws of the Company; and all goods in private trade are to pay to Government the same customs as goods imported by the Company on their own account.

And inasmuch as the allowance of 3 per cent., and the rates of freight, will be insufficient to indemnify the Company their actual charges upon private trade, the Legislature hath thought it just to exempt the Company from actions for losses or

embezzlements, which a common carrier might, in ordinary cases, be liable by law to make good to the owner. But the Act provides that the Company's Officers, and all persons through whose means or negligence any loss shall happen, shall be liable to make it good to the owner, and it gives a farther remedy to the owner, in certain cases, to recover satisfaction, by enabling him to prosecute under the written engagements or securities taken by the Company for the safe keeping of their own merchandize. All the laws prohibiting the import of goods from any other place than that of their growth, and for continuing all prohibitory laws in respect to the consumption or wearing of foreign manufactures are continued.

APPROPRIATIONS.

First; in India. The territorial revenues are to be applied, in the first place, in defraying all charges of a military nature. Secondly; in payment of the interest of the debts there already, or hereafter to be incurred. Thirdly; in payment of

the civil and commercial establishments. Fourthly ; in payments of not less than one million per annum for the Company's investments of goods to Europe, and remittances and investments to China ; and the surplus, if any shall remain, is to be applied in the discharge of debts, or such other purposes as shall be directed from home. The sum allowed for investments may, from time to time, be increased to the extent of the diminution made in the annual amount of the interest of debts which shall be paid in India or transferred home ; for which transfer, provision is made to an extent of £.500,000 a year, by bills of exchange to be drawn upon the Company : and if the creditors shall not subscribe to that amount, other persons may subscribe, and the money advanced by them for bills is to be applied in discharge of such debts ; and this rule is to be continued till the India debt shall be reduced to two millions. The Company may increase these transfers home, but the Governments abroad are restricted from exceeding the above amount without their orders.

Secondly, at home. The net produce of the Company's funds at home, after payment of current charges, are thus appropriated: First, in payment of a ten per cent. annual dividend, on the present or any increased amount of the capital stock of the Company. Secondly, of £.500,000 per annum to be set apart on the first of March and the first of September, half yearly; and applied in the discharge of the before-mentioned bills of exchange, for the aforesaid reduction of the India debt. Thirdly, of a like annual sum of £.500,000 to the Exchequer, to be applied by Parliament for the use of the Public, and to be paid on the first of January and first of July, half yearly, by equal instalments. And, lastly, the surplus may be applied in the more speedy reduction of the India debt, till reduced to two millions; or in discharging debts at home, so as not to diminish the bond debt below £.1,500,000. Subject to these appropriations, and after the debt in India is reduced to two millions, and the bond debt at home to £.1,500,000; *one sixth* part of the ultimate surplus is to be applied to an increase of dividend on the

capital stock, and the remaining *five sixths* is to be made a Guarantee Fund, or collateral security for the Company's capital stock, and their dividend of ten per cent. until such fund, by the monies paid by the Company, and the interest thereof, shall have amounted to twelve millions; and after that time, the said *five sixths* of the surplus is to belong to the Public in full right. These *five sixths* are to be paid into the Bank, and laid out in the purchase of redeemable annuities, in the names of the Commissioners for the reduction of the National debt, who are also to receive the dividends, and lay them out in like manner, until twelve millions have been invested. That being accomplished, the annual dividends of the stock purchased therewith, are, in the first place, to make good any defalcation in the Company's revenues, to pay the ten per cent. dividend, and subject thereto, those dividends are to belong to the Public. If on the Company's exclusive trade being determined, their own assets shall prove insufficient to make good their debts, and also their capital stock rated at 200 per cent., the excess

of such Guarantee Fund is to make good the deficiency, as far as it will extend, and in the event of the Company discontinuing their trade altogether, the excess is to belong to the Public. But if the Company shall continue to trade with a joint stock, then the overplus, and the annual dividends thereof, are to remain as a like guarantee for a dividend of ten per cent. and the capital rated at £.200 per cent. as long as the Company shall trade with a joint stock ; but subject to the making good any such deficiencies the said fund is to be deemed the property of the Public.

If the bond debt at home, or the debts abroad, after being reduced to the sums before limited, shall be again increased, the former appropriation is to be revived, until those debts shall be again diminished to their respective standards before limited.

Any deficiency in the Funds to make good the £.500,000 to the Exchequer in any year, is to be made good in the excesses of subsequent years, unless it happens in time of war, or by circumstances

incidental to war, in which case the deficiencies are not to be carried forward as a debt on the *annual* funds of the Company, nor be brought forward as a debt to be paid by the Company, unless only in the event of their assets, on the conclusion of the exclusive trade affording more than sufficient to make good the capital stock, rated at £.200 per cent. but any excess of such assets beyond that amount, is liable to make good the deficiency of any such payments to the Public; no interest is to be computed in the mean time on such deficiency.

The securities given by the Cashiers of the Bank, are to extend to the monies they may receive under this Act, and the Treasury is to direct the allowances for management; and if the India Company make default in any payments directed by the Act, they may be sued, and shall pay £.15 per cent. damages with costs of suit.

The Act directs the manner in which receipts shall be given, and a power is lodged in the Treasury to give the Com-

pany farther time for payment in cases of exigency. And it is declared, that neither the claims of the Public, nor of the Company, to the territories in India, shall be prejudiced by the Act, beyond the prolongation of the term in the exclusive trade. The act also contains a clause of mutual acquittal of all outstanding demands between the Crown and the Company, to the 24th Day of December, 1792.

The Act recognizes the rights of the Company to a sum of £.467,896 7s. 4d. in money and £.9,750 East India stock; (which sums constitute the separate Fund of the Company, established under the Act of 1781;) and it is observed, that it will be more for the general interest of the Company to continue that money employed in trade, computing an interest upon it, and to make it a fund for a permanent increase to their dividend, of 10s. per cent., than to draw it from their trading capital for any sudden distribution. And it then authorizes and limits the Company to make a dividend from this separate fund, and the interest thereof, after the rate of 10s.

per cent. per ann. during their farther term in the exclusive trade ; and at the end of the term, it gives them a power of disposing of the remainder of this fund as they shall think fit.

The Company are not to grant any pensions, or new salaries, beyond £.200 per ann. to any one person, without the consent of the Board of Control ; and they are to lay before Parliament, annually, a list of all their establishments abroad, and at home, in which all pensions and new salaries are to be particularly noticed ; and also complete accounts of all their affairs, receipts and outgoings of the preceding year, with estimates for the following year.

All the old laws for preventing clandestine trade with India, and from lending to or assisting, or being concerned with foreign Companies, or foreign traders, are wholly abrogated, and the following provisions are substituted in their place, observing that the penalties are made to extend only to such of His Majesty's subjects as belong to Great Britain, Guernsey,

Jersey, Alderney, Sark, Man, Faro Isles, or to the Colonies, Islands, or Plantations in America or the West-Indies; and that all vessels and goods forfeited, may be seized by any of the Company's Officers in India or China.

Persons going unlawfully to India, and trafficking there, forfeit ships, vessels, goods, and merchandize, and double the value thereof; one fourth to the Informers, and three fourths to the Company, they paying thereout the costs of prosecution.

Persons unlawfully going to India, shall be deemed unlawful traders, and subject to the foregoing penalties and forfeitures, and may also be prosecuted as for a crime and misdemeanor, and be liable to fine and imprisonment. One moiety of the fine goes to the King, the other to the Company, if they prosecute, or else to any other informer.

Persons unlawfully resorting to India, may be seized and sent home for trial;

and, on arrival, they are to give bail, or be committed to prison.

Persons dismissed the service, or whose licenses shall have expired, if they continue in India, are to be considered as illicit traders, and are made subject to penalties and forfeitures of goods, &c. as such.

Goods shipped clandestinely, or such as are restricted by the Act, and goods unshipped at sea, shall be seized and forfeited, with double the value, and the Master, or other Officer, knowingly permitting or suffering the same, shall forfeit all his wages to the Company, to be deducted out of the monies payable to the owners, and be disabled from again acting in the service.

Any who shall solicit for, or accept a foreign commission, to sail to any trade in India, shall forfeit £.500, half to the Company, and half to the Prosecutor, or the whole to the Company, if they shall prosecute.

All Governors and Counsellors are prohibited from trading, except for the Company ; and all Collectors, Supervisors, and others employed in the Revenues of Bengal, Bahar, and Orissa, or their Agents, or any in trust for them, are prohibited from inland trade, except for the Company. The Judges of the Supreme Court of Judicature in Bengal, are absolutely prohibited from traffick ; and none, without the permission of the Company, shall trade in Salt, Beetle Nut, Tobacco, or Rice, on pain of forfeiture of the goods, and treble the value, one moiety to the Company, and the other to the Prosecutor.

None shall send goods from India to the Continent of Europe, by any other channel than as allowed by the Act, on pain of forfeiture of double the value ; but this restriction is not to extend to matters of agency, only on the account *bona fide* of any foreign Company or foreign Merchant.

The Act then prescribes the method of suing for forfeitures and penalties, and

determining the legality of seizures. It gives a right of suing by Action, Bill, or Information, in any of the Courts of Westminster (in which case the venue is to be laid in London or Middlesex), or in the Supreme Court of Judicature in Bengal, or the Mayor's Court at Madras or Bombay; and in such suits the legality of seizures of persons, ships, or goods, is made cognizable. In cases of misdemeanors, the offenders are punishable by fine and imprisonment, and if abroad, they may be sent home, as part of the punishment; and a *capias*, for arresting the accused party, is given in the first instance, which may be compounded for by bail.

For securing to the Crown the duties for goods unlawfully trafficked with, in the cases of forfeiture of goods, the Attorney General may prosecute the offenders, or their partners, by bills in a Court of Equity, waving penalties, and the defendants shall make full discovery of their illicit traffick upon oath, and shall be decreed to pay all the duties thereupon to Government, and £.30 per cent. on the

value of the goods to the Company, and shall be relieved against all other forfeitures. The Company may, in like manner, proceed against offenders by Bill in Equity, and if they fail they shall pay costs. Defendants are to pay costs to the Crown and to the Company, when the decree shall be against them.

If a common informer, before any suit is commenced, shall make known any offence to the Company, or the Attorney General, and either of them shall prefer a suit in Equity, in that case the informer shall be entitled to one third part of the simple value of the concern which shall be recovered. But if the Directors prefer a prosecution at law, the informer may proceed, but shall not discontinue the suit without their consent.

When the Company are the first informers, the whole of the informers' shares of penalties and forfeitures shall belong to the Company, although the suit be commenced after the time elapsed for common informers to sue or prosecute the offence.

On any suit against the Company or their Servants for seizing, &c. the defendants may plead the general issue, and give the Act in evidence, and the burthen of proofs shall be on the plaintiffs, that the seizure, &c. was unlawful; and on non-suit, verdict, or judgment, the plaintiffs shall pay treble costs.

The Acts or parts of Acts repealed, are as follow : 9 and 10 W. III. ch. 24, f. 81. The whole of the temporary Act of 5 Geo. I. chap. 21. and so much of the several Acts as continued it in force. The 7 Geo. I. ch. 21, f. 1 to f. 9. The whole of 9 Geo. I. ch. 26. The 3 Geo. II. ch. 14, f. 9. The 17 Geo. II. ch. 17, f. 11. The 10 Geo. III. ch. 47, f. 1 and 2. The 13 Geo. III. ch. 63, f. 23 to 29; and f. 32 to 35. The 21 Geo. III. ch. 65, f. 29. The 24 Geo. III. ch. 25, f. 3, 13, 29, and 31. The whole of the 26 Geo. III. ch. 16; and the 32 and 33 f. of 26 Geo. III. ch. 57. The repeal is not to extend to offences committed before the commencement of the Act, nor is it to affect the powers of the present Board of Control, until a new one

shall be appointed ; nor to affect the powers given to the India Board by certain Acts of the 28th and 31st years of the King, concerning the forces in India.

The jurisdiction of the Supreme Court of Judicature at Fort William, in causes of Admiralty, is made to extend to the High Seas at large, whereby a defect in the Act of 1773 for constituting that Court is cured.

For increasing the number of Magistrates in Bengal, Madras, and Bombay, the Supreme Court of Judicature in Bengal is to issue commissions of the peace, in pursuance of orders issued in Council for that purpose ; and any of the Justices, so appointed, may by order in Council, sit also in the Courts of Oyer and Terminer, taking the oaths of Justices in England, excepting the oath prescribed by the Act of the 18 Geo. II. (relating to qualification by estate.) The proceedings and judgments of justices may be removed to the Court of Oyer and Terminer by Certiorari, as may be done into the Court of King's

Bench in England, and on similar conditions, but cannot be set aside for want of form, but on the merits only. The Justices may also associate with the Judges in causes appealed, when called upon so to do.

The Governments abroad may appoint Coroners to take inquests upon the bodies of persons coming to an untimely end, and appoint fees to be paid for that duty.

The Justices of the Peace may appoint Scavengers, and raise money by assessments for cleansing, watching, and repairing the streets of Calcutta, Madras, and Bombay: they may also license houses for retailing spirituous liquors, and fix the limits of those towns; and none are to retail spirits but such as they shall so license, under the penalties of the laws of Great Britain.

A special oath is prescribed to be taken in future by the Directors of the Company, prohibitory of their acting as Directors, when concerned in buying from, or selling to, the Company any goods; and prohibitory of their being concerned in any

shipping employed by the Company, or accepting any present for any appointment of office, or of being concerned in any private trade contrary to the Act.

Prosecutions for any thing done under the Act are limited to three years, or if the party aggrieved be abroad, then in three years after his return.

The Act is to commence in Great Britain as soon as it shall receive the Royal assent, and in India on the 1st of February, 1794, except when any special commencement is prescribed in it.

*The Clauses in Acts of Parliament which
constitute the Charter of Rights of British
India.*

21 Geo. III. cap. 70, sec. 17.

PROVIDED always, and be it enacted, that the Supreme Court of Judicature at *Fort William* in *Bengal*, shall have full power and authority to hear and determine in such manner as is provided for that purpose in the said charter or letters patent, all and all manner of actions and suits against all and singular the inhabitants of the said city of *Calcutta*; provided that their inheritance and succession to lands, rents, and goods, and all matters of contract and dealing between party and party, shall be determined, in the case of *Ma-homedans*, by the laws and usages of *Ma-homedans*; and in the case of *Gentils*, by

the laws and usages of the *Gentils*; and where only one of the parties shall be a *Mahomedan* or a *Gentil*, by the laws and usages of the defendant.

Sec. 18. And in order that regard should be had to the civil and religious usages of the said natives, be it enacted, that the rights and authorities of fathers of families, and masters of families, according as the same might have been exercised by the *Gentil* or *Mahomedan* law, shall be preserved to them respectively within their said families; nor shall any acts done in consequence of the rule and law of cast respecting the members of the said families only, be held and adjudged a crime, although the same may not be held justifiable by the laws of *England*.

Sec. 19. And be it further enacted, that it shall and may be lawful for the Supreme Court of Judicature at *Fort William* in *Bengal*, to frame such process, and make such rules and orders for the execution thereof, in suits, civil and criminal, against the natives of *Bengal*, *Babar*, and *Orissa*,

as may accommodate the same to the religion and manners of such natives, so far as the same may consist with the due execution of the laws, and attainment of justice.

Sec. 20. Provided always that such new forms of process, and rules and orders for the execution thereof, shall be forthwith transmitted to one of His Majesty's principal Secretaries of State, to be laid before His Majesty for his Royal approbation, correction, or refusal; and such process shall be used, and such rules and orders shall be observed, until the same shall be repealed or varied; and in the last case with such variation as shall be made therein.

24 Geo. III. cap. 25. sec. 39.

“ And whereas complaints have prevailed, that divers Rajahs, Zemindars, Polygars, Talookdars, and other native landholders, within the British territories in India, have been unjustly deprived of, or compelled to abandon and

“ relinquish their respective lands, jurif-
 “ dictions, rights, and privileges, or that
 “ the tributes, rents, and services, re-
 “ quired to be by them paid or performed
 “ for their respective possessions, to the
 “ said United Company, are become grie-
 “ vous and oppressive. And whereas the
 “ principles of justice and honour of this
 “ country require that such complaint
 “ should be forthwith *inquired* into and
 “ *investigated*, and if founded in truth,
 “ effectually redressed.” Be it therefore
 enacted, that the Court of Directors of
 the said United Company shall, and they
 are hereby accordingly required forthwith
 to take the said matters into their serious
 consideration, and to adopt, take, and pur-
 sue such methods for inquiring into the
 causes, foundations, and truth of the said
 complaints, and for obtaining a full and
 perfect knowledge of the same, and of all
 circumstances relating thereto, as the said
 Court of Directors shall think best adapted
 for that purpose; and thereupon, accord-
 ing to the circumstances of the respective
 cases of the said Rajahs, Zemindars, Po-
 lygars, Talookdars, and other native land-

holders, to give orders and instructions to the several Governments and Presidencies in *India* for effectually redressing, in such manner as shall be consistent with justice and the laws and customs of the country, all injuries and wrongs which the said Rajahs, Zemindars, Polygars, Talookdars, and other native landholders, may have sustained unjustly in the manner aforesaid; and for settling and establishing, upon principles of moderation and justice, according to the laws and constitution of *India*, the permanent rules by which their respective tributes, rents, and services shall be, in future, rendered and paid to the said United Company by the said Rajahs, Zemindars, Polygars, Talookdars, and other native landholders.

BRITISH INDIA.

THE
PROVINCIAL ESTABLISHMENTS
OF
MAHOMEDAN CONQUERORS
IN THE
BENGAL PROVINCES,
AND IN THE
NORTHERN CIRCARS.

*Mahomedan provincial Establish-
ment in the Circars*.*

CHAP. I.

Officers of the Crown.

1. **AUMILDAR**†, the *provincial delegate*, held his office most commonly by *Sunnud* from the *Nizam*, or great ruler of the *Six*

* This establishment is extracted from Mr. *Grant's political survey of the northern Circars*, presented to the House of Commons on the motion of the Honorable C. *Greville*, in 1790, at the time when a letter from the *Earl Cornwallis*, on the settlement of *Babar* was presented by Mr. *Dundas*. Both communications remain undisturbed on the table of the House of Commons, and the settlement itself remains yet to be explained to Parliament.

† *Aumildar* in the *Circars* was, in rank, greatly below the *Fougedar* of the *Carnatic Payengaut* and *Kirpab*.

Soubahs of the *Decan*, sometimes from the *Soubahdar* of *Hydrabad*. His local jurisdiction extended over all the maritime provinces between *Gondegama* and the *Chilka* lake. He was invested with absolute powers of *Zelahdarry*, or provincial civil magistracy; *Fougedarry*, military command; and *Shaikh-darry*, or control of finance.

In his first capacity of *Nazim* or ruling magistrate, he was guardian of the rights of Sovereignty. Arbiter of life and death, he presided in person, or by *Naib* or deputy, in the *Sudder Cutcheree Adawlet*, or chief court of justice. The *Darogha*, or principal clerk, prepared the indictment, summoned evidences, and went through the forms of examination directed by the bench. The *Musti*, or *Molavi*, doctors learned in the law, expounded the *Koran*. The *Cazi*, or supreme judge, pronounced the sentence. The *Cutwal*, or lieutenant of police, executed it, but only by the special command of the *Aumildar*.

