



The most discouraging circumstance which my duty obliges me to communicate to you, is an inclination to desert, which daily gains ground amongst our native troops: many have actually forsaken their colours, and amongst the remainder, an attachment to this service is far from being established; add to this, Gentlemen, the artillery carriages are in a wretched state, and will require considerable time to put in order for service.

The enemy still continue encamped near Packauty, with advanced parties detached towards our first line near Safu. The Keetchee and Kotah Rajahs, with others of their Rajahpout Allies, have quitted the field, and returned home; but their army of late has been augmented by reinforcements of Gosaizo infantry, in whose service they seem to place their principal reliance. As yet I have had no material proposals from any quarter, and am convinced that none will be made worthy our notice, or with any other intention than that of amusing us, until by our approach their interests become endangered, or until a signal success against the enemy shall preclude a possibility of another alternative.

You may be assured, Gentlemen, of my vigilant exertions to obtain this; but my first care must necessarily be that of reconciling the minds of the troops to the labours and duties of the campaign; nothing will contribute to this end so much as a regular and plentiful provision of grain. If the Rana joins, I flatter myself that I shall be easy on this head: but if otherwise (which you will perceive may be the case) our resources must be either drawn from our own country, or we must go on one side into some fertile neighbouring territory for supplies; for a direct advance into Malwa under such circumstances, at this season of the year, appears to be impracticable.

I wait impatiently the determination of the Rana, which, as soon as ascertained, shall be communicated to the Board. He has every assurance from me requisite to inspire him with zeal and confidence in the alliance. At the same time I judged it useful to inform him, that until he actually enters into the spirit of the cause, the remains of the Fatty Ghurr detachment will be encamped in his country, in order to protect our convoys of provisions. Those regiments will be much weakened by the drafts to be made from them; and I beg leave to observe, that the completing of them cannot be too early an object of attention.

I shall immediately proceed with the cavalry and the drafts to the army at Suffi, when, I trust, by as vigorous efforts against the enemy as discretion will justify, and by every practicable means of conciliating the minds of the neighbouring powers, or by working on their apprehensions, to bring your affairs in this part of the country into a favourable train.

Camp near Dongree,
17th June 1781.

I have the honour to be, &c.
(Signed) G. MUIR, Col. Commr.

Copy of a Letter from Captain Thomas Ford, Persian Interpreter to Colonel Muir, to Lieutenant George Gowan, at Gualiar.

Sir,

I have it in command from Colonel Muir, to transmit you a protest in the Persian language, which, agreeable to the orders of the Governor General and Council, and from the Rana's ill-judged conduct, he has been obliged to prepare, against the proceedings of that prince; accompanying also I send you a translation of that paper.

It is the Colonel's pleasure, that immediately upon the receipt of them, you do wait upon the Maharajah Rana, and inform him of your having them in your possession, and of these consequent instructions, to which you are invariably to conform.

After this elucidation, you will please to require from him a written engagement, under his seal and signature, to join, on a certain specific day (not to exceed the tenth from your receipt of this letter) the army under Col. Muir, agreeably to the spirit and meaning of the 5th article of his treaty with the Honourable Company, or with such force and supplies of provision as he can possibly by that period collect for the service.

But should the Maharajah Rana, under any pretext or evasion whatsoever, decline or refuse to enter into this agreement, or, after having entered into it as before specified, neglect or be dilatory in its performance,



performance, it is the Colonel's positive order, in such case, that you do instantly, and in form, deliver to him the Persian protest, and yourself repair to this camp without loss of time.

Camp near Dongree,
14th June 1781.

(Signed)

I have the Honour to be, &c.

THOMAS FORD,
Persian Interpreter to Col. Muir.

A true Copy.
(Signed) T. F.

Memorial of Colonel Muir, Mubarrig ul Mulluck Ifikkar ul Dowlah Behaudur, on the Proceedings of the Maharajah Rana Chuttur Sing, Luckhindie Delleer Jung Behudur.

Whereas in the month of December of the Christian Æra, one thousand seven hundred and seventy-nine, and of the Higera in the month of Zecada, one thousand one hundred and ninety-three, the contracting parties, that is to say, the said Maharajah Rana on his part, and the Governor General and Council on the part of the English Company, did conclude and ratify, sign and seal, a perpetual and firm treaty of alliance and friendship between each other, and in conformity to which the English gentlemen have in every respect fulfilled their engagements and promises to the Maharajah Rana; and whereas the Maharajah Rana has failed in many points agreed upon, such as in being dilatory and neglectful in the payment of seventy thousand rupees, month by month, for each of the Company's battalions sent to his assistance, according to the 2d article of the treaty; in withholding the share of the English in the revenues of the Cutchgowergar, as prescribed in the 4th article of the treaty; in corresponding with the Marattas without communication to the English; and furthermore, in being inattentive in regard to the supplying of Colonel Muir's army with grain in their march through his country, and in many other acts of insincerity, it is become necessary to make known to the princes of Hindostan the defection of the said Maharajah Rana, and the good faith of the English nation, to the end that an infraction of the treaty may not in any wise be imputed to the Governor General and Council, or they be supposed to have deviated from the strictest justice.

But whereas principally it was stipulated and contracted for by the Maharajah Rana, in the 5th article of the treaty, that whenever the war between the English and Marattas should be carried into the Marattas country, he should on requisition furnish ten thousand cavalry at his own expence, towards their assistance; yet though this force was frequently and urgently required during the command of Colonel Camac, the Maharajah Rana pleaded his not being in possession of the fortres of Gualiar, in excuse for his non-compliance. Now though Gualiar had been taken solely by the valour and conduct of the English arms, without any military aid whatever from the Maharajah Rana, and though the immediate surrender of the fortres was not enjoined by the treaty, yet the English Gentlemen, solely to evince an extraordinary regard to public faith, gave up the fortres, with all its cannon and stores, to the Maharajah Rana.

Moreover, the Maharajah Rana, after being invested with the possession of the said fortres, repeatedly promised to join the English army, but being urged to fulfil those engagements, he still evaded their execution on the most frivolous pretences. Finally, whereas the Maharajah Rana wrote us a letter in these express terms, on the sixteenth of Zemmedi ul Sany, "I will join the English camp;"—and even from this his promise has also swerved; it cannot but be manifest, that the Maharajah Rana has not performed in any wise his part of the treaty, and that he is totally disinclined from assisting the English.

It is on all these considerations become incumbent upon me, who command the English army, now on service against the Marattas, in the dominions of the Maharajah Mihieput Sing Tughinda Bahadur, the Rajah of Nurwa, to publish, in my own name, this written memorial and protest, on account of the violation of the treaty.—Be it therefore known to all the princes and nobles of Hindostan, to high and to low, and to the whole world, that, compelled by necessity, and by these breaches of the treaty, I from this day suspend all intercourse whatever with the Maharajah Rana, either by letter or embassy, until the pleasure of the Governor General and Council on these premises shall be understood.

Given at the English camp, near the village of Dongree, the 20th Jemmedi ul Sani, A. H. 1195, or the 13th of June of the Christian Æra 1781.

(Signed) THOMAS FORD,
Persian Interpreter.

(Signed) G. M.

Ordered, that the subject of the above letters lie for consideration.

EXTRACT



EXTRACT of BENGAL SECRET CONSULTATIONS, dated the 24th September 1781.

READ the following letter and enclosure from Colonel Muir.

Honourable Sir, and Gentlemen,

My last dispatches advised you of my having transmitted a protest to Gualior, against the conduct of the Rana, to be presented to him only in case of his still persisting in withholding the quota of troops demanded from him, in virtue of his treaty with the Honourable Company. I have now the honour to inform Government, that he has since that time marched from Gualior with a force, amounting to two battalions of infantry, and twelve hundred cavalry, and joined the army under my command at Dongree. On this event I immediately drafted 1,000 men from the Putty Ghur detachment, in order to complete the regiment intended for service; and with them, and the third regiment of cavalry, proceeded to this camp. The garrison of Kolares, commanded by Major McClary, being straitened for provisions, I formed a disposition for affording them a supply, and agreeable to it marched off with my whole force in two divisions, on the evening of my arrival. The first, with which I went myself, consisting of two regiments of infantry, and the cavalry, marched directly towards the enemy's encampment, with a view of surprizing it, and to take off the fire from the other, composed of the remainder of my infantry, and the Rana's army, having the provisions in charge; this division was under the charge of Lieut. Colonel Achmuty. The out posts of the enemy were so well posted, that the march of my division was soon discovered, and a skirmishing ensued, which lasted till I joined Lieut. Colonel Achmuty, near Kolares. He arrived safe with his provisions, with little molestation during his march. On our side we had but few killed, and most of my wounded suffered but slightly. From the accounts since received, the enemy's loss has been capital; and having been almost totally amongst the Gofaign infantry, in whose services they principally confide, will, I trust, have the happiest influence on their apprehensions from a campaign to be pursued during the rainy season. It was my design to have attacked the enemy's head quarters near Pachouty, on the night of my arrival at Kolares, but the alarm had spread to their camp, and defeated all hopes of essential success in such an attempt.

The greatest assistance I expected from the junction of the Rana was a plentiful and certain supply of grain, but notwithstanding all my representations to him on this subject, I can entertain no positive belief that he will make it the serious object of his attention; from this circumstance, together with the consideration of his army being greatly in arrears, and badly furnished with stores, it would appear that our resources must center in our own exertions—these, Gentlemen, you may be persuaded shall be employed to the best advantage. In the several consultations I have had with the Rana, I find it a task of great difficulty to bring him to any active or absolute determination; but his presence with the army is of the most material consequence in relation to other powers, who must thereby be convinced that Government has fulfilled their engagements to him, he himself has solemnly acknowledged to me that they have done more.

In this situation of affairs, Gentlemen, the plan of operations cannot be well ascertained; it depends upon a variety of incidents. Should the enemy be constrained by the inclemency of the weather, by the discontents of his army, or by any other internal cause, to retire towards his capital, or should we find it practicable to force him into this measure, we may pursue him to great advantage; but should he be able to keep the field, magazines of grain must be provided, or the assistance of some neighbouring power must be acquired, either by force or treaty, to favour our advance.

EXTRACT of BENGAL SECRET CONSULTATIONS, the 12th November 1781.

Extract of a Letter from Colonel Grainger Muir to the Governor General; dated Camp, Sessai, 20th October 1781.

I AM sorry to inform you that my discovery of the Rana's conduct of late amounts to a positive proof of his infidelity to our Government; he has been carrying on private negotiations with the Patul (without any regard to his engagements with the Company) replete with the clearest intention to betray us, and sacrifice our interests to his own private views. Upon this circumstance coming to my knowledge, I positively refused concluding any treaty with the Patul, until an attested copy of the proposed or executed treaty between them should be lodged in my possession. This copy I have with great difficulty procured, with Bappoo Sewagie's seal affixed, duplicate of which I shall have the pleasure to inclose you in my next dispatch.

(53)

I shall



I shall further only beg leave to add, that should you have any commands for me in bringing the Rana to account for any balance he may owe the Company, or any other business, it will be necessary to transmit them, so as to meet me before I quit his country, and that period cannot exceed the 5th of the ensuing month.

EXTRACT of SECRET LETTER from BENGAL, dated 29th December 1781.

Par. 21. BY Colonel Muir's advices, entered in our consultations, you will observe, that he has detected the Rana of Gohud in attempting to conclude a separate negotiation with Moodajee Scindia for himself, before any overtures of peace has been received by us from that Chief; and that the Colonel had obtained a copy of the paper, with other corroborating proofs of the Rana's want of attachment to our Government. This information will serve to put us on our guard against any deceit or duplicity in the conduct of the Rana, and make us avoid placing too great confidence in his assurances of zeal and fidelity, but we are not apprehensive of any future consequences from him.



AN

E X T R A C T

OF THE

Particulars of that Part of the Company's Accounts in Bengal,

COMMONLY CALLED

DURBAR EXPENCES AND RECEIPTS,

From the YEAR 1770, to the YEAR 1785, inclusive;

DISTINGUISHING EACH YEAR.

	Presents to Native Princes and their Servants, and Expenses of sending the same.	Allowances and Hire to the Vackeels or Servants of Native Princes, and Expenses on their Account.	Expenses of different Embassies, for Boat Hire, travelling Charges & Wages.	Petty Charges for Banian, Coolies, &c.	Governor General's Disbursements on sundry Accounts.	Repairs of Tents, Palanquins, &c. and sundry Extra Charges.	Total.	Receipts for Presents from Native Princes, & on sundry Accounts.	Net Amount of Durbar Charges.
May to April	£.	£.	£.	£.	£.	£.	£.	£.	£.
1770 — 1771	2,910	121	2,473	61	—	—	5,565	—	5,565
1771 — 1772	2,487	418	1,802	44	—	—	4,751	—	4,751
1772 — 1773	9,001	471	2,105	—	3,526	—	15,103	—	15,103
1773 — 1774	7,391	760	1,018	—	—	—	9,169	—	9,169
1774 — 1775	10,182	547	8,888	625	—	—	20,242	—	20,242
1775 — 1776	5,789	3,735	9,110	—	—	—	18,634	—	18,634
1776 — 1777	7,118	3,950	—	77	—	—	11,145	2,610	8,535
1777 — 1778	5,856	4,794	—	566	—	—	11,216	2,374	8,842
1778 — 1779	14,898	6,246	5,134	841	—	—	27,119	9,473	17,646
1779 — 1780	18,167	3,991	—	340	—	—	22,498	—	22,498
1780 — 1781*	227,566	5,224	—	367	—	—	233,157	26,491	206,666
1781 — 1782	18,254	11,640	5,384	292	—	—	35,570	131,564	95,994
1782 — 1783	8,075	6,294	120	310	—	—	14,799	267	14,532
1783 — 1784	15,810	5,128	1,380	388	—	—	22,706	448	22,258
1784 — 1785	61,446	3,849	10,166	566†	40,249	2,534	118,810	39,903	78,917
D° — D°	Particulars not received.	—	—	—	—	—	7,422	—	7,422

* This includes C. R. 18,56000, or £. 208,800, given to the Berar Government.

† The particulars of C. R. 3,38,220, or £. 38,049, part of this sum, are annexed to the Governor General's letter to the Court, of 21st February 1784, copy of which has been presented to the house; the particulars of the other part are not received.

The current rupee is valued at 2s. 3d.

East India House,
17th March 1786.
VOL. II.

Errors excepted.

55

JOHN ANNIS,
Auditor of Indian Accounts.

AN



E X T R A C T

O F T H E

Particulars of that Part of the Company's Accounts in the
Presidencies of Madras and Bombay,

COMMONLY CALLED DURBAR EXPENCES AND RECEIPTS,

From the Year 1770, as far as the same hath been received;
distinguishing each Year, and each Presidency.

	Madras		Bombay.					
	Presents to the Nabob of Arcot, & to sundry Vackeels &c.		Annual Presents to the Nabob of Surat, &c.	Pifheah paid to the Nabob of Surat.	Sundry Charges on Imports, Exports, &c. &c.	Total.	Receipts by a Custom or Duty of 1 per Cent. levied to defray Durbar Charges.	Net Amount of Durbar Charges at Bombay.
	£.		£.	£.	£.	£.	£.	£.
1770 — 1771 —	859	—	1,844	1,250	680	3,774	2,221	1,553
1771 — 1772 —	1,646	—	624	1,250	517	2,391	1,790	601
1772 — 1773 —	1,621	—	1,344	1,250	711	3,305	2,142	1,163
1773 — 1774 —	452	—	457	1,250	517	2,224	1,523	701
1774 — 1775 —	255	—	1,327	1,250	540	3,117	1,981	1,136
1775 — 1776 —	240	—	2,358	1,250	342	3,950	2,514	1,436
1776 — 1777 —	3,506	—	1,093	1,250	305	2,648	1,932	716
1777 — 1778 —	299	—	1,807	1,250	240	3,299	1,715	1,584
1778 — 1779 —	3,379	—	955	1,250	254	2,459	1,624	835
1779 — 1780 —	2,890	—	1,577	1,250	231	3,058	1,557	1,501
1780 — 1781 —	1,129	—	1,160	1,250	218	2,628	1,150	1,478
1781 — 1782 —	1,343	—	904	1,250	242	2,396	885	1,511
1782 — 1783 —	3,379	—	1,240	1,250	57	2,547	742	1,805
1783 — 1784 —	783	—	The Accounts of this Year are not received.					

The above expence at Madras stands under the head of presents on the books, there being no head of Durbar charges at that Presidency.

Errors excepted.

East India House,
17th March 1786.

JOHN ANNIS,
Auditor of Indian Accounts.



A N A C C O U N T

O F T H E

Supplies sent from Bengal to the several Presidencies in India,
and to China,

In MONEY, GOODS, or PROVISIONS,

A N D O F T H E

Bills drawn from Bengal, by the several Presidencies,

From the 1st January 1778, to the Date of the latest Advices from Bengal.

	Fort St. George.	Bombay.	Fort Marlbrough	China.	St. Helena.	Total.
Jan. April 1778 — 1779 — May.	£	£.	£.	£.	£.	£.
1778 — 1779 — May.	406,733	312,565	9,412	59,886	1,970	790,566
1779 — 1780 —	61,497	121,775	27,827	—	1,575	212,674
1780 — 1781 —	405,273	*83,287	3,620	—	1,907	327,513
1781 — 1782 —	669,215	131,011	1,487	*34,048	2,508	770,173
1782 — 1783 —	1,108,653	335,497	63,476	42,024	2,272	1,551,922
1783 — 1784 —	640,740	63,460	19,803	1,012	2,250	727,265
1784 — 1785† —	465,091	415,612	41,460	—	2,342	924,505
£.	3,757,202	1,296,633	167,085	68,874	14,824	5,304,618

* More supplied than received from Bengal.

† Supplies engaged for on the 30th April 1785, exclusive of the above, being Bills accepted and not paid at that date, &c.

Fort St. George	-	-	-	£.	243,800
Bombay	-	-	-	-	34,571
Fort Marlbro'	-	-	-	-	4,885
				£.	283,256

N. B. The current rupee is valued at 2s. 3d.

East India House,
30th March 1786.

(57)

Errors excepted.

JOHN ANNIS,
Auditor of Indian Accounts.



COPY of the several Minutes of the Honourable Charles Stuart, John Macpherson, Esquire, and John Stables, Esquire, recorded in the Revenue Consultations of Fort William, of May and July 1785, on the Subject of a Plan, proposed by the Honourable Charles Stuart, for the Collection and Controul of the Revenue.

EXTRACT of BENGAL REVENUE CONSULTATIONS, 10th May 1785.

MR. STUART lays before the Board, the following Minute and Plan for the Management of the Revenues.

Mr. Stewart.

Having lately considered with a good deal of attention the present mode of collecting the revenues, and observing many imperfections in it, which I thought required immediate remedy; I consulted some of the most experienced of the Company's servants in that line, with respect to the adoption of such a system as should be least liable to the objections, which in the present one are as evident as they are universally acknowledged.

Amongst all the Gentlemen whom I have consulted on this occasion, I scarcely found one who was not clearly and decidedly of opinion, that the plan of employing Company's servants in all the districts, was the best (as had been proved by experience) that could be adopted; and I could wish the Board to consider, whether it would not be proper to revert to that system; it has always met with my warmest approbation, and so fully convinced am I of the preference which ought to be given to it above all others, that did the question rest singly with me to decide upon, I should not hesitate a moment in adopting it.

The only objection which appears to deserve notice is, the danger to be apprehended from a change of system: on which subject much has been said, and no doubt with some justice, if applied to cases which do not absolutely require alteration; and if the change should be made imprudently, or at an improper period of the year. But at present none of these objections can be urged. I am not singular in my opinion of the necessity of a change. The system which I propose of employing Company's servants, is, by the most experienced in the Revenue business, acknowledged to be the best; and with respect to the time of entering upon a change, no one can deny that this is the best, nay, the only period when it can be made with propriety. The Bengal year is just expired, and the collections are at an end; such balances therefore as have fallen, cannot be further realized without encroaching on the revenue of the new year, a practice of all others the most pernicious; and, upon the whole, I doubt not but that the Board will be convinced, on weighing all these circumstances, that the system may be changed without the least difficulty or embarrassment. There are at present upwards of 20 gentlemen employed in the out districts, and the appointment of 8 or 9 more would complete the change proposed.