As the representative of Sovereignty, he took cognizance of, and ultimately and solely

determined the more considerable civil disputes, or causes of considerable private property, such causes being productive of heavy fines, and the usual forfeiture of one fourth of the amount litigated to Government, but he left the decision of the inconsiderable causes to the *Cazi*, they being unproductive of heavy fines.

The *Cazi* was notary public also, in the attestation of deeds of grant, or contract, and writings in general.

Thus, the Mahomedan code was the law of the land, and regulated the *form* of proceedings; the *exercise* of it depended on the arbitrary will of the *Aumildar*.

In his second capacity of *Sirdar Fouje*, or head of the troops, the *Aumildar* himself held the principal *Jageer*, or military fief, either denominated *Zatee* or personal, *Musproot* or conditional; and the lesser *Jageerdars* and *Munsubdars*, with their respective number of *Sepoys*, were immediately under the command of the *Aumildar*. He made additional levies for apparent and useful

purposes, as *Bukhsbi* or paymaster, which always gives the highest official designation or title in the Mogul Government to the commander in chief of the imperial forces, and places him next in rank to the Vizier.

In his third capacity of *Shaikdar*, or *Derwanny* delegate, the *Aumildar* exercised the most important functions of his office. During the vigor of the Mogul Government, this office had continued separate from the two former held by the *Soubahdar*, his *Narwabs*, or deputies. On the revolution in favour of *Nizam ul Moolk*, it was, in the first instance, united in his own person, and became of course so, through all the gradations of sovereign authority; he was virtually restrained in nothing except alienations of lands, remissions of annual assessments, or an increase of expence. The least encroachment on the more consequential prerogatives of the crown was not tolerated but by royal or vicerojal approbation, under the seals and signatures of all the ministers of state.

The *Aumildar*, in his third capacity,

president of all the superior provincial tribunals, also superintended the *Sudder Dewanny Adawlet*, or principal court of exchequer. The *Nazir*, or supervisor enforced his decrees through the agency of the *Hazary*, or Commander of 1000 *Peons*; of the *Seddiwar*, or head of 100; or of the *Jammadar*, chief of any inferior indefinite numbers of the *Sebundy Fussillie*, or revenue troops, entertained every where originally on stated monthly wages, but latterly, from abuse, on certain allotments of lands through the different *Pergunahs*, fraudulently sequestered from the *Circar*, to increase the private emoluments of the revenue officers.

Officers of the Revenue.

Revenue officers were divided into two classes; such as held their appointments, rights and privileges by *Sunnud* from the reigning Sovereign, with the good will of the *Reyuts*; or such as were merely temporary, and more immediately dependant on the *Aumildar*.

2. The *Desmook*, *Zemindar*, *Chowdry*, or chief of a district containing one or more *Pergunnahs* by *Sunnud*, held the first rank *: he was the intermediate agent of Government to superintend a portion of the country, to redress petty grievances, furnish the husbandman with necessary advances, and to collect or become responsible for the rent to the *Circar* or state.

His allowances consisted of his *Nancar*, *Saverum* †, both signifying subsistence in bread, being to arise out of small allotments of land, freed from all public charges, and conveniently dispersed through the district so as to make his presence necessary every where, and give him local attachment, and a greater effect to his superintendance, in attending to his own private interests. This territorial property was usually in value equal to

* Vide inquiry into *Zemindary* tenures. Debrett, 1791.

† *Nancar*, of Persian derivation, applies to Bengal; *Saverum*, of *Telinga* termination, in the *Decan*.

5 per cent. of his collection, and he had invariably 5 per cent. allowed on the amount of rents, collected under the denomination of *Russooms*, customs or commission, and were supposed to promote the increase of receipts and economy in the *Moffussil* or detailed rural expences, and to promote the prosperity of the country.

In process of time, and during the latter convulsions of the empire after the invasion of *Nadir Shah*, 1739, not only some of the Hindoo *Jageerdars* and *Zemindars*, but even inconsiderable *Enaumdars*, or holders of charity lands, threw off allegiance, and particularly in the northern *Circars*, confounded these orders of officers under a common appellation *Zemindar*, and only to be distinguished by their *Sunnuds*.

3. The *Despandeab*, *Canongoe* *, or provincial register, for the most part exercised by Brahmins: this is the only office to be found in the Muffulman Government, in

* *Despandeab* in the Decan; *Canongoe* in Bengal.

its nature hereditary, from policy, to give the person holding it greater consideration. The *Canongoe* registered all *Firmans*, *Sunnuds*, grants of every kind ; and rules, ordinances, regulations of interior police, judicial decrees from each of the three departments. It registered the *Jumma*, *Kaumil*, *Toomar*, or original more perfect, rent-roll of the lands in detail, serving as a standard or gross valuation in political calculations of the revenue, and to fix the amount of *Jageers*, as well as religious or charitable endowments ; the *Sabood*, or actual sources of the collections made from the *Reyuts* ; the *Jumma Mussel-Bauky*, or annual account of the assessments, receipts, and balances of the country, as settled with its intermediate agents ; the divisions, measurement, quality, and produce of the lands, enumeration of the villages, farms, husbandmen, manufacturers or artificers liable to taxation, and in general all donations, arrangements, and circumstances, affecting real or personal property, and particularly defining the proprietary interest of the state, were naturally made matters of record in the *Duster* or office of the *Despan-*

deah or *Canongoe*, as they could only be properly authenticated and acquire validity after passing through such form of registration, to render this intended check more efficacious, not only on the *Zemindars* and lesser native superintendants, but also on the *Aumildar* himself, and all his immediate agents in affairs of civil administration or finance ; *private interest* and *hereditary independance* were the powerful incentives added to personal honours, consideration and influence, to insure the honest full discharge of this important trust. A *Rusboom* of $2\frac{1}{2}$ per cent. on the revenue, ascertained by his own vouchers to have been collected throughout the country, was assigned to the Public Register, his heirs and deputies in perpetuity. In lieu of this commission, however, at present there are a number of *Despandeahs* claiming a right to free *Meerassy*, heritable villages, or to others held by a tenure called *Bilmokta* or *Talookdary*, at a low unalterable rent; but all these we apprehend to be improper alienations made by the *Desmooks* or other officers of Government in power, to purchase

greater defalcations from the stated dues of the exchequer.

4. The *Puteel*, *Maccundum*, or chief *Reyut* of a *Deb Gam*, or village, was precisely within his narrow precinct what the *Desmook* was in the *Pergunnah*, or *Zemindary*.

5. The *Koolcurry*, *Curnum*, *Putwarry*, or accomptant, held the next inferior gradation to the *Despandeah*.

These were the principal and more permanent officers of the revenue in a regular chain of subordination to each other when acting under their native head, but serving as mutual *checks*, during the *suspended* authority of the *Zemindar*, either from insufficiency or mal-administration: *then* the interior management devolved on the second class of *Officers of the revenue*, temporary and immediately dependant on the *Aumildar* himself, in the following order.

1. The *Ameen*, vested with inquisitorial and controlling powers, in general, be-

came security for the rents of the district committed to his charge.

2. The *Serishtadar* or *Mujmuadar*, keepers of official forms, or annual adjustments of the revenue, though they did not supersede or exonerate the *Canongoe*, found it of advantage, and were always permitted, to interfere in scrutinizing his conduct, as well as in ascertaining the actual resources of the country, oftner to satisfy the private enormous exactions of corrupt agency, than to increase inadequate public supplies. In the *Circar* of *Rajimundry*, at the period of the last change in its Government, one of the most remarkable instances on record, perhaps, occurs in proof of the vast individual benefits to be derived, with ordinary address and knowledge, by the union of the two offices now in contemplation in the same person, from the ignorance of the new rulers.

3. *Tabseeldars*, or collectors of different denomination and rank, with their *Moherrirs* or writers of accounts, assumed the

inferior departments usually assigned to the *Mulluddum* and *Putwarry*, as far as the interests of the state were concerned. .

Thus, then, it appears that the *Aumildar*, in his capacity of *Zelabdar*, *Foujedar*, and *Shaikdar*, united in himself almost all the executive powers of sovereignty, if not, virtually all the legislative authority exercised under despotism.

The immediate personal checks on the *Aumildar*, the lowest representative of the sovereign, rank or consequence, were,

1. The *Kelladar*, or commandant of principal forts, usually held for life under approved conduct, and by form of temporary *Sunnud* from the actual ruler. A portion of the *Havillee*, or household lands of the *Circar*, was set apart for the maintenance of the garrison and repair of the fortifications. A certain stock of provisions and warlike stores were to be kept up, the allowance was invariable, unless to make up the losses sustained from a siege. If no accounts

of ordinary expenditure were required, then the *Jageer*, or tenure, was denominated *Mushroot* or conditional. When the pay of the King's troops was in like manner included in the grant, it was called *Absbam*, and returns of the men were annually made to the *Meer An ishy*, or grand master of the artillery; but when the lands adjoining the fort were held by *Bella Shirrit*, or unconditionally, nothing was required of the *Kelladar* besides simple fealty to the sovereign; and he was, in all respects, independant of intermediate authority,

2, The *Serwanah-Negar*, or news-writer, was a political intelligencer, or spy on the conduct of the *Aumildar* and all the other officers of Government, employed on the part of the *Soubahdar* or *Nazim*; and the *Wakeb-Negar* was properly a remembrancer of transactions in the *Derwanny* department: both these officers maintained a weekly correspondence openly with their respective principals, whether at *Hyderabad* or *Delhi*. They were dreaded by the provincial delegates, and venerated by the

vulgar in proportion to their ability and integrity.

3. Nor were the restraints of religious and moral preceptors wanting to curb the suggestions of unlawful ambition. A number of learned men, under the common appellation of *Mulla*, whose duty it was to instruct youth, and inculcate among others the doctrine of passive obedience to the Prince, were dispersed through the districts with competent *Enaums* or gifts of land. But these, with all the other constitutional checks of Mogul Government, proved more or less effectual only in proportion to the vigor of the hand which held the reins of administration.

CHAP. II.

Mahomedan System of Revenue.

WHEN we consider the length of time the British sovereignty has been esta-

blished in the *Circars*; the peaceable undisputed possession for seventeen successive years of a country so accessible; inhabited by a race of people so submissive and mild as not to have required, in so long a period, the exercise of the old, or the institution of a new, system of judicial administration; that the government has been armed with all the plenary despotic rights and privileges of perhaps the most absolute Princes in the universe; with a military power, directed by abilities formed in the circle of scientific knowledge, of a nature greatly superior to what the Moguls could ever boast of in Hindostan; that there were apparently such extraordinary opportunities to gain information in every branch of politics, and trace true theory to its source, through the detail of practical experience; it may seem wonderful that at this day so little should be known of the ways and means, mode of management in raising the public supplies, and actual amount of revenue collected in behalf of the state, as to encourage any individual, from private experience and local observation and inquiry, to step forth, in

the ambitious hope of being able to say something new and interesting on a subject which at present so deeply engages the attention and inquisitorial powers of the nation. But to a well-informed, unprejudiced mind, it will cease to be a matter of wonder, that so little progress should have been made in the knowledge of eastern finance during the rapidity of British conquests, and under the circumstances of the Company's servants in India, for many years back, subject to a constant fluctuation in the government of our territorial acquisitions, and peculiarly embarrassed by the struggle, for their actual possession and annexed influence, between the crown and proprietary-interests, and by the want of authentic local information, unable to discriminate by whom, or under what forms, the rights of sovereignty ought and should continue to be exercised: when it is farther considered that all public accounts of the revenue, and in general the whole political learning of Hindostan, are locked up in the intricacy, studied ambiguity, and verbose inaccuracy of Persian manuscript writings; and that no adequate inducements

have been held out to encourage a painful and, in itself, generally speaking, an unprofitable study of the eastern languages, so necessary to develop the true efficient principles of a system of political economy; and even among the few individuals who, rather from motives of private satisfaction or a natural bent, may be said to have mispent their time in eastern literature, scarcely one is to be found who has gone through a course of general oriental history, much less has perused, or perhaps ever heard of, many of those dry, incorrect, and tedious narrations, which contain the particular annals of Hindostan in detail, and which, though often mortifying to the pride of freedom, in instances of the most servile flattery or unmeaning praise bestowed on rulers, as well as always disgusting to Christian humanity; in exhibiting in native deformity the horrid depravity, oppression, and tyranny of Mahomedans; may yet be of some universal utility in conveying a true knowledge of facts more or less important to the interests of mankind, and are indispensably necessary to the perfect understanding of the past and present system

of local administration, or to the framing of a new and more intelligent one for the future. But when it is known how few, if any, of the Company's civil servants in the *Circars* have been induced to learn the Persian language, either from want of encouragement, or from the facility of procuring Hindoo interpreters, who, with a knowledge of the English, might be supposed capable of transacting the business of the country through the medium of their native dialects, it must of consequence follow, that all original, more authentic accounts of the revenue, historical detail of management, and lights into the settled forms of government, the rights and privileges of the Prince or people, by a critical examination of treaties, *Firmans*, *Sumuds*, temporary or hereditary tenures, have been almost universally, absolutely, and wholly precluded, or of no avail to the superintending agents of finance : consequently there could be no virtual control over the inferior intermediate native officers employed, whose interest it was, for the most part, to deceive, who in common practice are endowed with sufficient cunning to second

their interest, and in important arrangement, are themselves liable to be imposed on through their technical literary deficiency ; and above all, when it is remembered that on the first acquisition of these provinces, necessity, perhaps, threw the whole executive administration for the three following years into the hands of an unprincipled intriguing Muffulman *Aumildar*, formerly in office under the *Nizamut* ; in conjunction with an artful intelligent Hindoo, elevated, on that occasion, rather informally, to the high incompatible lucrative trusts of *Dewan*, or public interpreter, and of *Serishtadar*, or actual chief *Canon-goe* : that in consequence of a combination so powerful to veil the mystery of finance, or rather the defalcations of immediate agency, under the pretended forms of ancient practice, an example and routine of management was established which necessarily shackled all future superintendance :— we repeat, when these various circumstances are known, it may seem more surprizing that so much should have been realised and brought to public credit, under the head of revenue, than that so little

should yet be generally understood. As to the pretensions of an individual to any thing new or interesting, whatever they may be, he claims no particular merit; he was a mere sojourner in the country, which he observed: his office of *Public Minister* to the *Nizam's court* necessarily required some knowledge of eastern language, and the proper discharge of its most ordinary functions implied a general acquaintance with every branch of politics; at the same time a private intercourse, founded on a very trifling obligation, with the first *Statesman* in point of station and rank in the Decan, perhaps the greatest that has appeared of high birth in Hindostan during the present age, in universal learning and experienced ability, accidentally opened a way to uncommon sources of information, to an extensive library, and to most useful public records of the highest authority; the neglect of which would have argued the greatest demerit, considering the difficulty of an European's gaining political instruction through the best native channels, shut up with the most cautious jealousy against

foreign inquiry. In regard to apprehension of incurring the imputation of presumption in refuting received opinions, however far they may have had the sanction of the most respectable personages, an individual, justified on such investigation in conceiving the general belief to be founded in error, and of dangerous tendency, must be shielded, by a sense of public duty, by the conscious rectitude of his own intentions, and rest his defence on the truth of facts and justness of observation, on the subject of finance, within the large scope of present consideration, which may be divided into the four following heads, viz.

1st, The nature and sources of ~~the re-~~venue of the Circars, proportioned to the total produce of the country.

2dly, The mode of settling the Jumma-bundy, or raising the annual supplies of government.

3dly, The gross and net receipts of the public treasury.

4thly, From an account of current charges, to deduce a proposed scheme of future expenditure.

CH A P. III.

The Nature and Sources of Revenue.

IT is well known that throughout the whole of Hindoostan the ordinary revenue of Government is comprised under the two general denominations of MHAL, or *Territorial Revenue*, and SAIR, or *Imposts*.

1. SAIR,

Arising from a variety of impost, chiefly on personal property, fluctuating ~~and uncertain~~ in its amount, is therefore of an unfettled, precarious nature, ascertainable only at the close of the year, and under the following impost or *Aboabs*, including almost the whole system of taxation in Europe.

1. The *Mahfool*, or customs on exports and imports, were fixed by the Moguls at five per cent. from Hindoos, or half that proportion from merchants of their own persuasion, or favoured foreigners; but this

distinction of persons under English administration has of course been laid aside.

2. The *Rahdarry* is an inland toll collected at different *Chowkies*, or stations on the roads, from passengers, or on account of merchandize, grain, and all the necessaries of life carried to market; and being exacted at an indefinite rate, according to the usual indiscretion of Zemindars or other officers of Government, is intolerably burthensome to the lower class of people, without producing any adequate benefits to the state.

3. The *Pandery*, or tax on the shops of workmen and retail merchants in towns; or under a different denomination, on the temporary stalls, erected during the fairs held annually at places of Mussulman pilgrimage, or Hindoo worship, formed also a considerable branch of the *Sair*; together with licences to the makers and sellers of spirituous liquors, or the keepers of brothels: in like manner in many places were included a tax on houses in general,

on marriage, on looms, on the cloth manufactured.

4. The *Mboterreffa*, or poll tax, on artificers and manufacturers, continues every where a great discouragement to industry.

5. The *Jizea*, or tribute imposed on the Hindoos as idolators, was, perhaps, for the last time, collected in the beginning of the present century, by *Anwur u'deen*, the father of the Nabob *Mahommed Ali*, when acting as superintendant of this branch of the revenue in the town of *Surat*; but, what may appear strange, the personal exactions, under the Mussulman government from Indian pilgrims resorting to *Jaggernaut*, or other famous Pagodas, are still rigorously enforced by the freest *Mahrattah* rulers, superstitious adherents of Braminical faith, the successors to the tyrannical dominion of Islamism.

6. The *Ferroay-foujedarry*, or produce of fines, confiscations, and the *Chout* or fourth of sums litigated in the civil courts,

made no inconsiderable part of the variable uncertain sources of public supply.

7. To these may be added, within the *Northern Circars*, the profits on *salt farms*, estimated at a lack and a half of rupees, or about two thirds of the prime cost of near ten lacks of maunds, exclusive of half that quantity exported annually to Bengal before the late prohibition there, on a medium of 25 rupees per maund.

8. The yearly *rent* of cocoa-nut and palmyra trees, in the neighbourhood of the sea ports most frequented by *Lascars* and fishermen, and chiefly near the mouths of the *Godaveri*, properly dependant on the port of *Masulipatam*, though ~~some time~~ since included in the zemindaries of *Mungletore* and *Peddapore*, and which, at one rupee each tree, may be rated at least two lacks and a half rupees additional, as arising from barren unappropriated lands.

The total of all these *Aboabs* or imposts, levied under the general head of *Sair*, either in the *Circars* or any other part of

Hindostan, never exceeded *one tenth*, and now falls rather short of that portion of the stated public income; and they were thought of such little account to the state, so oppressive in their nature for the most part to the poor, consequently so repugnant to the principles of the established as well as every other system of religion, that the wise and politic *Alem Geer*, the last great Emperor of the Hindostany race of *Timoor*, abolished by edict *seventy* of these several articles of taxation; though the selfish lenity of the Prince, and a degree of refractoriness of *Foujedars* and *Jagbeerdars*, whose fiefs continued to be valued without abatement, according to the *Jumma Kaumil*, or old standard assessment, which included the recently prohibited *Aboubs*, combining with the subsequent disorders of the empire, virtually prevented then, and ever since, the carrying into effect the royal mandate, which remains an historical record of what ought to be done in policy and humanity, but could not be realised by the equivocal benevolence of an eastern despot.

2. *The Mhal, or Landed Property.*

This first-mentioned general distinctive term of revenue, which constitutes the grand, the permanent, ascertainable source of finance, over the whole of *Hindustan*, and indeed all the rest of *Asia*, under one universal rule, perhaps peculiar to this quarter of the world, though admitting of many subordinate variations in its several divisions, is the important branch of resource to which we shall confine our farther disquisitions. Nothing can be more erroneous than the public opinion entertained of the nature of our territorial income throughout the British dominions in India: in *Bengal*, where most progress hath been made in ascertaining the true original principles of the actual system of revenue, it is generally considered under the denomination and common idea of a *land tax*, imposed on certain classes of native and supposed hereditary proprietors called *Zemindars*, from a compound in the Persian language signifying literally *tenants* or holders of land. In the *Circars* it has acquired the more dignified appellation of *Tribute*, and

the petty farming land-holders from whom it is collected, have been sometimes honoured with the title of feudatory lords, but most commonly with that of *Rajah* or hereditary Hindoo Princes. It would be no very difficult matter to shew the foundation of these mistakes, and their dangerous influence in determining the opinions of those, who have only European ideas to comprehend the state of things in Asia, conveyed in general terms of the English language; but it is our present task rather to exhibit the truth of a different, and what we conceive to be the only proper definition of Indian revenue, viz. not a tax of one fifth, as in England, on the proprietary income of freehold estates—far less a feu-duty, or fixed perpetual quit-rent, on such as are held in vassalage and by the ancient military tenures known in other parts of Europe; but in form and fact the *landlord's* proportion, settled on a medium at one fourth the *Rebba* or *Chout* * of the

* Hence the derivation of the modern claim of the Mahrattas, who, in gaining the ascendancy over, and imitation of the Moghuls, exacted from Foujedars and Jageerdars of the latter, the same proportion of

original gross produce of the land, shared with the tenantry ; or rather a *yearly rent, variable* according to the circumstances of the country at the period of adjustment, paid to Government as the sole, legal, known, territorial proprietor, as generally understood by the *Reyuts*, or immediate cultivators of the soil, *through* the agency, for the most part, of a certain class of Hindoos, nominated in behalf of the state, with suitable appointments in land and money, to the office of *Zemindar* or superintendant of a local provincial subdivision, and who, collectively, to the greater satisfaction of the people, as native guardians of the public peace and private rights, as well as receivers, or rather *farmers-general*, of the revenue, relieved their ignorant voluptuous Mussulman rulers from the intricate troublesome detail of internal police, and the management of *Mofussil* collections.— That this was, and continues to be, the

their income that these levied from the Reyuts or inferior tenants of the soil ; and at first with the more ready concurrence of the sovereign, because the demand did not come home immediately to himself, and only lessened the power of many refractory subjects.

true nature of the territorial income of the *Circars*, under the Company's, or former administrations, can only be fully illustrated by taking a short general review of the original institution and progress of the Moghul system of finance in *Hindustan*, which is still regarded, in fact or by legal construction, as the only genuine source and support of every actually established mode of raising the supplies, throughout one and all of the dismembered members of this once great empire.

CHAP. IV.

Tooril Mull's System of Finance.

MUCH hath been said of the *Affil Toomar-Jumma*, or original roll of the rent, agreeable to the first general assessment of the twelve Soubahs of *Hindustan* north of the *Nerbuddah*, undertaken and imperfectly accomplished through the agency of the

famous Hindoo Rajah *Tooril Mull*, in the reign of *Akbar*, one of the greatest Moghul Emperors; but of the performance, little more seems to be known in Europe than the total amount for which the several districts were rated; or of its author, any thing farther than that he was an able financier. The following short analysis, therefore, of a work so celebrated, connected with as much as may be necessary of the history of the man, may be equally new, as it appears essential to the more perfect understanding of the subject under consideration.

Tooril Mull, of the *Kebtery* cast, from *Labore*, and at length raised to the *Mem-sub*, or dignity of 4000, began his political career in the province of *Gujerat*, both as a military commander and intendant of the revenue, in 1573 of the Christian era. The two following years he acted in the same capacities in Bengal, with greater reputation, during the viceroyalty of *Khan-jehan*. He was afterwards deputed a second time to *Gujerat*; and, on his return to *Delhi*, in 1577, having resumed the of-

fice of *Peshcar*, or Chief assistant to the Vizier *Shah Munsoor*, which he held in the intervals of his residence at the capital, had, no doubt, a great share in the regulations of that year; such as the division of the empire into twelve Soubahs; the appointment of eight principal officers, with distinct independant powers to each; and a fixed *Jummabundy*, or annual settlement of the revenue, formed on a medium of the ten preceding years actual receipts, according to the best information which could be obtained from the local investigations of a number of skilful *Ameens* distributed throughout the several provinces. But it was not until 1582, when he received, for the second time, investiture of the Vizaret, *Ashraf Dewan*, or post of high treasurer of the empire, that he projected his famous scheme of finance, which he completed in the short period of his administration, which terminated with his life in 1589. It has been universally admitted as a model of perfection, and serving as a basis for the actual collections in every part of Hindostan, without any variation in the principle, or much increase in the

amount of assessment, to the present time ; excepting in the maritime countries, since so prodigiously enriched by an enlarged direct commerce with Europe ; or in such other places as were not then completely subdued, or of which the valued rent could not, in his time, with sufficient accuracy be ascertained.

CHAP. V.

Rules of Settlement.

1. *The Rebba, or Jummabundy Nekdy.*

THE ultimate point of perfection aimed at in the revenue department was, to form a rent-roll on an actual measurement of the lands of exactly *one fourth* of their full annual produce, shared with the husbandman, to be paid into the royal treasury in specie, according to the number of *Beghas*, or extent of ground in cultivation,

distributed into four classes expressive of the nature of the soil, and to be invariably rated by a medium then struck of the real value of the several productions, throughout the year, as ascertained on the spot: this was called the *Jummabundy-Nekdy*, or money settlement; and the farms so rented were denominated *Ruckbah*, an Arabic term signifying possessions held by a slavish tenure, though probably introduced in Hindostan from the more ancient custom of assessing the country by the estimated labour of a yoke of oxen. But such a scheme of finance was only applicable to, and intended for, places where circumstances of soil, population, commerce, and general civilization, admitted of the more improved state of agriculture in its various branches, arising from the superfluities, as well as the necessaries, of life: accordingly it prevailed chiefly in the Soubahs of *Delhi*, *Agra*, *Gujerat*, and *Babar*; *Bengal* being at that time as little known as imperfectly reduced, and its climate held in such disrepute, as to impress the idea of banishment on the minds of those who afterwards carried thither in multitudes all the enriching arts of

luxury, and acquiesced in the propriety of bestowing the epithet “*Paradise of Regions*,” on a place of residence before considered with dread, and resorted to only from necessity.

2. *Buttacy or Division of Crops.*

In the other provinces not above mentioned, the public revenue was levied by a different rule, technically understood under the Hindoo word *Buttai*, signifying division, which was better adapted to the scanty resources of an indigent, ignorant peasantry, deriving their subsistence chiefly from pasture lands exempted from taxation*; or who, contenting themselves with the luxuriant growth of a single harvest, where *two* might be produced with little additional labour, required that spur to industry given by a judicious increase of the demands of government; and who, as yet generally unused to a gold or silver currency, were, for the most part, obliged

* Excepting the trifling tax of *three Daums* annually for every head of oxen, and *six* for buffaloes, pastured on improveable uncultivated ground, to serve as a stimulus to agriculture.

to pay their rents in kind. Agreeable to this mode, it was ordained, that the great natural productions in all sorts of *grain* and *pulse*, depending on the *periodical rains*, and reaped in either of the two seasons *Khereef* or *Rubbi*, being wholly ascertained, and accurately estimated on the spot by the *Mokeem* or skilful appointed appraisers, should be equally divided, share and share alike, between government and its *Reyuts*, or husbandman : nor will such appear an inequitable participation, though the expence of seed, with the whole of the labour, fell on the latter, when we consider the facility of the simplest culture ; the generally forty-fold returns of a quick spontaneous vegetation ; together with the peculiar advantages to a *Hindoo*, of a free, unbounded, common pasturage. When the like corn and green crops were produced out of season, or by the increased toil and charge of watering them artificially from wells, public reservoirs, or by means of drains from rivers, then the state was only to be entitled to *one third* proportion of the gross original product, as sole proprietor of the soil ; but with respect to ar-

ticles of greater value thus brought forth, such as opium, sugar cane, vines, plantains, mulberry and cotton plants, the share claimed from the immediate cultivators, through the agency of Zemindars or Farmers General, by a lenient, wise, beneficent government, varied from *one fourth* to *one eighth* of the entire yearly crop, according to the additional expence and labour of culture, the length of time required in bringing such productions to maturity, and the distance, the hazard, or trouble of carrying them for sale. Moreover, in countries where this rule of *But-tai*, or division of the ordinary and extraordinary harvests between the Prince and his farming subjects was established, yet it was always in the option of the latter, as it may be said to have been the terminating, ultimate view of the former as landlord, when agriculture was in its improved state of *new* and *various* cultivation, to commute the larger proportions of rent as paid in kind, for the *Rebba*, or pecuniary assessment of *one fourth*, as settled in other places, on a measurement of the lands, together with a medium valuation of their

whole and mixed produce annually. There were still, however, very extensive tracts of the Moghul dominion either totally unexplored, difficult of access, or imperfectly subdued, which neither of the foregoing modes could bring into a general computation of the revenue; these districts were, therefore, estimated according to the best informations possible to be obtained for the present, subject to future alterations; and thus were completed the foundations of that famous original system of finance involved in the *Toomar Jumma* of Tooril Mull, intended to sustain the vast fabrick of the Moghul empire.

CHAP. VI.

Division of the Provinces.

The Distribution of Lands into Khalsa and Jagcer.

THE means of realizing this new-formed universal rent-roll, were made subservi-

ently-relative to the support of the imperial household, together with the civil and military establishments; the economical reform of which, particularly the latter, was the next grand object of the minister's general plan. Accordingly, the whole kingdom as now assessed was distributed into *lands* immediately dependant on the *Khalsa-Shereefa*, or royal exchequer, or such as were assigned over to the greater or lesser officers of government for the maintenance of troops and personal dignities, by a feudal temporary tenure, at first called *Akta*, then *Jageer*, signifying territorial possessions so alienated at the will, and during the precarious favour of a despotic monarch.

1. *The Khalsa-Shereefa Lands,*

Included the capital town with its dependant *circar*, or province of a *Soubah* or viceroyalty; and the principal *Pergunnah*, or district of all the other circars under the subordinate rule of *Nabobs*, *Fougedars*, or *Aumils*, constituting together the whole *Havillee* or household lands of the Emperor, set apart to defray his personal and

court expences, those of his guards, state garrisons, as well as the similar establishments of all his delegate-representatives throughout the empire; they included also in general, the allotments, the largest, the richest, and best ascertained portion of the country, which, besides its *geographical, juridical* subdivisions, was parcelled out into other *financial* divisions, depending on the amount of revenue, being one crore of *daums*, or two and a half lacks of rupees per annum: these were denominated *Chucklas*; and the immediate superintendence, internal management, and collectorship of each, were conferred on the wealthiest, most skilful, trusty Hindoo farmers which could be found in the district, with an allowance of *five* per cent. on the net receipts of the treasury from their collections, in addition to small freehold possessions in lands for family subsistence, already described under the appellations *Nancar* or *Saverum*; and the officers thus employed, were at first distinguished by the name *Crory*, afterwards more familiarly known as *Zemindars*; though the original designation is still made use of in

all the Muffulman capitals, but with a total change in the nature and forms of the public charge from whence derived.

2. *Jageer Lands,*

Included the other great division of the country, and were assigned over, at the new valuation, to the several military commanders for the maintenance of their respective troops, included, for the most part, the least productive unfettled districts with a view to further improvement and more perfect subjection, under the advantages of a local, joined to the vigor of a species of feudal administration; the lands thus distributed in all the twelve *Soubahs* of the empire, as best calculated for the purposes of finance, as well as to ensure the stability of recent conquests under an unnatural foreign yoke, though generally distinguished by the Arabic term *Akta*, or the synonymous Persian word *Jageer*, yet received various more particular denominations from the nature of the different tenures on which they were held.

1. *Military Tenures.*

The general term for such possessions was understood to be nothing more than a simple allotment of an extensive territory, with its jurisdiction and revenue, to a *Fougedar*, or military commander, for a limited or indefinite period, under an express obligation of maintaining a certain body of troops to attend the King in person or any of his lieutenants in the field. Such were in modern times, the *Fougedaries* of *Kerpah* and the *Carnatic Payengaut*, dependant on the *Soubah* of *Hydrabad*.

2. The lesser grant of *Tyeul*, most commonly confined to a single *Circar*, was considered of a more permanent nature, and, besides the expence of a standing force, was sometimes, as *Karnool* in the beginning of the present century, burthened with particular services, or a small quit rent.

3. The *Syeurghal* was an assignment usually for life, on certain lands for the whole or part of their assessed revenue,

without any local jurisdiction ; similar to that bestowed on Lord Clive in the company's *Zemindary* of Calcutta, which, though denominated *Gilla Sherrit*, or an unconditional fief, answers exactly to the *Zatee*, or personal *Jageer*, of the moderns ; in like manner as the preceding tenure of *Tyeul*, being also of Moghul or Turkish derivation, corresponds with that now in use, under the terms *Mushroot*, or conditional, and *Absham*, *Sepahi*, or military *Jageers*, appropriated either for the support of garrisons or provincial troops.

Civil Grants.

5. Under the division of assigned country, were also classed those petty alienations consisting of a few *Beghas* of ground, made over by the prince in the manner of a religious, charitable, or gratuitous donation, for the maintenance of individuals singly, or in community ; thus an *Ayma* was granted to professors of learning and the Mussulman faith, as well as to public foundations or seminaries, such as *Gopamow* in the Soubah of *Oude*, and *Pundua* in Bengal.

6. *Enaums* were the meanest and more general gifts of land as bestowed on mendicants, whether Hindoo or Mahomedan, the common Singers, Bramins and likewise on *Zemindars*, under the more particular denomination of *Nan-car*, or means of subsistence. Though the arrogance of some of the usurping rulers of the present age has imposed the same word as descriptive of the highest, most extensive grants, on the ignorance, in such matters of form, of those who had the power or influence to command the greatest real favours *.

Heritable Lands.

3. *AL-TUMGHA*, according to the literal signification of the two Arabic terms of which this technical one is composed, conveyed gratuitously from the sovereign to a few of the most favoured of his servants; a small *heritable grant* of territorial property, perhaps, then, and since, the only one of

* Vide the *Nizam's Sunnuds* to the East-India Company for the sovereignty of the northern *Circars*, in conformity to the tenor of the Moghul's *Firmaun*.

the kind in the whole system of Mussulman jurisprudence. Sometimes the same *Jageerdar* held all the principal subordinate tenures within the limits of his *Akta*, or more extensive jurisdiction; though this was contrary to eastern policy as in these days, the Nabob *Zuffer u' Dowlah* enjoyed in his *Turref-durry*, or division of the *Nizam's* dominions, the *Tyeul* of the *Circars* of *Commamet* and *Worangole*, the *Syeurgbal* of many lesser districts, together with the *Altumgha* of *Niermul*: nor were such holdings entirely confined to Mahomedan *Ameers*, for we find even in *Akbar's* reign, that the great Hindoo Rajahs of *Marwar* and *Jaepfur*, after being conquered and wholly deprived of their ancient possessions among the hills of *Ajmere*, received them back as military fiefs, subject to the new regulations of the Moghul empire; and when the same princes were afterwards so far humbled as to submit to the mortifying, though *intended conciliatory*, requisition of the Emperor, to send their daughters to the royal Haram, to be espoused under a rule the most repugnant to their natural principles, their assigned territories were enlarged

beyond the usual extent of the most considerable *Jageers*. It must farther be remembered that one and all of the superior and lesser tenures which we have enumerated, could only legally and formally be obtained directly from the sovereign Ruler, under his proper seal and signature, though often through the recommendation of ministers or favourites.

Inferior Holdings of Ejarahdary.

4. In later times of actual usurpation, but of outward respect for the old imperial rights, when any self-created *Soubahdar*, in imitation of the Lord Paramount, conferred such feudal possessions on an individual, versant in, and claiming rank with consequence, from the ancient form of Moghul royalty, the grant could only be received under the base tenure of *Ta-ohbedy*; a contract, or *Ejarah*, a farm for years; thus in the *Nizamut* of *Salabut Jung*, when the *Circar* of *Guntour* was made over to his brother *Bassalut Jung*, who also derived his honours and viceroyalty of *Bejapoor* nominally from the crown of *Delhi*, as the com-

mon source of legitimate authority or grandeur; the transfer was made in the manner of a *Lease*, which having just expired at the period of the Company's taking possession of the other *Circars*, was continued by treaty with *Nizam Ali*, on the same footing of occupancy during the life of the incumbent under the denomination of a *Jageer*.

It is to be understood of the division of *Akta*, or alienated lands in general, as well as of that portion of the empire immediately dependant on the *Khalsa*, that the inferior *Moffussil* administration, in matters simply of interior police, or affecting the public revenue, was, with a few exceptions, vested universally in *Hindoo Zemindars*, *Chowdries*, *Talookdars*, *Mocuddums*, and the lesser *Reyuts* or peasantry; sometimes acting in a chain of subordination to each other in the rank we have placed them, sometimes separately; and there are instances where the rights, jurisdiction, and privileges, annexed to the higher of all these subsidiary official distinctions, expressive of a landholding or tenancy in the soil, were united in the same persons, in like manner as hath

been remarked with respect to the lordly feudal tenures of the Moghul *Ameers*, the forms of which may have given rise to analogous ideas in the management of the finances ; accordingly we find, in the *Zemindary* grant to the Company of the lands about Calcutta, investiture given, not only under the general more comprehensive term, but also the special subordinate ones of *Chowdrabi* and *Talookdary* ; the one more particularly signifying in the Hindoo language an inferior civil jurisdiction ; the latter, in the Arabic or Persian, a dependant tenement or farm usually assessed in Hindostan at a fixed annual rent.

CHAP. VII.

Regulation of Coinage.