The Committee of Revenue's letter on the subject of the new settlement, affords no reason to induce me to alter the opinion which I have formed, after the maturest deliberation. On the contrary, it confirms me more than ever in the propriety of it, seeing that they recommend to the Board, in the strongest terms, that the Company's servants should be directed to make the settlements of all the districts where they are "stationed, observing, that there is not any objection to "counterbalance the advantages which on this occasion would be derived from local knowledge and "experience."

Having said thus much by way of preface, I beg leave to submit to the Board, the plan which I have formed for the future management of the revenues; in the drawing up of which I have attended to the spirit of the 39th article of the late Act of Parliament, in favour of the rights of the Zemindars; and I have also left sufficient scope for the operation of any orders we may receive from the Court of Directors consequent to that clause.

Calcutta, 10 May,
1785.

(Signed)

CHARLES STUART.

PLAN



PLAN for collecting the REVENUES, by MR. STUART, April 1785.

AS the period for the new settlement of the revenues for the ensuing year is now near at hand, and as experience has clearly shewn that the present system is in many parts very defective; I think that the Board ought immediately to take the subject into consideration, that proper measures may be adopted for removing the evils which now exist, as well as to prevent similar inconveniences in time to come.

The avowed principle of the present system is to render, as general as possible, the mode of paying the revenues direct at the Presidency, and thereby totally to abolish the intermediate agency between Government and the Zemindars, which was said to be productive of oppression and extortion.—This argument, at first sight, carries some weight with it; because it is to be supposed, that the fewer agents there are employed in remitting the revenues to the Khalfas, so much less will be the expences of the Zemindars: but on a closer examination of this point, it will be found, that the fact is the very reverse; for the Zemindars, being at a distance from the seat of Government, and therefore unable to make their representations in person, are obliged to employ a number of Vakeels to transact their business, and these Vakeels being gained over to the interests of the native officers (whose undue influence will submit to no check but the immediate interposition of the members of Government) are easily led to betray their masters, and by working upon their hopes and fears, to bring them to any terms they may please to impose.

If it be alledged in favour of the present system, that the land revenue has been increased, I will admit that it is now greater than when the last change took place, though not more than it was in the time of the collectors; but I cannot allow that this increase has tended to the good of the public, seeing that the actual receipts into the Treasury are greatly less than they were twelve years ago, under the operation of a very different system from the present, and one which has always been considered by me as the best that can be adopted. In proof of this, I beg leave to state the net receipts into the Khalfas Treasury these last twelve years, beginning with the settlement made by the Committee of Circuit.

		1179 - 2,27,81,054	} In the time of the Collectors.
		1180 - 2,33,22,901	
		1181 - 2,37,06,893	
			} First year of the Provincial Councils, including the Ruffee on the Committee of Circuit's Settlement.
Provincial Councils	- - -	1182 - 2,23,01,693	
Ditto	- - -	1183 - 2,21,89,957	
Ditto	- - -	1184 - 2,19,81,943	
Ditto	- - -	1185 - 2,15,14,921	
Ditto	- - -	1186 - 2,05,91,066	
Ditto	The		
Councils were abolished before the expiration of the year, and balances happened of course, part of which were collected the next year		1187 - 1,96,43,326	
Committee of	- - -	1188 - 2,18,04,481	
Revenue's	- - -	1189 - 2,15,62,371	
Settlement	- - -	1190 - 2,03,18,167	

From the above comparative view of the net collections for twelve years past, I think it must be allowed that Government benefited more by the former system of employing collectors than they do by the present one, wherein the native officers are permitted to have more influence than they ever had at any former period; and I believe there is little doubt but that the districts were heretofore in a much more flourishing state than they are at present.

Convinced as I am of the propriety of the measure of employing Company's servants in the management of the revenues, I am yet of opinion that many improvements may be made on the former system of collectors, and contrived to coincide pretty nearly with the intentions of the legislature, as expressed in the late Act of Parliament in favour of the native hereditary zemindars and landholders. The rights and privileges of all who came under this description were, by the former system of collectors, totally annulled, and invested in the hands of Company's servants, whose business it was to make the Muffussil settlement, portion out the lands in farm, and collect the revenue. Thus the Zemindars and their dependants being deprived of all their native rights, they, instead of affording their assistance to the officers of the Company, exerted



exerted their utmost endeavours to throw impediments in the way of the collections, in hopes of driving Government to the necessity of employing them in the same manner as before; this was an evil productive of many inconveniences, and will be rectified by the plan which I wish to propose.

Every Zemindar, who is not totally incapable, should be intrusted with the interior management of his own country, at a moderate assessment, which should on no account be raised upon him. So circumstanced, it would become his immediate interest to make the welfare and happiness of his ryots the first object of his attention, and would, I am convinced, in a very short time, be the means of restoring these provinces to their former flourishing state. In cases where the Zemindar is a minor, or a woman, or where there are sufficient reasons to justify the exception, the lands may either be given in charge to a near relation of the Zemindar's, or to one of the old servants of the Zemindary, on whose fidelity and good management Government can depend.—In either case the person in charge should be responsible in his private fortune for the due payment of the revenue.

In all the districts without exception, a Company's servant should be stationed, for the purpose of receiving the rents as they become due, and for preventing oppressions being committed by the Zemindars and their dependants; as also for the administration of justice, as will hereafter be more particularly mentioned.

These gentlemen superintendents ought to have handsome salaries annexed to their appointments, and thereby be placed above every temptation that might lead to an infringement or a neglect of their duty. The oath directed by the late Act of Parliament should be administered to them, and the slightest instance of delinquency should be punished in the most exemplary manner. I have a better opinion of the service, than to suppose that any of its members would ever merit such a punishment; but if any person should so far forget his own honour and reputation, as to draw upon himself the just resentment of Government, I hope, for the sake of the service, that no motives of lenity or partiality would be suffered to screen him from the fate he would so justly deserve.

With respect to the rate of assessment, I do not think that a better medium can be adopted on a general plan, than that which was fixed by the Board, in consequence of the orders of the Court of Directors, dated the 5th February 1777; viz. the average of the collections of the Bengal years 1180, 81 and 82. From the best information I have been able to obtain, this was considered a very equitable Jumma: it ought not certainly to be lower; and many districts may, from particular circumstances of indulgence in those years, be able to afford an increase upon their average collections. But it will be most proper, I believe, to give a discretionary power on this head to the Gentlemen who are to make the settlements with the Zemindars, which, for the first year, may be tried only as an experiment, until we receive the orders of the Court of Directors upon the 39th clause of the late Act of Parliament; but after that, it will be proper to fix the Jumma unalterably during the life-time of the Zemindar. And when this determination of Government comes to be known and depended upon, it is not to be doubted but, through the means of the Gentlemen stationed in the districts, the revenue will always be completely paid up at the fixed periods. In order however the better to secure the regular payment of the Kists, I think the superintendent should be invested with a discretionary power of putting up to public sale a portion of the Zemindar's lands, in a certain number of days (for instance ten) after each kist became due, unless it were regularly paid; and in order to prevent the pernicious practice of collusive sales, the purchaser should not be put into possession until one month after the sale, during which time the Zemindar might make his appeal to the Supreme Council. The Board, on hearing his reasons for not paying his kist at the stated time, might then, if those reasons were judged satisfactory, order the land to be restored to him on his paying 5 per cent to the purchaser, in consideration of his disappointment. This mode, I am convinced, would tend more effectually to prevent balances, than any that has ever yet been adopted; and as it should be inserted in the Zemindar's caboolat, he would be forewarned of what he was to expect from a breach of his engagements, and could not therefore have any just cause of complaint. But indeed, I believe, that it would seldom or never become necessary for the Superintendents to carry this power into execution; for when the Zemindars saw that Government were determined to adhere to the measure of selling their lands, they would most undoubtedly fall into a regular system of paying their kists as they became due, excepting indeed where their districts were ruined by some dreadful calamity, in which case the fact would be so notorious, that the collector would be justified in dispensing with his usual rigour.

I have already said, that the administration of justice ought to be placed in the hands of the Superintendents; and experience has shewn us the propriety of this measure. When the present system of the audauluts was first thought of, Government was fully aware of the difficulties that would arise from the clashing of the authority of the judges and of the officers of the revenue, and in drawing the line between them, every precaution was taken to prevent the bad consequences that might result from it; all precautions however were vain, the evil existed in the disunion of the two authorities, and without again uniting them in the same person, it became evident that one must be made a sacrifice of to the other.



The next consideration then was, how this sacrifice was to be made with least detriment to the public interest; and it was in consequence determined, that during the months of the heavy collections, the administration of justice should be suspended altogether, which was accordingly done. The judges therefore do not at present sit above seven months in the year, a period by no means sufficient to enable them to keep up their business. In addition to the above arguments it is to be observed, that the audaluts on the present system are attended with a very great expence, most of which will be saved by restoring the administration of justice to the hands wherein it ought to be lodged. This reduction, amongst many others, will enable Government, without any additional expence, to allot to the Superintendents the salaries already proposed.

The mode of collecting the revenues, being already laid down as above, it only now remains to propose the means of furnishing the allowances to the collectors without creating any additional expence to Government.

From such accounts as I have been able to procure, it appears that the charges collection for the last year, viz. 1190, amount to rupees	71,11,177
And that in the time of the collectors in 1179, the charges collection amounted only to	38,26,395
Increase of charges collection	32,84,782

So that in the course of eleven years the charges of collection have been almost doubled, whilst, as we have already seen, the actual receipts into the Company's Treasury have, during the same period, been gradually lessening.

I would therefore propose, that the present establishment of charges collection, which appears enormous, be abolished at the end of the present Bengal year, and a new one formed upon the following plan; which will not only make a handsome provision for the collectors, but will also be productive of a considerable saving to the Company:

I will suppose that it may be necessary to employ thirty Company's servants of different ranks as Superintendents of the collections; viz.

- 15 Senior Merchants.
- 10 Junior Merchants.
- 5 Factors.

And as I conceive that their allowances and emoluments ought to keep pace with their length of service, I would propose that a proper distinction in these respects be preserved between their several ranks. I would therefore fix them upon the following plan:

15 Senior Merchants at 1,200 rupees per month each, is per month,	
rupees 18,000, or per annum	2,16,000
Ditto at 30,000 rupees per annum, by way of commission in lieu of every other advantage, except their salary, is per annum	4,50,000
	<u>6,66,000</u>
10 Junior Merchants at 1,000 rupees per month, is per month 10,000, or per annum	1,20,000
Ditto at 20,000 per annum, by way of commission, as above	2,00,000
	<u>3,20,000</u>
Five Factors at 800 rupees per month, is per month 4,000, or per annum	48,000
Ditto at 15,000 per annum, by way of commission, as above	75,000
	<u>1,23,000</u>

Estimated amount of pay and allowances to the Superintendents per annum = rupees 11,09,000

If it be objected, that this expence will be greatly increased in proportion as the last two classes rise to the rank of Senior Merchants, I have only to observe in reply, that if they were all Senior Merchants, which is not to be supposed, the increase of expence would only be 3,21,000 rupees per annum; which, I conceive, is no consideration to Government, when compared with the advantages which will be derived from the plan proposed as already mentioned.

30 Establishments of assistants, dewans, and native officers, at 1,500 per month, is per month 45,000; these to transact the business of the dewanee audaluts as heretofore; per annum	5,40,000
30 Establishments of Fouzdarry Officers at 500 per month, is per month 15,000 or per annum	1,80,000
	<u>18,29,000</u>
Khalsa establishment.	



In order to save the Board all the trouble and difficulties which would necessarily arise from their entering into a detail of the business of the superintendents, I think this duty should be allotted to one of the members of the council, in monthly rotation; who ought to sit in the Khalsa as comptroller of the collections, for the purpose of preserving the most vigilant attention over the conduct of the superintendents, that no time may be lost in remedying evils in the very first moment of their appearance.

If I could suppose that any further check were necessary over the superintendents than the solemn engagement which they are to enter into, there is none that could be adopted, which, in my opinion, would operate with more powerful efficacy than this controlling power of a Member of the Government, who would never want for the best information with respect to the interior state of the districts; and thus situated, it would be impossible for the superintendents to deceive him, even if they were so inclined. This superintendent must have a deputy, who should be a person of the first experience and ability in the revenue line; and his allowance ought to be equal to that of the President of the Committee of Revenue, viz. per annum - - - - - 60,000

The superintendent of the records, or preparer of reports to the revenue department, should have the same allowance as the collectors; suppose him a senior Merchant, it will be - - - - -

	44,500	1,04,500
Assistants and Writers may be estimated at 5,000 rupees per month, is per annum - - - - -	60,000	
Establishments of the Roy Royan and native officers at 6,000 per month, is per annum - - - - -	72,000	
Contingent charges estimated at 2,000 rupees per month - - - - -	24,000	
Zemindary charges, according to the present establishments, which may certainly be reduced - - - - -	22,89,411	
Law charges - - - - -	18,000	
Fouzdary audauluts - - - - -	3,82,950	
Police establishment - - - - -	58,072	
Commission to the field officers - - - - -	1,26,000	
Poolbundy, which may be reduced - - - - -	2,61,690	
Establishment of the salt districts - - - - -	1,50,000	
Allowances to servants unemployed, estimated at - - - - -	1,50,000	
	<u>35,92,123</u>	
Total charges collection, according to the new plan - - - - -	55,25,623	
Charges collection for the present year, according to the account delivered in by the Accountant General to the Revenue Department - - - - -	71,63,236	
Estimated saving by the new plan - - - - -	<u>16,37,613</u>	

In forming the above account, I have preserved such of the old establishments as appear to be necessary, and in some of the departments the allowances are continued the same as before. Where new establishments are introduced the allowances are very liberal, and the establishments themselves are, in my opinion, fully equal to the duty required of them. But of this I cannot be supposed to be a competent judge; and it may perhaps be necessary to be furnished with official information on the subject, before the Board can finally fix on the expences: I do not, however, conceive that they will much exceed what I have stated.

It may not be improper here to remark, that at the time of the appointment of the Committee of Revenue, it was the declared intention of the Government to recall all the collectors from the districts; but as not only a great number of them have been continued in their stations, but many more since appointed, it is evident that the system of confining the management of the revenues to the Committee alone has been found impracticable, and consequently a double expence has been incurred by Government. I herewith beg leave to submit to the Board, a list of the different stations of the superintendents, shewing the names of the gentlemen at present employed, and leaving blanks for the new appointments to be filled up by the Board.

As I think that no means should be left untried to incite the superintendents to give their whole attention to the realizing of the revenue, I further propose, that they be permitted to draw their fixed salaries only, as stated above, for the purposes of defraying their current expences; and that they be not entitled to their commission until the close of the year, when the Board will pass judgment upon their conduct respectively; and if it shall have been such as to merit approbation, they



they will then receive the thanks of the Board for their services, and at the same time an order for the full amount of their commission, which in such case should be paid immediately from the Treasury.

On examining the revenue accounts, I find that, of the present collectors, some have regularly realized their revenue, whilst others have fallen considerably in balance. I do not mean at present to enquire whether those gentlemen in the latter predicament have deserved the Board's censure, or not; because, as few or none of them were permitted to make their own settlements, it may be alledged, that they were neither so much interested in realizing them, nor so well informed with respect to the circumstances of the Zemindars and other landholders, as if they had themselves settled the amount of the revenues. But in order that neither this plea nor any other may be made use of in future by the superintendents, I am clearly of opinion, that the making of the settlements with the Zemindars and hereditary landholders, upon the principles already laid down, should be left entirely to them. They need not be absolutely confined to the rate of assessment mentioned in the first part of the plan, as this might be productive of hardship in some particular districts, and of too great indulgence in others; the medium collection of 1180-81 and 82, ought however to be taken for the basis of all their settlement, and I do not doubt but an increase upon that jumma may in many places be obtained without rendering it in the least oppressive to the inhabitants. The superintendents however will be the best judges of the ability of their respective districts; and as their own reputations will be so much concerned, they will not make their settlements lower than the rate proposed, without the most substantial reasons for so doing; neither will they make them too high, lest they should find difficulty in realizing them.

The medium jumma alluded to is 2,67,82,458, and the present jumma is 2,75,59,000, out of which sum a balance is expected to remain uncollected of 30,00,000, as stated in the account probable receipts and disbursements. This will reduce the collections of the present year to 2,45,59,000; and I think we shall have reason to congratulate ourselves if they do not fall short of that sum, seeing that although the year 1191 is expired, the balance of the Bengal revenue is at this time, agreeable to the Towjee account for Fagun, no less than rupees 38,56,197. 4. 16. 3. exclusive of rupees 27,67,705. 14. 11. belonging to the Behar year, on which however we cannot at present form any exact judgment.

I submit this minute to the consideration of the Board as an outline only, which, if they approve of, they may fill up with what improvements they may think proper; and if the plan is adopted, it will, I am convinced, be attended with many important advantages to Government. A large saving in the article of charges collection is clearly ascertained; the business of the revenue will in future be conducted better and on a more regular system than heretofore; a number of the Company's senior servants, whose abilities and experience are at present unserviceable, and who are receiving large pensions from Government, will be usefully employed; and being placed in situations where no motive of private interest can interfere with the faithful discharge of their duty, it is natural to suppose that a laudable emulation will arise in the service, which cannot but be productive of the greatest benefit to the Company. Nor must it be forgotten, that in times of exigency, Government will be able to depend much more for every kind of exertion upon European superintendents than they possibly could do upon the natives, who it is not to be supposed can be influenced by those ties which must ever bind the servants of the Company, and subjects of Great Britain, to exert themselves with vigour in promoting the general welfare of the British nation.

(Signed)

CHARLES STUART.

NOTES to MR. STUART'S PLAN for MANAGING the REVENUES.

A.

This account is not perhaps perfectly exact, being prepared from a number of accounts which I have had occasion to refer to. If, however, there is any difference in the sums, I am warranted in saying, that such difference extends to all the years here stated, and will be found to make no alteration in the principle which I set out with, viz. that the net receipts into the Treasury were greatly more formerly than they are at present.—I will, in a future minute, if necessary, state the account fully from authentic documents.

B.

At present the Zemindar collects the utmost his country can produce, and consequently rack-rents his tenants: could he be assured that Government would not raise their demands upon him, it would be his interest to encourage improvements. He would grow rich himself; the people under him would be happy, and Government might depend upon his aid whenever necessity might require him to call it forth. Living happy and contented, he could not wish for a change; and he would consider his own prosperity, and that of the Government which protected him, as inseparably united.



C.

After the rate of assessment has been fixed, as already mentioned, the next object to be attended to is, the realization of it within the year. To effect this, with ease to the Zemindar and convenience to Government, nothing is of so much importance as the securing of the receipts from the country as soon as possible after they come from the hands of the ryots. If the money is allowed to remain with the Zemindars, or their dependents, it is, in a very short time, either dissipated or embezzled; and it is to the want of a proper degree of exertion in realizing the monthly stated payments within the time limited, that I ascribe the heavy balances which invariably happen at the close of every year: it was with a view to the remedy of this evil, that I propose investing the revenue superintendents with the power mentioned in this clause; and unless a measure of a similar nature shall be adopted, I shall never expect to see the revenues completely and regularly realized. The Zemindar ought not in reason to have any objections to this clause: the amount of his annual revenue, as well as the amount of his monthly payments, are settled with his concurrence, according to the resources of his country: he voluntarily enters into the most positive and unequivocal engagements to pay a certain sum every month, and this he is enabled to do by a previous knowledge of his periodical receipts: why then should he be excused from a strict performance of these engagements? If he means to comply with them, he will readily give Government a security so reasonable and so little expensive as the one here proposed: if his intentions are bad, they will be seen, and can be guarded against accordingly.

D.

Before I proposed these allowances, I considered, attentively and deliberately, the various circumstances of the Company's service; and should not have ventured to decide upon a matter of so much importance, had I not been firmly convinced that the measure was not only consonant to the soundest policy, but strictly conformable to the principles of justice. The allowances hitherto drawn by the Gentlemen employed in the collection and management of the revenue (excepting by those at the head of the department) have never amounted to more than a bare subsistence, and in most places have not been equal to the unavoidable expences of the station. So circumstanced, it was scarcely reasonable to expect that the Company's servants would sacrifice their whole time to the discharge of their duty; private business, and other avocations, might intervene, and call their attention from that duty to which they did not think themselves bound to make every sacrifice; and if they conducted themselves as well as their predecessors had done, they did not think that more was expected of them. The ultimate view of all the Company's servants is to return to their native country and friends, after a reasonable length of service; and if the reward of that service is not likely to admit of the accomplishment of their wishes, it is not to be wondered at if they seek out for other modes of acquiring a competency, which may so far interfere with the interests of the Company, as to draw their attention in some degree from the business with which they are intrusted.

The allowances which I have here proposed are so liberal, and so fully adequate to the expectations of the servants, as to place them above every consideration but that of bestowing their whole time, and their utmost exertions, in promoting the interest of a Government by whom their labours are so amply rewarded; and I hope our honourable employers will think these observations deserving of their particular attention, when they come to take this subject under their consideration.

E.

The Controlling Member would have abundance of time to attend to this duty; for, as the Council seldom meets till towards noon, he would be able to give up to it two or three hours in every day of the week, if so much were necessary.

F.

As there is here a latitude given to the superintendents to make the jumma more or less (according to local circumstances) than the medium proposed, it may be asked, "Wherefore propose any fixed assessment, since it is not to be abided by?"—In answer to this, I reply, That it is proper and necessary to fix some standard of expectation for the guidance of the superintendents, lest they should, on one side, be induced, from a motive of raising their reputations, to assess their districts higher than they could bear; and, on the other, to rate them too low, that they might have less trouble in realizing the revenue.

G.

Remaining Gifts of the Behar Settlement for the present Behar Year, 1192.

Byfack	-	-	-	-	-	-	-	-	6,64,947	11	18	1
Jyte	-	-	-	-	-	-	-	-	6,26,836	11	16	2
Affar	-	-	-	-	-	-	-	-	6,45,035	3	3	—
Sawoown	-	-	-	-	-	-	-	-	6,05,551	10	9	1
Bhadur	-	-	-	-	-	-	-	-	2,25,334	8	14	1
									<hr/>			
									Sicca rupees	27,67,705	14	1 1

(64)

LIST



LIST of PROPOSED SUPERINTENDENTS.

1. Chittagong,	- - - - -	Mr. Irwin	- - -	6,76,197	12	2	2
2. Sircar Rotas,	- - - - -	Mr. Law	- - -	9,57,361	7	8	—
3. Sircar Sawrien,	- - - - -	Mr. Groene	- - -	13,12,721	4	1	2
4. Patna,	- - - - -	Mr. Brooke	- - -	10,42,438	8	15	—
5. Nuddeea,	- - - - -	Mr. Redfearn	- - -	10,27,427	3	2	1
6. Sirkar Firkool,	- - - - -	Mr. Grand	- - -	7,01,234	4	3	—
7. Purnea,	- - - - -	Mr. Heatly	- - -	10,00,479	4	4	—
8. Rajeshoy,	- - - - -	Mr. Dallas	- - -	24,00,000	—	—	—
9. Sylhet,	- - - - -	Mr. Lindfay	- - -	2,33,824	5	—	—
10. Part of Behar,	- - - - -	Mr. Bathurst	- - -	4,60,008	15	—	—
11. Silberries,	- - - - -	Mr. Champion	- - -	2,87,673	10	9	1
12. Dinagepore,	- - - - -	Vacant	- - -	14,60,444	12	12	2
13. Burdwan,	- - - - -	—	- - -	43,58,026	15	—	—
14. Beerbhoom,	- - - - -	—	- - -	6,11,321	7	16	—
15. Bissenpore,	- - - - -	—	- - -	3,86,707	11	17	—
16. Salt Districts,	- - - - -	Mr. Vanfittart	- - -	12,56,696	13	2	—
17. Khordia Mohuls,	- - - - -	Mr. Wilkins	- - -	3,14,774	5	19	—
18. Boglepore, Mongheer, Raejmehal, }	- - - - -	Mr. Chapman	- - -	5,47,600	13	19	—
19. Ram Ghurr, Patcheat, Jelda, }	- - - - -	Mr. Cumming	- - -	1,61,216	11	9	3
20. Twenty-four Pergunahs and Putteel Abaud, }	- - - - -	Mr. Touchet	- - -	9,55,872	8	18	2
21. Midnapore Cossijorah 14 Annas, Ditto 2 Annas, Midnapore Proper, Mynachoura, Narajole, Jallafore, }	- - - - -	Mr. Pearce	- - -	8,89,941	14	6	—
22. Houghly, Sultanpore, Mahamudnampore, Hogla, Collora, Serferagepore, }	- - - - -	—	- - -	5,54,053	12	11	3



23.	Moorshedabad, Radabullubpore, Luskarpore, Coolberria, Burbazoo, Roypore Megna, Alfudnagore, Muffuddah, Jehangeerpore, Rajebarry, Radabullubpore, Shazadpore, Ditto, Khiringong, Cantoanagore,	}	—	—	Mr. Fenwick	8,92,099	14	17	1		
24.	Mahamod Shoy, Rocunpore, Futty Sing, Cutwa, Sumusker Buderpore, Beldanger, Gopeenautpore, Mohunpore, Sootleyka, Belgachy, Zaihenpore, 10 Annas, Do. 6 Do. Baherbund,		}								
25.	Rungpore and } Edruckpore, }	}			Mr. Moore	9,43,306	9	—	2		
26.	Dacca,				Mr. Day	14,59,385	14	18	3		
27.	Ditto,					8,51,500	7	5	2		
28.	Ditto,					8,51,500	7	5	2		
29.	Town Calcutta,				Mr. Seton	1,09,969	1	6	—		
Gross Jumma of 1191						Rupees	2,75,59,000	5	6	—	

The Governor General requests to have a copy of Mr. Stuart's plan, which he has only cursorily perused, and he will deliver his opinion on it at the next meeting of the Board.

Agreed, That a copy of Mr. Stewart's plan be furnished the Governor General accordingly.

Mr. Stables moves, That the Committee of Revenue be empowered to authorize the collectors, who are already established, and not recalled by the late resolutions of the Board, to make the settlement of the present year, according to the Honourable Company's orders, and the 39th article of the act of the twenty-fourth of his present Majesty, respecting the rights of the Zemindars and other landholders.

Mr. Stables adds, That he will give his opinion respecting the other part of the collections mentioned in Mr. Stuart's plan.

The Governor General observes, That the sooner the settlement for the new year, or even any part of it, is made, the better; he therefore agrees, that the Committee of Revenue be immediately authorized to empower the established collectors to make the settlement of their respective collectorships; and proposes, that an early day be fixed for making the settlement of the Huzzoory Mahals.

The Board agree to Mr. Stables motion.

(66)

EXTRACT

EXTRACT of BENGAL REVENUE CONSULTATIONS, 18th May 1785.

THE Governor General delivers into the Board the following minute, and paper accompanying, on the plan for the collection of the revenue, recorded at the last meeting; and moves, That they be immediately circulated for the opinions of the Members of the Board.

Governor General,

I have considered fully, and with the most liberal attention, the new system which Mr. Stuart has proposed for the collection and controul of the revenues, and which has been recorded on our last consultations in this department. It would be a real satisfaction to me, to concur with Mr. Stuart in the propositions which he wishes the Board to adopt: a readiness to co-operate with my colleagues in every improvement which they may suggest in the general conduct or detail of public affairs, is, in my opinion, as desirable a claim to approbation in my present situation, as the credit of introducing new plans. The object before us, as members of this Government, is no less great, than the merit of attaining it must be an equal credit to us all. That object is, in the first view of it, the immediate relief of the public distress, founded upon a permanency of system in the great political line of our management. The reduction of our expences to the lowest standard of safety, is the next consideration: and the improvement of our revenues, on a system of permanent production, with ease and convenience to the natives, is certainly a principal part of our public object; it might justly be called the primary duty of this Government; in this light I have always considered it; and from the time I became a member of the Government, I have endeavoured to inform myself fully and minutely upon the subject of the revenues: I have looked, as far as our records could direct me, to the different modes of collecting, and administering the revenues; and I have attended particularly to the great changes which our revenue system has occasionally undergone from the period of the Dewanny. The discussion which took place, on this important concern, between the late Governor General and Mr. Francis, form the most interesting and enlightened part of our records: they patronized different and opposite systems; and supported them, respectively, not only with their own extraordinary abilities, but with the aid of the best information from the most experienced servants that ever were employed by the Company in the revenue line. From some of these servants I obtained memorials, containing their impartial sentiments, founded upon long and real experience, and suggesting to me, the best plans for realizing a full and permanent revenue from these provinces; making the security and happiness of the natives the fundamental principal of the collection. I shall, with the permission of the Board, take the liberty to record, in this place, one of the memorials to which I allude, and which has been in my possession, as appears by the superscription upon it, from the 13th January 1782: I received it from Mr. Shore, who presided so long at the head of the Committee of Revenue; I need not mention with what honour to himself: the universal testimony which the voice of the natives, the repeated approbation of this Government, and the superior esteem of his fellow servants, bore to the merits of Mr. Shore, renders it unnecessary for me to add the praise to which he was intitled, for his knowledge and integrity in the administration of the revenue. As the memorial which he gave me was not meant for the public eye, but to give me a clear view of the subject, to forward the public advantage, the truths which he has stated appear in their naked simplicity, and thereby convey a more forcible impression than dress or arrangement could give them. In considering the productions of the soil, and the revenue to be collected from them, he has been equally attentive to the character of the people, and their peculiar dispositions and customs. I am afraid the picture which he draws, and the low ebb at which he states the popular virtues of the Bengallies, are not fictitious representations: but these should not discourage the justice or the care of Government: if the virtues of the Bengallies, as a nation or as tribes of men, are of an inferior standard, their vices are not the most dangerous to the peace or order of society; the more we are acquainted with their genius and manners, the more it becomes incumbent upon us to endeavour to make them useful and happy subjects; and if they are incapable of meriting and enjoying the freedom of British laws, let us endeavour to leave them the happiness and security of their own institutions unviolated. The progress which many of our servants have made in learning their language, and the translations which we have obtained of their laws, together with the lights which we possess relative to the administration of their former Mahometan rulers, open to us a clear prospect for accommodating our dominion over these provinces to the happiness of the people. In the course of a few years, I trust, it may be said with truth, that the natives of Bengal are the happiest subjects of any great state in India: in proportion as they are made happy, it is to be hoped, that their virtues as people, will appear in a more engaging light. It was Mr. Shore's opinion, that much of their security and quiet would depend on uniting the powers of the collector and magistrate in one deputation of authority. Though I agree generally with Mr. Shore in this opinion, and though Mr. Stuart's proposition, of uniting the audaulut of each district with the collectorship, is founded upon the same belief, I very much doubt whether we are as yet sufficiently advanced to risque the consequences of vesting so unchecked a power generally in the hands of our servants. The institution of the audauluts, or separate establishments of provincial magistracy, did great honour to its authors; and I freely confess, that it is only by degrees, and after witnessing the success of progressive experiments, that I can for my

own part, consent to the abolition of the audauluts, or the transfer of that separate jurisdiction to the same hands which possess the power of the collections. Here I am sorry to be obliged to differ with Mr. Stuart in a leading principle of his system; in other points, where Mr. Stuart's plan corresponds in some measure with the doctrine laid down by Mr. Shore, I am prevented from giving my concurrence on the ground of general considerations.

When I succeeded in February last to the charge of my present office, I laid it down as a general and necessary principle, to avoid innovation in the system of Government, to endeavour to conduct the public affairs, in the train in which they had devolved upon me, rectifying, at the same time, such abuses as could be remedied without any violence to established arrangements; and it was only in the abolition of unnecessary expences, and the reduction of useless offices, that I ventured to propose alterations, or to introduce new measures, without first submitting them to the approbation of the Company. Many were my reasons for prescribing to myself this line of conduct, and I communicated them freely and candidly to the Board.—Every change of system in Government, and especially in so important a source of its existence as that of its revenue, is, in my opinion, to be avoided, excepting in extraordinary cases: to attempt such a change, the Government itself ought to be permanent, the advantages of the change to be certain, great, and demonstrable; nor should it be attempted, but with a previous sanction and full approbation of the power which alone can give it permanency as a regulation. The inconveniencies and even evils of existing systems are always obvious, and may be easily exposed; the advantages of any system are never demonstrable, but from experience: disadvantages may arise where they are least apprehended; and the most perfect institutions of legislation and policy are often found defective from the inexperience and rotation of agents.

When it was first suggested at the Board to change the present system of collecting the revenues, I moved, That an official account should be laid before us, of the collections of these provinces for several years back, stating the gross jumrah or settlement of each year, the charges collection, the nett revenue realized, and, the balance remaining uncollected. That account, from the year 1772-3 to the year 1783-4, now lies upon the table; and I beg leave to subjoin it to this minute, with the explanations which accompany it. By that account it appears demonstrably, that the amount of the gross collections since the institution of the collections at the Presidency under the committee of revenue, has been annually greater by several lacks than the collection of any year preceding the institution of the Committee. It is true, the balances have been likewise more considerable; but the balance remaining uncollected at the end of the present year is the least since the institution of the Committee. The balance of the towjee account for Cheyte closed this year on the 11th May, is 11,54,000 rupees, which is, by two lacks of rupees, less than the same account was last year, though not closed till the 20th of June 1784, and near six lacks of rupees less than the preceding year 1783, closing also on the 16th June: this is a strong proof of the progressive improvements of the Committee's system, and a strong argument against innovation. It is true, the account intitled, Charges of Collection, has been greater since the institution of the Committee than it was formerly; it has risen gradually since 1772-3, from 41,56,000 to 71,29,000 in 1783-4; but when the particulars of which those charges are composed, are displayed under their different heads, as in the account A. subjoined to this minute, it will appear that the increase might more properly be called the encreasing expences of Government, than the encreased expences of the collection of the revenue. It should likewise be remembered, that in consequence of injunctions to the Committee at the commencement of our reforms in January last, they presented to us a reduction of expence in their department, to the amount of eight lacks of rupees per annum; and one of the principal sources of reduction in our expences, which has been held forth to the Company in our late letters from the secret department of inspection and reduction, has proceeded from the proposed abolition of collectorships; the reverse of the system which is now presented for our adoption.

I am at the same time free to avow a predilection to the system of collectorships, of about eight or ten lacks each; and I would wish to see every district of the Company's possessions, under the superintendence of Company's covenanted servants, conversant in the language and manners of the natives, and capable of collecting, without the intervention of a native agent or deputy, a fixed revenue for the Company, paid and collected by monthly instalments, with ease to the ryot, and without a balance remaining unpaid of the just dues of Government.—I could likewise wish to see the Committee of Revenue acting as a Committee of Controul over such collectorships throughout all the provinces, and divested of every interference in the collection and management of the revenue, but that which might be necessary in keeping the collectors to their duty, checking their accounts, and receiving the appeals of the Zemindars and Ryots; and I should be particularly happy to see the Committee in a capacity to execute these important duties, independent of the general agency and improper authority of a Native Dewan, or in plain English, a Native Chancellor of Exchequer. But there are improvements and advantages in our revenue system, which I am not sanguine enough to look for from any sudden or abrupt changes: they may be hoped for in the progress of a regular, concerted, and deliberate chain of measures. Whenever the period may arrive, when the administration here and that at home shall unitedly resolve to begin upon such a plan for conducting the revenues of this country, it will be found that many preparatory arrangements are necessary to its introduction with safety, and ensuring success.



It is to be supposed that the Company will, in consequence of the late Act of Parliament, and the directions prescribed to them in that Act, send us particular instructions on the subject of the revenues, by their first dispatches. As we are in daily expectation of such dispatches, and as so much of the present year has already elapsed, I think we should, without further loss of time, or discussion of less important points, instruct the Committee of Revenue to make the settlements of the Huzzoory Districts, or revenues collected at the Presidency for the present year, in the spirit of the Company's orders, and according to the obvious intention of those clauses in the Act of Parliament which provide for the interest of the Zemindars and Ryots.—We should, at the same time, transmit to the Committee, Mr. Stuart's plan, together with Mr. Shore's memorial, informing them, that we have it in contemplation to introduce the general system recommended in both, whenever it can be brought forward without the dangers and difficulties incident to a sudden change of system, and without clashing with instructions which may be soon expected from home. Should the majority of the Board differ with me in the present opinion, and not accede to it as my proposition; should they, on the contrary, have such an impression of the defects of the present system, or of the mismanagement of it in any particular department or agent, as to think the introduction of a new system, or of Mr. Stuart's plan in particular, immediately necessary; I hope they will devote their particular attention to the charge of the plan on which they may be pleased to resolve; though it cannot meet my approbation, it will certainly receive my utmost support. I cannot, at the same time, be equally responsible for the issue at the end of the ensuing year.—Mr. Cowper, the acting President of the Committee, in whose abilities, activity, and integrity, I repose the most perfect confidence, assured me, on the 29th of last month, that of the Huzzoory Mahls or collections made at the Khalsa, there would be little or no balance this year, if the Committee were fully supported in realizing them. I am convinced the other members of the Committee will exert themselves fully to discharge their duty, and do credit to the administration: and I beg leave to observe to the Board, that there is hardly any medium, between the most ample power and real responsibility, in a trust such as that, which we have delegated to the Committee of Revenue.—The monthly rotation of the Controul, which Mr. Stuart proposes for a Member of Council to execute, by sitting in the Khalsa as Comptroller of the Collections, would, I fear, serve only to weaken the efficient authority of the Committee, without introducing a more powerful check. The Controul must be permanent in one authority to be either efficient or responsible, and it requires the undivided attention of any one officer of Government. But upon what days of the week could this controul be exercised by any of the Members of Government individually?—there being public councils, at which the presence of all the Members is necessary, except on Saturdays and Sundays.

(Signed)

J. MPHERSON.

REMARKS on the Mode of administering Justice to the Natives in Bengal, and on the Collection of the Revenues.

Mr. Shore,

1st. THE Company are in possession of a very extensive territorial jurisdiction in Bengal, equally fertile, populous, and advantageous to the British nation, for the large returns it makes in revenues and manufactures.

It becomes a question, What system of Government can be best adopted for the management of this territory? This cannot be answered till several leading facts have been ascertained.

Bengal is inhabited by various sects, amongst which that of the Hindoos may be estimated to make up eight tenths of the population: they are the aborigines of the country, and by nature and religion are peaceable and inoffensive.

Their national character is the compound of their characters as individuals: an obstinate attachment to all their customs and prejudices, whether superstitious, ceremonious, or traditional, may be deemed a general characteristic of the Hindoos.

Their manners partake of the nature of the Government under which they ever lived: as this has been arbitrary or despotic, the natives are timid and servile. As individuals, they are insolent to their inferiors; to their superiors, generally speaking, submissive; though they are to them also guilty of insolence, where they can be so with impunity.

Speculation they seldom indulge in any transactions; the present hour is what they alone look to the advantage of, which they will not forego for greater prospects, if remote. They are as little moved by curiosity.

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Individuals

Individuals have little sense of honour; and the nation is wholly void of public virtue. They make not the least scruple of lying, where falsehood is attended with advantage; yet both Hindoos and Mahomedans continually speak of their credit and reputation, by which they mean little more than the appearance they make to the world. Of the two, the latter are more tenacious of this; the same man that will submit to the greatest indignities exercised upon him in private, will be clamorous at an affront put upon him before his servants or the public.

Cunning and artifice is wisdom with them: to deceive and over-reach is to acquire the character of a wise man.

The greatest disgrace they can suffer is to lose their cast, or, as we say, to be excommunicated. This punishment is inflicted for the breach of the injunctions of their religion; or, what is the same, of the ordinances of their priests. To lie, steal, plunder, ravish, or murder, are not deemed sufficient crimes to merit expulsion from society.

With a Hindoo, all is centered in himself; his own interest is his guide; ambition is a secondary quality with him; and the love of money is the source of this passion.

The advantage they derive over Europeans, is by practising those arts of meanness which an European detests. A man must be long acquainted with them, before he can believe them capable of that barefaced falsehood, servile adulation, and deliberate deception, which they daily practise.

To our Government they have little attachment; yet it is certain that, in general, property has been more secure, and individuals less oppressed, than under the despotism of their Nabobs. I assert this with all the confidence conviction inspires. I believe them to be as much attached to the English Government as they would be to any other; but if another dominion could establish itself, they would embrace it with indifference. The reason of this must be sought for in the consequences of a despotic authority; and by tracing them, the characters of the natives will be easily developed and understood; in them will be seen the source of timidity, adulation, and deceit, which prevail.