THOUGH *Tooril Mull* by these regulations ascertained the legal sources, together with the amount of revenue proportioned to the

gross yearly produce of the country, and made the means of collection subservient to another object of Government, which was the support of a feudal military establishment, yet a *gold* and *silver* currency were still wanting, to facilitate the operations of either department involving the receipts or disbursements of the royal treasury: strange as it may appear! before this period, the only *coin* in common use, in the supposed rich commercial empire of Hindostan, was of *copper*, under the denomination of *Pulliah*, or *feloos*; sixteen of which were reckoned equal to a *Tunka* of base silver, then sometimes struck, but solely for the King's use, in making the usual presents to foreign ambassadors, rewarding singers, or the particular services of any of his nobles. Trade must, therefore, have been carried on chiefly by barter; the rents for the most part paid in kind, or subject to the same tedious details, which might have been found less inexpedient in the issues of money for defraying the public expences. To remedy such inconveniences and enlarge the circulation of specie, a new coin of the finer metals was introduced, and from

thenceforth gold *Mohurs*, each of 11 *Masbeh* weight, worth nine *Sicca Rupees* of $11 \frac{1}{2}$ *Masbeh*, or about 7 dwts. 11 grains pure silver, each of these to be valued at *forty Daums*, or *Feloos* of copper, every one of which to weigh, agreeable to the former standard, 21 *Masbeh*, were substituted as the universal medium of exchange in all financial accounts and pecuniary transactions of the state. These different arrangements considered severally, or as relative to the simple object of revenue, comprehended the whole scope of that system of political economy so celebrated among the wise institutions of *Akbar*, as being the most equitable and perfect for the Government of a foreign conquest, and still constituting, after a lapse of two hundred years, the ground work of the actual legislation in finance throughout the whole of Hindostan, and esteemed the best model to be adopted in future.

CHAP. VII.

Financial System of the Decan.

IN the Decan, although considerable progress had been made by the Moghul arms, in the reduction of the four nearer *Soubahs*, from the very beginning of the seventeenth century; it was not until the year 1654, in the reign of *Shah Jehan*, and under the auspices of *Moorshed Kooli Khan*, then *Dewan* of these southern countries, that *Tooril Mull's* regulations were there introduced, and became thenceforward the standing immutable law of the land. The original scheme was so servilely copied on this occasion, that the only difference lyeth in some nominal distinctions, which are however worthy of notice, to prevent mistakes in tracing the genuine source of the revenue system established in this great limb of the Moghul empire. The Persian terms *Dustoor ul Aumil*, applied to the first institutions, are changed for the

Hindoo word *Dhurab* of the same signification, to express the ordinations promulgated for the Government of the *Decan*. *Jumma Kaumil*, complete or more perfect assessment, is substituted for the *Affil Toomar Junima* of proper Hindostan: *Baghat*, or gardening, is applied to the finer, more laborious culture, depending on the artificial supply of water; and the provincial dialect of the south afforded the personal titles *Desmook*, chief of a district, and *Despandeah*, its Bramin recorder and accountant, instead of the more universal ones of *Zemindar*, or *Crory*, and *Canongoe*, or public register. A silver and gold currency had been already long established among the *Decanee* Hindoos. This advantage, perhaps, was derived from the early extensive intercourse in trade between that people and the Persians, or more recently the Arabians, to whom the use of a national coin had been known near a thousand years before; but whether it was borrowed from others, or originated in the country, it had been found inconvenient, under the preceding Mussulman Governments, to change that currency; and this may be the reason why *Tooril Mull's*

regulation of the coinage was left out of the system introduced by *M. Khooli Khan*.

But as it has been already observed, it was not before the year 1687 that the northern *Circars*, forming part of the *Soubah* of *Hydrabad*, fell under the Moghul yoke. It doth not appear that any alteration either in the amount of rent or mode of assembling these districts, was introduced at the period of this revolution. The old valuation or standard of revenue as fixed, we have reason to believe, on the first establishment of the *Kootub Shaby*, was transferred to the imperial rent-roll of *Alemgeer*; and the rule of *Buttai*, or equal division of the crop between Government and its *Reyuts*, is continued exclusively and universally, down to the present time, except in places where the unnatural unrestrained oppression of *Zemindars* has increased the moiety demanded in behalf of the public from the peasantry solely for private advantage. This simple mode of rating lands for half their yearly produce, is derived from the remotest antiquity in different parts of Hindostan, and still invariably pre-

vails in such countries as were left unsubdued by the Mahomedans, like *Tanjore*, where the ancient Indian forms of administration are, for the most part, preserved entire; it will not, therefore, be thought extraordinary, that the same custom should thus be the ground work of one system of finance, and enter largely into the formation of another, established under two contemporary or successive dynasties of foreign Princes, obliged to conform through ignorance, policy, or necessity, to the former usage of the same conquered people. Such, however, is the fact; either the *Circars* were subject in the reign of the *Kootub Shaby* to similar regulations as had been instituted by *Tooril Mull*, or his copiest in the *Decan*, for the management of the Moghul revenue: or when they were annexed to the crown of *Delhi*, they necessarily and immediately fell under the general laws of the empire, which to this day authoritatively ascertain the NATURE and SOURCES of the public supplies to be conformable to the definition which we have endeavoured to support in discussing this FIRST general head of the subject of present consideration.

CHAP. IX.

Financial System of Bengal *.

It may be necessary, in a few words, to state the modification of *Tooril Mull's* system in the latest stage of good native government in Bengal.

In the early period of Mogul Government in Bengal, great part of the revenues were absorbed in *Jageers*; and in protecting the maritime parts from the ravage of the *Mogs* or *Arakaners*, aided by the Portuguese, who inhabited the port of *Chutgong*, and had been allowed, for purposes of trade, to settle at *Houghly*. The revenue continued in this unproductive state, in the reign of *Shah Jehan*, when the *Asbamites* were encouraged to invade *Bengal* by boats down the river *Brimahpote*;

* This chapter is extracted from Mr. Grant's *Analysis of the revenues of Bengal*, transmitted by Sir John M'Pherson to the Directors and to the Board of Control, and notified to Parliament by motion of Mr. Greville in 1760, and the papers relative to this work and to Mr. Grant's appointment of *Serishtadar*, were then laid on the table of the House of Commons.

at this time *Sultan Sujah* was appointed vice-roy of the *Soubah*; he reformed the finance by a new assessment, under the same denomination and probably the same plan of *Tooril Mull*; and the rents appear to have been well paid after *Sujah's* overthrow by his brother *Allum Geer*, and during his long and vigorous reign.

The Emperor was engaged, during the last 25 years of his reign, in wars in the *Decan*, and committed his eastern dominions to his grandson *Azeen ul Shah*, rather as an appendage of royalty than as a resource, and never demanded more than the established rental; but as his exigencies required punctual payment, he bestowed the *Dewanee* on *Jaffier Khan*, who proved his ability and honesty and firmness in withstanding such measures of the Prince *Soubahdar* as seemed derogatory of the honour and interest of the Sovereign; his administration makes the most brilliant period of finance in Bengal, being the epoch of the last and more useful reform in the *Tuckseem Jumma*, or distributed assessment proportioned to the capacity of each territorial

division, and serving to this day as the established practical rule of rating lands in *Zemindary* grants.

Jaffier Khan was of Brahmin parents, bought by *Huge Shifia* of *Isphahan*, and there brought up with a Mahomedan education; on the death of his patron, he returned to the *Decan*, and was employed by *Allumgeer*, first in the *Dewanee* of *Hyderabad* and in the *Dewanee* of the *Soubah* of *Bengal*, in which he was supported, notwithstanding complaints preferred by prince *Azeen ul Shah*, just before the Emperor's death, in 1707, and supported himself through the succeeding reign of *Bahadur Shah*. On the accession of *Furrockseer*, in 1713, and the vacancy of the *Nizamut*, *Jaffier Khan* purchased it with the assistance of *Jaggut Seat* the banker, for himself, with the title of *Motemun ul Moolk Alaou Dowlah Assid Jung*. He moved the seat of Government from *Dacca*, or *Jebanger Nagur*, to *Moorshedabad*, as being more central, and sat on foot an *Hustabood* investigation particularly in *Satagong* and the interior districts, and laid aside, as useless and expen-

five, several essential checks of the Sovereign over him as delegate. To render this period of innovation more intelligible,

The revenue could only be realised through the agency of certain officers, chiefly Hindoos, denominated *Krories*, *Zemindars*, or *Chowdries*, who were the principal farmers, and appointed collectors of imperial rents, and who superintended more or fewer *Pergunnahs*, according to the favour or confidence shewn to these agents.

While the *Toomar Jumma Padshahy* was regularly levied, the Nabobs confined their surplus exactions to simple *Nazzeranahs*, or presents: but when they became permanent sources of supply, first brought about in *Jaffier Khan's* administration, when his power as *Nazim* increased on the decline of the Moghul's, the constitution was violated, and a system of violence, oppression and peculation established, in room of the equity of *Akbar's*, or the Moghul system.

Zemindaries were unequally divided for

the purpose of concealing the amount of receipts; and this was another measure of *Jaffier Khan*; but the mode of exaction of viceroial assessments by *Zemindary* jurisdictions, was only properly established in the government of his successor *Sujah*, in 1730. These alienations of sovereign rights were also oppressive to the peasantry, though the amount collected in the whole was short of the original dues to the exchequer stated at $\frac{1}{4}$ of the produce of the soil; and in districts where the deficiency in exchequer accounts appears most glaring, the peasantry are most burthened, though the surplus of collected rents is commuted for private douceurs under the head *Seringamy*, or *Sebundy* expences, fraudulently withheld from the public treasury.

The degree in which the division was varied, will appear by comparing the imperial division in the *Ayeen Akbary*; and of *Mahomed Shah*, 1722; in 1573, 19 *Circars*, and 682 *Purgunnahs*, or lesser *Mhals*, or districts, rated nearly at 1 *Crore 7 Lacks*; in 1722, the same *Circar* division was kept up in the *Khalsa*, to be transmitted to

Delhi, yet being thought too small or expensive, they were compounded into 13 *Chucklahs*, or more extensive *Fougedary* Governments. While the lesser districts were increased to 1660, with an established rental of 1 *Crore* and near 40 *Lacks* of *Rupees*. This was the last royal distribution of territory in Bengal, and is the groundwork of the *Aufil Toomar Jumma* of the whole country, egregiously mistaken for the original rent-roll established by *Tooril Mull*. An abstract, as arranged in *Chucklahs*, is exhibited in the plan for settlement*; if the particulars had been communicated, it would have prevented Mr. Francis's mistake†.

* Original Minutes, page 167.

† He drew much argument in favour of his opinion on the assertion, that the comparison of the *Toomar Jumma* of *Tooril Mull*, as fixed by *Akbar* in 1573, with that of *Sujah Khan* in 1728, proved the latter seven *Lacks* lower than the former. Whereas it is demonstrated to have been 31 *Lacks* more: for the whole lands of *Orissa* were annexed to Bengal, and are included in the *Aufil Toomar Jumma* of *Akbar*; and the *Tuckseem* of *Sujah Khan* includes only a small part of *Orissa*, viz. the *Chucklahs* of *Hispillie* and *Balasore*.

Under the different periods of viceroyal management, to the final overthrow of the Moghul, it is demonstrated by Mr. Grant, that the collections and private exactions were levied according to an uniform system, and not exceeding in amount the $\frac{1}{4}$ of the produce; that *Cassim Ally* brought these customary defalcations to the public credit, and his exactions did not exceed that proportion.

But at the æra of the acquisition of the *Deewanee*, in 1765, by the Company, the ancient forms of keeping the revenue accounts regularly in different *Dusters*, with a certain knowledge of the value of lands or capacity of farmers, were first laid aside; then the prescript rule of raising the public supply by proportional assessment, in addition to the ancient rent-roll, was overturned; then a fallacious system of finance and management was fabricated to impose on the inexperienced Sovereign, and above all, the delusive idea of simplification by consolidation of the ancient *Toomar Jumma*, and various permanent *Aboabs*, in yearly *Zemindary* settlements, founded on no fixed standard of certain exaction as formerly,

introduced infinite confusion chiefly to cover a defalcation, which will appear to have existed, by comparing the *Jum-mabundy* of *M. R. Khan*, as Naib *Deewan* to the Company, (the abstract of which is entered on the journals of the House of Commons, April, 1767,) with the abstract of *Cossim Ali*, sources of finance, annexed to Mr. Francis's plan of settlement, which is complete except in two articles *Sair*, in the *Aussil*, which is altogether omitted; and *Towseer*, or increase on *Jageers*, in great part omitted,

The loss of revenue, however, is not so seriously felt as the loss of a *fixed standard* to limit the supplies, which in a Government like Bengal, is doubly felt, and destructive if not checked. The sense of this want will explain the first measures pursued under the most enlightened administrations of our days to ascertain the principles of management and establish a permanent standard of assessment in 1769; which, if pursued as vigorously as it was begun, would have disclosed the chicanery of interested natives. Such also, in 1773, was

the object of the Committee of Circuit, by its ineffectual and destructive mode of letting lands by public sale to the highest bidder, in violation of the constitutional forms of the *Zemindary* agency. To the same must be attributed the *Ameeny* scheme of 1776, the leading feature of which was a permanent moderate quit rent; and Mr. Grant adds, the hints now thrown out, if then known, would have saved all the expensive experiments, and fruitless deviations from the simple path to all the desiderata of financial knowledge; but he little imagined that another modification of the old system, which gave up every investigation, would supersede a plan which he had, with so much labour, arranged, and begun in Bengal, when Sir John Shore returned at the head of the revenue department, under Earl Cornwallis, with full powers, and other plans of finance.

CHAP. IX.

Mode of Settlement.

THE mode of settling the *Jummabundy* by annual agreements, is derived from the highest antiquity in all parts of Hindoostan, and arises necessarily from the local circumstances of the country, joined to the character of its inhabitants. The frequency of revolutions in government, variations in the state of population, from the too-often experienced calamities of war, pestilence, or famine, and perpetual changes in the produce of agriculture, occasioned by inundations, drought, or any irregularity of the seasons, must require inevitably a periodical valuation of the lands : while the poverty of a people of the fewest possible wants, where nature is most profuse in yielding all the necessaries of life ; their factitious simplicity in diet, under the severest rules of a stubborn faith, which still farther reduces the price of labour, and increases, of course, the indigence of the

peasantry; added to the policy of keeping the *Zemindars*, or intermediate agents of the state, poor, whose sole use in society is confined to the exercise of their civil employments, who are taught through the superstition or chicanery of their priests to consider the concealment of wealth as the first of religious duties, whose fortunes therefore could not be brought into circulation, unless in the execution of schemes of ambition; either by direct treason or corruption, for the destruction of that government from which they derive their political existence; — while, we repeat, the universal irremediable poverty of such a people, partially and very moderately favoured by commercial benefits, passive in their natures, unindustrious from circumstances of situation, or the charms of a pastoral life, which eludes contribution for the support of civil society, renders a *yearly* settlement of the revenue, unavoidable, and however inconvenient it may be in extensive dominions, ruled by a few individuals, highly expedient, as the shortest term that can be prescribed. The only source of Indian wealth in general, excepting

the confined, though daily increasing, trade with Europe, exclusively enjoyed within the circle of the British possessions, is territorial property; of which the value is low, in proportion as the natural fertility of soil, and genial influence of climate, are greater than in other countries: but local circumstances, originating in the religion, government, genius, and habits of the natives, depreciate so far this single revolving fund of riches, that even indigenous states, deriving from it alone their means of support, have been forced to exclude intermediate proprietary interests, and, instead of raising the public supplies by an European system of taxation, have been necessitated to claim the landlord's proportion of the yearly harvests, and enter into all the troublesome detail of immediate interior management on the variable foundations of a temporary settlement of territorial rent. Foreign rulers possessing by the violent rights of conquest a country under such circumstances, and whose wants are not limited to the simple exigencies of internal defence, but involved in the complex operations of a distant mighty *Empire*, the

very reverse of Hindostan in opulence, power, civilization, or particular interests, may find themselves compelled, as lords of the land, to exact a larger share of its yearly produce from the tenantry; but it is impossible they can relax in the established demands of their predecessors, or substitute any other adequate source of revenue, without supposing an alteration in the state of affairs greatly beyond the perception of human foresight. The stock of existing productive wealth, together with the public supplies derived from it, depending on, and being thus limited to, the pecuniary returns of a single revolution of the harvest season, all operations in finance must have the same temporary bounds, subject to general principles, reduced into a system, of which, the superior excellence consists in the efficacy of mutual checks on personal agency, or the simplification of forms, accounts, and interior management. Having already described the functions and relative powers of the different officers of Moghul government within the *Circars*, the next progressive inquiry leads to a short recital of the established mode of proceeding,

in fixing and realizing the *Jummabundy*, or annual assessment of the lands, and the forms of settlement, after explaining the *Fusillee* or harvest year.

CHAP X.

Fusillee, or Harvest Year.

THE *Fusillee* is only a continuation of the *Hegirah* or lunar epoch, by solar calculation from the beginning of *Akbar's* reign in *Hindustan*, or of succeeding *Moghul* conquests in the *Decan*. The *Fusillee*, or harvest year, in the *Soubah* of *Hydrabad* to the north of the *Kistna*, and in the *Circar* of *Guntour* to the south, commences on the 25th of September, and is of course solar, though founded on a lunar epoch through Mussulman bigotry or ignorance.

From the time of *Akbar* it had been customary forcibly to introduce the *Hegi-*

rah wherever the Moghul arms could command a tributary acknowledgment of superiority, without reflecting, perhaps, on the almost immediate deviation of style which must ensue, from the necessity of computing time agreeable to the invariable periods of the seasons. Accordingly, when *Shah Jehan*, in the year 1045 of the Mahomedan era, enforced the reading of the *Khotbah* in his own name throughout the dominions of *Abdullah Kootub Shah*, that lunar period was then established; but having been since continued by solar calculation, a difference of near five years has already arisen between the two methods of reckoning in the *Circars*.

Thus we may make the revenue computation reckoned from the beginning of *Akbar's* reign, being the 962 of Mahomedan era, to correspond with any subsequent year of *Bengal*, or by the addition of an unit, with that introduced in the adjoining *Soubahs*, on account of the late commencement of the *Rubbi* season, and also of its near approach to the beginning of 963 of the *Hegirah*, from which the *Aumilee* year

of the provinces is to be reckoned. In exception to this general rule, in the districts of *Chittagong*, anciently dependant on the state of *Arakan*, though the construction and the monthly terms used there, answer in every respect to the formation of the Bengalish, yet the numerary of *Chittagong* is forty-five less, and therefore, if there be not an anachronism in the calculation, must be founded on some other religious or civil epoch peculiar to the country, and not founded on any period of the Mahomedan calculation.

In Bengal * there are peculiarities as to the period of renewing agreements. The *Khereef* or grand harvest is rice, being the natural produce of low lands, abundantly watered by tropical rains in the summer solstice. The *Fusillee* year commences with this season, and has been adjusted to the beginning of the *civil* year of the *Hindoos*, on the first of *Byfack*, answering to

* The part of this chapter peculiarly applicable to *Bengal* is extracted from Mr. Grant's *Analysis of the Revenue of Bengal*.

the 11th of April; and two months are allowed to elapse afterward for the convenience of *Zemindars* and officers of Government to close their accounts, adjust balances, and conclude new engagements with the *Derwan*, the Sovereign's representative at the *Pooneah*.

In the neighbouring *Soubahs* of *Orissa* and *Babar*, where the soil is high, and the climate less moist, therefore productive of drier grains, with exception of a few districts of *Orissa* now annexed to *Bengal*, the *Velaitee Aumille*, or financial year, commences at the autumnal equinox, and with the seed time of the *Rubbi* or spring harvest, forms an equal division of the annual revolution of the *Fusillee* year.

CHAP. XI.