It is very obvious, that within the last ten or twelve years, a considerable alteration has taken place in the manners of the people. This alteration is the natural consequence of a greater degree of intimacy with Europeans, than they formerly were admitted to. Those parts of our character, which first drew their attention, were bravery, clemency, and good faith. They have since found that we are not wholly destitute of weaknesses and vices; and that Europeans, like all others, are open to temptation: the respect they entertained for us as individuals, or as a nation, is diminished; and they now consider themselves upon a more equal footing.

The introduction of the Supreme Court of Judicature has largely contributed to the elevation of the natives, and to the depression of Europeans. This system, which was meant for the relief of the natives, has, in very few respects, answered that object; in many instances it has been a heavy grievance to them; and the natives themselves have found out the art of making the powers of the Court the means and instrument of forwarding their own views of interest and oppression, of eluding the power of the Government, and of weakening its authority, by engaging the two tribunals in contests with each other.

It is in vain that we search for men of enlightened understanding, deep reasoning, and reflection, amongst the natives. The education of the Hindoos is confined to their being taught their own language: the Mahomedans are little better instructed; the acquisition of a few moral or political maxims, which in practice they neglect, is all they know of the art of Government; if exceptions can be found, they are very rare.

Such are the inhabitants of Bengal, over whom the European jurisdiction is established: prudence may, no doubt, render it permanent, but prudence and policy alone can effect this; for on a comparison of their numbers with ourselves, it must be evident to all, that the power by which we rule is less real than ideal.

The grand object of our Government in this country, should be to conciliate the minds of the natives: this may be effected by allowing them the free enjoyment of all their prejudices, and by securing to them their rights and property: the form of it should, I think, be despotic, and the natives should still be retained in those habits of submission which are natural and familiar to them; to this they will make no objection, whilst they are treated with humanity and justice.

Between the Head Tribunal of Government and its subjects, I would preserve a great and respectable distance ; nor suffer the persons of the Members of the State to be treated with a familiarity which induces contempt.

In fact, the Supreme Council in Bengal should be a Council, a comptrol merely to superintend the conduct of all the other departments of the state, and oblige them to do their duty. As a Government, or as individuals, they should not interfere in the executive duties of subordinate stations ; but be attentive only to correct their errors, reform their abuses, or punish their injustice ; they should prescribe rules of conduct, and leave the execution of them to others.

Their business upon this scale would be limited, simple, and easy : but where the Members of the State, or the collective body of it, attend to all applications, interfere in all appointments, and undertake business of a trifling nature, they can neither act with propriety as an office of comptrol, nor as an office of dispatch, whilst they leave it in the power of the lowest to judge of their capacities and intentions.

Upon this principle, all the subordinate offices of Government should also be formed : the gradation from the first to the last should be easy and connected ; and all business in its progress should observe these gradations : and we must be careful not to suffer the existence of two authorities that clash with the operations, and counteract the influence of each other.

These are the general outlines ; in the application of them we are to consider the three great departments of the Government, viz. The administration of justice, the management of the revenues, and the commercial interests.—The political department relates to other objects, so wide and extensive, that it must be considered separately.

Several systems have been adopted for the management of the revenues, and the administration of justice ; at one period they have been united, at another they have been separated.

Till the year 1770, the revenues, with a few partial exceptions, were under the controul of the natives ; but it was then deemed more advantageous to the Company to employ their servants. In consequence of this determination, Europeans were appointed as supervisors, and the comptrol of the districts, in matters of revenue, as well as in what related to the administration of justice, was vested in them.

Two Councils of Comptrol were established ; one at Moorshedabad, and one at Patna ; to these the collectors were subordinate, and acted under their orders and authority.

These Councils were, in their turn, subordinate to the Council at the Presidency, composed of the Members of the Government themselves.

The Khalsa, or Head Revenue Court of the country, was at that period fixed at Moorshedabad ; but it was thought proper to remove it to Calcutta, and the Council at Fort William took upon themselves the immediate direction and comptrol of the collectors ; in consequence of which the two Councils at Moorshedabad and Patna were abolished.

In 1774 the collectors were recalled, and the districts were formed into divisions, and a Provincial Council of Revenue appointed for each ; their stations were at Calcutta, Burdwan, Patna, Dacca, Moorshedabad, and Dinagore. The administration of civil justice was vested in the Council at large, but held in rotation by one of the Members.

In 1780 the administration of justice was separated from the comptrol over the revenues, and vested in persons neither connected with the Revenue department, nor subordinate to it.

In 1781 the plan was extended, and the number of the courts of adawlut encreased ; and in the beginning of the same year the present system for the management of the revenues took place.

To all these plans, excepting the first, very solid objections may be made. In proposing the system, which appears to me the simplest and the best, I shall give attention to them.

The following are the outlines of the plan :

1st. That in the two departments of the administration of justice in civil cases, and the management and comptrol of the revenues, the servants of the Company should be employed.

2d. That the duties of these two departments be vested in the same persons.



3d. That for this purpose, Company's servants, under the denomination of superintendents, be appointed to the different districts.

Article 1st.

After the character which has been drawn of the natives, it is needless to add, that I think them ill calculated for these important trusts. I might appeal to the experience of every European, who has had opportunities of seeing the natives in office, in support of my opinion.

The general system of affairs in Bengal is now wholly different from what it was ten years ago: the scale of connections and interests is greatly extended, and English forms of policy and law are introduced. The natives no longer look up to one of their own country and sect as their supreme head, but to Europeans; nor can they act, as formerly, without our advice and assistance.

It is the part of a wise Government to provide against all contingencies: we ought not therefore to rely upon the peaceable disposition of the natives, or on a supposed attachment to us; but establish such a control in all parts of the country, that, in case of a foreign invasion by an European power, or of the inroads of an Eastern enemy, or the event of rebellion in any of our provinces, the payment of the revenues may not be suspended, illicit correspondence of dangerous confederacies may be checked, and the contagion of rebellion stifled.

That the servants of the Company are qualified for the task I propose to allot to them, I may venture to pronounce. The collection of the revenues is in itself simple; and if it is now attended with particular embarrassments, they arise from the system which has been established, or from other accidental causes. Common sense, a competent knowledge of the language, application, and rectitude of intention, are all the qualities required either for this or in the distribution of justice. It is part of the controlling power to retain every man in his duty, and prevent the abuse of authority.

An Englishman cannot descend to those little practices of oppression or extortion so familiar to the natives; his mind revolts at the idea of them: and admitting even that some are, by habit, connections, or necessity, become depraved, there is, after all, in every breast a sense of honour and virtue that recoils from the low vicious arts of a native of Bengal.

In reverting to the period when this system was established, I cannot recollect any objections against it; some might be drawn from the personal characters of the individuals employed; but those can no more be urged against the plan itself, than the vices of the priests can be adduced to prove the Christian religion wrong. If a Government will suffer crimes and vices to go unpunished, no system can be adopted that will answer any good purpose.

Article 2d.

People long accustomed to a despotic authority, should only look to one master. It is impossible to draw a line between the revenue and judicial departments, in such a manner as to prevent their clashing; and in this case, either the revenues must suffer, or the administration of justice be suspended. The present regulations define the objects of the two several jurisdictions with clearness and precision; yet they continually clash in practice: complaints are so blended, that it is often impossible to determine to which tribunal they belong; and that there has not been more confusion than has actually happened, is owing to the discretion of those who have been entrusted with the administration of justice.

It may be possible in the course of time, to induce the natives to pay their rents with regularity, and without compulsion, but this is not the case at present. If any force is offered, a complaint is made in a court of justice, and whether true or false, a temporary protection is given to the complainant, who is released from the demands upon him: to realize them afterwards is no easy matter.

In all demands for revenues, or in summonses to cause the attendance of parties at the Adawlut, Peons are employed, and very often the Peons of the two tribunals meet at the house of the same man, where the property of his person is contested, and he is obliged to pay both parties.

In those districts, such as Boglepore, &c. where the two jurisdictions are vested in the same person, these inconveniences do not arise: the duties of the two departments, though united in the same person, are separated in practice; and this may still be done.



If the present system should continue, it will be necessary to secure the regulations for the administration of justice: in general they are very proper, but some few alterations will be necessary, and to reduce them to the understandings of the people, they require to be simplified.

It has been the fate of this Government to form good regulations, but not to enforce them; and this gave room to these objections, which were made against the powers of the Courts of Revenue and justice being exercised by the same persons; the error was not in the institution, but in the neglect of duty.

If any solid arguments can be urged on the other side, it is, that the business of either department will be found sufficient to occupy the whole time and attention of one man. It is certain he will not have much leisure; but I am convinced may nevertheless perform the duties of both offices to the satisfaction of himself and his superiors, by a well regulated method and proper attention.

Article 3d.

In the remarks on the first article, one great advantage of this system has been pointed out; others are not wanting.

In the actual collection of the revenues, nothing is more necessary than to give immediate attention to all complaints, which are preferred daily without number, and dispatch them in a summary manner. This cannot be done where the comptrol is remote.

In every Pergunnah throughout Bengal, there are some distinct usages which cannot be clearly known at a distance; yet in all complaints of oppression or extortion, these must be known before a decision can be pronounced. But to learn at Calcutta the particular customs of a district of Radshaby or Dacca, is almost impossible; and considering the channels through which an explanation must pass, and through which the complaint is made, any colouring may be given to it, and oppression and extortion, to the ruin of a district, may be practised with impunity.

This is a continual source of embarrassment to the Committee of Revenue in Calcutta. One object of their institution is, to bring the revenues without agency to the Presidency; and all local comptrol is removed from over the renters who pay at Calcutta, or what is called huzzoory; when complaints are made against them, it is almost impossible to discriminate truth from falsehood; and to prevent a failure in the revenues, it is found necessary in all doubtful cases, to support the farmer; a circumstance which may confirm the most cruel acts of oppression.

The real state of any district cannot be known by the Committee; a farmer or Zemindar may plead, that an inundation has ruined him, or that his country is a desert from want of rain; an aumeen is sent to examine the complaint; he returns with an exaggerated account of losses, proved in volumes of intricate accounts, which the Committee have no time to read, and for which the aumeen is well paid; possibly, however, the whole account is false. Suppose no aumeen is employed, and the renter is held to the tenor of his engagements, the loss, if real, must occasion his ruin, unless his assessment is very moderate indeed.

I may venture to pronounce, that the real state of the districts is now less known, and the revenues less understood, than in 1771. Since the natives have had the disposal of accounts, since they have been introduced as agents, and trusted with authority, intricacy and confusion have taken place; the records and accounts which have been compiled are numerous; yet, when any particular account is wanted, it cannot be found. It is the business of all, from the Ryott to the Dewan, to conceal and deceive; the simplest matters of fact are designedly covered with a veil, through which no human understanding can penetrate.

With respect to the present Committee of Revenue, it is morally impossible for them to execute the business they are entrusted with; they are vested with a general comptrol, and they have an executive authority, larger than ever was before given to any Board or body of men; they may and must get through the business, but to pretend to assert that they really execute it, would be folly and falsehood.

The grand object of the natives is to acquire independent comptrol; and for many years they have pursued this with wonderful art. The farmers and Zemindars under the Committee prosecute the same plan, and have ready objections to any thing that has the least appearance of restriction; all comptrol removed, they can plunder as they please.

The Committee must have a dewan, or executive officer, call him by what name you please. This man, in fact, has all the revenues paid at the Presidency at his disposal; and can, if he has any abilities, bring all the renters under contribution. It is little advantage to restrain the Committee



mittee themselves from bribery or corruption, when their executive officer has the power of practicing both undetected.

To display the arts employed by a native on such occasions would fill a volume. He discovers the secret resources of the Zemindars and Renters, their enemies and competitors; and, by the engines of hope and fear raised upon these foundations, he can work them to his purposes. The Committee, with the best intentions, best abilities, and steadiest application, must, after all, be a tool in the hands of their Dewan.

This would never be the case in the system I propose, as the Dewan would neither be the channel of information, nor of executing orders; his business would be limited.

The same objections that are made against the present Committee of Revenue, may be applied to the system of Provincial Councils; it is sufficient to say of them, that the universal opinion, strengthened by experience, has pronounced the system fundamentally wrong, and inapplicable to any good purposes.

After all, the Government must consider, that to make people do their duty, hope must be held out as well as reward; or, in the words of a gentleman, formerly a Member of the Supreme Council, "No Government will be served faithfully that does not reward its servants liberally."

This is one great defect in the system for the administration of justice; the pay of the judges is equal only to their subsistence, and their present rank is the last step of the scale. Having no object in this line, they have little inducement to exert themselves in it, but are anxious to get removed to some other where their prospects are better.

Foujedary Jurisdiction.—Of the Foujedary Jurisdiction nothing has yet been said. In this department, criminal justice is administered, and it is the only office left to the Nabob.

I do not see any particular reason for changing the system itself, and perhaps it would, on many accounts, be improper; but some regulations are highly necessary.

Mahomed Reza Cawn is at the head of this department, and is the only person I know in the country qualified for it. If he were left to himself, I have not a doubt but he would conduct it well; but he is so circumscribed by recommendations of particular persons, and by the protection held out to his officers by Europeans, that, to my knowledge, he has not been able to punish them even when they have been convicted of the greatest enormities; and he has often on this account been blamed when his hands were tied up.

The present Foujedary system, unless it has lately undergone great alterations from the Controul over the Foujedars vested in the judges of the Adawlet, is a mere system of rapine and plunder, and furnishes another proof against the leaving natives with uncontrolled power.

What is particularly wanted is, to impose checks and restraints upon the Foujedary officers, scattered about the different districts; and this might be done consistent with the plan I propose, by lodging a controlling power with the collectors over them. With respect to the trial of delinquents, that should be left with the natives alone; the trial is always sent to the Naib Nazim, and must be confirmed by him, and receive his sanction, before the sentence can be carried into execution.

I do not think it would be unbecoming the dignity or humanity of this Government, to procure some alteration in particular punishments, which are a disgrace to humanity: I allude in particular to the cutting off limbs, and impaling; the very mention of which makes nature shudder.

As to the mode of controul, it might be as follows: to fix the station of the head Foujedar of a district at the same place with the superintendent, and to oblige him to make a daily report of all the prisoners under his charge; to order him to obey the orders of the collector for the seizure of any delinquents, and if the crimes of the prisoners merit trial, to make the Foujedar deliver them over without delay to the proper officers for that purpose; to abolish all fines whatever as punishments; and to reduce the number of petty Tannahs or Guards which are now scattered about the country.

To prevent an abuse which arises from the pay of Peons employed by this Court, and which is made an article of profit; a restriction might be laid upon the Foujedar, not to issue summonses, but under the signature of the superintendent.



It was formerly the duty of the Zemindars to preserve the peace within their respective districts, and to apprehend all robbers and breakers of the peace: this cannot be done universally, but may still be adopted in particular districts; for instance, in Burdwan.

It may now be proper to take a general review of the system I propose. The administration of justice, and collection of the revenues of the whole country, having been vested in Company's servants, appointed to the different districts, it will be necessary to establish a controul over them.

For this purpose, a Council of Control, similar to the present Committee of Revenue, should be established in Calcutta, with whom the collectors should correspond, and whose orders they are to obey. To them they are to send their monthly accounts of their collections and disbursements, and remit the former to them.

This Council should be simply deliberative, not have any office of collection itself: I would not allow them any judicial authority, except merely to refer complaints of any kind to the collectors.

The present Court of Appeal, under the name of Sudder Dewanny Adawlet, may still continue with all its powers; to this Court the collectors, in their judicial capacities, are to be subject, and to make their returns to it, as at present.

The Supreme Council will still have a control over the whole: the Committee are to send the monthly accounts to them, with their proceedings, as at present, with a general report upon the state of the business and conduct of the collectors.

Every subordinate office must be possessed of full authority: the Committee must not interfere in the duties of the collector, who, within his jurisdiction, should be considered as despotic.

The Committee should not decide (*prima facie*) upon representations from the natives, but should refer them to the collectors. It will be one part of their duty to hear all complaints against the collectors, and call upon them to answer them. The Committee, in this case, must be ordered to lay a state of their proceedings before the Supreme Council, who will pass such a decision upon them as they think proper. In the same manner, the Supreme Council will exercise a control over both.

It is a very capital defect in this Government, that no system is permanent. Those amongst the natives, who have influence, are the first to suggest changes, as they must gain by them; but this continual variation of system introduces distrust and diffidence of the Government amongst all classes; it prevents all inclination to improvement, and makes every man anxious to gather the profits of his hour, lest a new change should deprive him of them.

If the present situation of affairs were in any respect eligible, I should not propose an alteration; but I am convinced it is fundamentally bad; and that the system now proposed, admitting it to be incomplete, will in every respect be infinitely better. I do not, however, wish to see it introduced, unless with a determination of adhering to it; and if the Government will compel every man to do his duty, by rewarding those who do execute it, and by dismissing those who are incapable or negligent in the performance of it, I may venture to pronounce, that the system itself will answer every object intended by it.

In taking into consideration the management of the revenues, it is necessary at the same time to consider the mode of settlement.

It may not be practicable, considering the settlement formed by the Committee of Revenue, to make any considerable alteration during the present year; but a foundation should be laid, and the plan sketched out at full, and filled up afterwards, as circumstances admit.

It may be pronounced, that upon the whole, the Zemindars, who have the greatest rights, are also the properest persons for the management of the revenues of their own districts: some exceptions to this as a general rule will hereafter be pointed out.

I therefore propose that the settlement be made with the Zemindars themselves, and that the amount of the jumma be irrevocably fixed during the life-time of the Zemindar.

The assessment should also be moderate, and in that case the Zemindar should be compelled to pay it, taking upon himself all profits and losses: if the assessment is excessive, there will be either a necessity to admit an abatement in case of loss, or the lands must be sold.



The former alternative is the best; and in that case it might be made a rule to sell a portion of the Zemindary to make good arrears. I would even limit a day when this operation should take place; to the first day of the second month of the new year.

The exceptions against his rule arise from the incapacity of the Zemindars, owing to sex or minority. Both the Zemindars of Dinagepore and Burdwan are minors, and wholly incapable at present of managing the rents of their own districts: in these cases the following modes occur; either to appoint an officer on the part of Government to take the management of the rents, or, to let the lands to farm.

In the former case the person appointed is only answerable for what he actually collects; in the latter case, he is responsible for a certain sum.

If proper persons should be found for the trust, the former mode appears to me preferable; and it may be adopted when the Zemindar himself has any near relations capable of the trust: the fear of dismission will be some restraint upon him.

The latter mode also has its advantages; but these depend also upon the choice of the persons. I would not absolutely fix upon either, but adopt one or the other as circumstances indicate.

In whatever instances a farmer is employed, it ought not to be for one year but for a term; as he ought not to be admitted without sufficient reason, he ought not to be dispossessed merely to make room for another person.

Every Zemindar has lands under the denomination of Bert, Bermooler, &c. which are rent free. For the management of these lands, I would propose that a person should be nominated by Government, where the district is not left with the Zemindar himself.

Under every situation, however, the Government must take upon themselves the care of the Zemindar's education during his minority: experience teaches, that this trust, when left at the discretion of their relations, or a farmer, is never executed faithfully. The consequence is, that the Zemindars are incapable of managing their lands at the time they are qualified by their age to undertake it.

If the Government fix the assessment, they must at the same time fix their own expences. It was formerly remarked, that the habit of this Government to encrease its expences was enormous. A comparison of the progress of expence since this remark was made, in the beginning of 1776, will fully verify it.

To conclude: If the plan now recommended for the administration of justice, and the management of the revenues, take place; and if those employed in it are retained in their duty, in the course of two or three years the system, which is now confused and complicated, will become easy and simple, neither difficult to understand, nor embarrassing to perform.

With respect to the expence of this plan, it will not be so great as at present, even after fixing certain profits for the persons employed, by allowing them commission upon the net collections, which I think the properest mode of paying them: but that this matter may not be left in doubt, the whole detail of the system and expence should precede the adoption of it; and this may be done easily. If these reflections are deemed of sufficient weight to merit consideration, the writer will cheerfully embrace the trouble of this detail.

N. B. Since the above memorial was written, various parts of the provinces were formed into collectorships and superintendships; such as Raadshai, Burdwan, Rungpore, &c. &c. &c.

Revenue Department.

A true copy.

B. APLIN,
Acting Secretary.

76

ABSTRACT



ABSTRACT Jumma Waffil Bawkey of BENGAL and BEHAR, including the Whole of the Land Revenue of the Soubahs ;

From the BENGAL and BEHAR Years 1179-80 to 1190-1, inclusive.

Years.			Gross Jumma according to the Settlement.	Nett Collections Account the Revenue of the Current Year, paid into the different Treasuries of the Revenue Department.			Collected and defrayed for Charges in the Revenue Department. A.			Gross Collections on Account the Settlement of the Current Year.			Balance at the End of each Year.			Collected the Account. Balance.			Balance still remaining due.										
Bengal Year.	Behar Year.	English Style.																											
1179 or 1180 or 1772	3	2,66,41,060	2	6	—	1,95,72,793	1	2	2	41,56,970	9	18	2	2,37,29,763	11	—	3	29,11,296	7	5	1	18,88,226	—	12	1	10,23,070	6	13	—
1180 or 1181 or 1773	4	2,73,03,531	4	11	2	1,92,74,932	8	16	—	43,02,596	1	10	2	2,35,77,528	10	6	2	37,26,002	10	5	—	18,05,528	6	15	1	19,20,474	3	9	3
1181 or 1182 or 1774	5	2,66,16,983	2	19	—	1,95,69,609	10	11	1	41,51,272	13	15	—	2,37,20,882	8	6	1	28,96,100	10	12	3	17,40,399	7	19	1	11,55,701	2	13	2
1182 or 1183 or 1775	6	2,67,53,301	6	11	3	1,95,25,824	11	3	1	45,07,471	15	1	1	2,40,33,296	10	4	2	27,20,004	12	7	1	12,18,176	5	10	3	15,01,828	6	16	2
1183 or 1184 or 1776	7	2,69,01,033	6	12	—	1,87,15,865	2	15	—	49,05,739	5	13	1	2,36,21,604	8	8	1	32,79,428	14	3	3	13,94,769	—	18	3	18,84,659	13	5	—
1184 or 1185 or 1777	8	2,57,61,716	10	7	2	1,70,49,709	15	8	—	53,80,818	—	5	3	2,24,30,527	15	13	3	33,31,188	10	13	3	20,78,450	12	1	1	12,52,737	14	12	2
1185 or 1186 or 1778	9	2,53,82,873	5	10	1	1,73,95,871	4	4	3	56,45,946	13	5	2	2,30,41,818	1	10	1	23,41,055	4	—	—	19,19,747	2	14	3	4,21,308	1	5	1
1186 or 1187 or 1779-80		2,52,60,664	12	14	1	1,80,21,226	1	7	1	56,80,637	2	1	—	2,37,01,863	3	8	1	20,58,800	9	6	—	15,66,321	13	5	3	4,92,479	12	—	1
1187 or 1188 or 1780	1	2,55,12,080	6	17	3	1,65,84,181	10	11	2	60,98,510	3	5	3	2,26,82,691	13	17	1	28,29,388	9	—	2	14,24,542	—	10	2	14,04,846	8	10	—
1188 or 1189 or 1781	2	2,79,05,850	1	7	—	1,89,55,004	5	8	1	66,55,869	7	16	—	2,56,10,873	13	4	1	22,94,976	4	2	3	6,23,989	3	5	1	16,70,987	—	17	2
1189 or 1190 or 1782	3	2,80,25,465	—	14	2	1,88,24,855	1	2	3	59,63,660	14	5	—	2,47,88,515	15	7	3	32,36,949	1	6	3	6,50,461	11	13	—	25,86,487	5	13	3
1190 or 1191 or 1783	4	2,72,65,414	11	18	3	1,81,93,491	15	10	1	71,29,093	14	4	1	2,53,22,585	13	14	2	19,42,828	14	4	1	4,49,615	14	17	—	14,93,212	15	7	1

A. These consist of Charges of collecting, and a Variety of other Charges, which, although defrayed from the Revenue Department, do not come under the Head of Charges Collection; the Particulars are annexed.

Fort William, the 17th May 1785.

Errors excepted.

(Signed) CHARLES CROFTES.
Accompt. Genl. to the Rev^d. Directors



PARTICULARS of the CHARGES defrayed in the REVENUE DEPARTMENT.

Y E A R S.			Charges Collecting.		Total.	Charges Zemindary.	Charges of the Civil and Criminal Courts.		Total.	Law Charges.	Charges Poolbundy.	Charges Building, and Repairs.	Hill Charges.	Dawke Charges.	Charges Police.	Allowances to Members of the late Provincial Councils.	Sebundy Charges.	Grand Total of Charges in the Revenue Department.
			Charges Collections.	Charges General.			Charges Dewannee Audaulut.	Charges Fouzdarry Audaulut.										
Bengal Year.	Behar Year.	English Style.																
1179 or 1180 or 1772	3	14,08,353	1 15 3	3,55,254	1 8	17,63,607	3 3 3	19,14,612	10 7 1	23,882	10 10	81,185	1 9	1,05,073	11 19	—	—	41,56,970 9 18 2
1180 or 1181 or 1773	4	11,03,882	8 — 1	6,43,003	4 1	17,46,885	12 1 1	19,36,113	1 17 3	41,725	10 —	1,40,660	2 18	1,82,385	12 18	—	—	43,02,596 1 10 2
1181 or 1182 or 1774	5	12,47,564	11 11 —	2,72,743	12 —	15,20,308	7 11 —	21,09,318	6 12 —	45,817	13 2 2	1,90,901	13 9 2	2,36,719	10 12 —	—	—	41,51,272 13 15 —
1182 or 1183 or 1775	6	14,72,292	14 5 2	2,75,830	7 11 2	17,48,123	5 17 —	22,41,945	8 15 3	33,429	15 7 —	2,17,036	1 12 2	2,50,466	— 19 2	—	—	45,07,471 15 1 1
1183 or 1184 or 1776	7	14,83,864	4 9 1	2,81,859	6 14 3	17,65,823	11 4 —	22,12,468	13 3 —	50,626	15 —	4,46,882	10 13 1	4,97,509	9 13 1	15,136	3 10	49,05,739 5 13 1
1184 or 1185 or 1777	8	18,30,413	1 — 3	3,64,147	1 13 1	21,94,560	2 14 —	22,28,834	8 11 3	73,708	1 4 —	4,94,825	13 12 2	5,68,533	14 16 2	16,222	14 7	53,80,818 — 5 3
1185 or 1186 or 1778	9	18,49,665	14 11 3	3,44,754	15 14 2	21,94,420	14 6 1	22,37,097	— 5 3	55,418	1 8 —	5,68,731	9 10 —	6,24,189	10 18 —	57,114	14 —	56,45,946 13 5 2
1186 or 1187 or 1779	10	18,81,061	3 11 —	3,41,079	2 10 3	22,22,136	6 1 3	23,91,262	6 12 3	69,452	14 4 —	5,63,116	7 16 2	6,32,569	6 — 2	12,714	7 —	56,80,637 2 1 —
1187 or 1188 or 1780	1	19,54,233	4 10 1	5,67,694	5 2 2	25,21,927	9 12 3	23,41,694	9 12 1	1,63,147	— 18 3	7,72,833	1 4 —	9,35,980	2 2 3	57,638	6 10	60,98,510 3 5 3
1188 or 1189 or 1781	2	18,71,250	8 — —	2,85,635	10 8 —	21,56,886	2 8 —	22,66,051	14 8 —	6,89,980	11 5 —	8,82,653	9 13 1	15,72,634	4 18 1	21,640	10 —	66,55,869 7 16 —
1189 or 1190 or 1782	3	18,45,017	3 8 3	3,15,036	— 16 1	21,60,053	4 5 —	20,91,095	5 1 3	7,96,858	2 — 3	4,68,660	— 13 —	12,65,518	2 13 3	8,300	— —	59,63,660 14 5 —
1190 or 1191 or 1783	4	24,39,176	8 19 —	3,50,557	— 18 1	27,89,733	9 17 1	22,87,281	3 9 2	7,92,511	15 17 —	4,59,022	2 7 1	12,51,564	2 4 1	28,490	— —	71,29,093 14 4 1

Fort William, the 18th May 1785.

Errors excepted,

(S^d) CHARLES CROFTES,
Accomp^t Gen^l to the Rev^d Departm^t.

U



Accompanying Gov. General's Minute.

ACCOUNT of the Total Gross Collections of each Year, from the Year 1179-80,
Bengal and Behar Stile, to the Year 1190-1.

YEARS.			RECEIPTS.		TOTAL.
			Account the Current Year.	Account Balance.	
Bengal Year	Behar Year	English Stile.			
1179 or 1180 or 1172-3			2,37,29,763 11 — 3	18,88,226 — 12 1	2,56,17,989 11 13 -
1180 or 1181 or 1773-4			2,35,77,528 10 6 2	18,05,528 6 15 1	2,53,83,057 1 1 3
1181 or 1182 or 1774-5			2,37,20,882 8 6 1	17,40,399 7 19 1	2,54,61,282 — 5 2
1182 or 1183 or 1775-6			2,40,33,296 10 14 2	12,18,176 5 10 3	2,55,51,472 15 15 1
1183 or 1184 or 1776-7			2,36,21,604 8 8 1	13,94,769 — 18 3	2,50,16,373 9 7 -
1184 or 1185 or 1777-8			2,24,30,527 15 13 3	20,78,450 12 1 1	2,45,08,978 11 15 -
1185 or 1186 or 1778-9			2,30,41,818 1 10 1	19,19,747 2 14 3	2,49,61,565 4 5 -
1186 or 1187 or 1779-80			2,37,01,863 3 8 1	15,66,321 13 5 3	2,47,68,185 — 14 -
1187 or 1188 or 1780-1			2,26,82,691 13 17 1	14,24,542 — 10 2	2,41,07,233 14 7 3
1188 or 1189 or 1781-2			2,56,10,873 13 4 1	6,23,989 3 5 1	2,62,34,863 — 9 2
1189 or 1190 or 1782-3			2,47,88,515 15 7 3	6,50,461 11 13 -	2,54,38,977 11 — 3
1190 or 1191 or 1783-4			2,53,22,585 13 14 2	4,49,615 14 17 -	2,57,72,201 12 11 2

Fort William, the 18th May 1785.

Errors excepted.

Revenue Department.

(Signed)

CHARLES CROFTS,

A true Copy.

Accomp. Gen. to the R. D.

R. APLIN,

A& Sec.



Accompanying Gov. General's Minute.

ACCOUNT, shewing the Charges of Collecting in each Year, from the Year 1179-80,
Bengal Behar Stile, to 1190-1.

Y E A R S.			Charges of Collecting.							
							Charges.		General Total.	
Bengal Year.	Behar Year.	English Stile.	Charges Collection.							
1179 or 1180 or 1772-3			14,08,353	1	15	3	3,55,254	1 8 -	17,63,607	3 3 3
1180 or 1181 or 1773-4			11,03,882	8	—	1	6,43,003	4 1 -	17,46,885	12 1 1
1181 or 1182 or 1774-5			12,47,564	11	11	-	2,72,743	12 — -	15,20,308	7 11 -
1182 or 1183 or 1775-6			14,72,292	14	5	2	2,75,830	7 11 2	17,48,123	5 17 -
1183 or 1184 or 1776-7			14,83,864	4	9	1	2,81,959	6 14 3	17,65,823	11 4 -
1184 or 1185 or 1777-8			18,30,413	1	—	3	3,64,147	1 13 1	21,94,560	2 14 -
1185 or 1186 or 1778-9			18,49,665	14	11	3	3,44,754	15 14 2	21,94,420	14 6 1
1186 or 1187 or 1779-80			18,81,061	3	11	-	3,41,075	2 10 3	22,22,136	6 1 3
1187 or 1188 or 1780-1			19,54,233	4	10	1	5,67,694	5 2 2	25,21,927	9 12 3
1188 or 1189 or 1781-2			18,71,250	8	—	-	2,85,635	10 8 -	21,56,886	2 8 -
1189 or 1190 or 1782-3			18,45,017	3	8	3	3,15,036	— 16 1	21,60,053	4 5 -
1190 or 1191 or 1783-4			24,39,176	8	19	-	3,50,557	— 18 1	27,89,733	9 17 1

Fort William, the 18th May 1785.

Errors excepted.

(Signed) CHARLES CROFTS,
Accompt. Gen. to the R. D.

Ordered, That they be accordingly sent in Circulation.



EXTRACT of BENGAL REVENUE CONSULTATIONS, the 11th July 1785.

MR. Stuart lays before the Board the following minute.

Mr. Stuart,

I have perused the Governor General's minute of the 18th of May 1785, on the subject of the revenues: and although he does not agree with me in all the points proposed in my plan for the future management of the collections, yet I am happy to find, that our opinions are the same with respect to the appointment of Collectors or Superintendents in all the districts; which I consider the most important object of the system which I wish to see carried into execution.—I should have been glad that the Governor General had also agreed with me in the other leading principle of my plan, viz. The union of the powers of the magistrate and collector; because I have formerly had an opportunity of witnessing the good effects arising from the junction of those officers. The Governor General's only objection is, "that he does not think we are sufficiently advanced" to risk the consequences of vesting so unchecked a power generally in the hands of our "servants;" but if they are trust-worthy in one department, they are certainly so in both. At present, the collectors and magistrates are by no means checks upon each other; and Government does not possess a greater degree of control over them individually, than they would do were the two authorities united.

The Governor General states, That by the account annexed to his minute, it appears that the gross collections have been more by several lacks, during the time of the Committee, than at any former period; but if it be allowed, that the charges have been more than proportionably increased (which they certainly have been in consequence of the system now existing) a loss no doubt ultimately falls upon Government by such unnecessary increase; from which there is no relief, but by a change of the measures which created it. The Governor General observes, that the increase in the article of charges collection, may more properly be called "the increasing expences of Government, than the increased expence of collecting the revenue;" but as I have shewn by my plan, that a saving can be made of 16 lacks of rupees, besides providing in the most liberal manner for the collectors; I must still think that the increase in the charges has proceeded solely from the institution of useless revenue establishments: and supposing the additional allowances which I proposed for the collectors were not granted, the saving in that case by my plan, would be about 25 lacks per annum; a sum very little short of the total increase in the article of charges collection, which has gradually been accumulated since the year 1772, from rupees 41,56,970. 18. 2. to rupees 71,29,093. 14. 4. 1. as stated in the account accompanying the Governor General's minute.—In judging of two systems, that which shall appear to be the most advantageous to Government, certainly deserves the preference. That the old system is therefore best, appears from the following account of the actual receipts into the Company's Treasury for twelve years successively, extracted from the papers delivered in by the Governor General with his minute of the 18th May. In my plan, the net collections appear to be erroneously stated, owing to some oversight or omission; but this account, formed from official documents recently prepared, affords the most authentic information, and shews more clearly than the other account, the propriety of the change which I proposed.

Years.	Current Collections.	Collected Account Balances.	Gross Collection.	Charges Collection.	Actual Receipts into the Treasury.
1772-3	2,37,29,763 11 3	0 18,88,226 12 1	0 2,56,17,989 11 3	0 41,56,970 9 18	2 2,14,61,019 1 14
1773-4	2,35,77,528 10 6	2 18,05,528 6 15	1 2,53,83,057 1 1	3 43,02,596 1 10	2 2,10,80,460 15 11
1774-5	2,37,20,882 8 6	1 17,40,399 7 9	1 2,54,61,282 5 2	0 41,51,272 13 15	0 2,13,10,009 2 10
1775-6	2,40,33,296 10 4	2 12,18,176 5 10	3 2,55,51,472 15 15	1 45,07,471 15 1	1 2,10,44,001 — 14
1776-7	2,36,21,604 8 8	1 13,94,769 — 18	3 2,50,16,373 9 7	0 49,05,739 5 13	1 2,01,10,434 3 14
1777-8	2,24,30,527 15 13	3 20,79,450 12 1	1 2,45,08,978 11 15	0 53,80,818 5 3	0 1,91,28,160 11 9
1778-9	2,30,41,818 1 10	1 19,19,747 2 14	3 2,49,61,565 4 5	0 56,45,946 13 5	2 1,93,15,618 6 19
1779-80	2,37,01,863 3 8	1 15,66,321 13 5	3 2,47,68,185 — 14	0 56,80,637 2 1	0 1,90,83,547 14 13
1780-81	2,26,82,691 13 17	1 14,24,542 — 10	2 2,41,07,233 14 7	3 60,98,510 3 5	3 1,80,08,723 11 2
1781-2	2,56,10,873 13 4	1 6,23,989 3 5	1 2,62,34,863 — 9	2 66,55,869 7 16	0 1,95,78,993 8 13
1782-3	2,47,88,515 15 7	3 6,50,471 11 13	0 2,54,38,977 11 —	3 59,63,660 14 5	0 1,94,75,316 12 15
1783-4	2,53,22,585 13 14	2 4,49,915 14 17	0 2,57,72,201 12 11	2 71,29,093 14 4	1 1,86,43,107 14 7

With regard to the expected reduction from the abolition of collectorships, I doubt much whether there will be much real saving by adopting this measure; seeing that there is but little difference between the salaries drawn by the collectors, and the pensions which they and their assistants will be allowed, by the subsequent regulations, on their recall.

I am very happy to learn, that the acting President of the Committee of Revenue is satisfied that the balance of this year will be trifling, though I confess my expectations on this head are not very sanguine. At the conclusion of my plan, I stated the probable balance at 30 lacks of rupees; and now that the last Towjee account of the Bengal year is closed, let us see how it actually stands, according to the one delivered in for the month of Chyete.



The balance of the Huzzoory Mah^l exclusive of transfers, bills, pauts, &c. - - - - - 11,54,274

Add amount bills and pauts not yet paid, according to the account delivered in by the Sub Accomptant; viz.

Tunkaaws	-	-	-	-	-	2,85,077	1	0	10
Suspensions	-	-	-	-	-	1,26,845	7	1	2
Bills receivable	-	-	-	-	-	15,283	1	12	2

Muffussil balance according to the Towjee account for Chyte	-	-	4,27,205	10	4	0
Balance outstanding for 1191-2 exclusive of the Behar * balance, which cannot be ascertained till September next,	-	-	9,64,520	8	12	2
		Sicca rupees	25,46,000	7	17	1

* N. B. The amount due from Behar between the present time and close of the Behar year, is sicca rupees 27,67,705. 14. 1. 1.

It will be said, perhaps, that the amount of the tunkaws, bills, &c. stated above, cannot be considered as a part of the balance, because they are in course of payment: but as the actual collections of last year has long since ceased, the above sum must therefore be paid out of the resources of the next year; a practice by no means justifiable, although I understand it has prevailed more or less for several years past.

The Board not having thought it expedient to make any change in the present revenue system, I shall, notwithstanding my disapprobation of it, concur most heartily with my colleagues in every measure that may be judged likely to contribute towards its success. — With respect to the allowances lately granted to the collectors, I do not disapprove of the amount of them; but I wish they had been contrived to arise, either out of a saving by the abolition of unnecessary revenue establishments, as proposed in my plan, or from any source in preference to that of increasing the demands upon the country; which is evidently not the object of Government at home; and which is contrary to one of the leading principles of the system which I proposed.

The objection which the Governor General states against "the controlling authority of a Member of the Board in the Revenue department," viz. "the want of time," is easily answered:— Although there is a meeting of the Council almost every day in the week, yet the Members seldom assemble till towards noon; so that the Comptrolling Member could with ease give up two or three hours every day, if necessary, to attend to the business of his department.

I have thought it necessary to make these observations, not with a view to bring the question which I formerly proposed, again before the Board; but merely to support the system which it was my wish to see introduced, and because I thought then, and still continue to think, it is the best that can be adopted by this Government for the interest of our employers.

10th July, 1785.

(Signed)

C. STUART.

Agreed, That the preceding minute lie for consideration.

(84)

A N



A N
A C C O U N T
O F T H E
ANNUAL PROFITS arising to the Company from SALT,
From the Acquisition of the Dewannee, to the Date of
the latest Advices from BENGAL.