*Forms of Settlement.*1. *Cowle to the Zemindar.*

PREVIOUS to the settlement generally at the setting in of the rains in June, a *Cowle*, or assurance of being continued another year in the collection of the public rents, is sent to the *Zemindars*, as head farmers, to secure their influence in promoting and quickening the ordinary process of cultivation. It seems impossible for Government to enter into a minuter detail of management than through the intermediate agency of these native officers: the appointment of *Zemindars* with local rights and privileges, which eminently distinguish them among the lower class of peasantry, and raise them near the level of landholders in other countries, fully answered the end of their original institution; they have been continued by successive rulers, and

will be found to be the *only good purpose* answered in adopting so much of the Moghul policy, notwithstanding the practice which hath been substituted of letting out to temporary farmers those lands denominated *Havillee*, supposed to comprehend the whole rightful territory appertaining to the state.

2. *Preparatory Accounts.*

At feed-time, the *Koolournies*, or village accomptants, are, in the next place, directed to ascertain the quantity of ground in tillage, with either the real amount or estimate of the grain sown; which *Tookhem Rezi* they do with a minute exactness, though rather in the view of preventing any fallacious representations for claims of remission on the plea of casualties than to value the future harvest. This grand preparatory operation is performed in consequence of another special writ to the same inferior officers, distinguished in *Telinga* by the word *Anchunna*, which seems to be a corruption of two Persian adverbs, signifying “*there*” is “*so much*,” but in

proper Hindoostan it is better understood by the Arabic term *Koot*, applied to ripened corn, when about the month of November such valuation is ordered to be made, of the two great crops in the ground, constituting the *Khereef* and *Rubbi* harvests.

3. *Convention of Zemindars.*

At this important crisis the *Zemindars*, when most impatient to reap the fruits of their industry or ambitious care, are summoned to renew their agreements with the Government. It is a mistaken notion that the business of the season must be impeded by the absence of these people; the very reverse is oftener the case: they are, for the most part, all over Hindoostan, and in the *Circars*, with the exception of one or two individuals, wholly incapable of transacting affairs of such magnitude as of late years have been left to their management, and are therefore in a state of tutelage to some crafty, designing, inferior agents, who forward their own selfish views, or maintain their consequence, by feeding the vanity of their ignorant employers with

ideas of princely grandeur, and too frequently with schemes of independance, under the presumed inability or negligence of any ruling administration, added to the certainty of incurring no responsibility while they hold no ostensible office, and are personally unknown. Accordingly the *Zemindaries* of women and of minors have always been found the best regulated internally, and the most profitable to the public, simply because the agency is united with responsibility in the same individuals ; who are subject to control in proportion to the inferiority of their pretensions, and who, moreover, from the general depravity of manners in Hindostan, may be emulous of recommending themselves to the favour of Government, in the sinister view of being continued in the management, to the prejudice of, or, in the end, perhaps, to the utter exclusion of, their former principals. Whether, then, a *Jummabundy* be concluded on the spot, or elsewhere, by the removal of *Zemindars* to any indefinite distance from their respective residences, exclusive of the small personal expence which it is possible for Hindoos to incur beyond

the hire of a pageant retinue, is a matter of very little consequence to the public interests; and those of the Prince can only be affected more or less in proportion to the degree of intelligence, vigour, or probity, with which his delegates are now supposed to proceed, in thus bringing the revenue settlement to a close.

4. *Settlement.*

All the superior officers of Government, and more especially the *Despandehs*, being assembled in the *Derwanny Cutchery*, the first, most important, indispensable account, called for by the *Aumildar*, or President, is, the *Jumma Kaumil*, or complete assessment of the Decan. The principles on which this original *rent-roll*, to give a more precise idea of it, was formed, have already been explained; as in like manner have its intended uses; which were, in the beginning, to regulate the two grand divisions of the country into *Khalsa* and *Jageer* lands, by ascertaining the gross value of either, for immediate purposes of finance or political arithmetic; and ultimately, by gra-

dual systematical progress in estimating accurately the full dues of the Exchequer, as proportioned to the whole amount of territorial produce, to form *an invariable standard* of revenue, which should be at once an effectual check on the most corrupt intermediate agency, as well to prevent public defalcations, as any encroachment on the private rights of the *Reyuts*. But such progressive improvement was contrary to the genius of eastern governments, and never could be effected under the rule of arbitrary distant delegation. Nevertheless, the ancient rental of the *Kootub Shaby*, incorporated with the *Jumma Kaumil*, near a century since, imperfect as it is, when compared to the present circumstances of the country, is yet absolutely necessary in the formation of a settlement in the *Circars*, particularly to the south of the *Goadavere*, as exhibiting the only authoritative account extant and in use, made from an actual survey, of the local subdivisions, number of villages, quantity of ground in, or capable of, cultivation, together with the estimated territorial produce in money, according to the established rule of *Buttai*.

To remedy the defects of this antiquated rent-roll, the *Despandehs*, or *Zemindars*, are next called on for the *Hustabood Jumma*, or comparative account of the former and actual sources of revenue, shewing the total increased valuation of the lands, whether real by improvements or fictitious by a reduction in the price of specie; the variations produced by casualties in the state of the country; new appropriations, or extinction of *Jageers*, affecting more or less the *Khalsa* portion of territory; together with the amount of new imposts, such as the Mahratta *Chout**, established in some

* The Mahratta *Chout*, or fourth, demanded by these people from countries to which they could extend their predatory empire, in imitation of the *Rebba* of the Moghuls, was sometimes levied by Mussulman governments from their *Jageerdars*, to indemnify the public for real or pretended exactions paid in gross and at once to the Mahrattas in lieu of such a proportional tax on the revenue; as in the *Soubah* of Hyderabad, where the Nizam assesses all his *Jageerdars* for the full *Chout* of their territorial income, though the whole sum stipulated to be paid to the Mahrattas annually on this account for the province entire, has been invariably fixed at one lack of rupees from the time of the first Nizam.

places less frequently from the tyranny of rulers, than the fraudulent practices of *Zemindars*, in withholding their state collections made in behalf of government. Had the profits arising from such contingent sources of supply, in a long series of yearly agreements, been applied, as originally intended, to accumulate, or really complete the standing rent-roll, which fell so short of perfection under the delusive Persian epithet of *Kaumil*, little now would remain to be learnt on the subject of Indian finance ; and the business of settlement being reduced almost to a simple form, might, without any material prejudice, be transacted in Leadenhall Street, as well as at *Masulipatam*, through the superior agency of English collectors, under suitable appointments and regulations. But here lay the grand defect of Mussulman administration, deeply rooted in the constitution of unchecked violent despotism, and in the depraved natures of the native inhabitants of Hindostan : and in consideration of a *Nuzzeranah*, or present, greater or smaller according to the proportion of the intelligence or power of the *Aumildar* to the

value of the favour, the knowledge derived from the *Hustabood* thus generally perverted to selfish purposes, remained in *petto* the future productive source of his private benefit.

In compliance, however, to the customary forms, the Zemindar is now ordered to produce the *Doul Bundobust*, or an account of his particular agreements with inferior farmers of the district, attested by the *Canongoes*. . This sub-rent-roll should be the counterpart, or rather a verification of the *Hal-backikut*, or present state of revenue as exhibited in the *Hustabood*, formed from the actual subordinate settlements of the current year, or collections of the last, for the whole *Zemindary*, inclusive of *Khalsa* and alienated lands; and which, with the *Koot*, the *Tookhem rezi*, or account of seed sown, the *Hustabood* and *Jumma Kaumil*, might be supposed sufficient to ascertain the gross receipts, or Government's share of the full produce of the country, were it not for the baleful influence of Mahomedan administration in corrupting the whole chain of intermediate

agency; the *Kharidge Jumma*, or excluded territorial appropriations of *Jageer*, *Altumgha*, and charitable donations to Bramins, and the *Khurcha Moffusil*, or charges of interior management, were still wanting to form the *Tesh-khees*, or net *Jummabundy* of the *Reyuts* actually to be paid into the public treasury; the *Kharidge Jumma* would, since the commencement of British rule, be reduced to a very small compass, if such enormous fraudulent sequestrations as of late years have taken place, by the collusion of *Zemindars* and *Despandeahs*, were, as in right they ought to be, resumed; and the latter *Khurcha Moffusil*, including the *Russooms* and *Saverums* of the superior native officers, with the petty allowances of the *Chakeran*, or inferior servants, was, during proper management, little more than a simple memorandum of about fourteen per cent, to be deducted from the amount of their actual collections; instead of which the prodigious defalcations of modern times, particularly under the new, dangerous, and unwarrantable article of *Sebundy*, when allowed to the *Zemindars*, a direct abridgement of the Prince's most

essential exclusive right to command and pay the whole armed force of the country, will be found to make this account of charges the most voluminous and important to be examined, as being literally and truly the *sinking fund* of near *one half* of the stipulated known dues of the public Exchequer, perverted in its application, to the intended destruction of, instead of relief to, that state, within which it is annually formed.

On a short review of these various materials for forming an adequate *Jummabundy*, and which, though more hidden or dissipated, must still exist, and may be found, as well under an English Government as that of a French or Moorish, the work might be supposed quickly terminated with no less justice than facility; but whether from the innate chicanery of the people; or that a propensity to evasion was the necessary consequence of undue exactions, under the tyranny of one administration; or received encouragement from the insufficiency of public demands through the ignorance of another; it generally happened

that the *Zemindars*, by various concealed arts, and specious pretences, retarded the conclusion of the settlement a whole month, by adopting the usual cant of farmers, of being over-rated in their rents; and they never failed to urge an abatement, however low the assessment might be proposed, if it fell short of the equitable medium due, which at once betrayed a want of knowledge in the agent of Government respecting the value of the territory to be let.

5. *Settlement with Reyuts through the Zemindar or Ameen.*

During this treaty, if the proper season for reaping the harvest was likely to expire, then the *Dumbalah Derou*, or ultimate order to this effect, was issued to the *Reyuts*; but if, during the time the crop might be permitted without damage to lye on the ground, the *Zemindars* could not be brought to an agreement, the only alternative left was, to suspend their authority and depute *Ameens* or *Tabseeldars*, being the proper and more immediate officers of the

state, to replace the *Zemindar* in the minute interior management of the collections.

This occasionally necessary suspension might have impressed on British rulers the benefit and political expediency of training up a certain number of Europeans in the knowledge of the country languages, of the finances, and, above all, of the characters of the people, to be acquired only by local experience or the exercise of provincial employments, in whom the general superintendence and collectorship of an extensive district might safely be confided. In former times, Mahomedans possessing all requisite qualifications were readily found among that race of men *now* barbarously ignorant, yet the superior universal depravity of their natures, when compared with the *Hindoos*, together with a slavish dependance on the delegated chief, rendered them always wholly unfit to act in the capacity of supervisors for public disinterested purposes; and in the *Circars*, during the freer and more enlightened administration of the French, under *Buffy*, it appeared as if a national virtue in-

duced the gentlemen in power, even while expectants themselves of the united subordinate rule of all the *Circars*, at once to select a system which must necessarily lessen the authority and emoluments of any one man inclined to follow the rapacity of his predecessors, by diffusing local knowledge, and participating influence among intelligent honourable European agents, instead of employing the more servile, mercenary natives of the country, who are only faithfully secret in the business of corruption when favourable to their own private interests, yet a transitory dominion of six years did not admit of much experimental proof in the advantages of a multiplied European superintendence. It very rarely happened at any time that *Zemindars* were deprived of the management of the current revenue of their districts when their offers did not fall greatly short of the ascertained valuation of annual produce, and when they could give *Teepts*, or the promissory notes of *Soucars*, bankers, or other substantial monied men in advance, for about *two thirds* of the net *Jummabundy* at which they might be rated, and are now

supposed to acquiesce in, on or before the 1st of January, being the utmost time that can, according to custom, or with safety be admitted of, for the final adjustment of such periodical settlements.

Teeps.

These *Teeps* are the best collateral security which can be obtained by Government for the payment of the public rents when collected by native officers from the *Reyuts* : they may farther be considered an anticipated source of supply, as well as affording to the state a necessary and political control over the monied and mercantile interests, in case of interior or foreign commotions ; indeed the natural influence which such pecuniary obligations give to the *Soucars* in directing the conduct of *Zemindars*, joined to the dread of private losses from the casualties of civil war, have often been the means of preserving inward tranquillity, when all other restraints on a daring rebellious spirit might have proved ineffectual : exclusive of this political consideration, the acceptance of *Teeps* is founded in necessity,

The real or fictitious poverty of the Hindoo peasantry is, and must ever be, such, under the influence of their own peculiar rites and habits, that, in order to carry on the common operations of husbandry, in places where the culture is simple and of the meanest kind, as in the *Circars*, they find it expedient at the different seasons to borrow money, at high interest, in proportion to the risque incurred by the lender, and never under two per cent. *per mensem*, agreeable to the institutions of *Akbar*, and by one known general rule over the whole Moghul empire, expressed by the Arabic term *Tuckavee*. The *Zemindars*, through whom this *aid* is usually obtained, have still greater occasion, on their own account as merchants, rather than in their proper capacity of principal farming land-holders, to make use of and extend a credit with their Hindoo Bankers. As agents for the state, they are put in possession of the public share of the annual produce of the country, divided with the *Reynuts*, at a very moderate pecuniary valuation; but, that stubborn propensity to parsimony, chicanery, and refractoriness, which so notoriously charac-

terizes them, would make it extremely unsafe to trust in their hands so much property without some previous security ; for the most probable consequences to be expected would be, a secretion or collusive dissipation of the revenue, which nothing but personal fear, imprisonment, or torture, could bring into the treasury : at the same time to touch a deposit of hidden wealth, though with the manifest advantage of saving an exorbitant interest for money borrowed, they would deem sacrilegious ; this hoard must be eternally increasing, and cannot admit even of temporary diminution, in making profitable loans, nor in enjoying it as a full recompence of honest and meritorious conduct ; it becomes, therefore, necessary first to mortgage the current crop of the season to such persons as have given the collateral security of their *Teepts* to Government, and then to participate with them the benefit arising from the sales, as an indemnification for the risque of staking their credit, or the inconvenience of making the stipulated advances to the state. It is chiefly this intricate though necessary mercantile operation

which would render a minuter detail of management than by the permanent intermediate agency of *Zemindars*, if not impossible without loss, at least ineligible to any ruling administration; yet it must be confessed that the power which it gives to these petty tyrants to oppress the poor, establish monopolies, or withhold the requisite supplies of grain from the provincial troops when on service, most frequently in the view of being better enabled to furnish the enemy, is often productive of the greatest inconveniences: but as a local vigorous superintendence might, in a great measure, correct this evil, it is only principally to be regretted that some share of the enormous profits derived from the transfer, and sale of the annual territorial produce, by the *Zemindars*, in their mercantile capacities, cannot be brought into circulation, or by any means be rendered beneficial to the public.

6. *Kistbundy Periods of Payment.*

Having thus brought the *Junmabundy* to a close, and secured the payment of two

thirds of the amount by *Kists*, or monthly instalments, let us follow the usual process of the year in realizing the remainder of the stated revenue to the final adjustment of accounts. The 30th of April, corresponding nearly with the termination of the most general civil year of the Hindoos, and concluding the periodical season in which the returning dispatches for Europe may be made with convenience, has been with great propriety fixed on for balancing the books of the *Circars*; but it is from the 31st of August to the end of the *Fussilee*, that the accounts are ultimately settled with the farmers-general of the government lands. In the latter of these periods, the *Pooness*, or small grain harvest, the third and last annual crop being reaped, enables the *Reyuts*, to fulfil their engagements with the superior renters, who are therefore at this time debited with the remaining portion of their *Jummabundy*, and required finally to liquidate their balances. On the 24th of September, the expiration of the revenue year, a general statement called the *Jumma-Wassél-Bauky*, shewing

the *amount*, *receipts*, and *balances* of, or on account of the current settlement, is drawn out by the head accomptant from the *Mof-fussil*, or similar detailed provincial documents signed by the *Zemindars*, attested and recorded by the *Canongoe*, which, after having gone through the critical examination of many different auditors, is deposited in the *Khalsa Duster*, to serve as a basis for the *Jummabundy* of the succeeding year.

It was usual under the Moorish administration at the final settlement, for the *Aumildar*, or collector-general, as well in his own justification as to remove every possible pretence for future deficiencies, to produce a writing under the denomination of a *Muchulca-né-darud*, signed jointly by the *Desinooks* and *Despondeabs*, and purporting that they *have not*, in the way of bribery or otherwise, paid a single *Daum* to the agent of Government besides what is specified in the public account of receipts.

7. *Recovery of Balances.*

The arduous task of recovering such balances as appeared to be due on the ultimate adjustment of the year, required the utmost attention ; for this purpose it might be necessary to scrutinize the transactions of the *Zemindars*, both with the inferior tenants in the participation, and with the merchants in the sale of the annual crops ; because the debts which could be ascertained to be due from the two latter classes of people to the former, together with the amount of *Rusbooms* and *Saverums*, constituted the sole fund of indemnification within the reach of the sovereign *Derwanny* authority, to make good defalcations in the revenue, proceeding from negligent or corrupt intermediate agency ; seeing the uncertainty, if not impossibility, of ever being able to touch the secret treasure of a Hindoo.

C H A P. XIII.

Illustration of the Expediency of such Forms.

TO avoid the detail and lessen the other public inconveniences of such a system of management as we have described, thought principally defective in the latitude its periodical renewals give to speculation, or the insufficiency of a variable administration, it has been imagined, that to fix the yearly assessment unalterably at a moderate quit rent, and to put the *Zemindars* of India on a footing with the copy-holders of England, would be no less effectual in accomplishing the desired immediate purposes, than ultimately beneficial in a more extensive view of general political consequences. This involves a question of the utmost importance to the British Nation at large, and more particularly interesting to the Company. A local knowledge of the country, of the people, practical experience, or theoretical instruction deduced from the recor-

ded wisdom of native statesmen, may determine the judgement of those who partake of such partial lights, to pronounce, with truth and confidence, the danger, expediency, or absurdity of innovations, in the financial policy of Hindostan ; that to lessen or fix the exactions from the actual farming intermediate land-holders would soon be fruitless to themselves, rather add to the burthen of the peasantry, and prove doubly injurious to a ruling foreign state, in reducing for ever the already too scanty sources of supply, even when considered in all their hitherto unrevealed plenitude, or as paving the way to a refractory independance, that in proportion to the decrease of public demands, so would the restive presumption of enfranchised slaves grow excessive and become most ungovernable, under the feudal acknowledgement of a Barley corn, which in freer countries best ensures tranquillity ; but to impress conviction on the minds of those who, from situation, are precluded the benefit of such contingent aids, to draw a right conclusion in what regards persons and things differently circumstanced to what they appear to be in Europe, may

require the evidence of some ascertainable facts. It is therefore we here adduced the following, as applicable to the subject under consideration.

Experience in the four Masulipatam Provinces.