					LRs	
1765 - 6	—	—	—	—	—	The profits in these years arose from duties only.
1766 - 7	—	—	—	—	118,926	
1767 - 8	—	—	—	—	144,218	
1768 - 9	—	—	—	—	not distinguished	
1769 - 70	—	—	—	—	16,907	
1770 - 1	—	—	—	—	70,914	
1771 - 2	—	—	—	—	61,663	
1772 - 3	—	—	—	—	45,027	In these years the profit or loss arose from sales and duties.
1773 - 4	—	—	—	*	229,192	
1774 - 5	—	—	—	*	130,263	
1775 - 6	—	Loss £ 1,473	—	*	—	
1776 - 7	—	—	—	*	139,012	
1777 - 8	—	—	—	*	54,160	In these from duties only.
1778 - 9	—	—	—	—	63,697	
1779 - 80	—	—	—	—	32,237	
1780 - 1	—	—	—	—	8,427	Including sales and duties.
1781 - 2	—	—	—	—	321,912	
1782 - 3	—	—	—	—	605,646	
1783 - 4	—	partly estimated	—	—	603,076	

N. B. The current rupee is valued at 2s. 3d.

* In the profit or loss of these 5 years, is included the sum of £ 202,845, due from contractors, which is considered as doubtful of recovery.

East India House,
30th March 1786.

Errors excepted.

JOHN ANNIS,
Auditor of Indian Accounts.



A N

A C C O U N T

O F T H E

Nett Territorial Revenues of BENGAL, BAHAH, and ORISSA,

From the 30th April 1771, to the 1st May 1772,

A N D

From the 30th April 1784, to the 1st May 1785.

					£-
1771 - 2	---	---	---	---	2,126,766
1784 - 5	---	---	---	---	2,072,963

No accounts of 1783-4 are received.

N. B. The current rupee is valued at rs. 3d.

Errors excepted.

East India House,
30th March, 1786.JOHN ANNIS,
Auditor of Indian Accounts.



A N A C C O U N T O F T H E

Times at which the several Accounts of the Annual Revenues
and Expenditures of the Presidency at Bengal in each Year,

From the Year 1776 to the Year 1785, were transmitted to the
COURT OF DIRECTORS;

A N D

EXTRACTS, stating the Reasons contained in any Dispatch from the
said Presidency for withholding or delaying any such Accounts.

Y E A R S.			W H E N R E C E I V E D.
Commencing May	Ending April		
1776	1777	Settlement, collections, and balances of the revenues of Bengal and Bahar — — — — }	28th October 1778
		Books of accounts of the revenues and charges of ditto — ditto — — — — }	23d November 1779
		General books of the presidency, &c. — — —	Ditto Ditto
1777	1778	Settlement, collections, &c. &c. — — —	27th December
		Books of accounts of revenues, &c. — — —	27th September 1780
		General books of the presidency, &c. — — —	24th February 1781
1778	1779	Settlement, collections, &c. &c. — — —	26th Ditto Ditto
		Books of accounts of revenues, &c. — — —	
		General books of the presidency, &c. — — —	30th October Ditto
1779	1780	Settlement, collections, &c. &c. — — —	11th September 1784 *
		Books of accounts of revenues, &c. — — —	
		General books of the presidency, &c. — — —	3d June 1782
1780	1781	Settlement, collections, &c. &c. — — —	26th May 1783
		Books of accounts of revenues — — —	20th September Ditto
		General books of the presidency, &c. — — —	21st July Ditto
1781	1782	Settlement, collections, &c. &c. — — —	3d September 1785
		Books of accounts of revenues — — —	25th October 1784
		General books of the presidency, &c. — — —	27th July Ditto
1782	1783	Settlement, collections, &c. &c. — — —	3d September 1785
		Books of accounts of revenues — — —	
		General books of the presidency, &c. — — —	11th January 1786

N. B. None received since those of 1782-3.

* The originals of these were sent from Bengal in May 1781, and lost in the Admiral Hughes Packet.



EXTRACT of a LETTER from the ACCOUNTANT GENERAL at BENGAL to the AUDITOR of INDIAN ACCOUNTS, dated 13th May 1779.

S I R,

1st. As the general books of this presidency for the year 1777-8, which are transmitted by the Royal Henry, were prevented from being sent, accompanying those of the other departments, it becomes necessary that I should explain the cause of this delay, lest it should be considered as arising from any neglect on my part; at the same time I shall communicate to you such observations as may tend to elucidate the transactions stated in them.

2d. The accounts of the receipts and disbursements of the revenue department not being furnished me before the end of December, the general journal remained entirely at a stand from the month of June until that time, when it was impossible to return many of the accounts, defective in point of form, correspondence of dates, and other essential circumstances, for correction, with the least prospect of their being received back from the Subordinates in time for completing the general books, so that they might have accompanied those of the other departments; I was therefore necessitated to enter them in the original state in which they were delivered to me, hoping that by exerting my utmost endeavours to have effected the close of the books in due time, and thereby rendered this excuse unnecessary; but as that was not in my power, and as these circumstances, unexplained, might tend to prejudice me in the opinion of my honourable employers, I thought it incumbent on me to state them as a vindication of my conduct.

(Errors excepted)

East India House,
17th March 1786.

JOHN ANNIS,
Auditor of Indian Accounts.

COPY of a Letter from Lieutenant Colonel Harper to the Honourable John Macpherson, Esquire, Governor General of Bengal, dated the 20th of September; and, of another Letter dated the 25th of October 1785, relative to the State and Condition of the Province of Oude, and the Payment of the Balances due from the Nabob Vizier to the East India Company.

EXTRACT of BENGAL SECRET CONSULTATIONS, the 11th October 1785.

THE Governor General lays before the Board the following letter, which he has received from Lieutenant Colonel Harper, and from the Vizier and his Ministers.

To the Honourable John Macpherson, Esquire, Governor General, &c. &c. &c.

Honourable Sir,

The inclosed copy of a letter, which I this day received from Mr. Wombwell, the Accomptant here, will shew you, that the balance of the crore and five lacks of rupees, due from the Vizier's Government to the Honourable Company for the Fushlee year 1192, is now finally settled.

I shall proceed with the Vizier and his Ministers to make out the estimate for the ensuing year; and, knowing the necessities of your Government, and the protection afforded to the Nabob's dominions by the British troops, my utmost endeavours shall be exerted to make the supplies as considerable as possible, and to obtain a sum of ready money to pay off the arrears to that part of the army at present stationed for the security of these provinces.

I have the honour to subscribe myself, with the greatest respect,

Honourable Sir,

Your faithful servant,

(Signed)

G. HARPER,
Minif. Gov^r Gen^l at Lucknow.

Lucknow,
the 20th September 1785.



The 20th September 1785, Lucknow.

Sir,

I have the pleasure to acquaint you, that I have this moment received from the Minister the bills on Calcutta and Surat, and which complete the agreement of his Highness the Vizier with the Honourable Company for the Fufullee year 1192.

Lieut. Col. G. Harper, Minister
for the Governor General, at
the Court of the Vizier.

I am, with respect,

Sir,

Your most obedient,
and most humble servant,

A true copy.
(Signed)

G. Harper,
Minister, Lucknow.

J. WOMBWELL,

Accomptant.

From the VIZIER: Received 3d October 1785.

By the blessing of God, and the good favour and assistance of your Excellency, one kwfe and five lacks of rupees of the money of the Company's fircar have been, without balance, paid according to engagement, from the collections of the money, and the loans of the bankers. In return for the favours that you have, on every respect, given me ease of mind and confidence, and that my Ministers and the Bankers, being comforted, have paid the money of the Company's Government, I bring thanks and praises from my tongue, and may the Almighty preserve you for these attentions to friendship! My friendly heart is convinced, that by the blessing of God and your favours, in future also the money of the Company's Sircar will be properly paid, and the management of this concern, and the cultivation of the country, will be cause of a daily increase of reputation to you.—My hope from your kindness is this, that you will always continue fixed in the same favour of heart to my concerns.

From HYDER BEG KHAN: Received 3d October 1785.

By the blessing of God, and your Excellency's favours and assistance, the money of the Company's fircar one cric, and five lacks of rupees, which in the year 1192 Fufillee had been engaged by his Highness, has been paid without balance, from the collections of the country and the loans of the bankers. The good state of the affairs of both Governments, and the payment of the money of the Company's Sircar, and the cultivation of the country, are solely from your Excellency's favours; that you have in every respect granted strength to his Highness, and have bestowed favours and kindnesses upon us, from which ease of mind having been received, the completion of the monies of the Company's Sircar has properly taken place. I return thanks for your kindnesses and favours. In future also, the blessing of God and the favours of your Excellency, the completion of the monies of the Company's Sircar, and the payment of the debts to the bankers, and the cultivation of the country, will properly take place.—Every hand is employed in prayers for the increase of your life and dignity.

To the HONOURABLE JOHN MACPHERSON, Esquire, Governor General, &c. &c. &c.

Honourable Sir,

I have already had the pleasure to acquaint you, under date the 20th ultimo, of the final settlement of the crore and five lacks of rupees which were paid by the Nabob to the Honourable Company: I have the honour now to inform you, that for the service of the present Fufullee year 1193, beginning the 19th of last month, and ending in September following, the Vizier and his Ministers have agreed to furnish sixty-five lacks of rupees, which, by the account I now inclose, you will perceive provides for all the sums that I have been directed to bring into the account with this Government, as well as the arrears of the Futty Ghur detachment, the subsidy for the Cawnpoor brigade, and part of the estimate for the Futty Ghur troops for the present year 1193. And the Vizier and his Ministers, approving the present mode of carrying on the business of this Court with your Presidency, being sensible of its utility to both Governments, being desirous of relieving the Honourable Company from any expence, where they derive at least an equal advantage from the cause of it, and to testify also their sense of your attention to their convenience, in reducing the expence of salaries, beg me to entreat, you will allow them to defray the arrears and salaries of the present year to the servants of the residency here, and allowances to the Military officers, who, by your orders of the 3d of May last, are entitled to receive them, the account of which I have now the honour to transmit; whereby you will perceive, that it will prove a saving to the Honourable Company



Company of 1,62,164 rupees; so that in fact, the money that is to be paid by this Government for the service of yours for this year, will be a clear net revenue, unattended with any expence or diminution.

The kists or monthly payments for the present year, of 3,25,000 rupees, will be regularly paid, and which, when the arrears to the troops shall be in part or wholly liquidated, will be found, I hope, sufficient for both stations; and to enable you to pay off as much of those arrears as they can, the ministers agree to furnish, over and above the regular kists, whatever is possible between this time and the 15th of December: a particular account of which, as well as the kistbundee itself, I shall have the honour to forward, as soon as the sum can be ascertained. In the mean time I am endeavouring, with the assistance of the minister, to obtain ready money, by every means in my power, to relieve the present distresses of the troops.

I have also the honour to tell you, that the Vizier and his ministers, looking to future events, and a firmer establishment of friendship with the Honourable Company, have, I think, in contemplation to propose to you a specific sum for the service of the Fulslee year 1194; and as soon as there shall remain no doubt of the present harvest succeeding as happily as it promises (on which every thing depends) I hope to acquaint you with the amount; and if you approve of my doing so, I shall urge it at the proper season, and endeavour to obtain a fund at least equal to your expences, so that the disbursements for both years shall be completely provided for.

When I make this communication of what appears to me to be favourable events, I must acquaint you with the source from whence they spring. It is, Sir, the confidence you have, by your actions towards this Government, established in the minds of the Vizier and his ministers, of your fixed resolution to support them in all their rights, demanding nothing but what is just for the protection afforded their country, and enabling them to take measures to revive the prosperity and happiness of these provinces, which already begin to wear a face of joy: hence they have the ability to furnish these supplies so soon after paying off so large a sum of money as the Honourable Company's late accumulated debt. At the same time I must acquaint you, Sir, that the Nabob and his ministers have strained every nerve on this occasion, to testify their desire to assist the Honourable Company; and particularly to convince you, Sir, and the Gentlemen who compose the present Honourable Board, of their high respect and veneration.

And that I might, as much as lay within the compass of my own abilities, be assisting to these ends, and to enable the Vizier and his ministers not only to fulfil their late engagements, but to provide as amply as possible for the future expences of the troops, and other exigencies of the Honourable Company, I have, upon a representation from the minister, that the revenue was much injured by the monopoly of salt petre, absolutely given up all pretensions to it, nor will I employ any agent to make or purchase a single maund.

The monopoly of salt petre has been so long attached to the office of resident at this place, that it has been looked on as a perquisite of right; and when I give it up, I know I part with twenty thousand pounds sterling per annum; but twenty thousand pounds a year bears no estimation in my mind, when the relinquishing it serves to promote the public service, and to obtain the approbation of you, Sir, and of the Honourable Board, who have in so flattering a manner ratified your nomination of me to this office, and from whom it is I hope to receive the reward I shall endeavour to deserve.

I esteem it the most fortunate event of my life, that I have been selected to assist your endeavours to promote the public service, and to procure happiness to this almost ruined country. I claim no merit beyond a desire to execute your wishes, and the plan you have laid down, which you have enabled me to do by the support you have given me; and even this would have been insufficient, had it not been attended by a noble confidence and friendship, which, whilst it stimulated me to an ardent desire to do my duty, assured me I had nothing to dread, as long as my conduct tended to promote the general good.

The late Governor General, soon after his arrival in Bengal, thought proper to remove me from a very honourable station I then held at the court of Shujah ul Dowlah. Before his departure, however, from India, he was so good as to acquaint me with his reasons for doing it; and I must own they would have been just, had they ever existed: it is foreign to my purpose to trouble you with them at this time—suffice it to say, that Mr. Hastings, the day before he left Calcutta, did me the honour to assure me “he had always approved my former conduct, which, had he continued in the Government, he would have given me proofs of; that he could then only assist me “by recommending me to his successor as a person fit to be employed in public trust.” Mr. Hastings did speak to you, Sir, and you have selected me, almost a perfect stranger to your acquaintance, and in preference to many Gentlemen who had the nearest claims on you, to fill the most important station which I conceive an individual can enjoy under your Government; for this friendship,



friendship, and flattered by the motives of your partiality, it is but bare duty in me to make you every return in my power, by a faithful discharge of the trust reposed in me: but, Sir, my honour and gratitude prompt me to much more than this; and when I express my hopes of your continuance in the first office in India, and for health to do the arduous duties of it, I know I am wishing for the greatest good fortune to the Honourable Company's possessions, as well as to these provinces.

I flatter myself the Honourable Board's approbation and ratification will follow this communication of what I have done with this Government, and after providing for all the articles of the general account, and supplying as much as possible for the arrears and expences of all the troops at Cawnpoor and Futty Ghur, to the end of this Fullullee year 1193, that is in September 1786, the Vizier and his ministers hope you will be pleased and satisfied with their conduct, and give them an acquittal of public demands. I wish, Sir, you may perceive the good effects that will surely arise from this mutual attention to each other's confidence and convenience; it will be the means I hope of getting more in the next year than you may obtain for the specific article of pay to the Futty Ghur detachment—it will certainly tend to improve the revenues of this country, whence your Government may, on any future emergency, draw very great resources, and it will assist to obliterate the recollection of some past acts that perhaps had better never happened, and the immediate profits of which have probably not compensated for the opinions those acts have served to establish in the minds of the princes and people of all the provinces of India. It is under your administration, Sir, that I am confident we are to see those sentiments revive, which formerly were of more consequence than even our military character, and both united made the British arms invincible, and their name the admiration of the east.

I have thus presumed, from a principle of duty, to touch on points not immediately, though relatively connected with the original subject of this address. I should think myself unworthy the post I hold, to have been at this time totally silent on them, professing, as I do, the highest respect, and taking pride in subscribing myself,

Lucknow,
the 25th October 1785.

Honourable Sir,

Your faithful Servant,
(Signed) GABRIEL HARPER,
Minister for the Governor General
at the Vizier's Court.

A true Copy.
E. Hay,
Sec.

ESTIMATE of CLAIMS for 1193.

A R M Y.									
Arrears Futtyghur detachments	—	—	—	—	11,60,000	—	—		
Brigade for 12 months	—	—	—	—	31,20,000	—	—		
Regiments at Lucknow	—	—	—	—	3,00,000	—	—		
Futtyghur detachments	—	—	—	—	17,40,000	—	—		
								63,20,000	—
Mirza Saudit Ally	—	—	—	—	—	—	—	2,00,000	—
Rohilla stipends	—	—	—	—	—	—	—	61,578	—
Mr. Frazer's bond, and interests	—	—	—	—	—	—	—	1,70,000	—
Interest due to the Shroffs	—	—	—	—	—	—	—	4,00,000	—
Contingent bills of Majors Lumsdain, Gilpin, Captain Dennis, &c. and arrears resident's guard	—	—	—	—	—	—	—	1,29,456	—
Abdul Rheman Cawn's Candahar cavalry	—	—	—	—	—	—	—	76,000	—
Batta to the Shroffs 5. 9. 3. on the balance due them when the late Governor fixed the Lucknow sicca rupees to pass as of equal value with the Fyzabad 16 funs	—	—	—	—	—	—	—	71,910	—
Lucknow sicca rupees	—	—	—	—	—	—	—	74,28,944	—

(91)



The Vizier and his ministers, in compliance with the desire of the Board communicated to Lieutenant Colonel Harper, have consented to include the sum of 71,910 rupees, for batta to the Shroffs; but observes, that if the Honourable Board will be so good as order an investigation of this transaction, it will be discovered, that it has already been adjusted with the Shroffs, and that their present demand is not founded in justice.

(Signed)

GABRIEL HARPER,

Minif. Lucknow, for the G. General.

A true Copy.

E. Hay, Sec.

To the Honourable WARREN HASTINGS, Esquire, Governor General, &c. Members of the Supreme Council, Fort William.

Gentlemen,

A MOTIVE of respect towards the Honourable Governor General, determined me to wait his return to the Presidency, before I addressed you upon a subject, to which, although I cannot strictly perhaps be deemed officially a party in honour, I still must and do feel myself most immediately and essentially interested.

In a letter from the Honourable Governor General to the Board, dated 25th of August last, and of which the communication came to me from my late superior at the Court of Oude, Mr. John Bristow, it is stated, that of the monies collected by this Gentleman during his late residency on the account of the Company, he had appropriated near fourteen lacks of rupees to the payment of expences which were not incurred by your Government, and which had at no time received its sanction: and further, that this sum was discharged without the orders, or even the knowledge of the Vizier. In the account particulars of the amount declared to have been so appropriated, I find included the allotted monthly expence of the resident's office, or 25,000 rupees. It was from this fund that I received my allowance as first assistant to Mr. Bristow; but I received it, Gentlemen, under a conviction that it was equally known to the members of our Government, and to the Nabob, and authorized by both.

It is true that, however uninformed in this respect, I might yet have accepted such allowance, when tendered to me by Mr. Bristow, without any risk of personal consequences, the resident being solely responsible for all disbursements; but I should have scorned, when information was open to me, to have recurred to the plea of ignorance, in excuse of a conduct, which, had it been advisedly adopted, could admit of no justification, and which, in the retrospect, promised no better consolation than might be derived from the cheerless consciousness of undeserved impunity: on the other hand, the salaries allowed to the assistants in the office of the last resident at Oude, were already of that public notoriety as made the aid of shift or subterfuge, either in the payment or acceptance of them, could Gentlemen have stooped to such practice, every way unnecessary. To establish this position, I conceive, with much deference, it will be only necessary to prove (which may be done by a simple reference) that from the period of the Chunar treaty, these allowances had been regularly received by the Gentlemen officiating as assistants to your resident at the Vizier's court. This being the fact, supposing the Nabob's accounts to be open to his inspection, it is not easy to divine by what accident, at the final adjustment of them with Mr. Bristow's predecessor, the charge of 25,000 rupees per month should have escaped the notice of his Highness. If, on the contrary, such want of information is to be attributed to Hyder Beg Cawn, assuredly it must have been by very subtle management, that the minister could have concealed a disbursement of this nature and extent so long, so completely, and, as it would seem, singly, from the knowledge and observation of his master, and of the Honourable the Governor General. Indeed his success in this respect must appear by so much the more wonderful, as it was a circumstance familiarly known to Mr. Wheler, who, speaking of his nephew, Mr. Trevor Wheler, as one of the assistants to the resident at the court of Oude, informed me, that as such he received a salary of 5,000 rupees per month. This verbal communication occurred at the time of my appointment to be first assistant to Mr. Bristow, and a very few days previous to my departure for Lucknow. The subject was afterwards renewed between us in a correspondence by letter; which written documents, should the Honourable Board deem it necessary, I shall most readily lay before them, nor am I the least apprehensive that in so doing I shall incur the censure of one candid or honourable man, the single object of this appeal being to vindicate my honour from a most serious charge, which, although it is directly exhibited against Mr. Bristow alone, I am aware, from the situation in which I stood relatively to that Gentleman at Oude, may very warrantably be construed as applying to me also, at least, Gentlemen, such construction is possible—Thus to meet it, therefore, is only duty to my employers, to myself justice: for the rest it is, I doubt not, in the recollection of the Honourable Board, with what art and industry my name has been still implicated with Mr. Bristow's, in all the crimes and oppressions which it has pleased Hyder Beg Cawn to attribute to that Gentleman.—Such then,



then, Sirs, are the facts upon which was founded my acceptance of the salary heretofore received by Mr. Richard Johnson, whilst standing in the same relation to the former resident as I did to the last; and I flatter myself, that they will appear to the Honourable Board, and to my employers, of a strength and complexion to satisfy and remove every doubt that I might otherwise have entertained of the propriety and authority under which it was tendered to me; sensible as I am, at the same time, that whosoever in these days hopes, or indeed deserves to maintain the reputation of disinterestedness, must be so clear in his account of pecuniary transactions, as to defy from any set of men, or from the world, any colourable application of the terms 'mysterious or evasive' to his conduct. In addition to what I have already submitted to you respecting my stipend as first assistant at Lucknow, and in proof of its legality and notoriety, I beg leave to subjoin a solemn declaration:—That, save and except the 6,000 sicca rupees per month, so stated to have been received by me as an allowance from the Nabob, and the further monthly salary of 400 sicca rupees from the Honourable Company, I neither directly or indirectly, whilst I acted in the capacity of first assistant to Mr. Bristow, benefited a single rupee by my station; and this declaration I shall at all times be ready to attest upon oath, in the presence of the Honourable Board, or of a proper magistrate.

In thus stating the extent of my allowances and emoluments as deputy to the resident at the Vizier's court, I shun any invidious comparison of them with those enjoyed by very many Gentlemen, greatly my juniors in the service, and in situations of infinitely less necessary expence; and shall further only crave permission respectfully to observe on this head to the Honourable Board, that (the interval of my stay at Oude excepted, including a period of sixteen months) I have been since my return to Bengal, more than three years ago, entirely without office or employment, and consequently without the means of subsistence at all.

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

Gentlemen,

Calcutta,
7th December 1784.

Your most obedient,
and most humble Servant,

(Signed) WILLIAM COWPER.

EXTRACT of BENGAL SECRET CONSULTATIONS, the 5th April 1785.

READ the following letter, and its enclosures, from Mr. Bristow.

To the Honourable JOHN MACPHERSON, Esquire, Governor General, and Members of the Supreme Council, at Fort William.

Gentlemen,

YOUR Honourable Board having been pleased to comply with my request for free access to such parts of your records as related to, or were connected with my transactions while resident at the court of Oude, a privilege which, as an accused person, I conceived to be my right, I now beg leave to submit to your consideration such further facts and arguments as I deem necessary for my vindication.

Left however it should be supposed that I had designedly delayed my representations, with the view of taking an unfair advantage of the absence of the late Governor General, you, Gentlemen, will I trust do me the justice to recollect, that my application for access to your records was preferred during Mr. Hastings's administration. The permission required was not granted until after his departure.—I could not prepare my reply with greater dispatch; and I rely on your candour, to pardon the freedom with which I shall address you on a subject in which my character, fortune, and future prospects in life, are so immediately connected.

It is my intention studiously to avoid any reflections on the opprobrious epithets applied to me by Mr. Hastings, as well from motives of respect to your Honourable Board, as from a conviction that invective, evidently flowing from resentment, and general assertions, unsupported by proofs, need no serious refutation.—Necessity, however, compels me to request your permission to contrast the crimes laid to my charge by the sole voice of the late Governor General, with the uniform approbation my former conduct received in the years 1775 and 1776, when it was acknowledged, even by opposite parties, that I had served the Company with fidelity and success*.

* Conf. 2d December 1776.



Until the period when I was sent to the Court of Oude, as the select friend † of Mr. Hastings, my public character had ever met the applause of my superiors; since then; indeed, my faculties and time have been wholly employed in defending myself against the malicious accusations of my enemies.

My political conduct having been honoured with your full approbation ‡, the two specific charges lately exhibited against me, upon the exchange of rupees, and the exorbitant expences of my office, are the subjects which require further explanation.—And here I must observe, that the late Governor General, vested with the powers of your Government, and Hyder Beg Cawn with despotic sway over the Vizier's dominions, have not produced a single evidence in support of their accusations.

Had I been guilty of the crimes alledged against me, the proofs might surely have been obtained when inclination and power were active in the search.—For the Minister, countenanced and protected by the first Member of your Administration, could with impunity have promised rewards to any native who should have stood forth as my accuser, while on the other hand it is probable that he threatened to inflict punishment on those who should conceal the knowledge of transactions which might any way tend to criminate my conduct. I conceive I do not deviate from propriety, in forming suppositions, a mode of reasoning for which the late Governor has established the precedent.

“ || Whilst the Vizier and his Ministers possessed their proper authority, an adherence to the rates of the table of assay was of little prejudice to them, because they had it in their option to make their payments in whatever species they pleased; but after the English resident assumed and obtained a controul over the finances, the loss was heavily felt; it might be supposed, that the resident would make use of his influence to cause a great proportion of the payments to be made in those species which were on the assay table most depreciated in comparison of their current, or intrinsic value, since he could immediately exchange them to the Merchants at a very considerable advantage to himself.” The reasoning above stated I have already refuted in my address of the 2d of October 1784 §: but in corroboration of what I then advanced, I now beg leave to observe, that no European at Lucknow could have effected a single point of importance, Major Palmer alone excepted, and that Gentleman, as private Agent to Mr. Hastings, was intimately connected with, and the confidential adviser of the Minister. Thus situated, with positive knowledge that Hyder Beg Cawn was my inveterate enemy and malicious accuser, is it to be supposed that I could be so deficient in common sense and prudence, as to furnish him with the certain means of effecting my ruin?

The supposition therefore of the late Governor General, that I influenced the Exchange, as well as his positive assertion, that I assumed and obtained a controul over the finances of the Vizier, I most solemnly declare to be totally void of foundation.

I am supported by a most respectable authority when I assert, that your Government alone is competent to establish equitable rules of exchange. The authority to which I allude is so much in point, that I hope the Honourable the Governor General will pardon me for quoting it in this place.—“ A table assay ascertaining from our mint the intrinsic value of each coin, and prescribed by this Government as the standard by which all monies are to be estimated, is the only check that law can establish to prevent imposition in receipts or disbursements of monies so various in value and estimation *.”—Such a table assay was prescribed by your Government in the year 1776, as the standard by which all monies should be received and disbursed; and from this standard I never in the least deviated, nor indeed could I have done it with propriety, or the hope of safety.

Exchange of money has always been productive of advantage to individuals under every Government. Mr. Macpherson, in his minute already referred to, has used the following words, which as they apply to the preceding observation to the practice of this service, he will, I hope, excuse my inserting.—“ In general I know that all Collectors of Revenue, or their Native Agents, and all disburbers of large sums, or their Native Agents in this country, must have a profit upon the exchange or batta, when claims are of many different kinds, and of local, and often of arbitrary value.”—Having then the sanction of Government, the known general usage of the service, as well as the example of my predecessors, to justify this part of my conduct, I will not pretend to deny that emoluments were made at Lucknow by the shroffage, or exchange of rupees. The same regard to truth, which leads me to make this confession, now impels me also to declare, that the amount was far short of the enormous sum stated in the fallacious account of Hyder Beg Cawn. I hold it to be a self-evident proposition that Mr. Hastings, who exclusively presided for a series of years over the Honourable Company's affairs at the Court of Oude, must have known some emoluments were attached to the Office of Resident. Could it be supposed that your representative at

† Vide enclosure, No. 3. ‡ Conf. 31 December 1783. § Vide enclosure, No. 1.
Honourable Board, dated the 14th June 1784. * Mr. Macpherson's
Minute, dated 9th, and entered on Conf. 14th December 1784.

|| Mr. Hastings to the
that



that Court was to support himself with becoming dignity on one thousand rupees per month, a sum infinitely less indeed than the allowances granted to every Gentleman employed in the political branch of your service *? Permit me to make a comparison between my allowances as Resident, and those of many of the Company's civil servants, my juniors in rank, who at that time held appointments of much less responsibility, and unclogged with those extraordinary expenses, which in my situation were unavoidable. I believe, Gentlemen, it will appear, that my salary was comparatively trifling, and every way inadequate to the appointment I had the honour to hold. An appointment which Mr. Hastings has termed "the most important in the service, both with relation to its political magnitude, and the great pecuniary interest attached to it †."

I appeal then to the candour of your Honourable Board, whether, on combining these circumstances, I am not justified in asserting, that the late Governor General must have been fully aware of some emoluments being made by the Resident at Oude; and whether any could have been more fair or honourable than those derived from an exchange, the rates of which had received the sanction of your Government, and were established by long precedent. If, however, it can be proved, that at any period I endeavoured to influence the Shroffs, or others, to raise or depreciate the value of the different rupees, for my own advantage, or even if I interfered, directly or indirectly, further than to receive and disburse the public money, at the Exchange fixed by your Honourable Board, I readily admit that I should deserve the greatest disgrace and severest punishment your Government or the law could inflict on me; but in justice to myself, I deny even the intention of so flagitious an act; and I must repeat, that had such influence been exerted, the late Governor General, through the channel of Hyder Beg Cawn, might easily have obtained certain evidence thereof, and would doubtless have produced it.—I shall now proceed to reply to the second charge exhibited against me, on the exorbitant expenses of the Residency: here I entirely agree with the late Governor General, that if the allowances objected to by the Vizier were established by my predecessor, without the previous consent or knowledge of his Highness, the precedent ought not to be admitted; but I feel a confidence when I assert, that both the Nabob and his Minister had acquiesced in and approved of charges still greater than those for which my conduct has been arraigned. I have already observed that those charges did not originate with, nor were they in every particular approved of by me; it was my intention to have reduced them as soon as I had effected the important changes and regulations pointed out in my instructions, as the grand objects to which my attention should be primarily directed. I take the liberty of referring your Honourable Board to those instructions, it will be found that they insist on a speedy and effectual alteration in almost every department of the Nabob's Government. To have attained a competent knowledge of matters so complicated, to have examined accounts purposely involved by the Minister in intricacy and confusion, would have been impracticable, without the zeal and active assistance of the Gentlemen attached to my office; their diligence and constant application deserved, in my opinion, some superior allowances; in all events their conduct could not have merited, nor should it have been required, by punishment, and such they would have deemed a reduction of their salaries, which had from the usage of years been considered as permanent, not to be done away but by the express orders of the Vizier; I once indeed attempted to prevail on the Minister to curtail Mr. Thomas's allowances, which appeared to me enormous, their amount being no less a sum than 8,136 rupees, exclusive of what he drew in the capacity of Surgeon to the Resident; but my advice, as that Gentleman observes, was treated with contempt: I repeat, however, it was my design to have lessened these salaries, provided the Vizier's consent could have been obtained, whenever I could have accomplished the object of my mission. Had I begun the arduous task of reformation in my own department, my time would have been entirely engrossed in transmitting and answering representations to your Honourable Board, on matters comparatively insignificant with those important charges of the Nabob's Government, which I was ordered to carry into immediate execution. I had the official assurance of my predecessor, that the late Governor General knew that these salaries were paid by the Vizier, even posterior to the treaty concluded at Chunar: Mr. Middleton being in Europe, I cannot avail myself at present of his personal evidence, but I hope the Honourable the Court of Directors will call upon that Gentleman to avow or disprove what I have here advanced.

Mr. Hastings, in his minute, dated the 7th of December 1784, has expressed himself as follows:

"For my own part, when the Vizier's Minister first informed me, that the amount which his master had authorized, and was willing to admit, for the charges of the Residency, and the allowances of the Gentlemen at Lucknow, was 25,000 rupees per month, I own I was startled at the magnitude of the sum, and was some days hesitating in my mind, whether I could with propriety admit of it."

In another minute, dated the 8th December 1784, he assures the Board, "that the allowance of the residents, drawn either in the time of Mr. Bristow, or his predecessor Mr. Middleton, never

* Messrs. Holland, Anderson, Johnson, Browne, and Turner.
December 1783.

† Vide Minute, dated 23d

"were authorized by him, excepting in the single instance of Mr. Trevor Wheeler, which the accusations of Mr. Bristow and Mr. Cowper oblige and compel him to acknowledge."

Now though the absence of Mr. Middleton precludes the possibility of a positive proof that Mr. Hastings was informed of all the allowances which were paid by the Resident, still there exists a strong presumptive one, as will appear, that he was neither ignorant of, nor averse to, the Vizier's granting large salaries to more than one European Gentleman. In the first place, I shall instance Mr. Thomas, who, exclusive of his pay from the Company, which was 1,200 rupees, claimed from the Vizier, with Mr. Hastings's knowledge*, 8,136 rupees per month. Secondly, the late Governor General avows his authorizing Mr. Trevor Wheeler's receiving 5,000 rupees per month. In this place I take the liberty to remind your Honourable Board of that Gentleman's being my fourth assistant. Was it natural to suppose, that he alone enjoyed superior allowances? or was it not more consonant to reason, for Mr. Hastings to conclude, that my other assistants were permitted to receive salaries from the Nabob superior or inferior to Mr. Wheeler's, according to their respective ranks in the Company's service? Surely it could not be conceived that I would, by so unjustifiable a partiality in favour of Mr. Wheeler, create jealousies and disgust in the minds of every Gentleman belonging to my department. Lastly, to shew that Mr. Hastings knew and approved of large salaries, I beg leave to annex the copy of a letter, which nothing but the necessity of self-defence should ever have induced me to make public—it requires no comment.

"Dear Bristow,

"Sir Eyre Coote has some field allowances to receive from the Vizier, they amount to sicca rupees 15,554 per month, and he has been paid up by the Vizier to the 20th August 1782. The Governor has directed me to write to you, to request you to receive what is due from the Vizier from the 20th August last, at the rate of Lucknow sicca rupees 15,554 per month, and send me a bill for the amount, the receipt of which I will acknowledge in the capacity of Sir Eyre Coote's attorney; and the Governor desires, that you will continue to receive Sir Eyre Coote's field allowances at the same rate, and remit the money to me as it comes in."

"Calcutta, January 25th, 1783.

(Signed)

CHARLES CROFTES."

Permit me to request your Honourable Board will bear in mind, that I could derive no possible advantage, but incur personal risque, from profusely lavishing, without authority, the public money on Gentlemen, most of whom were unconnected with me in any other relation than my official capacity: when these facts and arguments are allowed their full weight, I hope and believe your Honourable Board will admit, I had sufficient grounds to presume that the allowances now complained of were not only authorized by the Vizier, who has passed them without objection in his accounts for succeeding years, but were also approved by your late President, who has even continued the salaries to Messrs. Bruce and Taylor to this day, although they form a part of the inadmissible charges objected to by the Nabob Vizier in my account.

Mr. Hastings, in his minute dated the 7th of December 1784, speaking of charges incurred by the Nabob's verbal orders, observes, "Were I once convinced that such an amicable intercourse had always existed, and that Mr. Bristow had uniformly shewn on other occasions an equal degree of delicacy towards the Nabob Vizier, I might have been induced to allow those arguments great weight, and have contented myself on the Vizier's disavowing his sanction, with merely ascertaining the reality of the expenditures, and the reasonableness of the sums charged. But our records of last year are filled with remonstrances written even previous to those expenditures, which impress us with ideas very different from delicacy and amicable intercourse." I have ever considered and treated the complaints preferred against me by the Vizier as proceeding from his Minister, who it is notorious holds his Sovereign in entire thralldom, and has often "dared to use the Nabob's name, and even affixed his seal to letters, either dictated to the Nabob, or written without his knowledge†."—To prove, however, that an amicable intercourse did actually exist, I submit to the perusal of your Honourable Board translations of a correspondence (No. 2.) that passed between the Vizier and me, a short time after those remonstrances alluded to by the late Governor General were made; when the Vizier wrote these letters he was absent from his Minister, and therefore, it may be presumed, he spoke the genuine dictates of his heart. Many of the articles of expence which Hyder Beg Cawn asserts to have been incurred without the consent or knowledge of the Vizier, I have produced written authority for; this wilful misrepresentation I conceive is of itself sufficient to invalidate his evidence, but I can further prove that for years past he has uniformly persecuted me with complaints and crimination, which had no other foundation than malice. One of the last events of my Residency in the year 1776, was the recommendation of this identical Minister to the station he at present fills. I supported him with your authority, and first recommended him to your notice.—It was impossible that I could entertain any other than the most friendly disposition towards the man

* Vide Consultation, 25th November, in which the late Governor General recorded Mr. Thomas's Application to him for these identical Allowances. † Vide Letters of Instructions from the late Governor General to the Resident at the Vizier's Court, dated 23d October 1782.



in whose elevation I had thus assisted, and it could only be my wish to unite with him in the execution of the public service; far different sentiments, however, possessed the mind of Hyder Beg Cawn; for, unprovoked by any offence on my part, he, in the year 1781, instigated complaints against me in the name of the Nabob Vizier; I had at that period the honour to be your Resident at the Court of Owde for the management of political affairs, and as my office was divested of influence and authority, there could be no object of contention between us, and it is difficult to reconcile the conduct of Hyder Beg Cawn in preferring these ill-founded and unprovoked complaints with the principles either of honour or gratitude.

In October 1782 your Honourable Board thought proper to resolve on arrangements, which should correct the multiplied evils that existed in the Vizier's Government, and did me the honour of selecting me for this important trust. The whole period of my Residency passed in contests with Hyder Beg Cawn; his object was to resist, mine to execute your orders. No situation, no conduct could guard me from his calumny; for the very regulations proposed by me, in strict conformity to your commands, were made the basis of his complaints. In saying thus much on the character and conduct of the Minister, I conceive myself perfectly in order, as he is not only my accuser, but also the sole evidence against me; complaints injurious to my character have for a long time composed a voluminous part of your proceedings, and, though successively refuted, have been renewed with equal eagerness and inveteracy. What reparation, what satisfaction am I to receive? I am myself amenable to the laws of my country, but my accuser is exempt from our jurisdiction; and may therefore, if any purpose is yet to be answered, continue to fabricate his falsehoods without any apprehension of punishment, and with every local advantage.

Though in the beginning of this letter I declared my resolution to refrain from remarking on the injurious epithets Mr. Hastings has so liberally bestowed on my conduct, I may, I think, without departing from this profession, be allowed to observe, that those epithets, however properly they might have been used by my accuser, were unbecoming the dignity of the Governor General, and irreconcilable with the impartiality of a judge. Nor will it, I imagine, be considered improper or disrespectful to accompany this defence with some extracts (No. 3.) from the late Governor General's minutes written at different periods, whereby it will appear that his opinion of my public character frequently varied from bad to good, and good to bad, according to times, circumstances, and situations.

In conclusion, I make it my request, in which I hope to be indulged by your Honourable Board, that this address may go a number in the packet to the Honourable Court of Directors, with a reference to these letters noted in the margin, which form the first part of my reply to the accusations preferred against me by the late Governor General, the Nabob Vizier, and his Minister Hyder Beg Cawn.

I have the Honour to be, with the highest respect,
Gentlemen,

Calcutta, 22d March,
1785.

Your most obedient,
humble servant,

(Signed)

JOHN BRISTOW.

EXTRACT of a LETTER from MR. BRISTOW to the HONOURABLE the GOVERNOR GENERAL and COUNCIL, dated the 2d of October 1784.

I never interfered in the detail, and my general instructions for the management of the Treasury, enjoined a rigid adherence to the assay table and to the forms in use by my predecessors: when in the month of September last * I laid my accounts for the preceding year (1190 fuffally) before the Vizier and his Ministers, no such objections as those now stated were urged, my accounts were found strictly conformable both in form and matter to former usage, and were approved accordingly. Could Hyder Beg Cawn have discovered any thing chargeable with such matter of accusation as he has now thought proper to produce against them, it is not probable, that in his anxiety at that period to effect the removal of your Resident, who without power indeed to controul, yet unceasingly watched his conduct—it is not probable, I say, that, so circumstanced, he would have neglected so promising a prospect of accomplishing his favourite object; he has shewn himself anxiously disposed to criminate my conduct in every instance, and it is not reasonable to suppose he would have admitted an accusation of this nature, when he has not hesitated to produce as charges against me complaints stamped with the unequivocal proofs of my zeal for your service, and his determined opposition to every measure, however forcibly recommended by you, that militated in any shape against the uncontrouled power and influence he had so many years enjoyed over the Vizier's dominions.