In the *Circars*, immediately dependant on *Masulipatam*, we suppose it generally known, that the *Zemindars*, since, and not before, the establishment of the English Government, have been considered, no matter how erroneously, as hereditary proprietors of the lands included in their respective jurisdictions ; and that, agreeable to the mistaken idea of possessing feudal tenures, they were subject to military services, together with a certain tribute in proportion to the valued rents of their countries. We know not whether any enquiries were ever set on foot to ascertain these different positions, or that they have been admitted on any other ground, than simple surmise, the *ipse-dixit* of the farming land-holders themselves, or at best the information of the Company's Hindoo interpreter, who, in the capacity of *Serisftadar*, enjoyed an an-

nual income of forty thousand *Pagodas* from the *Zemindars* of *Rajemandry*, acquired in about the 13th of February, 1767: but, such is the fact; the assessment of these several districts for seventeen years back has been rated extremely low: We shall here venture to say in anticipation of what we are farther to add on the subject, that, at least, one half of the rents collected from the *Reyuts* on behalf of Government, has been remitted to its intermediate agents, under the head of expence, or on the idea of their being the rightful constitutional proprietors of the soil. Moreover, the portion demanded by the public, has been invariably limited to the same amount, according to the received notion of a tribute; for, though an increase of $12\frac{1}{2}$ per cent. is supposed to have been put, in the last five years settlement, on what is termed the *Mamool* or customary *funmabundy*: yet the total amount of that addition, together with the 10,000 pagodas *per annum* salary to the interpreter, and 5,724 to be paid into the treasury for his *Mussary*, did but barely counterbalance the afore-mentioned *Serishtadary* appropriations, added to an

unaccounted portion of *Hussen Ali's Jag* *geer*, and which were then re-annexed to the *Rajemundry Zemindaries*, as equivalent *only* to the aggregate of the two last sums specified. On the other hand, the stated military services, however much wanted of late, have neither been required, nor commuted for in money. The most profound tranquillity, an increasing commerce, the free secure enjoyment of private property, have peculiarly distinguished the *Circars* for a long series of years past, amidst surrounding distractions, anarchy or barbarity; and so far have these provinces been from experiencing the calamities of the neighbouring war in the Carnatic, or being burthened with new consequent imposts, that they have rather, in the mean time, received a prodigious increase of wealth, through the extraordinary profits derived from the exported produce of the country, at least twenty-five per cent. above the usual price. Under a Government so lenient, admitting of such uncommon privileges and individual advantage, it might naturally be supposed that the *Zemindars*, as being the superior class of Hindoo subjects, and most benefited

by the powerful beneficent protection of the sovereign authority, would be found constitutionally submissive, grateful, and liberal, in proportion to their own prosperity, compared with the embarrassments, and exigencies of the public. But the expectation is politically unreasonable, and only betrays a total ignorance of the national character. The very reverse must always be the case, and has been more especially manifested in latter times, within the dependencies of *Masulipatam*, as may be sufficiently proved by a reference to such recorded facts at large as we shall here only generally touch upon.

CHAP. XII.

Concise abstract of the Kheraje Jumma, and of fraudulent alienations in the Northern Circars.

TO ascertain the amount of fraudulent sequestrations of land to *Peons*, &c., it

should be remembered that 41,000 armed men, of every denomination, are supposed to be maintained throughout all the provinces, by the official land-holders, on pretence of enforcing the collection of the rents due to Government, which is virtually, or in fact, debited for the expence of such *Militia* establishment, under the head of *Sebundy*. Of this number, one half, of different tribes, *Mahomedans* or *Hindoos*, wholly undisciplined, and with no local or personal attachments, are paid altogether in money; and a *Peon* for every village, forming what is called the *Nackwarry* establishment, consisting chiefly of Mussulmen, in hereditary succession, and indispensably necessary for the collections and peace of the country, paid a subsistence in kind, at harvest time, in equal proportions by Government and its *Reyuts*, will make up the numerary of *Mofussil* troops, thus provided for, 27,000. It is only the remaining 14,000, composed of the military tribes of *Rachevars*, *Row-wars*, *Velmas*, and *Kundais*, sprung from, or adopted into, the families of the *Zemindars*, and therefore personally attached to their chiefs, that

have been clandestinely favoured with territorial grants for their ordinary and constant maintenance, besides extraordinary pay in money when on service; and these alienations, at the most moderate computation of fifty *Rupees* annually for each man, one with another, form an object of seven *Lacks*, which, without pretending to estimate similar defalcations in favour of Bra-
mins, &c., added to the *Kharige Jumma*, make the whole income of landed property, exclusive of what is assessed for Govern-
ment, amount to twenty-four *Lacks*, and inclusive of it, one *Crore* thirty *Lacks* of *Rupees*, with a fraction, being the sum total which we shall henceforth assume as the *Gross Rental* of the *Mabl* and *Sair*, of all the *northern Circars* collectively.

1. *Observations and Calculations in Evidence of this Rental.*

Large as this revenue may at first sight appear, either comparatively with the actual public receipts, or with the supposed capacity of the farming land-holder, yet it will be found to fall short of the estima-

ted yearly produce of the country, by the lowest general calculations which can be formed of the extent and value even of all the *arable* ground, in or out of cultivation, setting aside the greater portion of land appropriated to *Pasture*, of no financial account to the state, for the gratuitous benefit of the whole body of Peasantry. To discuss this point with the wished-for precision, a topographical survey of the *Circars*, particularly those of *Guntour*, *Rajimundry*, and the southern division of *Cica-cole*, would be necessary, in order to ascertain their exact superficial contents. Nevertheless, according to such imperfect materials as the public, or individuals on the spot, have as yet been furnished with, and information from a manuscript drawing executed under the French Government, still unpublished, except on the diminutive scale of D'Anville's general map of Hindostan, we have ventured to give an area of 17,000 square geographic miles to all the six provinces united. But to be within the most moderate bounds, let the dimensions be reduced to 15,000 of the same measure, or for the sake of easier calcula-

lation in round numbers, to 20,000 square British miles. In like manner, we have been under the necessity of assuming the *proportion* of the *arable* land, rather arbitrarily, and to ourselves on very unsatisfactory grounds, at *one fifth* of the whole territorial extent, finding that neither the Moghul, French, nor English administrations, the former from sloth and ignorance, the second for want of leisure in the short period of a six years rule, and the latter, no doubt, from disinclination, have not adopted the easy constitutional mode of ascertaining this matter with the greater accuracy, by an investigation into the detailed annual accounts of the *Despandeahs*, or other revenue officers employed by Government, and which can be deficient only from relaxation or negligence in the exercise of a necessary legal control.

2. *The arable Land, proportioned to the Begah Duftry, and to the Begah Reyuty, and valued by the Rebba, or money settlement of $\frac{1}{4}$, as in Bengal.*

The cultivated lands, in the *Circars*, being 4,000 square B. miles, on the princi-

ples of *Tooril Mull's Jummabundy Nekdy*, require adue attention to the relative circumstances, and it is to be observed that the *Begab Duftery*, or square official measure, instituted by that financier, and serving as a basis for its general pecuniary assessment of one fourth of the yearly produce of the soil, in those parts of the empire where a money settlement could, with advantage, be made, consisted of 3,600 square ells, each at the lowest calculation of $38\frac{1}{2}$ inches, and at the highest 41, being very little short of an English acre. But in process of time, in consequence of the increased influx of specie from the days of *Akbar*, throughout the commercial provinces, as well as those round the capital, so greatly benefited by a rapid circulation of the signs of wealth, and agreeable to the ever constant effects of luxury growing with riches, the natural and artificial produce of the country acquired a high proportionate value; the price of labour was enhanced, and to re-establish an equilibrium in the general system of political economy over the whole empire, the *Fougedar*, *Aumils*, and *Zemindars* employed in *Mofussil* collections, sometimes

blindly, and oftentimes interestedly, were made the state conductors, for drawing a superabundant currency into the exhausted coffers of the exchequer. These intermediate agents, often unexpectedly, and always irregularly, felt themselves struck by the hand of despotism ; but they dispensed its influence, for selfish benefit, with more moderation, though no less arbitrarily, to the great mass of the people. A fixed standard for estimating the lands had been instituted, and was found necessary to be continued, to regulate the extent and value of territorial assignments, whether for civil or military services. The tide of American treasure, which afterwards so prodigiously altered the relative worth of real and personal property in Hindostan, flowed in through so many different channels of commerce in the beginning, that its progress seemed slow, and was scarcely perceptible, when made visible by its effects ; an increase of revenue was demanded, but instead of recurring to the original principles of finance established by *Tooril Mull*, ignorant or corrupt Mussulman deputies preferred the mode of *arbitrary taxation*, in addition to

the first regular assessment, which from being precarious and indefinite, afforded greater scope for ministerial speculation, and was more agreeable to the *Reynuts* and superior land-holders, in the hopes of future discontinuance, or of purchasing partial remissions of public income, by the private douceurs of bribery. An age elapsed before a weak, blind, unsystematical Government, could avail itself of this change, thus gradually introduced in the value of things in general, to assert its territorial rights, by resuming all the recent *Aboabs*, or imposts, the known defalcations of its proper Mussulman *Aumils*, or *Fougedarry* officers, consolidated with the original rents. The reform, however, was still but half compleated in the *Soubabs* of *Delhi*, *Agra* and *Bengal*; the two former so enriched by the collected spoils of the empire, or the profuse expence of a Moghul court; the latter so greatly benefited by enlarged commerce. In these *Soubabs*, therefore, over and above the ordinary taxes, to remedy the growing disproportion between the gross produce and the royal proprietary shares of the land, a reduction of *twa*

thirds was made in the square extent of a *Begah*, which, by a very simple operation nominally tripled the quantity of ground in cultivation; this lessened measure of 1200 ells being equally valuable, or subject to the same financial demands as the larger one of the same denomination, instituted as a basis for the original assessment of *Tooril Mull*.

In *Bengal*, the particular circumstances of which may be deemed best suited to be brought into comparison with those of the northern *Circars*, the common *Begah*, now called *Reyutty*, in contradistinction to *Duffery*, and made almost the universal standard to estimate the annual farm, or permanent transfer of territorial property, contains no more than 1600 square yards, while the proportioned rent, including the *Affil Toomar*, with all the additional taxes, since established, and already exhibited, may be calculated at least from one to four *Rupees*, varying with situation and soil, for grounds laid out in the culture of grain, and from five to thirty, for such as are appropriated to the dearer productions of second necessity;

or, to obviate every possibility of cavil, the medium yearly income of the whole may be stated at two *Rupees*. According to which 4000 square miles, each of 1936 *Begabs*, being the supposed *arable* land in all the *Circars*, should yield a gross revenue to Government of 15,488,000 *Rupees*.

3. *The arable Land of the Circars estimated by Buttai, or division of Crops.*

Nor will the amount be less on a computation, by the actual established rule of *Buttai*, of the produce of the three yearly harvests in corn, equally divided between the state and its *Reyuts*, allowing the same quantity of ground fit for cultivation, as in the foregoing estimate, one fourth should be deducted for the portion always suffered to remain fallow, and subject to no assessment, reckoning only 3000 square miles, or nearly one - seventh of the *area* assigned to the whole country, in constant tillage, and liable to the operations of finance. This territory then being equivalent, in local measure, to 194,464 *Catties*, each of 32 *Guntabs*, composed of 16 square *Veesam*, every one of which consisting of from $4\frac{1}{2}$ to 5 *Covids*, or on

a medium of $7\frac{1}{4}$ feet square, and producing at the lowest calculation per *Catty*, one year with another, 8 *Candies*, each of about 1600 lb. weight in grain, either rice or *Joary*, which usually fetches on the spot 5 *Pagodas* or 20 *Rupees* per *Candy*, will, after deduction of one moiety, as the legal and customary share of the peasantry, though sometimes curtailed through the iniquity of *Zemindars*, yield an annual income to Government of *Rupees* 15,557,120; while the amount of *Sair*, or variable imposts, in addition may be supposed amply to compensate for the extraordinary expence, risque and unavoidable loss in thus concluding with the farmers a revenue settlement in kind, paid by pecuniary estimation.

4. *The Assessment of Hindoo Peasantry, compared with Peasantry in other Countries.*

We are not to imagine that the burden thus imposed on the great mass of the people, more especially the useful class of husbandmen, leaves a smaller proportion of the fruits of their labour to satisfy their own necessary wants, or indeed is, in any

respect, so oppressive to the peasantry as in other civilised parts of the world. In the freest countries of Europe, *Great Britain, Switzerland, the Netherlands, and the Pays d'Etats of France*, we believe the share left to the peasantry of the growth of the soil from their own industry, has never been reckoned more than from *two thirds* to *four fifths* of the whole yearly produce. By the regulations of *Tamerlane* for all his *Tartarian, Persian, and Syrian* dominions, from China to the Mediterranean sea, *one third* of the annual *Crop*, by common valuation, whether of the finer or coarser articles of culture, was to be appropriated to support the established military Government, and the remainder to subsist the *Reyuts* or defray the expence of cultivation. By the constitutions of *Sultan Selim*, for the general administration of his new conquest of *Egypt*, in 1516, the lands, or native *Tenantry*, were assessed chiefly in money, and by measurement, *one half* of the gross annual product of, it is true, an extraordinary luxuriant soil, either to maintain the feudal republican establishment, with a standing army in subordination to

the Turkish Bashaw, or to be remitted in treasure to the *Porte*, and in corn to *Meca*, as an offering to the holy Mussulman see, under the denomination of the *Miri*, or imperial tribute*. And in *Siam*, under a different denomination, the rule of *Buttai*, by equal division of the yearly crops between Government and the peasantry, is a fixed regulation established by ancient despotic law or custom,

* The feudal republican establishment consisted of 24 foreign *Beys*, as many with *Kashefs*, or lieutenants, for the 24 provinces of Egypt, each of these possessing in property and feudal subordination, an indefinite number of *Mamelukes*, or *Circassian*, *Georgian*, and *Abyssinian*, Christian slaves, educated in Mahometanism, who formed the standing militia, and succeeded always by adoption, ability, or favouritism to the landed property and offices of their masters, until they attained the highest dignity among the *Beys* of *Shekh ul Belad*, or chief of the country. The standing army was composed of 12000 regular troops, chiefly infantry, divided into seven *Ojacks*, or regiments, commanded by as many *Kybahs*, under the orders of the *Bashaw*. The *Miri*, for lower Egypt, in money, was settled at 25 *Mydins* per *Fedan* of ground, and for *Said*, or upper Egypt, 360,000 *Ardabs* of wheat, according to the measure of that time.

Whereas in Hindostan, agreeable to the institutions of the Emperor *Akbar*, universally adopted and invariably adhered to since, whether we make the *Jummabundy Nekdy*, or *Buttai*, the basis for calculation, it would seem as if a medium had been struck of all the foregoing proportions established in other countries, to fix those of the Moghul dominions, by despotic law and usage, with wonderful moderation, at *one fourth* for the *Circar*, or sovereign proprietor, and *three fourths* for the *Reyuts*, or immediate cultivators of the land.

If circumstances of climate and habit are taken into consideration, the necessary wants of clothing, fuel and various diet, with all the conveniencies required by the inhabitants of the colder regions, yet so scantily supplied even by excessive toil, from sandy barrenness in many places, united to the effect of inclement seasons in others, compared with the expediency of Indian nakedness, under a scorching sun, the simplicity of milk and vegetable food, enjoined by the strongest moral and religious precepts, the rank luxuriance of a soil yielding almost

spontaneously a triple yearly harvest, and above all, a perpetual verdant pasture, of such vast extent and richness as to subsist by its flocks gratuitously without any fiscal charge, half the great body of the people; then it must be confessed that the proportional assessment stated as forming an apparent mean, is in reality the very extreme of financial moderation, and that instead of three fourths, we may allow seven eighths to be the share of annual territorial produce enjoyed by the Hindoo peasantry.

From verbal information on the spot not vouched to be absolutely correct, though perhaps sufficiently so to convey a general idea of the matter of fact, the town of *Kaicoloor*, *Perg: Bheterjkelly*, *Zemindary Chabur Mhal*, on the fruitful borders of the *Colair Lake*, *Circar of Kondapillee*, contained, in 1783, one hundred families, of which eighty farming Bramins, in all about eight hundred souls, paying to government as its due, under the denomination of a moiety of the product, two thousand *Pagodas* yearly for 1000 *Catties* of the richest *arable* ground in the *Circars*. Of this

space, only one fifth was in cultivation, and yielded 2000 *Candies* of grain, valued at 10,000 *Pagodas*, from which, after deducting the stipulated rent to the state, and allowance of 14 per cent on the gross receipts to defray the customary charge of *Russooms*, *Saverums*, &c., to *Zemindars* and *lesser Officers*, whose authority for some years past hath been suspended, 6600 *Pagodas* should remain to the husbandmen. The usual pay to the *Pariabs*, who are the common labourers, and employed six months in tillage, or reaping the harvests, is two *Seer* of *Paddy* per day each man, and one *twentieth* of the grain produced, distributed amongst them all, at the close of the season; being about 4 *Rupees* per month for half the year for each person, at the usual calculation of 3 for every *Catty* of ground; and which, together with the price of half a *Candy* of seed grain required for the same square measure, make the total expence of the cultivated lands 4100, leaving a clear profit to the farmers of 2500 *pagodas*, as the maintenance of oxen for the plough is otherwise gratuitously provided for by the indulgent Sovereign. Now, besides the re-

volving harvest income of these villagers, they derived a gain of about 1200 pagodas more, the yearly produce in *Ghee*, and numerical increase of 600 milch cows, pastured on the remainder of the land in tenancy, subject to no assessment, while it was notorious that the Brahmin families, forming three fourths of the whole population of the place, and there, as well as over the rest of Hindostan, generally speaking, the most voluptuous and extravagant in their diet, draw half their subsistence from butter milk, or the very squeezings of the dairy, after having converted, without the help of alchymy, the more substantial laitage into still more substantial gold.

It may be urged that it is not the great mass of the people, *two millions four hundred ninety-nine thousand nine hundred and thirty*, out of *two millions and a half*, the supposed total enumeration of souls existing in the *Circars*, that are objects of consideration, as likely to be oppressed or deprived of their rights in realizing to the public treasury the territorial rental levied

from the *Reyuts*, in the name and behalf of Government, and stated as its due, but it is a class of *seventy Zemindars*, who, being called *landholders*, must therefore be so in fact, agreeable to European ideas of feudal tenures; or else, being ignorantly stiled Rājah, or Hindoo Princes*, must be allowed an original hereditary right, not only to the proprietary occupancy of the land, but also to exercise tyrannical uncontrolled authority over the persons and property of the bulk of the inhabitants, who virtually, or in contemplation of law, are subject to the sovereignty, dismembered from the Moghul empire. The very proposition is so palpably absurd and erroneous in its principle, that it seems impossible to express it in any terms of language which do not at the same time convey a self-evident refutation, and expose the fallacy both of premises and conclusion: yet, in delicacy to the public opinions, and as the legislators of India in Great Britain seem rather inclined to adopt

* *Actual proprietors* of the soil. Vide order for the *Bahar* settlement.

the popular belief, though in their wisdom they have not thought proper to alter one of the most ancient fundamental maxims of policy in the East, by *creating* great intermediate proprietors of land on the footing of freeholders, copyholders, or feudatories of Europe, otherwise than by temporary *Jageers* to the officers or pensioners of Government, so we shall still only formally *suppose* the existence of such a description of men under the appellation of *Zemindars*, for the sake of a direct positive denial of the fact, and of the truth of the inference deduced from it, implying an unwarrantable oppressive infringement of individual privileges*. This subject has already been irregularly discussed in different preceding parts of the analysis, and it seems only necessary here to bring all the arguments used by reference into one connected point of view.

It hath been asserted, and we presume

* The operation of Sir John Shore's and Mr. Law's *Mocurrery* plan, if sanctioned by *Parliament*; will establish over British India this hypothetical system of injustice and oppression.

to think on grounds admitting of political démonstration, that no tribe of *Hindoo* land-holders, jointly or severally within the *Circars*, or the whole of them collectively, under whatever denomination, excepting the ancient *Rajabs* of the country, which have been particularized as descendants of the royal family of *Orissa* or *Gageputty*, have, in *right*, *form*, or *fact*, the smallest pretensions to any territorial property beyond the extent of their specified official domains, called *Saverum*, making scarcely one twentieth part of the local civil jurisdiction committed to their management by the sovereign proprietary government.

1st. The private *right* of an extensive landholding could only be acquired by conquest, royal grant, hereditary or prescriptive tenure, of free or feudal possession; and it is notorious that every *Zemindary* title is the most limited and precarious in its nature, depending on the arbitrary will of the lowest provincial delegates; equivalent to a simple lease in tenancy, subject to annual renewals; and

within the period of British rule can be traced to the same base and recent origin, which generally distinguishes the spurious claim of farmers-occupant themselves to family preeminence from birth, or to the enjoyment of a large territorial income in prejudice of the Prince's necessary undisputed regal dues.

2nd. The *form* of such *Sunnuds* or *Dewanny* patents as constitute the *Desmooks* or *Zemindars* official collectors of the revenue, with inferior civil powers, at the same time that it ascertains the extent of their petty freehold estates, (free of all taxes) appropriated for family subsistence within *each* local jurisdiction, determines specifically or comparatively, if we may be allowed to make use of an European term, the unqualified *villénage**, to the sovereign or his feudal representative; of the greater portion of land in occupancy,

* Mr. Grant applies this analogy exclusively to the *Zemindar's* relation to the sovereign; but it may apply inclusively to all British India, if the *Mocurrery* plan is sanctioned by Parliament; for all the *Reyuts* of India, to whom the fixt proportion of *one fourth* of the

as well as the slavish dependance of the Hindoo landholder, for the whole of his uncertain tenure on the lordly Mussulman *Jageerdar* or *Aumil*. That the possessors of such inferior grants should be reluctant now in producing their respective deeds, under the prevalence of a delusive idea which magnifies their relative importance, is perfectly natural; but that the rights and privileges of subjects, as derived from government, should so frequently be agitated, and to this day acknowledged to be matters wholly undefined, or of the greatest doubt; and that yet the only sure, easy, and simple mode of discovering the truth, by a critical examination of *Sunnuds*, should be neglected, appears altogether extraordinary and unaccountable.

3rd. In point of *fact* the most conclusive evidence offers itself of the sovereign claim to the landlord's share of yearly territorial

produce was the quit rent for their *Heritable Pottah*, are rendered, by the new plan, *Villains regardant*, and are totally disfranchised. Vide *Rising Resources of Bengal*, page 84, question and answers by Sir J. Shore and Mr. Law.

produce, and that the whole body of *Zemindars* were from the beginning, and are still to be, considered simply as intermediate agents for the state, to realize the stipulated rent of the peasantry. This doctrine forms incontrovertibly the ground-work of the past and actual system of finance throughout all the discovered members of the Moghul empire; it is practicably enforced *every where* by the Prince, acknowledged or acquiesced in by the *Hindoo landholders themselves*, and *notoriously respected by the Rayuts* universally, as the foundation of their *Magna Charta*, from its ascertaining the proportion of the produce of the soil raised by their labour, which is invariably to be paid for the public service. Accordingly it may be clearly traced in the letter and spirit of the original instruments conferring investiture, describing the nature, local extent, and the powers of *Zemindary* offices; as well as in the annual *Corwle*, bestowing the temporary management of the revenue on the same general permanent agents; it is manifested in the ever-customary acts of government, at pleasure or for mal-administration, of suspending their authority as

collectors, and depriving them altogether of territorial jurisdiction, with its assigned advantages, but in most cases with the allowance of *Saverum* or subsistence in land, then transferring their employments, official rights and privileges to others, in perpetuity or for a time.

4th, It is finally demonstrated by the tenor of the *Muchulca*, or written obligation of the *Zemindars*, to discharge faithfully the trusts reposed in them, otherwise implicitly acquiescing in the justice of suspension, or entire exoneration, and never requiring, at any time, in the nature of territorial property, beyond the extent of their *Saverum*, but always bound to account with the treasury for the last *Daum* collected throughout the remainder of their local jurisdictions constructively or positively by royal authority; and though they should defraud, by general abstract or false statements of receipts and disbursements, they never can nor ought to supersede the sovereign's right to enter into detail, to resume defalcations, and curtail unnecessary *Sebundy* or exorbitant *Mofussil* expences of the

Circar or state, and this is the only extent to which public investigation should now go, and economical reform tend, in order to reduce the emoluments of intermediate agents to the primitive, legal, and equitable standard of *Russooms* and *Saverum*, virtually as well as in form.

Having shewn that this decreased allowance, in itself and in equity, cannot be called an infringement on the natural rights of Indian landholders, how far it may be sufficient and adequate in policy to their situation in the country, can only be truly ascertained by estimating their character, wants, and relative circumstances. In addition to what has been already observed on this topic, it is incontestible that the most voluptuous Hindoo in the country, of whatever denomination, (without a flagrant deviation from every good principle, moral and religious, he professes, and the observance of which constitute him a valuable subject of inoffensive manners and virtuous simplicity,) cannot in his own person, house, equipage, dress, and proper family subsistence, exceed in his ex-

pences, on the scale of the highest rank, from 100 to 1000 rupees monthly; while a *Zemindar's* legal allotment of about ten per cent out of the public revenue, together with certain other pecuniary and contingent advantages, not only amply provide for all such necessary charges, but are considerably more than sufficient to defray all those of useless luxury, pernicious extravagance, and also the empty pageantry of retinue and outward show, ever indulged in, and affected by the richest or most debauched landholders, before they are tainted with a spirit of extraordinary refractoriness, or of ambition, so common amongst this order of men in India, to raise self-despotic independance on the ruins of established constitutional authority. From these, and a variety of moral and physical causes, in their effect not peculiar to Hindostan, any excess of wealth enjoyed for a while by these people, must ultimately and inevitably be diverted into one or all of the three following channels, equally pernicious to the state.

1st. *Secret hoard* of treasure, set apart

for the purposes of chicanery or superstition, withdrawn from the public stock of currency, never to return again into circulation, unless by violence or chance.

2. A *profuse expence* to purchase popularity, in retaining a number of licentious Brahmins, vagrant *Fakeers*, and useless dependants; or a visible or concealed train of soldiers, for the certain unequivocal purpose of subverting that government which hath thus raised and nurtured the native serpent of rebellion in its bosom.

3. Or lastly, a *dangerous superfluity* which, if neglected, through ignorance or design, to be drawn by authorized taxation into the public coffers of the state, will most assuredly become a prey to ministerial agency, either in the way of private exaction, or in purchasing remissions, privileges, and power, directly or indirectly by corrupt influence, not otherwise to be guarded against even in the golden age of the most virtuous societies, than by lessening or removing the evil of temptation.

C H A P. XIII.

A concise Abstract of the Revenues, and fraudulent Alienations, in Bengal, at the Moment of the Acquisition of the Dewannee in 1765.*

MALGOOZARY *Tehsel Kool*, or net collections levied from *Zemindars*, &c., farmers of royal rents, by immediate officers of Government or mercantile favourites, in Bengal, on the acquisition of *Dewanny* in 1765, including the manufactured produce of salt lands, estimated at a medium of the yearly sales; the whole to serve as a regular standard of comparison to rate the clear annual receipts of the public Exchequer, passed under the same heads of account, at specified various periods, from that time forward to 11th April 1784.

* Extracted from Mr. *Grant's* Analysis of the Revenues of *Bengal*, second period, entitled *Aboab Soubadary*.

1. *Ceded lands, Malgoozary*, of the three districts, *Burdwan, Calcutta, Chittagong*, clear of all charges, as improved from 1760, when acquired, to 1765, under the Company - - - 58,56515

2. *Dewanny*, comprehending the remaining territory of the *Soubah*, under 26 heads of *Mahl* and one of *Sair*, as rated from 1763 to 1765, or subsequently realized by Government - - - 2,42,86097

3. *Salt lands of Nooncep*, separated from two former divisions of territory, in the proportion of one third ceded, and two thirds *Dewanny*, according to the produce of the whole, from the annual sale, 28 lacks *maunds* of salt, brought to credit of Government under the single head *Baky, Keffyet, Feroosh, Nemuck*, after 1780 - - - 16,60,000

Total net real and estimated *Malgoozary* assessment of

the whole *Soubah*, as levied by the immediate officers of Government at the moment of the acquisition of the *De-*
wanny in 1765 - - - 3,1802612

This sum is exclusive of the following countries, and rental recently incorporated in the general statements of Bengal, now singly under consideration.

1. *Midnapore* ceded district of *Orissa*, rated 1765 - - 17 lacks

2. *Baghelpoor*, containing the province *Mongeer* 8270 square miles, dismembered from *Babar* since 1773, and annexed with large unprofitable countries of *Ramgur* and *Palamow*, single territory, &c. at a rental - - 5 lacks

3. *Soubah Babar*, remaining seven *Circars*, exclusive of *Jageers*, five lacks and charges - - - 62½ lacks

4. *Sair* duties of *Panchout-rah* and *Budrucka* collected in

Patna since 1773, introduced
among receipts of the Board

Calcutta	-	-	-	2½ lacks

Total *Malgoozary* of *Soubah*

<i>Bahar</i>	-	-	-	70 lacks

Making, with *Bengal*, a territory yielding
4 crores 2 lacks sicca rupees, if the com-
parison was drawn for all the three pro-
vinces as usually exhibited in the *Bundabust*.

Having thus stated the net unappro-
priated revenue of *Bengal* to have been 3
crores 18 lacks, the next progressive step
is to ascertain what hath been alienated in
prejudice to the sovereign right, on pre-
tence of defraying expence of collection and
supporting the dignity and the authority of
internal government, classed under the
head of *appropriated territorial resources*,
though they are the *charges* denominated
Mofussil Zemindary, or ordinary establish-
ment of interior management, distinct
from the civil and military disbursements in-
troduced, and solely incident to the British
Government General, termed more cor-
rectly, *Sudder* or extraordinary.

On the Mofuffil Zemindary.

It is incontestible that a sufficient sum was made *Kharije*, or set apart from the *Khalsa* and *Jageer* portions, for the purpose of defraying the financial charges. We shall distinguish each of these charges.

1. *Tehsil Siringamy*, or collections on account of charges: these proceeded entirely from the *Khalsa* portion of the country, and collected by *Aboabs*, or as an addition to the *Ausil Jumma* in 1783-4; the clear *Malgoozary Jummabundy* settled in behalf of Government continuing almost precisely at the same reduced original standard of one crore 92 lacks, left for the *Tesbel Siringamy*, (after accumulation of *Derwanny* courts and *Sebundy*, &c.) 64 lacks of rupees.

N. B. In this calculation the charges of manufacturing salt and collection of the customs, forming together $24\frac{1}{2}$ lacks, and always deducted from the gross receipts of both in the abstract annual rent-rolls, is set against the salaries and allowances of about

140 gentlemen, servants of the Company, employed in all the branches of the revenue department, and whose establishment being extraneous to the Moghul system, should form no article in a fair comparative view of the finances of Bengal *prior* to the *Dewanny*, unless one seventh of the amount, or $3\frac{1}{2}$ lacks, shall be stated, being the inadequate allowance of 44 of these gentlemen in fifteen collectorships, who have not a shadow of that power heretofore annexed to a greater number : *Fougedary* and *Zelab-darry Mussulman* residencies distributed in like manner formerly through the country, with fuller effect in executing the duties of their station *.

Collectors at present, by the new system, have extended, but inconsistent, duties; as collector he has jurisdiction in *Mabl* causes; he has *civil* jurisdiction in all causes of property, under the name of judge of the *Dewanny adaulet*; he has *criminal* jurisdiction in petty offences, and, I suppose, he is to be justice of the peace; all these are extra duties of the collectors of the revenue: they are calculated for the purposes of revenue more than for the purposes of substantial justice. In *Mabl* or *revenue* causes the Board of *Revenue* is the court of appeals: other checks are less obvious.

These 64 lacks must have excited in surplus of the *Bundobust Tesbkhees* of *Cossim Ali*, and of the diminished *Jumnabundy* of the following year ; for not an individual is employed, nor an article of incidental expence now incurred, excepting the moderate salaries to indispensable British agents, that was not chargeable to government in the most economical periods of Moghul sovereignty, and therefore though the unappropriated and appropriated public supplies of the present time fall short infinitely of their most ancient standard, the defalcation is to be entirely placed to account of the unappropriated resources, involved in the first reduced settlement, at the acquisition of the *Derwanny*.

This has been authenticated in other parts of this analysis ; and also in Mr. *Francis*' plan of settlement, page 90 : the *Reyuts*' account of rent in the *Zemindary* register, *there* adduced as a proof of the burthen imposed on the country, may *here* apply to shew the exactions of *Zemindars* oppressive to peasantry, to be also unjust to the sovereign.

Other examples occur in the ceded districts, *Burdwan, Calcutta, Chittagong.*

2. *Kharije Jumma*, or rental of lands alienated prior to the last corrected *Ausil Toomary* of *Jaffier Khan*, as an ample maintenance of inferior native officers employed in collections, and for the charitable support of *Brahmins*, with the religious establishment of *Hindoos*, which have been so fraudulently abused by the neglect of Government, that if not resumed, and absolutely limited, must, in the end, absorb the most productive territorial funds of the state.

Lands thus alienated are distinguished into *Chakeran* and *Bauzee Zemecn*.

1. *Chakeran*. Territorial assignment for subordinate servants of all denominations and ranks in the *Soubah*, viz. *Nancar* and *Khanchbarry*, to the whole or the greater part of *Zemindaren*, *Canonguan*, *Mokudde-man*, *Putwarean*, *Pickan*, *Molingcan*, *Rakberan*, forming together 150,000 individuals, Mussulmen and Hindoos, em-

ployed in the department of the finance. In all parts of Hindostan these several classes, excepting *Zemindars* and *Molungus*, which are peculiar to *Bengal* and *Orissa*, were paid generally by a *Rusfoom* commission, or per-centage, on the amount of their collections, either in money or kind, or they received a *Mosbairah* or monthly allowance, in the nature of wages, for services performed; but in *Bengal* ample provision has been made in free land, entirely separated from, and struck out of, the original rent roll, probably from the time of the *Afgean* Kings, whose regulations in this respect were adopted by the Moghul government.

The *Aumeens* in 1777, in the parts to which they were deputed, (scarcely two thirds of the area of the *Soubah*, inclusive of *Burdwan*;) ascertained 10½ lacks *Begas* to be appropriated, rent free, to the *Chakeran*, exclusive of *Nancar*, *Zemindaren*, and *Putwarean*, not ascertained; but these alone, at only 1½ rupee per *Bega*, amount to 15¾ lacks.

2. The *Barwzee Zemeen*, or certain lands set apart for various uses, comprehends the greater portion of fraudulent alienations.

The Muffulmen, so far from tolerating, taxed idolatry; and even in *Akbar's* mild government charity lands were a secret indulgence; but whatever were the periods, or extent of these alienations, according to the constitution of India, they are null and void, and resumable; the amount in the above-mentioned limited survey of *Aumeens* in 1777, amounted to $45\frac{1}{4}$ lacks of *Begas*, valued at $67\frac{1}{4}$ lacks.

The aggregate of the *Chakeran* and *Barwzee Zemeen* of the *Kharije Jumma* appears $55\frac{1}{4}$ lacks, and should yield a net rental rupees $83\frac{1}{2}$ lacks.

But 30,148 square miles were not included in the *Aumeen* investigation, they on the same proportion would contain $18\frac{1}{2}$ lacks of *Begas*, value rupees $27\frac{1}{4}$ lacks.

Also the *Nancar* to *Zemindars* was omitted, which also, calculated at $7\frac{1}{2}$ per cent. on

the *Ausil Jumma Toomary*, will make 7 lacks of *Bega* rupees, $10\frac{1}{2}$ lacks.

Therefore, supposing the total of the *Kharije Jumma* to be $81\frac{1}{4}$ lacks of *Begas*, it yields $121\frac{1}{4}$ lacks of rupees. This may be verified by another calculation, by proportioning the better-known alienations of the ceded territory to those of the whole *Soubah*.

The districts of *Burdwan*, *Calcutta*, *Chittagong*, forming a ninth of *Bengal*, after various scrutinies, being found to contain in *Chakeran* and *Bowzee Zemeen Begas* 1,176,898, the proportionate result for the entire country would be at least one crore of *Begas*, producing yearly $1\frac{1}{4}$ crore sicca rupees.

In like manner the amount of the two general heads, *Tebfil Seringamy* and *Kharije Jumma*, being rents or lands fraudulently alienated, shew the appropriated resources to be 1 crore 8.5 lacks rupees, which added to the net *Malgoozary* revenue, stated before on the acquisition of the *Derwanny*, makes

the total *Kham Wosool*, or gross receipt, annually raised on the people, to be 5 crores 3 lacks ficca rupees ; and when the gross rental of *Babar*, with the *Chucklab* of *Midnapore* in Orissa, are added to the account, the sum will not fall short of 6 crores 30 lacks.

C H A P. XIV.

Deduction from accurate Investigation.

WE may now exhibit a sketch of what might, with probability of general benefit, be incurred on account of *Mofussil Zemindary* charges of collection of every denomination, of *police* for the preservation of the public peace, by an adequate militia, and of the most ample *Brahminical* establishment, whether avowed or secret, for the purposes of the religion of the natives. Suppose the *Soubah* composed of 400 *Eabteman* or *Zemindary* jurisdictions, inclusive

of 1,600 *Purgunnabs*, having each a *Canon-goe*, and with an equal number of *Putwarees*, 25,000 *villages*, containing each 60 houses, of rather less than seven persons, to make the assumed population of ten millions of souls scattered through its territories, in all its dimensions of 91,000 square British miles, of which 72,000 productive; then the three orders of superior native officers, necessary, as above stated, for the internal management of the finances, would be entitled to $14\frac{1}{2}$ per cent. on the gross receipts; —28,000 *Berkandazes* and *Subundy* troops chiefly in the frontier districts, with a subsistence to each of 12 *Begas* in free land, assigned over at the moderate value of one rupee per *Bega*; —50,000 pikes, forming a relief of stationary village *Peons*, every where indispensably necessary, and maintained on an allotment of 10 *Begas* of ground to each individual —45,000 *Molungees*, being the presumed original number of salt manufacturers, possessing for their support 4 *Begas* individually, besides a rupee *per Mensen* in rice, or money for their half year's labour, with a surplus of $2\frac{1}{2}$ lacks of rupees for *Pool* and *Bherybandy*

Barwzee Khurch, will make the total *Mossul Zemindary* expences (as probably settled in 1722) rather more than 25 per cent., or 36 lacks, on the rent-roll of that period; being the *Mossul Jumma Toomary* of *Jaffier Khan*.