A true extract,

JOHN BRISTOW.



TRANSLATION of a LETTER from the NABOB VIZIER to MR. BRISTOW:
Received May 1783.

I am rejoiced by the receipt of your letter, enclosing the draft of an answer to Mahajy Sindia, and Bow Buxthy, and an address from Major Browne. The news of your health affords me the highest satisfaction. By the blessing of God my health is good, and my heart is ever intent on receiving accounts of your welfare. I have caused letters to be written, agreeable to the drafts you prepared, to Mahajy Sindia and Bow Buxthy, and you will please to forward them.

Considering my heart anxious for an interview with you, you will write me frequent accounts of your health.

TRANSLATION of a LETTER from the NABOB VIZIER to MR. BRISTOW:
Received May 3d, 1783.

By the blessing of God my health is good and prosperous, and my victorious army is encamped in Bairaitch. My mind, impressed with the purest friendship for you, is ever searching after the news of your health; and in the midst of the joy of my hunting, to which my inclinations are sincerely disposed, I frequently strike my heart with my nails, in recollection of you; for those reasons it is my sincere wish that you will always write me the news of your welfare and happiness, encrease the gratification of my anxious feelings, and dissipate the irksome apprehensions of my mind, by the most pleasing intelligence of your good and prosperous health.

MR. BRISTOW in Reply, 21st Jemmady ul fany 1197.

I am honoured with your Highness's letter, expressing your favour towards me, and informing me "that your health is good and prosperous, the victorious army is encamped at Bairaitch, that your heart is highly anxious for the news of my welfare; and that, in the midst of your hunting, to which your inclinations are sincerely disposed, you often strike your heart with your nails, in recollection of me; for these reasons you request me always to write you the news of my welfare and happiness, thereby to encrease the gratification of your anxious feelings, and dissipate the irksome apprehensions of your mind, by the most pleasing intelligence of my good and prosperous health."

Accept of my most grateful thanks, for these proofs of your Highness's favour, and may the Almighty spread the shade of his blessings over your Highness for this recollection of me—I have in these days received a shoka from the King, and a letter from the Nabob Nuyjud ud Dowla, directing me to apply to your Highness to suffer the exportation of grain from your dominions. Similar applications will be probably have been made directly to you through Major Browne. Being your Highness's sincere well-wisher, I address the Honourable the Governor General, in consequence of the drought in your dominions, requesting a remission of the duties on grain that might be exported from Benares to these parts; as the interests of both Governments are mutual, in all likelihood my request will be approved. I have likewise addressed the Gentlemen at Benares, Patna, and Churan Chupra, desiring they will encourage the Merchants in exporting grain, as in your Highness's dominions the scarcity is so severely felt, that many of your subjects have perished. It is not expedient that you should suffer any exportation, at the same time it is necessary to shew a deference to his Majesty; and I therefore recommend that your Highness should write such an answer to the Royal Shoka as may not cause offence. Having from of old been honoured with your Highness's favour, I hope you will continue to gladden me with frequent letters of your health.

From the NABOB VIZIER, in Reply: Received 30th May 1783.

Your pleasing letter with the news of your health to the following purport, in answer to mine, is received, That "an answer to the Shoka of the most holy and auspicious King, on the subject of the exportation of grain from these parts to Delhi, should be so framed as not to cause offence to his Majesty; and that you, with a view to the good of humanity, and from friendship to me, had addressed the Honourable Governor General concerning a remission of the duties in Benares, and also the Gentlemen of Churan Chupra, &c. concerning the giving encouragement to Merchants."



The news of your welfare, and the other circumstances communicated in your letter, are clearly and explicitly understood, and afford me satisfaction. It is certain that the improvement of my affairs, and the good of humanity, are even the wish of your heart. Copies of my answer to the King, the Nabob Muzjeed ud Dowla, and Mirza Shaffer, go enclosed for your perusal.—Out of respect to the orders of Majesty, I have not returned a peremptory denial, but made some general excuses; and it appears that before this, on account of the dearth of grain, and the distress of the people, I issued my orders to Khewja, Ainudine Almas Ally Cawn, Mahomed Beg, &c. prohibiting the exportation of grain from my dominions.

I am encamped at Nanapara, on account of the plenty of game which is in this quarter. To-day, by the strength with which the Almighty has blessed me, I valiantly, and with springs like the tyger, killed, by thousands of arrows and musket shots, an elephant which would not yield to the elephants of the heavens in fierceness, and which in size would out-top the mountains—I granted salvation to a world labouring under his violence. In the spirit of the purest friendship I make this communication; and it is incumbent on you, that, considering me anxious for your health, you always write me letters.

A true translation.

JOHN BRISTOW.

EXTRACT of SECRET CONSULTATIONS, Fort William, 21st December 1774.

The Governor General objects to this proposition, because, in his judgment, Mr. Bristow is not qualified for the office, neither by his knowledge of the Persian language, nor by any distinguished abilities.

EXTRACT of the PROCEEDINGS of the GOVERNOR GENERAL and COUNCIL of BENGAL in the SECRET DEPARTMENT, the 2d December 1776.

Governor General.—I bring no charge against Mr. Bristow. I do not accuse him of any faults. I know of no charge that was produced against Mr. Middleton when he was removed. The majority of the Board thought proper at that time to remove the public Minister at the Court of the Nabob of Oude, who had received his nomination from me, and to appoint another in his stead, in whom they had a confidence. Highly as I esteemed the merits of Mr. Middleton, I will not bring them into an invidious comparison with those of Mr. Bristow, whom, though totally unknown to me but by his public character, I esteem.

EXTRACT of the PROCEEDINGS of the GOVERNOR GENERAL and COUNCIL of BENGAL, in their Publick Department, the 2d October 1780.

Governor General.—I will ask who is Mr. Bristow, that a Member of the Administration should at such a time hold him forth as an instrument for the degradation of the first executive Member of this Government? What are the professed objects of his appointment? What are the merits of his services? Or what the qualifications which entitle him to such uncommon distinction? Is it from his superior integrity, or from his eminent abilities, that he is to be dignified at such hazard of any consideration that ought to influence the Members of the Administration? Of the former (his integrity) I know no proofs; I am sure it is not an evidence of it that he has been enabled to make himself the principal in such a competition; and for the test of his abilities I appeal to the letter which he has dared to write to this Board, and which, I am ashamed to say, we have suffered. I desire that a copy of it may be inserted in this day's proceedings, that it may stand before the eyes of every Member of the Board, when he shall give his vote upon a question for giving their confidence to a man (their servant) who has publicly insulted them (his masters) and the Members of the Government to whom he owes his obedience; who assuming an association with the Court of Directors, and erecting himself into a tribunal, has arraigned them for disobedience of orders, passed judgment upon them, and condemned or acquitted them as their magistrate or superior.—Let the Board consider, whether a man possessed of so independent a spirit, who has already shewn a contempt of their authority, who has shewn himself so wretched an advocate for his own cause, and negotiator for his own interest, is fit to be trusted with the guardianship of their honour, the execution of their measures, and as their confidential manager and negotiator with the princes of India.



EXTRACT of a LETTER from the HONOURABLE the GOVERNOR GENERAL to EDWARD WHEELER and JOHN MACPHERSON Esquires, dated upon the Ganges, near Sookfagore, 22d September 1782.

I had the pleasure of finding, upon the most impartial inquiry, that the conduct of Mr. Bristow, during his former residence at the Court of the Vizier, had been proper and attentive; I accordingly wished to recommend him to succeed the present Resident, provided the Vizier had no reasonable objections to his appointment.

EXTRACT of a MEMORANDUM transmitted in Conformity to the Order of the HONOURABLE the GOVERNOR GENERAL, by MAJOR DAVY to MR. BRISTOW, in a Letter dated the 7th October 1782.

Major Palmer to inform the Nabob and his ministers, that Mr. Bristow is not the choice of the Gentlemen of Council, but the Governor's own and sole choice has now been formed on the most perfect knowledge of his integrity, honour, and abilities.

EXTRACT of the HONOURABLE the GOVERNOR GENERAL's MINUTE into COUNCIL, the 30th September 1783.

Is it possible that I could have used so much delicacy, and affected such a tenderness towards the Nabob, if I meant to send a tyrant to rule over him?

I shall forbear to speak my apprehensions of the consequences, if it shall be finally resolved by the Members of this Board, that Mr. Bristow shall be formally vested with the powers of ruling the dominions appertaining to the Nabob Asfoph ul Dowla, and guaranteed to him against all invaders by a sacred treaty, by which the faith and honour of the British nation, and not the Company alone, are pledged to maintain it—a system of such controul cannot subsist on constructive powers; and if the Board do not notify to Mr. Bristow the declaration which I have made of the revocation of them, which he received from me, and which he has grossly abused, I shall; and at his peril let him hereafter quote them as containing the authority for his actions: those who abet him in his conduct ought to prescribe to him the rule of it; when I am made acquainted with that rule, I will record my opinion of it. Would to God I could prevent it, and the dreadful consequences, which, however qualified, must attend the exercise of any dominion built on such a foundation, and committed to such a ruler!

EXTRACT of the GOVERNOR GENERAL's MINUTE upon MR. JOHNSON'S Defence; Consultation, 21st October.

Upon the whole, though I have strictly delivered my opinion on Mr. Johnson's defence, I must add, that I think he has been sufficiently punished by the deprivation of his office, and by the severity with which it was immediately effected: "Not to be worse stands in some rank of praise." His faults sink to mere errors and inadvertencies, when compared with those of his principal, and are wholly lost in the contrast with those of the present Resident.

True Extracts

(Signed) JOHN BRISTOW.

Ordered, That the Secretary do acknowledge the receipt of Mr. Bristow's letter, and its enclosures, and acquaint him, that copies thereof were transmitted, agreeable to his request, to the Honourable Court of Directors, with the dispatches, by the Hinchinbrooke.

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READ



READ the following Letter from the Accountant General.

To the HONOURABLE WARREN HASTINGS, Esquire, GOVERNOR GENERAL,
&c. COUNCIL of FORT WILLIAM.

Honourable Sir, and Sirs,

I have the honour to acknowledge the receipt of your commands of yesterday's date, directing me to prepare "an accurate statement of all the allowances paid by the Nabob Vizier since the treaty of Chunar, with the vouchers for them, and to transmit the same to your Honourable Board without delay."

In obedience to these commands, all the public accounts of the Lucknow station, in which I have any official concern, have been carefully inspected, and are not found to contain an entry of any such payment; nor have there ever been transmitted from that station to this office any other vouchers than the copies of such as appear to have been taken for the monthly allowances of the Honourable Company's covenanted servants and surgeon attached to the station, paid by the Resident, and carried to the Honourable Company's debit.

There is however an instance which may appear in some measure a deviation from this assertion, and somewhat analogous to the description given of these required by the Board. This occurs in the month of March 1783, and is stated as follows, in the entry made thereof, to the debit of the Nabob.

Fort William, Accountant Gen. Office, 14th Dec. 1785.	I have the honour to be, with great respect, Honourable Sir and Sirs, Your most obedient humble Servant, (Signed) Wm. LARKINS, Account. General.
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Amount paid Major Palmer his allowance for three months, on a deputation to Fyzoola Cawn	9,000
Paid Mr. Grant his allowance for three months, as assistant to the deputation	4,500
	13,500

Fyz^d 16 Sun Sicca Rupees

the 7th December 1784.

Governor General.

IT is with concern I am forced to take up the subject of the charges against Mr. Bristow at the moment of the dispatch of the surprize, and at a juncture when so many important affairs, affecting the immediate interests of this Government, press on my attention, and scarce leave me time to read the letters and papers which he has sent us in defence and justification of his conduct, much less to enter into a discussion of the several arguments he has used, in so minute and precise a manner as the justice which I think due from us to the Nabob Vizier would require. I must confine myself to a summary examination of the principles on which Mr. Bristow justifies his withholding the sums which the Nabob Vizier has claimed from him, these are as follow, viz.

- 1st. The practice of his predecessors.
- 2dly. The orders of the Board.
- 3dly. The moderation of the expences and allowances he has charged.
- 4thly. The sanction of the Nabob Vizier, expressed in writing.
- 5thly. The verbal sanction of the Nabob Vizier.

These principles do not all apply to every one of the charges, they are used differently in justification of different articles; I shall therefore examine them separately, and touch on the principal articles justified under each.

- 1st. The Practice of his Predecessors.

It is on this ground that Mr. Bristow chiefly justifies the heavy expences with which he has charged the Vizier, as well as the method which he has used in calculating the batta on the sums received in



I have thus summarily considered the several grounds on which Mr. Bristow has justified the charges stated in his accounts with the Nabob Vizier; it will now rest with the Board to decide upon them, and to determine what redress is due to his Excellency. This is incumbent on us in the first place; it must then become a subsequent question, how far Mr. Bristow was justifiable in appropriating to these expenditures, without the sanction of this Government, money which he appears to have received on account of the subsidy due from the Vizier to the Company.

I have passed over the reflections conveyed by Mr. Bristow on Hyder Beg Cawn, and the use which he has made of a quotation from my instructions. I have had too frequent occasion to complain of the unbecoming references which Mr. Bristow has made to my instructions, in partial quotations of them, as the warrant for his conduct, the invariable tenor of which was a gross opposition to them: but I do not wish to encumber the present subject, or to waste my own time with discussions not immediately in point.

In the course of this minute I have pointed out some propositions, on which, if the Board shall think fit to decide, the claims of the Vizier to Mr. Bristow may be adjusted. I do not, however, press a decision. The affairs of Owde, whilst they were under that Gentleman's management, have already swelled our records beyond their proper proportion, and given rise to much disagreeable argument; and it may perhaps be difficult for us now to pursue the subject with that cool indifference which justice requires, or without again entering into long and controversial debates, which would necessarily employ that time and attention which may be so much more advantageously bestowed on the immediate concerns of this Government. If, in expressing such sentiments, I should happen to meet those of the other Members of the Board, however anxious I may be to render speedy justice to the Nabob Vizier, I will agree to suspend our proceedings in this country, and refer the whole to the Company at home, who will now have sufficient materials to enable them to form a decision.

(Signed)

WARREN HASTINGS.

Mr. Stables.—I request that an exact statement of all the allowances paid by the Nabob Vizier, since the treaty of Chunar, with vouchers for the same, may be accurately prepared, and laid before the Board.

(Signed)

J. STABLES.

Let it.

Signed { W. H.
J. M^cP.

Mr. Macpherson,

I have just had time to read over cursorily the Governor General's minute of yesterday on Mr. Bristow's last answer to the charges preferred against him by the Vizier and his Minister.

Justice to the Vizier, and justice to the Company, are equally required in the consideration of these accusations, and of the defence pleaded against them.

To pass judgment on each particular charge, after considering fully the answer made to it, is in the nature of a judicial duty, and as such, the opinion given being recorded will stand as a test of the impartiality and clear discrimination of the judge. I do not imagine that even a difference of opinion in such cases can produce any unpleasant discussion; and I am ready, for my part, to give my opinion on each specific charge, and to call on the accused for any further justification he may have to offer, where that given is objected to, or appears unsatisfactory.

The subject of the batta, and the Vizier's claims for the profits upon it, or for unjust advantages taken under that head by the Resident, is a subject which I confess myself not to understand clearly, either in the nature of the claims advanced, or the precision of Mr. Bristow's reasoning upon that head. In general, I know, that all Collectors of Revenue, or their native agents, and all Disbursers of large sums of money, or their native agents, in this country, must have a profit upon the exchange or batta, where coins are of many different kinds, and of local, and often of arbitrary value.—A table of assay, ascertaining from our mint the intrinsic value of each coin, and prescribed by this Government as the standard by which all monies are to be estimated, is the only check that law can establish to prevent impositions in receipt or disbursement of monies so various in value and estimation. The gross sum of rupees that Mr. Bristow acknowledges to have received and disbursed from and in the Vizier's country, is, I think, very near the sum which the Vizier admits him to have collected. The difference, is, if I remember, a few thousand rupees.—If this collective sum of money was disbursed according to the assay table or batta standard of Government, it is upon the receipt of it by a different standard that illegal profits could be made. If the Vizier and his Ministers knew our assay standard, it occurs to me that they ought to have complained while Mr. Bristow was at Lucknow, and could be confronted with the Aumils who paid Mr. Bristow their rents by an assay standard more advantageous to the Vizier's Government, or, in other words, by an inferior rate of batta.



batta. Whatever may be in this idea, we know for certain, that the laudable efforts of this Government to bring all rupees in the provinces into the coin of sicca rupees at our mint, have not yet succeeded so as to preclude the profits of a thousand shroffs, and the currency of different rupees in every district. In our investigations in Davy Sing's collections at Rungpore, the Devinvilla makes an extraordinary article, and shews what a source of embarrassment, profit, and oppression the variable batta or rupees must occasion, if there is no established standard.

On other grounds, this charge about the batta constitutes a serious question. Should it be found that Mr. Bristow has truly made an immense profit by the batta, and that such profit was even accumulated under the strict letter of the assay batta table established by this Government in 1776, I am of opinion that the Company have a claim upon him; they know a process by which he can be made answerable, and it is their duty afterward to render the Vizier the justice to which they may think his Highness entitled.

The Company will readily believe that such excessive profits, if they are real, originated at an earlier period than Mr. Bristow's late charge of the Residency at Oude; and that other Residents and other Collectors of Revenue at Oude are equally responsible to refund what they may have unjustly acquired by the profits of batta.

Relative to the other heavy charge of unauthorized disbursements, Mr. Bristow's defence has opened an extraordinary and alarming scene. Immense allowances paid to the Company's servants at Lucknow, without the official authority of this Government, and, as the Governor General declares, without his knowledge, except in the instances he mentions.

Whether it was the Vizier or his Ministers, or the late or former Residents, by their own authority, that instituted these allowances, the Company have equal ground of alarm.

For my own part, I declare; that though I knew generally that the Company's covenanted servants residing at Lucknow could not live there on their Company's allowances of two or three hundred rupees a month; and though I heard of fortunes made by military and civil servants at Oude, yet I never knew before that there were specific allowances of two, three, five, and six thousand rupees per month granted to different Company's servants at Lucknow, nor that a lack of rupees a year was granted to the commanding officers of our brigades in Oude, besides their Company's allowances, in consideration of their Bazars. As the servants are known who received these allowances, it would be easy to call upon them separately, to learn by what authority they either claimed or received such extraordinary advantages.

But on such subjects, as the Governor General has justly and generally observed, the temper necessary to conduct our present more material concerns, and the attention which ought to be perhaps exclusively devoted to them, might be disturbed; for the task of investigating the advantages of individual servants can never be pleasing, nor favourable to unanimity: besides, great relative questions arise from every investigation relative to the affairs of Oude.

It is a principle in law as well as justice, that the accusers, as well as the accused, should be in certain respects amenable to justice, if their accusations are found unjust, vexatious, or originating from unfair motives. The Vizier and Hyder Beg Cawn may easily and at any time accuse the Company's servants that are employed in Lucknow and in Oude; but should their accusations (which is possible) be unjust, or directed from views to be disengaged from all agency on the part of the Company, it is the duty of the Company to obtain redress for their servants, and to be upon their guard against views of any separate interest. Hyder Beg Cawn was likewise accused by Mr. Bristow of malversation in his office, and of an appropriation of immense revenues, and we have yet to see whether the Vizier and his Minister will faithfully fulfil the engagements under which the Residency was withdrawn, or whether the arrangements made by the Governor General for increasing the Vizier's Revenues are to be faithfully maintained by the Vizier's Government.

Upon the whole of this important subject, I agree with the Governor General to refer it in its present state, with the letters which the Governor General has addressed to us in consequence of the Vizier's complaints, and with Mr. Bristow's answers to the specific charges preferred against him, to the Honourable Court of Directors, for their opinion and decision; declaring at the same time my readiness to continue any further investigation of the subject here, if the other Members of the Board are so disposed.

The complaints against Mr. Middleton and Mr. Johnson were left to the opinion and decision of the Company, with this difference, that in some instances, where the charges appeared not fully exculpated, a want of exculpation was pronounced, but no punishment inflicted. But the charges against these Gentlemen were of a different nature from those against Mr. Bristow;—they were chiefly charges of political delinquency. The charges against Mr. Bristow go to his property, as well as his character as a political agent.