And if under *Barwzee Zemeen* we allow 20 *Begas* of the richest land to be set apart for the religious maintenance of each *Brabmin*, admitting two to each village, consequently a legion of 50,000 for the whole country, the whole unappropriated funds for necessary disbursements will be 46 lacks sicca rupees.

Though the collection of *Soubahdary Aboabs* since established on the original assessment cannot be attended with extraordinary charge, while levied rateably by the *Zemindary* jurisdictions, yet, in fact, near $3\frac{1}{2}$ per cent. additional hath been incurred under the head *Muscoorat*, on account of those newly-accumulated imposts, or of more extensive agency; to which being added one third of expenditure for a like increase in the quantity of salt manufactured

and annually consumed, together with $4\frac{1}{2}$ lacks more to answer all farther contingencies, the total of charges will be 56 lacks, leaving a clear revenue to the sovereign from the *Soubab* intire of 4 crores 47 lacks:—thus, supposing a *Zemindary* deficiency of 1 crore 29 lacks from the net *Malgoozary* of 1171, besides a farther reduction of 1 crore 26 lacks on that settlement, in 1172, including together a positive unaccountable resumable yearly defalcation of at least 2 crores rupees.

Deduction from Hypothesis.

If I offered a calculation on hypothesis I should go farther, and assign to Bengal an area of 90,000 British square miles, of which *one fifth* hilly, jungly, barren; *one fifth* mostly unproductive, laying under water, towns, highways, woods, and pleasurable wastes; *two fifths* rich common pasturage, with plantations altogether exempted from taxation; and the remainder *one fifth* alone in cultivation, liable to the rents of territorial proprietary government at the established rate of the *Rebba*, or one

fourth of the gross produce of 18,000 square miles, each of 1936 *Begas*, which, at a medium of the value of the '24 per-gunnahs, $1\frac{1}{2}$ rupees per *Bega*, should yield, exclusive of salt profits, but including the foregoing collection for charges, a revenue of 5 crores 22 lacks 72000 sicca rupees.

General Reflections on the relative Circumstances of Great Britain and British India.

Instead of appearing to me extraordinary, I should rather be surprised at so small a revenue, when *Great Britain*, not so populous in the same extent, inclusive of land tax, yields a rental of 20 millions, supposed to be only one fourth realized by the tenantry, which is nearly four times the above estimated sovereign's revenue of *Bengal* : but the relative wealth of nations depends on the wants of people and the surplus produce of their labour beyond internal consumption for foreign sale.

An *Hindoo* who at the end of the year can save two rupees from the proceeds of his industry, rated at 100 in the market,

is richer than an *Englishman* who, after incurring two shillings a day for personal expence, should be able to lay by a profit of two guineas from his whole estimated labour of 100.

Besides this, where soil is fertile, indolence increases; and in *Bengal* indolence is increased by climate and religion; two fifths being pasturage untaxed, though it brings nothing to the state, gives much to the people and workmen, being confined by *Cast* or *Tribe* to particular professions, are mere journeymen, without capital, and depending annually for *advances*, which must be in proportion to the extra demand, combine to make the resources for a fund of opulence, comparatively small to those of the western hemisphere.

The consideration of the drains of specie is alarming to many; but when we know that for twenty-five years successively a crore went to *Delhi* which never returned but circuitously by commerce; and although the Reports of 1773 state 5 crores

being exported from 1757 to 1763, yet the influx in that period was a crore of specie.

Among the most serious mistakes of European philosophers and statesmen are, 1st, Such as occur in considering the nature, extent, and influence of the trade of Bengal respectively to the internal prosperity of the country, or its foreign interests subservient to the views of the protecting power of Britain—2d, A supposition of the existence of a great comparative stock of labour applicable to agriculture or manufactures, requiring a proportionate quantity of circulating specie, in addition to the large capital necessary for annual reproduction, and capable of considerable increase by accumulation of profit—3d, The condemnation of the Company's present mercantile system as ruinous in drawing any, or so large a portion of surplus *manufactured produce*, instead of the ancient greater *pecuniary* tribute.

1. The commerce of Bengal is of the simplest kind; the husbandmen, to make good a moderate demand for cultivated

lands, carry the surplus to market, where it is distributed on two branches of inland trade; the one furnishing the necessaries of life to the rich, the other affording the raw materials for that part of the inhabitants who are manufacturers.

The total pecuniary valuation of this commerce has varied in its ancient standard from three great events; the discovery of American mines; the passage of the Cape of Good Hope; and the dissolution of the Mussulman empire of *Bejapoor*. The utmost we can allow, from a verification from five years medium, ending 1785, of the Custom-house rated collection for the gross trade of the *Soubah*, does not exceed $6\frac{1}{2}$ crores sicca rupees, which, after its twofold distribution internally, may be subdivided into,

1. Articles of prime necessity; rice, grain, &c., oil carried to inland market for home consumption, about one twentieth exported - - 2 crores
2. Articles of second necessity; salt, beetle, sugar,

spirits, iron, chinam, hemp,
lack, paper, all for internal
consumption, except 1 fifth
exported in salt, opium, in-
digo, and saltpetre - - 1 C. 20 lacks

3. Articles of luxury ;
raw silk, cotton, silk manu-
factured, including price of
raw materials and labour,
2 thirds for exportation to
Europe, 1 crore 60 lacks,
and 60 lacks to gulph, coasts,
and islands, in Indian seas ;
leaving for home consump-
tion 1 crore 10 lacks 3 C. 30 lacks

The influence of such commerce in se-
curing; with political certainty, internal
prosperity, as well as the liberal foreign
protection of Great Britain, will appear
best after the following observations on the
next heads.

2. The supposition of a great compara-
tive stock of labour in agriculture and ma-

nufactures, requiring a proportionate quantity of circulating specie.

Take the land in tillage in the course of the year, thirty-five millions smallest *Reyuttý Begas*, of which one third only, on a medium, is in culture in either of the three seasons, *Khereef*, *Rubbi*, *Bhadovy*—we must reckon for every twenty-five *Begas* one labouring farmer with a family of five persons, of all ages and sizes, will make the aggregate peasantry, including manufacturers, 8,400,000 in the total of ten millions of souls. The total produce, estimated at 6 rupees per *Bega*, will amount to 20 crores rupees, being beyond the quadruple of the largest assigned rental to Government; to this add 3 crores for work of manufacturers, with rearers of silk worms, the total value of the industry of the country is no more than 24 crores of rupees for all the objects of subsistence, revenue, and commerce.

The quantity of specie required, is for the purposes of commerce, the manufacturer and husbandman having little use of

pecuniary circulation : the amount of this commerce, as above stated, $6\frac{1}{2}$ crores, and of this, near $5\frac{1}{4}$ crores, exclusive of the amount of *fair* and *salt* revenue, should be received yearly into the public exchequer, but is not so long withheld, nor does it depend wholly on the three local subdivisions of the *Fusillee* or harvest season, for the receipts come in by monthly installments, to re-issue by the monthly disbursements of Government ; and the Exchequer receipts, thus absorbing five sixths of the surplus product of the soil, we may safely conclude that the circulating capital in specie is made to perform at least three revolutions annually, and that the sum actually required for current use, probably never exceeded 2 crores 20 lacks, or about one third of the whole value of exchangeable commodities sold in the course of the year.

When *Coffin Ali* re-coined annually, the amount, estimated by the duty of 2 per cent. paid, appears not to have exceeded $1\frac{1}{2}$ crore.

If the circulating wealth be thus limited;

how much more so will the profitable capital of annual reproduction be.

Cattle being fed gratuitously, ten yoke of oxen, sufficient for the threefold cultivation of 100 *Begas* of land, may be purchased throughout Bengal for 40 rupees, one fifth more of that sum will provide ploughs, &c. The feed is saved from annual produce, and for the whole country does not exceed 20 lacks; suppose 14 crores to be the aggregate wages of labour for the year, at 17 to 18 rupees, to each individual of all ages, furnished by 35,000 *Mokeedeman Reyuts*, or chiefs of inferior *Reyuts*; yet as this sum is paid in provision daily, or proportionate to the return of the triple annual harvest, by monthly installments, so the amount in advance never can exceed one twelfth of the total in money or kind, we are certainly within bounds in estimating the whole stock employed, or necessary in agriculture, at less than $1\frac{1}{2}$ crore rupees, in the outlay of which the farmers are more than amply repaid by the profits of free pasturage.

In manufactures the capital necessary, and usually employing the whole industry spared from agriculture, will be found less in proportion than what hath been assigned to the greater division of agricultural labour; all the raw silk produced in the country, and chiefly for foreign exportation, may be valued, prime cost, at 50 lacks, but of this sum scarcely one thirtieth part can be laid out in the purchase of *Cocons*, or rude material in its original mercable state, and being advanced at different times of the year, according to the successive *Buns*, or crops, varying in number from three to six of the mulberry and product of the worm, the amount required in any given period becomes extremely small, and will probably be returned in sale to the first dealer, before his stock can be employed in a second operation. Again, the labour of winders, constituting the remainder of the price, is only paid in monthly wages, and, for the most part, turned to profit in course of the same short interval, while all the offices and implements of work required throughout Bengal for this particular occupation,

exclusive of the Company's factories, with more recent filature buildings, cannot exceed a lack : so that, perhaps, the trading stock constantly employed in the whole of this species of manufacture, until it falls into the hands of the great foreign exporter, who is often in advance for the whole yearly produce, may reasonably be estimated under ten lacks of rupees.

In like manner in all the *Copass*, *Kerp* or *Kerpas*, being the *Hindooy*, *Bengalee*, *Shanscrit*, and *Arabic* terms used indiscriminately for cotton in its rudest state, with seed of native growth, in two unequal yearly harvests, may be four lacks of *Maunds*; which, when cleansed and dressed for sale, after losing three fourths of its original gross weight, will still fetch at the first market, under the changed denomination, of *Ray*, *Pomba*, and the Arabic *Keten*, about 12 lacks of rupees; and to this may be added six, or a third more, for the value of what is annually imported from Surat, but chiefly from *Mirzapore*, in the *Zemindary* of *Benares*; requiring together a capital of eighteen lacks for the

full purchase of rude materials used in all the valuable cloth manufactures of Bengal, whether for home consumption or foreign exportation : the quantity of cotton thus employed is, however, always bought by, or delivered out in infinite detail to, the *Kettenees*, or spinners, and generally in proportion to their monthly work, which is at once so laborious and cheap, when under circumstances of the most perfect freedom from all restraints of the sovereign, the merchant, or any of their proper agents, that though the price of fine thread spun, after losing a third more of its weight in farther refinement, is enhanced to sixteen times the value of the raw material, yet, and it is a very remarkable fact founded on the most experienced credible information, this labour scarcely yields a subsistence of 9 *Annas*, or about eighteen pence *per mensem*, being no more than three farthings a day to each individual, of a corps of industrious poor, perhaps eight hundred thousand in all, whose work the world besides could not supply ; a fact, indeed, which might appear altogether wonderful, if it were not at the same time observed,

that the greater part of this body of people is composed of women belonging to the families of the husbandmen or manufacturers, and who could not otherwise be more usefully employed, at least during the hot and rainy seasons of the year. However this may be, supposing the number of weavers, whether masters or journeymen, throughout the country to be three hundred thousand, employed in working up annually three millions of pieces of cloth, worth, at prime cost, two crore and eighty lacks of rupees, including about 15 lacks for the value of silk piece goods, yet as the amount of thread is not above half the price of the finished manufacture, and that the capital laid out in the purchase of such materials seldom or never can equal the consumption of two months labour, so the whole productive stock at any time required, or actually in use, for completing all those beautiful fabrics, so much the object of our admiration, after allowing a loom of six rupees to be renewed once in twenty years for every workman, will not exceed 25 lacks of rupees, being rather less than the eleventh part of the full advances made

by the great interior or foreign exporting merchant. On the whole we may venture to state, as incontestable, that the utmost gross capital of every kind employed, possible to be so, under present local circumstances, with the limited demand from abroad, in a yearly reproduction, valued at 24 crores of rupees, to answer the rent, profits, or stock, and wages of labour in all the various branches of agriculture, manufactures, internal commerce, falls rather short of one sixth of the amount produced, or four crores of rupees, of which two thirds may and should constantly be, in some shape or other, at the *sole* outlay or risk of the English East-India Company, as sovereign agent or merchant, to set in motion a proportionate share of all the industry of the country, thus destined to feed so many millions, perhaps, of the poorest relatively, though independantly the richest, most useful, civilized, inoffensive, peaceable body of subjects now existing on the face of the earth.

Thirdly and lastly, the most dangerous prevalent error is that which represents

the Company's mercantile system as ruinous in exporting any, or so large a portion of the surplus produce of their territorial acquisitions in India, without receiving the usual or adequate returns in specie or other exchangeable merchandize : but surely those who have adopted this mistake were uninformed of, or did not avert to, three principal, local, or experienced, analogous facts, which seem irresistibly and decisively to determine all the merits of the question :

1st. That the Moghul Emperors, formerly possessors of Hindostan, when its prosperity was supposed to be greatest, drew an annual revenue from Bengal of at least one crore of sicca rupees in money, which never again returned into the circulation of the country, unless through the operations of commerce, still existing possibly on a larger scale, and in a different channel ; and that the present representative sovereigns, now intitled at least to the same neat landed income, give up the claim of pecuniary tribute, because the importation of specie has ceased inasmuch as they were themselves before instrumental to its

influx, and are henceforth contented to receive the regal duties, in revolving manufactured production of the people's labour; in support of which they are become highly interested, locally, in behalf of the poor native inhabitants, and nationally, on account of the great important advantages derived from this chief provincial domain of the British empire in India.

2dly. That the people of this country, generally, never had, or can have, the smallest occasion for any foreign importation of goods, the necessaries or superfluities of life, raw or wrought up, excepting perhaps a third of the cotton used in home manufactures, and which hath of late years necessarily been furnished from abroad on account of the sudden increased demand from Europe, together with Hindoostany indolence, requiring the spur of heavy exactions, to turn the attention of the peasantry from the exclusive enlarged private gain of graziers, to the narrowed more public benefits of agriculture; and that the woollens, lead, copper, warlike stores, articles of provision, &c. annually brought

from the other parts of the world, are solely to supply the consumption of foreigners, luxurious Mussulman natives, or ambitious neighbouring rulers, desirous of introducing among their soldiery the cloathing, arms, and accoutrements, with such-like outward appendages of that military discipline which, in latter times, hath so powerfully sustained the shock of unrestrained tyrannic despotism, in its wild, ungovernable career, returning to first principles of barbarous anarchy.

And, 3dly, That the united proprietary representative sovereignty of the lands of *Bengal* is virtually, in right, possession, fact, and relative circumstances, but on a large imperial scale, almost precisely what private individual territorial property was in some provinces of North America, and what still continues to be universally throughout the *West-India Islands*, with respect to local or more extensive national interests of the high, ruling, protecting state of Britain, and differing only in the descriptive terms of conquered and colonized dependencies, the former laboured by *freemen*,

the latter by *slaves*; and though it be notoriously known, that the yearly produce, rude and manufactured, of the West Indies has been exported for a century past to the mother country, and there consumed, for the most part, without any adequate returns having been made, either in specie or exchangeable merchandize, yet it never entered into the mind of man to say, or suppose, that this commerce was ruinous to our insular possessions; but rather, on the contrary, beneficial in proportion to its extent; and that if France or Spain hath preserved more entire, or turned to better account, territorial acquisitions in the same quarter of the world, it is chiefly to be ascribed to the genius of a government which unites every idea of right, dominion, and national wealth under the simple power of despotism, which is ever found most efficient in maintaining with prompt energy, a distant control, and drawing forth the industry of foreign enervated subjects, necessarily ruled by vice royal or other delegated administration.

It would be unfair, then, to fix on others

a conclusion which we must deem grossly erroneous, without knowing whether they do, or can, proceed on the same grounds of fact as influence our own opinions ; and therefore, without farther anticipation of what might be said on the subject, we shall content ourselves for the present in stating simply to what the amount of the exports in question are or should be made from Bengal in lieu of tribute, without any proportionable importation in return, and how far they appear beneficial to the English, exclusive of all concomitant political advantages from the possession of such an extensive empire in the midst of the establishments of other rival European states ; by considering these exports merely as a branch of the public revenue, involved necessarily in two operations of commerce, the one direct from India, the other indirect by the way of China.

In respect to the former, it appears (Appendix 24, Ninth Report Select Committee of the Commons, 1783) on a medium of 4 years, ending in 1779, that the prime cost of piece goods from Bengal

amounted annually to current rupees 49,32382, which, estimated at the Company's then rate of exchange, being two shillings per current rupee, make £.493,238 sterling.

National Income on that Capital under the
Heads of *Charges*.

Customs paid to Government	
annually - - - -	£.301,091
Freight, demurrage, and 5 per	
cent. warehouse - - - -	96,774
Profits accruing to the East-	
India Company - - - -	104,520
	£.502,385

Now, supposing the investment increased this year, as desired, to one crore of sicca rupees, giving up the privilege of exporting raw silk to individuals, then the national gains, nearly in the proportion of one and a third more, may be estimated at £.1,172,231, of which £.700,000 for customs to Government.

On the same authority, and from a like yearly medium calculation of the trade of China, it appears that the prime cost of tea imported into England is £.244,413.

The national Income on that Capital under the Heads of Charges.

Customs paid to Government	
annually - - - -	£.218,862
Freight, demorrage, and 5 per	
cent. warehouse - - -	193,927
Profit to the East-India Com-	
pany - - - - -	170,582
	£.583,371

Total gross average sales
in 1779, after deduct-
ing $6\frac{1}{2}$ per cent. dis-
count - - - - - £.827,784

To which we apprehend may
be farther added

Revenue of excise on this
amount annually on a mo-
derate estimate - - - - £.400,000

Then, it is to be observed, that of the capital required in so beneficial a commerce, the sum of two hundred thousand pounds has been, or ought yearly to be, supplied from the Presidency of Fort William, as it may be done with the greatest facility, convenience, and advantage, without any exportation of specie, by remittances made to China, for sales of opium, through an exclusive company of private merchants, trading on their proper accounts to the eastern coasts and islands from Calcutta; and that all the British income forthcoming from this reduced capital, calculated on the foregoing scale of national profits, will not exceed £.804,679 yearly, of which only a third, or £.268,226, properly belongs to the *Soubah* of Bengal, the rest being furnished from Bahar. Yet, even this amount, being, with the clear produce of piece goods, a total annual public gain of more than one million four hundred thousand pounds sterling, of which nine hundred thousand in customs or excise, being the interest at 4 per cent. of twenty three millions of the national debt, make the commerce of Bengal, as derived from the

territorial revenues of our possessions there, an object of the first national importance ; and we insist, and will maintain, that such, or even a more extensive trade than is now carried on by the East-India Company, in exports from thence without returns of exchangeable merchandize, is so far from being destructive to the country, that the necessary standard of finance, the ease, welfare and prosperity of the society at large, particularly the class of manufactures, absolutely and almost entirely depend on its continuance ; while sixty lacks of foreign remaining good, for exportation must be deemed a most liberal, equitable allowance for all the other European Companies, or mercantile adventurers, especially to those who, after perpetrating a most atrocious murderous deed of rivalry, to be forgiven, not forgotten, by Britons, are still so jealous of securing exclusively the trade of their own eastern possessions.

